



PRERNA INFRABUILD LIMITED

Date: 09.11.2023

To, Department of Corporate Services

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Thursday, 9th day of November, 2023

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Thursday, 9th day of November, 2023 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 and Consolidated) for the half year/ quarter ended on September 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 September 30, 2023.
2. The copy of the Result and Limited Review Certificate are enclosed for your information and record, as per said regulations.
3. The Meeting Started on 12.45 PM and concluded on 1.15 PM

Kindly take it on your record.

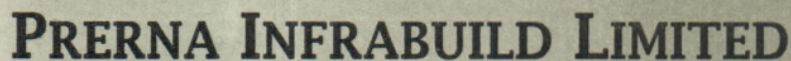
For, PRERNA INFRABUILD LIMITED

SANKET SHAH

Managing Director

DIN: 00038121





DISCUSSION

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.

6 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.

Place: Ahmedabad

BY ORDER OF THE BOARD
OF DIRECTORS

[Signature]
Managing Director

DIN: 00038121

PREMA INFRABUILD LTD. * PREMA INFRABUILD LTD. *

 PREMA INFRA BUILD



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

UnAudited Statement of Assets and Liabilities as at Sep 30, 2023

	Particulars	Standalone (Rs in Lakh)		Consolidated (Rs in Lakh)	
		As at Sep 30, 2023 UnAudited	As at March 31, 2023 Audited	As at Sep 30, 2023 UnAudited	As at March 31, 2023 Audited
A	ASSETS				
1	Non- Current Assets				
	a) Property, Plant and Equipment	74.18	85.01	74.18	85.01
	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	13.89	93.18	13.89	128.14
	ii) Trade Receivables				
	iii) Loans				
	i) deferred Tax Assets (net)	16.99	16.82	16.99	16.82
	j) Other Non- Current Assets	2550.81	1765.06	2550.81	1765.05
2	Current Assets				
	a) Inventories	4286.42	3634.96	7028.15	5273.93
	b) Financial Assets				
	i) Investments				
	ii) Trade Receivables	81.36	154.88	81.36	154.88
	iii) Cash and Cash Equivalents	19.60	55.82	182.82	213.25
	iv) Bank balance other than (iii) above	3740.00	752.47	3740.00	752.47
	v) Loans				
	vi) Others to be specified				
	c) Current Tax Assets (net)	39.88	27.93	39.88	27.93
	d) Other Current Assets	75.76	47.56	75.76	255.00
	TOTAL ASSETS	10902.37	6637.18	13807.31	8675.97
B	EQUITY AND LIABILITIES				
1	Equity				
	a) Equity Share Capital	3612.75	1204.25	3612.75	1204.25
	b) Others Equity	6255.26	3591.24	6255.26	3591.23
	c) Monority Interest			8.41	-0.10
2	Liabilities				
	Non Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings				
	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	480.76	14.38	2962.28	1909.81
	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	545.10	1822.72	943.59	1966.19
	c) Provisions	8.50	4.59	25.02	4.59
	d) Current Tax Liabilities (Net)				
	TOTAL EQUITY AND LIABILITIES	10902.37	6637.18	13807.31	8675.97

BY ORDER OF THE BOARD OF DIRECTOR

Managing Director
(DIN: 00038121)



