

# G. K. KEDIA & CO.

CHARTERED ACCOUNTANTS  
(ISO 9001:2015 Certified & Peer Reviewed)

## Limited Review Report

*Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015*


To,  
The Board of Directors  
**P R HOLDINGS LIMITED**  
R-489, GF-C, New Rajinder Nagar,  
New Delhi – 110060

We have reviewed the accompanying statement of audited financial results of **P R HOLDINGS LIMITED ICIN: L27310DL1983PLC3144021**, having its registered office at R-489, GF-C, New Rajinder Nagar, New Delhi-110060, for the Quarter Ended 31.03.2026 and "Year to Date" Results for the period 01.04.2025 to 31.03.2026 attached herewith, being submitted by the company pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **G. K. Kedia & Co.**  
Chartered Accountants  
FRN 013016N

  
**Kanishka Aggarwal**  
Partner

M. No. 544129  
UDIN: 26544129VKTOQD4107

Place: New Delhi  
Date: 29-05-2026



**P R HOLDINGS LIMITED**

CIN: L27310DL1983PLC3144402

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

**STATEMENT OF PROFIT & LOSS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

(Rs. In 000's)

Particulars	Quarter Ended		Year Ended		
	Quarter Ended 31.03.2026	Preceding Quarter Ended 31.12.2025	Corresponding Quarter Ended 31.03.2025	Current Year Ended 31.03.2026	Previous Year Ended 31.03.2025
I Revenue from Operations	Audited	Un-audited	Audited	Audited	Audited
Income from sale of jewellery	940.21	2,166.73	1,797.61	3,106.94	3,279.15
Other Income/ Receipts	(410.33)	(737.26)	(2,878.46)	2,673.66	4,611.87
Total Revenue (I+II)	<b>529.89</b>	<b>1,429.47</b>	<b>(1,080.86)</b>	<b>5,780.60</b>	<b>7,891.01</b>
II Expenses:					
Purchase Expense	885.97	1,994.55	1,697.25	2,880.52	3,148.79
Employee benefits expense	128.00	150.00	192.00	578.00	758.31
Depreciation and amortization expense	2.41	2.41	2.75	9.66	11.01
Other expenses	274.36	88.50	141.81	2,047.20	3,937.65
Total Expenses	<b>1,290.75</b>	<b>2,235.47</b>	<b>2,033.81</b>	<b>5,515.37</b>	<b>7,855.77</b>
V Profit before exceptional and extraordinary items and tax (III-IV)	(760.86)	(806.00)	(3,114.67)	265.23	35.25
VI Exceptional items	0.00	0.00	0.00	0.00	0.00
VII PROFIT BEFORE TAX (VII-VIII)	(760.86)	(806.00)	(3,114.67)	265.23	35.25
VIII Tax Expense					
(1) Current Tax	466.82	0.00	0.00	466.82	1,631.17
(2) Deferred Tax	(196.24)	0.00	0.00	(196.24)	(1,326.79)
IX Profit (Loss) for the period from continuing operations (IX-X)	(1,031.44)	(806.00)	(3,114.67)	(5.35)	(269.14)
X Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XI Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIII Profit/(Loss) for the period (XI+XIV)	(1,031.44)	(806.00)	(3,114.67)	(5.35)	(269.14)
XIV Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XV Total Comprehensive Income	(1,031.44)	(806.00)	(3,114.67)	(5.35)	(269.14)
XVI Earning per Share					
(for continuing and discontinuing operations)					
(Equity share of par value of Rs.10 each)					
Basic	(0.55)	(0.43)	(1.65)	(0.00)	(0.14)
Diluted	(0.55)	(0.43)	(1.65)	(0.00)	(0.14)

- NOTES: 1. No investor's complaint was received & No complaint pending at the beginning or end of Quarter / Year.  
2. Results were taken on record by Audit Committee & Board of Directors in meetings held on 29th May 2026.  
3. Shares Stand Listed at MSEI & CSE.  
4. Previous Years / Quarterly figures have been regrouped / rearranged, wherever necessary.  
5. Paid-up Capital = 18,90,000.00 equity shares of Rs. 10/- = Rs. 1,89,00,000/-

For G. K. Kedia & Co.  
Chartered Accountants  
Firm's Registration No. 013016N

*G. K. Kedia*  
Partner  
Kanishka Aggarwal

M. No. 544129

Place: New Delhi  
Date: 29-05-2026

For P R HOLDINGS LTD.

