



# 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,

E-mail: info@prernagroup.com, Website: www.prernagroup.com

Statement of Standalone/Consolidated Unaudited Financial Results for the Quarter/Nine Months Ended on 31 December 2017.

Particulars	Standalone						Consolidated						
	Quarter ended on			Nine Months ended on			Quarter ended on			Nine Months ended on			Year ended on
	31.12.17	30.9.17	31.12.16	31.12.17	31.12.16	31.3.17	31.12.17	30.9.17	31.12.16	31.12.17	31.12.16	31.3.17	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	2	3	4	5	6	7	8	9	10	11	12	13	
I. Revenue from operations	(24.08)	-		733.86	-	1,215.63	315.42	61.63		1,557.80	-	2,281.15	
II. Other income	20.42	51.77	146.55	135.99	146.55	212.50	20.42	52.17	146.55	136.37	146.55	214.23	
III. Total Revenue (I+II)	(3.66)	51.77	146.55	869.85	146.55	1,428.13	335.84	113.80	146.55	1,694.17	146.55	2,495.38	
IV. Expenses:													
a) Cost of Material	134.45	145.04	855.67	786.01	855.67	1,345.25	139.10	258.59	855.67	801.29	855.67	2,322.00	
b) Purchase of stock in trade	-	-	-	-	-	-	-	-	-	-	-	-	
c) Changes in inventories of finished goods	(79.38)	(144.03)	(936.47)	(343.81)	(936.47)	(132.61)	337.15	(226.84)	(936.47)	409.36	(936.47)	(50.40)	
WIP and stock in trade.	-	-	-	-	-	-	-	-	-	-	-	-	
d) Employees benefits expenses.	20.31	21.51	38.27	61.75	38.27	38.35	31.75	23.52	38.27	73.90	38.27	38.36	
e) Finance Costs	-	0.35	0.45	-	0.45	0.53	5.60	11.83	0.45	21.68	0.45	0.68	
f) Depreciation and amortisation exp.	5.23	1.65	5.29	8.53	5.29	7.67	5.85	2.57	5.29	10.40	5.29	7.67	
g) Other Expenses	(21.03)	6.14	95.07	32.37	88.95	23.42	(20.73)	13.11	95.07	32.72	88.95	23.42	
Total Expenses	59.59	30.66	58.28	544.86	52.16	1,282.61	498.72	82.78	58.28	1,349.36	52.16	2,341.73	
V Profit/(Loss) before exceptional and	(63.25)	21.11	88.27	324.99	94.39	145.52	(162.88)	31.02	88.27	344.81	94.39	153.65	
Extra ordinary items and Taxes.(III - IV)													



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VI	Exceptional items.												
VII	Profit/(Loss) before extraordinary items and Tax (V-VI)	(63.25)	21.11	88.27	324.99	94.39	145.52	(162.88)	31.02	88.27	344.81	94.39	153.65
VIII	Extraordinary items												
IX	Profit/(Loss) before Tax (VII-VIII)	(63.25)	21.11	88.27	324.99	94.39	145.52	(162.88)	31.02	88.27	344.81	94.39	153.65
X	Tax Expenses												
	1) Current Tax		17.51	27.00		27.00	43.31		17.51	27.00		27.00	43.31
	2) Deferred Tax						(1.03)						(1.03)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	(63.25)	3.60	61.27	324.99	67.39	103.24	(162.88)	13.51	61.27	344.81	67.39	111.37
XII	Other Comprehensive Income												
	(a) Items not to be reclassified subsequently to profit or loss												
	Gain/(loss) on fair valuation of equity instruments												
	Income tax effect on above												
	Remeasurement gain/(loss) on defined benefit plans												
	Income tax effect on above												
	(b) Items to be reclassified subsequently to profit or loss												
XIII	Other Comprehensive Income for the period, net of tax	(99.62)	9.91		19.82		7.27						(0.86)



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XIV	Net Profit/(Loss) after comprehensive Income (After Tax) (XI+XIII)	(162.88)	13.51	61.27	344.82	67.39	110.51	(162.88)	13.51	61.27	344.81	67.39	110.51
XV	Paid up Equity Capital (at par value of Rs. 10 each)	1,204.25	1,204.25	1,165.25	1,204.25	1,165.25	1,204.25	1,204.25	1,204.25	1,165.25	1,204.25	1,165.25	1,204.25
XVI	Earning per equity share												
	a) Basic	(1.35)	0.11	0.53	2.86	0.06	0.92	(1.35)	0.11	0.53	2.86	0.06	0.92
	b) Diluted	(1.35)	0.11	0.53	2.86	0.06	0.94	(1.35)	0.11	0.53	2.86	0.06	0.94
	(See accompanying notes to the Financial Results)												

## 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 08.02.2018. The figures for the quarter and nine months ended December 31, 2016 were not reviewed by the auditors since during the previous year, the Company had opted not to publish the quarterly consolidated financial results.
2	These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ('Act') (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
3	The Company has transitioned to the Ind AS with effect from 01 April 2017 and for this purpose comparative figures of the quarter and nine months ended on 31 December 2016 and for the year ended on 31 March 2017 have been restated and accordingly the impact of transition have been provided.
4	As per explanation to Section 129(3) of the Companies Act, 2013 the word subsidiary includes associate companies and joint ventures, accordingly the Company is required to prepare consolidated financial statement as investment of Rs 50,000/- made in Partnership firms Prerna Infrabuild exceeds 20% of total contribution of partnership firm, the Companies share of interest is 50% in both the partnership firms, during the previous year there were no associated entity hence previous year's figures are standalone.
5	The Company invested Rs.50,000/- in Prerna Infrabuild, a partnership firm, the investment represents 50% of contribution of each partnership firm. AND INVESTMENT EXCEEDING 50% OF CONTRIBUTION HAS BEEN TREATED AS CURRENT LOANS AND ADVANCES.
6	The figures have been regrouped /reclassified, wherever necessary.
7	The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
8	The Company is operating in single (Construction) segment, so above results are for single segment only.
9	The Reconciliation of Net Profit for Unaudited Standalone Results as reported in accordance with Indian GAAP to total comprehensive Income in accordance with IND AS is given below.
10	The Company retire as a partner of " Shivam Prerna Infrabuild" w.e.f 10.08.2017 and hence the accounts are not consolidated



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Sr. No.	Particulars	Standalone		Consolidated	
		Quarter ended 31.12.2017	Nine month ended 31.12.2017	Quarter ended 31.12.2017	Nine month ended 31.12.2017
(Rs. in lacs)					
1	Net profit(loss) as per Indian GAAP	(162.88)	344.82	(162.88)	344.82
2	IND AS Adjustment:				
A	Deferred Tax impact on IND AS adjustment		-	-	-
B	Other Adjustments	-	-	-	-
3	Net profit(loss) before other Comprehensive Income as per IND AS (1+2)	(162.88)	344.82	(162.88)	344.82
4	Add/less : Adjustment in other Comprehensive Income	-	-	-	-
5	Net profit(Loss) after Other Comprehensive Income as per IND AS (3+4)	(162.88)	344.82	(162.88)	344.82

Date: 08/02/2018  
Place: Ahmedabad

For and on behalf of the Board of Directors



Vijay Shah  
Chairman & Managing  
Director  
DIN-00038062