



# ANUJ GARG & COMPANY

## CHARTERED ACCOUNTANTS

1748/55, NAIWALA, KAROL BAGH, NEW DELHI-110005  
Phones : 011-28754317, 28751011 E-mail : anuj1957@gmail.com

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF P R HOLDINGS LIMITED [CIN: L27310DL1983PLC314402]

#### 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, 2022, the Statement of Profit and Loss, 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 31.03.2022;
- 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. 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 SAs will always detect a material misstatement when it exists. As part of an audit in accordance with SAs, 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.

### **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 Section 143 (11) 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, the 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, 2022 and taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March, 2022 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 have pending litigation which would impact its financial position see note number 21 of Notes on financial statement;
    - (ii) The Company has not entered in any of the long-term derivative contracts as on March 31, 2022. Therefore, the company does not require making any provision thereof, as required under the applicable law or accounting standards



- (iii) No amounts were required to be transferred to the Investor Education and Protection Fund by the company as on 31.03.2022.
- (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.

Place: New Delhi  
Date: 24.05.2022



**M/s ANUJ GARG & COMPANY**  
Chartered Accountants,

A handwritten signature in black ink, appearing to be "Anuj Garg".

FCA Anuj Garg, Proprietor  
Membership No.: 082422

UDIN: 22082429AJMNF7791

**ANNEXURE- "I" TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE  
IND AS FINANCIAL STATEMENTS OF  
P R HOLDINGS LIMITED [CIN: L27310DL1983PLC314402]**

(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)
- i. The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- ii. 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, those 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, the Company has not granted loans and advances, secured or unsecured, to companies, firms, LLP or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
- a) In respect of loans or advances in nature of loans provided or stood guarantee or provided security to any other entity
- i. With respect to subsidiaries , joint ventures & associates
- | Particulars | Aggregate Amt during the year | Balance o/s as on 31.03.2022 |
|-------------|-------------------------------|------------------------------|
| N.A.        | N.A.                          | N.A.                         |
- ii. With respect to parties other than subsidiaries, joint ventures & associates
- | Particulars | Aggregate Amt during the year | Balance o/s as on 31.03.2022 |
|-------------|-------------------------------|------------------------------|
| N.A.        | N.A.                          | N.A.                         |
- b) The terms of 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 repayment of principal will be made as bullet payment within the stipulated time by the borrower and payment of interest has been stipulated and the receipts are regular.
- d) The total amount overdue for more than ninety days is Rs. 40,00,000.00 and the company has provided constant reminders for payment of such loans. Also company has initiated the legal proceedings against Mr. Davender Kumar Aggarwal for recovery of principal amount.



- 1
- e) The company has not renewed or extended or granted any fresh loans to settle the over dues of existing loans. Therefore, this sub-clause is not applicable to the company.
  - 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 & 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 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 31.03.2022, 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) 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 utilised for 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.
- 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, 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.





- 1
- xi)
- 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 has been filed by the auditors 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.
- xii) The Company is not Nidhi company, therefore the provisions of clause (3) (xii) of the Order are not applicable to the company;
- xiii) 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;
- xiv)
- 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.
- xv) 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 the immediately preceding financial year.
- xvi)
- 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 group has not CIC as part of the group.
- xvii) 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.
- xviii) 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
- xix) 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;



- 1
- xx) 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;
- xxi) 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.

Place: New Delhi  
Date: 24.05.2022



**M/s ANUJ GARG & COMPANY**  
Chartered Accountants,

A handwritten signature in black ink, appearing to be "Anuj Garg", with a long horizontal stroke extending to the right.

FCA Anuj Garg, Proprietor  
Membership No.: 082422

UDIN: 22082422AJMNET7791

**ANNEXURE-"II" TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE  
IND AS FINANCIAL STATEMENTS  
P R HOLDINGS LIMITED [CIN: L27310DL1983PLC314402]**

(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 [CIN: L27310DL1983PLC314402]** ("the Company") as of March 31, 2022 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, 2022, 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.

Place: New Delhi  
Date: 24.05.2022



M/s ANUJ GARG & COMPANY  
Chartered Accountants,

A handwritten signature in black ink, appearing to be "Anuj Garg".

