

P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402
BALANCE SHEET AS AT 31st MARCH, 2026

Amount in (Rs. 000's), unless otherwise stated

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets	3	18.18	27.83
(b) Financial Assets	4(i)	33,400.00	32,900.00
(i) Loans	4(ii)	1,600.00	1,600.00
(ii) Other Financial Assets	5	743.29	547.05
(c) Deferred Tax Assets (Net)	6	2,000.00	2,000.00
(d) Other Non-Current Assets			
Total Non Current Assets		37,761.47	37,074.88
Current Assets			
(a) Financial Assets			
(i) Investments	7	4,532.22	6,103.20
(ii) Cash and Cash Equivalents	8	3,430.78	2,261.47
(iii) Other Financial Asset	9	0.00	34.95
(b) Current Tax Assets (Net)	10	0.00	116.88
(c) Other Current Assets	11	42.83	23.87
Total Current Assets		8,005.83	8,540.36
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	12	18,900.00	18,900.00
(b) Other Equity	13	26,578.30	26,583.65
Total Equity		45,478.30	45,483.65
Non Current Liabilities			
(a) Deferred Tax Liabilities (Net)	14	0.00	0.00
Total Non Current Liabilities		0.00	0.00
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables	15	0.00	11.80
(b) Current Tax Liability(Net)	16	203.84	0.00
(c) Other Current Liabilities	17	85.16	119.80
Total Current Liabilities		289.00	131.60
Total Equity and Liabilities		45,767.30	45,615.25

Significant Accounting Policies
Notes to Financial Statements

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3 to 37

As per our Report of even date annexed

For and on behalf of Board of Directors

For G. K. Kedla & Co.

Chartered Accountants
Firm's Registration No. 011016N

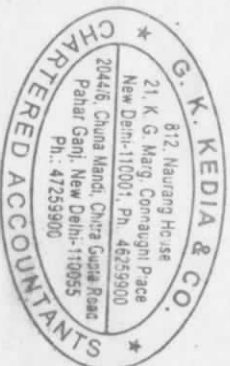
Partner
M. No. 544129

Sakshi Gupta
(WTD & CFO)
DIN: 09773654

Aditya Kohli
Director
DIN: 00822604

Place: New Delhi
Date: 29.05.2026

Pallavi
Company Secretary cum Compliance Officer



P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2026

Amount in (Rs. 000's), unless otherwise stated

Particulars	Note No.	Year ended	Year ended
		March 31, 2026	March 31, 2025
I Revenue From Operations	18	3,106.94	3,279.15
II Other Income	19	2,673.66	4,611.87
III Total Income (I + II)		5,780.60	7,891.01
IV Expenses:			
Purchases of Stock-in Trade	20	2,880.52	3,148.79
Employee benefits expense	21	578.00	758.31
Depreciation and amortisation expense	3	9.66	11.01
Other expenses	22	2,047.20	3,937.65
Total Expenses (IV)		5,515.37	7,855.77
V Profit/(loss) before exceptional items and tax (III-IV)		265.23	35.25
VI Exceptional Items		0.00	0.00
VII Profit/(loss) before tax (V-VI)		265.23	35.25
VIII Tax expense/(credit):			
- Current tax		466.82	1,631.17
- Deferred tax		(196.24)	(1,326.79)
IX Profit/(loss) from Continuing operations for the year (VII-VIII)		(5.35)	(269.14)
X Other Comprehensive income/(loss)			
- Item that will not be subsequently reclassified to profit or loss		0.00	0.00
- Item that may be subsequently reclassified to profit or loss:		0.00	0.00
Total Other Comprehensive income/(loss) for the year		0.00	0.00
XI Total Comprehensive Income for the year (IX+X) comprising Profit/(Loss) and Other comprehensive Income for the year)		(5.35)	(269.14)
XII Earnings/(loss) per equity share (of Rs. 10/- each) Basic and Diluted (in Rs. per share)		(0.00)	(0.14)

Significant Accounting Policies
Notes to Financial Statements

2
3 to 37

As per our Report of even date attached with Balance Sheet
For G. K. Kedia & Co.

