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## PH TRADING LIMITED

PODDAR POINT, 'B' BLOCK, 10TH FLOOR,  
113, PARK STREET, KOLKATA - 700 016  
CIN No. : L51109WB1982PLC035011

Website : [www.phtradinglimited.com](http://www.phtradinglimited.com)

Date : 06/11/2021

The Manager  
Listing Department  
**BSE Limited**  
Phirozejeejeebhoy Towers,  
Dala Street Mumbai -400001  
**Script Code : 512026**

Dear Sir/Madam,

**Sub: Submission of Unaudited financials for September Quarter 2021**

We are sending herewith our Unaudited Standalone Financial Result for the quarter ended 30<sup>th</sup> September 2021 reviewed by our Statutory Auditor M/s. H.B. Associates of 24 , N.S. Road, 5<sup>th</sup> Floor , Kolkata-700001

Thanking you,

Yours faithfully,

For **PH TRADING LIMITED**

**PH TRADING LIMITED**

*Vritti Todi Choudhary*  
**COMPLIANCE OFFICER**

Vritti Todi Choudhary  
**Company Secretary and Compliance Officer**

Encl: As above



The Board of Directors  
PH Trading Limited  
113, Park Street,  
10<sup>th</sup> 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 30<sup>th</sup> September, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 accounting standards and other recognized accounting practices and policies 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 H.B. & ASSOCIATES  
Chartered Accountants  
(Firm ICAI Regd. No.322716E)

  
(H.S. Senapati)  
Membership No. 054660  
Partner

Place: Kolkata  
Date: 06/11/2021

**UDIN- 21054660AAAAOQ2585**

**PH TRADING LIMITED**

113, PARK STREET, 10TH FLOOR, B-BLOCK, KOLKATA-700016

CIN : L51109WB1982PLC035011

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30TH SEPTEMBER, 2021**

(Rs. In Lacs except figures of EPS)

PARTICULARS	STANDALONE					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	-	-	-	-	-	207.48
2 Other Income	8.61	3.93	0.50	12.54	0.50	6.44
3 Total Revenue	8.61	3.93	0.50	12.54	0.50	213.92
4 Expenses	-	-	-	-	-	193.14
(a) Purchase of stock in trade	-	-	-	-	-	-
(b) Changes in Inventories of finished goods, work in progress and stock-in-trade	-	-	-	-	-	-
(c) Employee benefit expenses	1.25	0.93	0.84	2.18	1.77	5.44
(d) Finance Cost	0.00	-	-	0.00	0.01	0.09
(e) Depreciation and amortisation expenses	-	-	-	-	-	-
(f) Other Expense	2.86	4.44	1.00	7.30	4.21	21.02
Total Expenses (4)	4.10	5.37	1.83	9.47	5.98	219.69
5 Profit/(Loss) before exceptional items and tax (3-4)	4.50	(1.44)	(1.33)	3.06	(5.48)	(5.77)
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) before and tax (PBT) (5-6)	4.50	(1.44)	(1.33)	3.06	(5.48)	(5.77)
8 Tax Expense	0.80	-	-	0.80	-	0.07
9 Net Profit/(Loss) after tax for the period (PAT) (7-8)	3.71	(1.44)	(1.33)	2.27	(5.48)	(5.70)
10 Other Comprehensive Income for the period (Net of Tax)	-	-	-	-	-	(21.21)
11 Total Comprehensive income for the period (comprising profit and other comprehensive income) (9+10)	3.71	(1.44)	(1.33)	2.27	(5.48)	(26.91)
12 Paid-up equity share capital (Face Value of Rs. 10/- Each)	48.00	48.00	48.00	48.00	48.00	48.00
13 Other Equity Excluding Revaluation Reserve	-	-	-	-	-	-
14 Earning per equity share (Face value of Rs. 10/- per share)	-	-	-	-	-	-
(i) Basic	0.77	(0.30)	(0.28)	0.47	(1.14)	(1.19)
(ii) Diluted	0.77	(0.30)	(0.28)	0.47	(1.14)	(1.19)

**Notes:**

- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under section 133 of Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. These results have been approved by the Board of Directors at its meeting held on November 06, 2020. The statutory auditors have expressed an unmodified audit opinion on these results.
- Previous period figures has been regrouped and recasted after taking the affect of demerger.
- In terms of Ind AS-12 "Accounting for Taxes on Income", Deferred Tax Assets/Liabilities will be recognised at the end of the financial year.

