

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: phcapitalltd@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



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: phcapitalltd@gmail.com

P.H. CAPITAL LIMITED

Regd. Office: 5 D Kakad House, 8th Floor, A Wing, New Marine Lines, Opp. Liberty Cinema, Mumbal - 400 020 . CIN: L74140MH1973PLC016436, Email:phospitalitd@gmail.com.Tel.: 022 -2201 8473 / Fax :: 022- 2201 2105

	EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED ON 3	OTH SEPTEMBER 202	23.					
					(Rs. In Lacs except	t per share data)	
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED	
Sr. No.	Particulars	30.09.2023	30.06.2023	30.09.2022	30.09.2023	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	6,654.73	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	-		ii+i			2,337.92	
7	Earnings Per Share not annualised (FV of Rs. 10/- each)							
1	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 Quaterly Audited 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 Querterly / Half Yearly Unaudited Financial Results are available on the Stock Exchange Website. (www.bseindia.com).

00 Rikeen P. Dala

FOR P.H.CAPITAL

DIN: 01723446

Director

Date: 08/11/2023 Place : Mumbai



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: phcapitalltd@gmail.com

					(Rs.	In Lakhs except	per share data
	PARTICULARS	QUARTER ENDED			HALF YEA	YEAR ENDED	
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	REVENUE FROM OPERATION						
	Total revenue from Operations	2274.47	4377.09	714.20	6651.56	4001.18	7613.3
11	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	7,615.56
IV	EXPENDITURE :						
	(a) Purchases of stock-in-trade	1611.19	4846.37	764.98	6457.58	3509.35	6406.6
	(b) Changes in inventories of finished goods, Work in Progress						
	and Stock in Trade	(496.23)	(1,013.08)	(754.13)	(1,509.31)	(465.56)	1,332.73
	(c) Employees benefits expenses	44.06	44.44	42.60	88.51	85.17	173.3
	(d) Finance Cost	7.96	5.05	8.94	13.01	14.77	26.2
	(e) Depreciation and amortization expenses	8.92	4.20	2.65	13.12	5.29	16.73
	(f) Other Administrative expenses	17.64	22.39	18.69	40.03	28.18	115.5
	Total Expenses	1,193.54	3,909.37	83.73	5102.91	3177.20	8071.2
٧	Profit/ (Loss) before exceptional Items and Tax (III-IV)	1084.10	467.72	630.47	1551.82	826,16	(455.67
VI	Exceptional Items		-		-		
VII	Profit Before Tax (V-VI)	1084.10	467.72	630.47	1551.82	826.16	(455.67
VIII	Tax Expenses :						
	(a) Current Tax	-		38.12		43.55	
	(b) Deferred Tax	263.17	124.94	136.14	388.11	185.15	(103.86
	(c) Short /(excess) Provision in Earlier Year	11.35			11.35	23.96	23.96
IX	Net Profit for the Period (VII- VIII)	809.59	342.78	456.21	1152.36	573.50	(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	456.21	1,152.36	573.50	(375.77
	Paid-up Equity Capital (Face Value of Rs.10/-Each)	300.01	300.01	300.01	300.01	300.01	300.0
XI	Reserve excluding revaluation reserve	000.01	000.01	000.01	000.01	000.01	2337.9
XII	Earnings per share (EPS) in Rs.						2001.0
All	(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





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: phcapitalltd@gmail.com

:: 2 ::

