

40th Annual Report 2022-23

P R HOLDINGS LIMITED

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40TH ANNUAL GENERAL MEETING	
Date	25.09.2023
Day	MONDAY
Time	04:00 P.M.
Via / venue	through VIDEO CONFERENCING ('VC')/ OTHER AUDIO VISUAL MEANS ('OAVM') , however, VENUE OF THE MEETING SHALL BE DEEMED TO BE 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/j/89808030915?pwd=ZFhIYzA5bIRTS01nRXBCMEY2M2xqZz09 In case of any issues in Joining the e-AGM, send a WhatsApp to the technical team by clicking on the link - https://api.whatsapp.com/919650105405 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 Sakshi Gupta	DIN 09773654	Whole Time Director & CFO
Mrs. Richa Gupta	DIN: 07223813	Executive Director - WTD & CFO joined w.e.f. 26.09.2015 & Resigned 10.11.2022
CS Mohit Sachdeva	ACS-46298	Company Secretary & Compliance Officer Appointed w.e.f. 07.01.2019, Resigned w.e.f. 10.08.2022
CS Pallavi	ACS-67405	Company Secretary & Compliance Officer Appointed w.e.f. 31.01.2023
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 Email Id: kanishka.aggarwal@gkkedia.com		CIN : L27310DL1983PLC314402 Date of incorporation : 14.01.1983 Date of commencement : 21.01.1983 PAN : AAACP6895R GST : 07AAACP6895R1ZF ISIN : INE160T01014
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: hmkd900@gmail.com
BANKERS		REGISTRAR
Punjab National Bank Shanker Road, 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, 2354134
LISTING : 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)		
Regd. Office : R – 489, GF – C, New Rajinder Nagar, New Delhi – 110060		
CONTACTS DETAILS		
Tel : 09911223638		Email : prholding1983@gmail.com Website : www.prholding.in
Members are requested to kindly Update their Contact details, Address, PAN, Email, Mobile etc. for Company's Updates, Announcements, Results, Reports, Correspondence, etc.		

NOTICE OF ANNUAL GENERAL MEETING

To
The Members
P R Holdings Limited
CIN: L27310DL1983PLC314402
New Delhi-110060

NOTICE IS HEREBY GIVEN THAT 40th ANNUAL GENERAL MEETING OF THE MEMBERS OF THE COMPANY WILL BE HELD ON MONDAY, 25th DAY OF SEPTEMBER, 2023 AT 04.00 P.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 2023 and the Statement of Profit and Loss & Cash Flow Statements, etc., for the year ended on that date along with the Reports of Auditors and Directors thereon.

ITEM NO.- 2

To appoint a Director in place of Mrs. Sakshi Gupta (DIN: 09773654) who retires by rotation and being eligible offers herself for re-appointment as a Director.

ITEM NO.- 3

To ratify/re-appoint M/s G.K. Kedia & Co. (FRN – 013016N), as statutory auditors and fix their remuneration and to consider and if thought fit, to pass the following resolution, as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Audit and Auditors) Rule, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force, M/s G. K. KEDIA & Co., Chartered Accountants, FRN 013016N, be and are hereby ratify/ re-appointed as Statutory Auditors of the Company, to hold the Office from conclusion of this Annual General Meeting till the conclusion of next Annual General Meeting, who were appointed in 39th E- AGM, held on 24.09.2022, till the conclusion of the 44th Annual General Meeting for a period of 5 years from F.Y. 2022-23 to F.Y. 2026-27, at such remuneration as may be fixed by Board of Directors of the Company with the consultation of Auditors."

SPECIAL BUSINESS

ITEM NO. –4

TO CONFIRM APPOINTMENT OF Ms. SAKSHI GUPTA, AS WHOLE TIME DIRECTOR & CFO

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

"RESOLVED THAT pursuant to Section 152, 196, 197, 203 of the Act, read with Schedule V and provisions of Articles of Association of the Company and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and all other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification or re-enactment thereof, for the time being in force), and the provisions of the Articles of Association, and on recommendation of Nomination & Remuneration Committee and the Board of Directors, approval of the members be and hereby accorded to appoint Mrs. Sakshi Gupta (DIN: 09773654), who was appointed as an Additional Director & designated as a Whole Time Director & CFO by the Board at their Meeting held on 10.11.2022 and in respect of whom a Notice under section 160 of the Companies Act, 2013 has been received from a member signifying her intention to propose her as a candidate, as a Whole Time Director and Chief Financial Officer, for a period of 5 (Five) consecutive years w.e.f. 10.11.2022 & liable to retire by rotation;

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to vary and/or revise the terms of re-appointment including the remuneration of the said Whole-time Director within the permissible limits under the provisions of the Companies Act, 2013 or any statutory modification(s) thereof, from time to time and to settle any question or difficulty in connection therewith or incidental thereto and to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution;

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RESOLVED FURTHER THAT any Director and/or Board of Directors of the Company, be and is hereby authorized to communicate with Others & to file the E-Forms with ROC / MCA & Others with respect to the appointment and to take such steps, in relation to above and to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving necessary or desirable effect to the aforesaid resolution.”

ITEM NO. – 5

TO MAKE/ GRANT LOAN(S) or GIVE GUARANTEE(S) or MAKE INVESTMENT(S) IN EXCESS OF THE PRESCRIBED LIMIT u/s 186 OF THE COMPANIES ACT, 2013

To consider and, if thought fit, to pass, with or without modification, the following resolution as a SPECIAL RESOLUTION:

“**RESOLVED THAT** pursuant to the statutory provisions of Section 186 of the Companies Act, 2013 (‘the Act’) read with the Companies (Meetings of Board and its Powers) Rules, 2014, as amended from time to time and other applicable provisions including any statutory modification(s) thereto or re-enactment(s) thereof, for the time being in force, if any, and subject to such other consents, permissions, sanctions, approvals, as may be required/ necessary, the approval/consent of the shareholders/members of the Company, be and is hereby accorded to the Board of Directors of the Company to;

- (a) grant/give any loan(s), from time to time, on such terms and conditions as it may deem expedient, to any person(s) or any body corporate(s) or Others
- (b) give/ provide any guarantee/security to secure any loan/ obligation(s) of any other person(s) or body corporate(s) or Others and
- (c) to acquire by way of subscription, purchase/deal/invest/trade/buy & sell and to hold Stocks & Bonds or otherwise the securities of any other body corporate(s), from time to time, in excess of limit specified under Section 186 of the Companies Act, 2013, for an aggregate amount not exceeding Rs. 2,25,00,000 (Rupees Two Crore Twenty- Five Lac only) over and above the limit prescribed under Section 186, notwithstanding that the aggregate of loan and investments so far made, the amounts for which guarantee or security so far provided, along with the investments, stocks, loans, guarantee or security proposed to be made or given by the Board may exceed sixty per cent of its paid-up share capital, free reserves and securities premium account or one hundred per cent of its free reserves and securities premium account, whichever is More, notwithstanding that such stocks & investments, outstanding loans given or to be given and guarantees and security provided are in excess of the limits prescribed u/s 186 of Companies Act, 2013 as in their (Board of Directors) absolute discretion deem fit & proper & beneficial and in the interest of the Company.”

“**RESOLVED FURTHER THAT** the Board be and is hereby authorized to negotiate the terms and conditions of the above said stocks, bonds, investments, loans, securities, guarantees, as they deem fit and in the best interest of the Company and to take all such steps as may be necessary in that regard.”

“**RESOLVED FURTHER THAT** for the purpose of giving effect to the above, any Director and/or Board of Directors, be and are hereby severally authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and/or incidental thereto and to sign and to execute deeds, applications, documents and writings that may be required, on behalf of the Company and generally to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution along with signing and filing of necessary Form(s) & Returns with Registrar of Companies/ MCA and with power to settle questions, difficulties or doubts that may arise in this regard without requiring the Board to seek/ secure any further Approval(s) of the members of the Company.”

**By Order of Board of Directors
P R HOLDINGS LIMITED**

Date : 10.08.2023
Place : New Delhi

**SAKSHI GUPTA
WTD & CFO (DIN: 09773654)
Address: 1136, Main Bazar, Paharganj,
New Delhi - 110055**

➤ **IMPORTANT NOTES:**

A. General instructions for accessing and participating in the 40th AGM through VC/OAVM facility and voting through electronic means including remote e-Voting

- a. The Ministry of Corporate Affairs (“MCA”) vide its Circular No. 10/2022 dated December 28, 2022 read together with Circular No. 02/2022 dated May 05, 2022, Circular No. 21/2021 dated December 14, 2021, Circular No. 19/2021 dated December 8, 2021, Circular No. 02/2021 dated January 13, 2021, Circular No. 20/2020 dated May 5, 2020, Circular No. 17/ 2020 dated April 13, 2020 and Circular No. 14/ 2020 dated April 8, 2020 (collectively referred to as “MCA Circulars”), have permitted holding of the Annual General Meeting (“AGM”) through VC / OAVM, without the physical presence of the Members at a common venue. In compliance with the provisions of the Companies Act, 2013 (“Act”), as amended from time to time and MCA Circulars, and Circulars issued by Securities and Exchange Board of India (“SEBI”) vide its Circular No. SEBI/ HO/DDHS/DDHS-RACPOD1/P/CIR/2023/001 dated January 5, 2023 read together with Circular No. SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, Circular No. SEBI/ HO/ CFD/CMD2/CIR/P/2021/11 dated January 15, 2021 and Circular No. SEBI/HO/CFD/CMD1/ CIR/P/2020/79 dated May 12, 2020 (collectively referred to as “SEBI Circulars”), the AGM of the Company is being held through VC / OAVM. Accordingly, in compliance with the provisions of the Companies Act, 2013 (the “Act”), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and MCA Circulars, the AGM of the Company is being held through VC/OAVM Facility, which does not require physical presence of members at a common venue. Deemed Venue for the 40th AGM shall be the Registered Office of the Company.
- b. In compliance with the aforesaid MCA Circulars and SEBI Circulars, NOTICE of the AGM along with the Annual Report for financial year 2022-23 is being sent only through Electronic mode to those Members whose e-mail addresses are registered with the Company/Depositories. Members may note that the Notice and Annual Report for financial year 2022-23 will also be available on website of the Company i.e. www.prholding.in, website of the Stock Exchanges i.e. MSEI Limited (www.msei.in) and also on the website of NSDL (www.evoting.nsdl.com.) respectively.
Hard Copies shall be sent to those members who shall request for the same, free of cost.
- c. A Member entitled to attend and vote at the AGM is entitled to appoint a Proxy to attend and vote on a Poll instead of himself/herself and a Proxy need not be a member of the Company. However, pursuant to MCA Circulars and SEBI Circulars, the AGM will be held through VC/OAVM and the physical attendance of Members in any case has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form is not annexed to this Notice. 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 E- AGM through VC/OAVM facility and e-Voting during the E-AGM.
- d. Since the AGM will be held through VC/OAVM Facility, the ‘Route Map’ is not annexed.
- e. Attendance of the Members participating in the AGM through VC/ OAVM facility using their login credentials shall be counted for the purpose of reckoning the Quorum under Section 103 of the Act.
- f. National Securities Depositories Limited (“NSDL”) will be providing facility for e-voting through EVEN [124800] from 9.00 a.m. September 21, 2023 to 5.00 p.m. September 24, 2023.
- 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 AGM through VC/OAVM Facility and Voting during the 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 AGM through VC/OAVM Facility by following the procedure as mentioned below which shall be kept open for the Members 30 minutes before the time scheduled to start the 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, directors, key managerial personnel, the Chairpersons of the

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Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors, etc., can attend the 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 AGM and facility for those Members participating in the AGM to cast vote through e-Voting system during the AGM.

