43rd
Annual Report
2025-26

P R HOLDINGS LTD.

P R HOLDINGS LIMITED
Regd. Office: R-489, GF-C, New Rajinder Nagar,
New Delhi- 110060
Tel : 011-42475489 Website : www.prholding.in
Email : prholding1983@gmail.com
CIN: L27310DL1983PLC314402

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43rd ANNUAL GENERAL MEETING	
Date	20.08.2026
Day	THURSDAY
Time	2:00 PM
VENUE	REGISTERED OFFICE : at R - 489, GF - C, New Rajinder Nagar, New Delhi - 110060
E mail & Mobile no.	prholding1983@gmail.com, 9910003638

CORPORATE INFORMATION

BOARD OF DIRECTORS		
Mrs. Sakshi Gupta	DIN: 09773654	Whole Time Director & CFO -- appointed on 10.11.2022
Mr. Aditya Kohli	DIN: 00822604	Independent Director -- appointed on 21.05.2024
Mr. Deepak Gupta	DIN: 07580266	Independent Director -- appointed on 02.09.2025
Mrs. Monika Chanana	DIN: 07442971	Independent Director -- appointed on 02.09.2025
Mrs. Pallavi	ACS:67405	CS & Compliance Officer w.e.f. 31.01.2023

STATUTORY AUDITORS		
M/s G K Kedia & Co., Chartered Accountants FRN-014671C Ms. Kanishka aggarwal, Partner Membership No.: 544129 Address: 812, Naurang House, 21 K G Marg, New Delhi New Delhi -110001 Tel : 011-47259900, +91 8826897210 Email Id: kanishka.aggarwal@gkkedia.com	**CIN**	L27310DL1983PLC314402
	Date or incorporation	314402 14.01.1983
	Date of commencement	21.01.1983
	PAN	AACP6895R
	GST	07AAACP6895R1ZF
	ISIN	INE160T01014

SECRETARIAL AUDITORS	INTERNAL AUDITORS
B. BHUSHAN & CO. Company Secretaries, COP No.: 14469 Mr. Bharat Bhushan, Proprietor Membership No.:A31951 Address: 1195, Gali Babu Ram, Sita Ram Bazar, Delhi-110006 Tel : 9650555376 Email Id: b.bhushanandcompany@gmail.com	**MITTAL JINDAL &ASSOCIATES** Chartered Accountants, FRN - 001467N Mr. Satish Kumar Gupta, Proprietor Membership No.: 080984 Address: 7 / 18, Ansari Road, Darya Ganj, New Delhi-110002 Tel : 23275297, 9312223014 Email Id: hmkd900@gmail.oom
BANKERS 1. Punjab National Bank,New Rajendra Nagar New Delhi-110060	**REGISTRAR AND SHARE TRANSFER AGENT** Alankit Assignments Limited R.O: 4E/2, Jhandewalan Extension, New Delhi-110055 C.O: 205-208, Anarkali Complex, Jhandewalan Extension, New Delhi-110055 Tel: 011-42541234, 23541234
LISTING:	
1. Metropolitan Stock Exchange of India	MSEI
2. Calcutta Stock Exchange Ltd.	CSE (applied for Delisting)
3. Delhi Stock Exchange Ltd.	DSE (DSE stands de-recognized)

CONTACTS DETAILS

Mob. : 9910003638

Email : prholding1983@gmail.com
Website : www.prholding.in

IMPORTANT COMMUNICATION TO THE MEMBERS

Members are requested to kindly Update their Contact details, Address, PAN, Email, Mobile, etc.,for your Company & Updates, Announcements, Results, Reports, Correspondence, etc.

Registered Office: R - 489, GF - C, New Rajinder Nagar, New Delhi - 110060

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Tel : 011-42475489 Website : www.prholding.in
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CIN: L27310DL1983PLC314402

NOTICE OF 43rd ANNUAL GENERAL MEETING

To
The Members
P R Holdings Limited
CIN: L27310DL1983PLC314402
R - 489, GF - C, New Rajinder Nagar,
Central Delhi,
New Delhi – 110060

NOTICE is hereby given that 43rd annual general meeting of the members of the company will be held on Thursday, 20th August, 2026 at 2:00 pm. at the registered office of the company situated at R - 489, GF - C, New Rajinder Nagar, Central Delhi, New Delhi – 110060
to consider and transact the business(es) mentioned below:

Ordinary Business (Ordinary Resolutions)

ITEM NO.-1:

To receive, consider and adopt the Audited Balance Sheet as at 31” March 2026 and the Statement of Profit and Loss & Cash Flow Statements, etc. for the year ended on that date alongwith the Reports of Auditors and Directors thereon.

ITEM NO.- 2:

To appoint a Director in place of Mrs. Sakshi Gupta (DIN: 09773654) who retires by rotation and being eligible offers herself for re-appointment as a Director and WTD cum CFO.

By Order of Board of Directors
P R Holdings Limited

Sakshi Gupta
WTD & CFO
DIN: 09773654
Add: 1136, Main Bazar, Pahargunj,
Swami Ram Tirath Nagar, New Delhi-110055

Aditya Kohli
Independent Director
DIN:00822604
Add: PW-33,
Malibu Towne, Gurugram, Haryana

Date - 20.07.2026
Place - New Delhi

IMPORTANT NOTES:

A. General instructions for accessing and participating in the 43rd AGM through Physical mode and voting through electronic means including remote e-Voting

a. Company is holding its 43rd Annual General Meeting Physically at its registered office at R - 489, GF - C, New Rajinder Nagar, Central Delhi, New Delhi – 110060.

b. NOTICE of the AGM along with the Annual Report for financial year 2025-26 is being sent only through Electronic Mode to those Members whose E-mail addresses are registered with the Company/Depositories. Members may note that the Notice and Annual Report for financial year 2025-26 will also be available on Website of the Company i.e **www.prholding.in** Website of the Stock Exchanges **MSEI (www.msei.in) and NSDL**

For any Communication, the shareholders may also send requests to the designated email address or the Company i.e. prholding1983@gmail.com Notice of AGM is also placed on the Website of NSDL (agency for providing the Remote e- Voting facility) i.e. www.evotingnsdl.com.

Hard Copies shall be sent to those members who shall request for the same, free of cost.

c. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE IN THE MEETING INSTEAD OF HIMSELF/HERSELF, PROXY NEED NOT BE A MEMBER OF THE COMPANY.

The instrument appointing the Proxy, in order to be Effective, must be deposited at the Company's Registered Office, duly completed and signed, not less than FORTY- EIGHT HOURS before the commencement of the meeting.

Proxies submitted on behalf of companies, societies, etc., must be supported by appropriate resolutions/ authority, as applicable.

A Person can act as Proxy on behalf of Members not exceeding Fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a Proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a Proxy for any other person or shareholder.

Proxy Form and Attendance Slip is Annexed hereto.

d. Corporate Members intending to attend the AGM through their Authorized Representatives in accordance with Section 113 of the Companies Act, 2013, are requested to send a duly certified copy of the Board Resolution authorizing the Representatives to attend the AGM.

e. In case of several joint-holders attending the AGM, only such joint-holder who is higher in the order of names will be entitled to vote at the meeting.

f. Notice is also given u/s 91 of the Act read with Regulation 42 of the SEBI (LODR) Regulations, 2015 as amended from time to time, that the Register of Members and Share Transfer Register will remain closed from **14.08.2026 To 23.08.2026** (both days inclusive).

g. Queries proposed to be raised at the AGM may be sent to the Company at least **7 (Seven)** days prior to the date of AGM on Company's email address to enable the Management to Compile the relevant information enabling to reply the same.

h. Copies of the MoA and AoA and the Documents referred to in the Notice, shall be kept Open for Inspection at the Registered Office on any working day between 11 A.M. to 5 P.M. upto the date of the AGM.

i. **Route Map is also Annexed at page 77.**

j. National Securities Depositories Limited ("NSDL") will be providing facility or e-voting through **EVEN 139784** from **9.00 a.m. 17.08.2026 to 5.00 p.m. 19.08.2026.**

k. Members intending to seek Clarifications or pose Queries regarding the financial statements or any other matter scheduled for consideration at the AGM may submit their Questions in Advance. Submissions must be sent exclusively from the member's registered email address to the Company's designated email address at prholding1983@gmail.com.

To ensure structural processing, members must explicitly mention their Full Name, PAN, DP ID & Client ID number / Folio Number, and Mobile Number in the communication.

l. Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN), Contact Details, Email ID, and Phone Number by every participant in the securities market.

1. Members holding shares in Demat Form are, therefore, requested to submit/update their PAN, Email ID, Mobile Number, and other contact details with the respective Depository Participants (DP) with whom they maintain their demat accounts.

2. Members holding shares in Physical Form are required to submit their PAN, Email ID, Mobile Number, and other contact details to the RTA or to the Company.

   The Company strongly encourages and promotes shareholders to dematerialize their physical shareholding.

3. Members are requested to:

   i. Quote their Folio Number(s) / Client ID / DP ID in all correspondence with the Company/ RTA.

   ii. Promptly Notify any Change(s) in their contact details, PAN, Registered Address (along with Pin Code Number), Mobile Number, and E-mail ID, etc., to the RTA or to the Company.

4. Electronic Copy of the Annual Report and the Notice of the Annual General Meeting' — inter - alia indicating the process and manner of e-voting, along with details of the AGM is being sent to all members whose email IDs are registered with the Company, the RTA, or the Depository Participant(s) for communication purposes.

   Members who have not registered their email address can download copies of the Notice and the Annual Report for the financial year 2025-26 directly from the Official Website of the Company, or from the Websites of the MSEI or NSDL.

5. Members who have not registered their e-mail addresses so far are requested to register their e-mail address for receiving all communications including Annual Reports, Notices, Circulars, etc. from the Company electronically.

6. The "Ministry of Corporate Affairs" (MCA) has taken a "Green Initiative in Corporate Governance" by allowing paperless compliances by companies and has issued a circular on April 21, 2011, stating that the service of Document(s) by a company can be made through electronic mode. In view of the circular issued by the M.C.A., the Company proposes to henceforth deliver documents like the Notice calling the Annual General Meeting / Extra Ordinary General Meeting, Audited Annual Accounts, Report of the Auditors, Report of the Directors, etc., in Electronic Form to the e-mail address provided by the shareholders.

7. Register of Directors and Key Managerial Personnel and their Shareholdings maintained under Section 170 of the Companies Act, 2013, and the Register of Contracts or Arrangements in which Directors are interested maintained under Section 189 of the Companies Act, 2013, will be available for inspection at the AGM.

8. The detailed procedure for "Remote E-voting" is annexed herewith and forms an integral part of this Notice.

Members may also note that the Notice and the Annual Report for F.Y. 2025-26 will also be available on the Website of the Company at www.prholding.in, as well as on the Websites of the respective agencies, RTA, NSDL, and MSEI Ltd., for download. The physical copies of the aforesaid documents will also be available at the Company's Registered Office for inspection during normal business hours on working days. Even after registering for e-communication, Members are entitled to receive such Communications in Physical Form, free of cost, upon making a specific request via post.

For any Communication, shareholders may also send requests to the Company's Email Id : prholding1983@gmail.com

B. VOTING THROUGH ELECTRONIC MEANS

In compliance with the provisions of Section 108 of the Companies Act, 2013, read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company provides its members the facility to exercise their right to vote on Resolutions proposed to be passed at the Annual General Meeting (AGM) by electronic means. The business may be transacted through Remote E-Voting Services provided by the National Securities Depository Limited (NSDL).

The instructions for E-voting are as under:

(i) In case of members receiving an Email from NSDL:

1. Open the email and open the attached PDF file named **"P R Holding e-Voting.pdf".** Enter your Client ID (in case you are holding shares in demat mode) or Folio No. (in case you are holding shares in physical mode) as your password.

   This PDF file contains your Unique "User ID" and "Password for e-voting". Please note that this password is an initial password. You will not receive this PDF file if you are already registered with NSDL for e-voting.
2. Launch an internet browser and type the following URL: https://www.evoting.nsdl.com/
3. Click on the "Shareholder - Login" option.
4. Enter your User ID and password (the initial password noted in step 1 above) and click Login. If you are already registered with NSDL for e-voting, you can use your existing User ID and password. If you forgot your password, you can reset it by using the "Forgot User Details/ Password" option available on www.evoting.nsdl.com.
5. The Password Change Menu will appear. Change the password to a new password of your choice containing a minimum of 8 digits/characters or a combination thereof.
6. The home page of "e-Voting" will open. Click on e-Voting > Active Voting Cycles.
7. Select the Electronic Voting Event Number **"EVEN" 139784** of P R Holding Limited as given in the body of email. Now you are ready for e-voting. The Cast Vote page will open and you can cast your vote online from **17.08.2026 - 9:00 AM TILL 19.08.2026 -- 05:00 P.M**

   Important Note: E-voting shall strictly not be allowed beyond the aforementioned date and time window.
8. Cast your vote by selecting the appropriate options and click on "Submit" and also "Confirm" when prompted.
9. Upon final confirmation, the message "Vote cast successfully" will be displayed. Thereafter, you will strictly not be allowed to modify your vote.

10. Institutional shareholders (i.e., other than Individuals, HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of the relevant Board Resolution / Authority Letter, etc., together with an attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer via email at b.bhushanandcompany@gmail.com with a copy marked to evoting@nsdl.co.in.

C. GENERAL INSTRUCTIONS:

1. E-voting period begins at **09:00 A.M. on 17.08.2026** and ends at **5:00 P.M. on 19.08.2026.**

   During this period, Members of the Company holding shares either in Physical Form or in Dematerialized form, as on the Cut-off date (Record date) i.e 20.07.2026, may cast their vote electronically. Once the vote on a Resolution is cast by a member, the member shall not be allowed to change it subsequently. The e-voting module shall be disabled by NSDL for voting thereafter.

2. Members who have cast their vote by remote e-voting may also attend the AGM but shall not be entitled to cast their vote again.

3. The Company has appointed **M/s B. Bhushan & Co.,** Practicing Company Secretaries, New Delhi (M. No.: A31951, CoP: 14469) to act as the "Scrutinizer" to scrutinize the remote e-voting and physical vote at the venue of the AGM in a fair and transparent manner. The Members desiring to vote through remote e-voting are requested to refer to the detailed procedure given above.

4. Voting rights shall be reckoned on the paid-up value of shares registered in the name of the member / beneficial owner (in case of electronic shareholding) as on the Cut - off Date i.e., 20.07.2026.

5. A person whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the Cut-off date shall be entitled to avail the facility of remote e-voting / Poll at the AGM.

6. Once the vote on a resolution is cast by a member, the member shall not be allowed to change it subsequently and/or cannot cast the vote again.

7. In case of any Query pertaining to e-voting, please visit the Instructions FAQs for Members and E-voting User Manual for Members in the download section of NSDL's e-voting Website (https://www.evoting.nsdl.com), Call or contact the Assistant Manager, NSDL, at the designated email ID: evoting@nsdl.co.in or via telephone. Members may also address their Queries relating to e-voting to the company's Email Id: prholding1983@gmail.com.

8. Members already registered with NSDL for remote e-voting can use their existing user ID and password for login. Thereafter, please follow the steps from Sl. Nos. (6) to (9) mentioned in (i) above to cast your vote.

9. Every Client ID No. / Folio No. shall have ONE vote, irrespective of the number of joint holders.

10. The remote e-voting right cannot be exercised by a proxy.

11. **Scrutinizer,** after scrutinizing the votes cast at the meeting through voice / show of hands and through remote e-voting, shall within a period not exceeding 2 (TWO) days from the conclusion of the Meeting, make a consolidated Scrutinizer's Report and submit the same to the Chairman. Results declared along with the consolidated scrutinizer's report shall be placed on the Website of the Company (www.prholding.in) and on the Website of NSDL www.evoting.nsdl.com.

    Results shall simultaneously be communicated to Stock Exchange(s) where Company's shares are Listed.

D. Brief Profile of Director seeking appointment / re – appointment

AGENDA / BUSINESS ITEM No. 2

Mrs. Sakshi Gupta, (DIN : 09773654) as a Director, who retires by rotation and being eligible offers herself for re – appointment and further designated as WTD cum CFO.

Mrs. Sakshi Gupta (DIN : 09773654), holds Post Graduate Diploma in Business Administration, specialized in "Human Resource Management" from Symbiosis Centre for Distance Learning (SCDL) and she has over 7 + year of experience in the fields of Administration, HR, etc.

Mrs. Sakshi Gupta is not related to any Director of the Company, nor does she hold any Shares of the Company.

The Board recommends the resolution for approval by the shareholders, except Mrs. Sakshi Gupta, no other Director has any interest or concern in this resolution.

