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 30.09.2025 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

CA Kanishka Aggarwal
Partner
M. No. 544129
UDIN: 25544129BMOIIM3754

Place: New Delhi
Date: 14.11.2025

G. K. KEDIA & CO.
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2044/6, Chuna Mandi, Chitra Gupta Road
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P R HOLDINGS LIMITED

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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 30.09.2025

(Rs. In thousands)

	Particulars	Quarter ended			Half Year ended		Year Ended
		Quarter ended 30.09.2025	Preceeding Quarter Ended 30.06.2025	Corresponding Quarter Ended 30.09.2024	Half Year ended 30.09.2025	Corresponding Half Year ended 30.09.2024	Previous Year Ended 31.03.2025
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	**Revenue from Operations**						
	Income from Sale of Jewellery	0.00	0.00	0.00	0.00	0.00	3,279.15
	Income from Consultancy Business	0.00	0.00	0.00	0.00	0.00	0.00
II	**Other Income/ Receipts**	(7.54)	2,253.33	5,449.89	2,245.79	5,481.61	4,611.87
III	**Total Revenue (I+II)**	**(7.54)**	**2,253.33**	**5,449.89**	**2,245.79**	**5,481.61**	**7,891.01**
IV	**Expenses:**						
	Purchase Expense	0.00	0.00	0.00	0.00	0.00	3,148.79
	Employee benefits expense	149.00	151.00	234.61	300.00	424.31	758.31
	Finance costs	0.00	0.04	0.03	0.04	0.08	0.00
	Depreciation and amortization expense	2.41	2.41	2.75	4.83	5.50	11.01
	Other expenses	41.95	66.88	85.08	108.83	180.08	3,937.65
	Total Expenses	**193.37**	**220.33**	**322.47**	**413.69**	**609.98**	**7,855.77**
V	**Profit before exceptional and extraordinary items and tax (III-IV)**	**(200.91)**	**2,033.01**	**5,127.42**	**1,832.10**	**4,871.63**	**35.25**
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	**Profit before extraordinary items & tax (V-VI)**	**(200.91)**	**2,033.01**	**5,127.42**	**1,832.10**	**4,871.63**	**35.25**
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	**PROFIT BEFORE TAX (VII-VIII)**	**(200.91)**	**2,033.01**	**5,127.42**	**1,832.10**	**4,871.63**	**35.25**
X	**Tax Expense**						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	1,631.17
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	(1,326.79)
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**(200.91)**	**2,033.01**	**5,127.42**	**1,832.10**	**4,871.63**	**(269.14)**
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)**	**(200.91)**	**2,033.01**	**5,127.42**	**1,832.10**	**4,871.63**	**(269.14)**
XVI	**Other Comprehensive Income**	0.00	0.00	0.00	0.00	0.00	0.00
XVII	**Total Comprehensive Income**	**(200.91)**	**2,033.01**	**5,127.42**	**1,832.10**	**4,871.63**	**(269.14)**
XVIII	**Earning per Share (for continuing and discontinuing operations) (Equity share of par value of Rs.10 each)**						
	Basic	(0.11)	1.08	2.71	0.97	2.58	(0.14)
	Diluted	(0.11)	1.08	2.71	0.97	2.58	(0.14)

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 14.11.2025.
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

Kanishka Aggarwal

CA Kanishka Aggarwal
Partner
M. No. 544129

Place: New Delhi
Date: 14.11.2025

For P R HOLDINGS LTD.