B. Instructions for Members for participating in the 40th 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/89808030915?pwd=ZFhYzA5bIRTS01nRXBCMEY2M2xqZz09>

by clicking and registering in advance. Zoom Meeting ID : 89808030915

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

Ø 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/j/89808030915?pwd=ZFhYzA5bIRTS01nRXBCMEY2M2xqZz09>

- ii. While Registering, please enter the information in following Format:

- a. First Name Field : Full Name
b. Last Name Field : Folio No/Client ID-DPID
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 15 Mbps 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 Hot spot 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 Whats App to the technical team by clicking on the link- <https://wa.me/919650105405> 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 MCA.

Members can submit 'Questions' in Advance with regard to the financial statements or any other Matter to be placed at the e - 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 at least **7 days** in Advance before the start of the meeting i.e. by **18.09.2023** by 5.00 p.m. IST.

Such Questions by the Members shall be taken up during the meeting & replied by the Company suitably.

Members, who would like to ask Questions during the 40th e - AGM with regard to the financial statements or any other Matter to be placed at the 40th e-AGM, need to Register themselves as 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 **18.09.2023**.

Those Members who have registered themselves as a Speaker shall be allowed to ask Questions during the e-AGM, depending upon the availability of time

NOTES :-

1. The relevant 'Explanatory Statement' pursuant to section 102(1) of the Companies Act, 2013, in respect of 'Special Business' set out in item No. **4 & 5** 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 E-AGM, only such joint-holder who is higher in the order of names *will be entitled to vote* at the meeting.
4. Notice is also given u/s 91 of the Act read with Regulation 42 of the SEBI (LODR) Regulations, 2015 as amended from time to time, that the Register of Members and Share Transfer Register of the Company will remain closed from **18.09.2023 to 28.09.2023** (both days inclusive).
Queries proposed to be raised at the AGM may be sent to the Company at least **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 the same.
5. Copies of the MoA and AoA and the Documents referred to in the Notice, shall be kept 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 DPID 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), Contact Details, Email, Phone, etc., by every participant in securities market. Members holding shares, in Demat form are, therefore, requested to submit / update PAN & Email, Mobile no. & other contact 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/ DPID in all correspondence.
 - ii. Please Notify Change(s), if any, in your contact details, PAN, Registered Address along with 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 along with the details of E-AGM through Video Conferencing/OAVM

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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 2022-23 can be downloaded from 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 2022-23 will also be available on the website of Company www.prholding.in & RTA & NSDL & MSEI Ltd. 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. 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 AGM.
15. Detailed procedure for "Remote E-voting" is annexed which forms part of this notice.

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 the SEBI (LODR) Regulations, 2015, the company provides the members facility to exercise their right to vote on resolution proposed to be passed in the Annual General Meeting (AGM) by *electronic means* and the business maybe 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.nsd.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.nsd.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 Limited [**124800**] 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 **21.09.2023 (9:00 am) till 24.09.2022 (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. E-voting period begins at 09.00A.M. on 21.09.2023 and ends at 5:00P.M. on 24.09.2023. During this period Member's of the company, holding shares either in Physical form or in Dematerialized form, as on the Cut-off date (record date) i.e. 18.09.2023 may cast their vote Electronically. Once the vote on are solution is cast by member, the member shall Not be allowed to change it subsequently. E-voting module shall be disabled by NSDL for voting thereafter.
2. The facility for voting through poll shall be made available at the E-AGM and the Members attending through VC/OAVM who have not cast their vote by remote e-voting shall be able to vote at the E-AGM through voice/ show of hands.
3. Members who have cast their vote by remote e-voting may also attend E-AGM but shall Not be entitled to cast vote again.
4. Company 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 remote e-voting and physical vote at the venue of 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. **18.09.2023**.
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 shall be titled to avail facility of remote e-voting/ Poll at E-AGM.
7. Once the vote on a resolution is cast by a member, the member shall not be allowed to change it subsequently and/or cannot cast the vote again.
8. 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 id evoting@nsdl.co.in or at telephone nos 022-24994360 / 022-24994738. Members may also address their Queries relating to e-voting to the company's e-mail ID prholding1983@gmail.com.
9. Members already registered with NSDL for remote e-voting can use their existing user ID and password for Login. There after please follow the steps from Sl. Nos. (6) to (9) mentioned in (i) above, to cast your vote.
10. Every Client ID No./ Folio No. shall have one e-vote, irrespective of the number of joint holders.
11. Remote E-voting right cannot be exercised by a proxy.
12. **Scrutinizer**, after scrutinizing the votes cast at the meeting through voice/show of hand and through remote e-voting, shall within a period not *exceeding (3) three days* from the conclusion of the Meeting, make a consolidated *Scrutinizer's Report* and submit the same to the Chairman. Results declared along with the consolidated scrutinizer's report shall be placed on the website of the Company www.prholding.in and on the website of NSDL www.evoting.nsdl.com.

Results shall simultaneously be communicated to the Stock Exchange(s), where the Company's shares are Listed.

By Order of Board of Directors
P R HOLDINGS LIMITED

Date : 10.08.2023
Place : New Delhi

SAKSHI GUPTA
WTD & CFO (DIN: 09773654)
Address: 1136, Main Bazar, Paharganj,
New Delhi - 110055

Brief Profile of Director seeking appointment /re-appointment

ITEM No. 2

Mrs. Sakshi Gupta, (DIN: 09773654) as a Director, who retires by rotation and being eligible offers herself for re-appointment.

Mrs. Sakshi Gupta (DIN: 09773654), holds Post Graduate Diploma in Business Administration, specialized in “Human Resource Management” from Symbiosis Centre for Distance Learning (SCDL) and she has over 7+ years of experience in the fields of Administration, HR, etc.

Mrs. Sakshi 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. Sakshi 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 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. – 4

TO CONFIRM APPOINTMENT OF Ms. SAKSHI GUPTA, AS WHOLE TIME DIRECTOR & CFO

The Board of Directors had appointed Mrs. Sakshi Gupta (DIN: 09773654) as an Additional Director designated as Whole Time Director & CFO & Key Managerial Personnel, for a period of 5 (five) years w.e.f. 10.11.2022 & she shall be liable to retire by rotation. Having regards to the dynamic Business situation and expansion(s), it is thought fit and proper to appoint her as *Whole Time Director & Chief Financial Officer* who shall be responsible for taking care of the day to day activities of the Business of the Company. The duties of the Whole Time Director shall be discharged subject to the superintendence, control and direction of the Board and she shall perform on behalf of the Company in the ordinary course of business all such acts, deeds, and things, which in the ordinary course of business, she may consider necessary or proper or in the interest of the Company.

Brief Resume of Appointee Executive Director (WTD & CFO)

Mrs. Sakshi Gupta (DIN: 09773654), holds Post Graduate Diploma in Business Administration, specialized in “Human Resource Management” from Symbiosis Centre for Distance Learning (SCDL) and she has over 7+ years of experience in the fields of Administration, HR, etc. Mrs. Sakshi Gupta does not hold any Shares in this Company.

At present, she holds the Directorship in the following Companies:-

S. No.	Name of the Company	Category of Directorship
	NIL	

Terms & Termination

Upon recommendation of ‘ *Nomination and Remuneration Committee* ’, the Board considered and approved the appointment of Mrs. Sakshi Gupta (DIN:09773654), as an Additional Executive Director designated as Whole Time Director & Chief Financial Officer (WTD & CFO) w.e.f. 10th November, 2022, to hold Office for a period of 5 (five) years, subject to the approval & consideration of Members at the forthcoming General Meeting.

The Term Whole Time Director should be construed as defined under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015, as amended from time to time and Agreement may be *terminated* earlier by either party after giving three months notice.

Board Committee(s)

The Board of Directors (the Board) may, if it deems fit, can invite you for being appointed on one or more Board Committee(s) or any such Committee that is to be set up in the future and your’s appointment on such Committee(s) will be subject to the applicable rules, regulations and laws.

Mrs. Sakshi Gupta undertake to frame /constitute /re-constitute /amend /modify, the various Committee(s), Code, Policies, etc., as may be legally required and Comply with requirements & compliances.

Duties & Powers

Mrs. Sakshi Gupta shall devote her time and attention to the business of the Company and carry out such duties as may be entrusted by the Board from time to time and as separately communicated to her. Subject to the supervision and control of the Board, she shall be entrusted with powers of management which are in connection with and in the best interests of the business of the Company and the business of any one or more of its associated concerns/ companies and / or

subsidiaries, including performing duties as assigned to by the Board from time to time by serving on the Boards of such associated companies and/ or subsidiaries or any other executive body or any committee(s) and shall not exceed the powers so delegated by the Board.

