



# PRERNA INFRABUILD LIMITED

## PRERNA INFRABUILD LIMITED

Reg. Office: Prerna Survey No 820/1, In Lane of Panchvati Auto, Opp Anand Dham Derasar, S.G. Road, Ahmedabad-58

Audited Financial Results for the Quarter/Year Ended on 31/03/2015. [Rs. In Lacs]

PART I		Quarter ended on			Year ended on	
Particulars	31-03-2015	31-12-2014	31-03-2014	31-03-2015	31-03-2014	
	Audited	Unaudited	Audited	Audited	Audited	
1 Income from operations						
a Net Sales (net of excise duty)	17.82	0.00	1.62	17.82	64.56	
b Other operating income	12.05	45.00	0.00	101.70	0.00	
Total Income from operation (net)	29.87	45.00	1.62	119.52	64.56	
2 Expenses:						
A) Cost of Material consumed	0.01	0.01	0.00	0.18	22.94	
B) Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	
C) Changes in inventories of finished goods, WIP and stock in trade.	0.00	0.00	6.63	0.00	328.39	
D) Employees benefits expenses.	27.12	26.56	13.26	86.89	73.03	
E) Depreciation and amortisation exp.	1.41	0.46	3.84	2.79	13.98	
F) Other Expenditure	-13.33	12.14	8.37	70.76	73.05	
G) Selling & Distribution Expense	0.00	1.58	1.48	0.00	4.24	
TOTAL EXPENSES	15.21	40.75	33.58	160.62	515.63	
3 Profit from Operations before other income, finance costs & exceptional items. (1-2)	14.66	4.25	-31.96	-41.10	-451.07	
4 Other income	0.00	4.65	38.90	0.00	99.68	
5 Profit /Loss from ordinary activities before finance costs and Exceptional Items (3+4)	14.66	8.90	6.94	-41.10	-351.39	
6 Finance Costs	0.00	0.03	0.00	0.18	0.01	
7 Profit /Loss from ordinary activities after finance costs but before Exceptional Items (5-6)	14.66	8.87	6.94	-41.28	-351.40	
8 Exceptional Items	77.18	0.00	58.21	95.05	432.41	
9 Profit /Loss from ordinary activities before tax (7-8)	91.84	8.87	65.18	53.77	81.01	
10 Tax Expenses	9.95	0.00	15.56	9.95	15.56	
11 Net Profit/Loss from Ordinary Activities after Tax (9-10)	81.89	8.87	49.62	43.82	65.45	
12 Extraordinary Items ( net of tax expenses)	0.00	0.00	0.00	0.00	0.00	
13 Net profit/Loss for the period (11-12)	81.89	8.87	49.62	43.82	65.45	
14 Share of Profit/loss of associates	0.00	0.00	0.00	0.00	0.00	
15 Minority Interest	0.00	0.00	0.00	0.00	0.00	
16 Net profit/Loss after taxes, Minority Interest and Share of Profit/loss of associates (13-14-15)	81.89	8.87	49.62	43.82	65.45	
17 Paid up Equity Capital Face Value Rs. 10	794.25	794.25	794.25	794.25	794.25	
18 Reserve excluding- Revaluation Reserve	0.00	0.00	0.00	0.00	1186.81	
19 (i) EPS before Extraordinary Items						
a ) Basic	1.03	0.11	0.62	0.55	0.82	
b ) Diluted	1.12	0.11	0.62	0.55	0.82	
19 (ii) EPS after Extraordinary Items						
a ) Basic	1.12	0.11	0.62	0.55	0.82	
b ) Diluted	1.12	0.11	0.62	0.55	0.82	

DR, PRERNA INFRABUILD LTD.

