

39th Annual Report 2021 - 2022



P R HOLDINGS LIMITED

CONTENTS

1) Company Information	2
2) - Notice of the Annual General Meeting	3
- and Notes - VC/OAVM login instructions & details	4
- Explanatory Statement	9
3) - Director's Report	10
- MGT-9: Extract of Annual Return	24
4) Secretarial Audit Report	31
5) Secretarial Compliance Report	33
6) Management Discussion & Analysis Report	35
7) CEO/CFO Certificate	36
8) Auditor's Report on Financial Statements	37
9) Audited Annual Accounts as at 31.03.2022 & Schedules & Notes to the Accounts	44
10) E-voting particulars & List of Resolutions	61

39TH ANNUAL GENERAL MEETING	
Date	24.09.2022
Day	SATURDAY
Time	11:00 A.M.
Via / venue	through VIDEO CONFERENCING ('VC')/ OTHER AUDIO VISUAL MEANS ('OAVM') , however, THE VENUE OF THE MEETING SHALL BE DEEMED TO BE THE REGISTERED OFFICE OF THE COMPANY SITUATED AT - 'R-489, GF-C, NEW RAJINDER NAGAR NEW DELHI – 110060'
EMAIL & Mobile no.	prholding1983@gmail.com 9911223638
Video Conferencing details	https://us02web.zoom.us/join/9911223638 In case of any issues in Joining the e-AGM, send a WhatsApp to the technical team by clicking on the link - https://wa.me/9184528900987 or send an email to bookawebinar@gmail.com

P R HOLDINGS LIMITED

CORPORATE INFORMATION

BOARD OF DIRECTORS		
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 Appointed w.e.f. 07.01.2019, Resigned w.e.f. 10.08.2022

STATUTORY AUDITORS	
M/s G.K.KEDIA & CO. Chartered Accountants, FRN 013016N Ms. Kanishka Aggarwal, Partner, Membership No.: 544129 Address: 812 Naurang House, 21, Kasturba Gandhi Marg New Delhi-110001 Tel : 011-46259900 EmailId: kanishka.aggarwal@gmail.com	CIN : L27310DL1983PLC314402 Date of incorporation : 14.01.1983 Date of commencement : 21.01.1983 PAN : AAACP6895R ISIN : INE160T01014 GST : 07AAACP6895R1ZF <u>LISTING :</u> 1. Metropolitan Stock Exchange of India - MSEI 2. Calcutta Stock Exchange Ltd. - CSE (Voluntary Delisting under Process) 3. Delhi Stock Exchange Ltd* - DSE (*DSE stands de-recognized)

SECRETARIAL AUDITORS	INTERNAL AUDITORS
B. BHUSHAN & CO. Company Secretaries, COP No. : 14469 Mr. Bharat Bhushan, Proprietor Membership No.: A31951 Address: 1195, Gali Babu Ram, Sita Ram Bazar, Delhi- 110006 Tel : 9650555376, 9311531800 Email Id: b.bhushanandcompany@gmail.com	MITTAL JINDAL & ASSOCIATES Chartered Accountants, FRN – 001467N Mr. Satish Kumar Gupta, Proprietor Membership No.: 080984 Address: 7 / 18, Ansari Road, Daryaganj, New Delhi - 110002 Tel : 23275297, 43560900 Email Id: hmkd90@gmail.com

BANKERS	REGISTRAR
1. Punjab National Bank Ahimsa Bhawan, New Rajendra Nagar New Delhi – 110060	Alankit Assignments Limited R.O: 4E/2, Jhandewalan Extension, New Delhi-110055 C.O: 205-208, Anarkali Complex, Jhandewalan Extension, New Delhi-110055 Tel: 011-4254-1234, 4254-1960

Regd. Office : R – 489, GF – C, New Rajinder Nagar, New Delhi – 110060

CONTACTS DETAILS

Tel : 09911223638	Email : prholding1983@gmail.com Website : www.prholding.in
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Members are requested to kindly Update their Contact details, Address, PAN, Email, Mobile etc. for your Company's Updates, Announcements, Results, Reports, Correspondence, etc.

NOTICE OF ANNUAL GENERAL MEETING

To
The Members
P R Holdings Limited
CIN : L27310DL1983PLC314402
R – 489, GF – C, New Rajinder Nagar
New Delhi-110060

NOTICE IS HEREBY GIVEN THAT 39TH ANNUAL GENERAL MEETING OF THE MEMBERS OF THE COMPANY WILL BE HELD ON SATURDAY, 24.09.2022 AT 11:00 A.M. through **VIDEO CONFERENCING ('VC') / OTHER AUDIO VISUAL MEANS ('OAVM')**, however, THE VENUE OF THE MEETING SHALL BE DEEMED TO BE THE REGISTERED OFFICE OF THE COMPANY SITUATED AT - 'R-489, GF-C, NEW RAJINDER NAGAR, NEW DELHI – 110060'

TO CONSIDER AND TRANSACT THE BUSINESS (ES) MENTIONED BELOW:-

ORDINARY BUSINESS :

ITEM NO. – 1:

To receive, consider and adopt the Audited Balance Sheet as at 31st March 2022 and the Statement of Profit and Loss Account & Cash Flow Statements for the year ended on that date along with the Reports of Auditors and Directors thereon.

ITEM NO. - 2:

To re-appoint Mrs. Richa Gupta (DIN: 07223813) as Director who retires by rotation at this Annual General Meeting and being eligible offers herself for re-appointment.

SPECIAL BUSINESS :

ITEM NO. – 3

APPOINTMENT OF M/S G.K. KEDIA & CO., CHARTERED ACCOUNTANTS (FRN 013016N) AS AUDITORS OF THE COMPANY TO FILL CASUAL VACANCY CAUSED BY RESIGNATION OF M/S. ANUJ GARG & CO., CHARTERED ACCOUNTANTS (FRN 003473N)

To consider and if thought fit, to pass with or without modification(s) the following Resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 139(8) of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 and other applicable provisions, if any, (including any statutory modification(s), clarifications, exemptions or re-enactments thereof for the time being in force), as recommended by the Board of Directors and Audit Committee of the Company, M/s. G. K. KEDIA & Co., Chartered Accountants, (FRN 013016N), be and are hereby appointed as Statutory Auditors of the Company to fill the casual vacancy caused by the Resignation of M/s. ANUJ GARG & Co., Chartered Accountants, (FRN 0003473N).

RESOLVED FURTHER THAT M/s. G. K. KEDIA & Co., Chartered Accountants, (FRN 013016N), be and are hereby appointed as Statutory Auditors of the Company, for a period of five (5) years, to hold the Office from the conclusion of this 39th E- Annual General Meeting till the conclusion of the 44th Annual General Meeting at such remuneration as may be mutually agreed between the Board of Directors of the Company and Auditors.

RESOLVED FURTHER THAT any of the Director(s), be and is hereby empowered and authorised to take such steps, in relation to the above and to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution and to file necessary E-Forms with Registrar of Companies/MCA, to communicate to all Concerned and to do all the needful.”

By **Order of Board of Directors**
For **P R Holdings Limited**

Richa Gupta
W.T.D. & C.F.O.
DIN: 07223813

Place: New Delhi
Date: 11.08.2022

➤ **IMPORTANT NOTES:**

[A]. General instructions for accessing and participating in the 39th AGM

through VC/OAVM Facility and voting through electronic means including remote e-Voting

- a. In view of the outbreak of the COVID-19 pandemic, social distancing norm to be followed and the continuing restriction on movement of persons at several places in the country and pursuant to General Circular Nos.14/2020, 17/2020 and 20/2020 dated 8th April 2020, 13th April 2020, 5th May 2020 and 31st December, 2020 respectively, issued by the Ministry of Corporate Affairs ("MCA Circulars") and Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated 12th May 2020 & Circular No. SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated 15.01.2021 issued by the Securities and Exchange Board of India ("SEBI Circular") and in compliance with the provisions of the Act and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the 39th AGM of the Company is being conducted through VC/OAVM Facility, which does not require physical presence of members at a common venue. The deemed venue for the 39th AGM shall be the Registered Office of the Company.
- b. In terms of the MCA Circulars since the physical attendance of Members has been dispensed with, there is no requirement of appointment of Proxies. Accordingly, the facility of appointment of proxies by Members under Section 105 of the Act will not be available for the 39th AGM. However, in pursuance of Section 112 and Section 113 of the Act, representatives of the Members may be appointed for the purpose of voting through remote e-Voting, for participation in the 39th AGM through VC/OAVM Facility and e-voting.
- c. *In line with the MCA Circulars and SEBI Circular, the Notice & Annual Report of FY 2021-22 will be available on the Website of the Company at www.prholding.in, on the website of MSEI Limited at www.msei.in and also on the website of NSDL at www.evoting.nsdl.com.*
- d. Since the AGM will be held through VC/OAVM Facility, the Route Map is not annexed in this Notice.
- e. As per the provisions under the MCA Circulars, Members attending the 39- AGM through VC shall be counted for the purpose of reckoning the Quorum under Section 103 of the Companies Act, 2013.
- f. National Securities Depositories Limited ("NSDL") will be providing facility for e-voting through EVEN [**116737**] from **9.00 a.m. September 20, 2022 to 5.00 p.m. September 23, 2022.**
- g. **www.Bookawebinar.com (OA/OAVM Facility) Provider shall provide the Log-In particulars including website url/ links to all the shareholders as on cut-off date for participation in the 39th AGM through VC/OAVM Facility and Voting during the 39th AGM.**

For any Query regarding to attend /vote at the E-AGM stakeholders may contact to, please read/ refer point [B] below or Members may also address their Queries relating to e-voting to the company's e-mail ID prholding1983@gmail.com

- h. *Members may join the 39th AGM through VC/OAVM Facility by following the procedure as mentioned below which shall be kept open for the Members from 10:30 a.m. IST i.e. 30 minutes before the time scheduled to start the 39th AGM and the Company may close the window for joining the VC/OAVM Facility after the Conclusion of AGENDA / Business(es).*
- i. Members may note that the VC/OAVM Facility, provided by www.Bookawebinar.com allows participation of all registered shareholders on a first-come-first-served basis. The large shareholders (i.e. shareholders holding 2% or more shareholding), promoters, institutional investors, directors, key managerial personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors, etc. can attend the 39th AGM without any restriction on account of first-come first-served principle.
- j. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India ("ICSI") and Regulation 44 of Listing Regulations read with MCA Circulars and SEBI Circular, the Company is providing remote e-Voting facility to its Members in respect of the business to be transacted at the 38th AGM and facility for those Members participating in the AGM to cast vote through e-Voting system during the 39th AGM.

[B]. Instructions for Members for participating in the 39th AGM through VC/OAVM are as under :-

Convenience of different persons positioned in different places / zones has been kept in mind before scheduling the time for this Meeting.

The Company has appointed www.Bookawebinar.com, to provide VIDEO CONFERENCING FACILITY for the AGM and the "Attendant Enablers" for conducting of the e-AGM. Member will be provided with a facility to attend the e-AGM through video conferencing platform provided by www.Bookawebinar.com. Members may access the same at <https://us02web.zoom.us/j/84888400000> by clicking and registering in advance.

Upon registration, members shall receive the login credentials for the said AGM video conference.

Members are requested to follow the procedure given below:

- i. Launch internet browser (chrome/ Firefox/safari) by copying the URL in address bar:
https://us02web.zoom.us/meeting/register/tZwodO2rrDstHtWZCufZXA_sAWUV7Rq900nl
- ii. While registering, please enter the information in following format:
 - a. First Name Field : Full Name
 - b. Last Name Field : Folio No / Client ID- DP ID
 - c. Email : Email ID registered with the Company/ Depository
 - d. Phone : Phone Number registered with the Company/ Depository
 - e. Designation : Choose from Dropdown
- iii. Register yourself for the meeting to receive joining link embedded with encrypted password on your email id.
- iv. On the date of AGM, click on "[Click here to Join](#)" received on the registered E Mail id from noreply@zoom.us
- v. [Zoom App](#) can be downloaded on your smart phone/ Computer/ Laptop from **<https://zoom.us>**
- vi. After logging in, click on "[Join with video and audio](#)" option to attend the Meeting
- vii. Members intending to ask questions at the AGM, may click "[Raise hand](#)" option available on the platform after the start of the meeting
- viii. For E Voting, Polls and Chat Sections will be used along with show of hands as per availability and technical Feasibility.
- ix. Attendance shall be taken at the commencement of the meeting and any subsequent joiners shall have to mention their presence on the chat portal.

Members can participate in AGM through smart phone/ laptop. However, for better experience and smooth participation it is advisable to join the Meeting using Google Chrome, through Laptops connected through broadband.