Mrs. Sakshi Gupta undertakes to employ the best of her skill and ability to make her utmost endeavors to promote the interests and welfare of the Company and to conform to and comply with the directions and regulations of the Company and all such orders and directions as may be given to her from time to time by the Board.

Remuneration

So long as Mrs. Sakshi Gupta performs her duties and confirms to the terms and conditions contained in this Agreement and, she shall, subject to such approvals as may be required, be entitled to the following remuneration subject to deduction of Tax, etc. , at source of all applicable taxes in accordance with the laws for the time being in force.

A. SALARY: Rs. 25,000/- per month, on consolidated basis, with an annual increment as may be decided by the Board and will be merit-based and take into account the Company's performance as well.

B. Benefits, Perquisites, Allowances:

In addition to the basic salary, she shall be entitled to following benefits and perquisites:

- Telecommunication facilities including broadband, Internet and mobile for Official use only.
- Hospitalization and major medical expenses.
- Leave in accordance with the Rules of the Company.
- Reimbursement of actual out of pocket expenses for Official duties only.

Variation

The terms and conditions of the appointment of the Whole Time Director & Chief Financial Officer and / or this Agreement may be altered and varied from time to time by the Board as it may, in its discretion deem fit, irrespective of the limits stipulated under Schedule V to the Companies Act, 2013 or any amendments made hereafter in this regard in such manner as may be agreed to between Mrs. Sakshi Gupta and the Board, subject to such consents/ approvals as may be required.

Confidentiality

You are aware that in the course of employment, she will have access to and be entrusted with information in respect of the business and finances of the Company including IP, processes and product specifications, etc. and relating to its dealings, transactions and affairs and likewise in relation customers or clients all of which information is or may be of a confidential nature.

Mrs. Sakshi Gupta shall not except in the proper course of performance of duties during or at any time after the period of her employment or as may be required by law divulge/ disclose to any person whatever or otherwise make use of and shall use her best endeavors to prevent the publication or disclosure of any confidential information of the Company or any of its suppliers, agents, distributors or customers, etc.

All notes, memoranda, documents and confidential information concerning the business of the Company or any of its suppliers, agents, distributors or customers which shall be acquired, received or made by Mrs. Sakshi Gupta during the course of her employment shall be the Property of the Company and shall be surrendered by her to the Company upon the termination of her employment or at the request of the Board at any time during the course of her employment.

Non - Competition

Mrs. Sakshi Gupta covenants with the Company that she will not, without the prior written Consent of the Board, carry on or be engaged, directly or indirectly, either on her own behalf or on behalf of any person, manager, agent, consultant or employee of any person or firm, in any activity or business, in India or Overseas, which shall, directly or indirectly, be in competition with the business of the Company.

Code of Conduct & Policies & Committee(s)

The provisions of the Code of Conduct of the Company shall be deemed to have been incorporated into the Agreement by reference, and Mrs. Sakshi Gupta shall during her term, abide by the provisions of the Code of Conduct in spirit and in letter and commit to assure its implementation.

She also undertake to Constitute, Frame and Implement and Comply with and execute the Policies and various Committee(s) & Minutes, Rules & Regulations, etc.

Performance Evaluation

The Board of Directors will carry out an evaluation of the performance of the Board as a whole, Committee(s) and Director(s) on an annual basis as per Company's Policy. Mrs. Sakshi Gupta appointment on the Board shall be subject to the outcome of the yearly evaluation process.

Summary Termination of Employment

Employment of Mrs. Sakshi Gupta may be Terminated by Company without Notice:

P R HOLDINGS LIMITED

- if she is found guilty of any gross negligence, default or misconduct in connection with or affecting the business of the Company; or
- in the event of any serious or repeated or continuing breach or non-observance by her of any of the stipulations contained in the Agreement;
- in the event the Board expresses its loss of confidence in her.

Prohibition on Insider Trading/ Dealings

Mrs. Sakshi Gupta will follow the Company's Code of Conduct for Prevention of Insider Trading and requirements under the Companies Act, 2013 and SEBI Regulations, which inter - alia require that price- sensitive information relating to the Company, is not used or transmitted and is maintained securely.

Resignation from Directorship

Upon the Termination by whatever means of her Directorship/ Employment:

Mrs. Sakshi Gupta shall immediately tender her resignation from Office as a Director and as a Whole Time Director & Chief Financial Officer of the Company without claim for compensation for loss of office and in the event of her failure to do so the Company is hereby irrevocably authorised to appoint some person in her place and on her behalf to sign and deliver such resignation to the Company.

Mrs. Sakshi Gupta shall not, without the written consent of the Company at any time thereafter, represent herself as connected with the Company or any of the subsidiaries and associated companies or Others.

Agreement co-terminus with Directorship

As and when this Agreement expires or is terminated for any reason whatsoever, Mrs. Sakshi Gupta shall cease to be as a Director and also as a 'Whole Time Director & Chief Financial Officer.' If at any time, she ceases to be a Director of the Company for any reason whatsoever, you shall cease to be the Whole Time Director & Chief Financial Officer and this Agreement shall forthwith stand Terminated.

Notice(s)

Notice(s) may be given by either Party by Email and/or Letter addressed to the other Party at, in the case of the Company, at its registered office for the time being and in the case of the Whole Time Director & Chief Financial Officer at her last known address and any Notice given by Email and/or Letter shall be deemed to have been given at the time at which the letter would be delivered in the ordinary course of post or if delivered by hand upon delivery and in proving service by post it shall be sufficient to prove that the Notice was properly addressed and posted.

Disclosure of Interest of Board Members

None of the Directors except Mrs. Sakshi Gupta is interested in the proposed resolution, and shall be deemed to be interested in the resolution to the extent of her appointment as the Whole Time Director & Chief Financial Officer.

Information as required by Schedule V of Companies Act, 2013, is reproduced below:

I. General Information

- | | |
|--|---|
| 1. Nature of Industry | Real Estate, Consulting, Agents, Distributors, Commission, Service - Providers, Trading, etc. |
| 2. Date or expected date of commencement of production | It is a trading concern, which has already commenced its business since incorporation |
| 3. In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus | Not Applicable |
| 4. Foreign investments or collaborations | N.A. |

II. Information about the appointee

- | | |
|------------------------------------|--|
| 1. Background details | Mrs. Saksi Gupta holds Post Graduate Diploma in Business Administration, specialized in "Human Resource Management" from Symbiosis Centre for Distance Learning (SCDL) and she has over 7+ years of experience in the fields of Administration, HR, etc. |
| 2. Past remuneration | 25,000/- per month |
| 3. Recognition or awards | NIL |
| 4. Job profile and his suitability | Subject to the supervision and control of the Board, Ms. Sakshi Gupta be entrusted with powers of management which are in connection with and in the best interests of the business. |

- | | |
|---|---|
| 5. Remuneration proposed | As mentioned in the notice, the remuneration payable has been approved by the Board of Directors. The proposed remuneration is Rs. 25,000/- per month and perquisites as mentioned in the notice. |
| 6. Comparative remuneration profile respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin) | Commensurate with the size and the operations of with Company the profile of appointee, responsibilities shouldered on her and the industry bench marks, the remuneration proposed to be paid is reasonable to that of the similar other companies. |
| 7. Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, if any. | No pecuniary relationship with the Company or with the managerial personnel |

III. Other Information

- | | |
|--|--|
| 1. Reasons for inadequate profits | Inadequacy of year-wise profits is due to cut throat competition, increasing costs, high regulatory frameworks, higher inflation, etc. |
| 2. Steps taken or proposed to be taken for improvement | The Company is trying to increase its operations. |
| 3. Expected increase in productivity and profits in measurable terms | There are signs of revival in economic activity which should lead to improvement prospects during the coming years. |

Disclosure of Interest of Board Members

None of the Directors except Mrs. Sakshi Gupta is interested in the proposed resolution.

Mrs. Sakshi Gupta shall be deemed to be interested in the resolution to the extent of her appointment as the Whole Time Director & Chief Financial Officer. Mrs. Sakshi Gupta does not hold any shares in this company.

The resolution stated in the item **No. 4** is placed for kind consideration and approval of members of the Company. Board recommends the appointment of Mrs. Sakshi Gupta as Whole Time Director & CFO of the Company.

ITEM No. – 5 TO MAKE LOAN(S) or GIVE GUARANTEE(S) or MAKE INVESTMENT(S) IN EXCESS OF THE PRESCRIBED LIMIT u/s 186 OF THE COMPANIES ACT, 2013

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company proposes to make use of the same by making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons, entities, or other body corporate as and when required. Members may note that pursuant to Section 186 of the Companies Act, 2013 (“Act”), the Company can give loan or give any guarantee or provide security in connection with a loan to any other body corporate or person and acquire securities of any other body corporate in excess of 60% of its *paid - up share capital, free reserves and securities premium account* or 100% of its *free reserves and securities premium account, whichever is More*, with approval of Members by *special resolution* passed at the general meeting.

In view of the aforesaid, it is proposed to take approval under Section 186 of the Companies Act, 2013, by way of ‘*Special Resolution*’, upto a Limit of Rs. 2,25,00,000 (*Rupees Two Crore Twenty- Five Lac only*) as proposed in the Notice.

The Directors therefore, recommend the ‘*Special Resolution*’ for approval of the shareholders.

The above proposal is in the interest of the Company and the Board recommends the Resolution as set out at Item No. 5 for approval by the members of the Company.

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested financially or otherwise in the resolution at Item no. 5 of the accompanying Notice.

**By Order of Board of Directors
P R HOLDINGS LIMITED**

SAKSHI GUPTA
WTD & CFO (DIN: 09773654)
Address: 1136, Main Bazar, Paharganj,
New Delhi - 110055

Date : 10.08.2023
Place : New Delhi

DIRECTOR'S REPORT

Dear Stakeholders,

Your Directors have pleasure to present herewith the 40th Annual Report for the year ended 31.03.2023

FINANCIAL RESULTS

(in Rupees)

Particulars	Year ended 31.03.2023	Year ended 31.03.2022
Income from Operations	8,00,000	16,08,339
Other Income	44,12,830	12,86,138
Total Income	52,12,830	28,94,447
Total Expenditure	11,77,830	21,28,596
Profit/(Loss) before tax	40,35,000	7,65,881
Exceptional Item	4,300	0.00
Current Tax	7,47,280	2,22,703
Net Profit/(Loss)	32,92,020	5,43,178

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. 52,12,830/- and Net Profit after tax for the year under consideration is Rs. 32,92,020/-. 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 2022-23, 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 31.03.2023, there has been no change in authorized, issued, subscribed and paid-up equity Share Capital. 'Authorised Share Capital' as on 31.03.2023, 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. Sakshi Gupta, Director of the Company, retires by rotation in the ensuing AGM and being eligible, offers herself for re-appointment.