FCA Anuj Garg, Proprietor  
Membership No.: 082422  
UDIN: 22082422 AJMNET 7791

**P R HOLDINGS LIMITED**  
**CIN: L27310DL1983PLC314402**  
**AUDITED BALANCE SHEET AS AT 31 MARCH, 2022**

(Amount in Rs.)

Particulars	Note No.	As at 31.03.2022	As at 31.03.2021
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	3	55,854.00	62,048.00
(b) Financial assets			
(i) Loans	4	1,70,00,000.00	1,70,00,000.00
(ii) Other financial assets	5	-	18,00,000.00
		<b>1,70,55,854.00</b>	<b>1,88,62,048.00</b>
<b>Current assets</b>			
(a) Inventories	6	-	-
(b) Financial Assets			
(i) Investments	7	69,707.00	69,707.00
(ii) Trade receivables	8	-	-
(iii) Cash and cash equivalents	9	40,04,145.00	9,68,585.00
(iv) Advances	10	1,13,00,000.00	1,34,00,000.00
(c) Other current assets	11	27,47,295.00	18,26,414.00
		<b>1,81,21,147.00</b>	<b>1,62,64,706.00</b>
<b>TOTAL</b>		<b>3,51,77,001.00</b>	<b>3,51,26,754.00</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	12	1,89,00,000.00	1,89,00,000.00
Other equity		1,58,49,671.00	1,58,33,770.00
		<b>3,47,49,671.00</b>	<b>3,47,33,770.00</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
(a) Other current liabilities	13	2,30,670.00	3,92,984.00
(b) Provisions	14	1,96,660.00	-
		<b>4,27,330.00</b>	<b>3,92,984.00</b>
<b>Total equity and liabilities</b>		<b>3,51,77,001.00</b>	<b>3,51,26,754.00</b>

Refer accompanying Note nos. 1 to 33 forming part of the financial statements

In terms of our Report attached of even date

**For ANUJ GARG & CO.**

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

Chartered Accountants

FRN: 0003473N



**Anuj Garg**

Proprietor

Membership No. 082422

UDIN: 22082422AJMNF7791

Place: New Delhi

Date: 24.05.2022

*Richa Gupta*

**Richa Gupta**

(WTD & CFO)

DIN: 07223813

*Meena Aggarwal*

**Meena Aggarwal**

Director

DIN: 07153996

**Mohit Sachdeva - A46298**

Company Secretary cum

Compliance Officer



**P R HOLDINGS LIMITED**  
**CIN: L27310DL1983PLC314402**

**Statement of Profit and Loss for the year ended 31 March, 2022**

(Amount in Rs.)

	Particulars	Note No.	Year ended 31.03.2022	Year ended 31.03.2021
I	Revenue from operations (gross)	15	16,08,339.00	14,66,752.00
II	Receipts / Income from other sources	16	12,86,138.00	11,98,234.00
III	<b>Total Income ( I + II )</b>		<b>28,94,477.00</b>	<b>26,64,986.00</b>
IV	<b>Expenses:</b>			
	Change in inventories		-	-
	Employee benefits expense	17	6,39,000.00	6,91,500.00
	Depreciation and amortisation expense	3	6,194.00	7,417.00
	Other expenses	18	14,83,402.00	17,99,128.00
	<b>Total Expenses</b>		<b>21,28,596.00</b>	<b>24,98,045.00</b>
V	<b>Profit/(loss) before exceptional item and tax (III-IV)</b>		7,65,881.00	1,66,941.00
VI	Exceptional item		-	-
VII	<b>Profit/(loss) before tax (V-VI)</b>		<b>7,65,881.00</b>	<b>1,66,941.00</b>
VIII	Tax expense/(credit):			
	Current tax		2,22,703.00	-
	Deferred tax		-	-
IX	<b>Profit/(loss) for the year (VII-VIII)</b>		<b>5,43,178.00</b>	<b>1,66,941.00</b>
X	<b>Other Comprehensive income/(loss)</b>			
	<b>Item that will not be subsequently reclassified to profit or loss</b>			
	(a) Re-measurement gains/(losses) on defined benefit obligations		-	-
	(b) Income tax effect		-	-
	<b>Item that may be subsequently reclassified to profit or loss:</b>			
	(a) Cash flow hedges		-	-
	(b) Income tax effect		-	-
	<b>Total Other Comprehensive income/(loss) for the year</b>		-	-
XI	<b>Total Comprehensive income/(loss) for the year</b>		<b>5,43,178.00</b>	<b>1,66,941.00</b>
XII	<b>Earnings/(loss) per equity share (of Rs. 10/- each)</b>			
	<b>Basic and Diluted ( in Rs. per share)</b>	19	<b>0.29</b>	<b>(0.09)</b>

