

# G. K. KEDIA & CO.

CHARTERED ACCOUNTANTS  
(ISO 9001:2015 Certified & Peer Reviewed)

## Limited Review Report

*Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015*

To,  
The Board of Directors  
**P R HOLDINGS LIMITED**  
R-489, GF-C, New Rajinder Nagar,  
New Delhi – 110060

We have reviewed the accompanying statement of unaudited financial results of **P R HOLDINGS LIMITED [CIN: L27310DL1983PLC314402]**, having its registered office at R-489, GF-C, New Rajinder Nagar, New Delhi-110060, for the Quarter and Half Year Ended 30.09.2023 attached herewith, being submitted by the company pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **G. K. Kedia & Co.**  
Chartered Accountants  
FRN 013016N

*Sangeeta Singh*  
**Sangeeta Singh**

Partner

M. No. 528290

UDIN: 23528290 BQZCWW8342

Place: New Delhi

Date: 09.11.2023



**P R HOLDINGS LIMITED**

CIN: L27310DL1983PLC314402

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

Tel: 011-42475489, Email: prholding1983@gmail.com, Website: www.prholding.in

**STATEMENT OF PROFIT & LOSS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2023**

(Rs. In thousands)

Particulars	Quarter ended			Half Year ended		Year Ended
	Quarter ended 30.09.2023	Preceeding Quarter Ended 30.06.2023	Corresponding Quarter Ended 30.09.2022	Half Year ended 30.09.2023	Corresponding Half Year ended 30.09.2022	Previous Year Ended 31.03.2023
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
<b>I Revenue from Operations</b>						
Income from Consultancy Business	150.00	150.00	300.00	300.00	600.00	800.00
<b>II Other Income/ Receipts</b>	(935.21)	768.35	368.44	(166.87)	660.14	4412.83
<b>III Total Revenue (I+II)</b>	<b>(785.21)</b>	<b>918.35</b>	<b>668.44</b>	<b>133.13</b>	<b>1,260.14</b>	<b>5,212.83</b>
<b>IV Expenses:</b>						
Employee benefits expense	174.00	174.00	179.00	348.00	398.00	664.67
Finance costs	1.47	0.00	0.02	1.45	0.02	0.00
Depreciation and amortization expense	7.53	7.53	3.67	15.06	5.02	31.39
Other expenses	89.30	110.25	95.36	199.56	157.75	481.77
<b>Total Expenses</b>	<b>272.30</b>	<b>291.78</b>	<b>278.05</b>	<b>564.08</b>	<b>560.80</b>	<b>1,177.83</b>
<b>V Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>(1,057.51)</b>	<b>626.57</b>	<b>390.40</b>	<b>(430.94)</b>	<b>699.35</b>	<b>4035.00</b>
<b>VI Exceptional items</b>	0.00	0.00	0.00	0.00	0.00	(4.30)
<b>VII Profit before extraordinary items and tax (V-VI)</b>	<b>(1,057.51)</b>	<b>626.57</b>	<b>390.40</b>	<b>(430.94)</b>	<b>699.35</b>	<b>4039.30</b>
<b>VIII Extraordinary Items</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>IX PROFIT BEFORE TAX (VII-VIII)</b>	<b>(1,057.51)</b>	<b>626.57</b>	<b>390.40</b>	<b>(430.94)</b>	<b>699.35</b>	<b>4039.30</b>
<b>X Tax Expense</b>						
(1) Current Tax	0.00	0.00	0.00	0.00	0.00	949.48
(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	(202.20)
<b>XI Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>(1,057.51)</b>	<b>626.57</b>	<b>390.40</b>	<b>(430.94)</b>	<b>699.35</b>	<b>3292.02</b>
<b>XII Profit/(Loss) from discontinuing operations</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIII Tax Expense of discontinuing operations</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIV Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>XV Profit/(Loss) for the period (XI+XIV)</b>	<b>(1,057.51)</b>	<b>626.57</b>	<b>390.40</b>	<b>(430.94)</b>	<b>699.35</b>	<b>3292.02</b>
<b>XVI Other Comprehensive Income</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>XVII Total Comprehensive Income</b>	<b>(1,057.51)</b>	<b>626.57</b>	<b>390.40</b>	<b>(430.94)</b>	<b>699.35</b>	<b>3292.02</b>
<b>XVIII Earning per Share</b>						
(for continuing and discontinuing operations)						
(Equity share of par value of Rs.10 each)						
Basic	(0.56)	0.33	0.21	(0.23)	0.37	1.74
Diluted	(0.56)	0.33	0.21	(0.23)	0.37	1.74

- NOTES:**
1. No investor's complaint was received & No complaint pending at the beginning or end of Quarter / Year.
  2. Results were taken on record by Audit Committee & Board of Directors in meetings held on 09.11.2023
  3. Shares stand Listed at MSEI & CSE.
  4. Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.
  5. Paid-up Capital = 18,90,000.00 equity shares of Rs. 10/- = Rs. 1,89,00,000/-

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

*Sangeeta Singh*  
Sangeeta Singh  
Partner

M. No. 528290

Place: New Delhi  
Date: 09.11.2023

For P R HOLDINGS LTD.  
For P.R. HOLDINGS LTD.