Further Members will be required to use Internet with a good speed preferably more than 15Mbps to avoid any disturbance during the meeting. The same can be independently checked at <https://www.speedtest.net/>

Please note that Participants connecting from Mobile Devices or Tablets or through Laptop via Mobile Hotspot may experience Audio/Video loss due to fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

The Company reserves the right to restrict the number of Questions and number of Speakers, depending upon availability of time as appropriate for smooth conduct of the e-AGM.

In case of any issues in Joining the meeting, send a WhatsApp to the technical team by clicking on the following link - <https://wa.me/9184528900987> or send a mail to bookawebinar@gmail.com

The entire proceeding of the meeting shall be recorded and the minutes / proceedings of the meeting shall be preserved by the Company in terms of the General Circular No. 14/2020 dated 8th April, 2020 issued by Ministry of Corporate Affairs, Government of India.

Members can submit Questions in advance with regard to the financial statements or any other matter to be placed at the AGM, from their registered email address, mentioning their name, DP ID and Client ID number / folio number and mobile number, to reach the Company's email address prholding1983@gmail.com atleast **7 days** in advance before the start of the meeting i.e. by **17th September 2022 (17.09.2022) by 5.00 p.m. IST**. Such questions by the Members shall be taken up during the meeting and replied by the Company suitably.

Members, who would like to ask Questions during the 39th AGM with regard to the financial statements or any other matter to be placed at the 39th AGM, need to Register themselves as a Speaker by sending their request from their registered email address mentioning their name, DP ID and Client ID number/folio number and mobile number, to reach the Company's email address before **17th September 2022**. Those Members who have Registered themselves as a Speaker shall be allowed to ask Questions during the 39th AGM, depending upon the availability of time.

P R HOLDINGS LIMITED

NOTES :-

1. The relevant 'Explanatory Statement' pursuant to section 102(1) of the Companies Act, 2013, in respect of Special Business(es) set out in item No. 3 is annexed hereto.
2. Corporate Members intending to attend the E-AGM through their authorized Representatives in accordance with Section 113 of the Companies Act, 2013, are requested to send a duly certified copy of the Board Resolution authorizing the Representatives to attend the AGM through VC not less than 48 hours before the AGM.
3. In case of several joint-holders attending the meeting, only such joint-holder who is higher in the order of names will be entitled to vote at the meeting.
4. Register of Members & Share Transfer Books will remain closed from **17.09.2022 to 26.09.2022** (both days inclusive).

Queries proposed to be raised at the AGM may be sent to the Company atleast 7 (Seven days) prior to the date of AGM on Company's email address to enable the Management to compile the relevant information enabling to reply.
5. Copies of the MOA and AOA and the Documents referred to in the Notice, shall be open for inspection at the Registered Office on any working day between 11 A.M. to 5 P.M. upto the date of the AGM.
6. Members who hold shares in de-materialized form are requested to show/prove their Client ID and DP ID Numbers for easier identification of their attendance at the E-AGM.
7. Brief Profile of the retiring Director seeking appointment / re-appointment, forms part of the Notice.
8. Share transfer documents and all correspondence relating thereto, should be addressed to RTA or to Company.
9. SEBI has mandated submission of Permanent Account Number (PAN) by every participant in securities market. Member holding shares, in demat form are, therefore, requested to submit/update PAN details to the Depository Participants with whom they are maintaining their demat accounts.

Members holding shares in physical form are required to submit their PAN, Email, Mobile no. & other contact details to RTA or to the Company and Company encourage & promote shareholders to dematerialize their physical shareholding.
10. Members are requested to :
 - i. Quote their folio number (s) / Client ID / DP ID in all correspondence.
 - ii. Please notify change (s), if any, in your contact details, PAN, Registered Address alongwith Pin Code Number, Mobile, and E-mail ID, etc., to the RTA or to Company.
11. Electronic copy of the Annual Report and Notice of the Annual General Meeting inter-alia indicating the process and manner of e-voting alongwith the details of the **E-AGM through Video Conferencing/OAVM** is being sent to all the Members whose email IDs are registered with the Company/RTA/Depository Participants(s) for communication purposes. Members who have not registered their Email, copy of Notice and Annual Report for FY 2021-22 can be downloaded from the Website of the company or the website of the MSEI or the NSDL .

Members may also note that the Notice and the Annual Report for FY 2021-22 will also be available on the Company's website **www.prholding.in** for their download. The physical copies of the aforesaid documents will also be available at the Company's Registered Office, for inspection during normal business hours on working days. Even after registering for e-communication, Members are entitled to receive such communication in physical form, upon making a request for the same, by post free of cost.

For any communication, shareholders may also send requests to Company's email id : **prholding1983@gmail.com**
12. Members, who have not registered their E-mail addresses so far, are requested to Register their E-mail address for receiving all communication including Annual Report, Notices, Circulars, etc. from the company electronically.
13. The "Ministry of Corporate Affairs" (MCA) has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliances by Companies and has issued a circular on April 21, 2011 stating that the service of document(s) by a company can be made through electronic mode. In view of the circular issued by M.C.A, the Company proposes to henceforth deliver documents like Notice calling the Annual General Meeting / Extra Ordinary

General Meeting / Audited Annual Accounts / Report of the Auditors / Report of the Directors, etc, in electronic form to the E-mail address provided by the shareholders.

14. The Register of Directors and Key Managerial Personnel and their Shareholdings maintained u/s 170 of the Companies Act, 2013, the Register of Contracts or Arrangements in which Directors are interested u/s 189 of Companies Act, 2013 will be available for inspection at the Annual General Meeting.
15. Detailed procedure for “**Remote E-voting**” is annexed which forms part of this notice.

Voting Through Electronic means:

In compliance with the provision of Section 108 of the Companies Act, 2013, read with Rule 20 of the Companies [Management and Administration] Rules, 2014, as amended and Regulation 44 of SEBI (LODR) Regulations, 2015, the company is providing members facility to exercise their right to vote on resolution proposed to be passed in the AGM by electronic means and the business may be transacted through Remote E-Voting Services provided by NSDL.

The instructions for E-voting are as under:

i) In case of Members receiving an email from NSDL :

1. Open E-mail and open attached PDF file “**P R Holding e-Voting.pdf**” giving your Client ID (in case you are holding shares in demat mode) or Folio No. (In case you are holding shares in physical mode) as password, which contains your “User ID” and “Password for e-voting”. Please note that the password is an initial password. You will not receive this PDF file if you are already registered with NSDL for e-voting.
2. Launch internet browser by typing the URL **<https://www.evoting.nsdl.com/>**
3. Click on “**Shareholder - Login**”.
4. Put User ID and password as initial password noted in step (1) above and Click Login. If you are already registered with NSDL for e-voting then you can use your existing user ID and password. If you forgot your password, you can reset your password by using “Forgot User Details/Password” option available on **www.evoting.nsdl.com**
5. Password Change Menu appears. Change the password with new password of your choice with minimum 8 digits/characters or combination thereof.
6. Home page of “**e-Voting**” opens. Click on **e-Voting: Active Voting Cycles**.
7. Select Electronic Voting Event Number “EVEN” of P R Holding **[116737]** as given in the body of E-mail. Now you are ready for E-voting as Cast Vote page opens and you can cast vote online from **20.09.2022 (9:00 am) till 23.09.2022 (5:00 pm)**. Note: E-voting shall not be allowed beyond said time.
8. Cast your vote by selecting appropriate options and click on “**Submit**” and also “**Confirm**”, when prompted.
9. Upon confirmation, the message ‘Vote cast successfully’ will be displayed. Thereafter you will not be allowed to modify vote.
10. Institutional shareholders (i.e., other than Individuals, HUF, NRI etc.) are also required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/Authority Letter etc. together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer through e-mail **b.bhushanandcompany@gmail.com** with a copy marked to **evoting@nsdl.co.in**.

GENERAL INSTRUCTIONS

1. The E-voting period begins at **09:00 A.M. on 20.09.2022 and ends at 5:00 P.M. on 23.09.2022**. During this period, Members of the Company, holding shares either in physical form or in dematerialized form, as on the Cut-off date (record date) i.e., **17.09.2022** may cast their vote electronically.

P R HOLDINGS LIMITED

Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently. The e-voting module shall be disabled by NSDL for voting thereafter.

2. The facility for voting through poll shall be made available at the Meeting and the Members attending the meeting, who have not cast their vote by remote e-voting, shall be able to vote at the Meeting through poll/show of hands.
3. Members, who have cast their vote by remote e-voting, may also attend the Meeting but shall not be entitled to cast their vote again and / or shall not be allowed to change it subsequently.
4. Board of Directors has appointed M/s. B. Bhushan & Co., Practicing Company Secretaries, New Delhi, (M. No.: A31951, COP : 14469) to act as the “**Scrutinizer**”, to scrutinize the e-voting process and physical vote at the venue of e-AGM in a fair and transparent manner. The Members desiring to vote through remote e-voting are requested to refer to the detailed procedure given above.
5. Voting rights shall be reckoned on the paid-up value of shares registered in the name of the member / beneficial owner (in case of electronic shareholding) as on the Cut-off date i.e. **17.09.2022**.
6. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the **cut-off date, i.e.17.09.2022** only shall be entitled to avail the facility of remote e-voting / Poll at AGM.
7. In case of any query pertaining to e-voting, please visit Instructions FAQ’s for Members and E-voting User Manual for Members in download section of NSDL’s e-voting website <https://www.evoting.nsdl.com> or call on toll free no: 18001020990, 1800224430 or contact Assistant Manager NSDL at designated email ids **evoting@nsdl.co.** in or at telephone nos 022-24994360/022-24994738. Members may also address their queries relating to e-voting to the e-mail ID **rta@alankit.com**
8. Members already registered with NSDL for remote e-voting can use their existing user ID and password for Login. Thereafter please follow the steps from Sl. Nos. (6) to (9) mentioned in (i) above, to cast your vote.
9. Every Client ID No. / Folio No. shall have one e-vote, irrespective of the number of joint holders.
10. **Scrutinizer**, after scrutinising the votes cast at the e-AGM through poll and through remote e-voting, shall within a period not exceeding (3) three days from the conclusion of the AGM, make a consolidated Scrutinizer’s Report and submit the same to the Chairman. The Results declared along with the consolidated scrutinizer’s report shall be placed on the website of the Company www.prholding.in. The results shall simultaneously be communicated to the Stock Exchange(s), where the Company’s shares are listed.

**By Order of Board of Directors
For PR Holdings Limited**

**Place: New Delhi
Date : 11.08.2022**

**RICHA GUPTA
W.T.D & C.F.O.
DIN: 07223813**

Brief profile of Director(s) seeking appointment /re-appointment

ITEM No. 2 :

Mrs. Richa Gupta, (DIN: 07223813) as Director who retires by rotation and being eligible offers herself for re-appointment.

Mrs. Richa Gupta (DIN: 07223813), holds Bachelor Degree in Commerce from University of Agra and she has over 10+ years of experience in the fields of Administration, Jewellery Business, etc.

Mrs. Richa Gupta is not related to any Director of the Company, nor does she hold any shares of the Company. The Board recommends the resolution for approval by the shareholders, except Mrs. Richa Gupta, no other Director has any interest or concern in this resolution.

EXPLANATORY STATEMENT

(Pursuant to section 102 of the Companies Act, 2013 relating to the special business(es) to be transacted at the Annual General Meeting (AGM) is annexed hereto)

In conformity with the provision of Section 102 of the companies Act, 2013, the following Explanatory Statement sets out all material facts relating to certain Business(es) mentioned in the accompanying Notice and should be taken as forming part of the Notice.

ITEM NO. 3 :

APPOINTMENT OF M/S G.K. KEDIA & CO., CHARTERED ACCOUNTANTS (FRN 013016N) AS AUDITORS OF THE COMPANY TO FILL CASUAL VACANCY CAUSED BY RESIGNATION OF M/S. ANUJ GARG & CO., CHARTERED ACCOUNTANTS (FRN 0003473N)

M/s. ANUJ GARG & Co., Chartered Accountants, (FRN.: 0003473N), New Delhi, have tendered their resignation from the position of Statutory Auditors due to their pre-occupation in other assignments resulting into a casual vacancy in the office of Statutory Auditors of the company as envisaged by section 139(8) of the Companies Act, 2013 ("Act"). Pursuant to the provisions of the Section 139 of the Act, any casual vacancy caused by the resignation of the Auditor, can be filled up by the Company in the General Meeting. The Board proposes that M/s. G. K. KEDIA & Co., Chartered Accountants, (FRN 013016N), be appointed as the Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s. ANUJ GARG & Co., Chartered Accountants.

M/s. G. K. KEDIA & Co., Chartered Accountants, Chartered Accountants, have conveyed their consent to be appointed as the Statutory Auditors of the Company along with a confirmation that, their appointment, if made by the members, would be within the limits prescribed under the Companies Act, 2013.

