



## P. H. CAPITAL LTD.

---

**Regd. Office :** 5D, Kakad House, 5th Floor, 'A' Wing, Sir Vithaldas Thackersey Marg,  
Opp. Liberty Cinema, New Marine Lines, Mumbai - 400020.  
Tel. : 022-2201 9473 / 022-2201 9417 • CIN : L74140MH1973PLC016436  
Email : phcapitaltd@gmail.com

**Date:** February 13, 2025

To,

**BSE limited**

Phiroze Jeejeebhoy Tower,  
25<sup>th</sup> Floor, Dalal Street,  
Mumbai - 400 001

Dear Sir/Ma'am,

**Ref: Security Code No. 500143 ISIN: INE160F01013**

**Subject: Integrated Filing (Financials) for the third quarter and nine months ended December 31,2024.**

With reference to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 202501024 dated January 02, 2025, please find enclosed herewith the Integrated Filing (Financials) for the third quarter and nine months ended December 31, 2024.

This intimation is also being made available on the Company's website at: [www.phcapital.in](http://www.phcapital.in).

We request you to take the above on record.

Thanking you,

Yours faithfully,

**For P H CAPITAL LIMITED**

**Rikeen Dalal**  
**Chairman & Whole-time Director**  
**DIN: 01723446**

**Encl:** as above

**Limited Review Report Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To**  
**Board of Directors of**  
**P. H. CAPITAL LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results ('the statement') of **P H CAPITAL LIMITED** ('the Company') for the quarter ended 31<sup>st</sup> December, 2024 ('the statement'), pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34,( Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (" Listing Regulations"). Our Responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our Review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Mumbai  
Date: 13.02.2025

For **S. P. JAIN & ASSOCIATES,**  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 103969W

  
**KAPIL K. JAIN**





(PARTNER)  
Membership No. 108521  
UDIN: 25108521BMGXRY8092



# P. H. CAPITAL LTD.

Regd. Office : 5D, Kakad House, 5th Floor, 'A' Wing, Sir Vithaldas Thackersey Marg,  
Opp. Liberty Cinema, New Marine Lines, Mumbai - 400020.  
Tel. : 022-2201 9473 / 022-2201 9417 • CIN : L74140MH1973PLC016436  
Email: phcapitaltd@gmail.com

P.H. CAPITAL LIMITED							
Regd. Office : 5 D Kakad House, 5th Floor, A Wing, New Marine Lines, Opp. Liberty Cinema, Mumbai - 400 020 . CIN : L74140MH1973PLC016436, Email : phcapitaltd@gmail.com, Tel. : 022-2201 9473 / Fax. : 022-2201 2105							
EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER 2024.							
(Rs. in Lacs except per share data)							
Sr. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total income from operations (Net)	7,462.32	3,012.13	2,995.89	15,204.43	9,650.62	16,142.54
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items )	277.35	1,506.82	1,266.00	1,945.41	2,817.81	2,724.49
3	Net Profit / (Loss) for the period after tax (after Extraordinary & Exceptional items)	206.82	1,127.59	912.00	1,455.81	2,064.36	2,012.87
4	Total Comprehensive Income for the period (comprehensive profit for the period (after Tax and other comprehensive income after tax)	206.82	1,127.59	912.00	1,455.81	2,064.36	2,012.87
5	Paid up Equity Share Capital of Rs. 10/-	300.01	300.01	300.01	300.01	300.01	300.01
6	Reserves	-	-	-	-	-	4,343.29
7	Earnings Per Share not annualised (FV of Rs. 10/- each)						
	Basic & Diluted	6.89	37.58	30.40	48.53	68.81	67.09
8	Earnings Per Share (after extraordinary items) (of Rs.10/- each)						
	Basic & Diluted	6.89	37.58	30.40	48.53	68.81	67.09
<b>Notes:</b>							
1) The above is an Extract of the detailed format of Quarterly Unaudited Financial Results filed with the Stock Exchange under regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation, 2015. The full format of the Quarterly / Nine monthly Unaudited Financial Results are available on the Stock Exchange Website. (www.bseindia.com).							
2) The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th February, 2025.							
FOR P.H.CAPITAL LTD							
							
							
Rikesh P. Delpa DIN : 01723446 Chairman & Whole Time Director							
Date : 13/02/2025 Place : Mumbai							



# P. H. CAPITAL LTD.

Regd. Office : 5D, Kakad House, 5th Floor, 'A' Wing, Sir Vithaldas Thackersey Marg,  
Opp. Liberty Cinema, New Marine Lines, Mumbai - 400020.  
Tel. : 022-2201 9473 / 022-2201 9417 • CIN : L74140MH1973PLC016436  
Email: phcapitaltd@gmail.com

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2024 .