Refer accompanying Note nos. 1 to 33 forming part of the financial statements

In terms of our Report attached of even date

**For ANUJ GARG & CO.**

**Chartered Accountants**

FRN: 0003473N

**Anuj Garg**

Proprietor

Membership No. 082422

UDIN : 22082422AJMNFT7791

Place: New Delhi

Date: 24.05.2022



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

*Richa Gupta*

**Richa Gupta**

(WTD & CFO)

DIN: 07223813

*Meena Aggarwal*

**Meena Aggarwal**

Director

DIN: 07153996

**Mohit Sachdeva - A46298**

Company Secretary cum

Compliance Officer



**P R HOLDINGS LIMITED**  
**CIN: L27310DL1983PLC314402**  
**Cash Flow Statement for the year ended 31 March, 2022**

(Amount in Rs.)

	Year ended 31.03.2022	Year ended 31.03.2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax and extraordinary items	7,65,881	1,66,941
Interest Received	(12,62,957)	(11,98,234)
Depreciation	6,194	7,417
Interest Received on IT Refund	(13,510)	-
Other Income	-	-
<b>Operating profit before working capital changes</b>	<b>(5,04,392)</b>	<b>(10,23,876)</b>
(Increase)/Decrease in other Receivables	-	-
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Investments	-	29,248
(Increase)/Decrease in Trade Receivables	-	-
(Increase)/Decrease in other current assets	(9,20,881)	(48,729)
(Increase)/Decrease in other non current assets	18,00,000	-
Increase/(Decrease) in current liabilities	34,346	3,32,364
Provision for Tax/ Direct Taxes Paid	(2,22,703) 6,90,762	- 3,12,883
<b>CASH FLOW GENERATED FROM OPERATIONS</b>	<b>1,86,370</b>	<b>(7,10,993)</b>
<b>Net cash used in operating activities (A)</b>	<b>1,86,370</b>	<b>(7,10,993)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Loans/ Advances received back	21,00,000	45,00,000
Loans/ Advances given	-	(57,00,000)
Interest received	12,62,957	11,98,234
Interest Received on IT Refund	13,510	-
Other income	-	-
<b>Net cash flow from investing activities (B)</b>	<b>33,76,467</b>	<b>(1,766)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase /(Decrease) in Share Capital	-	-
<b>Net cash flow from financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B)</b>	<b>35,62,837</b>	<b>(7,12,759)</b>
<b>CASH AND CASH EQUIVALENTS</b>		
Beginning of the year	9,68,585	16,81,344
End of the year	45,31,422	9,68,585

In terms of our Report attached of even date  
**For ANUJ GARG & CO.**  
Chartered Accountants  
FRN: 0003473N

**Anuj Garg**  
Proprietor  
Membership No. 082422  
UDIN: **22082422AJMNF17791**  
Place: New Delhi  
Date: 24.05.2022



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

**Richa Gupta**  
Richa Gupta  
(WTD & CFO)  
DIN: 07223813

**Meena Aggarwal**  
Meena Aggarwal  
Director  
DIN: 07153996

**Mohit Saehdeva - A46298**  
Company Secretary cum  
Compliance Officer



**P R HOLDINGS LIMITED**  
CIN: L27310DL1983PLC314402

Statement of Changes in Equity for the year ended 31 March, 2022

A Equity Share Capital	(Amount in Rs.)	
Particulars	As at March 31, 2022	
	Shares	Amount
<b>Equity shares of Rs. 10 each issued, subscribed and fully paid:</b>		
As at April 1, 2021	1890000	1,89,00,000.00
As at March 31, 2022	1890000	1,89,00,000.00
As at March 31, 2022	<b>1890000</b>	<b>1,89,00,000.00</b>