- Mr. Raman Mittal (DIN:06877244) is Independent Director w.e.f. 30.06.2015 and re-appointed in AGM held on 24.09.2020.
- Ms. Meena Aggarwal (DIN:06877244) is Independent Director w.e.f. 30.06.2015 and re-appointed in AGM held on 24.09.2020.
- Mrs. Richa Gupta (DIN: 07223813) was appointed as Whole Time Director & Chief Financial Officer w.e.f. 26.09.2015 and re- appointed in AGM held on 24.09.2020 and she ceased to be a Director, upon her resignation on 10.11.2022.

During the year under review, on the recommendation received from the Nomination & Remuneration Committee, the Board had appointed Mrs. Sakshi Gupta (DIN: 09773654), as an Additional Director & designated as a 'Whole Time Director & CFO' with effect from 10.11.2022 respectively, and who hold office upto the date of the forthcoming 40th Annual General Meeting.

Mrs. Sakshi Gupta is eligible to be appointed as Director. It is proposed to appoint Mrs. Sakshi Gupta as an Independent Director, liable to retire by rotation, for a period of five (5) consecutive years w.e.f. 10.11.2022.

Brief Profile(s) of these Director(s) are given in the Notice of the forthcoming 40th Annual General Meeting. The above appointment(s) and re-appointment(s) form a part of the Notice of the ensuing Annual General Meeting, and the Resolution(s) are recommended for Members' approval.

The Company has received Declarations from the Independent Directors of the Company confirming that they continue to meet the criteria of independence, as prescribed under applicable provisions of the Companies Act and Listing Regulations. The Independent Directors have also confirmed that they have complied with the Code of Conduct of the Company and that they have registered themselves as an Independent Director(s) in the data bank maintained with the *Indian Institute of Corporate Affairs*.

The appointment / re-appointment is based on performance evaluation carried out by the Board of Directors in accordance with the provisions of Companies Act, 2013 & Listing Regulations.

KEY MANAGERIAL PERSONNEL

- Mrs. Sakshi Gupta (DIN: 09773654) 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.
- Ms. Pallavi (ACS 67405) has been appointed as "Company Secretary cum Compliance Officer" w.e.f. 31.01.2023, be ratified / confirmed in Board Meeting held on 09.02.2023 for a period of atleast one year.

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 has drawn remuneration in excess of the limit as set out in the said Rules.

RISK MANAGEMENT POLICY

Risk Management Policy is Not Applicable to your company.

BOARD EVALUATION

As mandated under the SEBI (LODR) Regulations, 2015, the Board reviews and monitors the Board evaluation framework. The Board evaluates various parameters such as decision-making, relationship with stakeholders, company performance and strategy, checking of 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 and Schedule IV to the Companies Act, 2013 states that the performance evaluation of independent director shall be done by entire Board, excluding director being evaluated.

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

The Board has evaluated the effectiveness of its functioning and that of the Committees and of individual Directors by seeking inputs on various aspects of Board/Committee Governance and considered and discussed in details the inputs received from the Directors.

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.

PERFORMANCE EVALUATION OF BOARD MEMBERS

With a view to improve performance and effectiveness, Board Members are now increasingly deploying Board performance evaluation tools to identify areas of improvement bench marking themselves against leading practices.

PUBLIC DEPOSITS

The Company has not accepted nor renewed any deposits falling within the purview of section 73 of Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014 as amended from time to time, during the year under the review and therefore details mentioned in Rule 8(5)(v) & (vi) of Companies (Accounts) Rules, 2014 relating to deposits covered under chapter V is NIL.

STATUTORY AUDITORS

To ratify & re-appoint M/s G. K. KEDIA & CO, Chartered Accountants, FRN - 013016N, as statutory auditors of the company, who have confirmed their eligibility, to hold Office from conclusion of this AGM till the conclusion of next AGM on such remuneration as may be fixed by the Board, who were appointed in 39th E-AGM held on 24.09.2022 for a period of 5 years.

P R HOLDINGS LIMITED

STATUTORY AUDITORS' REPORT

Auditors' Report dated 22.05.2023, 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 FY 2022-23 and does not require/ call for any explanation from the Board of Directors.

SECRETARIAL AUDITORS

Board has re-appointed M/s B. Bhushan & Co., Practicing Company Secretary, to conduct Secretarial Audit for the FY 2023-24. Secretarial Audit Report and Secretarial Compliance Report for the FY 2022-23 is annexed with Directors' Report.

There are no serious qualifications or reservations or other adverse remarks by Secretarial Auditors in the Report for the FY 2022-23 and does not require/ call for any explanation from the Board of Directors.

INTERNAL AUDITOR

Internal Audit Report of FY 2022-23 does not contain any serious adverse remarks.

Board has re-appointed M/s Mittal Jindal & Associates, Chartered Accountants, to conduct Internal Audit of FY 2023-24 under Section 138 of the Companies Act, 2013.

COST AUDITORS

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

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.

FRAUDS REPORTED BY AUDITORS

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

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

Transaction(s) are in the "ordinary normal course of business" and at "arms length basis" and details are part of Audited Annual Accounts.

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 AND JOINT VENTURES COMPANIES

During the year under review, your Company does not have any subsidiary & holding companies and no type of joint-venture, merger or amalgamation.

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.	24.05.2022	3.	10.11.2022
2.	11.08.2022	4.	09.02.2023

INDEPENDENT DIRECTORS

Independent Directors have additionally met 2 times in the F. Y. 2022-23 as required under Schedule IV of the Companies Act, 2013 (Code for Independent Directors) read with Regulations 25(3) of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015

- 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

Mr. Raman Mittal and Ms. Meena Aggarwal are Independent Directors on the Board of your company. 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 all 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.

The Independent Directors have also confirmed that they have complied with the Company's code of conduct.

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 31.03.2024.
- Annual Custodial Fee stands paid to NSDL & CDSL, as per Bills recd.

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) (herinafter 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 *Sub-judice* 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 and is having nation-wide Trading Platform as per Delisting Regulations.

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) & 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., & may contact at their website 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 to till date of this Report.

VIGIL MECHANISM

Company has formulated 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) (v) and Regulation 22 of SEBI (LODR) Regulations, 2015, includes an Ethics & Compliance Task Force or to the Chairman of Audit Committee. The Policy ensures that strict confidentiality is maintained whilst dealing with concerns and also that no discrimination will be meted out to any person for a genuinely raised concern. Protected disclosures can be made by a whistle blower through an e-mail or letter. The Policy on vigil mechanism is available or may be accessed 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.

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.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

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

CODE OF CONDUCT FOR PREVENTION OF INSIDER TRADING

In accordance with the provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has adopted the Code of Conduct to Regulate, Monitor and Report Trading by Insiders ("Insider Trading Code"). The said Insider Trading Code applies to Directors, Senior Management Personnel, persons forming part of the Promoter(s) & Promoter(s) Group and such other designated employees of the Company, who are expected to have access to unpublished price sensitive information & 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. The code of conduct for Prevention of insider trading is available on the Company's website www.prholding.in

BUSINESS RESPONSIBILITY REPORT

As per Regulation 34(2)(f) of SEBI (LODR) Regulations, the top 1000 listed entities based on market capitalization (calculated as on 31 March of every financial year), shall, in their annual report, include a business responsibility report describing the initiatives taken by them from an environmental, social and governance perspective.

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

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 ongoing concern status and company's operations.

CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

All contracts/ arrangements/ transactions, if any, entered by the company during the financial year 2022-23 with related parties were in the *ordinary normal course* of business and on an "arm's length basis".

During the year, the company has not entered into a ny contract/ arrangement/ transaction with related parties which could be considered material.

Your Directors draw attention of the members to "*Notes to the Financial Statements*"

Form AOC-2 which sets out Related Party Disclosures.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

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

The Company has formulated a remuneration policy including criteria for determining qualifications, positive attributes, independence of a director and other matters, as required u/s 178(3), which provides the manner of selection of Board of Directors, KMP and their remuneration. In case of appointment of independent Directors, the Nomination and Remuneration Committee shall satisfy itself with regard to independent nature of the Directors viz-a-viz the company so as to enable the Board to discharge its performance and duties effectively.

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 as applicable to them during the year ended 31.03.2023.

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

Company has adopted the Policy for Prevention of Sexual Harassment of Women at workplace and has set up Committee for implementation of said policy and No Complaints has been received *during the financial year*.

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 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 proper and adequate internal financial control system, commensurate with the size & scale 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 on regularly basis.

DEMATERIALIZATION OF 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 agent in terms of SEBI Guidelines.

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.

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.

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 31.03.2023, the applicable accounting standards had been followed along with 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 31.03.2023 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;
- (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; and
- (f) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

COMPLIANCES

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

SHARE TRANSFER SYSTEM

Shares lodged for physical transfer are registered within a period of 15 days, if the documents are clear, proper 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 is currently in Dematerialized form, the transfers are processed and approved in the Electronic form by NSDL / CDSL through depository participants. Alankit Assignments Limited, who is the Share Transfer Agent for both physical and dematerialized mode.

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

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 emphasis towards a safe and clean environment and continue to adhere to all regulatory requirements and guidelines

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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 extensively in all spheres of our activities to improve efficiency levels.

D. FOREIGN EXCHANGE EARNINGS AND OUTGO

	31.03.2023 (Amt.)	31.03.2022(Amt.)
Foreign Exchange Earnings	Nil	Nil
Foreign Exchange Outgo	Nil	Nil

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 Sakshi Gupta (DIN: 09773654), 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 31.03.2023. The said Certificate forms an integral part of this 'Annual Report' and the Certificate has been reviewed by the Audit Committee and take non record by the Board of Directors.

