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 unaudited 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 and Half Year Ended 30.09.2026 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

G.K. KEDIA & CO. CHARTERED ACCOUNTANTS
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21, K. G. Marg, Connaught Place
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2044/6, Chuna Mandi, Chitra Gupta Road
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Ph.: 47259900

Kanishka Aggarwal

CA Kanishka Aggarwal
Partner
M. No. 544129
UDIN: 26544129NSJOJW4505

Place: New Delhi
Date: 10-11-2026

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

(Rs. In thousands)

Particulars	AS AT 30.09.2026 (Un-Audited)	AS AT 31.03.2026 (Audited)
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets	13.70	18.18
(b) Financial Assets		
(i) Loans	33,400.00	33,400.00
(ii) Other Financial assets	1,600.00	1,600.00
(c) Deferred tax Assets (Net)	743.29	743.29
(d) Other Non Current Asset	2,000.00	2,000.00
Total Non Current Assets	**37,756.99**	**37,761.47**
Current Assets		
(a) Financial Assets		
(i) Trade Receivable	2,481.60	0.00
(ii) Investments	13,059.25	4,532.22
(iii) Cash and Cash Equivalents	3,092.08	3,430.78
(iv) Other Financial Asset	675.00	0.00
(b) Other Current Assets	375.52	42.83
Total current assets	**19,683.44**	**8,005.83**
Total Assets	**57,440.43**	**45,767.30**
Equity and liabilities		
Equity		
(a) Equity Share Capital	18,900.00	18,900.00
(b) Other Equity	35,920.89	26,578.30
Total equity	**54,820.89**	**45,478.30**
Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables	2,415.71	0.00
(b) Current Tax Liability (Net)	203.83	203.84
(c) Other current liabilities	0.00	85.16
Total current liabilities	**2,619.54**	**289.00**
Total Equity and Liabilities	**57,440.43**	**45,767.30**

NOTES:-

1 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.

2 The value of Assets & Liabilities as on 31.03.2026 and 30.09.2026 is as per IND AS.

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

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

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CHARTERED ACCOUNTANTS

For P R Holdings Limited
For P R HOLDINGS LTD

Director/Authorised Signatory

Sakshi Gupta
(WTD & CFO)
DIN: 09773654

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STATEMENT OF PROFIT & LOSS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2026

(Rs. In thousands)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Quarter ended 30.09.2026	Preceeding Quarter Ended 30.06.2026	Corresponding Quarter Ended 30.09.2025	Half Year ended 30.09.2026	Corresponding Half Year ended 30.09.2025	Previous Year Ended 31.03.2026
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	**Revenue from Operations**						
	Income from Sale of Jewellery	2,424.13	0.00	0.00	2,424.13	0.00	3,106.94
II	**Other Income/ Receipts**	5,377.27	4,481.50	(7.54)	9,858.77	2,245.79	2,673.66
III	**Total Revenue (I+II)**	**7,801.40**	**4,481.50**	**(7.54)**	**12,282.90**	**2,245.79**	**5,780.60**
IV	**Expenses:**						
	Purchase Expense	2,360.13	0.00	0.00	2,360.13	0.00	2,880.52
	Employee benefits expense	179.00	181.00	149.00	360.00	300.00	578.00
	Finance costs	0.10	0.00	0.00	0.10	0.04	0.00
	Depreciation and amortization expense	2.24	2.24	2.41	4.48	4.83	9.66
	Other expenses	154.57	61.06	41.95	215.63	108.83	2,047.20
	Total Expenses	**2,696.03**	**244.30**	**193.37**	**2,940.32**	**413.69**	**5,515.37**
V	**Profit before exceptional and extraordinary items and tax (III-IV)**	**5,105.38**	**4,237.18**	**(200.91)**	**9,342.58**	**1,832.10**	**265.23**
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	**Profit before extraordinary items and tax (V-VI)**	**5,105.38**	**4,237.18**	**(200.91)**	**9,342.58**	**1,832.10**	**265.23**
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	**PROFIT BEFORE TAX (VII-VIII)**	**5,105.38**	**4,237.18**	**(200.91)**	**9,342.58**	**1,832.10**	**265.23**
X	**Tax Expense**						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	466.82
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	(196.24)
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**5,105.38**	**4,237.18**	**(200.91)**	**9,342.58**	**1,832.10**	**(5.35)**
XII	Profit /(Loss) from discontinuing operations	0.00	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	0.00
XIV	Profit /(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	**Profit /(Loss) for the period (XI+XIV)**	**5,105.38**	**4,237.18**	**(200.91)**	**9,342.58**	**1,832.10**	**(5.35)**
XVI	**Other Comprehensive Income**	0.00	0.00	0.00	0.00	0.00	0.00
XVII	**Total Comprehensive Income**	**5,105.38**	**4,237.18**	**(200.91)**	**9,342.58**	**1,832.10**	**(5.35)**
XVIII	**Earning per Share (for continuing and discontinuing operations) (Equity share of par value of Rs.10 each)**						
	Basic	2.70	2.24	(0.11)	4.94	0.97	0.00
	Diluted	2.70	2.24	(0.11)	4.94	0.97	0.00

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 Meeting held on 10-11-2026.

3. Shares stand Listed at MSEI & CSE.

4. Previous Year's / 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

CA Kanishka Aggarwal
Partner
M. No. 544129

Place: New Delhi
Date: 10.11.2026

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2026

(Rs. In Thousands)

	PARTICULARS	Half year ended (30.09.2026) (Unaudited)		Half year ended (30.09.2025) (Unaudited)
A.	**CASH FLOW FROM OPERTING ACTIVITIES**			
	Profit after tax	9,342.58		1,832.10
	Adjustments For :-			
	Add: Depreciation	4.48		4.83
	Less: Interest / Dividend Received	(1,325.58)		(1,312.32)
	Less: Profit on sale of Investment	(0.35)		(0.04)
	Less: Notional Loss/(Gain)	(8,532.76)		(933.43)
	Operating profit before working capital changes	**(511.63)**		**(408.85)**
	(Increase)/Decrease in other Financial assets	(675.00)		(526.00)
	(Increase)/Decrease in other current assets	(332.69)		(63.03)
	Increase/(Decrease) in current liabilities	2,330.54		(77.84)
	(Increase)/Decrease in Trade Receivables	(2,481.60)		0.00
	(Increase)/Decrease in Other Non Current Assets	0.00		(45.74)
	Operating profit after working capital changes	**(1,670.38)**		**(1,121.48)**
	CASH GENERATED FROM OPERATIONS	**(1,670.38)**		**(1,121.48)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**			
	Interest / Dividend Received	1,325.58		1,312.32
	Sale of Investment	6.10		1.86
	Net cash flow from investing activities	**1,331.67**		**1,314.18**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Loan Provided During the Year	0.00		(500.00)
	Net cash flow from financing activities	**0.00**		**(500.00)**
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	**(338.70)**		**(307.30)**
	CASH AND CASH EQUIVALENTS			
	Beginning of the year	3,430.78		2,261.48
	End of the period	**3,092.08**		**1,954.18**

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

Kanishka Aggarwal

CA Kanishka Aggarwal
Partner
M. No. 544129

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