NON-CURRENT ASSETS 10 Property, Print Area Preparement 10 Date Strangel Assets 10 Date	r.No	Particulars	30-Sep-23 (Unaudited)	(R6. In Lace) 31-Mar-23 (Audited)				
(a) Progently, Plant Plant Represent (b) Chem Category (c) Services (c) Circumstances (d) Other Francoid Laborates (d) Other Category (c) Laborates (d) Plantacion (c) Laborates (d) Plantacion (c) Laborates (d) Plantacion (c) Laborates (d) Plantacion (c) Laborates (d) Other Category (c) Laborates (d) Category (c) Laborates (d) Other Category (c) Laborat	Α	ASSETS	(Omedaited)	(Addited)				
(a) Property, Print And Enginement (b) Chem Cally Means (c) Chem Call Means (d) Color Financial Means (d) Financial	1	NON-CURRENT ASSETS						
(b) Chee Intergopie Assats (c) Financial Assats (d) Chee Intergopie Assats (d) Comer Frenzoid Assats (e) Comer Frenzoid As			141.89	122 54				
CFINANCIA ASSENTAL CFINANC			141.03	133.54				
(ii) Outer Fundad Asacts (iii) Other Not Current Asacts (iii) Financial Liabilities (ii) Financial Liabilities (ii) Financial Liabilities (iii) Finan				_				
(ii) Other Financial Assets (O) Defered SA ASSETS (101) (2) (0) STAR Floring Assets (101) (2) (3) (3) (3) (3) (3) (3) (3) (3) (3) (3			0.00	0.00				
(G) Deferred 1sts Assatis, (not.) (S) Other Not Current Assets (A) Inventories (B) Financial Assets (C) Financial Financial Financial Financial Financial Financial Financial Fin				-				
(a) Other Nano Current Assets 10 CURRENT ASSETS 11 CURRENT ASSETS 12 (b) Francial Assets (c) Francial Assets (d) Francial Assets (e) Francial Assets (f) Current Tax Assets (f) Current Tax Assets (f) Current Tax Assets (g) Current Current Current Assets (g) Current Current Current Assets (g) Current Cur				07.40				
Total Non Current assets			0.30					
CURRENT ASSETS 2,104 no.								
(a) Inventorios (b) Financial Assets (b) Principle (c) Trust Proceedings (c) Inventoriorius (c) Inventoriorius (c) Principle (c) Trust Proceedings (c) Inventoriorius (c) Principle (c) Inventoriorius (c) Inventorius (c) I		A STATE OF THE STA	112.10	250.57				
(b) Financial Asserts (c) Investigential (b) Trains Recoverables (d) Cards And Case Equivalents (d) Close And Case Equivalents (d) Close Financial Asserts (v) Closer (v) Closers (v) Closers (v) Closer (v) Closers (v) Closers (v) Closer (v) Closers (v) Clos	11	CURRENT ASSETS						
(1) Fromothymorphy (1) Transic Receivables (1) Cash And Cash Equivalents (1) Cash And Cash Equivalents (2) Cash And Cash Equivalents (3) Cash And Cash Equivalents (4) Cash And Cash Equivalents (5) Cash And Cash Equivalents (6) Cash And Cash Equivalents (6) Cash And Cash Equivalents (7) Cash And Cash Equivalents (8) Cash And Cash Equivalents (9) Cash And Cash Equivalents (9) Cash And Cash Equivalents (10) Cash Cash Cash Equivalents (10) Cash Cash Cash Cash Equivalents (10) Cash Cash Cash Cash Cash Cash Cash Cash			3,616.27	2,106.96				
(ii) Truste Recovables (iii) Cash And Cash Equivalents (iii) Cash Calainac Cillier Than (ii) Abovo (iv) Lash Calainac Cillier Than (ii) Abovo (iv) Lash (iv) Cash Calainac Cillier Than (ii) Abovo (iv) Lash (iv) Cash Calainac Cillier Than (ii) Abovo (iv) Lash (iv) Cash Calainac Cillier Than (iii) Abovo (iv) Cash Calainac Cillier Than (iii) Abovo (iii) Chier Carrier Tax Asakes (100) (iii) Chier Carrier Lash (iv) Cash Cash Cash Cash Cash Cash Cash Cash								
(III) Cash And Cash Equivalente. 63.39 110.33 (IV) Date Malance Office Time (IV) Above (IV) Leans (IV) Leans (IV) Leans (IV) Chern (IV) Leans (IV) Chern (IV) Leans (IV) Chern (181.30	17.90				
(iv) Dank Datamac Other Trum (ii) Alsover (v) Losh (vi) Losh (vi) Colon (vi) Losh (vi) Colon (vi) Losh (vi) Colon (vi) Losh (vi) Colon (vi) Losh (vii) Colon (vii) Losh (viii) Colon (viiii) Colon (viii) Colon (viiii) Colo								
(V) LOADS (V) Current Tax Assets (red) (S) Sys		(Iv) Bank Balance Other Than (Ii) Above						
(c) Current Tax Assats (Not) (d) Other Current assats Total Gurrent Assats (A) 70.42				-				
(d) Other current assets TOTAL ASSETS 4,470-42 2,519.93 TOTAL ASSETS 4,272.55 2,750.89 EQUITY AND LIABILITIES (e) Other Equity 3,000 1 300.01 (b) Other Equity 3,780.29 2,537.93 Minority Interest LIABILITIES A NON - CURRENT LIABILITIES (ii) Convening (iii) Liabilities (iii) Other Florancial Liabilities (iiii) Other Florancial Liabilities (iiiii) Other Florancial Liabilities (iiiiii) Other Florancial Liabilities (iiiiiii) Other Florancial Liabilities				-				
TOTAL ASSETS EQUITY AND LIBILITIES EQUITY (n) Equity Share Capital (c) Other Equity (a) Equity Share Capital (c) Other Equity Total Equity Total Equity In Minority Interest LIABILITIES A. NON - CURRENT LIABILITIES (a) Financial Liabilities (n) Drowlings (ii) Loase Liabilities (n) Drowlings (iii) Loase Liabilities (n) Drowlings (iii) Loase Liabilities (n) Drowlings (iii) Drowlings								