FINANCIAL STATEMENTS

Annual Report of F. Y. 2022-23 of the Company containing 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 and Corporate Governance Report), Etc., are being sent via Email to all shareholders who have provided their Email address(es) and to Others also 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 AGM.

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

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

Please note that Members will be supplied, free of cost, Annual Report, upon receipt of written request.

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 RamanMittal, Independent Director and Mrs. Sakshi 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. Sakshi Gupta	Member, Executive & Non-Independent Director
3.	Mr. Raman Mittal	Member, Non- Executive & Independent Director

4. The Company Secretary

Audit Committee stands constituted & reconstituted (on 10.11.2022) 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 F.Y. 2022-23 on 24.05.2022, 11.08.2022, 10.11.2022 and 09.02.2023

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. Sakshi Gupta	2	2
4.	Mrs. Richa Gupta	3	3
5.	The Company Secretary	1	1

[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 & reconstituted (on 10.11.2022), a Committee of Directors to be known as "Remuneration and Nomination Committee". The Role of the Remuneration and Nomination Committee and its constitution is given below

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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	Member, Non- Executive & Independent Director
3.	Mrs. Sakshi Gupta	Member, Executive & Non- Independent Director
4.	The Company Secretary	

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 2022-23 on 24.05.2022, 11.08.2022, 10.11.2022 and 09.02.2023

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. Sakshi Gupta	2	2
4.	Mrs. Richa Gupta	3	3
	The Company Secretary	1	1

DETAILS OF REMUNERATION PAID TO THE DIRECTORS

S. No.	Director Remuneration	(in Rs.)
1.	Mrs. Sakshi Gupta	25,000/- 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. Sakshi 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 2022-23 on 24.05.2022, 11.08.2022, 10.11.2022 and 09.02.2023

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. Sakshi Gupta	2	2
4.	Mrs. Richa Gupta	3	3
	The Company Secretary	1	1

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:

- To look into and supervise the redressal of shareholders'/Investors' Complaints.
- To oversee the performance of the Registrars and Share Transfer Agents and recommend measures for overall improvement of the quality of investor services.
- 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 2022-23, including for, to

- Review the performance of non-independent directors and the Board as a whole;
- Review the performance of the Board of the company, taking into account the views of Executive directors and non-executive directors;
- 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 2021-22	24.09.2022	Registered Office R-489, GF-C, New Rajinder Nagar New Delhi-110060	None
AGM for the FY 2020-21	23.09.2021	Registered Office R-489, GF-C, New Rajinder Nagar New Delhi-110060	None

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

Attendance Record of Directors during the Financial Year 2022-23

Sr. No.	Name of Director	No. of Meetings attending during 2022-23			No. of other Directorship		No. of out side Committee	
		Board			Listed	Others	Chairman	Member
		Held*	Attended	Last AGM				
1.	Mr. Raman Mittal	4	4	Yes	1	0	3	NIL
2.	Mrs. Richa Gupta	4	3	Yes	0	0	NIL	NIL
3.	Ms. Meena Aggarwal	4	4	Yes	0	0	NIL	NIL
4.	Mrs. Sakshi Gupta	2	2	NA	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 2022-23.

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

- 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.
- In the preparation of the financial statements, the Company has followed the accounting standards issued by the ICAI to the extent applicable.
- 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.
- 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 – My Listing Centre. (both pdf & xbrl mode)

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

Date : 10.08.2023
Place : New Delhi

Sakshi Gupta
W.T.D. & C.F.O.
DIN: 09773654

P R HOLDINGS LIMITED

Form No. MGT - 9

EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31st March 2023

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.		15.35%
2	Other Sources		84.65%

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 31.03.2023
(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		
(d)	Financial Institutions/ Banks	0		0		
(e)	Any Others(Specify)	0		0		
(e-i)		0		0		
(e-ii)		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		
c	Institutions	0		0		
d	Qualified Foreign Investor	0		0		
e	Any Others(Specify)	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		
(b)	Financial Institutions / Banks	0		0		
(c)	Central Government/ State Government(s)	0		0		
(d)	Venture Capital Funds	0		0		
(e)	Insurance Companies	0		0		
(f)	Foreign Institutional Investors	0		0		
(g)	Foreign Venture Capital Investors	0		0		
(h)	Qualified Foreign Investor	0		0		
(I)	Any Other (specify)	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	627000	33.17	627000	33.17	-
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	879000	46.51	879000	46.51	-
(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)	1890000	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 (31.03.2023)	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 31.03.2023 :

Sl. no	Particulars of Remuneration	Total Amount	
		per month	upto 31.03.2023
	(i) RICHA GUPTA (resigned w.e.f. 10.11.2022)		
1.	Gross salary	20,000/-	1,46,670/- (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)		1,46,670/- (2,40,000/-)

P R HOLDINGS LIMITED

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager as on 31.03.2023 :

Sl. no	Particulars of Remuneration	Total Amount	
		per month	upto 31.03.2023
	(ii) SAKSHI GUPTA		
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) profit in lieu of salary under section 17(3) income tax Act, 1961	25,000/-	1,25,000/-
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)		1,25,000/- (-)

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	Particulars of Remuneration	Per month	Upto 31.03.2023
1. A.	Mr. Mohit Sachdeva, (ACS 46298) (joined w.e.f. 07.01.2019, Resigned w.e.f. 10.08.2022)	20,000/-	80,000/- (2,40,000)
B.	Ms. Pallavi, (ACS 67405) (joined w.e.f. 31.01.2023)	25,000/-	50,000/- (44,670)

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 : 10.08.2023
Place : New Delhi

Sakshi Gupta
W.T.D. & C.F.O.
DIN: 09773654

P R HOLDINGS LIMITED

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 31.03.2023

[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 1.04.2022 ended on 31.03.2023 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 2023 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 19 November 2014.

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 the Board of Directors of the company, pass the resolution on 10- 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 SEBI freeze to debit the promoter holding wide order WTM/AN/ISD/ISD-SEC-1/24334/2022-23 dated March 02, 2023 in the matter of trading in Scrip of sharpline Broadcast Limited .

We report further ,that Mr Mohit Sachdeva (CS) resigned on 10.08.2022 and Ms Pallavi (CS) appointed w.e.f. 31.01.2023.(appointment was informed to the BSE Limited) and company replies that despite of various efforts including publication in new paper the company didn't found suitable Company Secretary during the period from 10.08.2022 to 31.01.2023.

Further, due to the MCA Portal error DIR-12 with regard to appointment of CS Pallavi is pending till 31.03.2023 but Management assured to comply as soon as MCA error was removed.

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)

Date : 22-05-2023
Place: New Delhi

Bharat Bhushan Garg
(Proprietor)
M. No. : A31951
CoP No. : 14469
Udin : A031951E000346925
PR No : 3425/2023

P R HOLDINGS LIMITED

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 financial year ended on 31st March 2023

To
The Members of
P R 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 “**P R Holdings Limited**” (CIN : **L27310DL1983PLC314402**)
- (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 **31st March 2023** (“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 thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, 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 and Sweat Equity) Regulations, 2021;
- (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 Non-Convertible Securities) Regulations, 2021;
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) and other regulations as applicable and circulars/ guidelines issued thereunder;

We, hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations/ Remarks byPCS*
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none">● All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities● All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI	Yes Yes	

3.	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none"> ● The Listed entity is maintaining a functional website ● Timely dissemination of the documents/ information under a separate section on the website ● Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website 	<p>Yes</p> <p>Yes</p> <p>Yes</p>	
4.	<p>Disqualification of Director: None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	<p>None of the Directors are disqualified under companies act 2013.</p>	
5.	<p>Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries</p>	<p>Not Applicable</p>	<p>There is no subsidiary of the company</p>
6.	<p>Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of record Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in s as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.</p>	<p>Yes</p>	
7.	<p>Performance Evaluation: The listed entity has conducted performance evaluation of the SEBI Regulations.</p>	<p>Yes</p>	
8.	<p>Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/rejected by the Audit Committee, in case no prior approval has been obtained.</p>	<p>Yes</p>	
9.	<p>Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	<p>Yes</p>	
10.	<p>Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	<p>Yes</p>	<p>Maintained internally and in implementation stage</p>
11.	<p>Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein (**).</p>	<p>NA</p>	<p>SEBI freeze to debit the promoter holding vide order WTM/AN/ISD/ISD-SEC1/24334/2022-23 dated March 02, 2023</p>

P R HOLDINGS LIMITED

12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/ circular/guidance note etc.	NA	No additional non compliances
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Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations/ Remarks byPCS*
1.	Compliances with the following conditions while appointing/ re-appointing an auditor i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	Yes	
2.	Other conditions relating to resignation of statutory auditor i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings. b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable.	Yes	
	c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor. ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.		

3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure-A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October, 2019.	Yes	
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(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations/ circulars/ guide- lines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.					

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Compliance Requirement (Regulations/ circulars/ guide- lines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks

List of observations made in previous reports and action taken by the company:-

We further report, that according to the regulation 19(1)b of SEBI (LODR) Regulations 2015, Nomination and Remuneration committee shall consist of all Non-Executive Directors. But composition of committee was Two independent Director and one WTD in the company. And Company assure to comply with the composition of the committee as soon as.

We report further ,that Mr Mohit Sachdeva (CS) has resigned on 10.08.2022 and Ms Pallavi (CS) has appointed w.e.f. 31.01.2023.(appointment was informed to the BSE Limited) and company replies that despite of various efforts including publication in new paper the company didn't found suitable Company Secretary during the period from 10.08.2022 to 31.01.2023.

Further, due to the MCA Portal error DIR-12 with regard to appointment is pending till 31.03.2023 but Management assured to comply as soon as MCA error was removed.

We further report, that the Board of Directors of the Company, pass the resolution, on 9th 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
CoP No. :14469
Udin:A031951E000346210
PR No : 3425/2023

Date : 22-05-2023
Place: New Delhi

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Your Directors present Company's Management Discussion and Analysis Report for the year ended on 31.03.2023.

