

# PRATAP HOLDINGS LIMITED

CIN: L70101WB1974PLC104781

Regd. Office: 8, B.B.D. Bag (East), Kolkata-700 001

Phone: (033) 2230-7392; Fax: (033) 2230-6317;

Email: [pratapholdingsltd@gmail.com](mailto:pratapholdingsltd@gmail.com)

Website: [www.pratapholdinglimited.in](http://www.pratapholdinglimited.in)

---

Date: 14.11.2023

The Secretary  
The Calcutta Stock Exchange Ltd  
7, Lyons Range,  
Kolkata - 700 001

**Scrip Code: 10026122**

**Sub: Outcome of the Board Meeting held on 14<sup>th</sup> November 2023**

Dear Sir/Madam,

This is to inform you that in pursuance to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in their meeting held today i.e., Tuesday, the 14<sup>th</sup> day of November, 2023 started at 4.00 p.m. and concluded at 4.30 p.m. has inter-alia, considered and approved the Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter and half year ended 30<sup>th</sup> September, 2023.

The said Un-audited Financial Results (Standalone & Consolidated) along with the Limited Review Report of the Statutory Auditors of Company is enclosed herewith.

The said results will be duly published in leading newspapers as per Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the Company.

Kindly take the aforesaid information in your records.

Thanking you,

Yours faithfully,

For Pratap Holdings Limited



**Ramesh Kumar Kejriwal**  
Director  
DIN: 00338631



Encl.: As above



# PRATAP HOLDINGS LTD.

Regd. Off: 8, B. B. D. Bag (East), KOLKATA - 700 001, West Bengal

Corporate Identity Number: L70101WB1974PLC104781

Tel. No. (033) 22307391, Email : aolinfotech@vsnl.net

Statement of Un-audited Standalone and Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2023

		(Rs in lakhs, Except EPS)											
		Standalone						Consolidated					
Sl. No	Particulars	Three Months Ended 30.09.2023	Previous Three Months Ended 30.06.2023	Corresponding Three months Ended 30.09.2022 in the previous year	Half Year Ended 30.09.2023	Corresponding Half Year Ended 30.09.2022	Previous Year Ended 31.03.2023	Three Months Ended 30.09.2023	Previous Three Months Ended 30.06.2023	Corresponding Three months Ended 30.09.2022 in the previous year	Half Year Ended 30.09.2023	Corresponding Half Year Ended 30.09.2022	Previous Year Ended 31.03.2023
1	Income	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
a)	Revenue from Operations	-	-	-	-	-	-	27.63	10.59	10.10	38.22	19.44	66.53
b)	Other Income	-	-	-	-	-	-	2.73	(25.86)	8.37	(23.13)	8.37	20.35
	Total Income	-	-	-	-	-	-	30.36	(15.27)	18.47	15.09	27.81	86.88
2	Expenses												
a)	Cost of Material Consumed	-	-	-	-	-	-	-	-	-	-	-	-
b)	Purchase of Stock In Trade	-	-	-	-	-	-	-	-	-	-	-	-
c)	Employees Benefit Expenses	0.45	0.45	0.45	0.90	0.87	1.77	0.45	0.45	0.45	0.90	0.87	1.77
d)	Finance Cost	-	-	-	-	-	0.87	-	-	-	-	-	105.80
e)	Depreciation & amortisation exps	-	-	-	-	-	-	-	-	-	-	-	-
f)	Other Expenditure	0.20	0.64	0.15	0.84	0.75	1.33	0.71	1.73	1.81	2.44	3.09	5.15
	Total Expenses	0.65	1.09	0.60	1.74	1.62	3.97	1.16	2.18	2.26	3.34	3.96	112.72
3	Profit/(Loss) before exceptional items & Tax (1-2)	(0.65)	(1.09)	(0.60)	(1.74)	(1.62)	(3.97)	29.20	(17.45)	16.21	11.75	23.85	(25.84)
4	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
5	Profit/(Loss) before Tax (3-4)	(0.65)	(1.09)	(0.60)	(1.74)	(1.62)	(3.97)	29.20	(17.45)	16.21	11.75	23.85	(25.84)
6	Tax Expenses												
	Current Tax	-	-	-	-	-	-	-	-	-	-	-	0.15
7	Net Profit/(Loss) after Tax (5-6)	(0.65)	(1.09)	(0.60)	(1.74)	(1.62)	(3.97)	29.20	(17.45)	16.21	11.75	23.85	(25.99)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-	4.29	57.24	7.43	61.53	(33.35)	(77.16)
9	Total Comprehensive Income for the period (comprising Net Profit after tax and other Comprehensive Income for the period (7+8)	(0.65)	(1.09)	(0.60)	(1.74)	(1.62)	(3.97)	33.49	39.79	23.64	73.28	(9.50)	(103.15)
10	Profit attributable to-												
a)	Owner of the Company	(0.65)	(1.09)	(0.60)	(1.74)	(1.62)	(3.97)	25.13	(15.22)	13.92	9.91	20.38	(22.99)
b)	Non-controlling interests	-	-	-	-	-	-	4.07	(2.23)	2.29	1.84	3.47	(3.00)
11	Other Comprehensive Income attributable to-												
a)	Owner of the Company	-	-	-	-	-	-	3.71	49.44	6.42	53.15	(28.81)	(66.65)
b)	Non-controlling interests	-	-	-	-	-	-	0.58	7.80	1.01	8.38	(4.54)	(10.51)
12	Total Comprehensive Income attributable to-												
a)	Owner of the Company	(0.65)	(1.09)	(0.60)	(1.74)	(1.62)	(3.97)	28.84	34.22	20.34	63.06	(8.43)	(89.64)
b)	Non-controlling interests	-	-	-	-	-	-	4.65	5.57	3.30	10.22	(1.07)	(13.51)
13	Paid-up Equity Share Capital (Face value of Rs 10/- each, fully paid)	25.76	25.76	25.76	25.76	25.76	25.76	25.76	25.76	25.76	25.76	25.76	25.76