TOTAL ASSETS EQUITY AND LIABILITIES EQUITY (a) Smuly Share Capital (b) Cher Equity (c) Smuly Share Capital (d) Cher Equity (e) Smuly Share Capital (e) Cher Equity (e) Smuly Share Capital (e) Cher Equity								
EQUITY (ii) Equity Share Capital (ii) Other Equity (iii) Equity Share Capital (iii) Other Equity (iii) Equity Share Capital (iii) Other Equity (iii) Equity Share Capital (iii) Other Equity (iiii) Other Equity (iiii) Other Equity (iiii) Other Equity (iii) Other Equity (iiii) Other Equity (iii) Othe			.,010.112	2,010.03				
EQUITY (a) Equity Share Capital (b) Other Equity 3,490.28 2,537.92		TOTAL ASSETS	4,212.55	2,750.89				
EQUITY (a) Equity Share Capital (b) Other Equity 3,490.28 2,537.92	B	FOLITY AND LIABILITIES						
(a) Equily Share Capital (b) Other Equity 3,480,28 2,337,93.9 Total Equity 3,480,28 2,337,93.9 Minority Interest II LIABILITIES A. NON - CURRENT LIABILITIES (a) Financial Liabilities (b) Borrowings (c) Deferred Tax Liabilities (b) Provision (c) Deferred Tax Liabilities (c) Provision (c) Deferred Tax Liabilities (d) Financial Liabilities (e) Financial Liabilities (f) Provision (g) Contered Tax Liabilities (h) Provision (c) Deferred Tax Liabilities (f) Financial Liabilities (g) Financial Liabilities (g) Financial Liabilities (g) Financial Liabilities (g) Financial Liabilities (h) Borrowings (g) Lease Liabilities (h) Total Non Current Liabilities (h) Total Payables (g) Financial Liabilities (h) Total Custanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (h) Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (h) Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (h) Other Financial Liabilities (h) Other Financial Liabilities (h) Other Financial Liabilities (h) Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (h) Other Financial Liabilities (h) Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (h) Other Financial Liabilities (h) Other Financial Insulities (Net) (h) Othe	_	EXOTT AND LINDILITIES						
(b) Other Equity Total Equity 3,780.28 2,337.92 Minority interest	1	EQUITY						
(b) Other Equity Total Equity 3,790.29 2,837.92 III Minority Interest III LIABILITIES A. NON - CURRENT LIABILITIES (a) Financial Liabilities (ii) Borrowings (iii) Lease Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Corrowings (iv) Lease Liabilities (iv) Provision (c) Deferred Tax Liabilities (Net) Total Non Current Liabilities (iii) Financial Liabilities (iii) Trade Payablis (iii) Trad								
Minority interest LABILITIES A. NON - CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (i) Provision (c) Deferred Tax Liabilities (i) Provision (c) Deferred Tax Liabilities (ii) Financial Liabilities (iii) Trade Payables (iii								
LIABILITIES A. NON - CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings (ii) Losse Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iv) Provision (c) Deferred Tax Liabilities (iv) Frovision (c) Deferred Tax Liabilities (iv) Frovision (iv) Lesse Liabilities (iv) Frovision (iv) Trade Payables (iv) Lesse Liabilities (iv) Frovision Dues Of Creditors Other Than Micro Enterprises And Small Enterprises (iv) Total Custrainding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises (iv) Other Financial Liabilities (iv) Oth		Total Equity	3,790.29	2,637.93				
A. NON - CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Coher Financial Liabilities (iv) Provision (c) Deferred Tax Liabilities (Net) (b) Provision (c) Deferred Tax Liabilities (iv) Financial Liabilities (iv) Experimental Coherental Coherenta	11	Minority Interest						
A NON - CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Coher Financial Liabilities (iv) Provision (c) Deferred Tax Liabilities (Net) (b) Provision (c) Deferred Tax Liabilities (Net) (c) Provision (d) Cerred Tax Liabilities (e) Financial Liabilities (iv) Borrowings (iv) Financial Liabilities (iv) Financial L		LIADILITIES						
(a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Deferred Tax Liabilities (iv) Deferred Tax Liabilities (iv) Borrowings (iv) Lease Liabilities (iv) Trade Payables (iv) Trade Payables (iv) Trade Payables (iv) Trade Payables (iv) Lord Enterprises (iv) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises (iv) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises (iv) Other Financial Liabilities (iv) Other Financial	111							