By Order of Board of Directors
P R Holdings Limited

Sakshi Gupta
WTD & CFO
DIN: 09773654
Add: 1136, Main Bazar, Pahargunj,
Swami Ram Tirath Nagar, New Delhi-110055

Aditya Kohli
Independent Director
DIN:00822604
Add: PW-33,
Malibu Towne, Gurugram, Haryana

Date - 20.07.2026
Place - New Delhi

DIRECTOR'S REPORT

Dear Stakeholders

Your Directors have pleasure to present herewith the 43rd Annual Report for year ended 31.03.2026

FINANCIAL RESULTS (Amount in ₹ Thousands)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Revenue from Operations	3,106.94	3,279.15
Other Income / Receipts	2,673.66	4,611.87
Total Income	5,780.60	7,891.01
Total Expenditure	5,515.37	7,855.77
Profit / (Loss) Before Tax	265.23	35.25
Provision for Tax	270.58	304.38
Net Profit / (Loss) After Tax	(-) 5.35	(-) 269.14

FINANCIAL HIGHLIGHT

During the previous year under review your company was carrying out the business activities relating to real estate, commission. agents. brokers. gems & jewellery, consultancy, trading/ service providers. etc., as per the Objects as contained in MOA. Company has received the total revenue of **₹ 57,80,600.00.** Net Loss alter Tax for the year under consideration is **₹-5,35,000.00** Your Company hopes to increase its presence in the business in the coming years, which may increase the topline and also its profitability

TRANSFER TO RESERVES

No amount is proposed to be transferred to the Reserves & Surplus account.

LIQUIDITY

Company continues to maintain sufficient funds to meet the desired strategic Objectives.

DIVIDEND

Your directors do not consider it desirable to recommend/ declare any dividend.

CAPITAL

During the Financial Year 2025-26, there is NO change in share capital:

Buy Back of Securities	Company has not bought back any of its securities
Sweat Equity Shares	Company has not issued any Sweat Equity Shares.
Bonus Shares	No Bonus Shares were issued during the year.
Preference Shares/Debentures	Company has not issued any Preference Shares/Debentures
Employees Stock Option Plan	Company has not provided any Stock Option Scheme

During the financial year ended 31st March, 2026, there has been No Change in authorized, issued, subscribed and paid-up equity share Capital of the company. Authorised Share Capital as on 31.03.2026 is **₹ 3,24,50,000/-** divided into **32,45,000** Equity Shares or **₹ 10/-** each and the Paid-up Capitals is **₹ 1,89,00,000/-.**

DIRECTORS

Following is the composition of Board and KMP as on 31.03.2026 :-

Sl No.	DIN / ACS No	Name	Designation	Appointed on
1.	09773654	Sakshi Gupta	Whole Time Director Cum CFO	10-11-2022
2.	07442971	Monika Chanana	Independent Director	02-09-2025
3.	07580266	Deepak Gupta	Independent Director	02-09-2025
4.	00822604	Aditya Kohli	Independent Director	21-05-2024
5.	ACS:67405	Pallavi	Company Secretary	31-01-2023

CHANGE IN BOARD DURING THE YEAR				
1	07442971 MONIKA CHANANA	Additional independent Director	02/09/2025	Appointment
2	07580266 DEEPAK GUPTA	Additional independent Director	02/09/2025.	Appointment
3	07442971 MONIKA CHANANA	Independent Director	29/09/2025.	Re-appointment at AGM
4	07580266 DEEPAK GUPTA	Independent Director	29/09/2025.	Re-appointment at AGM
5.	07153996. MEENA AGGARWAL	Director	02/09/2025.	Resignation
6.	06877244. RAMAN MITTAL	Director	02/09/2025.	Resignation

CHANGE IN BOARD AFTER CLOSURE OF FINANCIAL YEAR TILL THE DATE OF BOARD REPORT-

After the closure of financial year 31st March, 2026 and till the date of this Board Report, there is no change in composition of Board.

MEETING OF THE BOARD

FIVE Meetings of Board were held during reporting period, 27.05.2025, 01.08.2025, 02.09.2025, 14.11.2025 & 09.02.2026 (Maximum Gap of 120 days between two consecutive Board Meetings has been complied with)

LOANS, GUARANTEES AND INVESTMENTS

At 42nd Annual General Meeting held on 29.09.2025, Company was in receipt of Shareholder Approval upto Rs. 4 Crores pursuant to Section-186 of Companies Act. 2013 and Schedule V of SEBI (L O D R) Regulations. 2015 ('Listing Regulations").

PERFORMANCE EVALUATION OF BOARD MEMBERS

With a view to improve performance and effectiveness, Board Members are now increasingly deploying Board Performance Evaluation Tools to identify areas of improvement bench marking themselves against leading practices.

PUBLIC DEPOSIT

Company has Neither accepted Nor renewed any Deposits during FY 2025-26 in terms of Chapter V of the Companies Act, 2013; therefore, information in this regard is NIL.

SECRETARIAL AUDITORS

M/s B. Bhushan & Co., Practicing Company Secretary, are the Secretarial Auditors of the Company to conduct Secretarial Audit. Secretarial Audit Report and Secretarial Compliance Report for the FY 2025-26 is Annexed with Directors' Report.

There are no major serious Qualifications or Reservations or other adverse remarks by Secretarial Auditors in Report for FY 2025-26 except as stated in Secretarial Audit Report & Secretarial Compliance Report and are self -explanatory and does not require/ call for any further Explanation from Board of Directors and same are under process of compliances.

INTERNAL AUDITORS

Internal Audit Report of FY 2025-26 does not contain any major serious adverse remarks except as stated in Internal Audit Report and are self-explanatory and does not require/ call for any further Explanation from Board of Directors and same are under process of compliances.

Board has re-appointed **M/s Mittal Jindal & Associates,** Chartered Accountants, to conduct Internal Audit of FY 2026-27 under Section 138 of the Companies Act,2013.

STATUTORY AUDITORS

M/s G K Kedia & Co., Chartered Accountants, (Firm Registration No. 013016N), had been appointed as Statutory Auditors of the Company, in the 39th E-AGM held on **Saturday, 24.09.2022,** for the consecutive term of 5 (Five) Years by the Shareholders through Ordinary Resolution for a period of Five consecutive years from FY 2022-23 to FY 2026-27.

STATUTORY AUDITORS' REPORT

Auditors' Report dated 29.05.2026, being self-explanatory and there are no major serious reservations or qualifications or adverse remarks in Audit Report in respect to FY 2025-26, except as stated and does not require/ call for any further explanation from Board of Directors and are under process of compliances.

COST AUDITORS

Provisions of Section 148 do not apply and hence, Cost Auditors need not to be appointed.

FRAUDS REPORTED BY AUDITORS

There are no frauds reported by Auditors u/s 143(12) including those which are Reportable to the Central Government.

LISTING OF SHARES

Equity Shares of the Company are Listed on Metropolitan Stock Exchange of India (MSEI), Calcutta Stock Exchange (CSE) and Delhi Stock Exchange (DSE stands de-recognized) & Company has complied with the Requirements of Listing Agreement(s) during the period under review.

All the Quarterly & Yearly Compliances are upto-date, scanned pdf files are emailed, uploaded on MSEI listing portal, couriered by Speed-Post, XBRL submissions at MSEI online Portal, uploaded at Company's Website, etc.

- Listing Fee stands paid to MSEI for & upto 31.03.2027.
- Annual Custodial Fee stands paid to NSDL & CDSL, as per Bills recd.

VOLUNTARY DELISTING OF EQUITY SHARES FROM CALCUTTA STOCK EXCHANGE LTD.

This Notice is issued in compliance with Regulation 6, 7 and other applicable regulations, if any, of the Securities & Exchange Board of India (Delisting of Equity Shares) Regulations 2009 (hereinafter referred as 'Delisting regulations') to the Equity Shareholders of "P R Holdings Limited" (PAN: AAACP6895R)(hereinafter referred as 'Company') in respect of the voluntary delisting of 18,90,000 Equity Shares of Rs. 10/- each, of the Company from The Calcutta Stock Exchange Limited (CSE). At present, the Shares of the Company are listed on CSE and MSEI Ltd. The Board of the Directors at its Meeting held on 10.11.2020 and subsequently also in the Board meeting held on 09.11.2021, has approved voluntary delisting of the Shares from CSE in accordance with the Delisting Regulations and have communicated the same to CSE Listing Department. Considering CSE had seen a halt/ suspension in its trading activity since 2013, after the capital market regulator, Securities and Exchange Board of India (SEBI), had barred trading at C Star (the online platform of CSE), for non compliance of clearing and settlement norms. "It is status quo for CSE". CSE's own trading platform has been Shut since 2013 following Sebi's directives and also CSE have been asked to Exit by SEBI but the matter is Sub-judice before Calcutta High Court while other 13 regional stock exchanges have closed under the Exit Policy of SEBI.

Company has mailed various communications (Email + Speed Post) to CSE in respect of De-listing of shares dated 19.03.2024 & 27.03.2024 & 26.04.2024, etc. & the matter is under follow-up process.

However, the Equity Shares of the company shall continue to remain Listed on MSEI Ltd., which is a recognized Stock Exchange and is having Trading Platform as per Delisting Regulations.

SUBSIDIARIES AND JOINT VENTURES COMPANIES

Your Company does not have any subsidiary & holding companies and no type of joint-venture, merger or amalgamation.

PARTICULARS OF EMPLOYEES

In terms of provisions of the section 197(2) of the Companies Act, 2013 read with rule 5(2) & 5(3)01 the Companies (Appointment and Remuneration of Managerial Personnel) Rules. 2014., None of Employee drew remuneration in excess of Limit Set out in the said rules.

CORPORATE GOVERNANCE

CGR is Not Legally Applicable to the Company, however, Company prefers to maintain highest standards of Corporate Governance and adhere to the corporate governance requirements set out by SEBI. Corporate Governance is about maximizing shareholders value ethically and sustainably. We believe sound corporate governance is essential criteria to enhance and retain investor's reliance. We always seek to ensure that our performance is driven by integrity.

We submit Non - Applicability Declaration every Quarter to Stock Exchanges, NSDL, CDSL, RTA, & Other Authority, etc.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

Board consists of FOUR members, one of whom is Executive (CFO) and WTD, 3 are independent (including women) directors and one is Company Secretary. Board consists of appropriate mix of executive & independent & non-independent & woman directors to maintain the independence of the Board and to separate its functions of governance and management. Policy on Directors Nomination and Remuneration, including criteria for determining qualifications, positive attributes, independence of a director and other matters, as required u/s 178(3) and there has been no change in the Policy.

INDEPENDENT DIRECTORS

Independent Directors have also additionally met one time in **F. Y.2025-26 ,** on **09.02.2026;**

- To review the performance of non-independent Directors and Board as a Whole,
- To review the performance of Board, taking into account views of executive and non-executive directors;
- To assess the quality, quantity and timeliness of flow of information between the management and the Board which is necessary for the Board to effectively and reasonably perform their duties.

DECLARATION BY INDEPENDENT DIRECTORS

Mr. Deepak Gupta, Mr. Aditya Kohli and Mrs. Monika Chanana are the Independent Directors on the Board. Company has received necessary Declarations from each Independent Director u/s 149(7), and in the opinion of the Board and as confirmed by these Directors that All of them meets the criteria of independence as laid down in Section 149(6) of the Companies Act. 2013 and Regulation 25 of SEBI(LODR)Regulations, 2015.

BOARD EVALUATION

As mandated under the SEBI (LODR) Regulations, 2015, the Board reviews and monitors the Board Evaluation Framework.

Board Evaluates various parameters such as decision-making, relationship with stakeholders, company performance and strategy. Checking of Board and Committee's effective working. etc.

The Companies Act. 2013 states that a formal annual evaluation needs to be made by the Board of its own performance and that of its committees and directors. Schedule IV to the Companies Act,2013 states that the performance evaluation of independent director shall be done by entire Board, excluding director being evaluated.

Evaluation of all the directors and the Board as a whole has been conducted and Board approved the evaluation results as collected by the "Nomination and Remuneration Committee".

Board has evaluated the effectiveness of its functioning and that of the Committees and of individual Directors by seeking inputs on various aspects of Board/Committee Governance and considered and discussed in details the inputs received from the Directors.

DECLARATIONS BY DIRECTORS AND THE SENIOR MANAGEMENT PERSONNEL

Annual Report of the Company contains a Certificate by the CFO /CEO in terms of Para D of Schedule V to the SEBI (LODR) Regulations, 2015 on the Declarations received from the Directors and the Senior Management personnel affirming compliance with the Code as applicable to them during the year ended 31.03.2026.

BUSINESS RESPONSIBILITY REPORT

As per Regulation 34(2)(1) of SEBI (LODR) Regulations, the top 1000 listed entities based on market capitalization (calculated as on 31 March of every financial year). shall. in their Annual Report, include a Business Responsibility Report describing the initiatives taken by them from an environmental, social and governance perspective.

Therefore, Regulation 34(2)(1) of SEBI (LODR) Regulations, 2015 is not applicable.

CODE OF CONDUCT FOR PREVENTION OF INSIDER TRADING

Code of Conduct for the Prevention of Insider Trading is in accordance with the requirements specified in the SEBI (Prohibition of Insider Trading) Regulation, 2015 and the Board has adopted the same.

Insider Trading Policy explains the guidelines and procedures to be followed and disclosures to be made while dealing with the shares as well as the consequences of violation of norms. Insider trading Policy is available on the Website of company.

UNIFORM LISTING AGREEMENT

SEBI issued SEBI (LODR) Regulations, 2015 which became effective from 01.12.2015 by replacing existing Listing Agreement.

Company executed New Listing Agreement(s)with BSE ltd. and CSE Ltd. during February 2016.

OPERATIONS

Our reputation for excellence and integrity earned through the consistent delivery of quality work and by adhering to the standard of business conduct through principles of Corporate Governance continues to be our most valuable assets. As we position ourselves for the future and our standard of excellence, integrity and accountability will serve us well.

Further, No Material Events. commitments and changes occurred between the end of the financial year to which the financial statements relate and till date of this Report.

VIGIL MECHANISM

Company has established a Vigil Mechanism cum Whistle Blower Policy in terms of Section 177(10) of the Companies Act, 2013 and also in terms of Regulation 4(2)(d) and Regulation 22 of SEBI (LODR) Regulations, 2015, includes an Ethics & Compliance Task Force or to the Chairman of Audit Committee. Policy on vigil mechanism is available on the Company's Website and also the company has complied with the provisions relating to the constitution of Internal Complaints Committee under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013.

CORPORATE SOCIAL RESPONSIBILITY(CSR)

Provisions of Companies Act, 2013 relating to CSR do Not mandatorily apply to your company.

CONTRACTS AND ARRANGEMENTS WITHRELATED PARTIES

All contracts/ arrangements/ transactions. entered by the company during the financial year 2025-26 with related parties were in the Ordinary normal course of business and on an "arm's length basis and are not prejudicial to the interest of the Company. During the year, the company has not entered into any material contract/arrangement/transaction with related parties which could be considered material Except salary to WTD & CFO and Company Secretary as well as Rent for Regd. Office. Your directors draw attention of the members to "Notes to the Financial Statements" and Form AOC-2 which sets out Related Party Disclosures.

RISK MANAGEMENT POLICY

Risk Management Policy is Not Applicable to your company.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS/COURTS/TRIBUNALS/ INCOME TAX

No significant and material Orders were passed by the regulators or courts or tribunals or income tax dept, etc. impacting the ongoing concern status and company's operations.

INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY

According to Section 134 of the Companies Act, 2013 the term Internal Financial Control (IFC) means the principles and procedures adopted by the company for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, safeguarding its assets.

Prevention and detection of frauds and errors. accuracy and completeness or the accounting records and timely preparation of reliable financial information.

Company has a proper and adequate internal financial control system, commensurate with the size &scale of its operations. The scope and authority of the internal Audit function is well defined in the Organization. The internal financial control system ensures that all assets are safeguarded and protected and that the transactions are authorized, recorded and, reported correctly. Internal Auditors independently evaluate the adequacy of internal controls and audit the transactions.

Independence of audit and compliance is ensured by timely supervision of the Audit Committee over Internal Audit findings. Significant audit observations and corrective actions suggested, if any, represented to Audit Committee on regularly basis.

OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORK PLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Although the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 may not be strictly applicable to the Company due to its current employee strength but the Company remains committed to providing a safe, respectful, and dignified working environment for all individuals, particularly women.

DETAILS OF COMMISSION RECEIVED BY MD/WTD

None of the Directors have received any commission during the year under review.

EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS

There are no significant Material Events to be Reported under this head.

CHANGE IN BUSINESS ACTIVITY DURING THE YEAR

There are no major / material changes and is carrying out the business of Real Estate, agents, brokers, consultancy, commission. distribution, trading/purchase & sale of commodities & bullion, Service providers. gems & jewellery, etc. for which proper records have been maintained.

Further. the company has no Subsidiary and therefore information regarding any Change in Subsidiaries or in the nature of business carried on by them is not applicable to the company.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirements Section134(3}(c) of Companies Act. your directors confirm that :--

(a) In the preparation of the annual accounts for the year ended 31.03.2026. the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) The Directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs as at 31.03.2026 and of the profit and loss of the company for that period;

(c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safe guard to the assets of the Company and for preventing and detecting fraud and other irregularities:

(d) The Directors had prepared the annual accounts on going concern basis;

(e) The Directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and

(f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

TRANSFER OF AMOUNT TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

Your company did not have any funds lying unpaid or unclaimed for a period of seven years, therefore, there were no funds which were required to be transferred to IEPF

COMPLIANCES

Company has devised proper systems to ensure Compliances of Laws.

