



PRERNA INFRABUILD LIMITED

Date: 25.07.2023

1.

To, Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
2. Dalal Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Tuesday, 25th day of July, 2023

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Tuesday, 25th day of July, 2023 at the Registered Office of the Company inter alia considered & approved the following:

3. Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. Unaudited Financial Results (Standalone and Consolidated) for the half year/ quarter ended on June 30, 2023 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, 2023.
4. The copy of the Result and Limited Review Certificate are enclosed for your information and record, as per said regulations.
5. The Meeting Started on 11.30 AM and concluded on 12.00 PM

Kindly take it on your record.

For, PRERNA INFRABUILD LIMITED

SANKET SHAH

Managing Director

DIN: 00038121



PHILIP FERNANDES & CO.

Chartered Accountants Independent Auditor's Review Report

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

We have reviewed the accompanying statement of unaudited standalone financial results of Perna Infrabuild Limited for the quarter ended on 30th June, 2023 and year to date results for the period 01st April 2023 to 30th June, 2023 ("the statement") 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, (The Listing Regulations)

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 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 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 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 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For, Philip Fernandes & Co.,
Chartered Accountants
Firm Registration No.: 128122W


PHILIP FERNANDES
Proprietor
Membership No. 125960
Place: Ahmedabad,
Date: 25th July, 2023
UDIN: 23125960BGPWYO2048





PHILIP FERNANDES & CO.

Chartered Accountants

Independent Auditor's Review Report

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

We have reviewed the accompanying statement of unaudited consolidated financial results of Perna Infrabuild Limited for the quarter ended on 30th June, 2023 and year to date results for the period 01st April 2023 to 30th June, 2023 ("the statement") ("the statement") 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, (The Listing Regulations)

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Our conclusion is not modified in respect of this matter.

For, Philip Fernandes & Co.,
Chartered Accountants

Firm Registration No.: 128122W


PHILIP FERNANDES
Proprietor

Membership No. 125960

Place: Ahmedabad,

Date: 25th July, 2023

UDIN: 23125960BGPWYO2048



PRERNA INFRABUILD LIMITED
CIN : L65990GJ1988PLC010570

Statement of unaudited Financial Results for the Quarter/Year Ended on 30 June 2023

Particulars	Consolidated						Year ended on 31-03-23 Audited
	Standalone			Quarter ended on			
	30-06-23	31-03-23	30-06-22	30-06-23	31-03-23	30-06-22	
	Unaudited	Audited	Unaudited	Unaudited	Audited	Unaudited	Year ended on 31-03-23 Audited
1							
Revenue from operations	323.38	462.32	302.66	1048.28	498.32	305.41	1822.35
Other income	17.35	12.47	10.70	17.35	12.48	10.75	42.70
Total Revenue (I+II)	340.73	474.79	313.36	1065.63	510.80	316.16	1865.05
2							
Expenses:							
a) Cost of Material consumed	360.79	378.85	124.73	360.79	537.28	318.67	2143.83
b) Purchase of stock in trade	(274.80)	(309.70)	(22.47)	1216.97	0.00		
c) Changes in inventories of finished goods, WIP and stock in trade.				(819.40)	(475.52)	(216.41)	(1755.98)
d) Employees benefits expenses.	27.66	28.48	18.00	28.41	28.48	18.00	114.35
e) Finance Costs	3.69	1.42	1.06	40.22	45.61	1.06	48.46
f) Depreciation and amortisation exp.	5.54	7.74	7.07	5.54	7.74	7.07	29.42
g) Other Expenses	32.62	23.00	18.37	47.35	19.82	21.17	88.62
Total Expenses	155.50	129.79	146.76	879.88	163.41	149.56	668.70
3							
Profit/(Loss) before exceptional and Extra ordinary items and Taxes. (III - IV)	185.23	345.00	166.60	185.75	347.39	166.60	1196.35
4							
Exceptional items.							
5							
Profit/(Loss) before Tax (VII-VIII)	185.23	345.00	166.60	185.75	347.39	166.60	1196.35
7							
Tax Expenses							
1) Current Tax	31.66	70.00	30.00	31.66	70.00	30.00	215.00
2) Deferred Tax	-0.08	(0.40)	(0.31)	-0.08	(0.40)	(0.31)	(1.40)
10							
Total tax exp	31.58	69.60	29.69	31.58	69.60	29.69	213.60
11							
Net movement in regulatory deferral account balance related to Profit & loss and the related deferred tax movement							
14							
Profit/(Loss) for the period from continuing operations (IX-X)	153.65	275.40	136.91	154.17	277.79	136.91	982.75
15							
Profit/(loss) from discontinued operations before tax							
16							
Tax expenses of discontinued operations							
17							
Net profit (loss) from discontinued operation after tax							



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	Diluted earning (loss) per share from continuing operations	0.62	2.26	1.14	8.12	0.62	2.26	1.14	8.12
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	0.62	2.26	1.14	8.12	0.62	2.26	1.14	8.12
	Diluted earning (loss) per share from continuing and discontinuing operations	0.62	2.26	1.14	8.12	0.62	2.26	1.14	8.12
30	Debt Equity ratio								
31	Debt service coverage ratio								
32	Interest service coverage ratio								
34	Disclosure of notes on financial results								

NOTES:

- 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 25/07/2023. The statutory auditors have carried out limited review of unaudited financial results for the quarter ended 30th June, 2023 and have expressed an unqualified audit opinion.
- 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
- The figures have been regrouped /reclassified , wherever necessary.
- The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
- The Company is operating in single segment, so above results are for single segment only.
- Estimation of uncertainties relating to the global health pandemic - COVID-19:
The Group has considered internal and certain external sources of information including economic forecasts and industry reports up to the date of approval of the financial statements in determining the impact on various elements of its financial statements. The Group has used the principles of prudence in applying judgments, estimates and assumptions and based on the current estimates, the Group expects to recover the carrying amount of trade receivables including unbilled receivables, investments and other assets. The eventual outcome of impact of the global health pandemic may be different from those estimated as on the date of approval of these financial statements, the group will continue to monitor developments to identify significant uncertainties in future periods, if any.

Date: 25-07-23

Place: Ahmedabad

BY ORDER OF THE BOARD OF DIRECTORS



Managing Director

DIN: 00038121