



## 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 9, 2022

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400-001.

Dear Sir,

**Security Code: 500143**

**Sub: Outcome of Board Meeting held on February 9, 2022 under regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015**

Pursuant to Regulations 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Schedule III to the Listing Regulations, we wish to inform you that the Board of Directors of the Company at its meeting held today has, inter alia, considered and approved the Unaudited Financial Results for the quarter and nine months ended December 31, 2021.

A copy each of the above Unaudited Financial Results and the Limited Review Report, as received from the Statutory Auditors, viz; M/s. Sanjay Raja Jain & Co., is enclosed for your information and record.

Further, the Board of Directors has also approved, subject to the approval of the shareholders by way of postal ballot/general meeting, the revision in remuneration of Mr. Rikeen Dalal, Whole time Director of the Company.

The Board meeting commenced at 2.00 p.m. and concluded at 3.30 p.m.

We request you to take the above on record.

Thanking you,

For PH CAPITAL LIMITED

**Rikeen Dalal**  
**Director**  
**DIN: 01723446**





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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2021 .						
						(Rs. In Lakhs)
PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
<b>I REVENUE :</b>						
(a) Income from operation	3553.09	1573.82	639.75	6132.69	2966.87	4829.28
(b) Other Income	35.54	0.00	0.00	35.55	0.00	0.00
<b>Total Revenue</b>	<b>3,588.63</b>	<b>1,573.82</b>	<b>639.75</b>	<b>6,168.24</b>	<b>2,966.87</b>	<b>4,829.28</b>
<b>II EXPENDITURE :</b>						
(a) Purchases of stock-in-trade	2240.71	1954.29	487.18	5540.46	2973.25	4458.35
(b) Changes in inventories of finished goods, Work in Progress and Stock in Trade	1,600.14	(1,323.48)	(139.72)	(1,366.62)	(1,178.06)	(1,293.67)
(c) Employees benefits expenses	12.15	11.87	10.39	35.90	30.90	43.04
(d) Finance Cost	7.45	18.42	2.37	45.11	8.49	13.39
(e) Depreciation and amortization expenses	0.87	0.88	0.85	2.62	2.51	3.36
(f) Other Administrative expenses	30.42	18.78	8.64	54.92	20.68	30.87
<b>Total Expenses</b>	<b>3,891.74</b>	<b>680.75</b>	<b>369.71</b>	<b>4312.39</b>	<b>1857.78</b>	<b>3255.33</b>
<b>III Profit/(Loss) before exceptional items and Tax (I-II)</b>	<b>(303.11)</b>	<b>893.07</b>	<b>270.04</b>	<b>1855.85</b>	<b>1109.08</b>	<b>1573.95</b>
<b>IV Exceptional Items</b>	-	-	-	-	-	-
<b>V Profit Before Tax ( III- IV)</b>	<b>(303.11)</b>	<b>893.07</b>	<b>270.04</b>	<b>1855.85</b>	<b>1109.08</b>	<b>1573.95</b>
<b>VI Tax Expenses :</b>						
(a) Current Tax	108.61	272.87	45.07	468.98	185.13	265.13
(b) Deferred Tax	(558.53)	189.12	64.77	(104.61)	224.04	279.19
(c) Short/(excess) Provision in Earlier Year	-	-	-	(2.22)	-	-
<b>VII Net Profit for the Period ( V-VI)</b>	<b>148.81</b>	<b>431.08</b>	<b>160.20</b>	<b>1,493.70</b>	<b>699.91</b>	<b>1029.63</b>
<b>VIII Other Comprehensive Income ( OCI)</b>						
Items that will not be Reclassified subsequently to profit and loss	-	-	-	-	-	-
Items that will be Reclassified subsequently to profit and loss	-	-	-	-	-	-
<b>IX Total Comprehensive Income for the period ( VII + VIII)</b>	<b>148.81</b>	<b>431.08</b>	<b>160.20</b>	<b>1,493.70</b>	<b>699.91</b>	<b>1,029.63</b>
<b>X Paid-up Equity Capital (Face Value of Rs.10/- Each)</b>	<b>300.01</b>	<b>300.01</b>	<b>300.01</b>	<b>300.01</b>	<b>300.01</b>	<b>300.01</b>
<b>XI Reserve excluding revaluation reserve</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1560.41</b>
<b>XII Earnings per share (EPS) in Rs.</b>						
( not annualised )						
(a) Basic	4.89	14.37	5.34	49.79	23.33	34.32
(b) Diluted	4.89	14.37	5.34	49.79	23.33	34.32

**Note :**

- The Standalone financial results for the Third Quarter ended December 31st, 2021 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 9th February, 2022.
- 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 outbreak of Coronavirus(Covid-19) globally and in India is causing significant disturbance and slowdown of economic activity. The company has evaluated its impact on its business operations and based on its review and current indicators of future economic conditions, there is no significant impact on its financial results.
- 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. Dalal  
Director



Place: Mumbai  
Date: 09.02.2022



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EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER 2021.							
(Rs. in Lacs except per share data)							
Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
1	Total income from operations (Net)	3,588.63	1,573.82	639.75	6,168.24	2,966.87	4,829.28
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items )	(303.11)	893.07	270.04	1,855.85	1,109.08	1,573.95
3	Net Profit / (Loss) for the period after tax (after Extraordinary & Exceptional items)	146.81	431.08	160.20	1,493.70	699.91	1,029.63
4	Total Comprehensive Income for the period (comprehensive profit for the period (after Tax and other comprehensive income after tax)	146.81	431.08	160.20	1,493.70	699.91	1,029.63
5	Paid up Equity Share Capital of Rs. 10/-	300.01	300.01	300.01	300.01	300.01	300.01
6	Reserves	-	-	-	-	-	1,560.41
7	Earnings Per Share not annualised (FV of Rs. 10/- each)						
	Basic & Diluted	4.89	14.37	5.34	49.79	23.33	34.32
8	Earnings Per Share (after extraordinary items) (of Rs.10/- each)						
	Basic & Diluted	4.89	14.37	5.34	49.79	23.33	34.32

**Notes:**

1) The above is an Extract of the detailed format of Quaterly Unaudited financial results filed with the Stock Exchange under regulation 33 of the SEBI (Listing and Other Disclosure Requirments) Regulation, 2015. The full format of the Quarter ended 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 09th February, 2022.

FOR P.H. CAPITAL LTD.

RIKESH P. DALAL  
DIN : 01723448  
Director

Date : 09.02.2022  
Place : Mumbai



**SANJAY RAJA JAIN & CO.**  
CHARTERED ACCOUNTANTS

G-02, HANUMANT BHAVAN, 306 J.S.S. ROAD, THAKURDWAR, MUMBAI - 02

**Limited Review Report On Quarterly Standalone 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 and nine month ended 31<sup>st</sup> December, 2021 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 section133 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 Listing Regulations. Our Responsibility is to express a report 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 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to the following matter in the Notes to Financial Results:

The outbreak of Coronavirus(Covid-19)globally and in India is causing significant disturbance and slowdown of economic activity. The company has evaluated its impact on its business operations and based on its review and current indicators of future economic conditions, there is no significant



impact on its financial results. Our conclusion is not modified in respect of above matter.

For, **SANJAY RAJA JAIN & CO.**  
CHARTERED ACCOUNTANTS  
FRN - 120132W



**SURJEET JAIN**  
Partner  
M.No. 129531

UDIN : 22129531AAYRFI1003  
Place : Mumbai  
Date : 09/02/2022