

P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402
AUDITED BALANCE SHEET AS AT MARCH 31, 2021

(Amount in Rs.)

Particulars	Note No.	As at 31.03.2021	As at 31.03.2020
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	3	62,048.00	69,465.00
(b) Financial assets			
(i) Loans	4	1,70,00,000.00	1,13,00,000.00
(ii) Other financial assets	5	18,00,000.00	18,00,000.00
		1,88,62,048.00	1,31,69,465.00
Current assets			
(a) Financial Assets			
(i) Investments	6	69,707.00	98,955.00
(ii) Cash and cash equivalents	7	9,68,585.00	16,81,344.00
(iii) Advances	8	1,34,00,000.00	1,79,00,000.00
(b) Other current assets	9	18,26,414.00	17,77,685.00
		1,62,64,706.00	2,14,57,984.00
TOTAL		3,51,26,754.00	3,46,27,449.00
EQUITY AND LIABILITIES			
Equity			
Equity share capital	10	1,89,00,000.00	1,89,00,000.00
Other equity		1,58,33,770.00	1,56,66,829.00
		3,47,33,770.00	3,45,66,829.00
Liabilities			
Current Liabilities			
(a) Other current liabilities	11	3,92,984.00	60,620.00
(b) Provisions		-	-
		3,92,984.00	60,620.00
Total equity and liabilities		3,51,26,754.00	3,46,27,449.00

Refer accompanying Note nos. 1 to 25 forming part of the financial statements

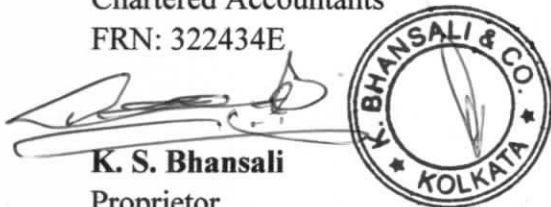
In terms of our Report attached of even date

For K. BHANSALI & CO.

For and on behalf of Board of Directors

Chartered Accountants

FRN: 322434E



K. S. Bhansali

Proprietor

Membership No. 011716

PAN: AGEPB8070D

Richa Gupta

Richa Gupta

(WTD & CFO)

DIN: 07223813

Raman Mittal

Raman Mittal

Director

DIN: 06877244

Date: 29.06.2021

Mohit Sachdeva
Mohit Sachdeva - A46298
 Company Secretary



P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402

Statement of Profit and Loss for the year ended March 31, 2021

(Amount in Rs.)

Particulars		Note No.	Year ended 31.03.2021	Year ended 31.03.2020
I	Revenue from operations (gross)	12	14,66,752.00	12,13,381.00
II	Receipts / Income from other sources	13	11,98,234.00	11,32,270.00
III	Total Income (I + II)		26,64,986.00	23,45,651.00
IV	Expenses:			
	Change in inventories		-	11,13,381.00
	Employee benefits expense	14	6,91,500.00	9,58,000.00
	Depreciation and amortisation expense	3	7,417.00	8,541.00
	Other expenses	15	17,99,128.00	4,42,587.00
	Total Expenses		24,98,045.00	25,22,509.00
V	Profit/(loss) before exceptional item and tax (III-IV)		1,66,941.00	(1,76,858.00)
VI	Exceptional item		-	-
VII	Profit/(loss) before tax (V-VI)		1,66,941.00	(1,76,858.00)
VIII	Tax expense/(credit):			
	Current tax		-	-
	Deferred tax		-	-
IX	Profit/(loss) for the year (VII-VIII)		1,66,941.00	(1,76,858.00)
X	Other Comprehensive income/(loss)			
	Item that will not be subsequently reclassified to profit or loss			
	(a) Re-measurement gains/(losses) on defined benefit obligations		-	-
	(b) Income tax effect		-	-
	Item that may be subsequently reclassified to profit or loss:			
	(a) Cash flow hedges		-	-
	(b) Income tax effect		-	-
	Total Other Comprehensive income/(loss) for the year		-	-
XI	Total Comprehensive income/(loss) for the year		1,66,941.00	(1,76,858.00)
XII	Earnings/(loss) per equity share (of Rs. 10/- each)			
	Basic and Diluted (in Rs. per share)	16	0.09	(0.09)

Refer accompanying Note nos. 1 to 25 forming part of the financial statements

In terms of our Report attached of even date

For K. BHANSALI & CO.