B Other Equity	(Amount in Rs.)				
Particulars	Securities Premium Reserve	Reserve and Surplus		OCI	TOTAL
		Retained Earnings	Total reserves (other than OCI)		
<b>Balance as at April 1, 2020</b>	<b>91,00,000.00</b>	<b>65,66,829.00</b>	<b>1,56,66,829.00</b>	-	<b>1,56,66,829.00</b>
Profit for the year	-	1,66,941.00	1,66,941.00	-	1,66,941.00
Other comprehensive income/(loss) for the year	-	-	-	-	-
Total comprehensive income/(loss) for the year	-	<b>1,66,941.00</b>	<b>1,66,941.00</b>	-	<b>1,66,941.00</b>
<b>Balance as at March 31, 2021</b>	<b>91,00,000.00</b>	<b>67,33,770.00</b>	<b>1,58,33,770.00</b>	-	<b>1,58,33,770.00</b>
Profit/(Loss) for the year	-	5,43,178.00	5,43,178.00	-	5,43,178.00
Other comprehensive income tax w/off	-	-5,27,277.00	-5,27,277.00	-	-5,27,277.00
Total comprehensive income/(loss)	-	<b>15,901.00</b>	<b>15,901.00</b>	-	<b>15,901.00</b>
<b>Balance as at March 31, 2022</b>	<b>91,00,000.00</b>	<b>67,49,671.00</b>	<b>1,58,49,671.00</b>	-	<b>1,58,49,671.00</b>

Refer accompanying Note nos. 1 to 33 forming part of the financial statements

In terms of our Report attached of even date

**For ANUJ GARG & CO.**

Chartered Accountants

FRN: 0003473N



**Anuj Garg**

Proprietor

Membership No. 082422

UDIN: **22082422AJMNFT 7791**

Place: New Delhi

Date: 24.05.2022

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

*Richa Gupta*

**Richa Gupta**

(WTD & CFO)

DIN: 07223813

*Meena Aggarwal*

**Meena Aggarwal**

Director

DIN: 07153996

*Mohit Sachdeva*  
**Mohit Sachdeva - A46298**

Company Secretary cum

Compliance Officer





**P R HOLDINGS LIMITED**  
**[CIN: L27310DL1983PLC314402]**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**  
**Financial Year ended 31<sup>st</sup> March 2022**

**1. COMPANY OVERVIEW**

P R HOLDINGS LIMITED (the "Company") is a company domiciled in India, was incorporated on January 14, 1983 under the provisions of the Companies Act, 2013 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, 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 on 24<sup>th</sup> May, 2022.

**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.



Richa Gupta

Meena Aggarwal

~~Meena Aggarwal~~

**P R HOLDINGS LIMITED**  
**[CIN: L27310DL1983PLC314402]**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**  
**Financial Year ended 31<sup>st</sup> March 2022**

**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 *except refer Note No 21.*

**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 amortisation and accumulated impairment, if any. Intangible assets consist of rights under licensing agreement and software licences which are amortised over licence 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.



Richa Gupta

Meena Aggarwal

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**P R HOLDINGS LIMITED**  
**[CIN: L27310DL1983PLC314402]**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**  
**Financial Year ended 31<sup>st</sup> March 2022**

**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



Richa Gupta

Meena Aggarwal  
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**P R HOLDINGS LIMITED**  
**[CIN: L27310DL1983PLC314402]**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**  
**Financial Year ended 31<sup>st</sup> March 2022**

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.

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.



Richa Gupta

Meena Aggarwal

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**P R HOLDINGS LIMITED**  
**[CIN: L27310DL1983PLC314402]**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**  
**Financial Year ended 31<sup>st</sup> March 2022**

**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.

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.

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).

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.



Richa Gupta

Meena Aggarwal



**P R HOLDINGS LIMITED**  
**[CIN: L27310DL1983PLC314402]**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**  
**Financial Year ended 31<sup>st</sup> March 2022**

**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:

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.



