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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

Date : 24/05/2022

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

Sub: Financial results for the quarter /year ended March 31,2022

Dear Sir/Madam,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting the followings:

Statement of Audited Standalone Financial Results, Statement of Audited Financial Results for the quarter and year ended March 31, 2022, Statement of Assets and Liabilities as at March 31, 2022 and cash flow statement for the financial year ended March 31, 2022 duly approved and taken on record by the Board of Directors.

We hereby confirm that the Statutory Auditors of the Company have issued the Audit Report on the Results for the financial year ended March 31, 2022 with unmodified opinion

This is for your information.

Thanking you,

Yours faithfully,

For PH TRADING LIMITED

For PH TRADING LTD.

Director

Prakash Chandra Himatsingka
Director
DIN : 00613105



Independent Auditor's Report on the quarterly and year-to-date audited financial results of the company pursuant to the regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

TO THE BOARD OF DIRECTORS OF
PH TRADING LIMITED
Poddar Point, B Block, 10th floor, Park Street, Kolkata 700016

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying quarterly financial results of **PH Trading Limited** ("the Company") for the quarter ended 31.03.2022 and the year to date results for the period from 01.04.2021 to 31.03.2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the **net profit** (including other comprehensive income) and other financial information for the quarter ended 31.03.2022 as well as the year to date results for the period from 01.04.2021 to 31.03.2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the financial statements. The Company's management is responsible for the preparation of these financial results that give a true and fair view of the net profit (including other comprehensive income) and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The management is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures upto the nine months of the current financial year, which were subjected to a limited review by us, as required under the listing regulations.

For H.B. & ASSOCIATES

Chartered Accountants

(Firm ICAI Regd. No.0322716E)



(H.S.SENAPATI)

Membership No. 054660

Partner

Place: Kolkata

Date: 24.05.2022

UDIN: **22054660AJNKNW5569**

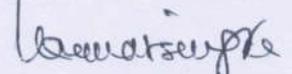
PH TRADING LIMITED

CIN - L51109WB1982PLC035011

AUDITED STANDALONE FINANCIALS RESULTS FOR THE QUARTER/ YEAR ENDED 31.03.2022

PARTICULARS	31.03.2022	31.12.2021	31.03.2021	Accounting	Accounting
	(Audited)	(Unaudited)	(Audited)	Year Ended 31.03.2022 (Audited)	Year Ended 31.03.2021 (Audited)
1 Revenue from operation					
(a) Gross sales/Income from operation	6.44	-	15.80	6.44	207.48
Total Revenue from operation	6.44	-	15.80	6.44	207.48
2 Other Income	(2.87)	5.72	3.62	15.39	6.44
Total income	3.57	5.72	19.42	21.83	213.92
3 Expenses					
Purchase of stock in trade	-	-	5.35	-	193.14
Change in inventories of finished goods , work in progress and stock in trade	-	-	-	-	-
Employees benefit expense	-	-	-	-	-
Finance cost	1.34	0.93	2.49	4.45	5.44
Other Expenditure	-	-	0.07	-	0.09
Total expenses	1.14	0.61	11.69	9.05	21.02
4 Profit/(Loss) before exceptional items and tax (2-3)	2.49	1.54	19.60	13.51	219.69
5 Exceptional Items	1.08	4.18	(0.18)	8.32	(5.77)
6 Profit/(Loss) before tax (PBT) (4-5)	-	-	-	-	-
7 Tax Expense	1.08	4.18	(0.18)	8.32	(5.77)
8 Net Profit/(Loss) after tax for the period (PAT) (6-7)	(0.35)	1.08	0.07	1.53	0.07
9 Other Comprehensive income for the period (Net of Tax)	1.43	3.10	(0.11)	6.80	(5.70)
10 Total Comprehensive income for the period (comprising profit and other comprehensive income) (8+9)	0.12	-	0.39	0.12	(21.21)
11 Paid-up equity share capital (Face Value of ` 10/- Each)	1.55	3.10	0.28	6.91	(26.91)
12 Other Equity Excluding Revaluation Reserve	48.00	48.00	48.00	48.00	48.00
13 Basic and Diluted Earning Per Share (Face Value of Rs. 10/- Per Share) (In Rs.) (Not Annualised)					
(a) Basic and Diluted EPS before Extraordinary Items	0.03	0.65	(0.02)	1.42	(1.19)
(b) Basic and Diluted EPS after Extraordinary Items	0.03	0.65	(0.02)	1.42	(1.19)

For PH TRADING LTD.


 Director


PH TRADING LIMITED

CIN - L51109WB1982PLC035011

STANDALONE BALANCE SHEET AS AT 31.03.2022

(`. in Lakhs)

I. ASSETS	As at 31.03.2022	As at 31.03.2021
ASSETS		
Non - Current Assets		
(a) Financial Assets		
(i) Investments	-	
(ii) Other Financial Assets	0.22	0.22
(b) Deferred Tax Assets	0.99	0.96
	1.21	1.18
Current Assets		
(a) Inventories	0.48	0.48
(b) Financial Assets		
(i) Trade Receivables	-	1.00
(ii) Cash and Cash Equivalents	0.50	0.53
(iii) Other Bank Balances	0.01	0.01
(iv) Other Financial Assets	210.66	218.56
(c) Current Tax Assets(net)	29.20	27.22
(d) Other Current Assets	39.31	38.57
	280.16	286.37
Total	281.37	287.54

II. EQUITY AND LIABILITIES	As at 31.03.2022	As at 31.03.2021
EQUITY		
(a) Equity Share Capital	48.00	48.00
(b) Other Equity	204.60	197.69
	252.60	245.69
LIABILITIES		
Non-Current Liabilities		
(a) Provisions	5.19	3.71
Current Liabilities		
(b) Financial Liabilities		
(i) Trade Payables		
Total of outstanding dues of Micro and Small Enterprises	-	-
Total of outstanding dues of enterprises other than Micro and Small Enterprises	1.24	1.10
(ii) Other Financial Liabilities	22.01	37.01
(c) Other Current Liabilities	0.32	0.02
	28.77	41.85
Total	281.37	287.54



For PH TRADING LTD.