(i) Borrowings (ii) Clase Labilities (ii) Other Financial Labilities (ii) Other Financial Labilities (iii) Other Financial Labilities (iv) Provision (c) Deferred Tax Liabilities (iv) Forwings (iv) Lease Labilities (iv) Borrowings (iv) Lease Labilities (iv) Borrowings (iv) Lease Labilities (iv) Trade Payables (iv) Trade Payab								
(Ia) Lease Liabilities (b) Provision (c) Deferred Tax Liabilities (Net) Total Mon Current Liabilities B. CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings (a) Lease Liabilities (ii) Trade Payables (iii) Trade Small Enterprises (iii) Trade Small Enterprises (iii) Trade Small Enterprises (iii) Trade Small Enterprises (iii) Trade Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (iii) Trade Small Enterprises (iii) Other Fourand Liabilities (iii) Other Fourand Liabilities (iii) Other Fourand Liabilities (iii) Other Fourand Liabilities (iii) Other Current Liabilities (iii) Other Fourand Liabilities (iii) Other Current Liabilities (iii) Other Fourand Liabilities (iii) Other Current Liabilities (iii)			77.18	64 31				
(ii) Other Financial Liabilities (b) Provision (c) Deferred Tax Liabilities (Net) Total Non Current Liabilities 8. CURRENT Liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings (a) Lease Liabilities (ii) Total Payables (iii) Total Payables (iii) Total Payables (iii) Total Payables (iii) Total Dutstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises (b) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises (iii) Other Financial Liabilities (iv) Other F		(la) Lease Liabilities						
(c) Deferred Tax Liabilities (Net) Total Non Current Liabilities B. CURRENT Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (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 (b) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provision (d) Current Tax Liabilities (e) Provision (f) Outrent Tax Liabilities (h) Other Current Liabilities (h) Other Financial Liabilities (h) Other Current Liabilities (h) Other			-					
Total Non Current Liabilities B. CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (i) Total Payables (ii) Total Payables (iii) Total Payables (iii) Total Payables (iii) Total Current Liabilities (iv) Borrowings (iv) Company is a 8.82			-	-				
B. CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (ii) Trade Payables (iii) Trade Payables (iii) Trade Payables (iii) Trade Payables (iv) Trade Paya				73.94				
(a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (ii) Trade Payables (iii) Trade Payables (iii) Trade Payables (iii) Trade Payables (iii) Trade Payables (iv) Trade Payable			570.70	15.81				
(i) Borrowings (ia) Lease Liabilities (ii) Trade Payables (a) Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (b) Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (b) Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (b) Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (b) Other Current Liabilities (c) Provision (d) Other Transcal Liabilities (e) Provision (d) Current Tax Liabilities (e) Provision (d) Current Tax Liabilities (d) Other Current Liabilities (e) Provision (f) Other Current Liabilities (h) Oth								
(la) Lease Liabilities (li) Trade Payables (li) Trade Payables (a) Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (b) Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (lii) Other Financial Liabilities (b) Other Current Liabilities 20.57 4.10 (b) Other Current Liabilities 4.94 4.93 (c) Provision			0.00					
(ii) Trade Payables (a) Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (b) Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (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 4.5.48 39.05 TOTAL EQUITY & LIABILITIES 4,212.65 2,750.89 TES. 1 The Standatione 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) (Amendment) Rule, 2016. 3. In line with the provisions of Ind AS 100-*Operating Segments* the Company is engaged in "Trading in Shares & Securities" which constitute single reportable business segment. The operating only in india and there is no other significant geographical segment. 4. *Non-Current Investment hold is Re 200/- as on 30 00 2023 & 31 03 2023, however due to roundup off in less the same appears at Rs. Nil. For and Gutechard of the Beard of Directors.								