SHARE TRANSFER SYSTEM

Shares lodged for physical transfer are registered within a period of 15 days, if the documents are clear and complete in all respects. The shares duly transferred would be dispatched to the Shareholders upon approval of transfers, Adequate care is taken to ensure that, no transfers are pending for more than a fortnight as bulk of the Company's shares is currently in Dematerialized form, the transfers are processed and approved in the electronic form by NSDL / CDSL through depository participants.

Alankit Assignments Limited is the Share Transfer Agent for both physical and dematerialized mode

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO.

Information required to be given pursuant to this Clause are given below :--

== CONSERVATION OF ENERGY

Company did not use any significant energy during the year under review. Company is conscious about its responsibility to conserve energy, power and other energy sources wherever possible. We emphasis towards safe and dean environment and continue to adhere to all regulatory requirements and guidelines.

== RESEARCH & DEVELOPMENT

Company has not imported any technology for any research and development.

== TECHNOLOGY ABSORPTION

Company has not imported any technology: however, we believe and use information technology extensively in all spheres of our activities to improve efficiency levels.

== FOREIGN EXCHANGE EARNINGS AND OUTGO : --

Foreign Exchange earnings/outgoing	31.03.2026	31.03.2025
Foreign Exchange earnings	NIL	NIL
Foreign Exchange outgoing	NIL	NIL

CEO/CFO CERTIFICATION

In accordance with the Regulation 17(8) read with Part B of Schedule V to the SEBI (LODR) Regulations, 2015 pertaining to corporate governance norms, **Mrs. Sakshi Gupta,** WTD & CFO of the company, have Certified, Inter-aila, on review of financial statements and establishing and maintaining internal controls for the financial reporting for the year ended 31.03.2026. The said Certificate forms an integral part of this Annual Report and the Certificate has been reviewed by the Audit Committee and taken on record by the Board of Directors.

FINANCIAL STATEMENTS

Annual Report of F. Y. 2025-26 of Company containing complete Balance Sheet, Statement of Profit & loss, other Statements and Notes thereto. prepared as per the requirements of Schedule Ill to the Companies Act. 2013, Directors' Report (including Management Discussion and Analysis Report and Corporate Governance Report), Etc. are being sent via email to all shareholders who have provided their Email address(es) and to Others also Full version of Annual Report is also available for inspection at registered office of company during working hours up to the date of ensuing AGM. It is also available at Company's Website http://prholding.in/

NOTICE of AGM & Annual Report shall also be placed at the Website of NSDL/CDSL

Please note that Members will be supplied, Free of Cost, Annual Report, upon receipt of request.

DEMATERIALIZATION OF SHARES

As mentioned in company's ear1ierAnnual Reports, company's equity shares are in compulsory Demat mode in terms of SEBI Guidelines. This has been facilitated through arrangement with NSDL and CDSL. About 74.39% of the Issued shares of the company are already in dematerialized form. M/s Alankit Assignments Limited New Delhi, is acting as the RTA for this purpose and acts as share agent in terms of SEBI Guidelines.

CODE OF CONDUCT

Code of Conduct for Board Members and Senior Management is a comprehensive Code applicable to Executive and Non-Executive Directors as well as members of the Senior Management. Code of Conduct is available on the Company's website.

Whole Time Director has declared that all the Board Members have affirmed that they have complied with the code of conduct for the financial year 2025-26.

SEBI has notified the SEBI (Prohibition of Insider Trading) Regulations, 2015 on 15.01.2015 repealing SEBI (Insider Trading) Regulations, 1992 applicable to all the listed companies' i.e. 15.05.2015. Accordingly, company has adopted code of internal procedures and conduct for prohibition of insider trading, as amended, in dealing with the securities of the company.

DEMATERIALISATION OF SHARES AND LIQUIDITY

74.39 % of the equity shares of the Company have been Dematerialized as on 31.03.2026. The Company has entered into agreements with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) where by shareholders have an option to dematerialize their shares with either of the Depositories and cast electronic vote.

RECONCILIATION OF SHARE CAPITAL AUDIT REPORT

As stipulated by SEBI, a Qualified Practicing Company Secretary carries out Secretarial Audit to reconcile the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital.

This Audit is carried out in every Quarter and the Report thereon is submitted to the Stock Exchanges(s)where the Company's shares are listed. Audit confirms that the total Listed and Paid-up Capital is in agreement with the aggregate of the total number of shares in dematerialized form (held with NSOL and CDSL) and total number of shares in physical form.

NOMINATION

individual shareholders holding shares singly/jointly in Physical Form can Nominate a person in whose name the shares shall be transferable in case of death of the registered shareholder(s). Nomination facility in respect of shares held in electronic form is also available with the Depository Participants as per the bye-laws and business rules applicable to NSDL and CDSL. Nomination Form can be obtained from the Company's RTA.

EXTRACT OF ANNUAL RETURN MGT – 9

Pursuant to section 92(3) of Companies Act, 2013 ('the Act') and Rule 12(1) of Companies (Management and Administration) Rules, 2014, Extract of Annual Return is Annexed herewith to Director's Report.

Kindly refer Page from 19

STATUTORY COMMITTEES OF BOARD

Kindly refer Page from 29 to 32

GENERAL SHAREHOLDERS INFORMATION 38

SHAREHOLDING PATTERN

Kindly refer Page from 20 to 23

MEANS OF COMMUNICATION

Company Communicates with shareholders through its Annual Report, Publication of Notices & Financial Results, etc.in 2 Newspaper, Website, etc. Board of Directors approves and takes on record the Un-audited financial results within 45 days of the close of the Quarter except March end Quarter and the Results are announced to the BSE ltd &CSE ltd.

Further the Highlights of the Quarterly results are published in the Newspapers. Various sections of the Company's Website www.ditco.in keep the investors updated on material developments like management, financial information, quarterly reports, announcements, etc.

Compliances of MSEI are uploaded at Online Portal- Listing Centre i.e. (in both pdf and xbrl formats).

E – VOTING: --

Company is providing e-voting facility to all members to enable them to cast their votes electronically on All Resolutions set forth in the Notice. This is pursuant to Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of SEBI (LODR) Regulation 2015.

The above Rule 20 of the Companies (Management and Administration) Rules, 201 have been amended on March 19, 2015 to introduce a new concept of e – voting i.e. E – Voting at general meeting through an electronic voting system. To comply with the requirements of new Companies Act, 2013 and to ensure good governance for its members, company has provided e – voting facility for its general meetings to enable its members to participate in the voting electronically. The instruction(s) for e – voting for ensuing AGM is also provided with Notice to shareholders of this Annual Report. Company has signed necessary agreements with NSDL and CDSL to facilitate e – voting for member(s).

APPRECIATION: --

Your Directors wish to express their sincere appreciation to its Valued Clients, Bankers, various Regulators, Departments & Agencies and Employees of Company, etc., for their continued valued support, guidance & co – operation.

By Order of Board of Directors
P R Holdings Limited

Sakshi Gupta	**Aditya Kohli**
WTD & CFO	Independent Director
DIN: 09773654	DIN:00822604
Add: 1136, Main Bazar, Pahargunj,	Add: PW-33,
Swami Ram Tirath Nagar, New Delhi-110055	Malibu Towne, Gurugram, Haryana

Date - 20.07.2026
Place - New Delhi

FORM No. MGT - 9 EXTRACT OF ANNUAL RETURN
(as on the financial year ended on 31st March 2026)

I. REGISTRATION AND OTHER DETAILS:

i)	CIN	L27310DL1983PLC314402
ii)	Registration Date	14/01/1983
iii)	Name of the Company	P R HOLDINGS LIMITED
iv)	Category / Sub Category	Public Company/ Limited by Shares
v)	Address of the Regd. Office	R-489, GF-B. Ground Floor, New Rajinder Nagar, New Delhi-110060
vi)	Contact details :--	
	a) Website	www.prholdings.in
	b) Email Id.	prholding1983@gmail.com
	c) Phone No.	9910003638
vii)	Whether Listed company	Yes 1. Metropolitan Stock Exchange of India (PRHOLDING) 2. Calcutta Stock Exchange (Voluntary Delisting under process) 3. Delhi Stock Exchange ltd. (DSE stands de-recognized)
viii)	Detail of RTA	
	a) Name	Alankit Assignments Limited
	b) Address	R. O. 4 E / 2, Jhandewalan Extn. New Delhi - 55 C.O.: 205-208, Anarkali Complex, Jhandewalan Extn., New Delhi - 55
	c) Contact	011-42541234, 011-23541234
	d) Email id	rta@alankit.com

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more or the total turnover are:-

Sr. No.	Name and Description of main products/ services	NIC Code	% to total turnover
1	Consultancy, Services, Gems & Jewellery Etc.		53.74%
2	Other Receipts/Income		46.26%

III. PARTICULARS OF HOLDING AND SUBSIDIARY COMPANIES

Sr. No.	Name and address of the Company	CIN/GLN	Holding/ Subsidiary	%of shares held	Applicable Section
NIL					

IV. SHARE HOLDING PATTERN 31.03.2026
(EQUITY SHARE CAPITAL BREAK-UP AS PERCENTAGE OF TOTAL EQUITY)

I) CATEGORY-WISE SHARE HOLDING

Sl. No.	Category of Shareholder	Shares held at the beginning	% of total no. of shares	Shares held at the end of the year	% of total no. of shares	% Change
A	Shareholding of Promoter, and Promoter Group					
I	**Indian**					
(a)	Individuals/ HUF	384000	20.32	384000	20.32	-
(b)	Central Government	0	0	0	0	
(c)	State Govenment(s)	0	0	0	0	
(d)	Bodies Corporate	0	0	0	0	
(e)	Financial Institutions/ Banks	0	0	0	0	
(f)	Any Others(Specify)	0	0	0	0	
	Sub Total(A)(1)	**384000**	**20.32**	**384000**	**20.32**	**-**
2	**Foreign**					
(a)	Individuals (Non-Residents Individuals/Foreign Individuals)	0	0	0	0	-
(b)	Bodies Corporate	0	0	0	0	
(c)	Institutions	0	0	0	0	
(d)	Qualified Foreign Investor	0	0	0	0	
(e)	Any Others(Specify)	0	0	0	0	
Sub Total(A)(2)		**0**	**0**	**0**	**0**	**-**
Total Shareholding of Promoter and Promoter Group (A) = (A)(1)+(A)(2)		**384000**	**20.32**	**384000**	**20.32**	**-**
(B)	**Public shareholding**					
1	Institutions	0	0	0	0	
(a)	Mutual Funds/ UTI	0	0	0	0	
(b)	Financial Institutions/ Bank	0	0	0	0	
(C)	Central Government State Government(s)	0	0	0	0	
(d)	Venture Capital Funds	0	0	0	0	
(e)	Insurance Companies	0	0	0	0	
(f)	Foreign Institutional Investors	0	0	0	0	
(g)	Foreign Venture Capital Investors	0	0	0	0	

(h)	Qualified Foreign Investor	0	0	0	0	
(i)	Any Other (Body Corporate)	0	0	0	0	
(B)2	**Non-institutions :-**					
a)	Bodies Corporate					
b)	Individuals					
i)	holding share capital up to Rs. lakh	627000	33.17	627000	33.17	-
ii)	holding share capital in excess of 2 lakh Qualified Foreign Investor	- 0	- 0	- 0	- 0	- **0**
c)	Any Other (specify)	879000	46.51	879000	46.51	-
Sub-Total (8)(2)		**1506000**	**79.68**	**1506000**	**79.68**	-
Total Public Shareholding (B) (B) (1) +(B)(2)		**1506000**	**79.68**	**1506000**	**79.68**	-
TOTAL (A)+(B)		**1890000**	**100.00**	**1890000**	**100.00**	-
(C)	Shares held by Custodians and against which Depository Receipts have been issued to	0	0	0	0	-
(i)	Promoter and Promoter Group	0	0	0	0	-
(ii)	Public					-
	Sub-Total (C)	**0**	**0**	**0**	**0**	-
	GRANO TOTAL (A)+(B)+(C)	1890000	100.00	1890000	100.00	-

CHANGE IN PROMOTERS' SHAREHOLDING NO CHANGE:

SI. No.	**Name of Promoter**	**Shareholding at the beginning of the year**		**Cumulative Shareholding during the year**	
1	S. L. GUPTA	No. of shares	% of total shares of the company	No. of shares	o/o of total shares of the company
	At the beginning	3,84,000	20.32%	3,84,000	20.32%
	At the end of the year	3,84,000	20.32%	3,84,000	20.32%

SHAREHOLDING PATTERN OF TOP TEN SHAREHOLDERS :

(OTHER THAN DIRECTORS, PROMOTERS AND HOLDERS OF GDRS AND ADRS):-

S I . No.	**Name or Shareholder**	**Shareholding at the beginning of the year**		**Cumulative Shareholding during the year**	
1	**SANJEEV KUMAR JAIN HUF**	**No. of shares**	**% of total shares of the company**	**No. of shares**	**% of total shares of the company**
	At the Beginning	152000	8.04	152000	8.04
	At the End	152000	8.04	152000	8.04

SI. No.	Name of Shareholder	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
2	**AJIT PERSHAD**	**No. of shares**	**% of total shares of the company**	**No. of shares**	**% of total shares of the company**
	At the Beginning	100000	5.29	100000	5.29
	At the End	100000	5.29	100000	5.29
SI. No.	**Name of Shareholder**	**Shareholding at the beginning of the year**		**Cumulative Shareholding during the year**	
3	**MANJU GUPTA**	**No. of shares**	**% of total shares of the company**	**No. of shares**	**% of total shares of the company**
	At the Beginning	100000	5.29	100000	5.29
	At the End	100000	5.29	100000	5.29
SI. No.	**Name of Promoter**	**Shareholding at the beginning of the year**		**Cumulative Shareholding during the year**	
4	**NIKHIL AGGARWAL**	**No. of shares**	**% of total shares of the company**	**No. of shares**	**% of total shares of the company**
	At the Beginning	50000	2.65	50000	2.65
	At the End	50000	2.65	50000	2.65
SI. No.	**Name of Shareholder**	**Shareholding at the beginning of the year**		**Cumulative Shareholding during the year**	
5	**NIKUNJ AGGARWAL**	**No. of shares**	**% of total shares of the company**	**No. of shares**	**% of total shares of the company**
	At the Beginning	50000	2.65	50000	2.65
	At the End	50000	2.65	50000	2.65
SI. No.	**Name of Shareholder**	**Shareholding at the beginning of the year**		**Cumulative Shareholding during the year**	
6	**ANSHUL JAIN**	**No. of shares**	**% of total shares of the company**	**No. of shares**	**% of total shares of the company**
	At the Beginning	37000	1.96	37000	1.96
	At the End	37000	1.96	37000	1.96
SI. No.	**Name of Shareholder**	**Shareholding at the beginning of the year**		**Cumulative Shareholding during the year**	
7	**DEVENDER KUMARAGGARWAL**	**No. of shares**	**% of total shares of the company**	**No. of shares**	**% of total shares of the company**
	At the Beginning	25000	1.32	25000	1.32
	At the End	25000	1.32	25000	1.32
SI. No.	**Name of Shareholder**	**Shareholding at the beginning of the year**		**Cumulative Shareholding during the year**	
8	**POORVI PANDEY**	**No. of shares**	**% of total shares of the company**	**No. of shares**	**% of total shares of the company**
	At the Beginning	50000	2.65	50000	2.65
	At the End	50000	2.65	50000	2.65

SI. No.	Name of Shareholder	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
9	MANISH AGGARWAL	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the Beginning	25000	1.32	25000	1.32
	At the End	25000	1.32	25000	1.32
SI. No.	Name of Shareholder	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
10	MANISH AGGARWAL HUF	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the Beginning	25000	1.32	25000	1.32
	At the End	25000	1.32	25000	1.32

SHAREHOLDING OF DIRECTORS AND KEY MANAGERIAL PERSONNEL: NO CHANGE DURING THE YEAR

SI. No.	Name of Director/KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the Beginning At the End	NO CHANGE			

V. INDEBTEDNESS:

Indebtedness of the Company including interest outstanding/accrued but not due for payment

Particulars	Secured Loans excluding deposits	Unsecured Loans/ Advances	Deposits
indebtedness at the beginning of the financial year :- Principal Amount interest due but not paid interest accrued but not due.	Nil	 0 0 0	Nil
Total (i+ii+iii)	**Nil**	**0**	**Nil**
Change in Indebtedness during the financial year :-			
Addition			
Reduction		0	
Net Change	NIL	0	Nil
Indebtedness at the end			
of the Financial Year	NIL	NIL	NIL
i) Principal Amount		0	
ii) Interest due but not paid		0	
iii) Interest accrued but not due		0	
Total (i+ii+iii)	**NIL**	**NIL**	**NIL**

VI. A. REMUNERATION TO WTD CUM CFO WHOLE-TIME DIRECTORS AND/OR KMP

Sl No	Particulars of Remuneration	Total Amount (In ₹)	
	SAKSHI GUPTA- WTD CUM CFO	Per month	Upto 31.03.2026
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the lncome-tax Act, 1961 (b) Value of perquisites u/s17{2) lncome-tax Act. (c) profit in lieu of salary • Stock Option Sweat Equity • Commission 4 as% of Profits • Others, please specify	25,000/-	280,000/-
	Total (A)		**280,000/-**
	Ceiling as per the Act		

VI. B. REMUNERATION TO OTHER DIRECTORS:

SI. No	Particulars of Remuneration Total Amount (In Rs.)	Per Month	Upto 31.03.2026
1	**Independent Director** Fee for attending Board Committee Meeting Commission Other, Please Specify	NIL	NIL
	Total(1)	**NIL**	**NIL**
2	**Other Non-Executive Directors** Fee for attending board Committee Meeting Commission Other, Please Specify		
Total (2)		NIL	NIL
Total (B)=(1+2)		NIL	NIL
Total Managerial Remuneration Overall Ceiling as per the Act			

VI. C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

SI. No	Name of KMP	Per Month	Upto 31.03.2026
		Amount in ₹	
1	Mrs. Pallavi (ACS-A32490) (w.e.f. 13.11.2024)	25,000/-	194,000/-

VII. PENALTIES I PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Appeal made, if any (Details)	
A. COMPANY			
Penalty Punishment Compounding	Kindly Refer Secretarial Audit Report	NIL NIL NIL	NIL NIL NIL
B. DIRECTOR			
Penalty Punishment Compounding		NIL NIL NIL	NIL NIL NIL

C. OTHER OFFICERS IN DEFAULT			
Penalty	NIL	NIL	NIL
Punishment	NIL	NIL	NIL
Compounding	NIL	NIL	NIL

By Order of Board of Directors
P R Holdings Limited

Sakshi Gupta
WTD & CFO
DIN: 09773654
Add: 1136, Main Bazar, Pahargunj,
Swami Ram Tirath Nagar, New Delhi-110055

Aditya Kohli
Independent Director
DIN:00822604
Add: PW-33,
Malibu Towne, Gurugram, Haryana

Date - 20.07.2026
Place - New Delhi

MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT

Your Directors present Company's Management Discussion and Analysis Report for the year ended 31.03.2026. The management of the company is presenting herein the overview, opportunities and threats, initiatives by the company and overall strategy of the company and its outlook for the future. This outlook is based on management's own assessment and it may vary due to future economic and other future developments in the country.