For and on behalf of the Board of Directors

Chartered Accountants
Firm's Registration No. 013016N

Kanishka Aggarwal
Kanishka Aggarwal
Partner

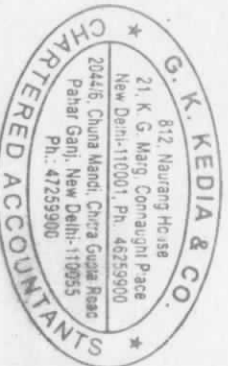
M. No. 544129

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

Aditya Kohli
Aditya Kohli
Director
DIN: 00822604

Place: New Delhi
Date: 29.05.2026

Pallavi
Pallavi - A67405
Company Secretary cum Compliance Officer



P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2026

Amount in (Rs. 000's), unless otherwise stated

PARTICULARS	As At March 31, 2026	As At March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	265.23	35.25
Adjustments For :-		
Add: Depreciation	9.66	11.01
Add: Notional (Gain)/Loss	1,569.15	3,519.86
Less: Interest on Loans	(2,627.38)	(1,777.19)
Less: MAT Credit	0.00	(77.29)
Less: Interest / Dividend Received	(3.13)	(66.48)
Less: Profit on sale of shares	(0.04)	(2,755.02)
Operating profit before working capital changes	(786.51)	(1,109.88)
(Increase)/Decrease in current assets	34.95	(34.95)
(Increase)/Decrease in other current assets	(18.96)	56.34
(Increase)/Decrease in current tax assets	116.88	0.00
Increase/(Decrease) in current liabilities	(46.44)	(47.93)
Less: Tax Paid	(262.99)	(1,558.55)
Net Cash Flow from operating activities	(963.07)	(2,694.97)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Add: Sale of Investments	1.86	21,024.59
Add: Interest received	2,627.38	1,777.19
Add: Dividend Received	3.13	66.48
Less: Purchase of Investments	0.01	(5,539.51)
Net Cash Flow from Investing activities	2,632.37	17,328.76
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loans provided during the year	(500.00)	(14,500.00)
Net Cash Flow from financing activities	(500.00)	(14,500.00)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1,169.32	133.79
CASH AND CASH EQUIVALENTS		
Beginning of the year	2,261.47	2,127.69
End of the year	3,430.78	2,261.47

Significant Accounting Policies
Notes to Financial Statements

As per our Report of even date attached with Balance Sheet

For G. K. Kedia & Co.

Chartered Accountants

Firm's Registration No. 03016N

Kanishka Aggarwal
Kanishka Aggarwal
Partner

Membership No. 544129

Place: New Delhi
Date: 29.05.2026

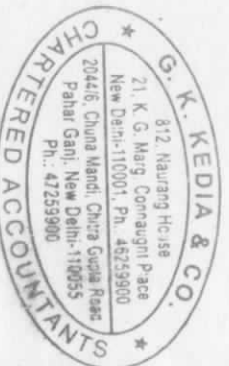
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3 to 37

For and on behalf of Board of Directors

Sakshi Gupta
Sakshi Gupta
WTD & CFO
DIN: 09773654

Aditya Kohli
Aditya Kohli
Director
DIN: 00822604

Pallavi
Pallavi - A67405
Company Secretary cum Compliance Officer



P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH, 2026

A. Equity Share Capital

Particulars	Number of shares (In 000's)	Amount (In Rs.000's)
Balance as at April 1, 2025	1,890.00	18,900.00
Change in Equity Share Capital due to Prior Period Error	0.00	0.00
Change in Equity Share Capital during the year	0.00	0.00
Balance as at March 31, 2026	1,890.00	18,900.00
Balance as at April 1, 2024	1,890.00	18,900.00
Change in Equity Share Capital due to Prior Period Error	0.00	0.00
Change in Equity Share Capital during the year	0.00	0.00
Balance as at March 31, 2025	1,890.00	18,900.00

B. Other Equity

(Amount in Rs. 000's)

Particulars	Reserve & Surplus		Total
	Share Premium	Retained Earnings	
Balance as at April 1, 2025	9,100.00	17,483.65	26,583.65
Change in accounting policies or prior period error	0.00	0.00	0.00
Restated balance at the beginning	9,100.00	17,483.65	26,583.65
Profit during the year	0.00	(5.35)	(5.35)
Other Comprehensive Income	0.00	0.00	0.00
Total Comprehensive Income	0.00	(5.35)	(5.35)
Transfer of profit to general reserve during the year	0.00	0.00	0.00
Balance as at March 31, 2026	9,100.00	17,478.30	26,578.30

Balance as at April 1, 2024	9,100.00	17,752.79	26,852.79
Change in accounting policie or prior period error	0.00	0.00	0.00
Restated balance at the beginning	9,100.00	17,752.79	26,852.79
Profit during the year	0.00	(269.14)	(269.14)
Other Comprehensive Income tax written off	0.00	0.00	0.00
Total Comprehensive Income	0.00	(269.14)	(269.14)
Transfer of profit to general reserve during the year	0.00	0.00	0.00
Balance as at March 31, 2025	9,100.00	17,483.65	26,583.65

Significant Accounting Policies
Notes to Financial Statements

2
3 to 37

As per our Report of even date attached with Balance Sheet

For and on behalf of Board of Directors

For G. K. Keddia & Co.
Chartered Accountants

Firm's Registration No. 013016N

Kanishka Aggarwal
Kanishka Aggarwal
Partner

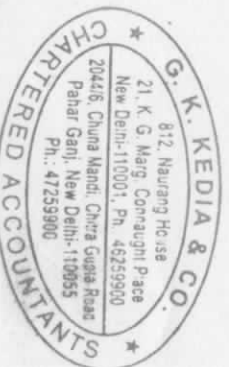
Membership No. 544129

Place: New Delhi
Date: 29.05.2026

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

Aditya Kohli
Director
DIN: 00822604

Pallavi
Pallavi - A67405
Company Secretary cum Compliance Officer



P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

1. COMPANY OVERVIEW

PR HOLDINGS LIMITED (the "Company") is a company domiciled in India, was incorporated on January 14, 1983 under the provisions of the Companies Act, 2013 (erstwhile Companies Act, 1956) 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, Stocks and Shares, Purchase and Sale of Gems and Jewellery, 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 in the board Meeting held on **29th May, 2026**.