(a)Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (b)Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (b)Total Outstanding Dues Of Creditors Other Than Micro Eneterprises And Small Enterprises (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 4.5.48 39.05 TOTAL EQUITY & LIABILITIES 4,212.65 2,750.89 [E8. 1. The Standalone financial results for the Quarter and half year ended September, 20.2023, 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 (Indian Accounting Standards (Indian Accounting Standards) (Amendment) Rule, 2016. 3. 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 operating only in india and there is no other significant geographical segment. 4 * Non - Current Investment held in Re 2007- as on 30.00 2028 & 31.03.2023, however due to roundup off in lacs the same appears at Rs. NIL. 5. The Figures of the Previous Year nave been regrouped / recast wherever necessary.			0.03	12.57				
Eneterprises And Small Enterprises (b)Total Outstanding Dues Of Creditors Other Than Micro 2,52 (ii) 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 4,548 39,05 TOTAL EQUITY & LIABILITIES 4,722,65 2,750,89 TOTAL EQUITY & LIABILITIES 4,722,65 2,750,89 Total Companies And Small Enterprises 4,741,750,750,750,750,750,750,750,750,750,750								
Eneterprises And Small Enterprises (iii) Other Financial Liabilities 20.57 4.10 (b) Other Current Liabilities 4.94 4.93 (c) Provision (d) Current Tax Liabilities (Net.) Total Current Liabilities 4.548 39.05 TOTAL EQUITY & LIABILITIES 4,212.65 2,750.89 TOT		Eneterprises And Small Enterprises		*				
Enerterpress And Small Enterpress (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provision (d) Current Tax Liabilities (Net) Total Current Liabilities 45.48 39.05 TOTAL EQUITY & LIABILITIES 4,212.95 2,750.99 TOTAL EQUITY & LIABILITIES 4,212.95 2,750.99 TOTAL EQUITY & LIABILITIES 4,212.95 2,750.99 TOTAL Equity & Liabilities of 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 06/11/2023 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) (Amendment) Rule, 2016. 3. In line with the provisions of Ind AS 108- "Operating Segments" the Companies (Indian Accounting Standards) (Amendment) Rule, 2016. 3. In line with the provisions of Ind AS 108- "Operating Segments" the Companies of Indian Accounting Standards (Indian Accounting Standards) (Amendment) Rule, 2016. 5. The Figures of the Previous Year have been regrouped / recast wherever necessary. For anti-investment held is Re 2002 as an 30 00 2023 & 31 03 2023, however due to roundup off in laws the same appears at Rs. Nil. For anti-investment held is Re 2002 as an 30 00 2023 & 31 03 2023, however due to roundup off in laws the same appears at Rs. Nil. For anti-investment held is Re 2002 as an 30 00 2023 & 31 03 2023, however due to roundup off in laws the same appears at Rs. Nil. For anti-investment held is Re 2002 as an 30 00 2023 & 31 03 2023, however due to roundup off in laws the same appears at Rs. Nil. For anti-investment held is Re 2002 as an 30 00 2023 & 31 03 2023, however due to roundup off in laws the same appears at Rs. Nil.			2.52	0.37				
(b) Other Current Liabilities (c) Provision (d) Current Tax Liabilities (Net) Total Current Liabilities (Net) Total Current Liabilities 46.48 39.05 TOTAL EQUITY & LIABILITIES 4,212.95 2,750.99 TOTAL								
(c) Provision (d) Current Tax Liabilities (Net) Total Current Liabilities 45.48 39.05 TOTAL EQUITY & LIABILITIES 4,212.55 2,750.99 TOTAL EQUITY & LIABILITIES 4,212.5								
Total Current Tax Liabilities 45.48 39.05 TOTAL EQUITY & LIABILITIES 4,212.65 2,750.89 TOTAL EQUITY & LIABILITIES 4,212.65 2,750.89 TES: 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) (Amendment) Rule, 2016. 3. In line with the provisions of Ind AS 108 "Operating Segments" the Companies (Indian Accounting Standards) (Amendment) Rule, 2016. 3. 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 operating only in india and there is no other significant geographical segment. 4. *Non - Current Investment held is Re 200/- as on 30.08.2028 & 31.03.2028, however due to roundup off in lacs the same appears at Rs. Nit. 5. The Figures of the Previous Year have been regrouped / recast wherever necessary.		(c) Provision						
TOTAL EQUITY & LIABILITIES 4,212.55 2,750.89 ITHE 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) (Amendment) Rule, 2016. 3. In line with the provisions of Ind AS 1038 "Operating Segments" the Companies (Indian Accounting Standards) (Amendment) Rule, 2016. 3. In line with the provisions of Ind AS 1038 "Operating Segments" the Companies (Indian Accounting Standards) (Amendment) Rule, 2016. 4. *Non - Current Investment held in Re 2007 as on 30 00 2028 & 31 03 2023, however due to roundup off in lacs the same appears at Rs. NIL. 5. The Figures of the Previous Year have been regrouped / recast wherever necessary.		(d) Current Tax Liabilities (Net)						
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) (Indian Accounting St		Total Current Liabilities	45.48	39.05				