FORWARD LOOKING STATEMENT

Statement in this report, particularly those which relate to Management Discussion and Analysis, describing the company's future plans, objectives, projections, estimates and expectations may constitute "forward looking statements" within the meaning of applicable laws and regulations. Actual results may vary materially from those either expressed or implied.

REAL ESTATE, AGENCY, COMMISSION, CONSULTANCY, TRADING & SERVICE SECTOR INDUSTRY STRUCTURE & DEVELOPMENTS

The Indian real estate sector has come a long way and is one of the fastest growing markets in the world today. It comprises of many sub-sectors – housing, retail, hospitality, farms, residential, and commercial. While housing contributes to 5-6 % of India's gross domestic product (GDP), the remaining sub-sectors are also increasing at a fast pace. The total realty market in the country is expected to touch US$ 18 billion by 2025. Real estate in India is being recognized as an infrastructure service that is driving the economic growth engine of the country. Growing infrastructure requirement in diverse sectors such as tourism, education, healthcare, etc., are offering several investment opportunities for both domestic as well as foreign investors. The role of the Government of India has been instrumental in the development of the sector including FDI in real estate. With the government trying to introduce developer and buyer friendly policies and law enforcement against delay in deliver & breach of commitments, the outlook for the real estate sector does look promising.

OPPORTUNITIES

- Real estate contributes about 5% to India's GDP. The market size of this sector is expected to increase at a compound annual growth rate (CAGR) of 11.2% during FY 2020–2030.
- The Indian construction and real estate sector continues to be a favoured destination for global investors. Several large global investors, including a number of sovereign funds, have taken the first move by partnering with successful local investors and developers for investing in the Indian real estate market.
- The residential asset class looks to have great potential for growth with housing requirements growing across cities.
- Demand for space from sectors such as education and healthcare has opened up ample opportunities in the real estate sector.

  The country still needs to add 3 million hospital beds to meet the global average need of the people.
- Government of India focus on affordable homes for all, the creation of 100 Smart Cities and infrastructure development across India, the real estate industry has much to look forward.

THREATS

- Covid & other pandemics, shortage of migrant labour, capital crunch in market
- High inflation rate may increase the cost and company's profit margins may suffer.

- High interest rate may also prove to be adverse.
- Real estate industry is capital intensive sector which require high capital and in present scenario it is challenge in front of management to arrange for the funds requirement.
- Tough competition from the other existing players in the industry also poses a threat.

OUTLOOK

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The company has a proper and adequate system of internal controls & audit commensurate with its size to ensure that all assets are safeguarded and protected against loss from unauthorized use or disposition and the transactions are authorized, recorded and reported correctly. Proper controls and checks are exercised by the company by following the procedures prescribed in the various manuals. Audit Committee of the Board reviews Internal Control Systems on periodical basis.

DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS

Your company recognizes the value of human resource, therefore, the human resource policies are being framed in such fashion that they not only aim at achieving the organizational goal but also recognize, appreciate and develop the individual interest of the employees. The Human Resource Development policies of the company are being so framed that it is in the best interest of the organization as well as employees of the company. Business activities relating to real estates, commission, agents, management & business consulting, trading / purchase & sale of commodities & bullion, etc. are comparatively risk free, attractive, etc.

BOARD MEETINGS AND ATTENDANCE AT BOARD MEETINGS

During the financial year ended March 31. 2026, 5 (FIVE) meetings of Board were held, as under 27.05.2025, 01.08.2025, 02.09.2025, 14.11.2025 & 09.02.2026

- None of the Two Meetings have a gap of more than 120 days.
- None of the Directors of your Company is a member of more than 10 Committees or is the Chairman or more+ than 5 Committees in all the public listed Companies in which they are Directors.
- Directorship/ committee membership is based on disclosures received from directors.
- No Director is inter-se directly related to another Director on the Board of the Company.

Sr. No	Name of Director	No. of Meetings during the year				No. of other Directorship(S)		No. of outside Committee(s)	
		Board			last AGM	listed	Others	Chairman	Member
		Held	Entitled	Attended					
1.	Sakshi Gupta	05	05	05	Yes	0	0	NIL	NIL
2.	Deepak Gupta	05	02	02	Yes	0	0	NIL	NIL
3.	Aditya Kohli	05	05	05	Yes	0	4	NIL	NIL
4.	Monika Chanana	05	02	02	Yes	0	1	NIL	NIL
5.	Raman Mittal*	05	03	03	NA	0	0	NIL	NIL
6.	Meena Aggarwal*	05	03	03	NA	0	0	NIL	NIL

*Mr. Raman Mittal and Mrs Meena Aggarwal resigned from the Board w.e.f 02.09.2025

WTD & CFO CERTIFICATION

Under Regulation 17(8) of SEBI LODR Regulations 2015 For the
Financial Year ended 31st March 2026

I, Sakshi Gupta), WTD & CFO, of P R HOLDING LTD., here by Certify to the Board, that:

I have reviewed financial statements, cashflow statement and the Directors Report for the year ended 31st March, 2026 and to the best of my knowledge and belief:

i. these Statements do not contain any materially untrue statement or omit any material factor contain statements that might be misleading;

ii. These Statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

iii. There are, to the best of my knowledge and belief, No Transactions entered into by the company which are fraudulent, illegal or volatile of the company's code of conduct for ethics policy.

iv. I accept responsibility for establishing and maintaining internal controls and that I have evaluated the effectiveness of the internal control systems of the company and I have disclosed to the Auditors and the Audit Committee. deficiencies in the design or operation of internal controls, if any, of which they are aware and the steps I have taken or propose to take to rectify these deficiencies.

v. I have indicated to the Auditors and the Audit committee

(a) there are no Significant Changes in internal control systems during the year;

(b) that there are no significant changes in Accounting Policies during the year and that the same have been disclosed in the Notes to the Financial Statements: and

(c) that there is no instance of significant fraud of which they have become aware and the involvement. if any, of the management or an employee having a significant role in the company's internal control system.

Sakshi Gupta
WTD & CFO
DIN: 09773654
Add: 1136, Main Bazar, Pahargunj,
Swami Ram Tirath Nagar, New Delhi-110055

Date - 20.07.2026
Place - New Delhi

STATUTORY COMMITTEES OF THE BOARD

DISCOLOUSERS

The Board has constituted/reconstituted the following standing Committees:

A. Audit Committee

B. Remuneration and Nomination Committee

C. Shareholders' & Investors' Grievance Committee

(A) AUDIT COMMITTEE

In pursuance of section 177 of the Companies Act, 2013 and other applicable laws Board of Directors of the Company has constituted an Audit Committee. The purpose of the audit committee is to ensure the objectivity, credibility and correctness of the Company's financial reporting and disclosure processes, internal controls, risk management policies and processes, tax policies, compliance and legal requirements and associated matters.

Terms of Reference

- Oversight of the Company's financial reporting process and disclosure of its financial information to ensure that the financial statements are correct, sufficient and credible.
- Recommending the appointment, remuneration and terms of appointment and change of statutory and Internal auditors, fixation of audit fee and also approval for payment for any other services.
- To review & monitor the independence and performance of auditor s& effectiveness of audit process.
- Reviewing with Management the quarterly, half yearly and the annual financial statements before submission to the Board, focusing primarily on :
- Matters required to be included in the Director's Responsibility Statement to be included in the Board's Report in terms of section134(3)(c) of the Companies Act, 2013.
- Any Change in accounting policies and practices.
- Major accounting entries based on exercise of judgment by management.
- The going concern assumption.
- Compliance with accounting standards.
- Compliance of legal requirements concerning financial statements.
- Any related party transactions, Etc.
- Reviewing with the management, statutory and internal Auditors. adequacy and compliance of internal control system.
- Reviewing, with the management, the Quarter1y financial statements before submission to the Board for approval
- Reviewing the adequacy of internal audit function, reporting structure coverage and frequency of internal audit.
- Discussion on internal Auditor's significant findings and follow-up thereon.
- Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.
- Discussion with Statutory Auditors about the scope of audit as well as to have post audit discussion to Ascertain any area of concern.

- Reviewing the Company's financial and risk management policies.
- Approval or any subsequent modifications of Transactions with the Related Parties.
- Scrutiny of inter-corporate loans, advances and investments.
- To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, Shareholders (in case of nonpayment of declared dividends) and creditors.

Further the Audit Committee shall mandatorily review the following information:

- Management discussion and analysis of financial condition and results of operations;
- Statement of significant related party transactions (as defined by the audit committee), submitted by management;
- Management letters/ letters of internal control weaknesses issued by the statutory auditors;
- Internal Audit Reports relating to internal control weaknesses; and
- The appointment, removal and terms of remuneration of the Internal Auditors shall be subject to review by the Audit Committee.

COMPOSITION

Constitution of the Committee : AUDIT COMMITTEE comprise of Board Members

Sr. No	Name of Directors	Category of Director
1.	Mr. Aditya Kohli	Member, Executive & Independent Director
2.	Mrs. Sakshi Gupta	Member Cum CFO
3.	Mr. Deepak Gupta	Chairman, Executive & Independent Director

Meetings of Audit Committee and Attendance:

During the financial year ended March 31. 2026, 5(FIVE) Audit Committee Meetings were held on 27.05.2025, 01.08.2025, 02.09.2025, 14.11.2025 & 09.02.2026.

Attendance of members at Audit Committee Meeting:

Sr. No.	Name of Member	Audit Committee		
		Held	Entitled to attend	Attended
1.	Mrs. Sakshi Gupta	05	05	05
2.	Mr. Aditya Kohli	05	05	05
3.	Mr. Deepak Gupta	05	02	02
4.	Mr. Raman Mittal	05	03	03
5.	Mrs. Meena Aggarwal	05	03	03

B. REMUNERATION AND NOMINATION COMMITTEE

In Accordance with the provisions of Section178 of the Companies Act, 2013 the Board of Directors of the Company in its various meetings has constituted/reconstituted a Committee of Directors to be known as "Remuneration and Nomination Committee.

Terms of Reference

- To identify the persons who are qualified to become the director and Who may be appointed in the senior management.
- To lay down the criteria and policy for selection relating to the appointment of Directors, Officers in the senior Management and their remuneration.
- To recommend to the Board of Directors of the Company appointment and removal of Directors or officers in The senior management.

COMPOSITION:
Constitution of Committee : Remuneration and Nomination Committee comprise / consists of :

Sr. No	Name of Directors	Category of Director
1.	Mr. Deepak Gupta	Chairman, Non-executive & Independent Director
2.	Mr. Aditya Kohli	Member, Non-Executive & Independent Director
3.	Ms. Monika Chanana	Member, Non -Executive & Independent Director

Meetings of Nomination & Remuneration Committee and Attendance:

During the financial year ended March 31. 2026, 1(ONE) meeting of This committee was held on **02.09.2025.**

Attendance of Members at Nomination & Remuneration Committee meeting:

Sr. No.	Name of Member	Nomination & Remuneration Committee Meeting		
		Held	Entitled to attend	Attended
1.	Mrs. Monika Chanana	01	0	0
2.	Mr. Aditya Kohli	01	01	01
3.	Mr. Deepak Gupta	01	0	0
4.	Mr. Raman Mittal	01	01	01
5.	Mrs. Meena Aggarwal	01	01	01

C. INVESTOR'S GRIEVANCE COMMITTEE

In terms of Regulation 20 of SEBI(LODR)Regulations, 2015, Stakeholders Relationship Committee is duly constituted/ re-constituted. The purpose of constituting shareholders' Investors' grievance committee is to expedite the process of redressal of investors' grievances and it is responsible for specifically to look into the matters related to the shareholders grievances and their complaints related to nonreceipt of share certificates, transfers, non-payment of dividend, etc.

Terms of reference:
- To consider and review the queries/complaints received from Share/ Debenture Holders
- To take steps to redress queries/complaints and ensure speedy satisfaction.
- To work under the control& supervision of the Board of Directors.
- To look into and supervise the redressal of shareholders 'investors' Complaints.
- To oversee the performance of the Registrars and Share Transfer Agents and recommend measures
- Improvement of the quality of investor services.
- To consider and approve transfer of shares, transmission of shares, dematerialization of shares, transposition of
- Shares, issuance of duplicate share, deletion of names, splitting and consolidation of shares, etc.

COMPOSITION:
Constitution of the Committee : Shareholders/Investors Grievance Committee comprise : -

Sr. No	Name of Directors	Category of Director
1.	Mrs. Monika Chanana	Chairperson, executive & Independent Director
2.	Mr. Deepak Gupta	Member, executive & Independent Director
3.	Mr. Aditya Kohli	Member, executive & Independent Director

Meetings of Stakeholder Relationship Committee and Attendance:
During the financial year ended March 31. 2026, 5 (FIVE) meetings were held on
27.05.2025, 01.08.2025, 02.09.2025, 14.11.2025 & 09.02.2026

Sr. No.	Name of Member	Stakeholder Relationship Committee		
		Held	Entitled to attend	Attended
1.	Mrs. Monika Chanana	05	02	02
2.	Mr. Aditya Kohli	05	05	05
3.	Mr. Deepak Gupta	05	02	02
4.	Mr. Raman Mital	05	03	03
5.	Mrs. Meena Aggarwal	05	03	03

DETAILS OF REMUNERATION PAID TO THE DIRECTOR (WTD & CFO)

Sr. No	Name of Directors	Remuneration for period 01.04.2025 to 31.03.2026 (in ₹)
1.	Mrs. Sakshi Gupta, WTD & CFO	Monthly Rs. 25,000/- Annually paid Rs. 2,80,000/-

COMPLAINTS STATUS

Received	Resolved	Pending
None	NIL / N.A.	NIL / N.A.

DIRECTOR'S SHAREHOLDING

S. No.	Director	No. of Shares held
-	-	`

RISK MANAGEMENT COMMITTEE: Not Mandatory hence NOT Applicable to the Company,

INDEPENDENT DIRECTORS:-

Independent Directors have additionally met one time in the financial year 2025-26 on **09.02.2026** for;

- Review the performance of non-independent Directors and the Board as a Whole
- Review the performance of the Board, taking into account the views of executive directors and non-executive directors;
- Assess the quality, quantity and time lines of flow of information between the company's management and the Board shall necessary for the Board to effectively and reasonably perform their duties.

ANNUAL GENERAL MEETINGS

Date and Venue of last Five Annual General Meetings

Nature of Meeting	Date	Venue	Special Resolution passed
AGM for FY 2024-25	29.09.2025	Registered Office: R - 489, GF - C, New Rajinder Nagar, Central Delhi, New Delhi - 110060	a) To make/ grant loan(s) or give guarantee(s) or make investment(s) in excess of the prescribed limit u/s 186 of Companies Act, 2013. b) To appoint Ms. Monika Chanana, as Independent Director. c) To appoint Mr. Deepak Gupta, as Independent Director. d) To consider & to appoint Secretarial Auditors, M/s B. Bhushan & Co.