Place: Kolkata  
Date: 06/11/2021



For PH TRADING LTD.  
*(Signature)*  
Director

**PH TRADING LIMITED**  
Statement of Assets and Liabilities

(Rs. In Lacs)

Particulars	As At 30.09.2021	As At 31.03.2021
<b>I. ASSETS</b>		
<b>Non Current Assets</b>		
a) <b>Financial Assets</b>	-	-
i) Investments	0.22	0.22
ii) Other Financial Assets	0.95	0.95
b) Deferred Tax Assets (Net)	-	-
c) Other Non Current Assets	<u>1.18</u>	<u>1.17</u>
<b>Current Assets</b>	<b>0.48</b>	<b>0.48</b>
a) Inventories		
b) <b>Financial Assets</b>	-	1.00
i) Trade Receivables	0.43	0.53
ii) Cash and Cash Equivalents	-	0.01
iii) Other Bank Balances [other than (ii) above]	221.36	218.56
iv) Other Financial Assets	26.66	27.22
c) Current Tax Asset	39.41	38.57
d) Other Current Assets	<u>288.33</u>	<u>286.37</u>
<b>TOTAL - ASSETS</b>	<b>289.51</b>	<b>287.54</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	48.00	48.00
b) Other Equity	199.96	197.69
<b>TOTAL - EQUITY</b>	<u>247.96</u>	<u>245.69</u>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
a) Provisions	3.67	3.67
<b>Current Liabilities</b>		
a) <b>Financial Liabilities</b>	-	-
i) Borrowings	-	1.15
ii) Trade payables	37.72	37.01
iii) Other Financial Liabilities	0.17	0.02
b) Other Current Liabilities	<u>41.55</u>	<u>41.85</u>
<b>TOTAL - LIABILITIES</b>	<b>41.55</b>	<b>41.85</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<u>289.51</u>	<u>287.54</u>



*M. S. SenGupta*

For PH TRADING LTD.  
*V. S. Sengupta*  
Director

**PH TRADING LIMITED**

CIN - L51109WB1982PLC035011

**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2021**

(Rs. in Lacs)

PARTICULARS	For the period ended 30.09.2021	For the period ended 30.09.2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) before Tax & Extra-Ordinary Items	3.06	(5.48)
Less: Prior Period Items	-	-
Net Profit/(Loss) after Tax & Extra-Ordinary Items	3.06	(5.48)
<b>Adjustment for :</b>	-	-
Interest Expenses	-	-
Provision For Gratuity	-	0.16
Sundry Balance Written Back	-	(0.28)
(Profit)/Loss on Sale of Investment	-	-
	<u>3.06</u>	<u>(5.60)</u>
<b>Operating Profit before Working Capital Changes</b>		
<b>Movements In Working Capital :</b>		
Increase/(Decrease) in Trade Payables	(1.15)	(0.73)
Increase/(Decrease) in Other Current Liabilities	0.15	-
(Increase)/ Decrease in Trade receivable	1.00	-
(Increase)/ Decrease in Other Financial Assets	(2.79)	7.55
Increase/(Decrease) in Long term Provision	-	-
(Increase)/Decrease in Other Current Assets	(0.84)	(6.87)
(Increase)/Decrease in Inventories	0.00	0.48
(Increase)/Decrease in Other financial liabilities	0.71	3.18
(Increase)/Decrease in Other non current asset	-	-
	<u>0.14</u>	<u>(2.00)</u>
<b>Cash generated from/(used in) Operations</b>	<u>0.24</u>	<u>2.29</u>
Direct Taxes Paid (Net)	(0.10)	0.29
<b>Net Cash from Operating Activities</b>		
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Sale of investment	-	0.43
Purchase of Investment	-	(0.48)
<b>Net Cash from Investing Activities</b>		<u>(0.05)</u>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Interest paid	-	-
Dividend Paid	-	-
Proceeds/(Repayment) of Short Term Borrowings	-	-
<b>Net Cash from Financing Activities</b>		
<b>Net (Decrease)/ Increase in Cash and Cash Equivalents (A+B+C)</b>	<u>(0.10)</u>	<u>0.24</u>
Cash and Cash Equivalents at the beginning of the year	0.53	0.45
Cash Transferred on Account of Scheme of Arrangement	-	-
<b>Cash and Cash Equivalents at end of the year</b>	<u>0.43</u>	<u>0.69</u>



H.S. Sengul

For PH TRADING LTD.

Srinivasa Rao

Director

**PH TRADING LIMITED**

CIN-L51109WB1982PL3035011

**STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2020**

PARTICULARS	As At 30.09.2021	As At 30.09.2020
	<b>Cash &amp; Cash Equivalents :</b>	
Balances with Bank	0.38	0.67
Current Account	0.06	0.02
Cash-on-Hand	0.43	0.69
<b>Total</b>		

**Note :**

- (a) Previous year's figures have been regrouped/recasted wherever necessary.
- (b) The above cash flow has been prepared under "indirect Method" as prescribed under Indian Accounting Standard (Ind AS) 7 "Statements Of Cash Flows" as prescribed under section 133 of the Companies Act 2013, as notified under the Companies (Indian Accounting standards) Rules, 2015, Companies (Indian Accounting standards) Amendment Rules, 2016 and other Accounting Principles Generally Accepted in India.



H.S. Senapati for PH TRADING LTD.  
Director