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

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

CIN : L65990GJ1988PLC010570



PRERNA INFRABUILD LIMITED

PRERNA INFRABUILD LIMITED STATEMENT OF STANDALONE CASH FLOWS FOR THE YEAR ENDED 30TH SEP, 2023

Particulars	For the year ended 30 Sep, 2023	For the year ended 31 March, 2023
	Rupees in Lakh	Rupees in Lakh
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	314.47	1,191.24
<u>Adjustments for:</u>		
Depreciation and amortisation	11.12	29.42
(Profit) / loss on sale / write off of assets	-	-0.12
Finance costs	4.09	4.27
Interest income	-82.69	-31.80
Net (gain) / loss on sale of investments	-	-
Rental income from investment properties	-1.50	-10.70
Operating profit / (loss) before working capital changes	245.50	1,182.31
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	-651.46	-218.21
Trade receivables	73.52	-153.38
Short-term loans and advances	-	-
Long-term loans and advances	-	-
Other current assets	-40.15	40.78
Other non-current assets	-785.92	-1,727.69
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Other current liabilities except unpaid dividend	(1,277.62)	1,341.65
Other long-term liabilities	466.38	-5.57
Short-term provisions	3.91	0.90
Cash generated from operations	(1,965.84)	460.79
Net income tax debited	36.27	213.60
Net cash flow from / (used in) operating activities (A)	(2,002.12)	247.19
B. Cash flow from investing activities		
Proceeds from increase in capital	2,408.50	-
Proceeds from sale of fixed assets	-	1.00
Purchase of Fixed assets	-0.29	-23.22
Bank balances not considered as Cash and cash equivalents		
- Placed	-2,990.00	-750.00
- Matured	-	-
Sale of Current invest. not considered as Cash and cash equivalents	-	-
Sale of non current investments	79.30	142.82
Interest received	82.69	31.80
Dividend received	-	-
Rental income from investment properties	1.50	10.70
Cost of increase in capital	2,385.83	-18.75
Net cash flow from / (used in) investing activities (B)	1,967.53	-605.65
C. Cash flow from financing activities		
Repayment of other short-term borrowings	-	-
Finance cost	-4.09	-4.27
Net cash flow from / (used in) financing activities (C)	-4.09	-4.27
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-38.68	-362.73
Cash and cash equivalents at the beginning of the year	55.82	418.55
Cash and cash equivalents at the end of the year	17.14	55.82

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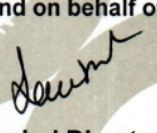
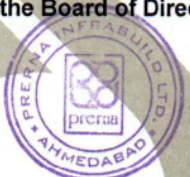
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PRERNA INFRABUILD LIMITED

Reconciliation of Cash and cash equivalents with the		
Cash and cash equivalents as per Balance Sheet (Refer Note 19)	19.60	55.82
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements : Unpaid Dividend: Rs.246667/- (Prev Yr 246667)	2.47	-
	17.14	55.82
Cash and cash equivalents at the end of the year *	17.14	55.82
* Comprises:		
(a) Cash on hand	-	-
(c) Balances with banks		
(i) In current accounts	17.14	55.82
(iii) In deposit accounts with original maturity of less than 3 months	-	-
	17.14	55.82
Notes:	0.00	0
(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.		
For and on behalf of the Board of Directors		
		
Managind Director		
(Sanket V Shah)		
		
Place : Ahmedabad		
Date : 09-11-2023		



PRERNA INFRABUILD LIMITED

PRERNA INFRABUILD LIMITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH SEP, 2023

Particulars	For the year ended 30 Sep, 2023	For the year ended 31 March, 2023
	Rupees in Lakh	Rupees in Lakh
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	365.15	1,190.83
<u>Adjustments for:</u>		
Depreciation and amortisation	11.12	29.42
(Profit) / loss on sale / write off of assets	-	-0.12
Finance costs	77.16	48.46
Interest income	-82.69	-31.88
Net (gain) / loss on sale of investments	-	-
Rental income from investment properties	-1.50	-10.70
Operating profit / (loss) before working capital changes	369.24	1,226.01
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	-1,754.22	-1,806.58
Trade receivables	73.52	-153.38
Short-term loans and advances	-	-
Long-term loans and advances	-	-
Other current assets	167.29	-165.84
Other non-current assets	-785.93	-1,727.68
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Other current liabilities except unpaid dividend	(1,022.60)	1,485.12
Other long-term liabilities	1,052.47	1,889.62
Short-term provisions	20.43	0.84
Cash generated from operations	(1,879.79)	748.11
Net income tax debited	78.44	213.60
Net cash flow from / (used in) operating activities (A)	(1,958.23)	534.51
B. Cash flow from investing activities		
Proceeds from increase in capital	2,408.50	-18.75
Proceeds from sale of fixed assets	-	1.00
Purchase of Fixed assets	-0.29	-23.22
Bank balances not considered as Cash and cash equivalents		
- Placed	-2,990.00	-750.00
- Matured	-	-
Sale of Current invest. not considered as Cash and cash equivalents	-	-
Sale of non current investments	114.26	56.98
Interest received	82.69	31.88
Dividend received	-	-
Rental income from investment properties	1.50	10.70
Cost of increase in capital	2,385.83	-
Net cash flow from / (used in) investing activities (B)	2,002.49	-691.41
C. Cash flow from financing activities		
Repayment of other short-term borrowings	-	-
Finance cost	-77.16	-48.46
Net cash flow from / (used in) financing activities (C)	-77.16	-48.46
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-32.90	-205.36
Cash and cash equivalents at the beginning of the year	213.25	418.61
Cash and cash equivalents at the end of the year	180.35	213.25

