



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: January 27, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai: - 400001

Ref: Security code: - 500143 ISIN: - INE160F01013

Subject: Outcome of Board Meeting held on January 27, 2026

Dear Sir/Madam,

Pursuant to Regulations 30 & 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. January 27, 2026, inter-alia, approved the unaudited financial results for the third quarter ended December 31, 2025 (“**Unaudited Financial Results**”).

A copy each of the above Unaudited Financial Results and the limited review report, as received from the Statutory Auditors, viz; M/s. S.P Jain & Associates. Chartered Accountants, is enclosed for your information and record.

The Board meeting commenced at 12:00 Noon and concluded at 12:30 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
Chairman & Whole-time Director
DIN: 01723446

Encl: a/a

Limited Review Report Unaudited Quarterly 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 ended 31st December, 2025 ('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: 27.01.2026



For **S. P. JAIN & ASSOCIATES,**
CHARTERED ACCOUNTANTS
Firm Reg. No. 103969W

Kapil Jain

KAPIL K. JAIN

(PARTNER)
Membership No. 108521

UDIN: 26108521 PQSNHM5016



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EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER 2025.							
(Rs. In Lacs except per share data)							
Sr. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1	Total income from operations (Net)	218.98	3,120.26	7,462.32	9,138.87	15,204.43	18,550.80
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(165.28)	(120.18)	277.35	650.14	1,945.41	1,079.06
3	Net Profit / (Loss) for the period after tax (after Extraordinary & Exceptional Items)	(126.49)	(89.94)	206.82	483.69	1,455.81	785.10
4	Total Comprehensive Income for the period (comprehensive profit for the period (after Tax and other comprehensive income after tax)	(126.49)	(89.94)	206.82	483.69	1,455.81	785.10
5	Paid up Equity Share Capital of Rs. 10/-	300.01	300.01	300.01	300.01	300.01	300.01
6	Reserves	-	-	-	-	-	5,120.90
7	Earnings Per Share not annualised (FV of Rs. 10/- each)						
	Basic & Diluted	(4.22)	(3.00)	6.89	16.12	48.53	26.17
8	Earnings Per Share (after extraordinary items) (of Rs.10/- each)						
	Basic & Diluted	(4.22)	(3.00)	6.89	16.12	48.53	26.17
Notes:							
1) The above is an Extract of the detailed format of Quarterly Unaudited Financial Results filed with the Stock Exchange under regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation, 2015. The full format of the Quarterly / Nine Month 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 27TH JANUARY, 2026.							
FOR P.H.CAPITAL LTD.							
Rikeen P. Dalal DIN : 01723446 Chairman & Whole Time Director							
 Date : 27/01/2026 Place : Mumbai							
							



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER 2025.

(Rs. In Lakhs except per share data)

PARTICULARS	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
I REVENUE FROM OPERATION						
Total revenue from Operations	155.44	3096.57	7462.32	9051.65	15204.42	18548.78
II Other Income	63.53	23.68	0.01	87.22	0.01	2.03
III Total Income (I+II)	218.98	3,120.26	7,462.32	9,138.87	15,204.43	18,550.80
IV EXPENDITURE :						
(a) Purchases of stock-in-trade	-	-	6,884.51	4,561.80	15,803.73	19,714.76
(b) Changes in inventories of finished goods, Work in Progress and Stock in Trade	300.50	3,152.19	182.19	3,669.12	(2,863.80)	(2,669.49)
(c) Employees benefits expenses	49.45	48.51	49.47	146.67	146.63	197.95
(d) Finance Cost	1.01	2.13	4.05	17.62	29.63	32.46
(e) Depreciation and amortization expenses	5.96	8.16	7.70	22.22	22.23	30.24
(f) Other Administrative expenses	27.33	29.45	57.05	71.30	120.60	165.82
Total Expenses	384.25	3,240.44	7,184.98	8,488.73	13,259.02	17,471.74
V Profit/ (Loss) before exceptional Items and Tax (III-IV)	(165.28)	(120.18)	277.35	650.14	1945.41	1079.06
VI Exceptional Items	-	-	-	-	-	-
VII Profit Before Tax (V-VI)	(165.28)	(120.18)	277.35	650.14	1945.41	1079.06
VIII Tax Expenses :						
(a) Current Tax	(9.98)	(47.98)	408.18	10.62	513.20	439.52
(b) Deferred Tax	(31.52)	17.74	(338.30)	153.11	(24.26)	(145.22)
(c) Short / (excess) Provision in Earlier Year	2.71	-	0.65	2.71	0.65	(0.35)
IX Net Profit for the Period (VII- VIII)	(126.49)	(89.94)	206.82	483.69	1455.81	785.10
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)	(126.49)	(89.94)	206.82	483.69	1,455.81	785.10
Paid-up Equity Capital (Face Value of Rs.10/-Each)	300.01	300.01	300.01	300.01	300.01	300.01
XI Reserve excluding revaluation reserve						5120.90
XII Earnings per share (EPS) in Rs.						
(not annualised) :						
(a) Basic	(4.22)	(3.00)	6.89	16.12	48.53	26.17
(b) Diluted	(4.22)	(3.00)	6.89	16.12	48.53	26.17

Note :

- The Standalone financial results for the Third Quarter ended December 31st, 2025 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 27th January, 2026.
- 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 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
Chairman & Whole Time Director



Place: Mumbai
Date: 27.01.2026