



# ALPESH SHAH & CO.

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

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Annexure V to Clause 41  
Format for the Limited Review Report for companies (other than banks)

Review Report to:  
The Board of Directors,  
Prerna Infrabuild Limited  
Ahmedabad

Dear Sir,

We have reviewed the accompanying statement of un audited financial results of PRERNA INFRABUILD LIMITED for the period ended 31<sup>st</sup> December 2012, This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *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 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 (Note 1) and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement

Place : Ahmedabad  
Date : 30/01/2013

For, ALPESH SHAH & CO.  
CHARTERED ACCOUNTANTS  
ICAI FIRM REG. NO. 128461W

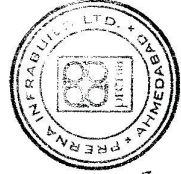
Chartered Accountants  
PROPRIETOR  
Mem. No.:105463 M. NO. 105463

Note 1. The Accounting Standards notified pursuant to the Companies (Accounting Standards) Rules, 2006 and/or Accounting Standards issued by Institute of Chartered Accountants of India.



**Unaudited Financial results of Prerna Infrabuild Limited**  
Statement of Standalone Unaudited for the Quarter and six Months  
Ended 31/12/2012

PART I Particulars	[RS IN LACS]					
	3 months ended 31.12.2012 Unaudited	Preceding 3 months ended 30.09.2012 Unaudited	Corresponding 3 months in the previous year ended on 31.12.2011 Unaudited	Year to date figures for the current period ended 31.12.2012 Unaudited	Year to date figures for the previous year ended 31.12.2011 Unaudited	previous year ended 31.03.2012 Audited
1 Income from operations						
a Net Sales (net of excise duty)	58.32	51.01	680.00	167.23	687.67	722.97
b Other operating income	0.00	0.00	20.57	0.00	197.23	170.28
Total Income from operation (net)	58.32	51.01	700.57	167.23	884.90	893.25
2 Expenses:						
A) Cost of material consumed	50.24	41.90	442.47	138.61	205.38	587.39
B) Purchase of stock in trade	0.00	0.00	0.00	0.00	342.98	0
C) Changes in inventories of finished goods, WIP and stock in trade.	0.00	0.00	200.73	0.00	94.49	50.41
D) Employees benefits expenses.	21.11	19.35	23.35	60.86	66.66	92.90
E) Depreciation and amortisation expense.	4.89	4.32	5.17	13.62	13.55	19.77
F) Other Expenditure	7.73	9.02	34.18	32.57	63.65	91.85
G) Selling & Distribution Expense	0.39	2.60	0.00	9.18	0.00	0.00
<b>TOTAL EXPENSES</b>	<b>84.36</b>	<b>77.19</b>	<b>705.90</b>	<b>254.84</b>	<b>786.71</b>	<b>842.32</b>
3 Profit from Operations before other income, finance costs & exceptional items. (1-2)	-26.04	-26.18	-5.33	-87.61	98.19	50.93
4 Other income	15.17	16.61	70.16	63.82	0.00	0.00
5 Profit/Loss from ordinary activities before finance costs and Exceptional Items (3+4)	-10.87	-9.57	64.83	-23.79	98.19	50.93



For, PRERNA INFRABUILD LTD

*(Signature)*  
SANKET V. SHAH  
Managing Director

VJAY C. SHAH  
Chairman &  
Managing Director

# PRERNA INFRABUILD LIMITED

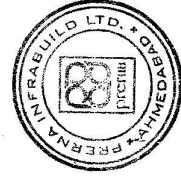


6	Finance Costs	0.04	0.44	0.00	0.48	0.00	1.05
7	Profit/Loss from ordinary activities after finance costs but before Exceptional Items (5-6)	-10.91	-10.01	64.83	-24.27	98.19	49.88
8	Exceptional Items	0.00	0.00	0.00	0.00	0.00	82.36
9	Profit /Loss from ordinary activities before tax (7+8)	-10.91	-10.01	64.83	-24.27	98.19	132.24
10	Tax Expenses	0.00	0.00	0.00	0.00	14.00	21.08
11	Net Profit/Loss from Ordinary Activities after Tax (9-10)	-10.91	-10.01	64.83	-24.27	84.19	111.16
12	Extraordinary Items ( net of tax expenses)	0.00	0.00	0.00	0.00	0.00	0.00
13	Net profit/Loss for the period (11+12)	-10.91	-10.01	64.83	-24.27	84.19	111.16
14	Share of Profit/loss of associates	0.00	0.00	0.00	0.00	0.00	0.00
15	Minority Interest	0.00	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)	-10.91	-10.01	64.83	-24.27	84.19	111.16
17	Paid up Equity Capital Face Value Rs. 10	794.25	794.25	794.25	794.25	794.25	794.25
18	Reserve excluding- Revaluation Reserve	0.00	0.00	0.00	0.00	0.00	1172.42
19 (i)	EPS before Extraordinary Items	-0.14	-0.13	0.82	-0.31	1.06	1.40
	a) Basic	-0.14	-0.13	0.82	-0.31	1.06	1.40
	b) Diluted	-0.14	-0.13	0.82	-0.31	1.06	1.40
19 (ii)	EPS after Extraordinary Items	-0.14	-0.13	0.82	-0.31	1.06	1.40
	a) Basic	-0.14	-0.13	0.82	-0.31	1.06	1.40
	b) Diluted	-0.14	-0.13	0.82	-0.31	1.06	1.40

For, PRERNA INFRABUILD LTD

VIJAY C. SHAH  
Chairman &  
Managing Director

SANJEEV K. SHAH  
Managing Director





PART II		1996600	1996600	1996600	1996600	1996600	1996600
1 PARTICULARS SHAREHOLDING		25.14	25.14	25.14	25.14	25.14	25.14
Public Shareholding :							
Number of shares							
% of share holding							
2 Promoters and promoter group share holding							
A) Pledge/ encumbered							
- no. of shares		0.00	0.00	0.00	0.00	0.00	0.00
- Percentage of shares		0.00	0.00	0.00	0.00	0.00	0.00
(% of promoter & promoter group)							
-Percentage of shares		0.00	0.00	0.00	0.00	0.00	0.00
(% of total share capital of company)							
B ) Non encumbered							
- no. of shares		5945910	5945910	5945910	5945910	5945910	5945910
- Percentage of shares		100	100.00	100.00	100	100	100.00
(% of promoter & promoter group)							
- Percentage of shares		74.86	74.86	74.86	74.86	65.64	74.86
(% of total share capital of company)							
PARTICULARS							
B Pending at beginning of quarter		0.00	0.00	0.00	0.00	0.00	0.00
Received during the quarter		0.00	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	0.00
Remaining unresolved at the end of the quarter		0.00	0.00	0.00	0.00	0.00	0.00

**Notes**

- i The above results are approved by Audit Committee & taken on record by board in their meeting held on 30/01/2013
- ii Exceptional items included Profit on Sale of Fixed Assets

For, PRERNA INFRABUILD LTD.



**VJAY C. SHAH**  
Chairman &  
Managing Director

**SANKET V. SHAH**  
Managing Director