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, 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 : 10.08.2023
Place : New Delhi

Sakshi Gupta
W.T.D. & C.F.O.
DIN: 09773654

WTD & CFO Certification under Regulation 17(8) of SEBI (LODR) Regulations, 2015 Financial Year ended 31st March, 2023

I, Sakshi Gupta (DIN: 09773654), 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 2023 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 : 10.08.2023
Place : New Delhi

Sakshi Gupta
W.T.D. & C.F.O.
DIN: 09773654

P R HOLDINGS LIMITED

G. K. Kedia & CO.
Chartered Accountants

812, Naurang House,
21, Kasturba Gandhi Marg
New Delhi-110001
Ph: 011-46259900
e mail: kanishka.aggarwal@gkkedia.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, 2023, the Statement of Profit and Loss for the year ended, 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 31.03.2023;
- 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SA's will always detect a material misstatement when it exists, As part of an audit in accordance with SA's 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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 sub-section (11) of section 143 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, 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, 2023 and taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March, 2023 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.

P R HOLDINGS LIMITED

- 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 does not have any pending litigation which would impact its financial position;
 - (ii) The Company has not entered in any of the long-term derivative contracts as on March 31, 2023. Therefore, the Company does not require making any provision thereof, as required under the applicable law or accounting standards.
 - (iii) No amount is required to be transferred to the Investor Education and Protection Fund by the company as on March 31, 2023.
 - (iv) The management has represented that, to the best of its knowledge & belief, other than those disclosed in the notes to accounts,
 - a) No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities (“Intermediaries”), with the understanding whether recorded in writing or otherwise, that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.
 - b) No funds have been received by the company from any person(s) or entities including foreign entities (“Funding Parties”) with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.
 - c) Based on the information & explanation provided to us & performing such audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to the notice that has caused to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
 - (v) No Dividend declared or paid during the year by the company which is in compliance with section 123 of the Companies Act, 2013.

Place: New Delhi
Date: 22.05.2023

For **G. K. Kedia & Co.**
Chartered Accountants
F.R. No.: 013016N

Kanishka Aggarwal
Partner
Membership No.544129
UDIN: 23544129BGYHBG6392

**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) A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
B) 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, 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 granted loans and advances, unsecured, to companies, firms, LLP or other parties. However, the company has not made any investments or provided any guarantee or security.

- a) In respect of loans or advances in nature of loans provided or stood guarantee or provided security to any other entity.

A. With respect to subsidiaries , joint ventures & associates

Particulars	Aggregate Amt during the year	Balance o/s as on 31.03.2023
N.A.	N.A.	N.A.

B. With respect to parties other than subsidiaries, joint ventures & associates

Particulars	Aggregate Amt during the year	Balance o/s as on 31.03.2023
N.A.	N.A.	N.A.

- b) The terms and conditions of all 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 schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts are regular.
- d) According to the information provided to us, there is no amount which was overdue for more than ninety days.
- e) According to the information and explanations given to us and on the basis of our examination of the books of accounts, loan or advance in the nature of loan granted which has fallen due during the year has been extended as per mutual understanding with the company and other party.

Particulars	Aggregate Amt. of Loan Extended during the year	Percentage of the aggregate to the total loans or advances
Enterprise Trading Co., Ash	89,00,000.00	48.37%

- 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 and 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 31.03.2023, 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) The 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 utilized for any 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 was required to be filed 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 entered into any non – cash transactions with directors or person connected with him, during the reporting period, therefore this clause of the Order is not applicable to this company;
- 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 company has no 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;
- xxi) According to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company is a standalone company and doesn't required to prepare any consolidated financials. Therefore, this clause of the Order is not applicable to the company.

For G. K. Kedia & Co.
Chartered Accountants
F.R. No.: 013016N

Place: New Delhi
Date: 22.05.2023

Kanishka Aggarwal
Partner
Membership No. 544129
UDIN: 23544129BGYHGB6392

**ANNEXURE-"II" TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE
ON THE IND AS FINANCIAL STATEMENTS**

(As referred in Paragraph 2 (g) of Other Legal and Regulatory Matters in Independent Auditor's Report)

**REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (I) OF SUB-SECTION 3 OF SECTION 143
OF THE COMPANIES ACT, 2013 ("THE ACT")***

We have audited the internal financial controls over financial reporting of **P R Holdings limited** ("the Company") as of March 31, 2023 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding their liability of financial reporting and the preparation of financial statements for external purposes in

accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, 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: 22.05.2023

For G. K. Kedia & Co.
Chartered Accountants
F.R. No.: 013016N

Kanishka Aggarwal
Partner
Membership No. 544129
UDIN: 23544129BGYHGB6392

P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

AUDITED BALANCE SHEET as at March 31, 2023

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

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets	3	68.96	55.85
(b) Financial assets			
(i) Loans	4(i)	18,400.00	17,000.00
(ii) Other financial assets	4(ii)	1,600.00	2,100.00
(c) Deferred tax Assets (Net)	5	202.20	0.00
(d) Other Non Current Asset	6	3,000.00	11,300.00
Total Non-Current Assets		23,271.16	30,455.85
Current assets			
(a) Financial Assets			
(i) Investments	7	14,505.20	69.71
(ii) Cash and cash equivalents	8	469.02	4,004.15
(b) Other current assets	9	275.59	406.19
(c) Current Tax Assets	10	0.00	241.10
Total Current Assets		15,249.81	4,721.15
TOTAL		38,520.97	35,177.00
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	11	18,900.00	18,900.00
(b) Other equity	12	19,141.69	15,849.67
		38,041.69	34,749.67
Current Liabilities			
(a) Current tax liabilities	13(i)	3.00	180.67
(b) Other current liabilities	13(ii)	77.00	50.00
(c) Provisions	14	399.28	196.66
		479.28	427.33
Total equity and liabilities		38,520.97	35,177.00

Significant Accounting Policies
Notes to Financial Statements2
3 to 33As per our Report of even date attached
For **G. K. Kedia & Co.**
Chartered Accountants
F.R. No.: 013016N**Kanishka Aggarwal**
Partner
Membership No.544129
Place:New Delhi
Date: 22.05.2023For **P R HOLDINGS LTD.****Sakshi Gupta**
(WTD & CFO)
DIN : 09773654Meena Aggarwal
Director
DIN : 07153996**Pallavi - ACS - 67405**
Company Secretary cum compliance Officer

P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

Statement of Profit and Loss for the year ended March 31, 2023

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

Particulars	Note No.	Year Ended March 31, 2023	Year Ended March 31, 2022
I Revenue from operations	15	800.00	1,608.34
II Other Income	16	4,412.83	1,286.14
III Total Income (I + II)		5,212.83	2,894.48
IV Expenses:			
Employee benefits expense	17	664.67	639.00
Depreciation and amortisation expense	3	31.39	6.19
Other expenses	18	481.78	1,483.40
Total Expenses		1,177.83	2,128.60
V Profit/(loss) before exceptional item and tax (III-IV)		4,035.00	765.88
VI Exceptional item		(4.30)	0.00
VII Profit/(loss) before tax (V-VI)		4,039.30	765.88
VIII Tax expense/(credit):			
Current tax		949.48	222.70
Deferred tax		(202.20)	0.00
IX Profit/(loss) for the year (VII-VIII)		3,292.02	543.18
X Other Comprehensive income/(loss)			
- Item that will not be subsequently reclassified to profit or loss		0.00	0.00
- Item that may be subsequently reclassified to profit or loss:		0.00	0.00
Total Other Comprehensive income/(loss) for the year		0.00	0.00
XI Total Comprehensive Income for the year (IX+X) comprising Profit/(Loss) and Other comprehensive Income for the year)		3,292.02	543.18
XII Earnings/(loss) per equity share (of Rs. 10/- each) Basic and Diluted (in Rs. per share)		1.74	0.029

Significant Accounting Policies
Notes to Financial Statements

2
3 to 33

As per our Report of even date attached
For **G. K. Kedia & Co.**
Chartered Accountants
F.R. No.: 013016N

Kanishka Aggarwal
Partner
Membership No.544129
Place:New Delhi
Date: 22.05.2023

For **P R HOLDINGS LTD.**

Sakshi Gupta
(WTD & CFO)
DIN : 09773654

Meena Aggarwal
Director
DIN : 07153996

Pallavi - ACS - 67405
Company Secretary cum compliance Officer

P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023

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

	As At 31.03.2023	As At 31.03.2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	4,039.30	765.88
Adjustments For :-		
Add: Depreciation	31.39	6.19
Less: Interest on Loans	(1,222.40)	(1,262.96)
Less: Profit on sale of shares	(4,520.97)	0.00
Less: Notional (Gain)/Loss	1,335.27	0.00
Less: Interest / Dividend Received	(4.73)	(13.51)
Operating profit before working capital changes	(342.14)	(504.39)
(Increase)/Decrease in other financial Assets	500.00	1,800.00
(Increase)/Decrease in other current assets	130.61	(920.88)
(Increase)/Decrease in current tax assets	241.10	0.00
Increase/(Decrease) in current liabilities	51.95	34.35
Less: Tax Expense	(949.48)	(222.70)
Net Cash Flow from operating activities	(367.97)	186.37
B. CASH FLOW FROM INVESTING ACTIVITIES		
Add: Advances recovered	8,300.00	2,100.00
Less: Purchase of Investments	(15,770.77)	0.00
Add: Interest received	1,222.40	1,262.96
Less: Purchase of Fixed Assets	(44.49)	0.00
Add: Interest Received on IT Refund	4.73	13.51
Add: Profit on sale of Investment	4,520.97	0.00
Net Cash Flow from Investing activities	(1,767.16)	3,376.47
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loans provided during the year	(1,400.00)	0.00
Net Cash Flow from financing activities	(1,400.00)	0.00
NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	(3,535.13)	3,562.84
CASH AND CASH EQUIVALENTS		
Beginning of the year	4,004.15	968.59
End of the year	469.02	4,004.15