Richa Gupta

Meena Aggarwal

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**P R HOLDINGS LIMITED**  
**CIN: L27310DL1983PLC314402**  
**DEPRECIATION FOR THE YEAR ENDED 31.03.2022**

**3. Property, Plant and Equipments**

Particular	Gross Block		Accumulated Depreciation		Net Block	
	01.04.2021	31.03.2022	01.04.2021	31.03.2022	31.03.2022	31.03.2021
<b>(A) Computers</b>						
Computer	23,500.00	23,500.00	22,209.00	22,325.00	1,175.00	1,291.00
<b>(B) Furniture &amp; Fixtures</b>						
Furniture & Fixture	1,07,000.00	1,07,000.00	48,513.00	54,069.00	52,931.00	58,487.00
<b>(C) Office Equipments</b>						
Mobile	9,500.00	9,500.00	7,230.00	7,752.00	1,748.00	2,270.00
<b>Total</b>	<b>1,40,000.00</b>	<b>1,40,000.00</b>	<b>77,952.00</b>	<b>84,146.00</b>	<b>55,854.00</b>	<b>62,048.00</b>
<b>Total - Previous Year</b>	<b>1,40,000.00</b>	<b>1,40,000.00</b>	<b>70,535.00</b>	<b>77,952.00</b>	<b>62,048.00</b>	<b>69,465.00</b>

(Amount in Rs.)



*Richa Gupta*

*Meena Aggarwal*

*[Signature]*

**P R HOLDINGS LIMITED**

Notes to Financial Statements for the year ended March 31, 2022

(Amount in Rs.)

**4. Financial Assets - Non current : Loans**

Particulars	31.03.2022	31.03.2021
<b>Unsecured, considered good</b>		
Receiveble in cash or in kind or for value to be recd.	1,70,00,000.00	1,70,00,000.00
<b>TOTAL</b>	<b>1,70,00,000.00</b>	<b>1,70,00,000.00</b>

**5. Financial Assets - Non current : Others**

Particulars	31.03.2022	31.03.2021
<b>Unsecured, considered good</b>		
Security deposits		18,00,000.00
<b>TOTAL</b>	<b>-</b>	<b>18,00,000.00</b>

**6. Inventories**

Particulars	31.03.2022	31.03.2021
<b>Equity Shares (Quoted)</b>		
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**7. Financial Assets - Current : Investments**

Particulars	31.03.2022	31.03.2021
<b>A) EQUITY SHARES (QUOTED)</b>		
Swagtam Trading & Services Ltd. (F.V.-Rs.10) (Qty : 21900)	69,707.00	69,707.00
<b>B) EQUITY SHARES (UNQUOTED)</b>		
<b>TOTAL</b>	<b>69,707.00</b>	<b>69,707.00</b>

Market Value of quoted Investment is Rs. 31,11,990/- in Current Year and Rs. 2,73,750/- Previous Year

**8. Financial Assets - Current : Trade receivables**

Particulars	31.03.2022	31.03.2021
<b>Unsecured, considered good</b>		
Others	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**9. Financial Assets - Current : Cash and cash equivalents**

Particulars	31.03.2022	31.03.2021
Balances with Banks	39,46,008.00	9,48,658.00
Cash on Hand	58,137.00	19,927.00
<b>TOTAL</b>	<b>40,04,145.00</b>	<b>9,68,585.00</b>

**10. Financial Assets - Current : Advances**

Particulars	31.03.2022	31.03.2021
<b>Unsecured, considered good</b>		
Advance against Purchase of Property	1,13,00,000.00	1,34,00,000.00
<b>TOTAL</b>	<b>1,13,00,000.00</b>	<b>1,34,00,000.00</b>

**11. Other current assets**

Particulars	31.03.2022	31.03.2021
<b>Unsecured, considered good</b>		
Interest accrued	12,341.00	1,53,955.00
TDS Receivables	2,41,101.00	9,13,302.00
Mat Receivable	3,93,853.00	-
Security Deposit	21,00,000.00	5,00,000.00
Other Receivables	-	2,59,157.00
<b>TOTAL</b>	<b>27,47,295.00</b>	<b>18,26,414.00</b>