Chartered Accountants

FRN: 322434E



K. S. Bhansali
Proprietor
Membership No. 011716
PAN: AGEPB8070D

For and on behalf of the Board of Directors

Richa Gupta

Richa Gupta
(WTD & CFO)
DIN: 07223813

Raman Mittal

Raman Mittal
Director
DIN: 06877244

Date: 29.06.2021



Mohit Sachdeva
Mohit Sachdeva - A46298

Company Secretary cum Compliance Officer

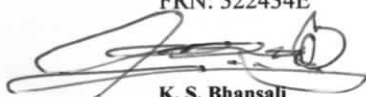
P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402
Cash Flow Statement for the year ended March 31, 2021

(Amount in Rs.)

	Year ended 31.03.2021	Year ended 31.03.2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax and extraordinary items	1,66,941	(1,76,858)
Interest	(11,98,234)	(11,15,261)
Depreciation	7,417	8,541
Interest Received on IT Refund	-	(9,930)
Other Income	-	(7,079)
Operating profit before working capital changes	(10,23,876)	(13,00,587)
(Increase)/Decrease in other Receivables	-	-
(Increase)/Decrease in Inventories	-	11,13,381
(Increase)/Decrease in Investments	29,248	3,82,520
(Increase)/Decrease in Trade Receivables	-	1,44,720
(Increase)/Decrease in other current assets	(48,729)	(1,39,378)
Increase/(Decrease) in current liabilities	3,32,364	(46,650)
Provision for Tax/ Direct Taxes Paid	-	14,54,593
CASH FLOW GENERATED FROM OPERATIONS	(7,10,993)	1,54,006
Net cash used in operating activities (A)	(7,10,993)	1,54,006
B. CASH FLOW FROM INVESTING ACTIVITIES		
Loans/ Advances received back	45,00,000	-
Loans/ Advances given	(57,00,000)	-
Interest received	11,98,234	11,15,261
Other income	-	17,009
Net cash flow from investing activities (B)	(1,766)	11,32,270
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase /(Decrease) in Share Capital	-	-
Net cash flow from financing activities (C)	-	-
NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B)	(7,12,759)	12,86,276
CASH AND CASH EQUIVALENTS		
Beginning of the year	16,81,344	3,95,068
End of the year	9,68,585	16,81,344

In terms of our Report attached of even date
For K. BHANSALI & CO.

Chartered Accountants
FRN: 322434E



K. S. Bhansali
Proprietor
Membership No. 011716
PAN: AGEPB8070D



Date: 29.06.2021

For and on behalf of Board of Directors

Richa Gupta

Richa Gupta
(WTD & CFO)
DIN: 07223813

Raman Mittal

Raman Mittal
Director
DIN: 06877244

Mohit Sachdeva
Mohit Sachdeva - A46298
Company Secretary cum Compliance Officer



P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402

Statement of Changes in Equity for the year ended March 31, 2021

A Equity Share Capital	(Amount in Rs.)	
Particulars	As at March 31, 2021	
	Shares	Amount
Equity shares of Rs. 10/- each issued, subscribed and fully paid:		
As at April 1, 2019	1890000	1,89,00,000.00
As at March 31, 2020	1890000	1,89,00,000.00
As at March 31, 2021	1890000	1,89,00,000.00

B Other Equity	(Amount in Rs.)				
Particulars	Securities Premium Reserve	Reserve and Surplus Retained Earnings	Total reserves (other than OCI)	OCI	TOTAL
Balance as at April 1, 2019	91,00,000.00	67,43,687.00	1,58,43,687.00	-	1,58,43,687.00
Profit for the year	-	(1,76,858.00)	(1,76,858.00)	-	(1,76,858.00)
Other comprehensive income/(loss) for the year	-	-	-	-	-
Total comprehensive income/(loss) for the year	-	(1,76,858.00)	(1,76,858.00)	-	(1,76,858.00)
Balance as at March 31, 2020	91,00,000.00	65,66,829.00	1,56,66,829.00	-	1,56,66,829.00
Loss for the year	-	1,66,941.00	1,66,941.00	-	1,66,941.00
Other comprehensive income/(loss)	-	-	-	-	-
Total comprehensive income/(loss)	-	1,66,941.00	1,66,941.00	-	1,66,941.00
Balance as at March 31, 2021	91,00,000.00	67,33,770.00	1,58,33,770.00	-	1,58,33,770.00

Refer accompanying Note nos. 1 to 25 forming part of the financial statements

In terms of our Report attached of even date

For K. BHANSALI & CO.