PARTICULARS	(Rs. In Lakhs except per share data )					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
<b>I REVENUE FROM OPERATION</b>						
Total revenue from Operations	7462.32	3012.13	2988.97	15204.42	9640.53	16132.45
II Other Income	0.01	0.00	6.93	0.01	10.09	10.09
III Total Income ( I+II )	<b>7,462.32</b>	<b>3,012.13</b>	<b>2,995.89</b>	<b>15,204.43</b>	<b>9,650.62</b>	<b>16,142.54</b>
<b>IV EXPENDITURE :</b>						
(a) Purchases of stock-in-trade	6,884.51	3,509.73	2,985.44	15,803.73	9,443.00	14,311.82
(b) Changes in inventories of finished goods, Work in Progress and Stock in Trade	182.19	(2,119.50)	(1,333.03)	(2,863.80)	(2,842.34)	(1,243.39)
(c) Employees benefits expenses	49.47	48.66	44.29	146.63	132.80	181.45
(d) Finance Cost	4.05	22.12	5.76	29.63	18.77	23.82
(e) Depreciation and amortization expenses	7.70	7.40	6.88	22.23	19.99	27.08
(f) Other Administrative expenses	57.05	36.89	20.57	120.60	60.60	117.27
Total Expenses	<b>7,184.98</b>	<b>1,505.31</b>	<b>1,729.90</b>	<b>13,259.02</b>	<b>6,832.81</b>	<b>13,418.05</b>
V Profit/ (Loss) before exceptional Items and Tax ( III-IV )	<b>277.35</b>	<b>1506.82</b>	<b>1266.00</b>	<b>1945.41</b>	<b>2817.81</b>	<b>2,724.49</b>
VI Exceptional Items	-	-	-	-	-	-
VII Profit Before Tax ( V-VI)	<b>277.35</b>	<b>1506.82</b>	<b>1266.00</b>	<b>1945.41</b>	<b>2817.81</b>	<b>2724.49</b>
VIII Tax Expenses :						
( a ) Current Tax	408.18	105.03	369.35	513.20	369.35	375.00
( b ) Deferred Tax	(338.30)	274.21	(15.36)	(24.26)	372.76	325.28
( c ) Short /(excess) Provision in Earlier Year	0.65	-	-	0.65	11.35	11.35
IX Net Profit for the Period (VII- VIII)	<b>206.82</b>	<b>1127.59</b>	<b>912.00</b>	<b>1455.81</b>	<b>2064.36</b>	<b>2,012.87</b>
X Other Comprehensive Income ( OCI)	-	-	-	-	-	-
Items that will not be Reclassified subsequently to profit and loss	-	-	-	-	-	-
Items that will be Reclassified subsequently to profit and loss	-	-	-	-	-	-
Total Comprehensive Income for the period(IX +X)	<b>206.82</b>	<b>1,127.59</b>	<b>912.00</b>	<b>1,455.81</b>	<b>2,064.36</b>	<b>2,012.87</b>
Paid-up Equity Capital (Face Value of Rs.10/-Each )	300.01	300.01	300.01	300.01	300.01	300.01
XI Reserve excluding revaluation reserve						4343.29
XII Earnings per share (EPS) in Rs. ( not annualised ) :						
(a) Basic	<b>6.89</b>	<b>37.58</b>	<b>30.40</b>	<b>48.53</b>	<b>68.81</b>	<b>67.09</b>
(b) Diluted	<b>6.89</b>	<b>37.58</b>	<b>30.40</b>	<b>48.53</b>	<b>68.81</b>	<b>67.09</b>

**Note :**

- The Standalone financial results for the Third Quarter ended December 31st, 2024 have been reviewed by statutory auditors of the company and reviewed by the audit committee and approved by the board of directors at its meeting held on 13th February, 2025.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013 as amended by the Companies ( Indian Accounting Standards ) ( Amendment) Rule, 2016.
- In line with the provisions of Ind AS 108- "Operating Segments" the Company is engaged in "Trading in Shares & Securities" which constitute single reportable business segment. The Company is operating only in india and there is no other significant geographical segment.
- The Figures of the Previous Year / Previous Quarter have been regrouped / recast wherever necessary.

For and on behalf of the Board of Directors

Rikeen P. Belal  
Chairman & Whole Time Director



Place: Mumbai  
Date: 13.02.2025



## **P. H. CAPITAL LTD.**

---

**Regd. Office :** 5D, Kakad House, 5th Floor, 'A' Wing, Sir Vithaldas Thackersey Marg,  
Opp. Liberty Cinema, New Marine Lines, Mumbai - 400020.  
Tel. : 022-2201 9473 / 022-2201 9417 • CIN : L74140MH1973PLC016436  
Email : phcapitaltd@gmail.com

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. –Not Applicable**
- C. DISCLOSURE OF OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable as there is no outstanding default on loans and debt securities.**
- D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> quarter) – Not Applicable for 3<sup>rd</sup> quarter.**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4<sup>th</sup> Quarter) – Not applicable for 3<sup>rd</sup> quarter**

**For P H CAPITAL LIMITED**

**Rikeen Dalal**  
**Chairman & Whole-time Director**  
**DIN: 01723446**