e

PRERNA INFRABUILD LIMITED

Date: 10.02.2021

To, Department of Corporate Services

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai - 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Wednesday, lOthday of February, 2021

Unaudited Financial Results with Limited Review Certificate for the half year/ Quarter ended on31.12.2020

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Wednesday, 1othday of February, 2021at 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 December 31, 2020 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 December 31, 2020.
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

SANKETSHAH

Managing Director

DIN:00038121

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

Ph.: 079 - 26925653 | M.: (+91) 9925008128 | Email: info@premagroup.comIWeb:www.premagroup.com.

CIN : L65990GJ1988PLC010570

PRERNA INFRABUILD LIMITED

CIN: L65990GJ1988PLC010570

Statement of Unaudited Financial Results for the QuarterNear Ended on 31st Dec 2020

	Particulars	Standalone						Consolidated					
		3 Months			Nine months ended		Year ended on	3 Months			Nine months ended		Year ended on
		31-12-20	30-09-20	31-12-19	31-12-20	31-12-19	31-03-20	31-12-20	30-09-20	31-12-19	31-12-20	31-12-19	31-03-20
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	1						5						10
1	Revenue from operati	93.10	120.36	405.02	217.31	886.01	975.11	93.10	176.86	402.52	273.81	886.01	976.00
	Other income	8.32	9.00	14.33	17.32	28.18	63.46	9.74	9.00	14.62	18.74	30.50	64.59
	Total Revenue (1+11)	101.42	129.36	419.35	234.63	914.19	1038.57	102.84	185.86	417.14	292.55	916.51	1040.59
2	Expenses:												
	a) Cost of Material cor	167.82	41.09	153.51	239.60	467.44	1216.19	167.82	41.09	85.27	239.60	399.20	1216.18
	b) Purchase of stock i	0.00	0.00	0.00	0.00	0.00	29.39	0.00	0.00	357.18	0.00	357.18	29.39
	e) Changes in invento	(102.45)	(27.40)	(39.49)	(143.19)	(68.24)	(385.01)	(102.45)	24.10	(327.84)	(91.69)	(356.59)	(385.01)
	WIP and stock in trade.												
	d) Employees benefits	26.85	38.32	24.02	77.17	77.11	74.52	26.85	38.32	24.02	77.17	77.11	74.53
	e)Finance Costs	2.08	1.82	1.96	5.64	4.23	8.39	2.08	1.82	1.96	5.64	4.23	8.40
	f) Depreciation and an	13.73	5.66	12.04	31.15	29.27	41.32	13.73	5.66	12.04	31.15	29.27	41.32
	g) Other Expenses	1.66	18.77	321.33	24.86	354.68	47.12	1.66	23.97	320.73	30.06	354.20	51.90
	Total Expenses	109.69	78.26	473.37	235.23	864.49	1031.92	109.69	134.96	473.36	291.93	864.60	1036.71
3	Profit/(Loss) before	(8.27)	51.10	(54.02)	(0.60)	49.70	6.65	(6.85)	50.90	(56.22)	0.62	51.91	3.88
	Extra ordinary items and Taxes.(111 - IV)												
4	Exceptional items.												
5	Profit/(Loss) before	(8.27)	51.10	(54.02)	(0.60)	49.70	6.65	(6.85)	50.90	(56.22)	0.62	51.91	3.88
7	Tax Expenses												
8	1) Current Tax	0.00	3.14	0.00	3.14	14.46	6.47	0.00	3.14	0.00	3.14	14.46	6.47
9	2) Deferred Tax	0.00	(2.62)	(3.21)	(1.15)	(0.45)	(3.35)	0.00	(2.62)	(3.21)	(1.15)	(0.45)	(3.35)
10	Total tax exp	0.00	0.52	3.21	1.99	14.01	3.12	0.00	0.52	(3.21)	1.99	14.01	3.12