Chartered Accountants

FRN: 322434E



K. S. Bhansali

Proprietor

Membership No. 011716

PAN: AGEPB8070D

For and on behalf of the Board of Directors

Richa Gupta

Richa Gupta

(WTD & CFO)

DIN: 07223813

Raman Mittal

Raman Mittal

Director

DIN: 06877244

Date: 29.06.2021



Mohit Sachdeva
Mohit Sachdeva - A46298

Company Secretary cum Compliance Officer

P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402

NOTES to the Ind-AS Financial Statements for the year ended March 31, 2021

1. COMPANY OVERVIEW

P R HOLDINGS LIMITED ("the Company") was incorporated on January 14, 1983 and is carrying out 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.

Certificate of Commencement of Business was issued by ROC dated January 21, 1983.

Special Business was transacted in 32nd AGM held on 26.09.2015 for the following items:

- i) To increase Authorized Capital from Rs. 24,50,000/- to Rs. 3,24,50,000/-.
- ii) To adopt New Set of Regulations/ Articles of Association in place of existing Articles based on Table "F" of the Schedule I which sets out the model articles of association for a company limited by shares.
- iii) To issue Bonus Equity Shares in the ratio of 3:1
- iv) To issue Equity Shares on preferential basis.

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 stand listed on CSE & MSEI.

2. SIGNIFICANT ACCOUNTING POLICIES

A. 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.

B. Basis of 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.

C. Functional and presentation currency

These Ind-AS Financial Statements are prepared in Indian Rupee which is the Company's functional currency.



Richa Gupta

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P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402

D. Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable, net of discounts, volume rebates, outgoing sales taxes and other indirect taxes.

Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

E. Property, Plant and Equipment

(i) Property, plant and equipment

The Company has applied Ind-AS 16 with retrospective effect for all of its property, plant and equipment as at the transition date, viz., 1 April 2016.

The initial cost of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, attributable borrowing cost and any other directly attributable costs of bringing an asset to working condition and location for its intended use.

Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are normally charged to the statements of profit and loss in the period in which the costs are incurred.

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in the statement of profit and loss as incurred.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognized net within other income/ other expenses in statement of profit and loss.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

(ii) Depreciation

Assets in the course of development or construction and freehold land are not depreciated.

Other property, plant and equipment are stated at cost less accumulated depreciation and any provision for impairment. Depreciation commences when the assets are ready for their intended use.

Depreciation is calculated on the depreciable amount, which is the cost of an asset less its residual value. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset on a written down value basis over its expected useful life.



Richa Gupta
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P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

Major inspection and overhaul costs are depreciated over the estimated life of the economic benefit derived from such costs. The carrying amount of the remaining previous overhaul cost is charged to the statement of profit and loss if the next overhaul is undertaken earlier than the previously estimated life of the economic benefit.

Depreciation methods, useful lives and residual values are reviewed at each financial year end and changes in estimates, if any, are accounted for prospectively.

F. Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

G. Inventories

Inventories are valued at the lower of cost and net realizable value except scrap and by products which are valued at net realizable value.

Costs incurred in bringing the inventory to its present location and condition, are accounted for as follows:

- a. Raw materials: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.
- b. Finished goods and work in progress: cost includes cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale. Obsolete inventories are identified and written down to net realizable value. Slow moving and defective inventories are identified and provided to net realizable value.

H. Taxation

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

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). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.



Richa Gupta

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P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402
DEPRECIATION FOR THE YEAR ENDED 31.03.2021

3. Property, Plant and Equipments

Particular	Gross Block		Accumulated Depreciation		Net Block		
	01.04.2020	Additions/ Adjustments	31.03.2021	01.04.2020	Charge for the year	31.03.2021	31.03.2020
(A) Computers							
Computer	23,500.00	-	23,500.00	21,610.00	599.00	1,291.00	1,890.00
(B) Furniture & Fixtures							
Furniture & Fixture	1,07,000.00	-	1,07,000.00	42,373.00	6,140.00	58,487.00	64,627.00
(C) Office Equipments							
Mobile	9,500.00	-	9,500.00	6,552.00	678.00	2,270.00	2,948.00
Total	1,40,000.00	-	1,40,000.00	70,535.00	7,417.00	62,048.00	69,465.00
Total - Previous Year	1,40,000.00	-	1,40,000.00	61,994.00	8,541.00	70,535.00	78,006.00

(Amount in Rs.)