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) (Amendment) Rule, 2016. 3. 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 operating only in India and there is no other significant geographical segment. 4. *Non - Current Investment held in Re 200/- as on 30.00.2028 & 31.03.2028, however due to roundup off in lace the same appears at Rs. NIL. 5. The Figures of the Previous Year have been regrouped / recast wherever necessary. For and-investment of the Beland of Buectors Provided Association		TOTAL EQUITY & LIABILITIES	4,212.65	2,750.89				
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) (Amendment) Rule, 2016. 3. 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 operating only in India and there is no other significant geographical segment 4. *Non - Current Investment held is Rs 200/- as on 30 00 2028 & 31 03 2023, however due to roundup off in lacs the same appears at Rs. NIL. 5. The Figures of the Previous Year have been regrouped / recast wherever necessary. For and-investment of the Beland A Business.								
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) (Amendment) Rule, 2016. 3. 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 operating only in India and there is no other significant geographical segment 4. *Non - Current Investment held is Rs 200/- as on 30 00 2028 & 31 03 2023, however due to roundup off in lacs the same appears at Rs. NIL. 5. The Figures of the Previous Year have been regrouped / recast wherever necessary. For and-investment of the Beland A Business.	ES.	The Standalone financial results for the Quarter and half year ended Sent.	ember.30,2023, have bee	reviewed by the statut	ory auditors of the compa	inv		
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 108- "Operating Segments" the Company is engaged in "Trading in Shares & Securities" which constitute single reportable business segment. The operating only in india and there is no other significant geographical segment. 4. * Non- Current Investment held is Rs 2007, as on 30.00 2023 & 31.03.2023, however due to roundup off in lacs the same appears at Rs. NIL. 5. The Figures of the Previous Year have been regrouped / recast wherever necessary. For and/orderlaff of the Beard of Blackors.		and reviewed by the Audit Committee and approved by the Board of Direct	tors at its meeting held or	08/11/2023				
3. 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 operating only in india and there is no other significant geographical segment. 4 * Non - Current Investment holds in 8th 2002- as on 30.00 2023 & 31.03.2023, however due to roundup off in lacs the same appears at Rs. Nit. 5. The Figures of the Previous Year have been regrouped / recast wherever necessary. For and on behalf of the Beard of Blackfors. ALL MUMBALL.		2. The financial results of the Company have been prepared in accordance v	with Indian Accounting Sta	ndards (Ind AS) notified	under the Companies (I	ndian Account	ing Standards)	Rules, 2015
operating only in india and there is no other significant geographical segment. 4 * Non - Current Investment held is Rs 200/- as on 30.00 2023 & 31.03.2023, however due to roundup off in lacs the same appears at Rs. Nil. 5. The Figures of the Previous Year have been regrouped / recast wherever necessary. For and on behalf of the Beard of Birectors For and on behalf of the Beard of Birectors							14.	
4 * Non - Current Investment held is Rs 2007 as on 30 00 2028 & 31 03 2028, however due to roundup off in lacs the same appears at Rs. NIL. 5. The Figures of the Previous Year have been regrouped / recast wherever necessary. For and investment held is Rs 2007 as on 30 00 2028 & 31 03 2028, however due to roundup off in lacs the same appears at Rs. NIL. For and investment held is Rs 2007 as on 30 00 2028 & 31 03 2028, however due to roundup off in lacs the same appears at Rs. NIL. For and investment held is Rs 2007 as on 30 00 2028 & 31 03 2028, however due to roundup off in lacs the same appears at Rs. NIL.		3. In line with the provisions of Ind AS 108- "Operating Segments" the Comp	any is engaged in "Tradin			reportable bus	lness segment	The Compar
5. The Figures of the Previous Year have been regrouped / recast wherever necessary. For and on behalf of the Beard of Blackors MUMBALL				n off in lane the second	openie al Re Aili			
For and on due half of the Beard of Business				p oit in lacs the same a	ppears at Rs. NIL .		-	
Je (= (MUMBA)					-		PHITA	11.
70 10000					For and on behalf of th	e,Bøard of Die	ectors	
70 10000					2	1	All tham	1-1
					70	100	MAININA	1-11
e: Mumbai Rikten P. Dalai	e:	Mumbai			Rikeen P. Dalei	1/0		(0)/



