



# PRERNA INFRABUILD LIMITED

Date: 09.08.2021

To, Department of Corporate Services

BSE Limited

PhirozeJeejeebhoy Towers,

Dalal Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Monday, 9th day of August, 2021

Unaudited Financial Results with Limited Review Certificate for the half year/ Quarter ended on 30.06.2021

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Monday, 9th day of August, 2021 at the Registered Office of the Company inter alia considered & approved the following:

1. Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. Unaudited Financial Results (Standalone) for the half year/ quarter ended on June 30, 2021 as reviewed by audit committee. The statutory auditors have also carried out a limited review on Unaudited Financial Results for the half year/ quarter ended on June 30, 2021.
2. The copy of the Result and Limited Review Certificate are enclosed for your information and record, as per said regulations.

Kindly take it on your record.

For, PRERNA INFRABUILD LIMITED

VIJAY SHAH

Managing Director

DIN: 00038062





# PRERNA INFRABUILD LIMITED

PRERNA INFRABUILD LIMITED  
CIN : L65990GJ1988PLC010570

## Statement of audited Financial Results for the Quarter/Year Ended on 30th June 2021

		(Rs. In Lacs)				(Rs. In Lacs)			
		Standalone				Consolidated			
	Particulars	Quarter ended on		Year ended on		Quarter ended on		Year ended on	
		30-06-21	31-03-21	30-06-20	31-03-21	30-06-21	31-03-21	30-06-20	31-03-21
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
	1	2		5		7		10	
1	Revenue from operations	400.67	173.81	3.85	391.12	450.67	174.10	3.85	447.91
	Other income		(6.80)	0.00	10.52	0.00	(7.10)	0.00	11.64
	<b>Total Revenue ( I+II )</b>	<b>400.67</b>	<b>167.01</b>	<b>3.85</b>	<b>401.64</b>	<b>450.67</b>	<b>167.01</b>	<b>3.85</b>	<b>459.55</b>
2	<b>Expenses:</b>								
	a) Cost of Material consumed	80.49	345.91	30.69	585.51	80.49	345.91	30.69	585.51
	b) Purchase of stock in trade		0.00		-	50.89	-	-	-
	c) Changes in inventories of finished WIP and stock in trade.	115.13	(205.92)	(13.34)	(349.11)	115.13	(205.92)	(13.34)	(297.61)
	d) Employees benefits expenses.	18.00	7.57	12.00	84.74	18.00	7.57	12.00	84.74
	e) Finance Costs	1.82	2.30	1.74	7.94	1.82	2.30	1.74	7.94
	f) Depreciation and amortisation exp.	8.65	11.59	11.76	42.74	8.65	11.59	11.76	42.74
	g) Other Expenses	26.83	23.99	4.43	48.85	26.83	24.08	4.43	54.14
	<b>Total Expenses</b>	<b>250.92</b>	<b>185.44</b>	<b>47.28</b>	<b>420.67</b>	<b>301.81</b>	<b>185.53</b>	<b>47.28</b>	<b>477.46</b>
3	<b>Profit/(Loss) before exceptional an</b>	<b>149.75</b>	<b>(18.43)</b>	<b>(43.43)</b>	<b>(19.03)</b>	<b>148.87</b>	<b>(18.53)</b>	<b>(43.43)</b>	<b>(17.91)</b>
	<b>Extra ordinary items and Taxes.(III - IV )</b>								
4	Exceptional items.								
5	<b>Profit/(Loss) before Tax ( VII-VIII)</b>	<b>149.75</b>	<b>(18.43)</b>	<b>(43.43)</b>	<b>(19.03)</b>	<b>148.87</b>	<b>(18.53)</b>	<b>(43.43)</b>	<b>(17.91)</b>
7	<b>Tax Expenses</b>								
8	1) Current Tax	21.88	0.00	-	6.47	21.88	(3.14)	-	29.52
9	2) Deferred Tax	(0.70)	(1.47)	1.47	(3.35)	(0.70)	(2.46)	(3.61)	(4.23)
10	<b>Total tax exp</b>	<b>21.18</b>	<b>(1.47)</b>	<b>1.47</b>	<b>3.12</b>	<b>21.18</b>	<b>(5.60)</b>	<b>(3.61)</b>	<b>25.29</b>
11	Net movement in regulatory deferral account balance related to Profit & loss and the related deferred tax movement								
14	<b>Profit/(Loss) for the period from co</b>	<b>128.57</b>	<b>(16.96)</b>	<b>(44.90)</b>	<b>(22.15)</b>	<b>127.69</b>	<b>(12.93)</b>	<b>(39.82)</b>	<b>(43.20)</b>
	<b>operations (IX-X)</b>								
15	<b>Profit/(loss) from discontinued operations before tax</b>								
16	<b>Tax expenses of discontinued operations</b>								
17	<b>Net profit (loss) from discontinued operation after tax</b>								
19	Share of profit/(loss) of associate and joint ventures accounted for using equity method	(0.88)	0.00	-	(2.77)	-	-	-	-
21	<b>Total Profit (Loss) for the period</b>	<b>127.69</b>	<b>(16.96)</b>	<b>(44.90)</b>	<b>(24.92)</b>	<b>127.69</b>	<b>(12.93)</b>	<b>(39.82)</b>	<b>(43.20)</b>
22	<b>Other Comprehensive Income for the period, net of tax</b>								
23	<b>Total comprehensive income for th</b>	<b>127.69</b>	<b>(16.96)</b>	<b>(44.90)</b>	<b>(24.92)</b>	<b>127.69</b>	<b>(12.93)</b>	<b>(39.82)</b>	<b>(43.20)</b>
24	<b>Total profit or loss, attributable to</b>								
	Profit or loss attributable to owners o	127.69	(16.96)	(44.90)	(24.92)	127.69	(12.93)	(39.82)	(43.20)
	Total profit or loss attributable to non controlling interest								



" PRERNA ", Survey No.820/1, Makarba In Lane of Panchwati Auto, Opp. Ananddham Derasar, S.G.Road, Ahmedabad - 380058, Gujarat India.