*Sakshi Gupta*  
Director/Auth. Signr  
Sakshi Gupta  
WTD & CFO  
DIN: 09773654



**STATEMENT OF ASSETS & LIABILITIES**  
**FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2023** (Rs. In thousands)

Particulars	AS AT 30.09.2023 (Un-Audited)	AS AT 31.03.2023 (Audited)
<b>Assets</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	53.90	68.96
(b) Financial Assets		
(i) Investments	69.71	0.00
(ii) Loans	18,400.00	18,400.00
(iii) Other Financial assets	1,600.00	1,600.00
(c) Deferred tax Assets (Net)	202.20	202.20
(d) Other Non Current Asset	2,000.00	3,000.00
<b>Total non-current assets</b>	<b>22,325.81</b>	<b>23,271.16</b>
<b>Current Assets</b>		
(a) Financial Assets		
(i) Investments	13,570.85	14,505.20
(ii) Cash and Cash Equivalents	1,402.78	469.02
(b) Other Current Assets	827.65	275.59
<b>Total current assets</b>	<b>15,801.28</b>	<b>15,249.81</b>
<b>Total Assets</b>	<b>38,127.09</b>	<b>38,520.97</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
(a) Equity Share Capital	18,900.00	18,900.00
(b) Other Equity	18,710.75	19,141.69
<b>Total equity</b>	<b>37,610.75</b>	<b>38,041.69</b>
<b>Current liabilities</b>		
(a) Current Tax Liability	38.88	3.00
(b) Other current liabilities	78.18	77.00
(c) Provisions	399.28	399.28
<b>Total current liabilities</b>	<b>516.34</b>	<b>479.28</b>
<b>Total equity and liabilities</b>	<b>38,127.09</b>	<b>38,520.97</b>

**NOTES:-**

- The statement of Assets & Liabilities are in accordance with Indian Accounting Standards as notified by Ministry of Corporate Affairs and other Recognised accounting practices and policies to the extent applicable
- The value of Assets & Liabilities as on 31.03.2023 and 30.09.2023 is as per IND AS.
- Previous Year's figures have been regrouped & rearranged wherever found necessary to confirm current year's classification.

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

*Sangeeta Singh*

**Sangeeta Singh**  
 Partner  
 M. No. 528290

**For P R Holdings Limited**  
**For P.R. HOLDINGS LTD.**

*Sakshi Gupta*  
 Director/Auth. Sign.

**Sakshi Gupta**  
 (WTD & CFO)  
 DIN: 09773654

**Place:** New Delhi  
**Date:** 09.11.2023



**P R HOLDINGS LIMITED**

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Tel: 011-42475489, Email: prholding1983@gmail.com, Website: www.prholding.in  
CIN: L27310DL1983PLC314402

**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2023**

(Rs. In Thousands)

	PARTICULARS	Half year ended (30.09.2023) (Unaudited)	Half year ended (30.09.2022) (Unaudited)
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit after tax	(430.94)	699.35
	Adjustments For :-		
	Add: Income tax	0.00	0.00
	Less: Deferred tax	0.00	0.00
	Add: Depreciation	15.06	5.02
	Less: Interest / Dividend Received	(695.92)	(586.60)
	Add: Notional Loss/(Gain)	862.806	(73.54)
	Add: Non cash item	40.14	0.00
	<b>Operating profit before working capital changes</b>	(208.86)	44.23
	(Increase)/Decrease in other current assets	(552.07)	(27.50)
	Increase/(Decrease) in current liabilities	37.06	(142.11)
	(Increase)/Decrease in Trade Receivables	0.00	(494.86)
	(Increase)/Decrease in Financial Assets	0.00	(153.12)
	(Increase)/Decrease in Other Receivables	0.00	(118.66)
	(Increase)/Decrease in Other Non Current Assets	1000.00	8300.00
	<b>CASH GENERATED FROM OPERATIONS</b>	<b>276.13</b>	<b>7,407.98</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Investments	0.00	(11,384.01)
	Interest / Dividend Received	695.92	586.60
	Purchase of Fixed Assets	0.00	(44.49)
	Profit on Sale of Investment	0.00	73.54
	<b>Net cash flow from investing activities</b>	<b>695.92</b>	<b>(10,768.36)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Interest Income	0.00	0.00
	<b>Net cash flow from financing activities</b>	<b>0.00</b>	<b>0.00</b>
	<b>NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>972.05</b>	<b>(3,360.38)</b>
	<b>CASH AND CASH EQUIVALENTS</b>		
	Beginning of the year	430.73	4,004.15
	<b>End of the period</b>	<b>1,402.78</b>	<b>643.76</b>

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

*Sangeeta Singh*  
Sangeeta Singh  
Partner

M. No. 528290

Place: New Delhi  
Date: 09.11.2023



For P R Holdings Ltd.  
For P.R. HOLDINGS LTD.

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