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.

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P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

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.

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.

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

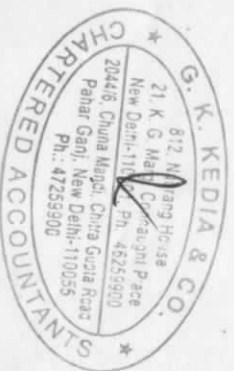
Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits 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 amortization and accumulated impairment, if any. Intangible assets consist of rights under licensing agreement and software licenses which are amortized over license 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.

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P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

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.

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.

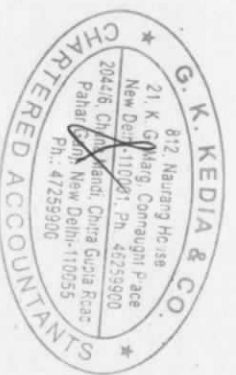
2.8 Provisions and Contingent liabilities

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.



Dakshini

Kalyani



P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

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 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.

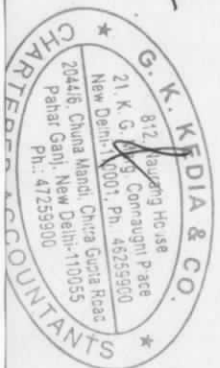
Basic EPS is calculated by dividing the net profit for the period attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period.

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P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

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.

The 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.

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:

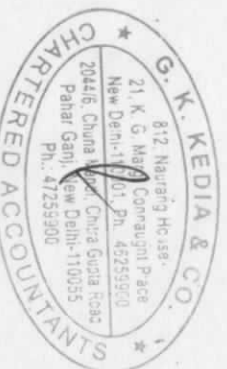
Initial recognition and measurement

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.

Atal Singh

Balraj Singh



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P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

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.

A 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.

A 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

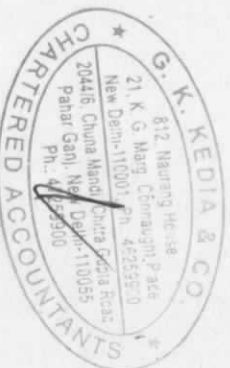
All financial liabilities are initially recognized at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. Financial liabilities are classified as measured at amortized cost or fair value through profit and loss (FVTPL).

A 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.

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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:

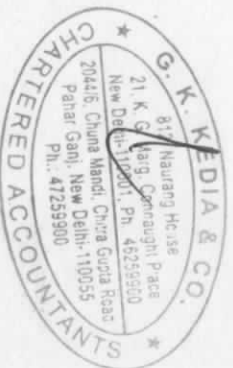
- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 — Valuation techniques for which the 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.

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P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402

NOTES TO THE FINANCIALS STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Note- 3. Property, Plant and Equipments and Intangible Assets

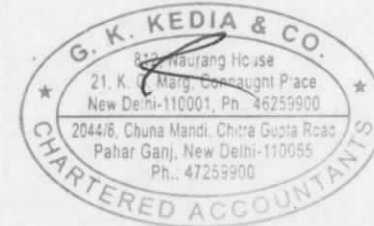
Amount in (Rs. 000's), unless otherwise stated

Particular	Gross Block			Accumulated Depreciation			Net Block		
	Gross Value as on 01-04-2025	Additions/ Adjustments	Deletion	Gross Value as on 31-03-2026	As on 01.04.2025	Current Year Depreciation	As on 31.03.2026	WDV As on 31.03.2026	WDV As on 31.03.2025
(A) Computers									
Computer	67.99	0.00	0.00	67.99	64.59	0.00	64.59	3.40	3.40
(B) Furniture & Fixtures									
Furniture & Fixture	107.00	0.00	0.00	107.00	83.05	9.66	92.70	14.30	23.95
(C) Office Equipments									
Mobile	9.50	0.00	0.00	9.50	9.03	0.00	9.03	0.48	0.48
Total	184.49	0.00	0.00	184.49	156.67	9.66	166.31	18.18	27.83
Total - Previous Year	184.49	0.00	0.00	184.49	145.66	11.01	156.66	27.83	38.84

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

	Amount in (Rs. 000's), unless otherwise stated	
Particulars	As At March 31,2026	As At March 31,2025
Unsecured Loan Receivable		
-Considered Good	29,400.00	28,900.00
-Considered Doubtful	4,000.00	4,000.00
TOTAL	33,400.00	32,900.00

There is no loan due by directors or officers of the company or any of them either severally or jointly with any other persons or amounts due by firms or private companies in which any director is a partner or a member.