**Pratap Holdings Limited**

Regd. Off: 8, B. B. D. Bag (East), KOLKATA - 700 001, West Bengal

Corporate Identity Number: L70101WB1974PLC104781

Email : pratapholdingsltd@gmail.com, website : www.pratapholdinglimited.in

**STATEMENT OF ASSETS AND LIABILITIES**

Rs. In lakhs

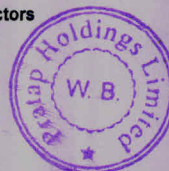
Particulars	Standalone		Consolidated	
	As at 30.09.23	As at 31.03.23	As at 30.09.23	As at 31.03.23
<b>Non Current Assets</b>				
Property Plant and Equipment			19.27	19.27
Financial Assets				
i) Non Current Investments	111.01	111.01	804.08	1,056.65
ii) Long Term Loans and advances			25.66	25.66
iii) Deferred Tax Asset	-	-	7.72	7.72
<b>Total Non Current Assets</b>	<b>111.01</b>	<b>111.01</b>	<b>856.73</b>	<b>1,109.30</b>
<b>Current Assets</b>				
Financial Assets				
i) Current Investments			6.43	5.31
ii) Cash and Cash Equivalents	0.37	0.20	257.91	48.10
iii) Other Bank Balances (other than [ii])			4.63	4.63
iv) Trade Receivables	-		-	-
v) Short Term Loans and Advances			863.02	309.88
Other Current Assets	0.10	0.10	66.70	66.89
<b>Total Current Assets</b>	<b>0.47</b>	<b>0.30</b>	<b>1,198.69</b>	<b>434.81</b>
<b>Total Assets</b>	<b>111.48</b>	<b>111.31</b>	<b>2,055.42</b>	<b>1,544.11</b>
<b>Equity and Liabilities</b>				
<b>Equity</b>				
Equity Share Capital	25.76	25.76	25.76	25.76
Other Equity	62.20	63.94	52.18	(10.88)
<b>Total Equity</b>	<b>87.96</b>	<b>89.70</b>	<b>77.94</b>	<b>14.88</b>
<b>Non Controlling Interest</b>			<b>3.19</b>	<b>(7.03)</b>
<b>Liabilities</b>				
<b>Non Current Liabilities</b>				
Financial Liabilities				
i) Other Financial Liabilities			39.41	39.41
ii) Long term Provisions			10.62	10.62
iii) Preference shares due for redemption			370.00	370.00
Deferred Tax Liabilities/(Assets)			-	-
<b>Total Non Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>420.03</b>	<b>420.03</b>
<b>Current Liabilities</b>				
Financial Liabilities				
i) Short Term Borrowings	23.50	21.50	1,543.72	1,073.09
Other Current Liabilities	0.02	0.11	10.54	43.14
<b>Total Current Liabilities</b>	<b>23.52</b>	<b>21.61</b>	<b>1,554.26</b>	<b>1,116.23</b>
<b>Total Liabilities</b>	<b>23.52</b>	<b>21.61</b>	<b>1,974.29</b>	<b>1,536.26</b>
<b>Total Equities and Liabilities</b>	<b>111.48</b>	<b>111.31</b>	<b>2,055.42</b>	<b>1,544.11</b>

For and on behalf of the Board of Directors

R K KEJRIWAL

DIRECTOR

DIN: 00338631



Place: Kolkata

Date: 14.11.2023



**Pratap Holdings Limited**  
Unaudited Standalone and Consolidated Cash Flow Statement for the Half Year ended 30th September, 2023

(' in Lakhs)