Significant Accounting Policies
Notes to Financial Statements

2
3 to 33

As per our Report of even date attached

For **G. K. Kedia & Co.**
Chartered Accountants
F.R. No.: 013016N

Kanishka Aggarwal
Partner
Membership No.544129
Place:New Delhi
Date: 22.05.2023

For **P R HOLDINGS LTD.**

Sakshi Gupta Meena Aggarwal
(WTD & CFO) Director
DIN : 09773654 DIN : 07153996

Pallavi - ACS - 67405
Company Secretary cum compliance Officer

P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

Statement of Changes in Equity for the year ended March 31, 2023

A Equity share capital

Particulars	Number of shares (In 000's)	Amount in (Rs.000's)
Balance as at April 1, 2022	1,890.00	18,900.00
Change in Equity Share Capital due to Prior Period Error	0.00	0.00
Change in Equity Share Capital during the year	0.00	0.00
Balance as at March 31, 2023	1,890.00	18,900.00
Balance as at April 1, 2021	1,890.00	18,900.00
Change in Equity Share Capital due to Prior Period Error	0.00	0.00
Change in Equity Share Capital during the year	0.00	0.00
Balance as at March 31, 2022	1,890.00	18,900.00

B. Other Equity

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

Particulars	Reserve & Surplus		
	Share Premium	Retained Earnings	Total
Balance as at April 1, 2022	9,100.00	6,749.67	15,849.67
Change in accounting policie or prior period error	0.00	0.00	0.00
Restated balance at the begning	9,100.00	6,749.67	15,849.67
Profit during the year	0.00	3,292.020	3,292.02
Other Comprehensive Income	0.00	0.00	0.00
Total Comprehensive Income	0.00	3,292.02	3,292.02
Transfer of profit to general reserve during the year	0.00	0.00	0.00
Balance as at March 31, 2023	9,100.00	10,041.69	19,141.69
Balance as at April 1, 2021	9,100.00	6,733.77	15,833.77
Change in accounting policie or prior period error	0.00	0.00	0.00
Restated balance at the begning	9,100.00	6,733.77	15,833.77
Profit during the year	0.00	543.18	543.18
Other Comprehensive Income tax written off	0.00	(527.28)	(527.28)
Total Comprehensive Income	0.00	15.90	15.90
Add : Excess Provision reversed	0.00	0.00	0.00
Transfer of profit to general reserve during the year	0.00	0.00	0.00
Balance as at March 31, 2022	9,100.00	6,749.67	15,849.67

Significant Accounting Policies
Notes to Financial Statements

2
3 to 33

As per our Report of even date attached

For **G. K. Kedia & Co.**
Chartered Accountants
F.R. No.: 013016N
Kanishka Aggarwal
Partner
Membership No.544129
Place:New Delhi
Date: 22.05.2023

For **P R HOLDINGS LTD.**
Sakshi Gupta
(WTD & CFO)
DIN : 09773654
Meena Aggarwal
Director
DIN : 07153996

Pallavi - ACS - 67405
Company Secretary cum compliance Officer

P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS

1. COMPANY OVERVIEW

PR HOLDINGS LIMITED (the "Company") is a company domiciled in India, was incorporated on January 14, 1983 under the provisions of the Companies Act, 2013 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. 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 22nd May, 2023.

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.

2.5 Employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, performance incentives and compensated absences which are expected to occur in next twelve months. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognized as an expense as the related service is rendered by employees.

Notes to the Ind AS financial statements for the year ended March 31, 2023**2.6 Property, Plant and Equipment and Intangible Assets**

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred.

Gains or losses arising on retirement or disposal of property, plant and equipment are recognized in the Statement of Profit and Loss.

Depreciation has been provided based on estimated useful life assigned to each asset in accordance with Schedule II of the Companies Act, 2013.

Intangible assets purchased are measured at cost as at the date of acquisition, as applicable, less accumulated amortization and accumulated impairment, if any. Intangible assets consist of rights under licensing agreement and software licenses which are amortized over license period which equates the economic useful life ranging between 2-5 years on a straight-line basis over the period of its economic useful life.

Intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs.

2.7 Impairment of Assets**(i) Financial assets**

The company recognizes loss allowances using Expected Credit Losses (ECL) model for the Financial Assets which are not fair valued through Profit or Loss. Loss Allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other Financial Assets, ECLs are measured at an amount equal to 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at Lifetime ECL. The amount of ECL that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized is recognized as an impairment Gain or Loss in the Statement of Profit or Loss.

(ii) Non-financial assets (Tangible and intangible assets)

An asset is deemed impairable when recoverable value is less than its carrying cost and the difference between the two represents provisioning exigency. Recoverable value is the higher of the 'Value in Use' and 'fair value as reduced by cost of disposal'. Test of impairment of PPE, investment in subsidiaries / associates / joint venture and goodwill are undertaken under Cash Generating Unit (CGU) concept. For Intangible Assets and Investment Properties it is undertaken in asset specific context. Test of impairment of assets are generally undertaken based on indication of impairment, if any, from external and internal sources of information outlined in para 12 of Ind AS-36.

Non-financial assets other than goodwill suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

2.8 Provisions and Contingent liabilities

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

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, 2023

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.

The net cash flow from operating activities is determined by adjusting net profit or loss for the effects of

- (i) Changes during the year in inventories and operating receivables and payables,
- (ii) Non-cash items such as depreciation, provisions, deferred taxes, and unrealized foreign exchange gains and losses, and
- (iii) All other items for which the cash effects are on investing or financing cash flows

2.15 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a Financial Liability or equity instrument of another entity

(i) Financial assets:

Initial recognition and measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through statement of profit and loss, transaction costs that are attributable to the acquisition of the financial asset.

Financial assets are classified, at initial recognition, as financial assets measured at fair value or as financial assets measured at amortized cost.

Notes to the Ind AS financial statements for the year ended March 31, 2023

Subsequent Measurement

For purpose of subsequent measurement financial assets are classified in two broad categories: -

- (i) Financial Assets at fair value
- (ii) Financial assets at amortized cost

Where assets are measured at fair value, gains and losses are either recognized entirely in the statement of profit and loss, or recognized in other comprehensive income.

A financial asset that meets the following two conditions is measured at **amortized cost**:

Business Model Test: The objective of the company's business model is to hold the financial asset to collect the contractual cash flows.

Cash flow characteristics test: The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

A financial asset that meets the following two conditions is measured at fair value through **OCI**:-

Business Model Test: The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Cash flow characteristics test: The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

All other financial assets are measured at fair value through **profit and loss**.

(ii) Financial Liabilities

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

A financial liability is classified as FVTPL if it is classified as held for trading, or it is a derivative or is designated as such on initial recognition.

Financial Liabilities at FVTPL are measured at fair value and net gain or losses, including any interest expense, are recognized in statement of profit and loss.

Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in statement of profit and loss. Any gain or loss on de-recognition is also recognized in statement of profit and loss.

2.16 Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- (i) In the principal market for the asset or liability, or
- (ii) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, the Company determines classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above

Notes to the Ind AS financial statements for the year ended March 31, 2023

P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

Note No:- 3 DEPRECIATION FOR THE YEAR ENDED 31.03.2023

PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

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

PARTICULARS	GROSSBLOCK		DEPRECIATION		NETBLOCK	
	1-4-2022	ADDITIONS ADJUST- MENTS	01.04.2022	CHANGE FOR THE YEAR	31-3-2023	31-03-2022
(A) Computers Computer	23.50	44.49	22.33	20.46	42.78	1.18
(B) Furniture & Fixtures Furniture & Fixture	107.00	0.00	54.07	9.66	63.73	52.93
(c) Office Equipments Mobile	9.50	0.00	7.75	1.27	9.03	1.75
Total	140.00	44.49	84.15	31.39	115.53	55.85
Total - Previous Year	140.00	0.00	77.95	6.19	84.15	62.05

Notes to Financial statements for the year ended March 31, 2023

4.(i) Financial Assets - Non current : Loans

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

Particulars	As At March 31,2023	As At March 31,2022
Unsecured Loan Receivable		
- Considered Good	14,400.00	13,000.00
- Considered Doubtful	4,000.00	4000.00
TOTAL	18,400.00	17,000.00

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

4.(ii) Financial Assets - Non current : Others

Unsecured, considered good Security deposits	1,600.00	2,100.00
TOTAL	1,600.00	2,100.00

5. Deferred Tax Asset/ (Liability)

Temporary Difference on Notional Gain/(loss)	200.29	0.00
Temporary Difference on Depreciation	1.91	0.00
TOTAL	202.20	0.00

6. Other Non-Current Assets

Unsecured, considered good Advance against Purchase of Property	3,000.00	11,300.00
TOTAL	3,000.00	11,300.00

7. Financial Assets - Current : Investments

A) EQUITY SHARES (QUOTED)		
Kamdhenu Limited (Qty : 31,996)	10,022.75	0.00
Nupur Recylers Limited (Qty : 40,700)	4,273.50	0.00
Rama Steel Tubes Limited (Qty : 5,000)	139.25	0.00
B) EQUITY SHARES (UNQUOTED)		
A.C.E.C. India Pvt. Ltd. (F.V.-Rs.10) (Qty : 21900)	69.71	69.71
TOTAL	14,505.20	69.71

8. Financial Assets - Current : Cash and cash equivalents

Punjab National Bank- (Current Account)	386.20	3,910.58
Cash on Hand	46.89	58.14
Punjab National Bank- (Preferential Issue)	35.93	35.43
TOTAL	469.02	4,004.15

9. Other Current Assets

Value to be received in cash or Kind	275.59	406.19
TOTAL	275.59	406.19

10. Current Tax Assets

TDS Recievable	0.00	241.10
TOTAL	0.00	241.10

P R HOLDINGS LIMITED

Notes to Financial statements for the year ended March 31, 2023

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

11. (i) Equity Share capital

Particulars	As At March 31,2023	As At March 31,2022
Authorised Equity shares 32,45,000 of par value Rs.10/- each	32,450.00	32,450.00
Issued, subscribed and fully Paid up Equity shares 18,90,000 of par value Rs.10/- each	18,900.00	18,900.00
TOTAL	18,900.00	18,900.00

(i) Reconciliation of the number of shares outstanding

Particulars	Shares as at March 31, 2023		Shares as at March 31, 2022	
	No. of shares (In '000)	Amount (In 000)	No. of shares (In '000)	Amount (In 000)
EQUITY SHARES				
Shares outstanding at the beginning	3,450.00	34,500.00	3,450.00	34,500.00
Add: Shares issued during the period	0.00	0.00	0.00	0.00
Total Shares outstanding at the end of the year	3,450.00	34,500.00	3,450.00	34,500.00