AGM for FY 2023-24	23.09.2024	Registered Office: R - 489, GF - C, New Rajinder Nagar, Central Delhi, New Delhi - 110060	a) To confirm appointment of Mr. Aditya Kohli, An Independent Director b) To Make/Grant Loan(s) Or Give Guarantee(s) or Make Investment(s) in Excess of The Prescribed Limit u/s 186 of Companies Act, 2013
AGM for FY 2022-23	25.09.2023	Registered Office: R - 489, GF - C, New Rajinder Nagar, Central Delhi, New Delhi - 110060	a) Regularization of Ms. Sakshi Gupta (DIN:09773654) as an WTD & CFO of Company w.e.f. 10.11.2022 b) To make/grant Loan(s) or give Guarantee(s) or make Investment(s) in excess of prescribed limits u/s 186 of Companies Act, 2013
AGM for FY 2021-22	24.09.2022	Registered Office: R - 489, GF - C, New Rajinder Nagar, Central Delhi, New Delhi - 110060	None
AGM for FY 2020-21	24.09.2021	Registered Office: R - 489, GF - C, New Rajinder Nagar, Central Delhi, New Delhi - 110060	None

DISCLOSURES

There are no materially significant transactions with the related parties' viz. Promoters, Directors or the Management, their subsidiaries conflicting with Company's interest. Required disclosures as required by the Accounting Standards (AS18) have been made in Annual Report.

In the preparation of the financial statements, company has followed the accounting standards issued by the Institute of Chartered Accountants of India to the extent applicable.

There were no material penalties, strictures imposed on the company by BSE, CSE or SEBI or any statutory authority on any matter related to capital markets.

OTHER DISCLOSURES: -

Particulars	Statutes	Details	Website link
POLICY ON DETERMINATION OF MATERIALITY FOR DISCLOSURES	Regulation 30 of the SEBI Listing Regulations	Company has adopted this policy.	http://prholding.in/
POLICY ON ARCHIVAL AND PRESERVATION OF DOCUMENTS	Regulation 30 of the SEBI Listing Regulations	The Company has adopted this policy.	http://prholding.in/

RECONCILIATION OF SHARE CAPITAL AUDIT REPORT	Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018 and SEBI Circular No. D&CC/FITTC/Cir-16/2002 dated December 31, 2002	A Practising Company Secretary carried out a share capital audit to reconcile the total admitted equity share capital with the National Securities Depository Limited ("NSDL") and the Central Depository Services (India) Limited ("CDSL") and the total issued and listed equity share capital. The audit report confirms that the total issued/paid-up capital is in agreement with the total number of shares in physical form and the total number of dematerialized shares held with NSDL and CDSL.	http://prholding.in/
CODE OF CONDUCT	Regulation 17 of the SEBI Listing Regulations	Members of the Board have affirmed compliance with the Code of Conduct applicable to them during the year ended March 31, 2026. Certificate the WTD Cum CFO, on the compliance declarations received from the members of Board and Senior Management which forms part of this report.	http://prholding.in/
TERMS OF APPOINTMENT OF INDEPENDENT DIRECTORS	Regulation 46 of the SEBI Listing Regulations and Section 149 read with Schedule IV to the Act	Terms and conditions of appointment/ re-appointm of Independent Directors are available on the Company's Website.	http://prholding.in/
FAMILIARIZATION PROGRAM	Regulation 25(7) and 46 of the SEBI Listing Regulations	Details of familiarization program imparted to Independent Directors are available on the Company's Website.	http://prholding.in/

VIGIL MECHANISM - WHISTLE BLOWER POLICY	Section 177(10) of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 22 of SEBI(LODR)Regulations,2015.	Whistle Blower Policy is formulated to provide a vigil mechanism for Directors and Employees to raise genuine concerns about unethical behav-ior, actual or suspected fraud or violation of the company's Code of Conductor Ethics Policy. It also provides for ade-quate safeguard against victimization of persons who use such mechanism. The Policy provides necessary safe-guards for protection of Directors and Employees who avail the vigil mecha-nism from reprisals or victimization. for whistle blowing in good faith and to provide opportunity to Directors and Employees for direct access to the Chairman of the Audit Committee in ap-propriate or exceptional cases.	http://prholding.in/
NOMINATION & REMUNERATION POLICY		The Company has adopted a Remuneration Policy for the Directors, KMP and other Employees, pursuant to the provisions of Act and SEBI (LODR) of the Listing Agreement.	http://prholding.in/
CODE OF PROCEDURES CONDUCT PROHIBITION TRADING	Insider Trading Regulation, 2015	Company has adopted Codes for Insider Regulation, 2015	http://prholding.in

By Order of Board of Directors
P R Holdings Limited

Sakshi Gupta
WTD & CFO
DIN: 09773654
Add: 1136, Main Bazar, Pahargunj,
Swami Ram Tirath Nagar, New Delhi-110055

Aditya Kohli
Independent Director
DIN:00822604
Add: PW-33, Malibu Towne,
Gurugram, Haryana

Date 20.07.2026
Place : New Delhi

KHUSHAL JOSHI & ASSOCIATES
COMPANY SECRETARIES
Office: 204 Sagar Plaza 2, 2nd Floor, Pitampura, New Delhi – 110034
Ph: +91-7838909696, E-Mail: cskhushaljoshi@gmail.com

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C Clause 10(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

The Members,
P R HOLDINGS LIMITED
Registered Office Address: R-489, GF-C,
New Rajinder Nagar, Central Delhi,
New Delhi, Delhi, India, 110060

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **P R HOLDINGS LIMITED** having **CIN: L27310DL1983PLC314402** and having registered office at **R-489, GF - C, Ground Floor, New Rajinder Nagar, Central Delhi, New Delhi- 110060** (hereinafter referred to as "the Company"), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal of Ministry of Corporate Affairs i.e. www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Sl No	Name of Director	DIN	Date of Appointment
1.	SAKSHI GUPTA	09773654	10/11/2022
2.	MONIKA CHANANA	07442971	02/09/2025
3.	DEEPAK GUPTA	07580266	02/09/2025
4.	ADITYA KOHLI	00822604	21/05/2024

Ensuring the eligibility for the continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification.

This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For **Khushal Joshi & Associates**

Khushal Joshi
ACS No.: 44655
COP No.: 19318
UDIN: A044655H000393014

Place: New Delhi
Date: 18.05.2026

FORM No. AOC-- 2

[Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014]

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis : There were NO contracts or arrangements or transactions entered into during the year ended March 31, 2026 which were not at Arm's length basis. **NIL**

Amount in ₹ In 000'

2. Details of material contracts or arrangement or transactions at arm's length basis : All of the transactions are not prejudicial to the interest of the Company and are at Arm's length basis and also in the normal ordinary course of business :-

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any (In ₹) (D)	Date(s) of approval by the Board, if any (E)	Amount paid as advances, if any (F)
(A)	(B)	(C)	(D)	(E)	(F)
Sakshi Gupta, WTD Cum CFO	Payment of Remuneration	01.04.2025 to 31.03.2026	280	27.05.2025	No
Pallavi, Company Secretary	Payment of Remuneration	01.04.2025 to 31.03.2026	194	27.05.2025	No
M/s Best Properties Pvt. Ltd, interested through relative of Director	Rent	01.04.2025 to 31.03.2026	72	27.05.2025	No

By Order of Board of Directors
P R Holdings Limited

Sakshi Gupta
WTD & CFO
DIN: 09773654
Add: 1136, Main Bazar, Pahargunj,
Swami Ram Tirath Nagar, New Delhi-110055

Aditya Kohli
Independent Director
DIN:00822604
Add: PW-33, Malibu Towne,
Gurugram, Haryana

Date 20.07.2026
Place : New Delhi

GENERAL SHAREHOLDER INFORMATION

A) Annual General Meeting (Date and Time & Venue)	**Thursday, 20th August, 2026 at 2:00 pm Physical at the registered office situated at R - 489, GF - C, New Rajinder Nagar, New Delhi - 110060**
b) Financial Year of the Company Tentative Schedule for Financial Year 2026-27	from April 1” to March 31”
1. Quarter ending June 30, 2026	July/August, 2026
2. Quarter ending September 30, 2026	October/November, 2026
3. Quarter ending December 31, 2026	January/February, 2027
4. Annual Result for year 31.03.27	May, 2027
c) Date of Book Closure / Record Date	14.08.2026 to 23.08.2026 (Both days inclusive)
d) Registered Office	R-489, GF-C, New Rajinder Nagar, Central Delhi, New Delhi–110060
e) Dividend Payment date	N.A.
f) Listing of Equity Shares on Stock Exchange(s)	MSEI Calcutta Stock Exchange Ltd. (voluntary delisting under process) Delhi Stock Exchange ltd. (DSE stands de-recognized)
g) STOCK CODE	
MSEI	PRHOLDING
Calcutta Stock Exchange	26056
DSE	16029
h) Registrar & Share Transfer Agents	Alankit Assignments Limited
i) Liquidity	Equity Shares of are Listed on MSEI And CSE but Trading Platform is not available at CSE.
j) Market Price Data	MSEI: No data since no shares trading
k) Dematerialization of Shares	Shares are in Physical as well as in DEMAT with CDSL & NSDL

l) Outstanding GDRs / ADRs / Warrants or any other convertible instruments

Your Company does not have any GDRs /ADRs /Warrants or any other Convertible Instruments.

m) Investor Correspondence :-

(i) For transfer of shares, payment of Dividend & any other Queries relating to the shares is handled by the Company’s Registrar & Share Transfer Agent at following address :--
Mr. J.K. Singla (Sr. Manager) M/s Alankit Assignments Limited
Address:4-E/2, Jhandewalan Extension, NewDelhi-110055
Contact: 011-4254 1234, 2354 1234, Email id: rta@alankit.com

ii) Mrs. Pallavi, Company Secretary & Compliance Officer at its Regd. Office
Address for Correspondence:-

n) The Correspondence may be Addressed to
Company Secretary & Compliance Officer, at Registered Office of the Company,

OR

Mr. J. K. Singla, Senior Manager, Alankit Assignments Ltd.,
at 4, E/2, Jhandewalan Extension, New Delhi-110055,
Tel. No. +91-4254-1234, 2354 1234, Email id: rta@alankit com

By Order of Board of Directors
P R Holdings Limited

Sakshi Gupta
WTD & CFO
DIN: 09773654
Add: 1136, Main Bazar, Pahargunj,
Swami Ram Tirath Nagar, New Delhi-110055

Aditya Kohli
Independent Director
DIN:00822604
Add: PW-33, Malibu Towne,
Gurugram, Haryana

Date 20.07.2026
Place : New Delhi

B.Bhushan & Company
Company Secretaries

1195, Gali Babu Ram
Sita Ram Bazar, Delhi - 110006
Mob. : 9650555376

SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED on 31.03.2026

[Pursuant to section 204(1) of the Companies Act, 2013 and the rules made thereunder]

To,
The Members,
P R Holdings Limited
R-489 , GF-C, New Rajinder Nagar
New Delhi-110060.

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **P R Holdings Limited (CIN : L27310DL1983PLC314402)** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts /statutory compliances and expressing our opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year starting from 1.04.2025 ended on 31.03.2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

  (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

  (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

  (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;

  (d) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with the clients/Members;

(vi) and other laws applicable on the company.

We report that during the year under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We have also examined compliance with the applicable clauses of the Listing Agreements entered into by the Company with Metropolitan Stock Exchange of India Limited, Delhi Stock Exchange and Calcutta Stock Exchange, the trading platform is not available with the Calcutta stock exchange and recognition of Delhi Stock Exchange was withdrawn by the SEBI on 19th November 2014.

We further report that, there were no actions/events in pursuance of:

(a) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;

(b) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;

(c) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

(d) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; requiring compliance thereof by the company during the financial year and the Secretarial Standards issued by The Institute of Company Secretaries of India were complied during the year.

We further report that based on information provided by the company, its officers and authorized representatives during the conduct of the audit, and also on the review of quarterly compliance reports by officials of the company taken on records by the Board of Directors of the company, in our opinion, adequate systems and processes and control mechanism exist in the company to monitor and ensure compliance with applicable laws.

We further report that the compliance by the company of applicable financial laws, like direct and Indirect tax laws, has not been reviewed in this Audit since the same have been subject to review by statutory financial audit and other designated professionals.

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes of the meetings duly recorded and signed by the director/directors, the decisions of the Board were unanimous and no dissenting views have been recorded.

We further report that the Board of Directors of the company, passed the resolution on 10th November, 2020,and in subsequent meetings also, for Voluntary De-Listing of Equity Shares of the Company from The Calcutta Stock Exchange Limited and the matter is under process.

We further report that SEBI freeze to debit the promoter holding wide order WTM/AN/ISD/ISD-SEC-1/24334/2022-23 dated March 02, 2023 in the matter of trading in Scrip of sharpline Broadcast Limited.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further Report that during the audit period the company has not indulge in any matter related to the following:-

(i) Public/Right/ Preferential/debentures/sweat equity issue, etc.
(ii) Redemption / buy-back of securities
(iii) Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013
(iv) Merger / amalgamation / reconstruction, etc.
(v) Foreign technical collaborations etc.

For **B.Bhushan & Company**
(Company Secretaries)

Date :29-05-2026
Place: New Delhi

Bharat Bhushan Garg
(Proprietor)
M. No. : A31951
CoP No. :14469
Udin:- : A031951H00023948
PR No. : 3425/2023

B.Bhushan & Company
Company Secretaries

1195, Gali Babu Ram
Sita Ram Bazar, Delhi - 110006
Mob. : 9650555376

Secretarial Compliance Report

for the financial year ended on 31st March 2026

To
The Members of
P R Holdings Limited
(CIN : L27310DL1983PLC314402)
R-489, GF - C, New Rajinder Nagar,
New Delhi-110060.

We, **B.Bhushan & Co.**, Practising Company Secretary have examined:

(a) all the documents and records made available to us and explanation provided **P R Holdings Limited (CIN : L27310DL1983PLC314402)**

(b) the filings/ submissions made by the listed entity to the stock exchanges,

(c) website of the listed entity,

(d) any other document/ filing, as may be relevant, which has been relied upon to make this certification, for the year ended 31st March 2026 ("Review Period") in respect of compliance with the provisions of :

(a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and

(b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

(g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;

(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(i) nd other regulations as applicable and circulars/ guidelines issued thereunder;

We, hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations / Remarks by PCS*
1.	**Secretarial Standards:** The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	
2.	**Adoption and timely updation of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI	Yes Yes	
3.	**Maintenance and disclosures on Website:** • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website	Yes Yes Yes	
4.	**Disqualification of Director:** None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	None of the Directors are disqualified under companies act 2013.	
5.	**Details related to Subsidiaries of listed entities have been examined w.r.t.:** a) Identification of material subsidiary companies b) Disclosure requirement of material as well as other subsidiaries	Not Applicable	There is no subsidiary of the company
6.	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	
7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/ during the financial year as prescribed in SEBI Regulations.	Yes	

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations / Remarks by PCS*
8.	**Related Party Transactions:** a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	Yes	
9.	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes.	As certified by the Compliance officer of the company SDD system is in place and maintained internally .
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein (**).	NA	SEBI freeze to debit the promoter holding wide order WTM/AN/ISD/ ISD-SEC-1/24334/ 2022-23 dated March 02, 2023.
12.	**Additional Non-compliances, if any:** No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	No additional non compliances

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations / Remarks by PCS*
1.	**Compliances with the following conditions while appointing/re-appointing an auditor**		
	i) If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or ii) If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or		

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations / Remarks by PCS*
	iii) If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	NA	
2.	**Other conditions relating to resignation of statutory auditor**		
	i) Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: a) In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.	NA	
	b) In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information		
	/ explanation sought and not provided by the management, as applicable. b) The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor. c) The Audit Committee/Board of Directors as the case may be deliberated on the matter on receipt of intra information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the managemented the auditor. **ii.** Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.		
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October, 2019.	NA	

a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory / Clarification / Fine / Show Cause Notice / Warning, etc.					

The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks

List of Observations made in previous reports and action taken by the company:-

1. We further report, that the Board of Directors of the Company, passed the resolution, on 9th November, 2020, and in subsequent meetings also for Voluntary De-Listing of Equity Shares of the Company from The Calcutta Stock Exchange Limited and the matter is still under process.
2. We further report that SEBI freeze to debit the promoter holding wide order WTM/AN/ISD/ISD-SEC-1/24334/2022-23 dated March 02, 2023 in the matter of trading in Scrip of sharpline Broadcast Limited.

For **B.Bhushan & Company**
(Company Secretaries)

Date : 29-05-2026
Place: New Delhi

Bharat Bhushan Garg
(Proprietor)
M. No. : A31951
CoP No. :14469
Udin: A031951H000524025
PR No : 3425/2023

G. K. Kedia & Co.
Chartered Accountants

812, Narang House
21 Kasturba Gandhi Marg,
New Delhi-110001
Tel. : 46259900, 8826897200

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
P R HOLDINGS LIMITED

OPINION

We have audited the accompanying Financial Statements of **P R HOLDINGS LIMITED,[CIN: L27310DL1983PLC314402]**("the company") which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss for the year ended, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Companies, Act 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

a) In the case of the Balance Sheet ,of the state of affairs of the company as at 31.03.2026;

b) In the case of the Statement of Profit and Loss, of the Profit of the company for the year ended on that date.

c) In the case of the Cash Flow Statement, of the cash flows of the company for the year ended on that date.

d) In the case of the Changes in Equity, of the equity flows of the company for the year ended on that date.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.

