

S. P. Sarda & Co.

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulations 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.

Review Report

To,

The Board of Directors

Prajeev Investments Limited

1. We have reviewed the accompanying statement of Standalone unaudited financial results of Prajeev Investments Limited (the "Company") for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 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 Statement is free of material misstatement. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Standalone unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder 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.

For S. P. Sarda & Co.

Chartered Accountants

(Firm Registration No. 323054E)



Satya Prakash Sarda

(Partner)

Membership No. 057550

UDIN: 24057550BKAVRS2430

Place: Kolkata

Date: 14-11-2024



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PRAJEEV INVESTMENTS LIMITED

Registered Office :

Hanuman Estates, 19 R N Mukherjee Road , 2nd Floor, Kolkata 700001

Email - prajeevinvestments@gmail.com, CIN NO :U65992WB1972PLC028510

Website: www.prajeevinvestments.com

Statement of Unaudited Financial Results for Quarter and Half Year Ended 30th September, 2024

PARTICULARS	RS IN THOUSANDS					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited)	30-09-2024 (Unaudited)	30-09-2023 (Unaudited)	31-03-2024 (Audited)
INCOME						
1.Revenue From Operations						
Interest Income	-	-	-	0	-	1.40
Dividend Income	1,741.07	-	1,570.57	1,741.07	1,570.57	1,570.57
Net Gain on Fair Value Changes	-	-	-	-	-	239.47
Profit on sale of Mutual Funds	2.45	9.09	37.88	11.54	40.79	47.13
Total Revenue From Operations	1,743.52	9.09	1,608.45	1,752.60	1,611.36	1,858.57
2.Other Income	-	-	-	-	-	-
3.Total Income	1,743.52	9.09	1,608.45	1,752.60	1,611.36	1,858.57
4.EXPENSES						
Finance cost	-	-	-	-	14.41	182.95
Net Loss on Fair Value Changes	-	-	-	-	-	-
Changes in Inventory	-	-	-	-	-	-
Employee Benefits Expense	94.00	74.00	-	168.00	-	56.00
Depreciation,Amortization and Impairment	-	-	-	-	-	-
Other Expenses	133.69	399.33	24.55	533.02	205.11	817.76
Total Expenses	227.69	473.33	24.55	701.02	219.52	1,056.71
5.Profit before Exceptional Items and Tax	1,515.83	-464.25	1,583.90	1,051.59	1,391.84	801.86
Exceptional Items	-	-	-	-	-	-
6.Profit Before Tax	1,515.83	-464.25	1,583.90	1,051.59	1,391.84	801.86
7.Tax Expenses	-	-	-	-	-	128.14
8.Profit For The Year	1,515.83	-464.25	1,583.90	1,051.59	1,391.84	673.72
9.Other Comprehensive Income (net of tax)	-	-	-	-	-	-
10.Total Comprehensive Income For The Year	1,515.83	-464.25	1,583.90	1,051.59	1,391.84	673.72
11.Paid-up Equity Share Capital(Face Value of the share being Rs 10/- each)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
12.Earnings per share (of Rs 10/- each)						
(a) Basic	15.16	-4.64	15.84	10.52	13.92	6.74
(b) Diluted	15.16	-4.64	15.84	10.52	13.92	6.74

Notes to Accounts as per Schedule "A"
As per our report of even date.



For Prajeev Investments Limited

Dhruv Jyoti Basu

Director

DIN: 02498037

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Statement of Assets and Liabilities for Half Year ended 30th September, 2024

PARTICULARS	RS IN THOUSANDS	
	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
Financial Assets:		
Cash and cash equivalents	9.50	13.75
Bank Balance other than (a) above	1,428.92	66.41
Derivative Financial Instruments	-	-
Receivables		
(I) Trade Receivables	-	-
(II) Other Receivables	-	-
Loans	-	-
Investments	48,756.46	49,244.93
Other Financial assets	-	-
Total Financial Assets	50,194.89	49,325.08
Non-financial Assets		
Inventories	-	-
Current tax assets (Net)	261.06	86.96
Property, Plant and Equipment	-	-
Other non-financial assets	-	-
Total Non Financial Assets	261.06	86.96
Total Assets	50,455.95	49,412.05
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities	-	-
Derivative Financial Instruments	-	-
Payables	-	-
Trade Payables	-	-
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Other Payables	-	-
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Other financial liabilities	0.83	8.50
Total Financial Liability	0.83	8.50
Non-Financial Liabilities		
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other non-financial liabilities	-	-
Total Non Financial Liabilities	-	-
EQUITY		
Equity Share capital	1,000.00	1,000.00
Other Equity	49,455.13	48,403.54
Total Equity	50,455.13	49,403.54
Total Liabilities and Equity	50,455.95	49,412.04
	-	-0.0