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

*Aditya Kohli*  
Aditya Kohli  
Director  
DIN: 00822604



**P R HOLDINGS LIMITED**

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

**STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2026**

(Rs. In 000's)

ASSETS	Particulars	AS AT	AS AT
		MARCH 31, 2026 (Audited)	MARCH 31, 2025 (Audited)
<b>Non-current assets</b>			
(a) Property, Plant and Equipment and Intangible Assets	18.18	27.83	
(b) Financial assets	33,400.00	32,900.00	
(i) Loans	1,600.00	1,600.00	
(ii) Other financial assets	743.29	547.05	
(c) Deferred tax Assets (Net)	2,000.00	2,000.00	
(d) Other Non Current Asset			
<b>Total Non-Current Assets</b>	<b>37,761.47</b>	<b>37,074.88</b>	
<b>Current assets</b>			
(a) Financial Assets			
(i) Investments	4,532.22	6,103.20	
(ii) Cash and cash equivalents	3,430.78	2,261.47	
(iii) Other Financial Asset	0.00	34.95	
(b) Current Tax Assets (Net)	0.00	116.88	
(c) Other current assets	42.83	23.87	
<b>Total Current Assets</b>	<b>8,005.83</b>	<b>8,540.36</b>	
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity share capital	18,900.00	18,900.00	
(b) Other equity	26,578.30	26,583.65	
<b>Total Equity</b>	<b>45,478.30</b>	<b>45,483.65</b>	
<b>Non Current Liabilities</b>			
(a) Deferred Tax Liabilities (Net)	0.00	0.00	
<b>Total Non Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Trade Payables	0.00	11.80	
(b) Current Tax Liability(Net)	203.84	0.00	
(c) Other Current Liabilities	85.16	119.80	
<b>Total Current Liabilities</b>	<b>289.00</b>	<b>131.60</b>	
<b>Total Equity and Liabilities</b>	<b>45,767.30</b>	<b>45,615.25</b>	

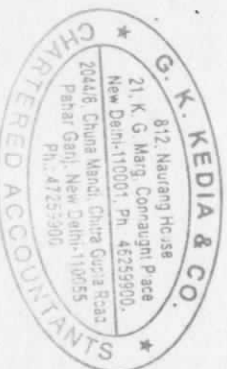
**NOTES:-**

- The statement of Assets & Liabilities are in accordance with Indian Accounting Standards as notified by Ministry of Corporate Affairs and other Recognised accounting practices and policies to the extent applicable.
- The value of Assets & Liabilities as on 31.03.2025 and 31.03.2026 is as per IND AS.
- Previous Year's figures have been regrouped & rearranged wherever found necessary to confirm current year's classification.

For G. K. Kedia & Co.  
Chartered Accountants  
Firm's Registration No. 013016N

*G. K. Kedia*  
Kanishka Aggarwal  
Partner  
M. No. 544129

Place: New Delhi  
Date: 29-05-2026



For P R Holdings Limited

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

*Aditya Kohli*  
Aditya Kohli  
Director  
DIN: 00822604



# P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

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

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

(Rs. In 000's)

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

For P R HOLDINGS LTD.

For G. K. Kedia & Co.

Chartered Accountants

Firm's Registration No. 015016N

*G.K. Kedia*  
G. K. Kedia  
Partner  
M. No. 544129

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

*Aditya Kohli*  
Aditya Kohli  
Director  
DIN: 00822604

Place: New Delhi  
Date: 29-05-2026

