



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: November 08, 2023

To,

BSE limited

Phiroze Jeejeebhoy Tower,
25th Floor, Dalal Street,
Mumbai - 400 001

Dear Sir/Ma'am,

Ref: Our Security Code No. 500143 ISIN: INE160F01013

Sub: Outcome of the Board meeting held on November 08, 2023.

This is to inform you that the Board of Directors ("Board") of the Company has at its meeting held today i.e. November 08, 2023, inter-alia, approved the un-audited financial results of P H CAPITAL LIMITED for the quarter and half year ended September 30, 2023 ("Financial Results"). The Financial Results and the Statutory Auditors' Limited Review Report thereon are enclosed.

The Board meeting commenced at 12 noon and subsequent to approval of the above matters, continued till its scheduled time up to 02:00 p.m.

This intimation is also being made available on the Company's website at: www.phcapital.in.

We request you to take the above on record.

Thanking you,

Yours faithfully,

For P H CAPITAL LIMITED

Rikeen Dalal
Director
DIN: 01723446

Encl: as above



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EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED ON 30TH SEPTEMBER 2023.

(Rs. in Lacs except per share data)

Sr. No.	Particulars	QUARTER ENDED		HALF YEAR ENDED		YEAR ENDED	
		30.09.2023	30.06.2023	30.09.2022	30.09.2022	31.03.2023	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total income from operations (Net)	2,277.64	4,377.09	714.20	6,654.75	4,003.36	7,615.56
2	Net Profit / (Loss) for the period (before Tax, exceptional and/or Extraordinary items)	1,084.10	467.72	630.47	1,551.82	826.16	(455.67)
3	Net Profit / (Loss) for the period after tax (after Extraordinary & Exceptional items)	809.59	342.78	456.21	1,152.36	573.50	(375.77)
4	Total Comprehensive Income for the period (comprehensive profit for the period (after Tax and other comprehensive income after tax)	809.59	342.78	456.21	1,152.36	573.50	(375.77)
5	Paid up Equity Share Capital of Rs. 10/-	300.01	300.01	300.01	300.01	300.01	300.01
6	Reserves	-	-	-	-	-	2,887.92
7	Earnings Per Share not annualised (FV of Rs. 10/- each)						
	Basic & Diluted	26.99	11.43	15.21	38.41	19.12	(12.53)
8	Earnings Per Share (after extraordinary items) (of Rs. 10/- each)						
	Basic & Diluted	26.99	11.43	15.21	38.41	19.12	(12.53)

Notes:

1) The above is an Extract of the detailed format of Quarterly Audited 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 / Half Yearly 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 8th November, 2023.

FOR P.H. CAPITAL LTD.

Rikeen P. Dalal
DIN : 01723446
Director



Date : 08/11/2023
Place : Mumbai



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER 2023 .						
PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
I REVENUE FROM OPERATION						
Total revenue from Operations	2274.47	4377.09	714.20	6651.56	4001.18	7613.34
II Other Income	3.17	0.00	0.00	3.17	2.18	2.22
III Total Income (I+II)	2,277.64	4,377.09	714.20	6,654.73	4,003.36	7,815.56
IV EXPENDITURE :						
(a) Purchases of stock-in trade	1611.19	4846.37	764.98	6457.58	3509.35	6406.86
(b) Changes in Inventories of finished goods, Work in Progress and Stock in Trade	(496.23)	(1,013.00)	(754.13)	(1,509.31)	(465.58)	1,332.73
(c) Employees benefits expenses	44.06	44.44	42.60	88.51	85.17	173.32
(d) Finance Cost	7.36	5.09	8.94	13.01	14.77	26.23
(e) Depreciation and amortization expenses	8.82	4.20	2.65	13.12	5.29	16.72
(f) Other Administrative expenses	17.84	22.39	18.89	40.03	28.18	115.57
Total Expenses	1,193.64	3,909.37	83.73	5102.91	3177.20	8071.23
V Profit/ (Loss) before exceptional items and Tax (III-IV)	1084.10	467.72	630.47	1551.82	826.16	(456.67)
VI Exceptional Items	-	-	-	-	-	-
VII Profit Before Tax (V-VI)	1084.10	467.72	630.47	1551.82	826.16	(456.67)
VIII Tax Expenses :						
(a) Current Tax	-	-	38.12	-	43.55	-
(b) Deferred Tax	263.17	124.94	136.14	388.11	185.15	(103.88)
(c) Short / (excess) Provision in Earlier Year	11.35	-	-	11.35	23.96	23.96
IX Not Profit for the Period (VII- VIII)	809.59	342.78	466.21	1152.36	673.60	(375.77)
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)	809.59	342.78	466.21	1,152.36	673.60	(375.77)
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						2337.92
XII Earnings per share (EPS) in Rs.						
(not annualised) :						
(a) Basic	26.99	11.43	15.21	38.41	19.12	(12.53)
(b) Diluted	26.99	11.43	15.21	38.41	19.12	(12.53)



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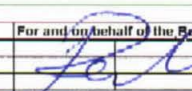
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UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023.