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CIN : L65990GJ1988PLC010570



# PRERNA INFRABUILD LIMITED

25	Total comprehensive income for the period attributable to comprehensive income attributable to owners of parent	127.69	(16.96)	(44.90)	(24.92)	127.69	(12.93)	(39.82)	(43.20)
	Total comprehensive income attributable to non controlling interest								
26	Details of equity paid up capital								
	Paid up equity share capital	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
27	Details of debt securities								
	Paid up equity share capital								
	Face value of Debt Securities								
28	Reserve excluding revaluation reserve								
29	Earning per share								
i.	Earning per equity share for continuing operations	1.06	(0.14)	(0.37)	(0.21)	1.06	(0.11)	(0.33)	(0.36)
	Basic earning (loss) per share from continuing operations	1.06	(0.14)	(0.37)	(0.21)	1.06	(0.11)	(0.33)	(0.36)
	Diluted earning (loss) per share from continuing operations								
ii.	Earning per equity share for discontinuing operations								
	Basic earning (loss) per share from discontinuing operations								
	Diluted earning (loss) per share from discontinuing operations								
iii.	Earning per equity share								
	Basic earning (loss) per share from continuing and discontinuing operations	1.06	(0.14)	(0.37)	(0.21)	1.06	(0.11)	(0.33)	(0.36)
	Diluted earning (loss) per share from continuing and discontinuing operations	1.06	(0.14)	(0.37)	(0.21)	1.06	(0.11)	(0.33)	(0.36)
30	Debt Equity ratio								
31	Debt service coverage ratio								
32	Interest service coverage ratio								
34	Disclosure of notes on financial results								

## NOTES:

1. The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 09/08/2021. The statutory auditors have carried out the Audited financial results for the quarter and year ended 31 March, 2019 and have expressed an unqualified audit opinion.
2. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable. Beginning April 1, 2017 Company has for the first time adopted Ind As with transition date of April 1, 2017
3. The figures have been regrouped /reclassified , wherever necessary.
4. The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
5. The Company is operating in single segment, so above results are for single segment

Date: 09-08-2021

Place: Ahmedabad



For and on behalf of the Board of Directors

*[Signature]*  
VIJAY C SHAH (Managing Director)

DIN-00038062





**Vijay Chauhan & Associates**

Chartered Accountants  
**Vijay D. Chauhan**  
ACA, B.Com

1st Floor, Suratwala Gaj House,  
Opp. Haja Patel Ni Pole, Opp. The Raymond Shop,  
Relief Road, Kalupur, Ahmedabad-380001.  
E-mail : vijaychauhan17491@yahoo.com

**"LIMITED REVIEW" REPORT ON THE STANDALONE FINANCIAL RESULTS OF  
PRERNA INFRABUILD LIMITED FOR THE QUARTER ENDED ON 30<sup>TH</sup> JUNE, 2021  
AND YEAR TO DATE FOR 01<sup>ST</sup> APRIL 2021 TO 30<sup>TH</sup> JUNE, 2021.**

Independent Auditor's Review Report

To,  
The Board of Directors,  
Prerna Infrabuild Limited,  
Ahmedabad.

We have reviewed the accompanying statement of unaudited standalone financial results of Prerna Infrabuild Limited for the quarter ended on 30<sup>th</sup> June, 2021 and year to date results for the period 01<sup>st</sup> April 2021 to 30<sup>th</sup> June, 2021 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these consolidated financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review Financial Statements 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 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 and 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

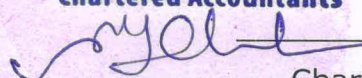
UDIN: 21156563AAAABC9806

Place : Ahmedabad

Date : 09/08/2021



**For, VIJAY CHAUHAN & ASSOCIATES**  
**Chartered Accountants**



**(VIJAY D. CHAUHAN)**

(Proprietor)

Membership No. 156563

Chartered Accountants

Mem. No.: 156563

**Reg Address: 622/A, Bakri Pole, Nr. Swaminarayan Temple, Kalupur, Ahmedabad-380001**





*Vijay Chauhan & Associates*

Chartered Accountants

**Vijay D. Chauhan**

ACA, B.Com

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Opp. Haja Patel Ni Pole, Opp. The Raymond Shop,  
Relief Road, Kalupur, Ahmedabad-380001.  
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**"LIMITED REVIEW" REPORT ON THE CONSOLIDATED FINANCIAL RESULTS OF  
PRERNA INFRABUILD LIMITED FOR THE QUARTER ENDED ON 30<sup>TH</sup> JUNE, 2021  
AND YEAR TO DATE FOR 01<sup>ST</sup> APRIL 2021 TO 30<sup>TH</sup> JUNE, 2021.**

Independent Auditor's Review Report

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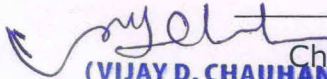
UDIN: 21156563AAAABC9806

Place : Ahmedabad

Date : 09/08/2021

For, VIJAY CHAUHAN & ASSOCIATES  
Chartered Accountants



  
(VIJAY D. CHAUHAN)  
(Proprietor)  
Chartered Accountants  
Mem. No.: 156563

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