Richa Gupta

Meera Aggarwal

Maha

**12. Share capital**

Particulars	31.03.2022	31.03.2021
<b>Authorised</b>		
Equity shares 32,45,000 of par value Rs.10/- each	3,24,50,000.00	3,24,50,000.00
<b>Issued, subscribed and fully Paid up</b>		
Equity shares 18,90,000 of par value Rs.10/- each	1,89,00,000.00	1,89,00,000.00
<b>TOTAL</b>	<b>1,89,00,000.00</b>	<b>1,89,00,000.00</b>

**(i) Reconciliation of the number of shares and amount outstanding as at the beginning and at the end of the reporting period :**

Particulars	31.03.2022	31.03.2021
<b>EQUITY SHARES</b>		
Equity shares outstanding at the beginning and end of the year (18,90,000 shares of Rs. 10 each)	1,89,00,000.00	1,89,00,000.00
<b>TOTAL</b>	<b>1,89,00,000.00</b>	<b>1,89,00,000.00</b>

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

Particulars	31.03.2022	31.03.2021
<b>EQUITY SHARES</b>	<b>No. of Shares (%)</b>	<b>No. of Shares (%)</b>
S. L. Gupta	384000 (20.32)	384000 (20.32)
<b>TOTAL</b>	<b>384000 (20.32)</b>	<b>384000 (20.32)</b>

**13. Other current liabilities**

Particulars	31.03.2022	31.03.2021
<b>Unsecured, considered good</b>		
Other Advance	-	1,53,955.00
GST Payable	1,80,670.00	77,989.00
Expenses payable	50,000.00	1,61,040.00
<b>TOTAL</b>	<b>2,30,670.00</b>	<b>3,92,984.00</b>

**14. Provisions**

Particulars	31.03.2022	31.03.2021
Provision for Income Tax	1,96,660.00	-
<b>TOTAL</b>	<b>1,96,660.00</b>	<b>-</b>

**15. Revenue from operations**

Particulars	31.03.2022	31.03.2021
Commission Income	5,08,339.00	10,00,000.00
Consultancy Income	11,00,000.00	4,00,000.00
Sale of Shares	-	66,752.00
<b>TOTAL</b>	<b>16,08,339.00</b>	<b>14,66,752.00</b>

**16. Receipts/ Income from Other Sources**

Particulars	31.03.2022	31.03.2021
Interest	12,62,957.00	11,98,234.00
Interest on I.T. Refund	13,510.00	-
Misc. Income	9,671.00	-
<b>TOTAL</b>	<b>12,86,138.00</b>	<b>11,98,234.00</b>

**17. Employee benefits expense**

Particulars	31.03.2022	31.03.2021
Salary	6,39,000.00	6,91,500.00
<b>TOTAL</b>	<b>6,39,000.00</b>	<b>6,91,500.00</b>



Richa Gupta

Meena Aggarwal

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**18. Other Expenses**

Particulars	31.03.2022	31.03.2021
Advertisement Exp	21,160.00	27,760.00
AGM Meeting Expenses	3,500.00	5,400.00
Bank Charges	297.00	1,679.00
Charges to CDSL	9,000.00	9,000.00
Charges to NSDL	30,805.00	32,745.00
Conveyance Exp	300.00	4,350.00
Commission Paid	-	7,00,000.00
Consultancy Fees	10,00,000.00	7,00,000.00
Courier & Postage Exp	-	5,139.00
Certification Fees	-	4,400.00
Court Fees-Legal Case	-	40,000.00
Demat Charges	7,500.00	-
GST Late Fees	-	4,280.00
Interest paid on TDS	-	600.00
Interest Paid on NSDL Charges	-	2,635.00
RTA/DP Charges - Alankit Assignments Ltd.	-	10,000.00
Annual listing Fee to MSEI - Exchange	55,000.00	55,000.00
Office Exp	21,800.00	19,500.00
Rent	72,000.00	72,000.00
Professional charges	11,800.00	7,400.00
<u>Auditor's Remuneration</u>		
Audit fee	25,000.00	25,000.00
Printing and Stationary	5,600.00	41,250.00
Filing Fee	6,600.00	5,400.00
Secretarial Audit Fee	15,000.00	15,000.00
Internal Audit Fee	10,000.00	10,000.00
Accounting Charges	1,80,000.00	-
Website maintenance charges	7,000.00	-
Misc Exp	1,040.00	590.00
<b>TOTAL</b>	<b>14,83,402.00</b>	<b>17,99,128.00</b>

