④ S. P. JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

602,6th Floor, "Orbit Plaza"
New Prabhadevi Road,
Prabhadevi, Mumbai - 400 025
Tel.: 243343501/02,
Email : spjainassociates@gmail.com

Limited Review Report On Quarterly Standalone 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 and ended 30th June 2026 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 section133 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 Listing Regulations. Our Responsibility is to express a report 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 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

S. P. JAIN & ASSOCIATES ★ CHARTERED ACCOUNTANT ★ MUMBAI

Kapil Jain

KAPIL K. JAIN
(PARTNER)
Membership No. 108521
UDIN- 26108521LYBNWC3093

Place: Mumbai.
Date: 11th August 2026

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 : phcapitalltd@gmail.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE 2026.

(Amt in INR in Lakhs)

	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30.06.2026	30.06.2025	31.03.2026	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**REVENUE FROM OPERATION**				
	Total revenue from Operations	98.49	5799.63	2215.99	11267.64
II	Other Income	52.67	0.00	53.62	140.84
III	Total Income (I+II)	**151.16**	**5,799.63**	**2,269.61**	**11,408.48**
IV	**EXPENDITURE :**				
	(a) Purchases of stock-in-trade	1,749.60	4,561.80	637.20	5,199.00
	(b) Changes in inventories of finished goods, Work in Progress and Stock in Trade	(1,575.87)	216.42	1,750.73	5,419.85
	(c) Employees benefits expenses	4.12	48.72	23.98	170.66
	(d) Finance Cost	0.66	14.46	0.03	17.65
	(e) Depreciation and amortization expenses	0.00	8.10	0.00	22.22
	(f) Other Administrative expenses	11.42	14.52	49.77	121.07
	Total Expenses	**189.93**	**4,864.02**	**2,461.71**	**10,950.44**
V	**Profit/ (Loss) before exceptional Items and Tax (III-IV)**	**(38.77)**	**935.60**	**(192.10)**	**458.04**
VI	Exceptional Items	-	-	-	-
VII	**Profit Before Tax (V-VI)**	**(38.77)**	**935.60**	**(192.10)**	**458.04**
VIII	**Tax Expenses :**				
	(a) Current Tax	-	68.58	204.38	215.00
	(b) Deferred Tax	(9.76)	166.90	(236.05)	(82.93)
	(c) Short /(excess) Provision in Eariler Year	-	-	(0.33)	2.38
IX	**Net Profit for the Period (VII- VIII)**	**(29.01)**	**700.13**	**(160.09)**	**323.59**
X	Other Comprehensive Income (OCI)	-	-	-	-
	Items that will not be Reclassified subsequently to profit and loss	(10.48)	-	10.48	10.48
	Items that will be Reclassified subsequently to profit and loss	-	-	-	-
	Total Comprehensive Income for the period(IX +X)	**(39.49)**	**700.13**	**(149.62)**	**334.07**
	Paid-up Equity Capital (Face Value of Rs.10/-Each)	300.01	300.01	300.01	300.01
XI	Reserve excluding revaluation reserve				
XII	**Earnings per share (EPS) in Rs.**				
	(not annualised) :				
	(a) Basic	**(0.97)**	**23.34**	**(5.34)**	**10.79**
	(b) Diluted	**(0.97)**	**23.34**	**(5.34)**	**10.79**

Note :

1. The Standalone financial results for the First Quarter ended June 30th, 2026 have been reviwed by statutory auditors of the company and reviewed by the audit committee and approved by the board of directors at its meeting held on 11th August, 2026.
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) Rules, 2015 as 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 including Derivatives" which constitute single reportable business segment. The Company is operating only in india and there is no other significant geographical segment.
4. The Figures of the Previous Year / Previous Quarter have been regrouped / recast wherever necessary.

For and on behalf of the Board of Directors

P. H. CAPITAL LTD. MUMBAI

Aditya Himmat Bhansali
CFO & Additional Whole Time Director

Place: Mumbai
Date: 11.08.2026

P. H. CAPITAL LTD.

Regd. Office : 5D, Kakad House, 5th Floor, 'A' Wing, Sir Vithaldas Thackersey Marg,
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Email : phcapitalltd@gmail.com

P.H. CAPITAL LIMITED

Regd. Office : 605 - 607, Trade World, C Wing, Kamala Mill Compound, Lower Parel, Mumbai - 400013 .

CIN : L74140MH1973PLC016436, Email :phcapitalltd@gmail.com,Mob . : +91- 98677 03368.

EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE 2026.

(Amt in INR in Lakhs)

Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED
		30.06.2026	30.06.2025	31.03.2026	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Total income from operations (Net)	151.16	5,799.63	2,269.61	11,408.48
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary	(38.77)	935.60	(192.10)	458.04
3	Net Profit / (Loss) for the period after tax (after Extraordinary & Exceptional items)	(29.01)	700.13	(160.09)	323.59
4	Total Comprehensive Income for the period (comprehensive profit for the period (after Tax and other comprehensive income after tax)	(39.49)	700.13	(149.62)	334.07
5	Paid up Equity Share Capital of Rs. 10/-	300.01	300.01	300.01	300.01
6	Reserves	-	-	-	-
7	Earnings Per Share not annualised (FV of Rs. 10/- each)				
	Basic & Diluted	(0.97)	23.34	(5.34)	10.79
8	Earnings Per Share (after extraordinary items) (of Rs.10/- each)				
	Basic & Diluted	(0.97)	23.34	(5.34)	10.79

Notes:

1) The above is an Extract of the detailed format of Quaterly Unaudited 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 Quarterly / Half Yearly Unaudited Financial Results are available on the Stock Exchange Website. (www.bseindia.com).

2) The above results were reveiwed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th August 2026.

FOR P.H.CAPITAL LTD.

P. H. CAPITAL LTD. MUMBAI

Aditya Himmat Bhansali
DIN : 03184474
CFO & Additional Whole Time Director

Date : 11/08/2026
Place : Mumbai