Director

PH TRADING LIMITED

CIN - L51109WB1982PLC035011

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2022

PARTICULARS	(' In Lakhs)	
	For the year ended 31.03.2022	For the year ended 31.03.2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax & Extra-Ordinary Items	8.32	(5.77)
Less: Prior Period Items	-	-
Net Profit/(Loss) after Tax & Extra-Ordinary Items	8.32	(5.77)
Adjustment for :		
Interest Expenses	-	0.09
Provision for Gratuity	0.29	0.28
Interest Income	(15.39)	(6.21)
Operating Profit before Working Capital Changes	(6.78)	(11.81)
Movements In Working Capital :		
Increase/(Decrease) in Trade Payables	0.03	(0.25)
Increase/(Decrease) in Other Current Liabilities	0.24	(70.95)
(Increase)/ Decrease in Trade receivable	1.00	(1.00)
(Increase)/ Decrease in Other Financial Assets	7.90	0.34
(Increase)/Decrease in Other Current Assets	(0.67)	72.56
(Increase)/Decrease in Other financial liabilities	(15.14)	
Cash generated from/(used in) Operations	(13.43)	(10.92)
Direct Taxes Paid (Net)	(1.98)	(1.11)
Net Cash from Operating Activities	(15.41)	(12.03)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Interest Received	15.39	6.21
sale of Investment	-	27.25
Profit/Loss on Sale of Investment	-	(21.26)
Net Cash from Investing Activities	15.39	12.20
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Interest paid	-	(0.09)
Net Cash from Financing Activities	-	(0.09)
Net (Decrease)/ Increase in Cash and Cash Equivalent	(0.02)	0.08
Cash and Cash Equivalents at the beginning of the year	0.53	0.45
Cash Transferred on Account of Scheme of Arrangement	-	-
Cash and Cash Equivalents at end of the year	0.51	0.53

PH TRADING LIMITED

CIN-L51109WB1982PL3035011

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2022

PARTICULARS	As At 31.03.2022	As At 31.03.2021
Cash & Cash Equivalents :		
Balances with Bank		
Current Account	0.46	0.47
Cash-on-Hand	0.05	0.06
Total	0.51	0.53

For PH TRADING LTD.

Sanjiv Singh
Director



The figures for the quarter ended 31 March, 2022 represents the derived figures between the audited figures in respect of the year ended March 31,2022 and the unaudited published period to date figures up to December31, 2021 being the date of the end of the thirrd quarter of the current year end which were subjected to limited review.

The above results were reviewed and approved by the board of directors of the company at their meeting held on May 24th, 2022.

In terms of IndAS 12, "Accounting for Taxes On Income" Deferred Taxes Asset has not been recognised in respect of carry forward losses and depereciation in the accounts in the absence of convincing evidence that sufficient taxable profits will be available in future against which the afforesaid deferred tax asset may be realised

Other Comprehensive Income (OCI) comprises of change in the fair value of equity investments not held for trade (other than subsidiaries, joint venture and associates).

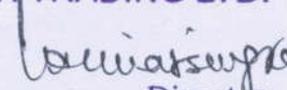
The company has considered internal and external information up to the date of approval of financial statements in assesing the recoverability of receivables, cash & cash equivalent and investments the company has performed sensitivity analysis on the assumptions used and based on the current indicators of future economic conditions ; the company expects to recover the carrying amount of these assets .

Previous years/ period's figures have been regrouped/ rearranged.

Place :Kolkata
Date :24/05/2022



By Order of the Board,
For PH TRADING LTD.


Prakash Chandra Himatsingka
DIN : 00613105

Director

Fax : 033 4067 5049
E-mail : himatsingka@hotmail.com
GST No. 19AAACL4603M1ZE

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Date : 24/05/2022

Annexure A

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

DECLARATION

Dear Sir /Madam,

Sub : Declaration or Statement of Impact of Audit Qualifications

Please find enclosed Declaration or Statement of Impact of Audit Qualification with respect to Auditor's Report on Standalone Financial Results of the Company for the quarter and year ended March , 31, 2022 is an unmodified opinion. In regard, please find declaration in Annexure A.

This is for your information and records.

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

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Annexure A

DECLARATION

In terms of regulation 33(3)(d) of SEBI.(Listing Obligation and Disclosure Requirements) , Regulations 2015 read with amendment(s) thereto, the Company hereby declares that M/s H.B. & Associates Chartered Accountants Firm Reg. No. 0322716E , the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion in respect of Standalone Financial Results of the Company for the financial year ended March 31, 2022..

This is for your information and records.

Yours faithfully,

For **PH TRADING LIMITED**

Tushar S Dave
CEO