For P R HOLDINGS LTD

Sakshi

Director/Authorised Signatory

Sakshi Gupta
WTD & CFO
DIN: 09773654

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STATEMENT OF ASSETS & LIABILITIES
FOR THE QUARTER and HALF YEAR ENDED 30 SEPTEMBER, 2025

(Rs. In thousands)

Particulars	AS AT 30.09.2025 (Un-Audited)	AS AT 31.03.2025 (Audited)
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets	23.00	27.83
(b) Financial Assets		
(i) Loans	33,400.00	32,900.00
(ii) Other Financial assets	1,600.00	1,600.00
(c) Deferred tax Assets (Net)	547.05	547.05
(d) Other Non Current Asset	2,000.00	2,000.00
Total Non Current Assets	**37,570.05**	**37,074.88**
Current Assets		
(a) Financial Assets		
(i) Investments	7,034.81	6,103.20
(ii) Cash and Cash Equivalents	1,954.18	2,261.48
(iii) Other Financial Asset	560.95	34.95
(b) Current Tax Assets (Net)	162.62	116.88
(b) Other Current Assets	86.90	23.87
Total current assets	**9,799.46**	**8,540.36**
Total Assets	**47,369.51**	**45,615.25**
Equity and liabilities		
Equity		
(a) Equity Share Capital	18,900.00	18,900.00
(b) Other Equity	28,415.75	26,583.65
Total equity	**47,315.75**	**45,483.65**
Non Current Liabilities		
(a) Deferred Tax Liabilities (Net)	0.00	0.00
	0.00	**0.00**
Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables	1.89	11.80
(b) Other current liabilities	51.87	119.80
Total current liabilities	**53.76**	**131.60**
Total equity and liabilities	**47,369.51**	**45,615.25**

NOTES:-

1 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.

2 The value of Assets & Liabilities as on 31.03.2025 and 30.09.2025 is as per IND AS.

3 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

CA Kanishka Aggarwal
Partner
M. No. 544129

Place: New Delhi
Date: 14.11.2025

For P R Holdings Limited
For P R HOLDINGS LTD

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Director/Authorised Signatory
Sakshi Gupta
(WTD & CFO)
DIN: 09773654

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CASH FLOW STATEMENT FOR THE QUARTER and HALF YEAR ENDED 30 SEPTEMBER, 2025

(Rs. In Thousands)

	PARTICULARS	Half year ended (30.09.2025) (Unaudited)	Half year ended (30.09.2024) (Unaudited)
A.	**CASH FLOW FROM OPERTING ACTIVITIES**		
	Profit after tax	1,832.10	4,871.63
	Adjustments For :-		
	Add: Depreciation	4.83	5.50
	Less: Interest / Dividend Received	(1,312.32)	(726.93)
	Less: Profit on sale of Investment	(0.04)	(2,670.01)
	Less: Notional Loss/(Gain)	(933.43)	(2,084.67)
	Operating profit before working capital changes	**(408.87)**	**(604.47)**
	(Increase)/Decrease in other Financial assets	(526.00)	0.00
	(Increase)/Decrease in other current assets	(63.03)	(68.63)
	Increase/(Decrease) in current liabilities	(77.84)	(152.73)
	(Increase)/Decrease in Trade Receivables	0.00	(17,781.95)
	(Increase)/Decrease in Other Non Current Assets	(45.74)	(71.37)
	Operating profit after working capital changes	**(1,121.48)**	**(18,679.16)**
	Add: Income Tax Refund	0.00	45.82
	CASH GENERATED FROM OPERATIONS	**(1,121.48)**	**(18,633.34)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Investments	0.00	(1,624.63)
	Interest / Dividend Received	1,312.32	726.93
	Sale of Investment	1.86	19,429.72
	Net cash flow from investing activities	**1,314.18**	**18,532.02**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Loan Provided During the Year	(500.00)	0.00
	Net cash flow from financing activities	**(500.00)**	**0.00**
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	**(307.30)**	**(101.32)**
	CASH AND CASH EQUIVALENTS		
	Beginning of the year	2,261.48	2,127.69
	End of the period	**1,954.18**	**2,026.37**

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

Kanishka Aggarwal

CA Kanishka Aggarwal
Partner
M. No. 544129

Place: New Delhi
Date: 14.11.2025

For P R Holdings Ltd.

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