

Limited Review Report for the YEAR ended 31.03.2020

Pursuant to Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015

We have reviewed the accompanying Statement of Audited Financial Results of **P R HOLDINGS LIMITED** [CIN: L27310DL1983PLC314402], having its registered office at R-489, GF – C, New Rajinder Nagar, New Delhi – 110060, for the Quarter/ Year ended 31.03.2020 and the “Year to date” Results, for the year 01.04.2019 to 31.03.2020 alongwith Statement of Assets & Liabilities and Cash Flow Statement for the year ended 31.03.2020 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 & has been prepared on the basis of the related interim financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting”(“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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” 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. Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying statement of audited financial results prepared in accordance with applicable Indian 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.

Date : 25.06.2020



For **K. Bhansali & Co.**
Chartered Accountants
Firm’s Registration No. 322434E

K. S. Bhansali
Proprietor
M. No. 011716

Limited Review Report

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

The Board of Directors

P R HOLDINGS LIMITED

25.06.2020

CIN: L27310DL1983PLC314402

R-489, GF-C, New Rajinder Nagar,
New Delhi-110060


We have audited the Quarterly financial results of **P R HOLDINGS LIMITED [CIN: L27310DL1983PLC314402]**, having its registered office at R-489, GF – C, New Rajinder Nagar, New Delhi – 110060, for the **Quarter ended 31.03.2020** and the “Year to Date” Results for the year 01.04.2019 to 31.03.2020, along with Statement of Assets & Liabilities and Cash Flow Statement for the year ended 31.03.2020 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of Interim Financial Statements which are the responsibility of the Company’s Management. Our responsibility is to express an opinion on these Financial Results based on our audit of such Interim Financial Statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a Report on these financial statements based on our audit.

We conducted our Audit in accordance with the Auditing Standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these “Quarterly financial results” as well as the “Year to date results”: are presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and gives a true and fair view in conformity with the aforesaid other accounting principles generally accepted in India of the net profit/ (loss) and other financial information for the quarter ended 31.03.2020 as well as the year to date results for the year 01.04.2019 to 31.03.2020.

For **K. Bhansali & Co.**
Chartered Accountants
Firm’s Registration No. 322434E




K. S. Bhansali
Proprietor
M. No. 011716

P R HOLDINGS LIMITED

CIN: L27310DL1983PLC314402

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

Tel: 011-42475489, Email: prholding1983@gmail.com, Website: www.prholding.in

AUDITED FINANCIAL RESULTS FOR QUARTER & YEAR ENDED 31.03.2020

(Rs. in thousands)

	Particulars	Quarter ended			Year ended	
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		Audited	Un-audited	Audited	Audited	Audited
I	Revenue from Operations					
	Receipts from Consultancy Business	0.00	0.00	200.00	100.00	300.00
	Sale of Shares	1,113.38	0.00	0.00	1,113.38	0.00
II	Other Income/ Receipts	271.60	278.28	245.35	1,125.19	1,069.78
III	Total Revenue (I+II)	1,384.98	278.28	445.35	2,338.57	1,369.78
IV	Expenses:					
	Change in inventories	1,113.38	0.00	0.00	1,113.38	0.00
	Employee benefits expense	270.00	237.00	233.65	983.00	825.81
	Finance cost	1.21	0.00	0.00	5.03	0.00
	Depreciation and Amortization expense	1.10	2.48	-21.48	8.54	9.92
	Other Expenses	148.23	74.14	125.96	412.55	450.50
	Total Expenses	1,533.92	313.62	338.13	2,522.51	1,286.23
V	Profit before exceptional and extraordinary items and tax (III-IV)	(148.93)	(35.34)	107.22	(183.94)	83.55
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)	(148.93)	(35.34)	107.22	(183.94)	83.55
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
IX	PROFIT BEFORE TAX (VII-VIII)	(148.93)	(35.34)	107.22	(183.94)	83.55
X	Tax Expense	0.00	0.00	25.00	(7.08)	15.38
XI	Profit (Loss) from continuing operations (IX-X)	(148.93)	(35.34)	82.22	(176.86)	68.17
XII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV	Profit/(Loss) for the period (XI+XIV)	(148.93)	(35.34)	82.22	(176.86)	68.17
XVI	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income	(148.93)	(35.34)	82.22	(176.86)	68.17
XVIII	Earning per Share					
	(for continuing and discontinuing operations)					
	(Equity share of par value of ` 10 each)					
	Basic	(0.08)	(0.02)	0.04	(0.09)	0.036
	Diluted	(0.08)	(0.02)	0.04	(0.09)	0.036

NOTES:-

- The audited standalone financial results of the Company for the Quarter and Year ended 31.03.2020 have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 25.06.2020. The statutory auditors have expressed an unmodified audit opinion on these results.
- No investor's complaint was received & No Complaint pending at the beginning or end of Quarter & Year.
- Shares stand Listed at MSEI & CSE. GSTIN: 07AAACP6895R1ZF
- Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.
- Paid-up Capital = 18,90,000 equity shares of Rs. 10/- = Rs. 1,89,00,000/-

For K. Bhansali & Co.