KEY AUDIT MATTERS

This section of our auditor's report is intended to describe the matters selected from those communicated with management that, in our professional judgment, were of most significance in our audit of the financial statements, except for the matter described in the Basis for Qualified (or Adverse) Opinion section and the material uncertainty described in the Going Concern section. We have determined that there are no such matters to report on the basis of these financial statements.

MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements 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 SA's will always detect a material misstatement when it exists, As part of an audit in accordance with SA's professional judgment is exercised and professional skepticism is maintained throughout the audit. 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 statements.

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 statements, 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.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of 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 statements 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 statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Department of Company Affairs, in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **"Annexure – "I"** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by section 143 (3) of the Act, we Report that:

   a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

   c) The Balance Sheet, Statement of Profit & Loss (Including other comprehensive income), Cash Flow Statement and Change in Equity dealt with by this Report are in agreement with the books of account;

   d) In our opinion, the aforesaid Ind AS financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014;

   e) On the basis of written representations received from the Directors as on 31st March, 2026 and taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of section 164(2) of the Act.

   f) The company has no branch offices and consequently we have not received any report on accounts of accounts of branch of the company.

   g) With respect to the adequacy of the internal financial controls with reference to financial statement of the Company and the operating effectiveness of such controls, refer to our separate report in **"Annexure– "II"**

   h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit & Auditors), Rule, 2014, in our opinion and to the best of our information and according to the explanations given to us:

      (i) The Company does not have any pending litigation which would impact its financial position;

      (ii) The Company has not entered in any of the long-term derivative contracts as on March 31, 2026. Therefore, the Company does not require making any provision thereof, as required under the applicable law or accounting standards.

      (iii) No amount is required to be transferred to the Investor Education and Protection Fund by the company as on March 31, 2026.

      (iv) The management has represented that, to the best of its knowledge & belief, other than those disclosed in the notes to accounts,

         a) No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding whether recorded in writing or otherwise, that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.

         b) No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.

c) Based on the information & explanation provided to us & performing such audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to the notice that has caused to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

(v) No Dividend declared or paid during the year by the company which is in compliance with section 123 of the Companies Act, 2013.

(vi) Based on our examination which included test checks, performed by us, the company, has used an accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of audit, we have not come across any instance of the audit trail feature being tampered with

For **G. K.Kedia& Co.**
Chartered Accountants
F.R. No.: 013016N

Kanishka Aggarwal
Partner
Membership No.544129
UDIN: 26544129VKTOQD4107

Place: New Delhi
Date: 29.05.2026

ANNEXURE- "I"
TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE IND AS FINANCIAL STATEMENTS OF
P R HOLDINGS LIMITED

(As referred in Paragraph 1 of Other Legal and Regulatory Matters in Independent Auditor's Report)

We Report on the matters contained in Paragraph 3 of the Companies (Auditor's Report) Order, 2020 as follows:

i) a) A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

B) According to the information and explanation given to us, there are no intangible assets held by the company. So, this sub-clause is not applicable to the Company.

b) According to the information and explanation given to us, fixed assets were physically verified by the management at reasonable intervals & no material discrepancies have been noticed.

c) According to the information and explanation given to us, there is no immovable property held by the company.

d) The company has not revalued its Property, Plant & Equipment (including Right of Use assets) or intangible assets or both during the year.

e) No Proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 & rules made thereunder.

ii) a) According to the information and explanation given to us, there is no inventory held by the company. So, this sub clause is not applicable to the Company.

b) The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate from banks or financial institutions, at any point of time during the year on the basis of security of current assets.

iii) According to the information and explanations given to us and on the basis of our examination of the books of accounts, During the year the Company has granted loans and advances, unsecured, to companies, firms, LLP or other parties. However, the company has not made any investments or provided any guarantee or security.

a) In respect of loans or advances in nature of loans provided or stood guarantee or provided security to any other entity.

A) With respect to subsidiaries , joint ventures & associates

Particulars	**Aggregate Amount during the year**	**Balance o/s as on 31st March 2026**
N.A.	N.A.	N.A.

B) With respect to parties other than subsidiaries, joint ventures & associates

Particulars	**Aggregate Amount during the year (Amount in Rs.)**	**Balance o/s as on 31st March 2026 (Amount in Rs.)**
N.A.	N.A.	N.A.

B) With respect to parties other than subsidiaries, joint ventures & associates

Particulars	Aggregate Amount during the year (Amount in Rs.)	Balance o/s as on 31st March 2026 (Amount in Rs.)
Kubera Solution Pvt Ltd.	50,00,000.00	1,50,00,000.00
Poddar Cotton Dealers Pvt Ltd.	45,34,952.00	0.00

b) The terms and conditions of all loans and advances in nature of loans and guarantees provided are not prejudicial to the company's interest.

c) In respect of loans and advances in nature of loans, the schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts are regular.

d) According to the information provided to us, the principal amount which was overdue for more than ninety days.

Particulars	Balance o/s as on 31st March, 2026 (Amount in Rs.)	Reasonable steps taken
Devender Kumar Aggarwal	40,00,000.00	Yes, Litigation filed

e) According to the information and explanations given to us and on the basis of our examination of the books of accounts, loan or advance in the nature of loan granted which has fallen due during the year has been extended as per mutual understanding with the company and other party.

Particulars	Aggregate Amount of Loan Extended during the year (Amount in Rs.)	Percentage of the aggregate to the total loans or advances
Investmax Realty Private Limited	20,00,000.00	5.65
Enterprise Trading Co. ASH	1,44,00,000.00	40.68
Kubera Solution Pvt. Ltd	1,50,00,000.00	42.37

f) The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

iv) According to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of loans, Investments, Guarantees and Securities.

v) The Company has not accepted any deposits from the public in accordance with the provisions of sections 73 to 76 of the Act and the rules framed thereunder.

vi) Company is not covered by the Companies (Cost Records and Auditors) Rules, 2014; so this clause is not applicable to the company.

vii) According to the information and explanations given to us, in respect of statutory dues:

a) The Company has been regular in depositing undisputed statutory dues, including provident fund, employees' state insurance, Income Tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues applicable to it with the appropriate authorities and as on 31.03.2026, no amount was outstanding for a period of more than six months from the date they became payable;

b) No dues were required to be deposited on account of any dispute with income tax or sales tax or service tax or duty of customs or duty of excise or value added tax. Therefore, this sub-clause is not applicable for this company;

viii) In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company does not have any transactions to be recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

ix) a) In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company does not have any loans or borrowing from a financial institution, bank, Government or dues to debenture holders, therefore this clause of the Order is not applicable to this company;

b) The company is not a declared willful defaulter by any bank or financial institution or other lender.

c) No Term loans were applied by the company during the year.

d) Funds raised on short term basis have not been utilized for any long term purposes.

e) Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures.

f) Company has not raised loans during the year on pledge of securities held in its subsidiaries, joint ventures, or associate companies.

a) In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company did not raise any moneys by way of IPO/ FPO (including debt instruments) and term loans during the year, therefore this clause of the Order is not applicable to this company;

b) Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

x) a) In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of accounts, no fraud by Company or any fraud on the company by its officers or employees has been noticed or reported during the year;

b) No Report under sub-section (12) of section 143 of the companies act was required to be filed in form ADT-4 as prescribed under rule 13 of companies (audit and auditors) rules, 2014 with the central government.

c) Whistle blower complaints if any, received by the company during the year has been duly considered.

xi) The Company is not Nidhi company, therefore the provisions of clause (3) (xii) of the Order are not applicable to the company;

xii) In our opinion and according to the information and explanations given to us, all related party's transactions are in compliance with sections 177 and 188 of Companies Act,2013 and the details of same have been disclosed in Ind AS financial statements etc., as required by the applicable accounting standards;

xiii) a) The company has maintained an adequate internal audit system commensurate with the size and nature of its business;

b) The reports of the Internal Auditors for the period under audit were considered by the statutory auditors for the purpose of drawing the opinion.

xiv) According to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company has not entered into any non – cash transactions with directors or person connected with him, during the reporting period, therefore this clause of the Order is not applicable to this company;

xv) a) According to the information and explanations given to us and on the basis of our examination of the books of accounts, the company is not required to be registered u/s 45-IA of Reserve Bank of India Act, 1934.

b) Company has not conducted any non-banking financial or housing finance activities without a valid certificate of registration from the Reserve Bank of India, as per Reserve Bank of India Act, 1934.

c) Company is not a core investment company (CIC) as defined in the regulation made by the Reserve Bank of India, so this clause is not applicable.

d) The company has no CIC as part of the group.

xvi) In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of accounts, the company has not incurred any cash losses in the financial year and in the immediately preceding financial year.

xvii) According to the information and explanations given to us, there has not been any resignation of the statutory auditors during the year. Therefore, this clause is not applicable for the company;

xviii) According to the information and explanations given to us and on the basis of our examination of the books of accounts, on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

xix) In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company is not having any ongoing projects or are coming in the upcoming future. Therefore, this clause of the Order is not applicable to the company;

xx) According to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company is a standalone company and doesn't prepare any consolidated financials. Therefore, this clause of the Order is not applicable to the company.

For **G. K.Kedia& Co.**
Chartered Accountants
F.R. No.: 013016N

Kanishka Aggarwal
Partner
Membership No.544129
UDIN: 26544129VKTOQD4107

Place: New Delhi
Date: 29.05.2026

ANNEXURE-"II"
TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE IND AS FINANCIAL STATEMENTS

(As referred in Paragraph 2 (g) of Other Legal and Regulatory Matters in Independent Auditor's Report)

REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (I) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")*

We have audited the internal financial controls over financial reporting of **P R Holdings limited** ("the Company") as of March 31, 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding their liability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and

expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **G. K.Kedia& Co.**
Chartered Accountants
F.R. No.: 013016N

Kanishka Aggarwal
Partner
Membership No.544129
UDIN: 26544129VKTOQD4107

Place: New Delhi
Date: 29.05.2026

BALANCE SHEET AS AT 31st MARCH, 2026

Amount in (Rs. 000's), unless otherwise stated

Particulars	Note	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets	3	18.18	27.83
(b) Financial Assets			
(i) Loans	4(i)	33,400.00	32,900.00
(ii) Other Financial Assets	4(ii)	1,600.00	1,600.00
(c) Deferred Tax Assets (Net)	5	743.29	547.05
(d) Other Non-Current Assets	6	2,000.00	2,000.00
Total Non Current Assets		**37,761.47**	**37,074.88**
Current Assets			
(a) Financial Assets			
(i) Investments	7	4,532.22	6,103.20
(ii) Cash and Cash Equivalents	8	3,430.78	2,261.47
(iii) Other Financial Asset	9	0.00	34.95
(b) Current Tax Assets (Net)	10	0.00	116.88
(c) Other Current Assets	**11**	**42.83**	**23.87**
Total Current Assets		**8,005.83**	**8,540.36**
Total Assets		**45,767.30**	**45,615.25**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	12	18,900.00	18,900.00
(b) Other Equity	13	26,578.30	26,583.65
Total Equity		**45,478.30**	**45,483.65**
Non Current Liabilities			
(a) Deferred Tax Liabilities (Net)	14	0.00	0.00
Total Non Current Liabilities		**0.00**	**0.00**
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables	15	0.00	11.80
(b) Current Tax Liability(Net)	16	203.84	0.00
(c) Other Current Liabilities	17	85.16	119.80
Total Current Liabilities		**289.00**	**131.60**
Total Equity and Liabilities		**45,767.30**	**45,615.25**
Significant Accounting Policies	2		
Notes to Financial Statements	3 to 37		

As per our Report of even date annexed
For **G. K. Kedia & Co.**
Chartered Accountants
Firm's Registration No. 013016N

For and on behalf of Board of Directors

Kanishka Aggarwal
Partner
M. No. 544129

Sakshi Gupta
(WTD & CFO)
DIN: 09773654

Aditya Kohli
Director
DIN: 00822604

Place: New Delhi
Date: 29.05.2026

Pallavi - A67405
Company Secretary cum Compliance Officer

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2026

Amount in (Rs. 000's), unless otherwise stated

	Particulars	Note	Year Ended March 31, 2026	Year Ended March 31, 2025
I	Revenue From Operations	18	3,106.94	3,279.15
II	Other Income	19	2,673.66	4,611.87
III	**Total Income (I + II)**		**5,780.60**	**7,891.01**
IV	Expenses:			
	Purchases of Stock-in Trade	20	2,880.52	3,148.79
	Employee benefits expense	21	578.00	758.31
	Depreciation and amortisation expense	3	9.66	11.01
	Other expenses	22	2,047.20	3,937.65
	Total Expenses (IV)		**5,515.37**	**7,855.77**
V	**Profit/(loss) before exceptional items and tax (III-IV)**		**265.23**	**35.25**
VI	Exceptional Items		0.00	0.00
VII	**Profit/(loss) before tax (V-VI)**		**265.23**	**35.25**
VIII	Tax expense/(credit):			
	- Current tax		466.82	1,631.17
	- Deferred tax		(196.24)	(1,326.79)
IX	**Profit/(loss) from Continuing operations for the year (VII-VIII)**		**(5.35)**	**(269.14)**
X	**Other Comprehensive income/(loss)**			
	- Item that will not be subsequently reclassified to profit or loss		0.00	0.00
	- Item that may be subsequently reclassified to profit or loss:		0.00	0.00
	Total Other Comprehensive income/(loss) for the year		**0.00**	**0.00**
XI	**Total Comprehensive Income for the year (IX+X) comprising Profit/(Loss) and Other comprehensive Income for the year)**		**(5.35)**	**(269.14)**
XII	**Earnings/(loss) per equity share (of Rs. 10/- each)**			
	Basic and Diluted (in Rs. per share)		(0.00)	(0.14)

Significant Accounting Policies	2
Notes to Financial Statements	3 to 37

As per our Report of even date annexed
For **G. K. Kedia & Co.**
Chartered Accountants
Firm's Registration No. 013016N

For and on behalf of Board of Directors

Kanishka Aggarwal
Partner
M. No. 544129

Sakshi Gupta
(WTD & CFO)
DIN: 09773654

Aditya Kohli
Director
DIN: 00822604

Place: New Delhi
Date: 29.05.2026

Pallavi - A67405
Company Secretary cum Compliance Officer

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2026

Amount in (Rs. 000's), unless otherwise stated

	Particulars	As At March 31, 2026	As At March 31, 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax	265.23	35.25
	Adjustments For :-		
	Add: Depreciation	9.66	11.01
	Add: Notional (Gain)/Loss	1,569.15	3,519.86
	Less: Interest on Loans	(2,627.38)	(1,777.19)
	Less: MAT Credit	0.00	(77.29)
	Less: Interest / Dividend Received	(3.13)	(66.48)
	Less: Profit on sale of shares	(0.04)	(2,755.02)
	Operating profit before working capital changes	**(786.51)**	**(1,109.88)**
	(Increase)/Decrease in current assets	34.95	(34.95)
	(Increase)/Decrease in other current assets	(18.96)	56.34
	(Increase)/Decrease in current tax assets	116.88	0.00
	Increase/(Decrease) in current liabilities	(46.44)	(47.93)
	Less: Tax Paid	(262.99)	(1,558.55)
	Net Cash Flow from operating activities	**(963.07)**	**(2,694.97)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Add: Sale of Investments	1.86	21,024.59
	Add: Interest received	2,627.38	1,777.19
	Add: Dividend Received	3.13	66.48
	Less: Purchase of Investments	0.01	(5,539.51)
	Net Cash Flow from Investing activities	**2,632.37**	**17,328.76**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Loans provided during the year	(500.00)	(14,500.00)
	Net Cash Flow from financing activities	(500.00)	(14,500.00)
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	**1,169.32**	**133.79**
	CASH AND CASH EQUIVALENTS		
	Beginning of the year	2,261.47	2,127.69
	End of the year	**3,430.78**	**2,261.47**

Significant Accounting Policies	2
Notes to Financial Statements	3 to 37

As per our Report of even date annexed
For **G. K. Kedia & Co.**
Chartered Accountants
Firm's Registration No. 013016N

For and on behalf of Board of Directors

Kanishka Aggarwal
Partner
M. No. 544129

Sakshi Gupta
(WTD & CFO)
DIN: 09773654

Aditya Kohli
Director
DIN: 00822604

Place: New Delhi
Date: 29.05.2026

Pallavi - A67405
Company Secretary cum Compliance Officer

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH, 2026

A. Equity Share Capital

Particulars	Number of shares (In 000's)	Amount in (Rs.000's)
Balance as at April 1, 2025	**1,890.00**	**18,900.00**
Change in Equity Share Capital due to Prior Period Error	0.00	0.00
Change in Equity Share Capital during the year	0.00	0.00
Balance as at March 31, 2026	**1,890.00**	**18,900.00**
Balance as at April 1, 2024	1,890.00	18,900.00
Change in Equity Share Capital due to Prior Period Error	0.00	0.00
Change in Equity Share Capital during the year	**0.00**	**0.00**
Balance as at March 31, 2025	**1,890.00**	**18,900.00**

B. Other Equity

(Amount in Rs. 000's)

Particulars	Reserve & Surplus		
	Share Premium	Retained Earnings	Total
Balance as at April 1, 2025	9,100.00	17,483.65	26,583.65
Change in accounting policies or prior period error	0.00	0.00	0.00
Restated balance at the beginning	**9,100.00**	**17,483.65**	**26,583.65**
Profit during the year	0.00	(5.35)	(5.35)
Other Comprehensive Income	0.00	0.00	0.00
Total Comprehensive Income	**0.00**	**(5.35)**	**(5.35)**
Transfer of profit to general reserve during the year	0.00	0.00	0.00
Balance as at March 31, 2026	**9,100.00**	**17,478.30**	**26,578.30**
Balance as at April 1, 2024	**9,100.00**	**17,752.79**	**26,852.79**
Change in accounting policie or prior period error	0.00	0.00	0.00
Restated balance at the beginning	**9,100.00**	**17,752.79**	**26,852.79**
Profit during the year	0.00	(269.14)	(269.14)
Other Comprehensive Income tax written off	0.00	0.00	0.00
Total Comprehensive Income	**0.00**	**(269.14)**	**(269.14)**
Transfer of profit to general reserve during the year	0.00	0.00	0.00
Balance as at March 31, 2025	**9,100.00**	**17,483.65**	**26,583.65**

Significant Accounting Policies	2
Notes to Financial Statements	3 to 37

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

1. COMPANY OVERVIEW

PR HOLDINGS LIMITED (the "Company") is a company domiciled in India, was incorporated on January 14, 1983 under the provisions of the Companies Act, 2013 (erstwhile Companies Act, 1956) with main objects to invest in the business of Project Management & Consultancy & Support Services, Real Estate - developers & builders, & collaborators & trading & investment & dealer & underwriters, Commission Agents, Brokers, Service Providers, Trading, Agency, Commission, Business/ Management Consultancy, Importer, Exporters, Distributors, etc.