Accordingly, the Board recommends the 'Ordinary Resolution' as set out in the aforesaid item of the Notice for the approval of the members.

None of the Directors, Key Managerial Persons or their relatives, in any way, concerned or interested in the said resolution.

**By Order of Board of Directors
For P R Holdings Limited**

**RICHA GUPTA
W.T.D & C.F.O.
DIN: 07223813**

**Place: New Delhi
Date : 11.08.2022**

DIRECTOR'S REPORT

Dear Stakeholders,

Your Directors have pleasure to present herewith the 39th Annual Report for the year ended 31.03.2022

FINANCIAL RESULTS

(in Rupees)

Particulars	Year ended 31.03.2022	Year ended 31.03.2021
Income from Operations	16,08,339	14,66,752
Other Income	12,86,138	11,98,234
Total Income	28,94,447	26,64,986
Total Expenditure	21,28,596	24,98,045
Profit/(Loss) before tax	7,65,881	1,66,941
Current Tax	2,22,703	-
Net Profit/(Loss)	5,43,178	1,66,941

FINANCIAL HIGHLIGHTS

During the year under review, your company carried out the business of Real Estate, Agents, Service – Providers, Consultancy, Commission, Distribution, etc. Company has earned the total revenue of Rs. 28, 94,447/-. Net Profit after tax for the year under consideration is Rs. 5, 43,178/-. Your Company hopes to increase its presence in the business in the coming years, which may increase the top line and also its profitability.

TRANSFER TO RESERVES

No amount is proposed to be transferred to the Reserves & Surplus Account.

LIQUIDITY

Company continues to maintain sufficient funds to meet the desired strategic Objectives.

DIVIDEND

Your directors do not consider it desirable to recommend / declare any dividend.

CAPITAL

During the Financial Year 2021-22, there is No Change in share capital

- Buy Back of Securities : Company has not bought back any of its securities.
- Sweat Equity : Company has not issued any Sweat Equity Shares.
- Bonus Shares : No Bonus Shares were issued during the year.
- Preference Shares / Debentures : Company has not issued any Preference Shares/Debentures.
- Employees Stock Option Plan : Company has not provided any Stock Option Scheme.

Subsequent to 31.03.2022 there has been no change in authorized, issued, subscribed and paid-up equity share Capital. Authorised share capital as on 31.03.2022 is Rs. 32,450,000 divided into 32,45,000 Equity Shares of Rs.10/- each and the Paid-up capital stands at Rs. 1,89,00,000/-.

DIRECTORS (Refer Notice of AGM)

In accordance with the provisions of Companies Act, 2013 and Articles of Association, Mrs. Richa Gupta, Director of the Company, retires by rotation in the ensuing AGM and being eligible, offers herself for re-appointment.

- Mrs. Richa Gupta was appointed as Whole Time Director & Chief Financial Officer w.e.f. 26.09.2015 and reappointed in AGM held on 24.09.2020.
- Mr. Raman Mittal is Independent Director w.e.f. 30.06.2015 and reappointed in AGM held on 24.09.2020.
- Ms. Meena Aggarwal is Independent Director w.e.f. 30.06.2015 and reappointed in AGM held on 24.09.2020.

The Company has received declarations from all the Independent Directors under Section 149(6) of the Companies Act, 2013 confirming that they meet the criteria of independence as prescribed thereunder as well as Regulation 16(1)(b) of the Listing Regulations.

The above appointments and re-appointments form a part of the Notice of the ensuing Annual General Meeting, and the Resolution(s) are recommended for Members' approval.

KEY MANAGERIAL PERSONNEL

- Mrs. Richa Gupta (DIN: 07223813) is WTD & CFO of the Company.
- CS Mohit Sachdeva (ACS-46298) had joined as Company Secretary cum Compliance Officer w.e.f. 07.01.2019 and Resigned from the post w.e.f. 10.08.2022 & taken on record in the Board Meeting held on 11.08.2022.
- Mrs. Richa Gupta (DIN: 07223813) has been appointed as "Compliance Officer" w.e.f. 11.08.2022, in place of Shri. Mohit Sachdeva (ACS-46298) who has since resigned, for the time being till the appointment of new Company Secretary cum Compliance Officer.

PARTICULARS OF EMPLOYEES

In terms of the provisions of the section 197(2) of the Companies Act, 2013 read with rule 5(2) & 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 none of the Employee drew remuneration in excess of the limit set out in the said Rules.

RISK MANAGEMENT POLICY

Risk Management Policy is not applicable to your company.

ANNUAL EVALUATION BY THE BOARD

The evaluation framework for assessing the performance of Directors comprises of the following key areas:

- i. Attendance of Board Meetings
- ii. Quality of contribution to Board Deliberations
- iii. Strategic perspectives or inputs regarding future growth of Company and its performance.
- iv. Providing perspectives and feedback going beyond information provided by the management.
- v. Commitment to shareholder and other stakeholders' interests.

The evaluation involves self-evaluation by the Board Member and subsequently assessment by the Board of Directors. A Member of the Board does not participate in the discussion of his/her evaluation.

LOANS, GUARANTEES AND INVESTMENTS

Pursuant to Section-186 of the Companies Act, 2013 and Schedule V of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 ("Listing Regulations") the Company neither has, directly nor indirectly, given any loan to its Directors nor extended any guarantee or provide any security in connection with any loan taken by them.

PUBLIC DEPOSITS

Company has neither accepted nor renewed any Deposits during FY 2021-22 in terms of Chapter V of the Companies Act, 2013; therefore, information in this regard is NIL.

STATUTORY AUDITORS

To appoint G. K. KEDIA & Co., Chartered Accountants, FRN 013016N, in place of M/s ANUJ GARG & CO., Chartered Accountants, FRN – 003473N, M 082422, as Statutory Auditors, of the Company who have confirmed their eligibility, to hold office from the conclusion of 39th AGM till the conclusion of 44th AGM of the company, for a period of 5 years, at such remuneration to be mutually agreed upon between the Board of Directors of the company and the Auditors, in place of M/s ANUJ GARG & CO., Chartered Accountants.

STATUTORY AUDITORS' REPORT

Auditors' Report (M/s ANUJ GARG & CO.), being self-explanatory requires no Comments from the Directors and there are no reservations, or qualifications or adverse remarks in the Audit Report in respect to Financial Year 2021-22 and does not require/ call for any explanation from the Board of Directors.

SECRETARIAL AUDITORS & COMPLIANCE REPORTS

Board has re-appointed M/s B. Bhushan & Co., Practicing Company Secretary, to conduct Secretarial Audit for the FY 2022-23. 'Secretarial Audit Report' and 'Secretarial Compliance Report' for the financial year 2021-22 are annexed with Directors' Report.

P R HOLDINGS LIMITED

There are no qualifications or reservations or other adverse remarks by Secretarial Auditors in both of the Reports for the FY 2021-22 and does not require/ call for any major explanation from the Board of Directors.

INTERNAL AUDITORS

Internal Audit Report of FY 2021-22 does not contain any serious adverse remarks.

Board has re-appointed M/s Mittal Jindal & Associates, Chartered Accountants, to conduct Internal Audit for FY 2022-23.

COST AUDITORS

Provisions of Section 148 do not apply to the Company and hence, Cost Auditors need not to be appointed.

FRAUDS REPORTED BY AUDITORS

There are no frauds reported by Auditors u/s 143(12) including those which are reportable to the Central Government.

EXTRACT OF ANNUAL RETURN (MGT – 9)

Pursuant to section 92(3) of Companies Act, 2013 ('the Act') and Rule 12(1) of Companies (Management and Administration) Rules, 2014, Extract of Annual Return is Annexed herewith to Director's Report.

PERFORMANCE EVALUATION OF BOARD MEMBERS

As mandated under the SEBI (LODR) Regulations, 2015, the Board shall review and monitor the Board Evaluation framework. The Board evaluates various parameters such as Decision – making, relationship with stakeholders, company performance and strategy, checking Board and committee's effective working, etc.

The Companies Act, 2013 states that a formal annual evaluation needs to be made by the Board of its own performance and that of its committees and directors. Schedule IV to the Companies Act, 2013 states that the performance evaluation of independent director shall be done by entire Board, excluding the director being evaluated.

Evaluation of all the directors and the Board as a whole has been conducted. Board approved the evaluation results as collated by the "Nomination and Remuneration Committee."

MEETING OF THE BOARD

4 (Four) Meetings of the Board were held during reporting period.

(Maximum Gap of 120 days between two consecutive Board Meetings has been complied with)

S. No.	Date – Board Meeting	S. No.	Date – Board Meeting
1.	29.06.2021	3.	09.11.2021
2.	12.08.2021	4.	08.02.2022

INDEPENDENT DIRECTORS

Independent Directors of the company have additionally met 2 times in the financial year 2021-22, including for :

- to review the performance of non – independent Directors and the Board as a whole,
- to review the performance of Board, taking into account the views of executive and non executive directors;
- to assess the quality, quantity and timeliness of flow of information between the management and the Board which is necessary for the Board to effectively and reasonably perform their duties.

DECLARATION BY INDEPENDENT DIRECTORS

Ms. Meena Aggarwal and Mr. Raman Mittal are Independent Directors on the Board. Company has received necessary declarations from each Independent Director u/s 149(7), and in the opinion of the Board and as confirmed by these Directors that both of them meets the criteria of independence laid down in Section 149(6) of the Companies Act, 2013 and Regulation 25 of SEBI (LODR) Regulations, 2015.

LISTING OF SHARES

Equity Shares of the Company are Listed on Metropolitan Stock Exchange of India (MSEI), Calcutta Stock Exchange (CSE) and Delhi Stock Exchange (DSE stands de-recognized) & Company has complied with the requirements of listing agreement(s) during the period under review. All the Quarterly & Yearly Compliances are upto-date, scanned pdf files are emailed, uploaded on MSEI listing portal, couriered by Speed-Post, XBRL submissions at MSEI online Portal, uploaded at Company's Website, etc.

- Listing Fee stands paid to MSEI for & upto 31.03.2023.
- Annual Custodial Fee stands paid to NSDL & CDSL as per Bills received.

VOLUNTARY DELISTING OF EQUITY SHARES FROM CALCUTTA STOCK EXCHANGE LTD.

This Notice is issued in compliance with Regulation 6, 7 and other applicable regulations, if any, of the Securities & Exchange Board of India (Delisting of Equity Shares) Regulations 2009 (hereinafter referred as 'Delisting regulations') to the Equity Shareholders of "P R Holdings Limited" (PAN:AAACP6895R) (hereinafter referred as 'Company') in respect of the voluntary delisting of 18,90,000 Equity Shares of rs. 10/- Each, of the Company from The Calcutta Stock Exchange Limited (CSE). At present the Shares of the Company are listed on CSE and MSEI Ltd.

The Board of the Directors at its Meeting held on 10.11.2020 and subsequently also in the Board meeting held on 09.11.2021, has approved voluntary delisting of the Shares from CSE in accordance with the Delisting Regulations and have communicated the same to CSE Listing Department. Considering CSE had seen a halt/suspension in its trading activity since 2013, after the capital market regulator, Securities and Exchange Board of India (SEBI), had barred trading at C Star (the online platform of CSE), for non compliance of clearing and settlement norms. "It is status quo for CSE". CSE's own trading platform has been Shut since 2013 following Sebi's directives and also CSE have been asked to exit by SEBI but the matter is subjudice before Calcutta High Court while other 13 regional stock exchanges have closed under the Exit Policy of SEBI.

However the equity shares of the company shall continue to remain listed on MSEI Ltd., which is a recognized Stock Exchange.

UNIFORM LISTING AGREEMENT

SEBI issued SEBI (LODR) Regulations, 2015 which became effective from 01.12.2015 by replacing existing Listing Agreement. Company executed New Listing Agreement(s) with MSEI (MCX) and CSE Ltd. during February 2016.

APPOINTMENT OF THE REGISTRAR & SHARE TRANSFER AGENT

At present "Alankit Assignments Limited" is the Registrar & Share Transfer Agent. Members may contact the RTA for resolution of any query related to shares or for effecting transfer of shares, etc. www.alankit.com

OPERATIONS

Our reputation for excellence and integrity earned through the consistent delivery of quality work and by adhering to the standard of business conduct through principles of Corporate Governance continues to be our most valuable assets.

As we position ourselves for the future and our standard of excellence, integrity and accountability will serve us well. Further, no material events, commitments and changes occurred between the end of the financial year to which the financial statements relate and the date of this Report.

VIGIL MECHANISM

Company has established a Vigil Mechanism cum Whistle Blower Policy in terms of Section 177(10) of the Companies Act, 2013 and also in terms of Regulation 4(2)(d) and Regulation 22 of SEBI (LODR) Regulations, 2015, includes an Ethics & Compliance Task Force or to the Chairman of Audit Committee. Policy on vigil mechanism is available on the Company's website and also the company has complied with the provisions relating to the constitution of Internal Complaints Committee under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013.