Notes to Accounts as per Schedule "A"
As per our report of even date.

For Prajeev Investments Limited



Dhrub Jyoti Basu

Dhrub Jyoti Basu
Director
DIN: 02498037

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Cash Flow Statement for Half Year Ended 30th September , 2024

Particulars	RS IN THOUSANDS	
	For half year ended sept 30, 2024	For half year ended sept 30, 2023
A. Cash Flow from operating activities		
Profit/ (loss) before tax	1,051.59	1,391.84
Adjustments for:		
Depreciation	-	-
Dividend Income	-1,741.07	-1,570.57
Profit on Disposal of Mutual Funds	-11.54	-40.79
Interest on Fixed Deposits	-	-
Fair Value Loss/ (Gain) on Financial Instruments at Fair \	-	-
Operating Profit before Working Capital changes	-701.02	-219.52
Adjustments for:		
(Increase)/decrease in Trade Receivables	-	-
(Increase)/decrease in Other Financial Assets	-	-
(Increase)/decrease in Other Non Financial Assets	-	-
Increase/(decrease) in Payables	-7.80	-6.66
Increase/(decrease) in Other Financial Liabilities	-	-
Increase/(decrease) in Other Non Financial Liabilities	-	-
Cash generated/ (used) from Operations	-708.82	-226.18
Less: Income Tax paid	-173.80	-250.06
Net Cash Flows used in Operating Activities (A)	-882.62	-476.24
B. Cash flow from investing activities		
Purchase of Investments	-	-1,749.47
Sale of Investments- MF(Net)	488.46	580.07
Purchase of Fixed Assets	-	-
Profit on Sale of MF	11.54	40.79
Interest on Fixed Deposits	-	-
Dividend Income	1,741.07	1,570.57
Purchase of Fixed Deposits	-	-
Rental Income	-	-
Net Cash used in Investing Activities (B)	2,241.07	441.96
C. Cash flow from financing activities		
Increase/(Decrease) in Share Capital	-	-
Increase/(Decrease) in Borrowings	-	-
Interest Paid	-	-
Net Cash from Financing Activities (C)	-	-
Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	1,358.45	-34.28
Cash and Cash Equivalents at the beginning of the year	80.16	44.69
Cash and Cash Equivalents at the quarter ended	1,438.61	10.42
Cash and Cash Equivalents include the following Balance Sheet amounts		
Cash on hand	9.50	0.07
Bank Deposit having maturity less than 3 months	-	-
Balances with Banks in Current Accounts	1,428.92	10.34
	1,438.43	10.42
	0.18	0.00

Notes to Accounts as per Schedule "A"
As per our report of even date.

For Prajeev Investments Limited



Dhruv Jyoti Basu
Director
DIN: 02498037

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Schedule A: Notes to accounts:

- 1 The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 14th Nov 2024. The Statutory Auditors of the Company have carried out the audit of the aforesaid results.
- 2 The main business of the Company is Investments, Further, all the activities are carried out within India. As such, there are no separate reportable segments as per Indian Accounting Standards 108 Ind AS on "Operating Segments".
- 3 The figures for the Quarter and Halfyear ended 30th Sept ,2024 are the balancing figures between audited figures in respect of full financial year ended 31st March 2024 respectively and the unaudited published year to date figures upto being the end of the Quarter and Half year ended on 30th Sept 24 of the respective financial year, which were subjected to limited review.
- 4 The previous period/year figures have been regrouped/ reclassified and recasted wherever necessary to make them comparable.

As per our report of even date.

Dated: 14th November 2024



For Prajeev Investments Limited

Dhrub Jyoti Basu
Director
DIN: 02498037