



PRERNA INFRABUILD LIMITED

Date: 09.02.2022

To, Department of Corporate Services
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Wednesday, 9th day of February, 2022

Unaudited Financial Results with Limited Review Certificate for the half year/ Quarter ended on 31.12.2021

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Wednesday, 9th day of February, 2022 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, 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 December 31, 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 ON 31ST
DECEMBER, 2021 AND YEAR TO DATE FOR 01ST APRIL 2021 TO 31ST
DECEMBER, 2021.**

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 31st December, 2021 and year to date results for the period 01st April 2021 to 31st December, 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 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: 22156563AANVS2248

Place: Ahmedabad

Date: 09/02/2022



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

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 CONSOLIDATED FINANCIAL RESULTS OF
PRERNA INFRABUILD LIMITED FOR THE QUARTER ENDED ON 31ST DECEMBER,
2021 AND YEAR TO DATE FOR 01ST APRIL 2021 TO 31ST DECEMBER, 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 31st December, 2021 and year to date results for the period 01st April 2021 to 31st December, 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 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: 22156563AANVS2248

Place : Ahmedabad

Date : 09/02/2022



Chartered Accountants

Mem. No.:156563

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



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 31-12-2021

	Particulars	(Rs. In Lacs)		(Rs. In Lacs)	
		Standalone		Consolidated	
		Current year ended	Previous year ended	Current year ended	Previous year ended
		31-12-21	31-03-21	31-12-21	31-03-21
	Date of start of reporting period	01-04-21	01-04-20	01-04-21	01-04-20
	Date of end of reporting period	31-12-21	31-03-21	31-12-21	31-03-21
	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
A	ASSETS				
1	Non- Current Assets				
	a) Property, Plant and Equipment	100.85	125.48	100.85	125.48
	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 beared plants				
	h) Financial Assets				
	i) Investments	229.40	76.76	176.74	38.38
	ii) Trade Receivables				
	iii) Loans				
	i) deferred Tax Assets (net)	14.71	12.60	14.71	12.60
	j) Other Non- Current Assets	1537.71	1194.87	1537.71	1194.87
2	Current Assets				
	a) Inventories	1872.47	2059.43	1923.07	2110.03
	b) Financial Assets				
	i) Investments				
	ii) Trade Receivables		0.00		0.00
	iii) Cash and Cash Equivalents	686.21	241.11	686.31	241.22
	iv) Bank balance other than (iii) above				
	v) Loans				
	vi) Others to be specified				
	c) Current Tx Assets (net)	54.94	63.79	55.66	64.21
	d) Other Current Assets	140.14	133.89	141.45	136.19
	TOTAL ASSETS	4639.92	3911.42	4639.99	3926.47
B	EQUITY AND LIABILITIES				
1	Equity				
	a) Equity Share Capital	1204.25	1204.25	1204.25	1204.25
	b) Others Equity	2449.78	2045.36	2449.78	2045.36
2	Liabilities				
	Non Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings	61.28	52.57	61.28	67.56
	ii) Trade Payables				
	iii) Other financial liabilities (other than those specified in item (b), to be specified)				





PRERNA INFRABUILD LIMITED

b) Provisions				
c) Deferred Tax Liabilities (net)				
d) Other Non- Current Liabilities		0.00	0.00	
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	920.92	605.55	920.92	605.55
c) Provisions	3.69	3.69	3.75	3.75
d) Current Tax Liabilities (Net)				
TOTAL EQUITY AND LIABILITIES	4639.92	3911.42	4639.98	3926.47



For, Prerna Infrabuild Limited

Sanket Shah

Sanket Shah
Managing Director
DIN: 00038121

PRERNA INFRABUILD LIMITED



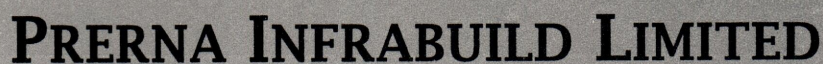
PRERNA INFRABUILD LIMITED
CIN : L65990GJ1988PLC010570

Statement of Unaudited Financial Results for the Quarter/Year Ended on 31st December 2021