CODE OF CONDUCT FOR PREVENTION OF INSIDER TRADING

Code of Conduct for the Prevention of Insider Trading is in accordance with the requirements specified in the SEBI (Prohibition of Insider Trading) Regulation, 2015 and the Board has adopted the same. Insider Trading Policy explains the guidelines and procedures to be followed and disclosures to be made while dealing with the shares as well as the consequences of violation of norms. Insider Trading Policy is available on the website of the company.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Provisions of the Companies Act, 2013 relating to CSR do not mandatorily apply to your company.

CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

All contracts / arrangements / transactions, if any, entered by the company during the FY 2021-22 with related parties were in the normal ordinary course of business and on an arm's length basis. During the year, the company has not entered into any contract / arrangement / transaction with related parties which could be considered material.

P R HOLDINGS LIMITED

Your Directors draw attention of the members to “Notes to the Financial Statements” (Form AOC-2) which sets out Related Party Disclosures.

MANAGEMENT’S DISCUSSION AND ANALYSIS REPORT

In terms of the provisions of Regulation 34 of the SEBI (LODR) Regulations, 2015, the “Management’s Discussion and Analysis Report” is presented in a separate section forming part of the Annual Report

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

Your Company does not have any subsidiary & holding companies and no type of joint-venture, merger or amalgamation.

DEMATERIALISATION OF EQUITY SHARES

As mentioned in company’s earlier Annual Reports, the company’s equity shares are in compulsory Demat mode in terms of SEBI Guidelines. This has been facilitated through arrangement with NSDL and CDSL. About **74.39%** of the issued shares of the company are already in dematerialized form. M/s Alankit Assignments Limited, New Delhi is acting as the RTA for this purpose and acts as share agency in terms of SEBI Guidelines.

SHIFTING OF REGISTERED OFFICE

Registered Office of the company stands shifted from “S - 6 & 7, G. S. Tower, Chatribari Road, Guwahati, Assam – 781001” TO “R-489, GF-C, New Rajinder Nagar, New Delhi-110060” during March 2017.

POLICY ON DIRECTORS’ APPOINTMENT AND REMUNERATION

Board as on date consists of three members, one of whom is Executive (CFO) & WTD and 2 are independent directors and woman. Board consists of appropriate mix of executive & independent & non-independent directors to maintain the independence of the Board and to separate its functions of governance and management.

Policy on Directors Nomination and Remuneration, including criteria for determining qualifications, positive attributes, independence of a director and other matters, as required u/s 178(3) and there has been no change in the Policy.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS/ COURTS/ TRIBUNALS/ INCOME TAX

No significant and material Orders were passed by the regulators or courts or tribunals or income tax dept, etc. impacting the going concern status and company’s operations.

INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY

According to Section 134(5)(e) of the Companies Act, 2013 the term Internal Financial Control (IFC) means the policies and procedures adopted by the company for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records and timely preparation of reliable financial information.

Company has a well placed, proper and adequate internal financial control system, commensurate with the size, scale and complexity of its operations. The scope and authority of the Internal Audit Function is well defined in the Organization. The internal financial control system ensures that all assets are safeguarded and protected and that the transactions are authorised, recorded and reported correctly. Internal Auditors independently evaluate the adequacy of internal controls and audit the transactions. Independence of the audit and compliance is ensured by timely supervision of the Audit Committee over Internal Audit findings. Significant audit observations and corrective actions suggested are presented to the Audit Committee.

TRANSFER OF AMOUNT TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

Your company did not have any funds lying unpaid or unclaimed for a period of seven years, therefore, there were no funds which were required to be transferred to IEPF.

SHARE TRANSFER SYSTEM

Shares lodged for physical transfer are registered within a period of 15 days, if the documents are clear and complete in all respects. The shares duly transferred would be dispatched to the Shareholders upon approval of transfers. Adequate care is taken to ensure that, no transfers are pending for more than a fortnight. As bulk of the Company’s shares are currently traded in dematerialized form, the transfers are processed and approved in the electronic form by NSDL / CDSL through depository participants. Alankit Assignments Limited is the Share Transfer Agent for both physical and dematerialized mode.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirements Section 134 (3)(c) of Companies Act, your Directors confirm that:

- (a) in the preparation of the annual accounts for the year ended 31.03.2022, the applicable accounting standards had been followed alongwith proper explanation relating to material departures;
- (b) the Directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs as at 31.03.2022 and of the profit and loss of the company for that period;
- (c) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The Directors had prepared the annual accounts on a going concern basis; and
- (e) The Directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively;
- (f) The Directors had devised proper systems to ensure compliances with the provisions of all applicable laws and that such systems were adequate and operating effectively.

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUT GO.

Information required to be given pursuant to this Clause are given below:

A. CONSERVATION OF ENERGY

Your company did not use any significant energy during the year under review. Your Company is conscious about its responsibility to conserve energy, power and other energy sources wherever possible. We emphasize towards a safe and clean environment and continue to adhere to all regulatory requirements and guidelines.

B. RESEARCH & DEVELOPMENT

Your company has not imported any technology for any research and development.

C. TECHNOLOGY ABSORPTION

Your company has not imported any technology; however, we believe and use information technology in all spheres of our activities to improve efficiency levels.

D. FOREIGN EXCHANGE EARNINGS AND OUTGO.

	31.03.2022 (Amt.)	31.03.2021 (Amt.)
Foreign Exchange Earning	Nil	Nil
Foreign Exchange Outgo	Nil	Nil

DECLARATIONS BY DIRECTORS AND THE SENIOR MANAGEMENT PERSONNEL

Annual Report of the Company contains a Certificate by the CFO / CEO in terms of Para D of Schedule V to the SEBI (LODR) Regulations, 2015 on the Declarations received from the Directors and the Senior Management personnel affirming compliance with the Code applicable to them during the year ended 31.03.2022.

BUSINESS RESPONSIBILITY REPORT

Regulation 34(2)(f) of the SEBI (LODR) Regulations, 2015 is not applicable to the company.

OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Company has adopted the Policy for prevention of Sexual Harassment of Women at workplace and has authorized Remuneration & Nomination Committee for implementation of said policy and No Complaints has been received.

DETAILS OF COMMISSION RECEIVED BY MD / WTD

None of the Directors have received any commission during the year under review.

EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS

There are no significant/ material events to be reported under this head.

P R HOLDINGS LIMITED

COMPLIANCES

Company has devised proper systems to ensure compliances of laws applicable to the company and the compliance reports by the Departmental Heads are placed before the Board confirming compliances by the company with all applicable Laws.

CEO/CFO CERTIFICATION

In accordance with the Regulation 17 (8) read with Part B of Schedule V to the SEBI (LODR) Regulations, 2015 pertaining to corporate governance norms, Mrs. Richa Gupta, WTD & CFO of the company, have certified, inter-alia, on review of financial statements and establishing and maintaining internal controls for the financial reporting for the year ended 31.03.2022. The said Certificate forms an integral part of this Annual Report and the Certificate has been reviewed by the Audit Committee and taken on record by the Board of Directors.

FINANCIAL STATEMENTS

Annual Report of F. Y. 2021-22 contains complete Balance Sheet, Statement of Profit & Loss, other Statements and Notes thereto, prepared as per the requirements of Schedule III to the Companies Act, 2013, Directors' Report (including Management Discussion and Analysis Report) are being sent via email to all Shareholders who have provided their Email address (es).

Full version of Annual Report is also available for inspection at the registered office of the company during working hours upto the date of ensuing Annual General Meeting (AGM).

It is also available at the Company's website www.prholding.in.

NOTICE of the AGM shall also be placed at the website of NSDL/CDSL.

Please note that Members will be entitled to be supplied, free of cost, Annual Report of FY 2021-22, upon receipt of written request from members.

COMMITTEES OF THE BOARD

The Board has constituted & re-constituted the following standing Committees:

[A]	Audit Committee
[B]	Remuneration and Nomination Committee
[C]	Shareholders'/Investors' Grievance Committee

[A] AUDIT COMMITTEE

In pursuance of section 177 of the Companies Act, 2013 and other applicable laws, Board of Directors of the Company has constituted an Audit Committee. The purpose of the audit committee is to ensure the objectivity, credibility and correctness of the Company's financial reporting and disclosure processes, internal controls, risk management policies and processes, tax policies, compliance and legal requirements and associated matters.

- i) Terms of reference
 1. Oversight of the Company's financial reporting process and disclosure of its financial information to ensure that the financial statements are correct, sufficient and credible.
 2. Recommending the appointment, remuneration and terms of appointment and change of statutory and internal Auditors, fixation of audit fee and also approval for payment for any other services.
 3. To review and monitor the independence and performance of Auditors & effectiveness of audit process.
 4. Reviewing with Management the quarterly / half yearly and the annual financial statements before submission to the Board, focusing primarily on:
 - Matters required to be included in the Director's Responsibility Statement to be included in the Board's Report in terms of section 134 of the Companies Act, 2013.
 - Any Change in accounting policies and practices.
 - Major accounting entries based on exercise of judgment by management.
 - The going concern assumption.
 - Compliance with accounting standards.
 - Compliance of legal requirements concerning financial statements.
 - Any related party transactions, Etc.
 5. Reviewing with the management, statutory and internal auditors, the adequacy and compliance of internal control system.

6. Reviewing, with the management, the quarterly financial statements before submission to the Board for approval
7. Reviewing the adequacy of internal audit function, reporting structure coverage and frequency of internal audit.
8. Discussion on internal Auditor's significant findings and follow up thereon.
9. Reviewing the findings of any internal investigations by the internal Auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.
10. Discussions with statutory auditors about the scope of audit as well as have post audit discussion to ascertain any area of concern.
11. Reviewing the Company's financial and risk management policies.
12. Approval or any subsequent modification of transaction of the Company with the Related parties.
13. Scrutiny of inter-corporate loans and investments.
14. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.

Further the Audit Committee shall mandatorily review the following information:

1. Management discussion and analysis of financial condition and results of operations;
2. Statement of significant related party transactions (as defined by the audit committee), submitted by management;
3. Management letters / letters of internal control weaknesses issued by the statutory auditors;
4. Internal audit reports relating to internal control weaknesses; and
5. The appointment, removal and terms of remuneration of the Internal Auditors shall be subject to review by the Audit Committee.

Composition:

Audit Committee comprise of three members - Ms. Meena Aggarwal, Independent Director, Shri Raman Mittal, Independent Director and Mrs. Richa Gupta, Executive Director.
Ms. Meena Aggarwal is heading the Audit Committee.

Sr. No.	Name of the Director	Category of Director
1.	Ms. Meena Aggarwal	Chairman, Non- Executive & Independent Director
2.	Mrs. Richa Gupta	Executive & Non- Independent Director
3.	Mr. Raman Mittal	Non- Executive & Independent Director
4.	The Company Secretary	

Audit Committee stands constituted & reconstituted by the Board of Directors in its Board meeting held to inter alia to look into the matters related to the Financial Reporting and Compliance of the Company with regulatory & legal requirements.

Meeting and attendance:

Audit Committee have met 4 (Four) times during the Financial Year 2021-22 on 29.06.2021, 12.08.2021, 09.11.2021 and 08.02.2022

Sr. No.	Name of the Member	Meetings Held	Meetings Due & Attended
1.	Ms. Meena Aggarwal	4	4
2.	Shri Raman Mittal	4	4
3.	Mrs. Richa Gupta	4	4
4.	The Company Secretary	4	4

[B] REMUNERATION AND NOMINATION COMMITTEE

In Accordance with the provisions of Section 178 of the Companies Act, 2013, the Board of Directors of the Company in its meeting held on 30.03.2015 has constituted a Committee of Directors to be known as "Remuneration and

P R HOLDINGS LIMITED

Nomination Committee". The Role of the Remuneration and Nomination Committee and its constitution is given below

Role of Remuneration and Nomination Committee:-

1. To identify the persons who are qualified to become the director and who may be appointed in the senior management.
2. To lay down the criteria and policy for selection relating to the appointment of Directors, Officers in the senior Management and their remuneration.
3. To recommend to the Board of Directors appointment and removal of Directors or officers in the senior management.

Constitution of the Committee

Remuneration and Nomination Committee consist of the following Directors:

Sr. No.	Name of the Director	Category of Director
1.	Mr. Raman Mittal	Chairman, Non- Executive & Independent Director
2.	Ms. Meena Aggarwal	Non- Executive & Independent Director
3.	Mrs. Richa Gupta	Executive & Non- Independent Director

Mr. Raman Mittal is the Chairman of the committee.