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

Particulars	Shares as at March 31, 2023		Shares as at March 31, 2022	
	No. of shares (In '000)	%	No. of shares (In '000)	Amount %
EQUITY SHARES				
SUKHWINDER LAL GUPTA	384.00	20.32	384.00	20.32
AJIT PERSHAD	100.00	5.29	0.00	0.00
MANJU GUPTA	100.00	5.29	0.00	0.00
SANJEEV KUMAR JAIN (HUF)	152.00	8.04	0.00	0.00
TOTAL	736.00	38.94	384.00	20.32

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

(iii) Shareholding of Promoters

Shares held by Promoters at the end of the year 2023			% Change during the year
Promoter Name	No. of Shares (In 000's)	% of total shares	
SUKHWINDER LAL GUPTA	384.00	20.32	0.00
TOTAL	384.00	20.32	
Shares held by Promoters at the end of the year 2022			% Change during the year
Promoter Name	No. of Shares (In 000's)	% of total shares	
SUKHWINDER LAL GUPTA	384.00	20.32	0.00
TOTAL	384.00	20.32	

Notes to Financial statements for the year ended March 31, 2023

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

12. Other Equity

Particulars	As At March 31,2023	As At March 31,2022
Opening Balance	15,849.67	15833.77
Add : Profit during the year	3,292.02	543.18
Less: Adjustment made during the year	0.00	(527.28)
Closing Balance	19,141.69	15,849.67

13.(i)Current Tax Liabilities

TDS Payable	3.00	0.00
GST Payable	0.00	180.67
TOTAL	3.00	180.67

13.(ii) Other current liabilities

Expenses payable	77.00	50.00
TOTAL	77.00	50.00

14. Provisions

Provision for Income Tax (Net of TDS, Advance Tax and MAT Credit adjustment)	399.28	196.66
TOTAL	399.28	196.66

15. Revenue from operations

Particulars	31.03.2023	31.03.2022
Consultancy Income	800.00	1100.00
Commission Income	0.00	508.34
TOTAL	800.00	1,608.34

16. Receipts/ Income from Other Sources

Profit /Loss From Shares	4,520.97	0.00
Interest on Loan	1,222.40	1,262.96
Interest on I.T. Refund	4.73	13.51
Notional Gain/(Loss)	(1,335.27)	0.00
Misc. Income	0.00	9.67
TOTAL	4,412.83	1,286.14

17. Employee benefits expense

Salary	393.00	399.00
Directors Remuneration	271.67	240.00
TOTAL	664.67	639.00

P R HOLDINGS LIMITED

Notes to Financial statements for the year ended March 31, 2023

18. Other Expenses

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

Particulars	As at March 31, 2023	As at March 31, 2022
Advertisement Exp	21,160.00	27,760.00
Misc Exp	124.76	102.40
Rent	72.00	72.00
STT Charge on sale of Share	67.80	0.00
Fee to MSEI - Exchange	55.00	55.00
Interest charge	47.04	0.00
Professional charges	36.80	11.80
<u>Auditor's Remuneration</u>		
Statutory Audit Fee	30.00	25.00
Secretarial Audit Fee	15.00	15.00
Fine and Penalty charge by MSEI	10.00	0.00
Internal Audit Fee	10.00	10.00
Printing and Stationary	7.56	5.60
Roc Filing	5.40	6.60
GST Late Fees	0.42	0.00
Consultancy Fees	0.00	1,000.00
Accounting Charges	0.00	180.00
TOTAL	481.78	1,483.40

Notes to Financial statements for the year ended March 31, 2023

Note 19: Valuation of Inventory

There is no inventory held by company during the year.

Note 20: Loans & Advances

In the opinion of the Board of directors the value on realization of loans, advances and current assets in the ordinary course of business is not less than the amount at which they are stated in the Balance Sheet and provisions for all known liabilities has been made.

Further, amount of Rs.40 Lakhs advanced provided to Shri Devendra Kumar Aggarwal (PAN: AAAPA2893B) S/o Shri Brij Mohan Aggarwal R/o G-85, South City, Gurgaon, Haryana 122001, is still pending under litigation and the company has filed legal suit for recovery and accordingly, interest thereon has not been accounted for in the Books of Account.

Note 21: Micro, Small and Medium Enterprise.

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

(Amount in Rs. 000's)

Particulars	Year ended 31-Mar-23	Year ended 31-Mar-22
Dues to MSME	0.00	0.00
Total	0.00	0.00

Note 22: Balance of sundry debtors, creditors and loans & advances are subject to direct confirmations, reconciliations and adjustments, if any, will be made accordingly.

Note 23: Discounting of security deposits for leases

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

Management has observed that the tenure of lease term of Security Deposit for rent expense has expired in the FY 2020-21. Hence, it has come to the original cost i.e., Rs. 5,00,000 in the F.Y.2021-22.

Note 24: Equity Investments at Fair Value

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

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

Note 25: Auditors' Remuneration

(Amount in Rs. 000's)

Particulars	Year ended 31-Mar-23	Year ended 31-Mar-22
Statutory Audit Fees	30.00	25.00
Total	30.00	25.00

Note 26: Contingent Liabilities

(Amount in Rs. 000's)

Particulars	Year ended 31-Mar-23	Year ended 31-Mar-22
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, 2023

Note 27: Foreign Currency Transactions Amount(Rs.)

Particulars	Year ended 31-Mar-23	Year ended 31-Mar-22
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.	Sh. Sakshi Gupta - WTD & CFO	Key Management Personnel
2.	Smt. Richa Gupta -Former WTD & CFO	
3.	Sh. Raman Mittal- Director	
4.	Smt. Meena Aggarwal – Director	
5.	Pallavi- Company Secretary (Joined w.e.f. 31.01.2023)	
6.	Mohit Sachdeva -Company Secretary (Resigned w.e.f. 10.08.2022)	

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

Director Remuneration	Richa Gupta	Whole Time Director	146.67 (240.00)	0.00 (0.00)
Director Remuneration	Sakshi Gupta	Whole Time Director & CFO	125.00 (175.00)	0.00 (0.00)
Salary	Pallavi	Company Secretary	50.00 (44.67)	0.00 (0.00)
Salary	Mohit Sachdeva	Company Secretary	80.00 (240.00)	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. 000's)

Particulars	Year ended 31-Mar-23	Year ended 31-Mar-22
Profit/(loss) attributable to Ordinary Equity share holder (Rs)	3,292.02	543.18
Weighted average number of Ordinary Equity shares)	1890.00	1890.00
for Basic EPS (In 000's		
Nominal Value of shares (Rs.)	10.00	10.00
Basic EPS (Rs.)	1.74	0.29
Diluted EPS (Rs.)	1.74	0.29

Notes which are integral part of financial statements for the year ended March 31, 2023

Note 32: Movement of Provision for Tax

(Amount in Rs. 000's)

Particulars		Year ended 31-Mar-23	Year ended 31-Mar-22
Opening Provision/ (Income Tax Refund)	(A)	(118.27)	(146.57)
Income Tax Refund	(B)	118.27	(146.57)
Provision made during the year	(C)	949.48	196.66
Mat Credit Entitlement	(D)	(47.96)	77.18
Balance Payable/ (Refundable)(A+B+C+D)		901.52	119.48
Provision Adjusted with Advance Tax & TDS for the year		(502.24)	(237.75)
Previous year Provision written back for Earlier year		0.00	0.00
Closing Provision/ (Income Tax Refund)		(399.28)	(118.27)

33. Additional Regulatory Information

Ratio	Numerator	Denominator	Current Year 2022-23	Previous Year 2021-22
Current ratio (in times)	Total Current Assets	Total Current Liabilities	31.82	11.05
Return on equity ratio (in %)	Profit for the year less Preference dividend (if any)	Average total equity	9%	2%
Return on investment (in %)	Profit for the sale of shares+ Dividend received during the year (if any)	Cost of Investment	11%	N.A.
Net capital turnover ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilities)	0.08	0.16
Net profit ratio (in %)	Profit for the year	Total Income	63.15%	18.77%
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed = Net worth+ Lease liabilities+ Deferred tax liabilities	8.70%	1.56%

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

Current Ratio

In the current year, the company has increase their current investment by a huge amount. As a result, there is increase in Current Assets which simultaneously lead to Increase 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 Total expenses by 45% and increase in total revenue by 80% during the current financial year, resulting in rise of Net Profit before Tax by 5 06 times and therefore, provides better return to Equity Shareholders.

Return on Investment

In the current year, the company achieved a significant return on investment (ROI) through its investment in quoted equity shares, resulting in a substantial profit upon their sale.

For **G. K. Kedia & Co.**
Chartered Accountants
F.R. No.: 013016N

Kanishka Aggarwal
Partner
Membership No.544129
Place:New Delhi
Date: 22.05.2023

For **P R HOLDINGS LTD.**

Sakshi Gupta
(WTD & CFO)
DIN : 09773654

Meena Aggarwal
Director
DIN : 07153996

Pallavi - ACS - 67405
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

40TH ANNUAL GENERAL MEETING
MONDAY, 25TH SEPTEMBER, 2023, at 4:00 P.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 SITUATED AT 'R-489, GF-C, NEW RAJINDER NAGAR, NEW DELHI – 110060

ELCTRONIC 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
124800		

Please refer to various Notes & Instructions in NOTICE of E-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			
1.	To receive, consider & adopt the Audited Balance Sheet and Statement of Profit & Loss as at 31.03.2023 and Cash Flow Statement, etc. for the year ended 31.03.2023 alongwith the Reports of Auditors & Directors thereon		
2.	To re-appoint Ms. Sakshi Gupta (DIN: 09773654) as Director who retires by rotation & being eligible offers herself for re-appointment.		
3.	To ratify/re-appoint M/s. G. K. KEDIA & CO, Chartered Accountants, FRN – 013016N as the Statutory Auditors.		
Special Business			
4.	Regularization of Additional Executive Director Ms. Sakshi Gupta (DIN:09773654) as an WTD & CFO of the Company w.e.f. 10.11.2022 {Special Resolution}		
5.	To make/grant Loan(s) or give Guarantee(s) or make Investment(s) in excess of the prescribed limits u/s 186 of the Companies Act, 2013 {Special Resolution}		

Signature of Shareholder:

Signed this day of September, 2023

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 E-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**