Particulars	Standalone						Consolidated					
	3 Months			Nine Months Ended			3 Months			Nine Months Ended		
	31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	31-12-20	31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	31-12-20
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1 Revenue from operations	370.83	595.46	93.1	1366.96	217.31	391.12	417.93	595.46	93.1	1414.06	273.81	447.91
Other income	5.72	0.43	8.32	6.15	17.32	10.52	5.72	0.43	9.735	6.15	18.74	11.64
Total Revenue (I+II)	376.55	595.89	101.42	1373.11	234.63	401.64	423.65	595.89	102.84	1420.21	292.55	459.55
2 Expenses:												
a) Cost of Material consumed	151.01	278.19	167.82	509.69	239.6	585.51	151.01	278.19	167.82	509.69	239.60	585.51
b) Purchase of stock in trade		0.00	0		0	0.00	50.95	0.00	0	50.95	0.00	0.00
c) Changes in inventories of finished goods	25.83	46.00	(102.45)	186.96	(143.19)	(349.11)	25.83	46.00	(102.45)	186.96	(91.69)	(297.61)
WIP and stock in trade.		0.00						0.00		0.00		
d) Employees benefits expenses.	28.65	39.18	26.85	85.83	77.17	84.74	28.65	39.18	26.85	85.83	77.17	84.74
e) Finance Costs	1.48	1.81	2.08	5.11	5.64	7.94	1.48	1.81	2.08	5.11	5.64	7.94
f) Depreciation and amortisation exp.	8.75	8.73	13.73	26.12	31.15	42.74	8.75	8.73	13.73	26.12	31.15	42.74
g) Other Expenses	25.95	16.25	1.66	69.04	24.86	48.85	25.98	16.34	1.66	69.07	30.06	54.14
Total Expenses	241.67	390.16	109.69	882.75	235.23	420.67	292.65	390.17	109.69	933.73	291.93	477.46
3 Profit/(Loss) before exceptional and Extra ordinary items and Taxes. (III - IV)	134.88	205.73	(8.27)	490.36	(0.60)	(19.03)	131.00	205.72	(6.85)	486.48	0.62	(17.91)
4 Exceptional items.												
5 Profit/(Loss) before Tax (VII-VIII)	134.88	205.73	(8.27)	490.36	(0.60)	(19.03)	131.00	205.72	(6.85)	486.48	0.62	(17.91)
7 Tax Expenses												
8 1) Current Tax	19.72	42.56	0.00	84.16	3.14	0.00	19.72	42.56	0.00	84.16	3.14	0.00
9 2) Deferred Tax	(0.99)	(0.40)	0.00	(2.10)	-1.15	(3.61)	(0.99)	(0.40)	0.00	(2.10)	-1.15	(3.61)
10 Total tax exp	18.73	42.16	0.00	82.06	1.99	(3.61)	18.73	42.16	0.00	82.06	1.99	(3.61)
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 (I-X)	116.15	163.57	(8.27)	408.3	(2.59)	(15.42)	112.27	163.56	(6.85)	404.42	(1.37)	(14.30)
15	Profit/(loss) from discontinued operations before tax												
16	Tax expenses of discontinued operations												
17	Net profit (loss) from discontinued operation after tax												
18	Share of profit/(loss) of associate and joint ventures accounted for using equity method	(3.88)	(0.02)	(0.20)	(3.88)	1.22	1.12	0.00	0.00	0.00	0.00	0.00	0.00
19	Total Profit (Loss) for the period	112.27	163.55	(8.47)	404.42	(1.37)	(14.30)	112.27	163.56	(6.85)	404.42	(1.37)	(14.30)
20	Other Comprehensive Income for the period, net of tax												
21	Total comprehensive income for the period	112.27	163.55	(8.47)	404.42	(1.37)	(14.30)	112.27	163.56	(6.85)	404.42	(1.37)	(14.30)
22	Total profit or loss, attributable to owners of parent	112.27	163.55	(8.47)	404.42	-1.37	(14.30)	112.27	163.56	(6.85)	404.42	(1.37)	(14.30)
23	Profit or loss attributable to owners of parent	112.27	163.55	(8.47)	404.42	-1.37	(14.30)	112.27	163.56	(6.85)	404.42	(1.37)	(14.30)
24	Total profit or loss attributable to non controlling interest												
25	Total comprehensive income for the period attributable to owners of parent	112.27	163.55	(8.47)	404.42	(1.37)	(14.30)	112.27	163.56	(6.85)	404.42	(1.37)	(14.30)
26	Details of equity paid up capital												
27	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	1204.25
28	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	10.00	10.00
29	Details of debt securities												
30	Paid up equity share capital												
31	Face value of Debt Securities												
32	Reserve excluding revaluation reserve												
33	Earning per share												
34	Earning per equity share for continuing operations	0.93	1.36	(0.07)	3.36	(0.01)	(0.12)	0.93	1.36	(0.07)	3.36	(0.01)	(0.12)
35	Basic earning (loss) per share from continuing operations	0.93	1.36	(0.07)	3.36	(0.01)	(0.12)	0.93	1.36	(0.07)	3.36	(0.01)	(0.12)
36	Diluted earning (loss) per share from continuing operations												
37	Earning per equity share for discontinuing operations												
38	Basic earning (loss) per share from discontinuing operations												



NOTES:

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

1. 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.