REMUNERATION POLICY

The Company had adopted a Remuneration Policy for the Directors, KMP and other employees, pursuant to the provisions of Act and SEBI (LODR) of the Listing Agreement.

ATTENDANCE RECORD & DETAILS OF THE COMMITTEE MEETING

Remuneration and Nomination Committee have met 4 (Four) times during the Financial Year 2021-22 on 29.06.2021, 12.08.2021, 09.11.2021 and 08.02.2022

Sr. No.	Name of the Member	Meetings Held	Meetings Due & Attended
1.	Ms. Meena Aggarwal	4	4
2.	Shri Raman Mittal	4	4
3.	Mrs. Richa Gupta	4	4
4.	The Company Secretary	4	4

DETAILS OF REMUNERATION PAID TO THE DIRECTORS

S. No.	Director	Remuneration (in Rs.)
1.	Mrs. Richa Gupta	20,000/- per month

[C] SHAREHOLDERS'/INVESTORS' GRIEVANCE COMMITTEE

The purpose of constituting Shareholders'/Investors' Grievance Committee is to expedite the process of redressal of investors' grievances and it is responsible for specifically to look into the matters related to the shareholders grievances and their complaints related to non receipt of share certificates, transfers, non-payment of dividend, etc.

i) Terms of reference

1. To consider and review the queries/complaints received from Share Holders
2. To take steps to redress queries/ complaints and ensure speedy satisfaction.
3. To work under the control & supervision of the Board of Directors.

ii) **Composition:**

The Shareholders'/ Investors' Grievance Committee comprises of three members –

Sr. No.	Name of the Director	Category of Director
1.	Ms. Meena Aggarwal	Chairman, Non- Executive & Independent Director
2.	Mrs. Richa Gupta	Executive & Non- Independent Director
3.	Mr. Raman Mittal	Non- Executive & Independent Director

Ms. Meena Aggarwal is heading the Committee.

Meeting and Attendance:

Shareholders'/Investors' Grievance Committee have met 4 (Four) times during the Financial Year 2021-22 on 29.06.2021, 12.08.2021, 09.11.2021 and 08.02.2022

Sr. No.	Name of the Member	Meetings Held	Meetings Due & Attended
1.	Ms. Meena Aggarwal	4	4
2.	Mrs. Richa Gupta	4	4
3.	Shri Raman Mittal	4	4
4.	The Company Secretary	4	4

COMPLAINTS STATUS

Received	Resolved	Pending
None	NIL/N.A.	NIL

DIRECTOR'S SHAREHOLDING

S. No.	Director	No. of Shares held
1.	NIL	NIL

Note: None of the Directors hold any shares in the company.

Role and Powers of Shareholders'/Investors' Grievance Committee:

Shareholders'/ Investors' Grievance Committee shall have the following role, functions and responsibilities:

- (i) To look into and supervise the redressal of shareholders'/Investors' Complaints.
- (ii) To oversee the performance of the Registrars and Share Transfer Agents and recommend measures for overall improvement of the quality of investor services.
- (iii) To consider and approve transfer of shares, transmission of shares, dematerialization of shares, transposition of shares, issuance of duplicate share, deletion of names, splitting and consolidation of shares, etc.

[D] **RISK MANAGEMENT COMMITTEE:-** *Not Applicable*

INDEPENDENT DIRECTORS :

Independent Directors of the company have additionally met 2 times in the financial year 2021-22, including for, to

- (a) Review the performance of non-independent directors and the Board as a whole
- (b) Review the performance of the Board of the company, taking into account the views of Executive directors and non-executive directors;
- (c) Assess the quality, quantity and timeliness of flow of information between the company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

Sr. No.	Name of the Member	Meetings Held	Meetings Due & Attended
1.	Mr. Raman Mittal	2	2
2.	Ms. Meena Aggarwal	2	2

ANNUAL GENERAL MEETINGS

Date and Venue of last four Annual General Meetings :-

Nature of Meeting	Date	Venue	Special Business / Resolution passed
AGM for the FY 2020-21	23.09.2021	Registered Office R-489, GF-C, New Rajinder Nagar New Delhi-110060	None
AGM for the FY 2019-20	24.09.2020	Registered Office R-489, GF-C, New Rajinder Nagar New Delhi-110060	-Reappointment of Richa Gupta as WTD & CFO -Reappointment of Raman Mittal as Independent Director -Reappointment of Meena Aggarwal as Independent Director

P R HOLDINGS LIMITED

AGM for the FY 2018-19	26.09.2019	Registered Office R-489, GF-C, New Rajinder Nagar New Delhi-110060	None
AGM for the FY 2017-18	24.09.2018	Registered Office R-489, GF-C, New Rajinder Nagar New Delhi-110060	None

Attendance Record of Directors during the Financial Year 2021-22

Sr. No.	Name of Director	No. of Meetings attending during 2021-22			No. of other Directorship		No. of out side Committee	
		Board		Last AGM	Listed	Others	Chairman	Member
		Held*	Attended					
1.	Mr. Raman Mittal	4	4	Yes	1	0	3	NIL
2.	Mrs. Richa Gupta	4	4	Yes	0	0	NIL	NIL
3.	Ms. Meena Aggarwal	4	4	Yes	0	0	NIL	NIL

* Denotes number of meetings held during the tenure of directorship of each director.

NOTE:

- None of the Directors of your Company is a member of more than 10 Committees or is the Chairman of more than five Committees in all the Public Companies in which they are Directors.
- The directorship/ committee membership is based on the disclosures received from the directors.
- No Director is inter-se directly related to any other Director on the Board of the Company.

CODE OF CONDUCT

Code of Conduct for Board Members and Senior Management is a comprehensive Code applicable to Executive and Non-Executive Directors as well as members of the Senior Management. Code of Conduct is available on the Company's website www.prholding.in The Whole Time Director has declared that all the Board members have affirmed that they have complied with the code of conduct for the FY 2021-22.

SEBI has notified the SEBI (Prohibition of Insider Trading) Regulations, 2015 on 15.01.2015 applicable to all the listed companies' w.e.f. 15.05.2015. Accordingly company has adopted code of internal procedures and conduct for prohibition of insider trading, as amended, in dealing with the securities of the company.

RECONCILIATION OF SHARE CAPITAL AUDIT REPORT

As stipulated by SEBI, a qualified Practicing Company Secretary carries out Secretarial Audit to reconcile the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. This Audit is carried out every Quarter and the Report thereon is submitted to the Stock Exchanges(s) where the Company's shares are listed. The Audit confirms that the total Listed and Paid-up Capital is in agreement with the aggregate of the total number of shares in dematerialized form (held with NSDL and CDSL) and total number of shares in physical form.

NOMINATION

Individual shareholders holding shares singly or jointly in physical form can nominate a person in whose name the shares shall be transferable in case of death of the registered shareholder(s). Nomination facility in respect of shares held in electronic form is also available with the Depository Participants as per the bye-laws and business rules applicable to NSDL and CDSL. Nomination form can be obtained from the Company's RTA.

DISCLOSURES

- (i) There are no materially significant transactions with the related parties' viz. Promoters, Directors or the Management, their subsidiaries conflicting with Company's interest. Suitable disclosures as required by the Accounting Standards (AS18) have been made in the Annual Report.
- (ii) In the preparation of the financial statements, the Company has followed the accounting standards issued by the ICAI to the extent applicable.
- (iii) There were no penalties, restrictions imposed on the company by Stock Exchange(s) or SEBI or any statutory authority on any matter related to capital markets, during the last three years.

MEANS OF COMMUNICATION

- *The Company communicates with the shareholders through its Annual Report and publication of Notices & financial results in 2 Newspapers, Website, etc.*
- The Board of Directors of the Company approves and takes on record the Un-audited financial results and the results are announced to the MSEI & CSE. Further the required highlights of the Results are published in the Newspapers. [i.e. generally, The Financial Express (English) & Naya India/Jansatta(Hindi)].
- Various sections of the Company's website www.prholding.in keep the investors updated on material developments like management, financial information, quarterly reports, announcements, etc.
- All Compliances of MSEI are uploaded at their Online Portal – MyListing Centre. (both pdf & xbrl mode)

GENERAL SHAREHOLDER INFORMATION

- a) Annual General Meeting
 - Date and Time : **Saturday, 24.09.2022 at 11:00 A.M.**
 - Venue / Via : **through Video Conferencing ('VC') / Other Audio Visual Means ('OAVM').**
however, the venue of the meeting shall be deemed to be the registered office of the company situated at R-489, GF-C, New Rajinder Nagar, New Delhi-110060
- b) Financial Year of the Company : from April 1 to March 31
 - Tentative Schedule for Financial Year 2022-23
 - 1st Quarter ending June 30, 2022 : July/August, 2022
 - 2nd Quarter ending September 30, 2022 : October/November, 2022
 - 3rd Quarter ending December 31, 2022 : January/February, 2023
 - Annual Result for the year ended March 31, 2023 : May/June, 2023
- c) Date of Book Closure/Record Date : 17th to 26th September, 2022
(both days inclusive)
- d) Registered Office : R-489, GF-C, New Rajinder Nagar,
New Delhi, 110060
- e) Dividend Payment Date : N.A.
- f) Listing of Equity Shares on Stock Exchanges :
 - MSEI
 - Calcutta Stock Exchange Ltd
(Voluntary Delisting under Process)
 - Delhi Stock Exchange Limited
(DSE stands de-recognized)

PR HOLDINGS LIMITED

- g) Stock Code
MSEI : PRHOLDING
Calcutta Stock Exchange : 26056
Delhi Stock Exchange : 16029
- h) Registrar & Share Transfer Agents : Alankit Assignments Limited
- l) Liquidity
Equity Shares of your Company are listed on MSEI & CSE, but Trading Platform is not available at CSE.
- j) Market Price Data:-
MSEI : No Data since No Trading in the shares of the company
At CSE & DSE, market price of the share is not available for want of Trading Platform.
- k) Dematerialization of Shares
Shares of the company are in physical mode as well as in DEMAT with CDSL & NSDL.
- l) Outstanding GDRs/ADRs/Warrants or any other convertible instruments
Your Company does not have any GDRs/ADRs/Warrants or any other Convertible Instruments.
- m) Investor Correspondence
- (i) For transfer of shares, demat of shares, payment of dividend on shares and any other queries relating to the shares is handled by the Company's Registrar & Share Transfer Agent at the following address:
Mr. J. K. Singla (Sr. Manager)
M/s ALANKIT ASSIGNMENTS LIMITED
Address: 4-E/2, Jhandewalan Extension, New Delhi-110055
Contact: 011-4254 1234, 23541234 Email id: rta@alankit.com
- (ii) Mrs. Richa Gupta, WTD & CFO, has been designated as the Compliance Officer of the Company as required under the Listing Agreement with MSEI and CSE.
- n) Address for Correspondence :-
The Correspondence may be addressed to
Mrs. Richa Gupta, WTD & CFO, cum Compliance Officer, at the Regd Office.
OR
Mr. J. K. Singla, Senior Manager, Alankit Assignments Ltd.,
4-E/2, Jhandewalan Extension, New Delhi-110055,
Tel. No. +91-4254-1234, 23541234, Email id: rta@alankit.com.

VIGIL MECHANISM - WHISTLE BLOWER POLICY :

The Whistle Blower Policy is formulated to provide a vigil mechanism for Directors and Employees to raise genuine concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct or Ethics policy. It also provides for adequate safeguard against victimization of persons who use such mechanism.

The Policy provides necessary safeguards for protection of Directors and Employees who avail the vigil mechanism from victimization, for whistle blowing in good faith and to provide opportunity to Directors and Employees for direct access to the Chairman of the Audit Committee in exceptional cases.

Whistle Blower Policy is in conformity with SEBI (LODR), Listing Agreement and provisions of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014

Directors and Employees of Company are eligible to make "Protected Disclosures" to the Chairman of Audit Committee. During the year under review, no employee was denied access to the Audit Committee.

Principles

- Protected disclosures shall be acted in a time bound manner.
- Complete confidentiality of the Whistle Blower will be maintained.

- Whistle Blower and / or the person(s) processing the Protected Disclosure will not be subjected to victimization.
- Evidence of the Protected Disclosure will not be concealed and appropriate action including disciplinary action will be taken in case of attempts to conceal or destroy evidence.
- 'Subject' of the Protected Disclosure i.e. Director or Employee against or in relation to whom a protected disclosure has been made, will be provided an opportunity of being heard.
- Whistle Blower should bring to attention of the Competent Authority any improper activity or practice, although they are not required to provide proof, they must have sufficient cause for concern.
- Whistle Blower shall co-operate with investigating authorities, and maintain full confidentiality

E-VOTING

The Company is providing e-voting facility to all members to enable them to cast their votes electronically on all resolutions set forth in the Notice. This is pursuant to Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of SEBI (LODR) Regulation 2015.