The Situation of Registered Office of the company was shifted from the State of Assam to Delhi vide Certificate of Registration of Regional Director vide Order u/s 13(5) bearing date 20.02.2017 and finally stand shifted vide Certificate dated 14.03.2017 issued by ROC - Delhi.

The Equity Shares of the company are Listed on CSE and MSEI.

During the year, Company has carried out the business activities of Consultants, Service providers, Stocks and Shares, Purchase and Sale of Gems and Jewellery, etc.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 General information and statement of compliance with Ind AS

These standalone financial statements ('financial statements') of the Company have been prepared in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and other relevant provisions of the Act. The Company has uniformly applied the accounting policies during the periods presented. These financial statements were approved for issue by the Board of Directors in the board Meeting held on 29Th May, 2026.

2.2 Basis for preparation of Financial Statements

These financial statements have been prepared on the historical cost basis, except for certain financial instruments which are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

2.3 Use of estimates

The financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India and also these financial statements are in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make judgment, estimates and assumptions that affect the reported amounts of revenue, expense, assets and liabilities, and the accompanying disclosures and the disclosure relating to contingent liabilities as at the date of the financial presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected. Any revision in accounting estimates is recognized prospectively in the period of change and material revision, including its impact on financial statements, is reported in the notes to accounts in the year of incorporation of revision.

2.4 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Revenue from services rendered is recognized based on agreements/arrangements with the customers as the service is performed in proportion to the stage of completion of the transaction at the reporting date and the amount of revenue can be measured reliably. Revenue is recognized only when evidence of an arrangement is obtained and the other criteria to support revenue recognition are met, including the price is fixed or determinable, services have been rendered and collectability of the resulting receivables is reasonably assured.

Dividend income is recognized when the right to receive payment is established.

Interest income is recognized using effective rate of interest method.

2.5 Employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, performance incentives and compensated absences which are expected to occur in next twelve months. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognized as an expense as the related service is rendered by employees.

2.6 Property, Plant and Equipment and Intangible Assets

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred.

Gains or losses arising on retirement or disposal of property, plant and equipment are recognized in the Statement of Profit and Loss.

Depreciation has been provided based on estimated useful life assigned to each asset in accordance with Schedule II of the Companies Act, 2013.

Intangible assets purchased are measured at cost as at the date of acquisition, as applicable, less accumulated amortization and accumulated impairment, if any. Intangible assets consist of rights under licensing agreement and software licenses which are amortized over license period which equates the economic useful life ranging between 2-5 years on a straight-line basis over the period of its economic useful life.

Intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs.

2.7 Impairment of Assets

(i) Financial assets

The company recognizes loss allowances using Expected Credit Losses (ECL) model for the Financial Assets which are not fair valued through Profit or Loss. Loss Allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other Financial Assets, ECLs are measured at an amount equal to 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at Lifetime ECL. The amount of ECL that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized is recognized as an impairment Gain or Loss in the Statement of Profit or Loss.

(ii) Non-financial assets (Tangible and intangible assets)

An asset is deemed impairable when recoverable value is less than its carrying cost and the difference between the two represents provisioning exigency. Recoverable value is the higher of the 'Value in Use' and 'fair value as reduced by cost of disposal'. Test of impairment of PPE, investment in subsidiaries / associates / joint venture and goodwill are undertaken under Cash Generating Unit (CGU) concept. For Intangible Assets and Investment Properties it is undertaken in asset specific context. Test of impairment of assets are generally undertaken based on indication of impairment, if any, from external and internal sources of information outlined in para 12 of Ind AS-36.

Non-financial assets other than goodwill suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

2.8 Provisions and Contingent liabilities

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

2.9 Income Taxes & Deferred Taxes

Tax expense recognized in Standalone Statement of Profit and Loss comprises the sum of deferred tax and current tax.

Current tax is determined as the tax payable in respect of taxable income for the year and is computed in accordance with relevant tax regulations. Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity).

Deferred tax is recognize on temporary differences between the carrying amount of asset and liabilities in the financial statement and the corresponding tax bases used in computation of taxable profit under Income Tax Act, 1961.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity).

Deferred tax assets and deferred tax liabilities are off set, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

2.10 Cash and Cash Equivalents

Cash and cash equivalents are short-term (three months or less from the date of acquisition), highly liquid investments that are readily convertible into cash and which are subject to an insignificant risk of changes in value.

2.11 Functional & Presentation Currency

These Financial Statements are presented in Indian Rupees (INR), which is also Company's Functional Currency.

2.12 Earnings per share

The Company presents basic and diluted earnings per share ("EPS") data for its equity shares.

Basic EPS is calculated by dividing the net profit for the period attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period.

Diluted EPS is calculated by dividing the net profit for the period attributable to equity shareholders and the weighted average number of equity shares outstanding for the effects of all dilutive potential equity shares.

2.13 Operating lease

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially remain with the lesser, are recognized as operating lease. Operating lease payments are recognized on a straight line basis over the lease term in the statement of profit and loss, unless the lease agreement explicitly states that increase is on account of inflation.

2.14 Cash Flow Statement

Cash flows are reported using indirect method as set out in Ind AS -7 "Statement of Cash Flows", whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

The net cash flow from operating activities is determined by adjusting net profit or loss for the effects of:

(i) Changes during the year in inventories and operating receivables and payables,

(ii) Non-cash items such as depreciation, provisions, deferred taxes, and unrealized foreign exchange gains and losses, and

(iii) All other items for which the cash effects are on investing or financing cash flows.

2.15 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a Financial Liability or equity instrument of another entity.

(i) Financial assets:

Initial recognition and measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through statement of profit and loss, transaction costs that are attributable to the acquisition of the financial asset.

Financial assets are classified, at initial recognition, as financial assets measured at fair value or as financial assets measured at amortized cost.

Subsequent Measurement

For purpose of subsequent measurement financial assets are classified in two broad categories:-

(i) Financial Assets at fair value

(ii) Financial assets at amortized cost

Where assets are measured at fair value, gains and losses are either recognized entirely in the statement of profit and loss, or recognized in other comprehensive income.

A financial asset that meets the following two conditions is measured at amortized cost:

- Business Model Test: The objective of the company's business model is to hold the financial asset to collect the contractual cash flows.
- Cash flow characteristics test: The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

A financial asset that meets the following two conditions is measured at fair value through OCI:-

- Business Model Test: The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets.
- Cash flow characteristics test: The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

All other financial assets are measured at fair value through profit and loss.

(ii) Financial Liabilities

All financial liabilities are initially recognized at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. Financial liabilities are classified as measured at amortized cost or fair value through profit and loss (FVTPL).

A financial liability is classified as FVTPL if it is classified as held for trading, or it is a derivative or is designated as such on initial recognition.

Financial Liabilities at FVTPL are measured at fair value and net gain or losses, including any interest expense, are recognized in statement of profit and loss.

Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in statement of profit and loss. Any gain or loss on de-recognition is also recognized in statement of profit and loss.

2.16 Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

(i) In the principal market for the asset or liability, or

(ii) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, the Company determines classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

NOTES TO THE FINANCIALS STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Note No- 3

PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Amount in (Rs. 000's), unless otherwise stated

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	Gross Value As On 1-4-2025	Additions / Adjustments	Deletion	Gross Value As On 31-03-26	As on 01.04. 2025	Current Year Depreciation	As on 31.03.26	WDV as on 31-3-26	WDV as on 31-03-25
(A) Computers									
Computer	67.99	0.00	0.00	67.99	64.59	0.00	64.59	3.40	3.40
(B) Furniture & Fixtures									
Furniture & Fixture	107.00	0.00	0.00	107.00	83.05	9.66	92.70	14.30	23.95
(C) Office Euipments									
Mobile	9.50	0.00	0.00	9.50	9.03	0.00	9.03	0.48	0.48
Total	**184.49**	**0.00**	**0.00**	**184.49**	**156.67**	**9.66**	**166.31**	**18.18**	**27.83**
Total - Previous Year	**184.49**	**0.00**	**0.00**	**184.49**	**145.66**	**11.01**	**156.66**	**27.83**	**38.84**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

4.(i) Loans - (Non current Assets) Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Unsecured Loan Receivable - Considered Good	29,400.00	28,900.00
- Considered Doubtful	4,000.00	4,000.00
TOTAL	**33,400.00**	**32,900.00**

There is no loan due by directors or officers of the company or any of them either severally or jointly with any other persons or amounts due by firms or private companies in which any director is a partner or a member.

4.(ii) Other Financial Assets - Non current Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Unsecured,considered Good Security Deposits	1,600.00	1,600.00
TOTAL	**1,600.00**	**1,600.00**

5 Deferred Tax Asset Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Temporary Difference on Notional Gain/(loss)	737.40	541.40
Temporary Difference on Depreciation	5.90	5.65
TOTAL	**743.29**	**547.05**

6 Other Non-Current Assets Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Unsecured, considered good Advance against Purchase of Property	2,000.00	2,000.00
TOTAL	**2,000.00**	**2,000.00**

7 Financial Assets - Current : Investments Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
A) EQUITY SHARES (QUOTED)		
Kamdhenu Limited (Qty : 31,996)	0.00	0.00
Nupur Recylers Limited (Qty : 61,050)	2,854.09	3,650.79
Rama Steel Tubes Limited (Qty : 14,850)	0.00	0.00
Gopal Snacks Ltd(Qty: 2000)	505.40	529.20
HFCL Limited(Qty: 9977)	677.54	791.00
PMC Fincorp Limited(Qty: 100000)	172.00	223.00
Sarveshwar Foods Ltd(Qty: 50000)	125.50	317.50
Leading leasing Finance and Investment Co. Ltd (Qty: 100000)	128.00	522.00

B) EQUITY SHARES (UNQUOTED)	**0.00**	**0.00**
A.C.E.C. India Pvt. Ltd. (F.V.-Rs.10) (Qty : 21900)	69.71	69.71
TOTAL	4,532.22	6,103.20

8 Financial Assets - Current : Cash and cash equivalents

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Punjab National Bank- (Current Account)	3,360.99	2,155.16
Cash on Hand	69.79	70.39
Punjab National Bank- (Preferential Issue)	0.00	**35.93**
TOTAL	**3,430.78**	**2,261.47**

9 Other Financial Asset Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Accrued Interest	0.00	34.95
TOTAL	**0.00**	**34.95**

10 Current Tax Assets Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Income Tax Refund/(Demand) of Previous Years	0.00	66.40
Income Tax Refund/(Provision For Income Tax) for Current Year	0.00	50.49
(Net of TDS Receivable, Advance Tax and MAT Credit)		
TOTAL	**0.00**	**116.88**

11 Other Current Assets Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Value to be received in cash or Kind	42.83	23.87
TOTAL	**42.83**	**23.87**

12.(i) Equity Share capital Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Authorised Equity shares 32,45,000 (32,45,000) at Face Value of Rs 10/- (Rs.10/-) each	**32,450.00**	32,450.00
Issued, subscribed and fully Paid up		
Equity shares 18,90,000 (18,90,000) at Face Value of Rs 10/- (Rs.10/-) each fully Paid Up	18,900.00	18,900.00
TOTAL	**18,900.00**	**18,900.00**

(i) Reconciliation of the number of shares outstanding

Particulars	Shares As At March 31, 2026		Shares As At March 31, 2025	
	No. of shares (In '000)	**Amount (In Rs. '000)**	**No. of shares (In '000)**	**Amount (In Rs. '000)**
EQUITY SHARES				
Shares outstanding at the beginning	3,450.00	34,500.00	3,450.00	34,500.00
Add: Shares issued during the period	0.00	0.00	0.00	0.00
Total Shares outstanding at the end of the year	**3,450.00**	**34,500.00**	**3,450.00**	**34,500.00**

(ii) Details of shares held by each shareholder holding more than 5% shares

Particulars	Shares As At March 31, 2026		Shares As At March 31, 2025	
EQUITY SHARES	**No. of shares (In '000)**	**Amount (In Rs. '000)**	**No. of shares (In '000)**	**Amount (In Rs. '000)**
SUKHWINDER LAL GUPTA	**384.00**	**20.32**	**384.00**	**20.32**
AJIT PERSHAD	100.00	5.29	100.00	5.29
MANJU GUPTA	100.00	5.29	100.00	5.29
SANJEEV KUMAR JAIN (HUF)	**152.00**	**8.04**	**152.00**	**8.04**
TOTAL	**736.00**	**38.94**	**736.00**	**38.94**

The company has one class of equity shares having a par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders shall be eligible to receive any of the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

(iii) Shareholding of Promoters

Shares held by Promoters					% Change during the year
Particulars	As at March 31, 2026		As at March 31, 2025		
	No. of Shares (In 000's)	% of total shares	No. of Shares (In 000's)	% of total shares	
SUKHWINDER LAL GUPTA	384.00	20.32	384.00	20.32	0.00
TOTAL	**384.00**	**20.32**	**384.00**	**20.32**	**0.00**

13 Other Equity Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Opening Balance	26,583.65	26,852.79
Add : Profit during the year	(5.35)	(269.14)
Closing Balance	**26,578.30**	**26,583.65**

14 Deferred Tax Liability Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Temporary Difference on Notional Gain/(loss)	0.00	0.00
Temporary Difference on Depreciation	0.00	0.00
TOTAL	**0.00**	**0.00**

15 Trade Payables

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	11.80
TOTAL	**0.00**	**11.80**

Particulars	Outstanding for following periods from due date of payment				Total
	Less Than 1 year	1-2 Year	2-3 Year	More than 3 Years	
As at March 31, 2025					
i) MSME	0.00	0.00	0.00	0.00	**0.00**
ii) Others	11.80	0.00	0.00	0.00	**11.80**
iii) Disputed dues-MSME	0.00	0.00	0.00	0.00	**0.00**
iv) Disputed dues-Others	0.00	0.00	0.00	0.00	**0.00**

16 Current Tax Liability(Net) Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Income Tax Provision for Current Year (Net of Advance Tax & TDS Receivable)	203.84	0.00
Total	**203.84**	**203.84**

17 Other current liabilities

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Expenses payable	80.00	115.80
Statutory Dues Payable	5.00	4.00
Advance from Customer	0.16	0.00
TOTAL	**85.16**	**119.80**

18 Revenue from Operations Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Sale of Jewellery	3,106.94	3,279.15
TOTAL	**3106.94**	**3,279.15**

19 Other Income Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Misc Income	36.80	11.80
Interest on I.T. Refund	6.31	1.37
Dividend	3.13	66.48
Profit /(Loss) From Shares	0.04	2,755.02
TOTAL	**2,673.66**	**4,611.87**

20 Purchases of Stock-in-Trade Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Purchase of Jewellery	2,880.52	3,148.79
TOTAL	**2,880.52**	**3,148.79**

21 Employee Benefits Expense Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Salary	298.00	458.31
Director's Remuneration	**280.00**	**300.00**
TOTAL	**578.00**	**758.31**

22 Other Expenses Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Notional Loss on Investments	1,569.15	3,519.86
Miscellaneous Expenses	178.53	140.69
Rent	72.00	72.00
Fee to MSEI - Exchange	55.00	66.80
Auditor's Remuneration		
-Statutory Audit Fee	50.00	40.00
Accounting charges	35.50	
Secretarial Audit Fee	25.00	15.00
Professional charges	22.00	29.30

Internal Audit Fee	10.00	20.00
ROC Filing	7.80	7.20
Interest charge	0.05	0.08
Statutory Expenses:		
-Interest on Income Tax	18.50	0.00
-GST Expense	3.24	0.00
-Interest on GST	0.24	0.10
-Interest on TDS	0.18	0.01
STT Charge on Sale of Share	0.00	26.62
TOTAL	**2,047.20**	**3,937.65**

Note 23: Valuation of Inventory

There is no inventory held by company during the year.