	Amount in (Rs. 000's), unless otherwise stated	
Particulars	As At March 31,2026	As At March 31,2025
Unsecured, considered good		
Security Deposits	1,600.00	1,600.00
TOTAL	1,600.00	1,600.00

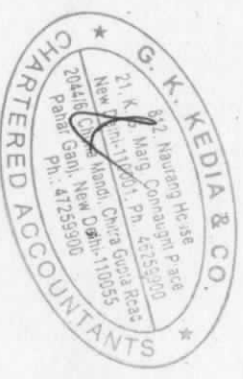
	Amount in (Rs. 000's), unless otherwise stated	
Particulars	As At March 31,2026	As At March 31,2025
Temporary Difference on Notional Gain/(Loss)	737.40	541.40
Temporary Difference on Depreciation	5.90	5.65
TOTAL	743.29	547.05

	Amount in (Rs. 000's), unless otherwise stated	
Particulars	As At March 31,2026	As At March 31,2025
Unsecured, considered good	2,000.00	2,000.00
Advance against Purchase of Property	2,000.00	2,000.00
TOTAL	2,000.00	2,000.00

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P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

7. Financial Assets - Current : Investments

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
A) EQUITY SHARES (QUOTED)		
Kamdhenu Limited (Qty : 31,996)	0.00	0.00
Nupur Recyclers Limited (Qty : 61,050)	2,854.09	3,650.79
Rama Steel Tubes Limited (Qty : 14,850)	0.00	0.00
Gopal Snacks Ltd(Qty: 2000)	505.40	529.20
HFCL Limited(Qty: 9977)	677.54	791.00
PMC Fincorp Limited(Qty: 100000)	172.00	223.00
Sarveshwar Foods Ltd(Qty: 50000)	125.50	317.50
Leading leasing Finance and Investment Co. Ltd(Qty: 100000)	128.00	522.00
B) EQUITY SHARES (UNQUOTED)	0.00	0.00
A.C.E.C. India Pvt. Ltd. (F.V.-Rs.10) (Qty : 21900)	69.71	69.71
TOTAL	4,532.22	6,103.20

8. Financial Assets - Current : Cash and cash equivalents

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Punjab National Bank- (Current Account)	3,360.99	2,155.16
Cash on Hand	69.79	70.39
Punjab National Bank- (Preferential Issue)	0.00	35.93
TOTAL	3,430.78	2,261.47

9. Other Financial Asset

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Accrued Interest	0.00	34.95
TOTAL	0.00	34.95



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10. Current Tax Assets

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At	As At
	March 31, 2026	March 31, 2025
Income Tax Refund/(Demand) of Previous Years	0.00	66.40
Income Tax Refund/(Provision For Income Tax) for Current Year	0.00	50.49
<i>(Net of TDS Receivable, Advance Tax and MAT Credit)</i>		
TOTAL	0.00	116.88

11. Other Current Assets

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At	As At
	March 31, 2026	March 31, 2025
Value to be received in cash or Kind	42.83	23.87
TOTAL	42.83	23.87

12.(i) Equity Share capital

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At	As At
	March 31, 2026	March 31, 2025
Authorised		
Equity shares 32,45,000 (32,45,000) at Face Value of Rs 10/- (Rs.10/-) each	32,450.00	32,450.00
Issued, subscribed and fully Paid up		
Equity shares 18,90,000 (18,90,000) at Face Value of Rs 10/- (Rs.10/-) each fully Paid Up	18,900.00	18,900.00
TOTAL	18,900.00	18,900.00

(i) Reconciliation of the number of shares outstanding

Particulars	Shares As At March 31, 2026		Shares As At March 31, 2025	
	No. of shares (In '000)	Amount (In Rs. '000)	No. of shares (In '000)	Amount (In Rs. '000)
EQUITY SHARES				
Shares outstanding at the beginning	3,450.00	34,500.00	3,450.00	34,500.00
Add: Shares issued during the period	0.00	0.00	0.00	0.00
Total Shares outstanding at the end of the year	3,450.00	34,500.00	3,450.00	34,500.00

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

Particulars	Shares As At March 31, 2026		Shares As At March 31, 2025	
	No. of Shares (In 000's)	% of Total Shares	No. of Shares (In 000's)	% of Total Shares
EQUITY SHARES				
SUKHWINDER LAL GUPTA	384.00	20.32	384.00	20.32
AJIT PERSHAD	100.00	5.29	100.00	5.29
MANJU GUPTA	100.00	5.29	100.00	5.29
SANJEEV KUMAR JAIN (HUF)	152.00	8.04	152.00	8.04
TOTAL	736.00	38.94	736.00	38.94