The above Rule 20 of the Companies (Management and Administration) Rules, 2014 have been amended on March 19, 2015 to introduce a new concept of e-voting i.e. E-Voting at general meeting through an electronic voting system. To comply with the requirements of new Companies Act, 2013 and to ensure good governance for its members, your company has provided e-voting facility for its general meetings to enable its members to participate in the voting electronically. The instruction(s) for e-voting for ensuing AGM is also provided with Notice to shareholders of this Annual Report. Company has signed necessary agreements with NSDL and CDSL to facilitate e-voting for member(s).

APPRECIATION

Your Directors wish to express their sincere appreciation to its valued Clients, Bankers, various Regulators, Departments & Agencies and Employees of the company for their continued valued support, guidance & co-operation.

By Order of Board of Directors
P R Holdings Limited

Place: New Delhi
Date: 11.08.2022

Richa Gupta
W.T.D.&C.F.O.
DIN: 07223813

P R HOLDINGS LIMITED

Form No. MGT - 9

EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31st March 2022

I. REGISTRATION AND OTHER DETAILS:

- i) CIN : L27310DL1983PLC314402
- ii) Registration Date : 14th January, 1983
- iii) Name of the Company : P R Holdings Limited
- iv) Category / Sub-Category : Public Company/ Limited by shares
- v) Address of the Regd. Office of the Company : R-489, GF-C, New Rajinder Nagar, New Delhi-110060
- vi) contact details :
- a.) Website : www.prholding.in
- b.) Email i.d. : prholding1983@gmail.com
- c.) Phone No. : 9911223638
- vii) Whether listed company : YES
- 1) Metropolitan Stock Exchange of India - (MSEI)
- 2) Calcutta Stock Exchange Ltd. – CSE
(Voluntary Delisting under Process)
- 3) Delhi Stock Exchange Ltd. – DSE
(DSE stands de-recognized)
- viii) Detail of RTA
- a.) Name : Alankit Assignments Limited
- b.) Address : R. O. 4E/2, Jhandewalan Extn., New Delhi – 55
C.O. : 205-208, Anarkali Complex, Jhandewalan Extn., New Delhi – 55
- c.) Contact : 011-42541234, 011-23541234
rta@alankit.com

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product / service	% to total turnover of the company
1	Commission, Consultancy, etc.		55.56%
2	Other Sources		44.43%

III. PARTICULARS OF HOLDING & SUBSIDIARY COMPANIES - NOT APPLICABLE

S. No.	Name and Address of the Company	CIN / GLN	Holding / Subsidiary	% of shares held	Applicable Section
	NIL				

IV. SHARE HOLDING PATTERN - AS AT 31.03.2022
(Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding

Category Code	Category of Shareholder	No. of Shares held at the beginning of the year	% of total no. of shares	No. of Shares held at the end of the year	% of total no. of shares	% Change during the year
(A)	Shareholding of Promoter and Promoter Group2					
1	Indian					
(a)	Individuals/ Hindu Undivided Family	384000	20.32	384000	20.32	-
(b)	Central Government/ State Government(s)	0	0	0	0	0
(c)	Bodies Corporate	0	0	0	0	0
(d)	Financial Institutions/ Banks	0	0	0	0	0
(e)	Any Others(Specify)	0	0	0	0	0
(e-i)		0	0	0	0	0
(e-ii)		0	0	0	0	0
	Sub Total(A)(1)	384000	20.32	384000	20.32	-
2	Foreign					
a	Individuals (Non-Residents Individuals/Foreign Individuals)					
b	Bodies Corporate	0	0	0	0	0
c	Institutions	0	0	0	0	0
d	Qualified Foreign Investor	0	0	0	0	0
e	Any Others(Specify)	0	0	0	0	0
e-I						
e-ii						
	Sub Total(A)(2)	0		0		
	Total Shareholding of Promoter and Promoter Group (A)= (A)(1)+(A)(2)	384000	20.32	384000	20.32	-
(B)	Public shareholding					
1	Institutions					
(a)	Mutual Funds/ UTI	0	0	0	0	0
(b)	Financial Institutions / Banks	0	0	0	0	0
(c)	Central Government/ State Government(s)	0	0	0	0	0
(d)	Venture Capital Funds	0	0	0	0	0
(e)	Insurance Companies	0	0	0	0	0
(f)	Foreign Institutional Investors	0	0	0	0	0
(g)	Foreign Venture Capital Investors	0	0	0	0	0
(h)	Qualified Foreign Investor	0	0	0	0	0
(I)	Any Other (specify)	0	0	0	0	0
(i-ii)						
(i-ii)						
	Sub-Total (B)(1)	0		0		

P R HOLDINGS LIMITED

B 2	Non-institutions					
(a)	Bodies Corporate					
(b)	Individuals					
I	i. Individual shareholders holding nominal share capital up to Rs 2 lakh	747000	39.52	627000	33.17	(6.35)
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	759000	40.16	879000	46.51	6.35
(c)	Qualified Foreign Investor	0		0		
(d)	Any Other (specify)	0		0		
(d-I)						
(d-II)						
	Sub-Total (B)(2)	1506000	79.68	1506000	79.68	-
(B)	Total Public Shareholding (B)= (B)(1)+(B)(2)	1506000	79.68	1506000	79.68	-
	TOTAL (A)+(B)	1890000	100.00	1890000	100.00	-
(C)	Shares held by Custodians and against which Depository Receipts have been issued					
1	Promoter and Promoter Group					
2	Public					
	Sub-Total (C)	0		0		
	GRAND TOTAL (A)+(B)+(C)	890000	100.00	1890000	100.00	-

(ii) Shareholding of Promoters

Sl. No.	NAME OF PROMOTER	Shareholding at the beginning of the year		Shareholding at the end of the year		% change in share holding during the year
		No. of Shares	% of Shares Pledged /encumbered	No. of Shares	% of Shares Pledged / encumbered	
1	S. L. Gupta*	384000	0	384000	0	0
	TOTAL	384000		384000		0

*Stands as legal representative & nominee in place of Mrs. Sita Rani who expired on 16/17-05-2017.

(iii) Change in Promoters' Shareholding : NO CHANGE DURING THE YEAR

Sl. No.	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	At the Beginning of the year	384000	20.32	384000	20.32
2	At the End of the year	384000	20.32	384000	20.32

(iv) Shareholding Pattern of TOP TEN Shareholders : NO CHANGE DURING THE YEAR
(other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.	Name of Shareholder	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	Ajit Pershad				
	At the Beginning of the year	100000	5.29	100000	5.29
	At the End of the year	100000	5.29	100000	5.29
2	Manju Gupta				
	At the Beginning of the year	100000	5.29	100000	5.29
	At the End of the year	100000	5.29	100000	5.29
3	Nikhil Aggarwal				
	At the Beginning of the year	50000	2.65	50000	2.65
	At the End of the year	50000	2.65	50000	2.65
4	Nikunj Aggarwal				
	At the Beginning of the year	50000	2.65	50000	2.65
	At the End of the year	50000	2.65	50000	2.65
5	Anshul Jain				
	At the Beginning of the year	37000	1.96	37000	1.96
	At the End of the year	37000	1.96	37000	1.96
6	Devender Kumar Aggarwal				
	At the Beginning of the year	25000	1.32	25000	1.32
	At the End of the year	25000	1.32	25000	1.32

P R HOLDINGS LIMITED

Sl. No.	Name of Shareholder	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
7	Mamraj Aggarwal				
	At the Beginning of the year	25000	1.32	25000	1.32
	At the End of the year	25000	1.32	25000	1.32

Sl. No.	Name of Shareholder	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
8	Manish Aggarwal				
	At the Beginning of the year	25000	1.32	25000	1.32
	At the End of the year	25000	1.32	25000	1.32

Sl. No.	Name of Shareholder	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
9	Mansi Aggarwal				
	At the Beginning of the year	25000	1.32	25000	1.32
	At the End of the year	25000	1.32	25000	1.32

Sl. No.	Name of Shareholder	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
10	Milan Kumar Aggarwal				
	At the Beginning of the year	25000	1.32	25000	1.32
	At the End of the year	25000	1.32	25000	1.32

(v) Shareholding of Directors and Key Managerial Personnel : NIL

Sl. No.	For Each of the Directors & KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares	No. of shares	% of total shares
1	At the Beginning of the year	NIL			
2	At the End of the year				

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans / Advances (31.03.2022)	Deposits
Indebtedness at the beginning of the financial year	NIL		NIL
i) Principal Amount		0	
ii) interest due but not paid		0	
iii) interest accrued but not due		0	
Total (i+ii+iii)	NIL	0	NIL
Change in Indebtedness during the financial year			
* Addition		0	
* Reduction		0	
Net Change	NIL	NIL	NIL
Indebtedness at the end of the Financial Year	NIL		NIL
i) Principal Amount		0	
ii) Interest due but not paid			
iii) Interest accrued but not due			
Total (i+ii+iii)	NIL	0	NIL

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager as on 31.03.2022 :

Sl. no	Particulars of Remuneration	Total Amount	
		per month	upto 31.03.2022
	RICHA GUPTA		
1.	Gross salary	20,000/-	2,40,000/-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961		
	(b) Value of perquisites u/s17(2) Income-tax Act, 1961	NIL	NIL
	(c) profit in lieu of salary under section 17(3) income tax Act, 1961	NIL	NIL
2	Stock Option	NIL	NIL
3	Sweat Equity	NIL	NIL
4	Commission - as % of Profit - Other, Specify.....	NIL	NIL
5	Others, please specify	NIL	NIL
	Total (A)		2,40,000/-
	Ceiling as per the Act		(2,40,000/-)

P R HOLDINGS LIMITED

B. REMUNERATION TO OTHER DIRECTORS:

Sl. no	Particulars of Remuneration		Total Amount
1	Independent Director *Fee for attending Board Committee Meeting * Commission *Other, Please Specify	NIL	NIL
	Total (1)	NIL	NIL
2	Other Non-Executive Directors *Fee for attending board Committee Meeting *Commission *Other, Please Specify	NIL	NIL
	Total (2)	NIL	NIL
	Total (B)=(1+2)	NIL	NIL
	Total Managerial Remuneration Overall Ceiling as per the Act	NIL	NIL

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. no			TOTAL
	NIL		

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act		Appeal made, if any (Details)
	A. COMPANY Penalty Punishment Compounding	NIL NIL NIL	NIL NIL NIL
	B. DIRECTOR Penalty Punishment Compounding	NIL NIL NIL	NIL NIL NIL
	C. OTHER OFFICERS IN DEFAULT Penalty Punishment Compounding	NIL NIL NIL	NIL NIL NIL

By Order of Board of Directors
For **P R Holdings Limited**

Date : 11.08.2022
Place : New Delhi

Richa Gupta
W.T.D. & C.F.O.
DIN: 07223813

B. Bhushan & CO.
Company Secretaries

1195,Gali Babu Ram,
Sita Ram Bazar, Delhi – 110006.
Email : b.bhushanandcompany@gmail.com
Mobile: 9650555376, 9311531800

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED on 31.03.2022

[Pursuant to section 204(1) of the Companies Act, 2013 and the rules made thereunder]

To,
The Members,
PR Holdings Limited
R-489 , GF-C, New Rajinder Nagar
New Delhi-110060.

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **P R Holdings Limited (CIN : L27310DL1983PLC314402)** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year starting from 1.04.2021 ended on 31.03.2022 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2022 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
 - (d) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with the clients/Members;
- (vi) and other laws applicable on the company.

We report that during the year under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We have also examined compliance with the applicable clauses of the Listing Agreements entered into by the Company with Metropolitan Stock Exchange of India Limited, Delhi Stock Exchange and Calcutta Stock Exchange, the trading platform is not available with the Calcutta stock exchange and recognition of Delhi Stock Exchange was withdrawn by the SEBI on 19th November 2014.

P R HOLDINGS LIMITED

We further report that, there were no actions/events in pursuance of:

- (a) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;
- (b) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;
- (c) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
- (d) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; requiring compliance thereof by the company during the financial year and the Secretarial Standards issued by The Institute of Company Secretaries of India were complied during the year.

We further report that based on information provided by the company, its officers and authorized representatives during the conduct of the audit, and also on the review of quarterly compliance reports by officials of the company taken on records by the Board of Directors of the company, in our opinion, adequate systems and processes and control mechanism exist in the company to monitor and ensure compliance with applicable laws.

We further report that the compliance by the company of applicable financial laws, like direct and Indirect tax laws, has not been reviewed in this Audit since the same have been subject to review by statutory financial audit and other designated professionals.