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: phcapitalltd@gmail.com

		(Rs. in Lakhs
DARTICIH ADO	HALF YEAR ENDED	HALF YEAR ENDED
PARTICULARS	30-Sep-23	30-Sep-22
A. CASH FLOW FROM OPERATING ACTIVITIES:	Unaudited	Unaudited
NET PROFIT BEFORE TAX		
	1,551.82	826.15
ADJUSTMENTS FOR: DEPRECIATION		
PROFIT ON SALE OF FIXED ASSET	13.12	5.29
INTEREST INCOME	(3.17)	
FINANCE EXPENSES	-	(2.18
THE ENTERIOR	13.01	14.77
DPERATING PROFIT BEFORE WORKING CAPITAL		
HANGES	1,574.77	844.04
ADJUSTMENTS FOR WORKING CAPITAL CHANGES		
INVENTORIES		
TRADE RECEIVABLES	(1,509.31)	(465.56
OTHER CURRENT ASSETS	(144.03)	(0.00
OTHER NON CURRENT ASSETS	98.51	(5.01
OTHER FINANCIAL ASSETS	-	0.01
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
CASH FLOW FROM FINANCING ACTIVITIES:		
ONG TERM BORROWINGS (NET OF REPAYMENTS)	12.87	
HORT TERM BORROWINGS(NET OF REPAYMENTS)	(6.03)	
EASE LIABAILITY TAKEN(REPAYMNET)	(4.93)	(5.50
FINANCE EXPENSES	(13.01)	(14.77
NET CASH FROM FINANCING ACTIVITIES	(11.10)	(20.27
NET CASH PROMITINANCING ACTIVITIES	(46.94)	94.53
DENING 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 Boa

PLACE : MUMBAI 08-11-2023

Rikeen P. Dalal

Director

S. P. JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

602,6th Floor, "Orbit Plaza", New Prabhadevi Road, Prabhadevi, Mumbai - 400 025

Tel.: 24316201/02, 24218129, 24320931 Fax: 24218130

Email: spjainassociates@gmail.com

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

- 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

(PARTNER)

Membership No. 108521

UDIN: 23108521BGVRLX2026