



# PRERNA INFRABUILD LIMITED

Date: 27.10.2021

To, Department of Corporate Services

BSE Limited

PhirozeJeejeebhoy Towers,

Dalal Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Wednesday, 27<sup>th</sup> day of October, 2021

Unaudited Financial Results with Limited Review Certificate for the half year/ Quarter ended on 30.09.2021

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Wednesday, 27th day of October, 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 September 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 September 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

SANKET SHAH

Managing Director

DIN: 00038121





*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>  
SEPTEMBER, 2021 AND YEAR TO DATE FOR 01<sup>ST</sup> APRIL 2021 TO 30<sup>TH</sup>  
SEPTEMBER, 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> September, 2021 and year to date results for the period 01<sup>st</sup> April 2021 to 30<sup>th</sup> September, 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: 21156563AAAABG3096

Place: Ahmedabad

Date: 27/10/2021

**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.  
E-mail : vijaychauhan17491@yahoo.com

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

Independent Auditor's Review Report

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

We have reviewed the accompanying statement of unaudited consolidated financial results of Prerna Infrabuild Limited for the quarter ended on 30<sup>th</sup> September, 2021 and year to date results for the period 01<sup>st</sup> April 2021 to 30<sup>th</sup> September, 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.

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UDIN: 21156563AAAABG3096

Place : Ahmedabad

Date : 27/10/2021

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

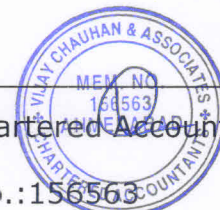
**(VIJAY D. CHAUHAN)**  
(Proprietor)

Membership No. 156563

Chartered Accountants

Mem. No.: 156563

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





**PRERNA INFRABUILD LIMITED**  
CIN : L65990GJ1988PLC010570

**Statement of Unaudited Financial Results for the Quarter/Year Ended on 30th Sept 2021**

Particulars	Standalone					Consolidated						
	3 Months			Half year ended		Year ended on	3 Months			Half year ended		Year ended on
	30-09-21	30-06-21	30-09-20	30-09-21	30-09-20		30-09-21	30-06-21	30-09-20	30-09-21	30-09-20	31-03-21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>						<b>5</b>						<b>10</b>
1 Revenue from operations	595.46	400.67	120.36	996.13	124.21	391.12	595.46	450.67	176.86	1046.13	180.71	447.91
Other income	0.43		9	0.43	9.00	10.52	0.43	0	9.00	0.43	9.00	11.64
<b>Total Revenue (I+II)</b>	<b>595.89</b>	<b>400.67</b>	<b>129.36</b>	<b>996.56</b>	<b>133.21</b>	<b>401.64</b>	<b>595.89</b>	<b>450.67</b>	<b>185.86</b>	<b>1046.56</b>	<b>189.71</b>	<b>459.55</b>
<b>2 Expenses:</b>												
a) Cost of Material consumed	278.19	80.49	41.09	358.68	71.78	585.51	278.19	80.49	41.09	358.68	71.78	585.51
b) Purchase of stock in trade	0.00	0	0	0.00		0.00	0.00	50.885	0.00	50.89	0.00	0.00
c) Changes in inventory	46.00	115.13	(27.40)	161.13	(40.74)	(349.11)	46.00	115.13	24.10	161.13	10.76	(297.61)
WIP and stock in trade	0.00						0.00		0.00	0.00	0.00	
d) Employees benefits	39.18	18	38.32	57.18	50.32	84.74	39.18	18	38.32	57.18	50.32	84.74
e) Finance Costs	1.81	1.82	1.82	3.63	3.56	7.94	1.81	1.82	1.82	3.63	3.56	7.94
f) Depreciation and amortisation	8.73	8.65	5.66	17.38	17.42	42.74	8.73	8.65	5.66	17.38	17.42	42.74
g) Other Expenses	16.25	26.83	18.77	43.08	23.20	48.85	16.27	26.83	23.97	43.10	28.40	54.14
<b>Total Expenses</b>	<b>390.16</b>	<b>250.92</b>	<b>78.26</b>	<b>641.08</b>	<b>125.54</b>	<b>420.67</b>	<b>390.18</b>	<b>301.81</b>	<b>134.96</b>	<b>691.98</b>	<b>182.24</b>	<b>477.46</b>
<b>3 Profit/(Loss) before tax</b>	<b>205.73</b>	<b>149.75</b>	<b>51.10</b>	<b>355.48</b>	<b>7.67</b>	<b>(19.03)</b>	<b>205.72</b>	<b>148.87</b>	<b>50.90</b>	<b>354.58</b>	<b>7.47</b>	<b>(17.91)</b>
<b>4 Extra ordinary items and Taxes, (III - IV)</b>												
<b>5 Profit/(Loss) before tax</b>	<b>205.73</b>	<b>149.75</b>	<b>51.10</b>	<b>355.48</b>	<b>7.67</b>	<b>(19.03)</b>	<b>205.72</b>	<b>148.87</b>	<b>50.90</b>	<b>354.58</b>	<b>7.47</b>	<b>(17.91)</b>
<b>7 Tax Expenses</b>												
8 1) Current Tax	42.56	21.88	3.14	64.44	3.14	6.47	64.44	0	3.14	64.44	3.14	29.52
9 2) Deferred Tax	(0.40)	-0.7	-2.62	(1.10)	(1.15)	(3.35)	(2.57)	1.47	-2.62	(1.10)	-1.15	(4.23)
<b>10 Total tax exp</b>	<b>42.16</b>	<b>21.18</b>	<b>0.52</b>	<b>63.34</b>	<b>1.99</b>	<b>3.12</b>	<b>61.87</b>	<b>1.47</b>	<b>0.52</b>	<b>63.34</b>	<b>1.99</b>	<b>25.29</b>
<b>11 Net movement in regulatory deferral account balance related to Profit &amp; loss and the related deferred tax movement</b>												
<b>14 Profit/(Loss) for the year</b>	<b>163.57</b>	<b>128.57</b>	<b>50.58</b>	<b>292.14</b>	<b>5.68</b>	<b>(22.15)</b>	<b>143.85</b>	<b>147.40</b>	<b>50.38</b>	<b>291.24</b>	<b>5.48</b>	<b>(43.20)</b>



**PRERNA INFRABUILD LIMITED**



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Basic earning (loss) per share from continuing operations	1.36	1.06	0.42	2.42	0.05	(0.21)	1.19	1.22	0.42	2.42	0.05	(0.36)
Diluted earning (loss) per share from continuing operations												
Earning per equity share for discontinued operations												
ii. Basic earning (loss) per share from discontinued operations												
Diluted earning (loss) per share from discontinued operations												
iii. Earning per equity share												
Basic earning (loss) per share from continuing and discontinued operations	1.36	1.06	0.42	2.42	0.05	(0.21)	1.19	1.22	0.42	2.42	0.05	(0.36)
Diluted earning (loss) per share from continuing and discontinued operations												
30 Debt Equity ratio	1.36	1.06	0.42	2.42	0.05	(0.21)	1.19	1.22	0.42	2.42	0.05	(0.36)
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 27/10/2021. The statutory auditors have carried out the unaudited financial results for the quarter and Half year ended 30 th September, 2021 and have expressed an unqualified audit opinion.
2. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (1st 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 Ins 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 only.

For and behalf of the Board Director

Date: 27-10-2021  
Place: Ahmedabad

  
SANKET SHAH  
MANAGING DIRECTOR  
DIN : 00038121