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes of the meetings duly recorded and signed by the director/directors, the decisions of the Board were unanimous and no dissenting views have been recorded.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that the Board of Directors of the Company, pass the resolution, on 10th November, 2020, for Voluntary De-Listing of Equity Shares of the Company from The Calcutta Stock Exchange Limited and the matter is under process.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further Report that during the audit period the company has not indulge in any matter related to the following:-

- (i) Public/Right/ Preferential/debentures/sweat equity issue, etc.
- (ii) Redemption / buy-back of securities
- (iii) Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013
- (iv) Merger / amalgamation / reconstruction, etc.
- (v) Foreign technical collaborations etc.

For B.Bhushan & Company
(Company Secretaries)

Bharat Bhushan Garg
(Proprietor)
M. No. : A31951
CoP No. : 14469
UDIN:A031951D000375591

Date : 24-05-2022
Place : New Delhi

B. Bhushan & CO.
Company Secretaries

1195,Gali Babu Ram,
Sita Ram Bazar, Delhi – 110006.
Email : b.bhushanandcompany@gmail.com
Mobile: 9650555376, 9311531800

SECRETARIAL COMPLIANCE REPORT

for the year ended on 31-03-2022

To
The Members of
PR Holdings Limited
(CIN : L27310DL1983PLC314402)
R-489, GF - C, Ground Floor,
New Rajinder Nagar, New Delhi-110060.

We, **B.Bhushan & Co.**, Practising Company Secretary have examined:

- a) All the documents and records made available to us and explanation provided by **“P R Holdings Limited (CIN : L27310DL1983PLC314402) (“the listed entity”)**,having its Registered office at :- R-489, GF - C, Ground Floor, New Rajinder Nagar, New Delhi-110060.
- b) The filings/ submissions made by the listed entity to the stock exchanges,
- c) Website of the listed entity,
- d) Any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended on 31.03.2022 (“Review Period”) in respect of compliance with the provisions of:

- a) The Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued there under; and
- b) The Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made there under and the Regulations, circulars, guidelines issued there under by the Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars/ guidelines issued there under, have been examined, include:-

- a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
- e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;
- f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
- g) Securities and Exchange Board of India(Issue and Listing of NonConvertible and Redeemable Preference Shares) Regulations,2013;
- h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

and circulars/ guidelines issued there under; and based on the above examination, We hereby report that, during the Review Period:

- a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued there under, except in respect of matters specified below:-

Sr.No	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Deviations	Observations/ Remarks of the Practicing Company Secretary
—	—	—	—

P R HOLDINGS LIMITED

- b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued there under insofar as it appears from my/our examination of those records.
- c) The following are the details of actions taken against the listed entity/ its promoters/ directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued there under:

Sr.No	Action taken by	Details of violation	Details of action taken E.g. fines, warning letter, etc	Observations/ remarks of the Practicing Company Secretary, if any.
_____	_____	_____	_____	_____

Sr.No	Observations of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended	Actions taken by the listed entity, if any	Comments of the Practicing Company Secretary on the actions taken by the listed entity
_____	_____	_____	_____	_____

We further report that the Board of Directors of the Company, pass the resolution, on 10th November, 2020, for Voluntary De-Listing of Equity Shares of the Company from The Calcutta Stock Exchange Limited and the matter is under process.

For B.Bhushan & Company
(Company Secretaries)

Bharat Bhushan Garg
(Proprietor)
M.No. :- A31951
Co P No.: 14469
UDIN: A031951D000375602

Date : 24.05.2022
Place : New Delhi

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Your Directors present Company's Management Discussion and Analysis Report for the year ended on 31.03.2022.

The management of the company is presenting herein the overview, opportunities and threats, initiatives by the company and overall strategy of the company and its outlook for the future. This outlook is based on management's own assessment and it may vary due to future economic and other future developments in the country.

FORWARD LOOKING STATEMENT

Statement in this report, particularly those which relate to Management Discussion and Analysis, describing the company's future plans, objectives, projections, estimates and expectations may constitute "forward looking statements" within the meaning of applicable laws and regulations. Actual results may vary materially from those either expressed or implied.

REAL ESTATE, AGENCY, COMMISSION, CONSULTANCY, TRADING & SERVICE SECTOR

INDUSTRY STRUCTURE & DEVELOPMENTS

The Indian real estate sector has come a long way and is one of the fastest growing markets in the world today. It comprises of many sub-sectors – housing, retail, hospitality, farms, residential, and commercial. While housing contributes to 5-6 % of India's gross domestic product (GDP), the remaining sub-sectors are also increasing at a fast pace. The total realty market in the country is expected to touch US\$ 180 billion by 2025. Real estate in India is being recognized as an infrastructure service that is driving the economic growth engine of the country. Growing infrastructure requirement in diverse sectors such as tourism, education, healthcare, etc., are offering several investment opportunities for both domestic as well as foreign investors. The role of the Government of India has been instrumental in the development of the sector including FDI in real estate. With the government trying to introduce developer and buyer friendly policies and law enforcement against delay in deliver & breach of commitments, the outlook for the real estate sector does look promising.

OPPORTUNITIES

- Real estate contributes about 5% to India's GDP. The market size of this sector is expected to increase at a compound annual growth rate (CAGR) of 11.2% during FY 2020–2030.
- The Indian construction and real estate sector continues to be a favoured destination for global investors. Several large global investors, including a number of sovereign funds, have taken the first move by partnering with successful local investors and developers for investing in the Indian real estate market.
- The residential asset class looks to have great potential for growth with housing requirements growing across cities.
- Demand for space from sectors such as education and healthcare has opened up ample opportunities in the real estate sector. The country still needs to add 3 million hospital beds to meet the global average need of the people.
- Government of India focus on affordable homes for all by 2022, the creation of 100 Smart Cities and infrastructure development across India, the real estate industry has much to look forward.

THREATS

- Covid & other pandemics, shortage of migrant labour, capital crunch in market
- High inflation rate may increase the cost and company's profit margins may suffer.
- High interest rate may also prove to be adverse.
- Real estate industry is capital intensive sector which require high capital and in present scenario it is challenge in front of management to arrange for the funds requirement.
- Tough competition from the other existing players in the industry also poses a threat.

OUTLOOK

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The company has a proper and adequate system of internal controls & audit commensurate with its size to ensure that all assets are safeguarded and protected against loss from unauthorized use or disposition and the transactions are authorized, recorded and reported correctly. Proper controls and checks are exercised by the company by following the procedures prescribed in the various manuals. Audit Committee of the Board reviews Internal Control Systems on periodical basis

P R HOLDINGS LIMITED

DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS

Your company recognizes the value of human resource, therefore, the human resource policies are being framed in such fashion that they not only aim at achieving the organizational goal but also recognize, appreciate and develop the individual interest of the employees. The Human Resource Development policies of the company are being so framed that it is in the best interest of the organization as well as employees of the company.

Business activities relating to real estates, commission, agents, management & business consulting, trading / purchase & sale of commodities & bullion, etc. are comparatively risk free, attractive, etc.

By Order of Board of Directors
For **PR Holdings Limited**

Date : 11.08.2022
Place : New Delhi

Richa Gupta
W.T.D. & C.F.O.
DIN: 07223813

Declaration by the CEO/CFO under SEBI (LODR) of the Listing Agreement

I, Richa Gupta (DIN: 07223813), WTD & CFO, hereby certify to the Board, that:

- a. I have reviewed financial statements and the cash flow statement and the Directors' Report of for the year ended 31st March 2022 and that to the best of my knowledge and belief :
 - i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - ii. These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- b. To the best of my knowledge and belief, there are no transactions entered into by the company which are fraudulent, illegal or violative of the company's code of conduct or ethics policy.
- c. I accept responsibility for establishing and maintaining internal controls and that I have evaluated the effectiveness of the internal control systems of the company and I have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which they are aware and the steps I have taken or propose to take to rectify these deficiencies.
- d. I have indicated to the Auditors and the Audit Committee
 - i. that there are no significant changes in internal control during the year;
 - ii. that there are no significant changes in accounting policies during the year and that the same have been disclosed in the Notes to the financial statements; and
 - iii. that there is no instances of significant fraud of which they have become aware and the involvement, if any, of the management or an employee having a significant role in the company's internal control system.

By Order of Board of Directors
For **PR Holdings Limited**

Date : 11.08.2022
Place : New Delhi

Richa Gupta
W.T.D. & C.F.O.
DIN: 07223813

ANUJ GARG & CO.
Chartered Accountants

1748/55, Naiwala, Karol Bagh
New Delhi-110005
Ph: 011-28754317
e mail: anuj1957@gmail.com

Independent Auditor's Report

**TO THE MEMBERS OF
P R HOLDINGS LIMITED**

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.

P R HOLDINGS LIMITED

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.

M/s ANUJ GARG & COMPANY
Chartered Accountants,

Place: New Delhi
Date: 24.05.2022

FCA Anuj Garg, Proprietor
Membership No.: 082422
UDIN: 22082422AJMNFT7791

**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.
- 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.

P R HOLDINGS LIMITED

- 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.
- 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;
- 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;
- xix) According to the information and explanations given to us and on the basis of our examination of the books of

Place: New Delhi
Date: 24.05.2022

M/s ANUJ GARG & COMPANY
Chartered Accountants,

FCA Anuj Garg, Proprietor
Membership No.: 082422
UDIN: 22082422AJMNFT7791

**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 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")***

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,

FCA Anuj Garg, Proprietor
Membership No.: 082422
UDIN: 22082422AJMNFT7791

P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

AUDITED BALANCE SHEET as at March 31, 2022

(Amount in Rs.)

Particulars	Note No.	As at March 31, 2022	As at March 31, 2021
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	3	55,854.00	62,048.00
(b) Financial assets			
(i) Loans	4	17,000,000.00	17,000,000.00
(ii) Other financial assets	5	-	1,800,000.00
		17,055,854.00	18,862,048.00
Current assets			
(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	4,004,145.00	968,585.00
(iv) Advances	10	11,300,000.00	13,400,000.00
(c) Other current assets	11	2,747,295.00	1,826,414.00
		18,121,147.00	16,264,706.00
TOTAL		35,177,001.00	35,126,754.00
EQUITY AND LIABILITIES			
Equity			
Equity share capital	12	18,900,000.00	18,900,000.00
Other equity		15,849,671.00	15,833,770.00
		34,749,671.00	34,733,770.00
Liabilities			
Current Liabilities			
(a) Other current liabilities	13	230,670.00	392,984.00
(b) Provisions	14	196,660.00	-
		427,330.00	392,984.00
Total equity and liabilities		35,177,001.00	35,126,754.00

Refer accompanying Note nos. 1 to 32 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 P R HOLDINGS LTD.

Richa Gupta

(WTD & CFO)

DIN : 07223813

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 March 31, 2022

(Amount in Rs.)

Particulars	Note No.	Year Ended March 31, 2022	Year Ended March 31, 2021
I Revenue from operations (gross)	15	1,608,339.00	1,466,752.00
II Receipts / Income from other sources	16	1,286,138.00	1,198,234.00
III Total Income (I + II)		2,894,477.00	2,664,986.00
IV Expenses:			
Change in inventories		-	-
Employee benefits expense	17	639,000.00	691,500.00
Depreciation and amortisation expense	3	6,194.00	7,417.00
Other expenses	18	1,483,402.00	1,799,128.00
Total Expenses		2,128,596.00	2,498,045.00
V Profit/(loss) before exceptional item and tax (III-IV)		765,881.00	166,941.00
VI Exceptional item		-	-
VII Profit/(loss) before tax (V-VI)		765,881.00	166,941.00
VIII Tax expense/(credit):			
Current tax		222,703.00	-
Deferred tax		-	-
IX Profit/(loss) for the year (VII-VIII)		543,178.00	166,941.00
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		543,178.00	166,941.00
XII Earnings/(loss) per equity share (of Rs. 10/- each)			
Basic and Diluted (in Rs. per share)	19	0.29	(0.09)

Refer accompanying Note nos. 1 to 32 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

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Mohit Sachdeva - A46298
Company Secretary cum compliance Officer

P R HOLDINGS LIMITED

P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022

(Amount in Rs.)

	Year ended 31.03.2022	Year ended 31.03.2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax and extraordinary items	765,881	166,941
Interest Received	(1,262,957)	(1,198,234)
Depreciation	6,194	7,417
Interest Received on IT Refund	(13,510)	-
Other Income	-	-
Operating profit before working capital changes	(504,392)	(1,023,876)
(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	(920,881)	(48,729)
(Increase)/Decrease in other non current assets	1,800,000	-
Increase/(Decrease) in current liabilities	34,346	332,364
Provision for Tax/ Direct Taxes Paid	(222,703)	-
CASH FLOW GENERATED FROM OPERATIONS	186,370	(710,993)
Net cash used in operating activities (A)	186,370	(710,993)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Loans/Advances received back	2,100,000	4,500,000
Loans/Advances given	-	(5,700,000)
Interest received	1,262,957	1,198,234
Interest Received on IT Refund	13,510	-
Other income	-	-
Net cash flow from investing activities (B)	3,376,467	(1,766)
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)	3,562,837	(712,759)
CASH AND CASH EQUIVALENTS		
Beginning of the year	968,585	1,681,344
End of the year	4,531,422	968,585

Refer accompanying Note nos. 1 to 32 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 P R HOLDINGS LTD.