Particulars	Standalone		Consolidated	
	For the period Ended 30.09.2023	For the period Ended 30.09.2022	For the period Ended 30.09.2023	For the period Ended 30.09.2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>				
Net Profit/(Loss) before tax & extra ordinary items:	(1.74)	(1.62)	11.75	23.85
Adjustments for:				
Change in Inventory			(1.12)	4.62
Interest paid on short term borrowings			-	-
Liabilities Written Back	-	-	-	-
Depreciation			(1.12)	4.62
<b>Operating Profit before working capital changes</b>	<b>(1.74)</b>	<b>(1.62)</b>	<b>10.63</b>	<b>28.47</b>
Adjustments for:				
Increase/(Decrease) in Other Long Term Liabilities			-	-
(Increase)/Decrease in Other Bank Bank Balances			-	-
(Increase)/Decrease in Short Term Loans and Advances			(540.61)	840.18
(Increase)/Decrease in Other Current Assets	-	-	0.19	7.38
(Increase)/Decrease in Trade Receivable			-	78.41
Increase/(Decrease) in Short Term Borrowings	2.00	1.50	470.63	(216.60)
Increase/(Decrease) in Other Current Liabilities	(0.09)	(0.13)	(32.60)	2.41
(Increase)/Decrease in Long Term Loans and advances			-	(0.20)
	1.91	1.37	(102.39)	711.58
<b>Cash generated from operations</b>	<b>0.17</b>	<b>(0.25)</b>	<b>(91.76)</b>	<b>740.05</b>
Direct Taxes Paid	-	-	(12.52)	-
<b>Net Cash From operating activities (A)</b>	<b>0.17</b>	<b>(0.25)</b>	<b>(104.28)</b>	<b>740.05</b>
<b>B. Cash Flow from Investing Activities:</b>				
Purchase of Investments	-	-	314.09	314.09
Sale of Investments	-	-	-	-
<b>Net Cash inflow from Investing Activities (B)</b>	<b>-</b>	<b>-</b>	<b>314.09</b>	<b>(712.78)</b>
<b>C. Cash Flow from Financing Activities:</b>				
Proceeds from short term Borrowings	-	-	-	-
Interest paid on short term borrowings	-	-	-	-
<b>Net Cash from Financing Activities (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash &amp; cash equivalents (A+B+C)</b>	<b>0.17</b>	<b>(0.25)</b>	<b>209.81</b>	<b>27.27</b>
Cash & cash equivalents as at 1st April, 2023	0.20	0.17	48.10	55.17
Cash & cash equivalents as at 30th September, 2023	0.37	(0.08)	257.91	82.44

NOTE : FIGURES IN BRACKET REPRESENT OUTFLOW

For and on behalf of the Board of Directors

Place: Kolkata  
Date: 14.11.2023

R K KEJRIWAL  
Director  
DIN: 00338631





# S.B.DANDEKER & CO.

Chartered Accountants

P-36 India Exchange Place, Kolkata 700001

Tel # 033-22254832, Tele-fax # 91-33-22258149, Email- kabkol@yahoo.com

## Independent Auditor's Report on Quarterly and Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To  
The Board of Directors  
Pratap Holdings Ltd.  
8, B.B.D Bag (East)  
Kolkata- 700001

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **Pratap Holdings Limited** ("the Company") for the quarter and half year ended 30<sup>th</sup> September 2023, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, which has 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. 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 procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone 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 and on behalf of  
**S.B. Dandeker & Co**  
Chartered Accountants  
(Registration No. 301009E)



**Kedarashish Bapat**  
Partner

(Membership No.: 057903)  
UDIN: 23057903BGVEQR1803

Place: Kolkata  
Date: 14/11/2023



# S.B.DANDEKER & CO.

Chartered Accountants

P-36 India Exchange Place, Kolkata 700001

Tel # 033-22254832, Tele-fax # 91-33-22258149, Email- kabkol@yahoo.com

## Independent Auditor's Report on Quarterly and Half Yearly Unaudited Consolidated Financial Results of the Company Pursuant to Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To  
The Board of Directors of  
Pratap Holdings Ltd.  
8, B.B.D Bag (East)  
Kolkata- 700001

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of **Pratap Holdings Limited** ("The Parent") and its subsidiaries (The parent and its subsidiaries together referred to as "the Group"), and total comprehensive income for the quarter and half year ended 30<sup>th</sup> September, 2023 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This statement which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has 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 there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of Entity", Issued by the Institute of Chartered Accountants of India (ICAI), A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing obligations and Disclosure Requirements) regulations, 2015 as amended, to the extent applicable.





4. The statements included the results of the following Subsidiaries:

Sr. No.	Name of the entity	Relationship
1.	Kanoria Securities & Financial Services Ltd	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 nothing has come to our attention that caused us to believe that the accompanying financial statements, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI ( Listing obligations and Disclosure requirements) regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our opinion on the Statement is not modified in respect of the above matter.

Place: Kolkata  
Date: 14/11/2023



For and on behalf of  
S.B. Dandeker & Co  
Chartered Accountants  
(Registration No. 301009E)

  
Kedarashish Bapat  
Partner  
(Membership No.: 057903)  
UDIN: 23057903BGVEQS1836