The company has one class of equity shares having a par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders shall be eligible to receive any of the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

(iii) Shareholding of Promoters

Promoter Name	Shares held by Promoters			
	As at March 31, 2026		As at March 31, 2025	
	No. of Shares (In 000's)	% of total shares	No. of Shares (In 000's)	% of total shares
SUKHWINDER LAL GUPTA	384.00	20.32	384.00	20.32
TOTAL	384.00	20.32	384.00	20.32
% Change during the year (NO CHANGE)	0.00	0.00		

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P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

13. Other Equity

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At	As At
	March 31, 2026	March 31, 2025
Opening Balance	26,583.65	26,852.79
Add : Profit during the year	(5.35)	(269.14)
Closing Balance	26,578.30	26,583.65

14. Deferred Tax Liability

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At	As At
	March 31, 2026	March 31, 2025
Temporary Difference on Notional Gain/(loss)	0.00	0.00
Temporary Difference on Depreciation	0.00	0.00
TOTAL	0.00	0.00

15. Trade Payables

Amount in (Rs. 000's), unless otherwise stated

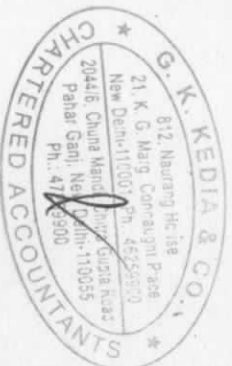
Particulars	As At	As At
	March 31, 2026	March 31, 2025
(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	11.80
TOTAL	0.00	11.80

Trade Payable Ageing Schedule

Particulars	Outstanding for following periods from due date of payment				Total
	Less Than 1 year	1-2 Year	2-3 Year	More than 3 Years	
As at March 31, 2026					
i) MSME	0.00	0.00	0.00	0.00	0.00
ii) Others	0.00	0.00	0.00	0.00	0.00
iii) Disputed dues-MSME	0.00	0.00	0.00	0.00	0.00
iv) Disputed dues-Others	0.00	0.00	0.00	0.00	0.00

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Particulars	Outstanding for following periods from due date of payment				Total
	Less Than 1 year	1-2 Year	2-3 Year	More than 3 Years	
As at March 31, 2025					
i) MSME	0.00	0.00	0.00	0.00	0.00
ii) Others	11.80	0.00	0.00	0.00	11.80
iii) Disputed dues-MSME	0.00	0.00	0.00	0.00	0.00
iv) Disputed dues-Others	0.00	0.00	0.00	0.00	0.00

16. Current Tax Liability(Net)

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Income Tax Provision for Current Year		
<i>(Net of Advance Tax & TDS Receivable)</i>	203.84	0.00
Total	203.84	0.00

17. Other current liabilities

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Expenses payable	80.00	115.80
Statutory Dues Payable	5.00	4.00
Advance from Customer	0.16	0.00
TOTAL	85.16	119.80

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P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

18. Revenue from Operations		
	Amount in (Rs. 000's), unless otherwise stated	
Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Sale of Jewellery	3,106.94	3,279.15
TOTAL	3,106.94	3,279.15

19. Other Income		
	Amount in (Rs. 000's), unless otherwise stated	
Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Interest on Loan	2,627.38	1,777.19
Misc Income	36.80	11.80
Interest on I.T. Refund	6.31	1.37
Dividend	3.13	66.48
Profit/(Loss) From Shares	0.04	2,755.02
TOTAL	2,673.66	4,611.87

20. Purchases of Stock-in-Trade		
	Amount in (Rs. 000's), unless otherwise stated	
Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Purchase of Jewellery	2,880.52	3,148.79
TOTAL	2,880.52	3,148.79

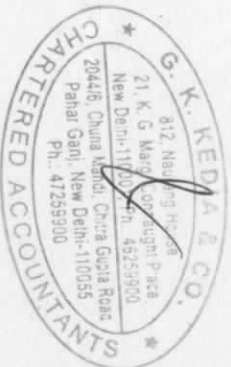
21. Employee Benefits Expense		
	Amount in (Rs. 000's), unless otherwise stated	
Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Salary	298.00	458.31
Director's Remuneration	280.00	300.00
TOTAL	578.00	758.31

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P R HOLDINGS LIMITED
 CIN: L27310DL1983PLC314402
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

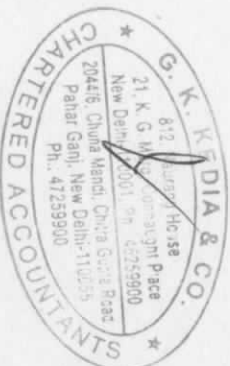
22. Other Expenses

Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Notional Loss on Investments	1,569.15	3,519.86
Miscellaneous Expenses	178.53	140.69
Rent	72.00	72.00
Fee to MSEI - Exchange	55.00	66.80
Auditor's Remuneration		
-Statutory Audit Fee	50.00	40.00
Accounting charges	35.50	35.00
Secretarial Audit Fee	25.00	15.00
Professional charges	22.00	29.30
Internal Audit Fee	10.00	20.00
ROC Filing	7.80	7.20
Interest charge	0.05	0.08
Statutory Expenses:		
-Interest on Income Tax	18.50	0.00
-Gst Expense	3.24	0.00
-Interest on GST	0.24	0.10
-Interest on TDS	0.18	0.01
STT Charge on Sale of Share	0.00	26.62
TOTAL	2,047.20	3,937.65

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P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Note 23: Valuation of Inventory

There is no inventory held by company during the year.

