



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, 10th day of February, 2021

Unaudited Financial Results with Limited Review Certificate for the half year/ Quarter ended on 31.12.2020

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Wednesday, 10th day of February, 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 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

SANKET SHAH

Managing Director

DIN:00038121



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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 05/11/2020. The statutory auditors have carried out the unaudited financial results for the quarter and Half 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 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 only.

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PRERNA INFRABUILD LIMITED

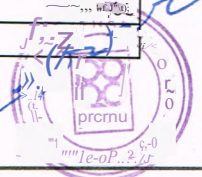
PRERNA INFRABUILD LIMITED

CIN : L65990GJ1988PLC010570

Registered Office: SURVEY NO 820/1, IN LANE OF PANCHVATI AUTO OPP ANAND DHAM DERASAR. S.G. ROAD AHMEDABAD 380058

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

	Particulars	(Rs. In Lacs)		(Rs. In Lacs)	
		Standalone		Consolidated	
		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				
	c) Investment Property	3.49	3.49	3.49	3.49
	d) Goodwill				
	e) Other intangible assets				
	f) Intangible Assets under development				
	g) Biological Assets other than bearer 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- Current 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 Tax 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	



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

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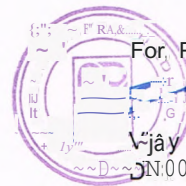
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	Particulars	(Rs. In Lacs)		(Rs. In Lacs)	
		Standalone		Consolidated	
		Current year ended	Previous year ended	Current year ended	Previous year ended
		31-12-20	31-03-20	30-09-20	31-03-20
	Date of start of reporting period	01-04-20	01-04-19	01-04-20	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 Liabilities (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	
	TOTAL EQUITY AND LIABILITIES	4085.02	4007.65	4140.02	4039.46



For Prerna Infrabuild Limited

Vijay Shah

DN:00038062

Managing Director



PRERNA INFRABUILD LIMITED

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) Rupees	(Audited) Rupees	(Unaudited) Rupees	(Audited) Rupees
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	(2.60)	3.88	(0.88)	3.88
<u>Adjustments for:</u>				
Depreciation and amortisation	31.15	41.32	31.15	41.32
(Profit) / loss on sale / write off of assets	5.64	8.39	5.64	8.40
Finance costs	17.32	(31.13)	18.74	(31.13)
Interest income	-	(22.95)	-	(22.95)
Net (gain) / loss on sale of investments	-	-	-	-
Dividend received	-	-	-	-
Operating profit / (loss) before working capital changes	16.87	(0.49)	17.18	(0.48)
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	(143.18)	(385.01)	(91.68)	(385.01)
Trade receivables	-	1,266.92	-	1,266.92
Short-term loans and advances	(24.69)	-	(26.08)	-
Long-term loans and advances	64.68	21.72	65.82	58.23
Other current assets	(317.65)	(950.00)	(319.38)	(950.00)
Other non-current assets	-	-	-	-
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
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	(687)	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
Cash flow from financing activities				
Borrowing	94.47	-	94.47	-

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CIN : L65990GJ1988PLC010570

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
Finance cost	(564)	(8.39)	(564)	(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 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	12.57	58.42	13.40	59.02
(i) In current accounts	-	300.00	-	300.00
(iii) In deposit accounts with original maturity of less	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.





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.
Email : vijaychauhan17491@yahoo.com

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

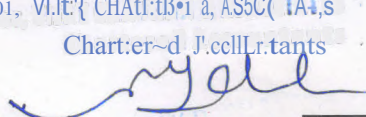
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial 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


(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, BCom

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 01ST APRIL 2020 TO 31ST 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.

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UDIN: 21156563AAAAAH3081

Place : Ahmedabad

Date : 10/02/2021

Prerna Infrabuild Limited
(the client)

(Vijay D. Chauhan)
(Pr. Auditor)
Membership No. 15653



Chartered Accountants

Mem. No.: 156563

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