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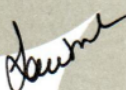
PRERNA INFRABUILD LIMITED

Reconciliation of Cash and cash equivalents with the Cash and cash equivalents as per Balance Sheet (Refer Note 19) Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 <i>Cash Flow Statements : Unpaid Dividend: Rs.246667/- (Prev Yr 246667)</i>	182.82	213.25
	2.47	
Cash and cash equivalents at the end of the year * * Comprises: (a) Cash on hand (c) Balances with banks (i) In current accounts (iii) In deposit accounts with original maturity of less than 3 months	180.35	213.25
	180.35	213.25
	-	
	180.35	213.25
	-	
	180.35	213.25
	0.00	(0.00)

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.

For and on behalf of the Board of Directors


Managind Director
(Sanket V Shah)



Place : Ahmedabad
Date : 09-11-2023



PRERNA INFRABUILD LIMITED

09-11-2023

To, Department of Corporate Services

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai – 400001

Company Code: 531802

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Thursday, 9th day of November, 2023

Submission of Statement of Deviation or Variation in the use of proceeds of Rights Issue under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) "LODR" Regulations, 2015 for the Quarter ended on 30th September 2023.

Pursuant to Regulation 32 of the SEBI (LODR) Regulations, 2015 and SEBI circular No.CIR/CFD/CMD1/162/2019 dated 24 December 2019 issued by SEBI titled "Format on Statement of Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement (QIP) etc.", we hereby submit the statement of deviation or variation in the use of proceeds of the rights issue against the objects of the issue stated in the Letter of Offer for Rights Issue of the Company dated 6th April 2023. Detailed deviation report is annexed as Annexure I.

Kindly take it on your record.

For, PRERNA INFRABUILD LIMITED

SANKET SHAH

Managing Director

DIN: 00038121



Statement of Deviation / Variation in utilization of funds raised through Rights Issue

Name of Entity	PRERNA INFRABUILD LIMITED
Mode of Fund Raising	Right Issue (Letter of offer dated 06.04.2023)
Date of Raising Funds	06.04.2023 (Being the Board Meeting date where record date i.e. 21.04.2023 for rights issue was declared)
Amount Raised	Rs.481,700,400/-
Report filed for Quarter ended	30 th September, 2023
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	No
Is there a Deviation / Variation in use of funds raised	Not applicable
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation / Variation	Not applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No comments

Objects for Which funds have been raised and where there has been a deviation, in the following Table

Original Object	Modified object, if any	Original Allocation	Modified allocation, if any	Funds Utilized till 30 th Sept, 2023 quarter ended	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks, if any
Investments in the main object related business & their activities	Not applicable	Rs. 48.17 Cr.	-	15.94 Cr. (Full amount is yet to be utilized)	Nil	<p>The Company has received Rs. 48.17 Cr. In aggregate out of this, an amount of Rs. 15.94 Cr. has been utilized for Working capital and other Corporate purpose. As on 30th Sept, 2023 rest amount of Rs. 32.23 Cr. is lying unutilized in the Bank account of HDFC bank Limited</p> <p>The Company is yet to utilized full issue proceeds towards stated object of the issue.</p>

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PRERNA INFRABUILD LIMITED

Note: - Deviation or Variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer etc.

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 consolidated financial results of Perna Infrabuild Limited for the quarter ended on 30th September, 2023 and year to date results for the period 01st July 2023 to 30th September, 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)

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: 09th November, 2023
UDIN: 23125960BGPXAK7374





PHILIP FERNANDES & CO.

Chartered Accountants

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 30th September, 2023 and year to date results for the period 01st July 2023 to 30th September, 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: 09th November, 2023
UDIN: 23125960BGPXAK7374