Note 24: Loans & Advances

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.

Company has given advances against purchase of property during the previous years. Following are the details of amount o/s as on 31.03.2026:

Particulars	Principal o/s as on March 31, 2026
Investmax Realty Private Limited	2,000.00

Further, the company has given loans to various parties during the previous years. Following are the details of the amount o/s as on 31.03.2026:

Particulars	Principal o/s as on 31.03.2026	Accrued Interest as on 31.03.2026	Delay for interest (in days)
Enterprise Trading co. Ash	14,400.00	0.00	0
Devender Kumar Aggarwal	4,000.00	0.00	0
Kubera Solution Pvt. Ltd	15,000.00	0.00	0

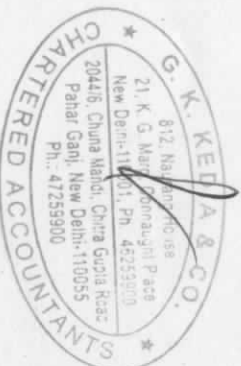
However, amount of Rs.40 Lakhs loan provided to Shri Devendra Kumar Aggarwal (PAN: AAAP2A2893B) S/o Shri Brij Mohan Aggarwal R/o G-85, South City, Gurgaon, Haryana 122001, is still pending under litigation and the company has filed legal suit for recovery and accordingly, interest thereon has not been accounted for in the Books of Account.

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Note 25: Amount due to entities registered under MSMED Act
 (Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Principal Amount Due to suppliers registered under MSMED Act and remaining unpaid as at year end	NIL	NIL
Interest Amount Due to suppliers registered under MSMED Act and remaining unpaid as at year end	NIL	NIL
Principal Amount Paid beyond the appointed day During the year	NIL	NIL
Interest Paid, other than under section 16 of MSMED Act	NIL	NIL
Interest paid, under section 16 of MSMED Act	NIL	NIL
Interest due and payable, for payments already made	NIL	NIL
Further interest remaining due and payable for earlier years	NIL	NIL

** The information has been given in respect of such vendors to the extent they could be identified as "Micro and Small Enterprises" enterprises on the basis of information available with the Company.*

Note 26:

Balance of sundry debtors, creditors and loans & advances are subject to direct confirmations, reconciliations and adjustments which are made available.

Note 27: Discounting of security deposits for leases

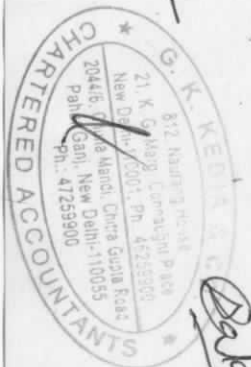
Security deposits for leases have been recognized at discounted value and the difference between undiscounted and discounted value has been recognized as 'Prepaid expense for Rent', which has been amortized over respective lease term as rent expense under 'Finance Cost'. The discounted value of the security 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 the F.Y.2021-22.

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P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Note 28: Equity Investments at Fair Value

All equity Investments in the scope of Ind AS 109 are to be measured at fair value in the statement of financial position, with value changes recognized in Profit or Loss, except for those equity investments for which the entity has irrevocably elected to present value changes in Other Comprehensive Income (OCI).

Since the investments are made for short term purpose, management has shown the investments at Fair Value and any difference arising on Purchase Price and fair Value is recognized in the statement of Profit & Loss as Notional Gain/Loss.

Note 29: Auditors' Remuneration

Particulars	Year Ended	Year Ended
	March 31, 2026	March 31, 2025
Statutory Audit Fees	50.00	40.00
Total	50.00	40.00

(Amount in Rs. 000's)

Note 30: Contingent Liabilities

Particulars	As At	As At
	March 31, 2026	March 31, 2025
Contingent Liabilities	0.00	0.00
Total	0.00	0.00

(Amount in Rs. 000's)

Note 31: Foreign Currency Transactions

Particulars	Year Ended	Year Ended
	March 31, 2026	March 31, 2025
a. Expenditure in Foreign Currency	NIL	NIL
b. Income in Foreign Currency	NIL	NIL

(Amount in Rs. 000's)

Note 32: Previous Year Figures

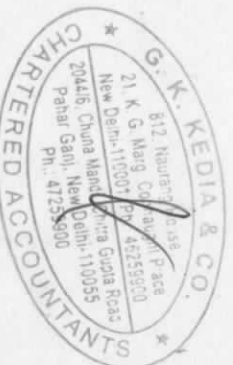
Previous Year's figures have been regrouped & rearranged wherever found necessary to conform current year's classification.