Sr.No	Particulars	(Rs. in Lacs)	
		30-Sep-23 (Unaudited)	31-Mar-23 (Audited)
A	ASSETS		
I	NON-CURRENT ASSETS		
	(a) Property, Plant And Equipment	141.83	133.54
	(b) Other Intangible Assets	-	-
	(c) Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Loans	-	-
	(iii) Other Financial Assets	-	-
	(d) Deferred tax Assets (net)	-	97.12
	(e) Other Non-Current Assets	0.30	0.30
	Total Non Current assets	142.13	230.97
II	CURRENT ASSETS		
	(a) Inventories	2,919.27	2,106.08
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	161.39	17.36
	(iii) Cash And Cash Equivalents	63.39	110.33
	(iv) Bank Balance Other Than (i) Above	0.39	0.59
	(v) Loans	-	-
	(vi) Other Financial Assets	-	-
	(c) Current Tax Assets (Net)	53.95	153.89
	(d) Other current assets	174.83	130.79
	Total Current Assets	4,070.42	2,619.93
	TOTAL ASSETS	4,212.55	2,750.89
B	EQUITY AND LIABILITIES		
I	EQUITY		
	(a) Equity Share Capital	300.01	300.01
	(b) Other Equity	3,490.28	2,337.92
	Total Equity	3,790.29	2,637.93
II	Minority Interest		
III	LIABILITIES		
	A. NON - CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	77.18	64.31
	(ia) Lease Liabilities	8.61	9.60
	(ii) Other Financial Liabilities	-	-
	(b) Provision	-	-
	(c) Deferred Tax Liabilities (Net)	290.99	-
	Total Non Current Liabilities	376.78	73.91
	B. CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	8.82	14.85
	(ia) Lease Liabilities	8.63	12.57
	(ii) Trade Payables	-	-
	(a) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises	-	-
	(b) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises	2.52	0.37
	(iii) Other Financial Liabilities	20.57	4.10
	(b) Other Current Liabilities	4.94	4.93
	(c) Provision	-	2.24
	(d) Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	46.48	39.05
	TOTAL EQUITY & LIABILITIES	4,212.55	2,750.89
NOTES :			
1. The Standalone financial results for the Quarter and half year ended September 30, 2023, have been reviewed by the statutory auditors of the company and reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 08/11/2023			
2. 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.			
3. In line with the provisions of Ind AS 109- "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.			
4. * Non - Current Investment held in Rs 200/- as on 30.09.2023 & 31.03.2023, however due to round off in lacs the same appears as Rs. NIL.			
5. The Figures of the Previous Year have been regrouped / recast wherever necessary.			
			For and on behalf of the Board of Directors
			
			Rikesh P. Dalel
			Director
Place:	Mumbai		
Date:	08-11-2023		



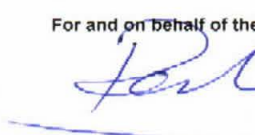



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UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023.		
(Rs. in Lakhs)		
PARTICULARS	HALF YEAR ENDED	HALF YEAR ENDED
	30-Sep-23 Unaudited	30-Sep-22 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES:		
NET PROFIT BEFORE TAX	1,551.82	826.15
ADJUSTMENTS FOR:		
DEPRECIATION	13.12	5.29
PROFIT ON SALE OF FIXED ASSET	(3.17)	-
INTEREST INCOME	-	(2.18)
FINANCE EXPENSES	13.01	14.77
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,574.77	844.04
ADJUSTMENTS FOR WORKING CAPITAL CHANGES		
INVENTORIES	(1,509.31)	(465.56)
TRADE RECEIVABLES	(144.03)	(0.00)
OTHER CURRENT ASSETS	98.51	(5.01)
OTHER NON CURRENT ASSETS	-	0.01
OTHER FINANCIAL ASSETS	-	-
CASH AND BANK BALANCE OTHER THAN FREE	(0.00)	-
OTHER FINANCIAL LIABILITIES	16.47	(5.19)
TRADE PAYABLES	2.16	(184.14)
OTHER CURRENT LIABILITIES	0.01	(0.12)
SHORT TERM PROVISIONS	(2.24)	(1.00)
NET WORKING CAPITAL CHANGES	36.34	183.01
LESS : CURRENT TAXES	(53.95)	(69.92)
NET CASH GENERATED FROM OPERATIONS	(17.61)	113.09
B. CASH FLOW FROM INVESTING ACTIVITIES:		
PURCHASE OF FIXED ASSETS	(22.33)	(0.47)
INTEREST RECEIVED	4.10	2.18
NET CASH USED IN INVESTING ACTIVITIES	(18.23)	1.70
C. CASH FLOW FROM FINANCING ACTIVITIES:		
LONG TERM BORROWINGS (NET OF REPAYMENTS)	12.87	-
SHORT TERM BORROWINGS(NET OF REPAYMENTS)	(6.03)	-
LEASE LIABAILITY TAKEN(REPAYMNET)	(4.93)	(5.50)
FINANCE EXPENSES	(13.01)	(14.77)
NET CASH FROM FINANCING ACTIVITIES	(11.10)	(20.27)
NET INCREASE IN CASH AND CASH EQUIVALENTS	(46.94)	94.53
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	110.33	44.28
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	63.39	138.80

For and on behalf of the Board of Directors


Rikeen P. Dalal
Director



PLACE : MUMBAI
08-11-2023

Limited Review Report Unaudited Quarterly and Half yearly 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 standalone financial results (the statement) of **P H CAPITAL LIMITED** (the Company) for the quarter and half year ended 30th September, 2023 (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: 8.11.2023

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


KAPIL K. JAIN
(PARTNER)

Membership No. 108521



UDIN: 23108521BGVRLX2026