DIRECTOR

"PRERNA", Survey No. 820/1, Makarba, In Lane of Panchvati Auto, Opp. Ananddham Derasar, S.G. Road, Ahmedabad-380058, Gujarat, India.  
Ph. : (+91) 079 - 26925653, 9925008188/28, (Fax) 079 - 26925653 Email : info@prernagroup.com, Website : www.prernagroup.com

CIN : L65990GJ1988PLC010570



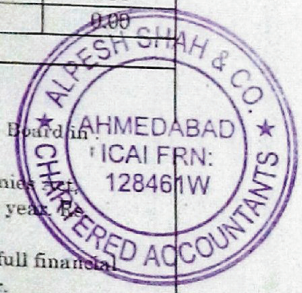


# PRERNA INFRABUILD LIMITED

PART II						
Select Information for the Quarter/Year Ended 31/03/2015						
A	Particulars	3 months ended (31/03/2015)	Preceding 3 months ended (31/12/2014)	Corresponding 3 months ended (31/03/2014) in the previous year	Year to date figures of current period ended (31/03/2015)	Previous year ended (31/03/2014)
1	<b>PARTICULARS SHAREHOLDING</b>					
	Public Shareholding :					
	Number of shares	4564010.00	4417264.00	1999070.00	4564010.00	1999070.00
	% of share holding	57.46%	55.62%	25.17%	57.46%	25.17%
2	<b>Promoters and promoter group share holding</b>					
	<b>A) Pledge/ encumbered</b>					
	- no. of shares	Nil	Nil	Nil	Nil	Nil
	- Percentage of shares	Nil	Nil	Nil	Nil	Nil
	(% of promoter & promoter group)	Nil	Nil	Nil	Nil	Nil
	-Percentage of shares	Nil	Nil	Nil	Nil	Nil
	(% of total share capital of company)	Nil	Nil	Nil	Nil	Nil
	<b>B ) Non encumbered</b>					
	- no. of shares	3378500.00	3525246.00	5943440.00	3378500.00	5943440.00
	- Percentage of shares	100	100	100	100	100
	(% of promoter & promoter group)					
	- Percentage of shares	42.54	44.38	74.83	42.54	74.83
	(% of total share capital of company)					
	<b>PARTICULARS</b>					
B	<b>Pending at beginning of quarter</b>	0.00	0.00	0.00	0.00	0.00
	Received during the quarter	0.00	0.00	0.00	0.00	0.00
	Disposed of during the quarter	0.00	0.00	0.00	0.00	0.00
	Remaining unresolved at the end of the quarter	0.00	0.00	0.00	0.00	0.00

**NOTES:-**

- Figures have been regrouped wherever necessary.
- The above results were approved by Audit Committee on 28/05/2015 & taken on record by the Board in its meeting held on same date
- The company has changed the rates of Depreciation as prescribed in schedule II to the Companies Act, 2013 to comply with the provisions of Companies Act, 2013 with retrospective effect during the year 2013-14. 157828/- has been debited to the profit of the current year.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.



FOR, PRERNA INFRABUILD LTD.

*[Signature]*  
DIRECTOR

\*PRERNA\*, Survey No. 820/1, Makarba, In Lane of Panchvati Auto, Opp. Anandham Derasar, S.G. Road, Ahmedabad-380058, Gujarat, India.  
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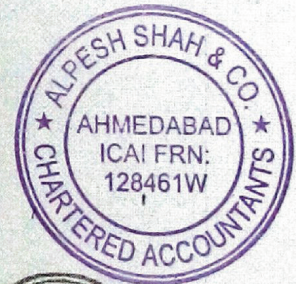
# PRERNA INFRABUILD LIMITED