Richa Gupta
Director

P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402

Notes to Financial Statements for the year ended March 31, 2021

(Amount in Rs.)

4. Financial Assets - Non current : Loans

Particulars	31.03.2021	31.03.2020
Unsecured, considered good		
Receiveble in cash or in kind or for value to be recd.	1,70,00,000.00	1,13,00,000.00
TOTAL	1,70,00,000.00	1,13,00,000.00

5. Financial Assets - Non current : Others

Particulars	31.03.2021	31.03.2020
Unsecured, considered good		
Security deposits	18,00,000.00	18,00,000.00
TOTAL	18,00,000.00	18,00,000.00

6. Financial Assets - Current : Investments

Particulars	31.03.2021	31.03.2020
Decorous Invest. & Trad. Co. Ltd. (F.V.-Rs.10) (Qty : 9600)	-	29,248.00
A C E C INDIA Pvt Ltd. (F.V.-Rs.10)	69,707.00	69,707.00
TOTAL	69,707.00	98,955.00

Market Value of quoted Investment is Rs. NIL/- in Current Year and Rs. 96,000/- Previous Year

7. Financial Assets - Current : Cash and cash equivalents

Particulars	31.03.2021	31.03.2020
Balances with Banks	9,48,658.00	16,04,817.00
Cash on Hand	19,927.00	76,527.00
TOTAL	9,68,585.00	16,81,344.00

8. Financial Assets - Current : Advances

Particulars	31.03.2021	31.03.2020
Unsecured, considered good		
Advance against Purchase of Property	1,34,00,000.00	1,79,00,000.00
TOTAL	1,34,00,000.00	1,79,00,000.00

9. Other current assets

Particulars	31.03.2021	31.03.2020
Unsecured, considered good		
Interest accrued	1,53,955.00	2,48,042.00
TDS Receivables	9,13,302.00	10,25,890.00
Security Deposit	5,00,000.00	5,00,000.00
Other Receivables	2,59,157.00	3,753.00
TOTAL	18,26,414.00	17,77,685.00



Richa Gupta
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10. Share capital

Particulars	31.03.2021	31.03.2020
Authorised		
Equity shares 32,45,000 of par value Rs.10/- each	3,24,50,000.00	3,24,50,000.00
Issued, subscribed and fully Paid up		
Equity shares 18,90,000 of par value Rs.10/- each	1,89,00,000.00	1,89,00,000.00
TOTAL	1,89,00,000.00	1,89,00,000.00

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

Particulars	31.03.2021	31.03.2020
EQUITY SHARES		
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
TOTAL	1,89,00,000.00	1,89,00,000.00

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

Particulars	31.03.2021	31.03.2020
EQUITY SHARES	No. of Shares (%)	No. of Shares (%)
S. L. Gupta	384000 (20.32)	384000 (20.32)
TOTAL	384000 (20.32)	384000 (20.32)

11. Other current liabilities

Particulars	31.03.2021	31.03.2020
Unsecured, considered good		
Other Advance	1,53,955.00	-
GST Payable	77,989.00	-
Expenses payable	1,61,040.00	60,620.00
TOTAL	3,92,984.00	60,620.00

12. Revenue from operations

Particulars	31.03.2021	31.03.2020
Commission Income	10,00,000.00	-
Consultancy Income	4,00,000.00	1,00,000.00
Sale of Shares	66,752.00	11,13,381.00
TOTAL	14,66,752.00	12,13,381.00

13. Receipts/ Income from Other Sources

Particulars	31.03.2021	31.03.2020
Interest	11,98,234.00	11,15,261.00
Interest on I.T. Refund	-	9,930.00
Adjustment of Income Tax	-	7,079.00
TOTAL	11,98,234.00	11,32,270.00



Richa Gupta
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14. Employee benefits expense

Particulars	31.03.2021	31.03.2020
Salary	6,91,500.00	9,58,000.00
TOTAL	6,91,500.00	9,58,000.00