Note 24: Loans & Advances

In the opinion of the Board of directors the value on realization of loans, advances and current assets in the ordinary course of business is not less than the amount at which they are stated in the Balance Sheet and provisions for all known liabilities has been made.

Company has given advances against purchase of property during the previous years. Following are the details of amount o/s as on 31.03.2026:

(Amount in Rs. 000's)

Particulars	Principal o/s as on March 31, 2026
Investmax Realty Private Limited	2,000.00

Further, the company has given loans to various parties during the previous years.
Following are the details of the amount o/s as on 31.03.2026:

(Amount in Rs. 000's)

Particulars	Principal o/s as on 31.03.2026	Accrued Interest as on 31.03.2026	Delay for interest (in days)
Enterprise Trading co. Ash	14,400.00	0.00	0
Devender Kumar Aggarwal	4,000.00	0.00	0
Kubera Solution Pvt. Ltd	15,000.00	0.00	0

However, amount of Rs.40 Lakhs loan provided to Shri Devendra Kumar Aggarwal (PAN: AAAPA2893B) S/o Shri Brij Mohan Aggarwal R/o G-85, South City, Gurgaon, Haryana 122001, is still pending under litigation and the company has filed legal suit for recovery and accordingly, interest thereon has not been accounted for in the Books of Account.

Note 25: Amount due to entities registered under MSMED Act **(Amount in Rs. 000's)**

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2026
Principal Amount Due to suppliers registered under MSMED Act and remaining unpaid as at year end	NIL	NIL
Interest Amount Due to suppliers registered under MSMED Act and remaining unpaid as at year end	NIL	NIL
Principal Amount Paid beyond the appointed day During the year	NIL	NIL
Interest Paid ,other than under section 16 of MSMED Act	NIL	NIL
Interest paid ,under section 16 of MSMED Act	NIL	NIL
Interest due and payable , for payments already made	NIL	NIL
Further interest remaining due and payable for earlier years	NIL	NIL

**** The information has been given in respect of such vendors to the extent they could be identified as "Micro and Small Enterprises" enterprises on the basis of information available with the Company.***

Note 26:

Balance of sundry debtors, creditors and loans & advances are subject to direct confirmations, reconciliations and adjustments which are made available.

Note 27: Discounting of security deposits for leases

Security deposits for leases have been recognized at discounted value and the difference between undiscounted and discounted value has been recognized as 'Prepaid expense for Rent', which has been amortized over respective lease term as rent expense under 'Finance Cost'. The discounted value of the security deposits is increased over the period of lease term by recognizing the notional interest income under 'other income'.

Management has observed that the tenure of lease term of Security Deposit for rent expense has expired in the FY 2020-21. Hence, it has come to the original cost i.e., Rs. 5,00,000 in the F.Y. 2021-22.

Note 28: Equity Investments at Fair Value

All equity Investments in the scope of Ind AS 109 are to be measured at fair value in the statement of financial position, with value changes recognized in Profit or Loss, except for those equity investments for which the entity has irrevocably elected to present value changes in Other Comprehensive Income (OCI).

Since the investments are made for short term purpose, management has shown the investments at Fair Value and any difference arising on Purchase Price and fair Value is recognized in the statement of Profit & Loss as Notional Gain/Loss.

Note 29: Auditors' Remuneration (Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Statutory Audit Fees	50.00	40.00
Total	**50.00**	**40.00**

Note 30: Contingent Liabilities (Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Contingent Liabilities	0.00	0.00
Total	**0.00**	**0.00**

Note 31: Foreign Currency Transactions (Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
a. Expenditure in Foreign Currency	NIL	NIL
b. Income in Foreign Currency	NIL	NIL

Note 32: Previous Year Figures

Previous Year's figures have been regrouped & rearranged wherever found necessary to conform current year's classification.

Note 33: Related Party Disclosure

In accordance with Ind AS – 24 "Related party disclosures" along with aggregate amount of transactions as identified and certified by the management are given as follows: -

Name of Related Parties

S.No.	Name of Related Party	Relationship
1.	Sh. Sakshi Gupta - WTD & CFO	Key Management Personnel
2.	Sh. Aditya Kohli- Director	
3.	Sh. Deepak Gupta- Director	
4.	Smt. Monika Chanana– Director	
5.	M/s Best Properties Pvt. Ltd.	Relative of Director
6.	Kubera Solutions Pvt. Ltd.	

Transactions undertaken with related parties in the ordinary course of business during the year:

NATURE OF TRANSACTION	NAME OF CONCERN	RELATION	NATURE OF TRANSACTION	OUTSATNDING BALANCE AS ON 31.03.2026
Director Remuneration	Sakshi Gupta	Whole Time Director & CFO	280.00 (300.00)	0.00 (0.00)
Salary	Pallavi	Company Secretary	194.00 (69.00)	0.00 (0.00)
Rent	M/s Best Properties Pvt. Ltd.	Relative of Director	72.00 (72.00)	0.00 (0.00)
Loans & Advances	Kubera Solutions Pvt. Ltd.	Relative of Director	15,000.00 (10,000.00)	15,000.00 (0.00)
Interest on Loans & Advances	Kubera Solutions Pvt. Ltd.	Relative of Director	1,197.12 (340.27)	0.00 (0.00)

Note 34: Segment Reporting

Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision maker, in deciding how to allocate resources and assessing performance. The Company's chief operating decision maker is the Directors. The Company has functioned under a single line of operations and has not diversified business operations, so there is no separate business/geographical segment as per Ind AS 108, 'Operating Segments'.

Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision maker, in deciding how to allocate resources and assessing performance. The Company's chief operating decision maker is the Directors. The Company has functioned under a single line of operations and has not diversified business operations, so

there is no separate business/geographical segment as per Ind AS 108, 'Operating Segments'.

Note 35: Earnings per Share (Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Profit/(loss) attributable to Ordinary Equity share holder (Rs)	(5.35)	(269.14)
Weighted average number of Ordinary Equity shares for Basic EPS (In 000's)	1,890.00	1,890.00
Nominal Value of shares (Rs.)	10.00	10.00
Basic EPS (Rs.)	**(0.00)**	**(0.14)**
Diluted EPS (Rs.)	**(0.00)**	**(0.14)**

Note 36: Movement of Provision for Tax (Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
(A) Opening Provision/ (Income Tax Refund)	(116.89)	(112.22)
(B) MAT Adjustment for Income Tax Liability of P.Y	77.29	0.00
(C) Interest on Income Tax	(18.50)	0.00
(D) Income Tax Refund/ (Tax Paid)	58.10	45.82
(E) Income Tax Refundable of Previous Year (A+B+C+D)	**(0.00)**	**(66.40)**
(F) Provision made during the year	466.82	1,631.17
(G) Mat Credit Entitlement	(0.00)	(77.29)
(H) Balance (E+F+G)	466.82	1,487.48
(I) Provision Adjusted with Advance Tax & TDS for the year	(262.99)	(1,604.37)
(J) Previous year Provision written back for Earlier year	0.00	0.00
(K) Closing Provision/ (Income Tax Refund) (H+I+J)	203.84	(116.89)

37. Additional regulatory Information

Ratio	Numerator	Denominator	Current Year 2025-26	Previous Year 2024-25	Deviation
Current ratio (in times)	Total Current Assets	Total Current Liabilities	27.70	64.90	(57.32%)
Return on equity ratio (in %)	Profit for the year less Preference dividend (if any)	Average total equity	(0.02%)	(0.59%)	(96.01%)
Return on Investments (in %)	Profit for the sale of shares + Dividend received during the year (if any)	Cost of Investment	3.89%	12.62%	(69.17%)

Net capital turnover ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilites	0.39	0.20	92.67%
Net profit ratio (in %)	Profit for the year	Total Income	(0.09%)	(3.41%)	(97.29%)
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed = Net worth + Lease liabilities + Deferred tax liabilities	0.59%	0.08%	641.11%

Reasons for Deviation in Ratios for more than 25% as compared to the preceding year:

Current Ratio:-

The Current Ratio of the Company decreased from 64.90 times in FY 2024-25 to 27.63 times in FY 2025-26 primarily due to increase in current liabilities during the year and reduction in current assets. Current liabilities increased mainly on account of recognition of current tax liability during the year, while current assets declined due to reduction in investments.

Return on Equity

In current year, the Return on Equity (ROE) improved from (0.59%) in FY 2024-25 to (0.01%) in FY 2025-26 mainly due to considerable reduction in losses during the year, supported by lower expenses and improved operational performance.

Return on Investments

In the current year, the Return on Investments decreased from 12.62% in FY 2024-25 to 3.89% in FY 2025-26 primarily due to lower profit on sale of investments and reduced dividend income during the year.

Net Profit Ratio

The Net Profit Ratio improved from (3.41%) in FY 2024-25 to (0.05%) in FY 2025-26 primarily due to significant reduction in net losses during the year resulting from decrease in overall expenses and improved profitability.

Net Capital Turnover Ratio

"The Net Capital Turnover Ratio remained consistent at 0.39 times during FY 2025-26 as compared to FY 2024-25, owing to corresponding movement in revenue from operations and average working capital during the year.

Return on Capital Employed

The Return on Capital Employed improved from 0.08% in FY 2024-25 to 0.59% in FY 2025-26 on account of considerable improvement in operational profitability and more efficient utilization of capital employed during the year.

As per our Report of even date annexed

For G. K. Kedia & Co.
Chartered Accountants
Firm's Registration No. 013016N

Kanishka Aggarwal
Partner
Membership No. 544129

Place: New Delhi
Date: 29-05-2026

For **and on behalf of Board of Directors**

Sakshi Gupta
(WTD & CFO)
DIN: 09773654

Aditya Kohli
Director
DIN: 00822604

Pallavi - A67405
Company Secretary cum Compliance Officer

P R HOLDINGS LIMITED

Regd. Office: R-489, GF-C, New Rajinder Nagar, New Delhi- 110060
Tel : 011-42475489 Website : www.prholding.in Email : prholding1983@gmail.com
CIN: L27310DL1983PLC314402

43RD ANNUAL GENERAL MEETING
THURSDAY, 20TH AUGUST 2026, at 02:00 P.M.
AT REGISTERED OFFICE OF COMPANY
Registered Office at R-489, GF-C, NEW RAJINDER NAGAR, CENTRE DELHI, NEW DELHI – 110060

ELCTRONIC VOTING PARTICULARS

EVEN (E-voting Event Number)	User ID	Password
139784		

Please refer to various Notes & Instructions in NOTICE of AGM

REGISTRATION OF E-MAIL & CONTACT DETAILS & PAN, etc. FOR FUTURE COMMUNICATION

Name of the Shareholder :
PAN : Aadhar No.:
Telephone No. : Mobile No.:
Email ID: No. of Shares held:
Registered Address:
City: State: Pincode:
Registered Folio No. / DP ID & Client ID No.: Signature of the Shareholder

Name of the Shareholder ---
Ledger Folio No.IDP ID & Client ID No. ---
Address ---
No. of Shares held --
Email Id: Tel / Mobile No. :

Affix Revenue Stamp of 1/- Rupee

S. No	RESOLUTIONS as per NOTICE of 43RD AGM	OPTIONAL*	
		FOR	AGAINST
	Ordinary Business – Ordinary Resolution(s) :-		
1.	To receive, consider & adopt the Audited Balance Sheet and Statement of Profit & Loss as at 31.03.2026 and Cash Flow Statements, etc. for the year ended 31.03.2026 alongwith the Reports of Auditors & Directors thereon		
2.	To appoint a Director in place of Mrs. Sakshi Gupta (DIN: 09773654) who retires by rotation and being eligible offers herself for re-appointment as a Director.		

Signature of Shareholder: .... Signed this .... day of August, 2026

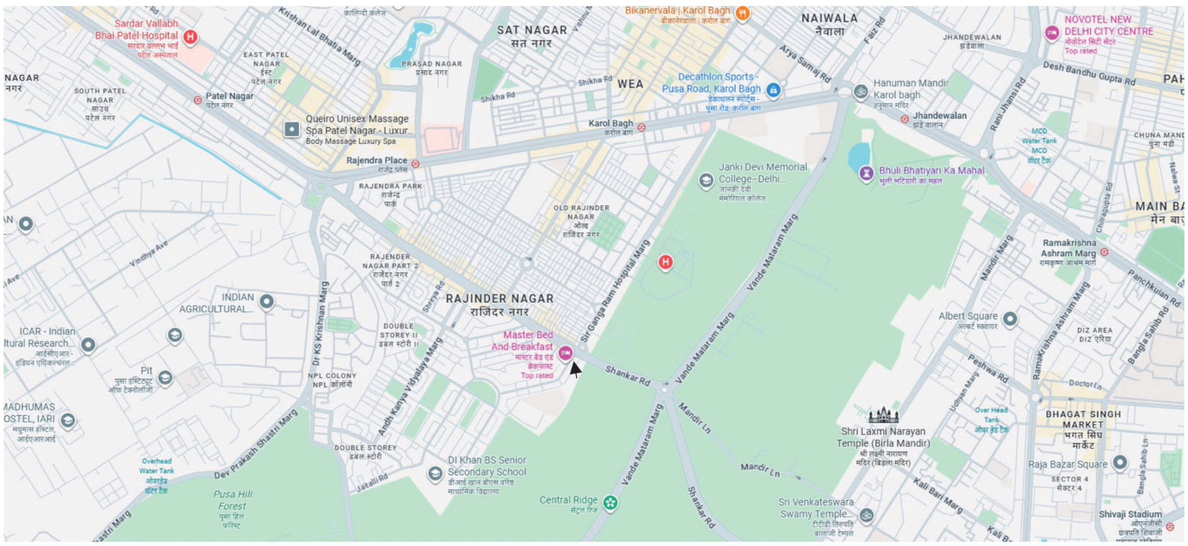
Notes:
1. This Form in order to be Effective should be duly completed and deposited at the Registered Office, not less than 48 hours before the commencement of the AGM.
2. For the Resolutions and Notes, please refer to NOTICE of AGM.
3. Please fill-in/complete all details required above before submission in order to be Effective.

P R HOLDINGS LIMITED

Regd. Office: R-489, GF-C, New Rajinder Nagar,
New Delhi- 110060
Tel : 011-42475489 Website : www.prholding.in
Email : prholding1983@gmail.com
CIN: L27310DL1983PLC314402

43RD ANNUAL GENERAL MEETING
THURSDAY, 20TH AUGUST 2026, at 02:00 P.M.
AT REGISTERED OFFICE
R-489, GF-C, NEW RAJINDER NAGAR, CENTRAL DELHI, NEW DELHI – 110060

ROUTE MAP



P R HOLDINGS LIMITED

Regd. Office: R-489, GF-C, New Rajinder Nagar, New Delhi- 110060
Tel : 011-42475489 Website : www.prholding.in Email : prholding1983@gmail.com
CIN: L27310DL1983PLC314402

ATTENDANCE SLIP

(To be presented at the Entrance)

EVENT: **43rd Annual General Meeting** **DATE: Thursday, 20.08.2026 at 2:00 PM**
TIME : **2:00 PM** **VENUE: Registered Office : R-489, GF-C, New Rajinder Nagar, New Delhi- 110060**

Regd. Folio No.: ____________________DP ID No.: _________________________ Client ID No.: _______________________

Name of the Member: _____________________________________ Signature: ___________________________

Name of the Proxyholder: ___________________________________ Signature: ___________________________

INSTRUCTIONS:

1. Only Member / Proxyholder can attend the Meeting.
2. Member / Proxyholder should bring copy of the Annual Report for reference at the Meeting.

PROXY FORM

Name of the Member(s): ....

Registered Address: ....

E-mail ID: ....

Folio No. / Client ID: .... DP ID No.: ....

I / We, being the Member(s) of .... Shares of P R Holdings Limited , hereby Appoint:

1. Name: .... E-mail: ....
   Address: ....
   .... Signature:
   or failing him / her.
2. Name: .... E-mail: ....
   Address: ....
   .... Signature:
   or failing him / her.
3. Name: .... E-mail: ....
   Address: ....
   .... Signature:

as my/ our PROXY to Attend and Vote (on a poll) for me/ us and on my/ our behalf at the 43rd AGM to be held on Thursday, 20.08.2026 at 2:00 P.M. at its Registered Office and at any Adjournment thereof in Respect of such Resolutions as are indicated below:

No.	Ordinary Resolution / Business	Type	For	Against
1	To receive. consider & adopt the Audited Balance Sheet and Statement of Profit & Loss as at 31.03.2026 and Cash Flow Statements, etc.for the year ended 31.03.2026 alongwith the Reports of Auditors & Directors thereon	Ord.		
2	To appoint a Director in place of Mrs. Sakshi Gupta (DIN: 09773654) who retires by rotation and being eligible offers herself for re-appointment as a Director.	Ord.		

… day of AUGUST 2026

__________________________ ________________________________

Signature of Shareholder Signature of Proxyholder(s)

NOTE: This Form in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the Commencement of the Meeting.

43rd
Annual Report
2025-26

P R HOLDINGS LTD.