PART-III		(Rs. In Lacs)	
Statement of Assets and Liabilities		As at year end 31.03.2015	As at year end 31.03.2014
<b>A</b>	<b>EQUITY AND LIABILITIES</b>	Audited	Audited
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	794.25	794.25
	(b) Reserves and surplus	1230.63	1186.81
	(c) Money received against share warrants	0.00	0.00
	<b>Sub-total - Shareholders' funds</b>	<b>2024.88</b>	<b>1981.06</b>
<b>2</b>	<b>Share application money pending allotment</b>	<b>0.00</b>	<b>0.00</b>
<b>3</b>	<b>Minority interest *</b>	<b>0.00</b>	<b>0.00</b>
<b>4</b>	<b>Non-current liabilities</b>	<b>0.00</b>	<b>0.00</b>
	(a) Long-term borrowings	0.00	
	(b) Deferred tax liabilities (net)	1.84	2.14
	(c) Other long-term liabilities	0.00	16.47
	(d) Long-term provisions	0.00	0.00
	<b>Sub-total - Non-current liabilities</b>	<b>1.84</b>	<b>18.61</b>
<b>5</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	0.00	0.00
	(b) Trade payables	0.00	0.00
	(c) Other current liabilities	2.43	10.11
	(d) Short-term provisions	0.35	0.00
	<b>Sub-total - Current liabilities</b>	<b>2.78</b>	<b>10.11</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2029.50</b>	<b>2009.78</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Fixed assets	4.61	485.86
	(b) Goodwill on consolidation *	0.00	0.00
	(c) Non-current investments	3.48	40.05
	(d) Deferred tax assets (net)	0.00	0.00
	(e) Long-term loans and advances	40.23	65.01
	(f) Other non-current assets	0.40	0.39
	<b>Sub-total - Non-current assets</b>	<b>48.72</b>	<b>591.31</b>
<b>2</b>	<b>Current assets</b>		
	(a) Current investments	0.00	50.00
	(b) Inventories	0.00	0.00
	(c) Trade receivables	0.00	0.00
	(d) Cash and cash equivalents	154.46	1358.92
	(e) Short-term loans and advances	1824.58	0.88
	(f) Other current assets	1.74	8.67
	<b>Sub-total - Current assets</b>	<b>1980.78</b>	<b>1418.47</b>
	<b>TOTAL - ASSETS</b>	<b>2029.50</b>	<b>2009.78</b>

Place : Ahmedabad  
Date : 28-05-2015

For, Prerna Infrabuild Ltd.

Sanket Shah  
Managing Director  
DIN 00038121



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# ALPESH SHAH & CO.

Chartered Accountants (B.Com, F.C.A.)

OFFICE : 202, Parth Avenue, Nr. Naranpura Cross Road, Naranpura, Ahmedabad-380 013.  
Ph.:(O) 79-27680119, (M) : 9978532675 • E-mail : acshah2525@yahoo.com

## AUDITORS REPORT

To,  
The Members of  
**PRERNA INFRABUILD LTD**  
(Formerly known as Prerna Finsafe Ltd)

### Report on Financial statements

We have audited the accompanying financial statements of **PRERNA INFRABUILD LTD** ("the company") which comprise the Balance Sheet as at 31<sup>st</sup> March 2015, the Profit & Loss statement, Cash flow statement for the year ended and a summary of significant policies and other explanatory information.

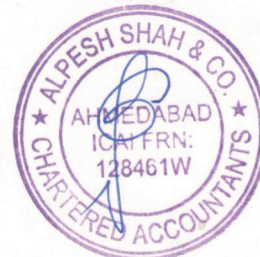
### Management Responsibility for the financial Statements

The Companies Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("The Act") with respect to the preparation and presentation of these financial statement that give true and fair view of financial position, financial performance and cash flow of the company in accordance with the accounting principles generally accepted in India including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014. These responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies: making judgements and estimates that are reasonable and prudent: and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give true and fair view and are free of material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provision of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and Rules made there under.







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We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Act. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment the Risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal financial controls relevant to company's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinion on whether the company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by company's Directors, as well as evaluating the overall presentation of financial statements.

We believe that audit evidence we obtain is sufficient and appropriate to provide basis for our audit opinion on the financial statements.

#### **Report on other Legal and Regulatory Requirements and Our Opinion:**

- 1) As required by the Companies (Auditors Report) Order 2015 (" the order") issued by Central Government of India in terms of sub section (11) of Section 143 of the Companies Act, 2013 (18 of 2013), we give in the Annexure, a statement on the matters specified in paragraph 3 and 4 of the Order , to the extent possible.
- 2) Further to the comments in the Annexure referred to above:
  - (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - (b) In our opinion, proper books of accounts as required by law have been kept by the company so far as it appears from our examination of the books.
  - (c) *The company has changed the rates of Depreciation as prescribed in schedule II to the Companies Act, 2013 to comply with the provisions of Companies Act,2013 with retrospective effect during the year. Rs.157828/- has been charged to profit and loss account of this year. To the extent of above depreciation the profit for the year is*







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deflated.