Richa Gupta

(WTD & CFO)

DIN : 07223813

Meena Aggarwal

Director

DIN :07153996

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, 2022

A Equity share capital

(Amount in Rs.)

Particulars	As at March 31, 2022	
	Shares	Amount
Equity shares of Rs. 10 each issued, subscribed and fully paid:		
As at April 1, 2021	1890000	18,900,000.00
As at March 31, 2022	1890000	18,900,000.00
As at March 31, 2022	1890000	18,900,000.00

B Other equity

(Amount in Rs.)

Particulars	Reserve and Surplus				
	Securities Premium Reserve	Retained Earnings	Total reserves (other than OCI)	OCI	TOTAL
Balance as at April 1, 2020	9,100,000.00	6,566,829.00	15,666,829.00	-	15,666,829.00
Profit for the year	-	166,941.00	166,941.00	-	166,941.00
Other comprehensive income/(loss) for the year	-	-	-	-	-
Total comprehensive income/(loss) for the year	-	166,941.00	166,941.00	-	166,941.00
Balance as at March 31, 2021	9,100,000.00	6,733,770.00	15,833,770.00	-	15,833,770.00
Profit/(Loss) for the year	-	543,178.00	543,178.00	-	543,178.00
Other comprehensive income/(loss)	-	-527,277.00	-527,277.00	-	-527,277.00
Total comprehensive income/(loss)	-	15,901.00	15,901.00	-	15,901.00
Balance as at March 31, 2022	9,100,000.00	6,749,671.00	15,849,671.00	-	15,849,671.00

Refer accompanying Note nos. 1 to 32 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 **P R HOLDINGS LTD.**

Richa Gupta

(WTD & CFO)

DIN : 07223813

Meena Aggarwal

Director

DIN :07153996

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, 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 24th 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.

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

Notes to the Ind AS financial statements for the year ended March 31, 2022

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.

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 ancimpairment 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.

P R HOLDINGS LIMITED

Notes to the Ind AS financial statements for the year ended March 31, 2022

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.

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.

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

Notes to the Ind AS financial statements for the year ended March 31, 2022

- (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.

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.

Notes to the Ind AS financial statements for the year ended March 31, 2022

P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

DEPRECIATION FOR THE YEAR ENDED 31.03.2022

(Amount in Rs.)

Particular	Gross Block		Accumulated Depreciation		Net Block	
	01.04.2021	Additions/ Adjustments 31.03.2022	01.04.2021	Charge for the year 31.03.2022	31.03.2022	31.03.2021
(A) Computers Computer	23,500.00	-	22,209.00	116.00	22,325.00	1,291.00
(B) Furniture & Fixtures Furniture & Fixture	107,000.00	-	48,513.00	5,556.00	54,069.00	58,487.00
(C) Office Equipments Mobile	9,500.00	-	7,230.00	522.00	7,752.00	2,270.00
Total	140,000.00	-	77,952.00	6,194.00	84,146.00	62,048.00
Total - Previous Year	140,000.00	-	70,535.00	7,417.00	77,952.00	69,465.00

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

4. Financial assets - Non current : Loans

(Amount in Rs.)

Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured, considered good Receiveble in cash or in kind or for value to be recd.	17,000,000.00	17,000,000.00
TOTAL	17,000,000.00	17,000,000.00

5. Financial assets - Non current : Others

Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured, considered good Security deposits	-	1,800,000.00
TOTAL	-	1,800,000.00

6. Inventories

Particulars	As at March 31, 2022	As at March 31, 2021
Equity Shares (Quoted)	-	-
TOTAL	-	-

7. Financial Assets - Current : Investments

Particulars	As at March 31, 2022	As at March 31, 2021
A) EQUITY SHARES (QUOTED) Swagtam Trading & Services Ltd. (F.V.-Rs.10) (Qty : 21900)	69,707.00	69,707.00
B) EQUITY SHARES (UNQUOTED)	-	-
TOTAL	69,707.00	69,707.00

Market Value of quoted Investment is Rs. ?/- in Current Year and Rs. ?/- Previous Year

8. Financial Assets - Current : Trade receivables

Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured, considered good Others	-	-
TOTAL	-	-

9. Financial Assets - Current : Cash and cash equivalents

Particulars	As at March 31, 2022	As at March 31, 2021
Balances with Banks	3,946,008.00	948,658.00
Cash on Hand	58,137.00	19,927.00
TOTAL	4,004,145.00	968,585.00

P R HOLDINGS LIMITED

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

10. Financial Assets - Current : Advances

(Amount in Rs.)

Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured, considered good		
Advance against Purchase of Property	11,300,000.00	13,400,000.00
TOTAL	11,300,000.00	13,400,000.00

11. Other current assets

Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured, considered good		
Interest accrued	12,341.00	153,955.00
TDS Receivables	241,101.00	913,302.00
Mat Receivable	393,853.00	-
Security Deposit	2,100,000.00	500,000.00
Other Receivables	-	259,157.00
TOTAL	2,747,295.00	1,826,414.00

12. Share capital

Particulars	As at March 31, 2022	As at March 31, 2021
Authorised		
Equity shares 32,45,000 of par value Rs. 10/- each	32,450,000.00	32,450,000.00
Issued, subscribed and fully Paid up		
Equity shares 18,90,000 of par value Rs. 10/- each	18,900,000.00	18,900,000.00
TOTAL	18,900,000.00	18,900,000.00

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

Particulars	As at March 31, 2022	As at March 31, 2021
EQUITY SHARES		
Equity shares outstanding at the beginning and end of the year (18,90,000 shares of Rs. 10 each)	18,900,000.00	18,900,000.00
TOTAL	18,900,000.00	18,900,000.00

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

Particulars	As at March 31, 2022	As at March 31, 2021
EQUITY SHARES	No. of Shares (%)	No. of Shares (%)
S. L. Gupta	384000 (20.32)	384000 (20.32)
TOTAL	384000 (20.32)	384000 (20.32)

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

13. Other current liabilities

(Amount in Rs.)

Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured, considered good		
Unsecured, considered good		
Other Advance	-	153,955.00
GST Payable	180,670.00	77,989.00
Expenses payable	50,000.00	161,040.00
TOTAL	230,670.00	392,984.00

14. Provisions

Particulars	As at March 31, 2022	As at March 31, 2021
Provision for Income Tax	196,660.00	-
TOTAL	196,660.00	-

15. Revenue from operations

Particulars	As at March 31, 2022	As at March 31, 2021
Commission Income	508,339.00	1,000,000.00
Consultancy Income	1,100,000.00	400,000.00
Sale of Shares	-	66,752.00
TOTAL	1,608,339.00	1,466,752.00

16. Receipts/ Income from Other Sources

Particulars	As at March 31, 2022	As at March 31, 2021
Interest	1,262,957.00	1,198,234.00
Interest on I.T. Refund	13,510.00	-
Misc. Income	9,671.00	-
TOTAL	1,286,138.00	1,198,234.00

17. Employee benefits expense

Particulars	As at March 31, 2022	As at March 31, 2021
Salary	639,000.00	691,500.00
TOTAL	639,000.00	691,500.00

P R HOLDINGS LIMITED

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

18. Other Expenses

(Amount in Rs.)

Particulars	As at March 31, 2022	As at March 31, 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	-	700,000.00
Consultancy Fees	1,000,000.00	700,000.00
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	180,000.00	-
Website maintenance charges	7,000.00	-
Misc Exp	1,040.00	590.00
TOTAL	1,483,402.00	1,799,128.00

19. Earnings per Share (EPS)

Particulars	As at March 31, 2022	As at March 31, 2021
Net profit/(loss) after tax for the year (in Rs.)	543,178.00	168,164.00
Weighted number of ordinary shares for basic EPS	1,890,000	1,890,000
Nominal value of ordinary share (in Rs. 10/- per share)	10	10
Basic & Diluted earnings for ordinary shares	0.29	0.09

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

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. K.BHANSALI & CO.	25000	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(Rs.)

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

Note 26: Contingent Liabilities

Amount(Rs.)

Particulars	Year ended 31-Mar-22	Year ended 31-Mar-21
Contingent Liabilities	NIL	NIL
Total	NIL	NIL

P R HOLDINGS LIMITED

Notes which are integral part of financial statements for the year ended March 31, 2022

Note 27: Foreign Currency Transactions **Amount(Rs.)**

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
Basic EPS (Rs.)	0.29	0.09
Diluted EPS (Rs.)	0.29	0.09

Notes which are integral part of financial statements for the year ended March 31, 2022

Note 32: Movement of Provision for Tax

Amount(Rs.)

Particulars		Year ended 31-Mar-22	Year ended 31-Mar-21
Opening Provision/ (Income Tax Refund) (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
Balance Payable/ (Refundable)(A+B+C+D)		0.00	3,39,377.72
Provision Adjusted with Advance Tax & TDS for the year			(3,07,494.00)
Previous year Provision written back for Earlier year		0.00	0.00
Closing Provision/ (Income Tax Refund)		0.00	31,883.72

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%
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.

P R HOLDINGS LIMITED

Notes which are integral part of financial statements for the year ended March 31, 2022

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: 22082422AJMNFT7791

Place: New Delhi

Date : 24.05.2022

For P R HOLDINGS LTD.

Richa Gupta
(WTD & CFO)
DIN : 07223813

Meena Aggarwal
Director
DIN : 07153996

Mohit Sachdeva - A46298
Company Secretary cum compliance Officer

P R HOLDINGS LIMITED

Regd. Office: R-489, GF-C, New Rajinder Nagar, New Delhi- 110060
Tel : 011-42475489 Website : www.prholding.in Email : prholding1983@gmail.com
CIN: L27310DL1983PLC314402

39TH ANNUAL GENERAL MEETING
SATURDAY, 24TH SEPTEMBER, 2022, at 11:00 A.M.
through VIDEO CONFERENCING ('VC') / OTHER AUDIO VISUAL MEANS ('OAVM'),
however, THE VENUE OF THE MEETING SHALL BE DEEMED TO BE THE REGISTERED
OFFICE OF COMPANY AT 'R-489, GF-C, NEW RAJINDER NAGAR, NEW DELHI – 110060

ELECTRONIC VOTING PARTICULARS

In terms of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and amendments thereafter, the Resolutions proposed at the 39th AGM will be transacted through remote E-Voting (facility to cast vote from a place other than the venue of the AGM)

EVEN (E-voting Event Number)	User ID	Password

Please refer to various Notes & Instructions in NOTICE of AGM

REGISTRATION OF E-MAIL & CONTACT DETAILS & PAN, etc. FOR FUTURE COMMUNICATION

Name of the Shareholder :

PAN :

AADHAR :

Telephone No. :

Mobile No. :

Email ID:

Registered Address:

City:

State:

Pincode:

Registered Folio No. / DP ID & Client ID No.:

No. of Shares held:

Signature of the Shareholder

Name of the Shareholder:

Ledger Folio No/ DP ID & Client ID No.:

Address:

No. of Shares held:

Email Id:

Tel/ Mobile No. :

S. No	RESOLUTIONS as per NOTICE of AGM	OPTIONAL*	
		FOR	AGAINST
Ordinary Business – Ordinary Resolution(s) :-			
1.	To receive, consider & adopt the Audited Balance Sheet and Statement of Profit & Loss as at 31.03.2022 and Cash Flow Statement, etc. for the year ended 31.03.2022 alongwith the Reports of Auditors & Directors thereon		
2.	To re-appoint of Mrs. Richa Gupta (DIN: 07223813) as the Director who retires by rotation & being eligible offers herself for re-appointment.		
3.	To appoint M/s. G. K. KEDIA & CO, Chartered Accountants, FRN – 013016N as the Statutory Auditors for a period of 5(five) years in place of M/s. ANUJ GARG & COMPANY, Chartered Accountants, FRN – 003473N.		

Signature of Shareholder:

Signed this day of September, 2022

Affix
Revenue
Stamp

Notes:

1. This Form in order to be effective should be duly completed and deposited at the Registered Office, not less than 48 hours before the commencement of the AGM.
2. For the Resolutions and Notes, please refer to NOTICE of the AGM.
3. Please fill-in/complete all details required above before submission in order to be effective.



P R HOLDINGS LIMITED

CIN : L27310DL1983PLC314402

**REGD. OFFICE : R - 489, GF - C, New Rajinder Nagar, New Delhi - 110060
9911223638, www.prholding.in**