

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,

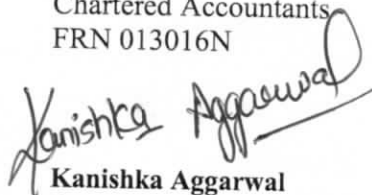
New Delhi – 110060

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 30.09.2022 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



Kanishka Aggarwal
Partner

M. No. 544129

UDIN: 22544129BCRPRY3076

Place: New Delhi

Date: 10.11.2022

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 30.09.2022

(Rs. In thousands)

	Particulars	Quarter ended			Half Year ended		Year Ended
		Quarter ended 30.09.2022	Preceding Quarter Ended 30.06.2022	Corresponding Quarter Ended 30.09.2021	Half Year ended 30.09.2022	Corresponding Half Year ended 30.09.2021	Previous Year Ended 31.03.2022
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations						
	Income from Consultancy Business	300.00	300.00	0.00	600.00	300.00	1608.34
II	Other Income/ Receipts	368.44	291.70	338.14	660.14	655.29	1286.14
III	Total Revenue (I+II)	668.44	591.70	338.14	1,260.14	955.29	2,894.48
IV	Expenses:						
	Employee benefits expense	179.00	219.00	120.00	398.00	293.00	639.00
	Finance costs	0.016	0.00	0.00	0.02	0.00	0.00
	Depreciation and amortization expense	3.67	1.36	0.00	5.02	0.00	6.19
	Other expenses	95.36	62.39	40.80	157.75	108.50	1483.40
	Total Expenses	278.05	282.75	160.80	560.80	401.50	2,128.60
V	Profit before exceptional and extraordinary items and tax (III-IV)	390.40	308.95	177.34	699.35	553.79	765.88
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)	390.40	308.95	177.34	699.35	553.79	765.88
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	PROFIT BEFORE TAX (VII-VIII)	390.40	308.95	177.34	699.35	553.79	765.88
X	Tax Expense						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	222.70
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	Profit (Loss) for the period from continuing operations (IX-X)	390.40	308.95	177.34	699.35	553.79	543.18
XII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit/(Loss) for the period (XI+XIV)	390.40	308.95	177.34	699.35	553.79	543.18
XVI	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income	390.40	308.95	177.34	699.35	553.79	543.18
XVIII	Earning per Share						
	(for continuing and discontinuing operations)						
	(Equity share of par value of Rs.10 each)						
	Basic	0.207	0.163	0.094	0.370	0.293	0.287
	Diluted	0.207	0.163	0.094	0.370	0.293	0.287

- 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 10.11.2022
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. 01306N

Kanishka Aggarwal
Kanishka Aggarwal
Partner
M. No. 544129

Place: New Delhi
Date: 10.11.2022



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

Riha Gupta
Riha Gupta
Director/Auth. Sign.
WTD & CFO
DIN 07223813

P R HOLDINGS LIMITED

Regd. Office: R-489, GF-C, New Rajinder Nagar, New Delhi - 110060
Tel: 011-42475489, Email: prholding1983@gmail.com, Website: www.prholding.in
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STATEMENT OF ASSETS & LIABILITIES

(Rs. In thousands)

Particulars	AS AT 30.09.2022 (Un-Audited)	AS AT 31.03.2022 (Audited)
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	95.32	55.85
(b) Financial Assets		
(i) Loans	17,000.00	17,000.00
(c) Other Non Current Asset	3,000.00	11,300.00
Total non-current assets	20,095.32	28,355.85
Current Assets		
(a) Financial Assets		
(i) Investments	11,453.72	69.71
(i) Trade Receivable	494.86	0.00
(ii) Cash and Cash Equivalents	643.76	4,004.15
(iii) Other Financial Assets	165.46	12.34
(b) Other Current Assets	2,127.50	2,100.00
(c) Current Tax Assets	753.62	634.95
Total current assets	15,638.92	6,821.15
Total Assets	35,734.24	35,177.00
Equity and liabilities		
Equity		
(a) Equity Share Capital	18,900.00	18,900.00
(b) Other Equity	16,549.02	15,849.67
Total equity	35,449.02	34,749.67
Current liabilities		
(a) Current Tax Liability	242.22	196.66
(b) Other current liabilities	43.00	230.67
Total current liabilities	285.22	427.33
Total equity and liabilities	35,734.24	35,177.00

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 31.03.2022 and 30.09.2022 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

Kanishka Aggarwal
Kanishka Aggarwal
Partner
M. No. 544129

Place: New Delhi
Date: 10.11.2022



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

Richa Gupta
Richa Gupta
Director/Auth. Sign.
WTD & CFO, DIN: 07223813

P R HOLDINGS LIMITED

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2022

(Rs. In Thousands)

	PARTICULARS	Half year ended (30.09.2022) (Unaudited)	Half year ended (30.09.2021) (Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit after tax	699.35	553.79
	Adjustments For :-		
	Add: Income tax	0.00	0.00
	Less: Deferred tax	0.00	0.00
	Add: Depreciation	5.02	0.00
	Less: Interest / Dividend Received	(586.60)	(642.94)
	Less: Profit on Sale of Investment	(73.54)	0.00
	Operating profit before working capital changes	44.23	(89.15)
	(Increase)/Decrease in other current assets	(27.50)	95.487
	Increase/(Decrease) in current liabilities	(142.11)	(379.43)
	(Increase)/Decrease in Trade Receivables	(494.86)	(3.50)
	(Increase)/Decrease in Financial Assets	(153.12)	1800.00
	(Increase)/Decrease in Other Receivables	(118.66)	(800.00)
	(Increase)/Decrease in Other Non Current Assets	8300.00	0.00
	CASH GENERATED FROM OPERATIONS	7,407.98	623.41
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Investments	(11,384.01)	0.00
	Interest Received	586.60	642.94
	Purchase of Fixed Assets	(44.49)	0.00
	Profit on Sale of Investment	73.54	0.00
	Net cash flow from investing activities	(10,768.36)	642.94
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Income	0.00	0.00
	Net cash flow from financing activities	0.00	0.00
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	(3,360.38)	1,266.35
	CASH AND CASH EQUIVALENTS		
	Beginning of the year	4,004.15	968.59
	End of the period	643.76	2,234.93

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

Kanishka Aggarwal
Kanishka Aggarwal
Partner

M. No. 544129

Place: New Delhi
Date: 10.11.2022



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

Richa Gupta

Director/Auth. Sign.
Richa Gupta

WTD & CFO, DIN: 07223813