- (d) Retirement benefits to the employees are recognised on cash basis. Subject to the above, in our opinion the Balance Sheet, Profit & Loss account and Cash Flow statement dealt with by this report comply with the accounting standards referred to in section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules,2014.
- (e) Subject to above, the Balance Sheet, Profit & Loss Account and Cash Flow Statement dealt with by this report are in agreement with the Books of accounts.
- (f) On the basis of written representation received from the Directors and taken on record by the Board of Directors, we report that none of the Director is disqualified as on 31<sup>st</sup> March 2015 from being appointed as a Director in terms of Section 164(2) of the Act.
- 3) In our opinion and to the best of our information and according to explanations given to us the said accounts together with notes thereon give the information required by the Companies Act, 2013 in the manner so required and gives a true and fair view.
- (a) In the case of Balance Sheet, of the state of affairs of the Company as at 31<sup>st</sup> March 2015 and
- (b) In the case of Profit & Loss Account and Cash flow, of the profit of the Company and cash flow for the year ended on that date.

PLACE: AHMEDABAD

DATE: 28/05/2015



**For ALPESH SHAH & CO.**

Chartered Accountants

ICAI Firm Reg No 128461W

Proprietor

(ALPESH C SHAH)

(M.N. 105463)

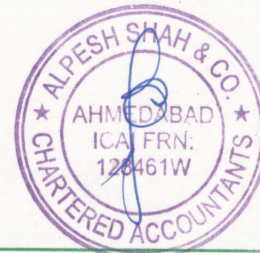




## Annexure to Auditors' Report

**Referred to in our report to members of Prerna Infrabuild Limited on the financial statements for the year 31<sup>st</sup> March,2015**

1. In respect of its fixed assets:
  - a. The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets on the basis of available information.
  - b. As explained to us, the fixed assets have been physically verified by the management during the year in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the company and nature of its assets. No material discrepancies were noticed on such physical verification.
2. In respect of its inventories:
  - a. As explained to us, inventories have been physically verified by the management at regular intervals during the year.
  - b. In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the Company and the nature of its business.
  - c. The Company has maintained proper records of inventories. As explained to us, there were no material discrepancies noticed on physical verification of inventories as compared to the book records.
3. A. During the year company has not granted any loans secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of Companies Act, 1956.
4. In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the Company and the nature of its business for the purchase of inventory, fixed assets and also for the sale of goods. During the course of our audit, we have not observed any major weaknesses in internal controls.





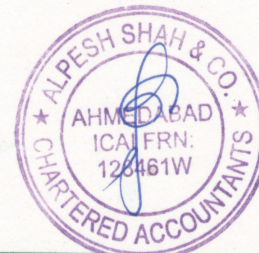


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5. The Company has accepted loan from one director cum shareholder of Rs. 10.75 lacs and repaid back. Subject to above company has not accepted any deposits from the public and complied with the directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Companies Act and the rules framed thereunder, wherever applicable. There is no order passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal.
6. We are informed that the Central Government has not prescribed maintenance of Cost Records under Sub Section (1) of Section 148 of the Companies Act for the business in which the company is engaged.
7. In respect of statutory dues:
  - a. According to the records of the Company, undisputed statutory dues including provident Fund, employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues have been generally regularly deposited with the appropriate authorities.
  - b. According to the information and explanations given to us, no undisputed amounts is payable which is outstanding as at 31<sup>st</sup> March 2015 for a period of more than six months from the date of becoming payable.
  - c. According to records of the company, no amount is required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 1956(1 of 1956) and the rules made there under.
8. The Company has no accumulated loss on the last day of the financial year. The company has not incurred cash losses during the financial year covered by the audit and in the immediately previous financial year.
9. Company has not defaulted in repayment of dues to the financial institutions or bank or debenture holders.
10. As per information and explanation given to us the Company has not given guarantees for loans taken by others from banks or financial institutions.
11. In our opinion Term loans are applied for the purpose for which the loans were obtained.







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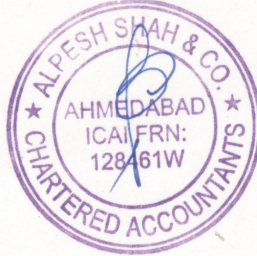
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12. In our opinion and according to the information and explanations given to us during the year, no fraud on or by the Company has been noticed or reported by the management to us that causes the financial statements to be materially misstated.

Place:Ahmedabad

Date: 28/05/2015-



For Alpesh Shah & Co.  
Chartered Accountants  
ICAI firm Reg No 128461W

Proprietor  
(Alpesh C Shah)  
M.N. 105463