15. Other Expenses

Particulars	31.03.2021	31.03.2020
Advertisement Exp	27,760.00	15,360.00
AGM Meeting Expenses	5,400.00	-
Bank Charges	1,679.00	5,033.57
Charges to CDSL	9,000.00	9,000.00
Charges to NSDL	32,745.00	9,000.00
Conveyance Exp	4,350.00	25,000.00
Commission Paid	7,00,000.00	-
Consultancy Fees	7,00,000.00	-
Courier & Postage Exp	5,139.00	5,929.00
Certification Fees	4,400.00	-
Court Fees-Legal Case	40,000.00	-
GST Late Fees	4,280.00	-
Interest paid on TDS	600.00	178.00
Interest Paid on NSDL Charges	2,635.00	-
RTA/DP Charges - Alankit Assignments Ltd.	10,000.00	15,800.00
Fee to MSEI - Exchange	55,000.00	55,000.00
Office Exp	19,500.00	34,800.00
Rent	72,000.00	72,000.00
Telephone Exp	-	29,000.00
Professional charges	7,400.00	13,100.00
<u>Auditor's Remuneration</u>		
Audit fee	25,000.00	25,000.00
Printing and Stationary	41,250.00	40,500.00
Filing Fee	5,400.00	6,600.00
Secretarial Audit Fee	15,000.00	15,000.00
Internal Audit Fee	10,000.00	10,000.00
Balance written off	-	20,713.00
Website maintenance charges	-	3,500.00
Loss on Sale of Shares	-	2,074.00
Misc Exp	590.00	29,999.42
TOTAL	17,99,128.00	4,42,587.00

16. Earnings per Share (EPS)

Particulars	31.03.2021	31.03.2020
Net profit/(loss) after tax for the year (in Rs.)	1,66,941.00	(1,76,858.00)
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
Basic & Diluted earnings for ordinary shares	0.09	(0.09)



Richa Gupta

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P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

17. Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) for the year by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for treasury shares, bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

Diluted earnings per share is computed by dividing the profit/(loss) for the year as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date.

18. Segment Reporting

Income of the company is primarily from principal business of real estate, consultancy services, commission, agency, etc. 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'.

19. Discounting of security deposits for leases

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

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

20. Auditors' Remuneration

Particulars	Year Ended 31-Mar-2021	Year Ended 31-Mar-2020
Statutory Audit Fees	25,000.00	25,000.00
Total	25,000.00	25,000.00



Richa Gupta

Ranvir
Nehal

M. S.



P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402

21. Advances, Loans, etc.

In the opinion of the Board, all the Current Assets, Advances, Loans, etc., have a value on realization in ordinary course of business equal to the amount at which these are stated 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.

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 receipts and reconciliation. The adjustments, if any, will be made accordingly.

22. Contingent Liabilities

Particulars	Year Ended 31-Mar-2021	Year Ended 31-Mar-2020
Contingent Liabilities	NIL	NIL
Total	NIL	NIL

23. Foreign Currency Transactions

Particulars	Year Ended 31-Mar-2021	Year Ended 31-Mar-2020
a. Expenditure in Foreign Currency	NIL	NIL
b. Income in Foreign Currency	NIL	NIL

24. Related Party Disclosure

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

Name of Related Parties : Key Management Personnel

Mr. Raman Mittal	DIN: 06877244	Independent Director
Ms. Meena Aggarwal	DIN: 07153996	Independent Director
Mrs. Richa Gupta	DIN: 07223813	Whole Time Director & CFO
CS Mohit Sachdeva	ACS 46298	Company Secretary & Compliance Officer

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 31.03.2021 (Rs.)
Director Remuneration	Mrs. Richa Gupta	Whole Time Director & CFO	2,40,000.00	0.00
Salary	CS Mohit Sachdeva ACS 46298	Company Secretary	2,40,000.00	0.00



Richa Gupta
Raman Mittal

[Signature]





P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402

25. Previous year's figures

Previous year's figures have been regrouped / rearranged / reclassified wherever necessary to correspond with the current year's classification / disclosures.

As per our Report of even date attached
For K. BHANSALI & CO.
Chartered Accountants, FRN: 322434E

For and on behalf of the Board of Directors

K. S. Bhansali
Proprietor
Membership No. 011716
PAN: AGEPB8070D


Richa Gupta

Richa Gupta
(WTD & CFO)
DIN: 07223813

Raman Mittal

Raman Mittal
Director
DIN: 06877244

Date: 29.06.2021


Mohit Sachdeva - A46298
Company Secretary cum Compliance Officer