11	Net movement in regulatory deferral account balance related to Profit & loss and the related deferred tax movement												
14	[Proflt'(Loss] for the~	(8.27)	50.58	(57.23)	(2.59)	35.69	3.53	(6.85)	50.38	(59.43)	(1.37)	37.90	0.7[illegible]
	[operations (IX-X)												
15	[Proflt'(loss] from discontinued operations before tax				0.00						0.00		
16	Tax expenses of discontinued operations												
17	Net profit (loss) from discontinued operation after tax											0.00	
19	Share of profit'(lossj of associate and joint ventures accounted for using equity method	(0.20)	(0.20)	0.00	1.21		(2.77)	0.00	0.00	0.00	0.00		
21	Total Profit (Loss) fo	(8.47)	50.38	(57.23)	(1.38)	35.69	0.76	(6.85)	50.38	(59.43)	(1.37)	37.90	0.76
22	Other Comprehensive Income for the period, net of tax												
23	**Total comprehensive**	**(8.47)**	**50.38**	**(57.23)**	**(1.38)**	**35.69**	**0.76**	**(6.85)**	**50.38**	**(59.43)**	**(1.37)**	**37.90**	**0.76**
24	Total profit or loss, attributable to												
	Profit or loss attributat	(8.47)	50.38	(57.23)	(1.38)	35.69	0.76	(6.85)	50.38	(59.43)	(1.37)	37.90	0.7[illegible]
	Total profit or loss atrributable to non controlling interest												
25	Total comprehensive income for the period attributable to												
	comprehensive income attributable to owners of parent	(8.47)	50.38	(57.23)	(1.38)	35.69	0.76	(6.85)	50.38	(59.43)	(1.37)	37.90	0.7[illegible]
	Total comprehensive income attributable to non controlling interest												
26	Details of equity paid up capital												
	Paid up equity share capital	1204.25	1204.25	1204.25	1204.25	1204.25	1204.25	1204.25	1204.25	1204.25	1204.25	1204.25	
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.[illegible]	

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	(0.07)	0.42	(0.48)	(0.01)	0.30	0.01	(0.06)	0.42	(0.49)	(0.01)	0.31	0.01
	Basic earning (loss) per share from continuing operations	(0.07)	0.42	(0.48)	(0.01)	0.30	0.01	(0.06)	0.42	(0.49)	(0.01)	0.31	0.01
	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	(0.07)	0.42	(0.48)	(0.01)	030	0.01	(0.06)	0.42	(0.49)	(0.01)	031	0.01
	Diluted earning (loss) per share from continuing and discontinuing operations	(0.07)	0.42	(0.48)	(0.01)	030	0.01	(0.06)	0.42	(0.49)	(0.01)	0.31	
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 reviewd by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 05/11/2020. The statutory auditors have carried out the unaudited financial results for the quarter and Ahalf year ended 30 th September, 2020 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 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.

Date: | 0/~i/:¿__ tJ i \

Place: Ahmedabad

PRERNA INFRABUILD LTD. AHMEDABAD

PRERNA INFRABUILD LIMITED
CIN : L65990GJ1988PLC010570
Registered Office: SURVEY NO 820/1, IN LANE OF PANCHV ATI AUTO OPP ANAND DHAM DERASAR. S.G. ROAD AHMEDABAD 380058

Audited Statement of Assets and Liabilities as at 31-12-20

		(Rs. In Lacs)		(Rs. In Lacs)	
		Standalone		Consolidated	
	Particulars	Current year ended	Previous year ended	Current year ended	Previous year ended
		31-12-20	31-03-20	30-09-20	31-03-20
	Date of start of reporting period	01-04-20	01-04-19	01-04-20	01-04-19
	Date of end of reporting period	31-12-20	31-03-20	30-09-20	31-03-20
	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
A	ASSETS				
1	Non- Current Assets				
	a) Property, Plant and Equipment	135.02	131.24	135.02	131.24
	b) Capital Work-in-progress				
	e) Investmnet Property	3.49	3.49	3.49	3.49
	d) Goodwill				
	e) Other intangible assets				
	f) Intangible Assets under dev lop ment				
	g) Biological Assets other than beared plants				
	h) Financial Assets				
	i) Investments		144.58	0.00	72.29
	ii) Trade Receivables				
	iii) Loans				
	i) deferred Tax Assets (net)	10.14	8.99	10.14	8.99
	j) Other Non- Currenet Assets	1773.42	1455.77	1775.15	1455.77
2	Current Assets				
	a) Inventories	1853.50	1710.32	1904.10	1812.42
	b) Financial Assets				
	i) Investments				
	ii) Trade Receivables		0.00		0.00
	iii) Cash and Cash Equivalents	12.57	360.89	13.44	361.75
	iv) Bank balance other than (iii) above	100.00		100.00	
	v) Loans	24.69		26.08	
	vi) Others to be specified				
	e) Current Tx Assets (net)	106.83	62.33	107.25	62.33
	d) Other Current Assets	65.36	130.04	65.36	131.18
	TOTAL ASSETS	4085.02	4007.65	4140.02	4039.46
B	EQUITY AND LIABILITIES				
1	Equity				
	a) Equity Share Capital	1204.25	1204.25	1204.25	1204.25
	b) Others Equity	2057.07	2059.66	2058.79	[illegible]