Chartered Accountants

Firm's Registration No. 322434E

K. S. Bhansali

Proprietor, M. No. 011716

Date: 25.06.2020

For P R HOLDINGS LIMITED
For P R HOLDINGS LTD.

Richa Gupta

Director/Authorised Signatory

Richa Gupta - WTD & CFO

DIN: 07223813



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STATEMENT OF ASSETS & LIABILITIES AS AT 31.03.2020

(Rs. In thousands)

Particulars	31.03.2020 AUDITED	30.09.2019 UN-AUDITED
Assets		
Non-Current Assets		
Property, plant and equipment	69.47	73.05
Financial Assets		
Loans	11300.00	13600.00
Other financial assets	1800.00	1800.00
Total non-current assets	13169.47	15473.05
Current Assets		
Inventories	0.00	1113.38
Financial Assets		
Investments	98.96	481.48
Trade receivables	0.00	144.72
Cash and cash equivalents	1681.34	311.37
Advances	17900.00	15600.00
Other current assets	1777.69	1656.80
Total current assets	21457.98	19307.75
Total Assets	34627.45	34780.80
Equity and liabilities		
Equity		
Equity Share capital	18900.00	18900.00
Other Equity	15666.83	15851.10
Total equity	34566.83	34751.10
Current liabilities		
Provisions	0.00	0.00
Other current liabilities	60.62	29.69
Total current liabilities	60.62	29.69
Total liabilities	60.62	29.69
Total equity and liabilities	34627.45	34780.80

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 31.03.2020 and 30.09.2019 is as per IND AS.

For K. Bhansali & Co.
Chartered Accountants
Firm's Registration No. 822434E

K. S. Bhansali
Proprietor, M. No. 011716
Date: 25.06.2020



For P R HOLDINGS LIMITED
For P R HOLDINGS LTD.

Richa Gupta

Director/Authorised Signatory
Richa Gupta - WTD & CFO
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Cash Flow Statement for the year ended 31.03.2020

(Amount in Rs.)

Particulars	Year ended 31.03.2020 (Audited)		Year ended 31.03.2019 (Audited)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit before tax and extraordinary items		(1,76,858)		93,172
Interest Received		(11,15,261)		(10,68,125)
Depreciation		8,541		9,922
Interest Received on IT Refund		(9,930)		-
Other Income		(7,079)		(1,657)
Operating profit before working capital changes		(13,00,587)		(9,66,688)
(Increase)/Decrease in other Receivables	-		20,120	
(Increase)/Decrease in Inventories	11,13,381		-	
(Increase)/Decrease in Investments	3,82,520		-	
(Increase)/Decrease in Trade Receivables	1,44,720		-	
Increase/(Decrease) in other current assets	(1,39,378)		(65,194)	
Increase/(Decrease) in current liabilities	(46,650)		46,700	
Provision for Tax/ Direct Taxes Paid	-	14,54,593	(25,000)	(23,374)
CASH FLOW GENERATED FROM OPERATIONS		1,54,006		(9,90,062)
Finance charges		-		-
Net cash used in operating activities (A)		1,54,006		(9,90,062)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Loans/ Advances received back		-		40,00,000
Loans/ Advances given		-		(40,00,000)
Interest received		11,15,261		10,68,125
Other income		17,009		1,657
Net cash flow from investing activities (B)		11,32,270		10,69,782
C. CASH FLOW FROM FINANCING ACTIVITIES				
Increase /(Decrease) in Share Capital		-		-
Net cash flow from financing activities (C)		-		-
NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B)		12,86,276		79,720
CASH AND CASH EQUIVALENTS				
Beginning of the year		3,95,068		3,15,348
End of the year		16,81,344		3,95,068

For K. Bhansali & Co.

Chartered Accountants

Firm's Registration No. 322434E

K. S. Bhansali

Proprietor, M. No. 011716

Date: 25.06.2020



For P R HOLDINGS LIMITED

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