

Salarpuria & Partners

CHARTERED ACCOUNTANTS

7, C. R. AVENUE, KOLKATA - 700 072
Phone: 2237 5400 / 5401, 4014 5400 - 5410
website: www.salarpuriajajodia.com
e-mail: salarpuria.jajodia@rediffmail.com
office@salarpuriajajodia.com
Branches at New Delhi & Bangalore

Limited Review Report on Unaudited Quarterly Financial Results pursuant to Regulation 33 of the SEB! (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended.

To,
The Board of Directors
PH Trading Limited
113, Park Street,
10th Floor, B-Block,
Kolkata – 700 016

- 1. We have reviewed the accompanying statement of unaudited financial results of **PH TRADING LIMITED** ("the Company") for the quarter ended 30th June, 2023 ("the Statement").
- 2. This statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as amended. 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 statement is free of material misstatement.
- 4. Areview is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SALARPURIA & PARTNERS
Chartered Accountants
(Firm ICAI Regd. No. 302113E)

PALASH K DEY
Chartered Accountant
Membership No. 053991
UDIN:23053991BGWIFB5703

Place: Kolkata Date :11.08.2023



W TRADING LIMITED

PODDAR POINT, 113, PARK STREET, BLOCK B 10TH FLOOR, KOLKATA-700016 CN-LS1109W81982PLC03S011 Statement of Unaudited Results for the Quarter and three months ended 30.05 2023

(Rs. In lakhs except EPS)

PARTICULARS	0	QUARTER ENDED		
	30th June 2023	31st March 2023	30th June - 2022	Year Ended 31st March 2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1 Income From Operations				
(a) Gross Sales/Income From Operations		- 14	164	1 60
Total income from operations			(6)	
2 Other Income	0.08	(2.79)	2.83	3 19
3 Total income	0.08	(2.79)	2.83	3.19
4 Expenses				
(a) Employees benefit expenses	1.17	1.12	0.98	4.73
(b) Finance Cost		(0.01)	Sec	
(c) Other Expenditure	4.41	6.86	3.87	15 42
5 Total expenses	5.58	7.97	4.85	20.15
6 Profit/(Loss) before exeptional items and tax (3-5)	(5.50)	(10.76)	(2.02)	(16.96)
7 Exceptional Items		- 4	(4)	0.00
8 Profit/(Loss) before tax (PBT) (6-7)	(5.50)	(10.76)	(2.02)	(16.96)
9 Tax Expense		21.29		21.29
10 Net Profit/(Loss) after tax for the period (PAT) (8-9)	(5.50)	(32.05)	(2.02)	(38.25)
11 Other Comprehensive income for the period (Net of Tax)	71	0.43	150	0.43
12 Total Comprehensive Income for the period (comprising profit and other comprehensive income) (10+11)	(5.50)	(31.62)	(2.02)	(37.82)
13 Paid-up equity share capital (Face Value of `10/- Each)	48.00	48.00	48.00	48.00
14 Reserves(Excluding Revaluation Reserve as per balance sheet of previous accounting year) Basic and Diluted Earning Per Share	- 7			173.52
(Face Value of Rs. 10/- Per Share) (In Rs.) (Not Annualised except March 31,2023)				
(a) Basic EPS (Rs)	(1 15)	(6.68)	(0.42)	(7.97)
(b) Diluted EPS (Rs)	(1.15)	(6.68)	(0.42)	(7.97)

NOTES:

- 1 The above results were reviewed and approved by the Board of Directors in their meeting held on 11-08-2023
- 2 These results have been prepared in accordance with the recognition and measurement principle laid down in the IND AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder.
- 3 Previous years/periods' figures have been rearranged/regrouped/reclassified, wherever necessary, to make them comparable with those of current year/period.

Place :Kolkata Date: 11.08.2023 For PH Trading Limited

FOR PH TRADING LTD.