PRERNA INFRABUILD LIMITED
CIN : L65990GJ1988PLC010570
Registered Office: SURVEY NO 820/1, IN LANE OF PANCHV ATI AUTO OPP ANAND DHAM DERASAR. S.G. ROAD AHMEDABAD 380058

Audited Statement of Assets and Liabilities as at 31-12-20

		Standalone (Rs. In Lacs)		Consolidated (Rs. In Lacs)	
	Particulars	Current year ended	Previous year ended	Current year ended	Previous year ended
		31-12-20	31-03-20	30-09-20	31-03-20
	Date of start of reporting period	01-04-20	01-04-19	01-04-20	01-04-19
	Date of end of reporting period	31-12-20	31-03-20	30-09-20	31-03-20
	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
2	Liabilities				
	Non Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings	94.47		94.47	
	ii) Trade Payables				
	iii) Other financial liabilities (other than those specified in item (b), to be specified)				
	b) Provisions				
	c) Deferred Tax Lioabilities (net)				
	d) Other Non- Current Liabilities	309.58	97.64	362.82	107.14
	Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings				
	ii) Trade Payables				
	iii) Other financial liabilities (other than those specified in item c.				
	b) Other Current Liabilities	380.44	642.41	380.44	664.66
	e) Provisions		3.69	0.05	3.75
	d) Current Tax Liabilities (Net)	39.20		39.20	
	TOT AL EQUITY AND LIABILITIES	4085.02	4007.65	4140.02	4039.46

For Prerna Infrabuild Limited

Vijay Shah
DIN:00038062
Managing Director

PRERNA INFRABUILD LIMITED

STATEMENT OF CASH FLOWS

Particulars	STANDALONE		CONSOLIDATED	
	For the nine months ended-31-12-2020	For the year ended 31-03-2020	For the nine months ended-31-12-2020	For the year ended 31-03-2020
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Rupees	Rupees	Rupees	Rupees
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	(2.60)	3.88	(0.88)	3.88
Adjustments for:				
Depreciation and amortisation	31.15	41.32	31.15	41.32
(Profit) / loss on sale / write off of assets				
Finance costs	5.64	8.39	5.64	8.40
Interest income	17.32	(31.13)	18.74	(31.13)
Net (gain) / loss on sale of investments	-	(22.95)	-	(22.95)
Dividend received	-	-	-	-
Operating profit / (loss) before working capital changes	16.87	(0.49)	17.18	(0.48)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(143.18)	(385.01)	(91.68)	(385.01)
Trade receivables	-	1,266.92	-	1266.92
Short-term loans and advances	(24.69)		(26.08)	
Long-term loans and advances				
Other current assets	64.68	21.72	65.82	58.23
Other non-current assets	(317.65)	(950.00)	(319.38)	(950.00)
Adjustments for increase / (decrease) in operating liabilities:				
Other current liabilities except unpaid dividend	(261.97)	103.68	(284.22)	33.29
Other long-term liabilities	211.94	42.85	255.68	28.11
Short-term provisions	(1.21)	-	(1.22)	0.06
Cash generated from operations	(455.22)	99.67	(383.91)	51.12
Net income tax debited	(6.44)	34.70	(6.87)	34.70
Net cash flow from / (used in) operating activities (A)	(461.66)	64.97	(390.78)	16.42
B. Cash flow from investing activities				
Proceeds from increase in capital	-	-	-	-
Proceeds from sale of fixed assets	2.45	4.67	2.45	4.67
Purchase of Fixed assets	(37.37)	(68.55)	(37.37)	(68.55)
Bank balances not considered as Cash and cash				
- Placed	(100.00)		(100.00)	
- Matured				
Sale of Current invest.not considered as Cash and cash	144.58	324.67	72.29	373.82
Purchase of current investments				
Interest received	17.32	31.13	18.74	31.13
Dividend received	-		-	
Rental income from investment properties	-	-	-	-
Net cash flow from / (used in) investing activities (B)	26.98	291.92	(43.90)	341.07
C. Cash flow from financing activities				
Borrowing	94.47		94.47	