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P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Note 33: 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

S.No.	Name of Related Party	Relationship
1.	Sh. Sakshi Gupta - WTD & CFO	Key Management Personnel
2.	Sh. Aditya Kohli- Director	
3.	Sh. Deepak Gupta- Director	
4.	Smt. Monika Chanana– Director	Relative of Director
5.	M/s Best Properties Pvt. Ltd.	
6.	Kubera Solutions Pvt. Ltd.	

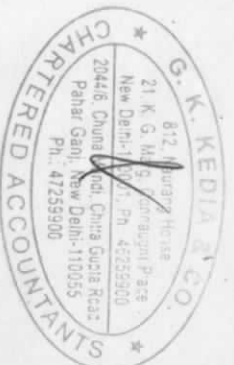
Transactions undertaken with related parties in the ordinary course of business during the year:

NATURE OF TRANSACTIONS	NAME OF THE CONCERN	RELATION	AMOUNT OF TRANSACTION (Rs. In 000's)	OUTSTANDING AS ON March 31, 2026 (Rs. In 000's)
Director Remuneration	Sakshi Gupta	Whole Time Director & CFO	280.00 (300.00)	0.00 (0.00)
Salary	Pallavi	Company Secretary	194.00 (69.00)	0.00 (0.00)
Rent	M/s Best Properties Pvt. Ltd.	Relative of Director	72.00 (72.00)	0.00 (0.00)
Loans & Advances	Kubera Solutions Pvt. Ltd.	Relative of Director	15,000.00 (10,000.00)	15,000.00 (0.00)
Interest on Loans & Advances	Kubera Solutions Pvt. Ltd.	Relative of Director	1,197.12 (340.27)	0.00 (0.00)

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P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Note 34: Segment Reporting

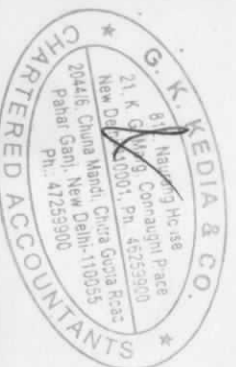
Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision maker, in deciding how to allocate resources and assessing performance. The Company's chief operating decision maker is the Directors. 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 35: Earnings per Share

Particulars	(Amount in Rs. 000's)	
	Year Ended March 31, 2026	Year Ended March 31, 2025
Profit/(loss) attributable to Ordinary Equity share holder (Rs)	(5.35)	(269.14)
Weighted average number of Ordinary Equity shares for Basic EPS (In 000's)	1,890.00	1,890.00
Nominal Value of shares (Rs.)	10.00	10.00
Basic EPS (Rs.)	(0.00)	(0.14)
Diluted EPS (Rs.)	(0.00)	(0.14)

Note 36: Movement of Provision for Tax

Particulars	(Amount in Rs. 000's)	
	Year Ended March 31, 2026	Year Ended March 31, 2025
(A) Opening Provision/ (Income Tax Refund)	(116.89)	(112.22)
(B) MAT Adjustment for Income Tax Liability of P.Y	77.29	0.00
(C) Interest on Income Tax	(18.50)	0.00
(D) Income Tax Refund/ (Tax Paid)	58.10	45.82
(E) Income Tax Refundable of Previous Year (A+B+C+D)	(0.00)	(66.40)
(F) Provision made during the year	466.82	1,631.17
(G) Mat Credit Entitlement	(0.00)	(77.29)
(H) Balance (E+F+G)	466.82	1,487.48
(I) Provision Adjusted with Advance Tax & TDS for the year	(262.99)	(1,604.37)
(J) Previous year Provision written back for Earlier year	0.00	0.00
(K) Closing Provision/ (Income Tax Refund) (H+I+J)	203.84	(116.89)



37. Additional regulatory Information

Ratio	Numerator	Denominator	Current Year 2025-26	Previous Year 2024-25	Deviation
Current ratio (in times)	Total Current Assets	Total Current Liabilities	27.70	64.90	(57.32%)
Return on equity ratio (in %)	Profit for the year less Preference dividend (if any)	Average total equity	(0.02%)	(0.59%)	(96.01%)
Return on Investments (in %)	Profit for the sale of shares + Dividend received during the year (if any)	Cost of Investment	3.89%	12.62%	(69.17%)
Net capital turnover ratio (in times)	Revenue from operations	Average working capital i.e. Total current assets less Total current liabilities	0.39	0.20	92.67%
Net profit ratio (in %)	Profit for the year	Total Income	(0.09%)	(3.41%)	(97.29%)
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed - Net worth + Lease liabilities + Deferred tax liabilities	0.59%	0.08%	641.11%

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

Current Ratio

The Current Ratio of the Company decreased from 64.90 times in FY 2024-25 to 27.63 times in FY 2025-26 primarily due to increase in current liabilities during the year and reduction in current assets. Current liabilities increased mainly on account of recognition of current tax liability during the year, while current assets declined due to reduction in investments.