**19. Earnings per Share (EPS)**

Particulars	31.03.2022	31.03.2021
Net profit/(loss) after tax for the year (in Rs.)	5,43,178.00	1,68,164.00
Weighted number of ordinary shares for basic EPS	18,90,000	18,90,000
Nominal value of ordinary share (in Rs.10/- per share)	10	10
<b>Basic &amp; Diluted earnings for ordinary shares</b>	<b>0.29</b>	<b>0.09</b>



Richa Gupta

Meena Aggarwal

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**P R HOLDINGS LIMITED**  
**CIN: L27310DL1983PLC314402**

**Notes to Financial Statements**

**Note 20: Valuation of Inventory**

There is no inventory held by company during the year.

**Note 21: Loans**

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 and amount of Rs. Forty Lakhs advanced to Shri Devendra Kumar Aggarwal (Passport No. M7700802) (PAN: AAAPA2893B) S/o Shri Brij Mohan Aggarwal R/o G-85, South City, Gurgaon, Haryana – 122001, is 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.

Statements of Accounts/ Confirmations have been sent by speed-post/ email on quarterly basis to Parties but from some of the parties, the same are pending receipt and reconciliation, and accordingly, the adjustments, if any, will be made / accounted for.

**Note 22: Micro, Small and Medium Enterprise.**

Following are the details relating to micro, small and medium enterprises:

**Amount(Rs.)**

Particulars	Year ended 31-Mar-22	Year ended 31-Mar-21
ANUJ GARG & CO.	25000	
K.BHANSALI& CO.		25000

**Note 23:**

Balance of sundry debtors, creditors, advances and loans are subject to direct confirmation and reconciliation and the adjustments, if any, will be made / accounted for accordingly.

**Note 24: 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 2021-23. Hence, it has come to the original cost i.e., Rs. 5,00,000/- in this year.

**Note 25: Auditors' Remuneration**

**(Amount in Rs.)**

Particulars	Year ended 31-Mar-22	Year ended 31-Mar-21
Statutory Audit Fees	25000.00	25,000.00
<b>Total</b>	<b>25000.00</b>	<b>25,000.00</b>

**Note 26: Contingent Liabilities**

Particulars	Year ended 31-Mar-22	Year ended 31-Mar-21
Contingent Liabilities	NIL	NIL
<b>Total</b>	<b>NIL</b>	<b>NIL</b>



Richa Gupta  
Meena Aggarwal  
*[Signature]*

**P R HOLDINGS LIMITED**  
CIN: L27310DL1983PLC314402

**Note 27: Foreign Currency Transactions**

Particulars	Year ended 31-Mar-22	Year ended 31-Mar-21
a. Expenditure in Foreign Currency	NIL	NIL
b. Income in Foreign Currency	NIL	NIL

**Note 28: Previous Year Figures**

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

**Note 29: 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: -

**A. Name of Related Parties**

S.No.	Name of related Party	Relationship
1.	Smt. Richa Gupta-Whole Time Director	Key Management Personnel
2.	Sh. Raman Mittal- Independent Director	
3.	Smt. Meena Aggarwal - Independent Director	
4.	Mr. Mohit Sachdeva- Company Secretary, ACS - 46298	

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

Nature of Transactions	Name of the Concern	Relation	Amount of Transaction (Rs.)	Outstanding as on 31.03.2022(Rs.)
Director Remuneration	Richa Gupta	Whole Time Director	2,40,000.00 (2,40,000.00)	0.00 (0.00)
Key Managerial Personnel Remuneration	Mohit Sachdeva	Company Secretary	2,40,000.00 (2,40,000.00)	0.00 (0.00)

**Note 30: 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'.

**Note 31: Earnings per Share**

(Amount in Rs.)