PRERNA INFRABUILD LIMITED
STATEM ENT OF CASH FLOWS

Particulars	STANDALONE		CONSOLIDATED	
	For the nine months ended-31-12-2020	For the year ended 31-03-2020	For the nine months ended-31-12-2020	For the year ended 31-03-2020
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Rupees	Rupees	Rupees	Rupees
Finance cost	(5.64)	(8.39)	(5.64)	(8.40)
Net cash flow from / (used in) financing activities (C)	88.83	(8.39)	88.83	(8.40)
Net increase / (decrease) in Cash and cash equivalents (A+B+	(345.85)	348.50	(345.84)	349.09
Cash and cash equivalents at the beginning of the year	358.42	9.92	359.28	10.19
Cash and cash equivalents at the end of the year	12.57	358.42	13.44	359.28
Reconciliation of Cash and cash equivalents with the Net Cash and cash equivalents (as defined in IND AS 7	12.57	358.42	13.44	359.28
Cash and cash equivalents at the end of the year*	12.57	358.42	13.44	359.28
* Comprises:				
(a) Cash on hand	.	.	0.04	0.26
(e) Balances with banks				
(i) In current accounts	12.57	58.42	13.40	59.02
(iii) In deposit accounts with original maturity of less	-	300.00	-	300.00
	12.57	358.42	13.44	359.28

Notes:
(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
(ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.

PRERNA INFRABUILD LTD. AHMEDABAD

PRERNA ", Survey No.820/1, Makarba In Lane of Panchwati Auto, Opp. Ananddham Derasar,S.G.Road,Ahmedabad - 380058.
Ph.: 079 - 26925653 | M. : (+91) 9925008128 | Email : info@prernagroup.com | Web : www.prernagroup.com.
CIN : L65990GJ1988PLC010570

'Vijay Cfiaufian & ßtssociates
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.
Evmail : vijaychauhan17491@yahoo.com

"LIMITED REVIEW" REPORT ON THE CONSOLIDATED FINANCIAL RESULTS OF PRERNA INFRABUILD tI,MITED FOR THE QUARTER ENDED ON 31sT DECEMEBER, 2020 AND YEAR TO DATE FOR 01 ST APRIL 2020 TO 31 ST DECEMBER, 2020.

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 Infra build Limited for the quarter ended on 31st December, 2020 and year to date results for the period 01st April 2020 to 31st December, 2020 ("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/FAÇ/62/2016 dated 5th 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 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatemerit

For, VIJAY CHAUHAN & ASSOCIATES
Chartered Accountants

UDIN: 21156563AAAAAH3081

Place : Ahmedabad

Date : 10/02/2021

(VIJAY D. CHAUHAN)
(Proprietor)
Membership No. 156563

MEM. NO. 156563 AHMEDABAD

Chartered Accountants
Mem. No.:156563

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 31ST DECEMBER, 2020 AND YEAR TO DATE FOR 01 ST APRIL 2020 TO 31 ST DECEMBER, 2020.

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 31st December, 2020 and year to date results for the period 01st April 2020 to 31st December, 2020 ("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 5th 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 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

UDIN: 21156563AAAAAH3081

Place : Ahmedabad

Date : 10/02/2021

For, VIJAY CHAUHAN & ASSOCIATES
(Chartered Accountants)

(VIJAY D. CHAUHAN)
(Proprietor)
Membership No.156563

Chartered Accountants
Mem. No.:156563

VIJAY CHAUHAN & ASSOCIATES
MEM. NO. 156563
AHMEDABAD
CHARTERED ACCOUNTANTS