Date: 09/02/2022

Sanket Shah
SANKET SHAH

SANKET SHAH
MANAGING DIRECTOR

DIN:00038121





PRERNA INFRABUILD LIMITED

PRERNA INFRABUILD LIMITED STATEMENT OF CASH FLOWS

Particulars	STANDALONE		CONSOLIDATED	
	For the nine months ended- 31-12-2021	For the year ended 31-03-2021	For the nine months ended- 31-12-2021	For the year ended 31-03-2021
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Rupees	Rupees	Rupees	Rupees
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	486.48	(17.91)	486.48	(17.91)
<u>Adjustments for:</u>				
Depreciation and amortisation	26.12	42.73	26.12	42.73
(Profit) / loss on sale / write off of assets				
Finance costs	5.11	7.94	5.11	7.94
Interest income	(6.15)	(11.63)	6.15	(11.63)
Net (gain) / loss on sale of investments	-	-	-	-
Dividend received	-	-	-	-
Operating profit / (loss) before working capital changes	511.56	21.13	511.56	21.13
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	186.96	(349.11)	186.96	(297.61)
Trade receivables	-	-	-	-
Short-term loans and advances	-	-	-	-
Long-term loans and advances				
Other current assets	2.60	(13.68)	3.29	(15.27)
Other non-current assets	(342.84)	269.27	(342.84)	269.27
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Other current liabilities except unpaid dividend	315.37	(59.11)	315.37	(59.11)
Other long-term liabilities	8.71	(22.82)	(6.28)	(39.57)
Short-term provisions	-	-	-	-
Cash generated from operations	682.36	(154.32)	668.06	(121.16)
Net income tax debited	84.16	-	84.16	-
Net cash flow from / (used in) operating activities (A)	598.20	(154.32)	583.90	(121.16)
B. Cash flow from investing activities				
Proceeds from increase in capital	-	-	-	-
Proceeds from sale of fixed assets		2.45		2.45
Purchase of Fixed assets	(1.49)	(39.42)	(1.49)	(39.42)
Bank balances not considered as Cash and cash				
- Placed				
- Matured				
Sale of Current invest.not considered as Cash and cash equivalents	-	-	-	-
Purchase of current investments	(152.64)	67.82	(138.36)	33.91
Interest received	6.15	11.63	6.15	11.63
Dividend received	-	-	-	-
Rental income from investment properties	-	-	-	-
Net cash flow from / (used in) investing activities (B)	(147.98)	42.48	(133.70)	8.57



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

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

CIN : L65990GJ1988PLC010570



PRERNA INFRABUILD LIMITED

C. Cash flow from financing activities				
Borrowing	-		-	
Finance cost	(5.11)	(7.94)	(5.11)	(7.94)
Net cash flow from / (used in) financing activities (C)	(5.11)	(7.94)	(5.11)	(7.94)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	445.11	(119.78)	445.09	(120.53)
Cash and cash equivalents at the beginning of the year	238.64	358.42	238.76	359.28
Cash and cash equivalents at the end of the year	683.75	238.64	683.85	238.75
Reconciliation of Cash and cash equivalents with the				
Net Cash and cash equivalents (as defined in IND AS 7 Statement of <i>Cash Flows</i>) included in Note 1(d)	686.21	241.10	686.31	241.21
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 <i>Cash Flow Statements</i> :	2.46	2.46	2.46	2.46
Cash and cash equivalents at the end of the year *	683.75	238.64	683.85	238.75
* Comprises:				
(a) Cash on hand	-	0.93	-	0.93
(c) Balances with banks				
(i) In current accounts	93.75	137.71	93.85	137.82
(iii) In deposit accounts with original maturity of less than 3 months	590.00	100.00	590.00	100.00
	683.75	238.64	683.85	238.75
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.				