Return on Equity

In current year, the Return on Equity (ROE) improved from (0.59%) in FY 2024-25 to (0.01%) in FY 2025-26 mainly due to considerable reduction in losses during the year, supported by lower expenses and improved operational performance.

Return on Investments

In the current year, the Return on Investments decreased from 12.62% in FY 2024-25 to 3.89% in FY 2025-26 primarily due to lower profit on sale of investments and reduced dividend income during the year.

Net Profit Ratio

The Net Profit Ratio improved from (3.41%) in FY 2024-25 to (0.05%) in FY 2025-26 primarily due to significant reduction in net losses during the year resulting from decrease in overall expenses and improved profitability.

Net Capital Turnover Ratio

The Net Capital Turnover Ratio remained consistent at 0.39 times during FY 2025-26 as compared to FY 2024-25, owing to corresponding movement in revenue from operations and average working capital during the year.

Return on Capital Employed

The Return on Capital Employed improved from 0.08% in FY 2024-25 to 0.59% in FY 2025-26 on account of considerable improvement in operational profitability and more efficient utilization of capital employed during the year.

As per our report of even date annexed with Balance Sheet

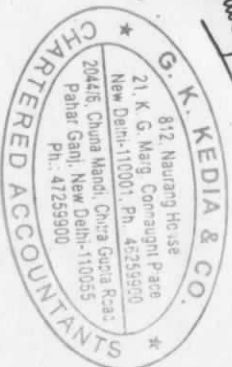
For G. K. Kedia & Co.

Chartered Accountants

Firm's Registration No. 013016N

Kanishka Aggarwal
Partner
Membership No. 544129

Place: New Delhi
Date: 29-05-2026



For and on behalf of Board of Directors

Sakshi Gupta
Sakshi Gupta
(WTD & CFO)
DIN: 09773454

Aditya Kohli
Aditya Kohli
Director
DIN: 00822604

Pallavi
Pallavi -A67405

Company Secretary cum Compliance Officer



P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

DETAILS TO NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Unsecured Loan Receivable

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Considered Good		
Enterprise Trading Co., Ash	14,400.00	14,400.00
Kubera Solution Pvt. Ltd	15,000.00	10,000.00
Poddar Cotton Dealers Pvt Ltd	0.00	4,500.00
Considered Doubtful		
Devender Kumar Aggarwal	4,000.00	4,000.00
TOTAL	33,400.00	32,900.00

Advance against Purchase of Property

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Investmax Realty Pvt. Ltd.	2,000.00	2,000.00
TOTAL	2,000.00	2,000.00

Expenses Payable

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Audit Fees Payable	45.00	36.00
Secretarial Audit Fees Payable	25.00	31.80
Internal Audit Fees Payable	10.00	30.00
Rent Payable	0.00	18.00
TOTAL	80.00	115.80

Values to be received in Cash or Kind

Amount in (Rs. 000's), unless otherwise stated

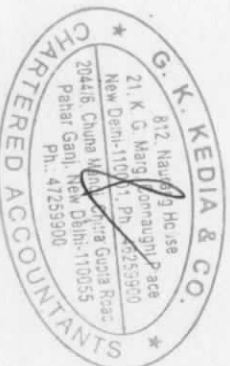
Particulars	As At March 31, 2026	As At March 31, 2025
GST Input	40.26	21.06
GST Cash Ledger	2.57	2.81
Mat Credit	0.00	0.00
TOTAL	42.83	23.87

Yashwanth

Prakash



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P R HOLDINGS LIMITED
CIN: L27310DL1983PLC314402

DETAILS TO NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Statutory Dues Payable		Amount in (Rs. 000's), unless otherwise stated	
Particulars	As At March 31, 2026	As At March 31, 2025	
TDS Payable	5.00	4.00	
TOTAL	5.00	4.00	

Miscellaneous Expenses		Amount in (Rs. 000's), unless otherwise stated	
Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025	
NSDL charges	61.24	0.00	
Office Expenses	37.00	33.00	
Advertisement & Publicity Exp	31.41	27.77	
AGM Meeting Expenses	18.65	14.55	
RTA Fee - Alankit	10.00	23.30	
CDSL charges	9.00	9.00	
Website Maintenance charges	8.50	5.50	
Demat charges	1.89	1.99	
Bank Charges	0.84	0.57	
Other Expense(round OFF)	0.00	0.01	
Software Charges CDSL	0.00	15.00	
Conveyance charges	0.00	5.00	
Webinar expenses	0.00	5.00	
TOTAL	178.53	140.69	

Yellow

Pravin



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