Particulars	Year ended 31-Mar-22	Year ended 31-Mar-21
Profit/(loss) attributable to Ordinary Equity share holder (Rs)	543178.00	166,941.00
Weighted average number of Ordinary Equity shares for Basic EPS	18,90,000	18,90,000
Nominal Value of shares (Rs.)	10.00	10.00
<b>Basic EPS (Rs.)</b>	<b>0.29</b>	<b>0.09</b>
<b>Diluted EPS (Rs.)</b>	<b>0.29</b>	<b>0.09</b>



Richa Gupta

Meena Aggarwal

**P R HOLDINGS LIMITED**  
CIN: L27310DL1983PLC314402

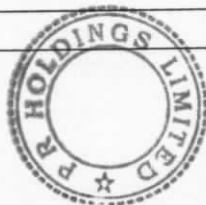
**Note 32: Movement of Provision for Tax**

(Amount in Rs.)

Particulars	Year ended 31-Mar-22	Year ended 31-Mar-21
<b>Opening Provision/ (Income Tax Refund)</b> (A)	146569.00	(96,554.28)
Income Tax Refund (B)	(146569.00)	0.00
Provision made during the year (C)	196660.00	4,35,932.00
Mat Credit Entitlement (D)	393853.00	393853.00
<b>Balance Payable/ (Refundable)(A+B+C+D)</b>	<b>0.00</b>	<b>3,39,377.72</b>
Provision Adjusted with Advance Tax & TDS for the year	0.00	(3,07,494.00)
Previous year Provision written back for Earlier year	0.00	0.00
<b>Closing Provision/ (Income Tax Refund)</b>	<b>0.00</b>	<b>31,883.72</b>

**Note 33. Additional Regulatory Information**

Ratio	Numerator	Denominator	Current Year 2021-22	Previous Year 2020-21
Current ratio (in times)	Total Current Assets	Total Current Liabilities	42.41	41.39
Debt-Equity ratio (in times)	Debt consists of borrowings and lease liabilities.	Total equity	N.A.	N.A.
Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit after taxes+ Non-cash operating expenses+ Interest+ Other non cash adjustments	Debt service = Interest and lease payments + Principal repayments	N.A.	N.A.
Return on equity ratio (in %)	Profit for the year less Preference dividend (if any)	Average total equity	2.08%	0.02%
Trade receivables turnover ratio (in times)	Revenue from operation	Average trade receivables	N.A.	N.A.
Trade payables turnover ratio (in times)	Cost of equipment and software license+ Other expenses	Average trade payables	N.A.	N.A.
Net capital turnover ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilities	0.16	0.17
Net profit ratio (in %)	Profit for the year	Revenue from operations	26.46%	11.38%



Richa Gupta  
Meena Aggarwal

*(Signature)*

**P R HOLDINGS LIMITED**  
CIN: L27310DL1983PLC314402

Return on capital employed (in %)	Profit before tax and finance costs	Capital employed = Net worth + Lease liabilities + Deferred tax liabilities	4.49%	0.89%
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	N.A.	N.A.

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

**Current Ratio**

During the Current Year, there is no major change in current ratio.

**Return on Equity**

The ratio has improved significantly due to better performance by the company. This is on account of reduction in other expenses by 15% and increase in revenue by 15% during the current financial year, resulting in rise of Net Profit before Tax by 4.25 times and therefore, provides better return to Equity Shareholders.

**Net Capital Turnover Ratio**

There has been no major change in Net Capital turnover ratio.

**Net Profit Ratio and Return on Capital Employed Ratio**

There is reduction in other expenses of the company. This is majorly due to reduction in management & consultancy fees thereby resulting into increase in net profit of the company. Hence, there is improvement in net profit ratio and return on capital employed.

In terms of our Report attached of even date

**For ANUJ GARG & CO.**

Chartered Accountants

FRN: 0003473N



**Anuj Garg**

Proprietor

Membership No. 082422

UDIN: 22082422AJMNF17791

**For and on behalf of Board of Directors of  
P R HOLDINGS LIMITED**

*Richa Gupta*

**Richa Gupta**

(WTD & CFO)

DIN: 07223813

*Meena Aggarwal*

**Meena Aggarwal**

Director

DIN: 07153996

**Place: New Delhi**

**Date : 24.05.2022**

*Mehit Sachdeva*  
**Mehit Sachdeva - A46298**

Company Secretary cum

Compliance Officer

