



PRERNA INFRABUILD LIMITED

PRERNA INFRABUILD LIMITED

Registered Office: SURVEY NO 820/1, IN LANE OF PANCHVATI AUTO OPP ANAND DHAM DERASAR. S.G. ROAD AHMEDABAD 380058,
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Statement of Standalone/Consolidated Audited Financial Results for the Quarter Ended 30.09.2017



SR NO	PARTICULARS	Standalone (Rs. Lakhs)					Consolidated (Rs. Lakhs)						
		Quarter Ended				Year Ended	Quarter Ended				Year Ended		
		3 Months ended (30/09/2017) (Unaudited)	Preceding 3 Months Ended (30/06/2017) (Unaudited)	Corresponding 3 Months ended in the Previous Year (30/09/2016) (Unaudited)	Year to Date Figures for current period ended (30/09/2017) (Unaudited)	Year to Date Figures for Previous period ended (30/09/2016) (Unaudited)	31-03-2017 (Audited)	3 Months ended (30/09/2017) (Unaudited)	Preceding 3 Months Ended (30/06/2017) (Unaudited)	Corresponding 3 Months ended in the Previous Year (30/09/2016) (Unaudited)	Year to Date Figures for current period ended (30/09/2017) (Unaudited)	Year to Date Figures for Previous period ended (30/09/2016) (Unaudited)	31-03-2017 (Audited)
1	Income												
	Revenue from operations	-	757.94	-	757.94	-	1,215.63	61.63	1,180.76	-	1,242.38	-	2,281.15
	Other income	51.77	63.42	41.47	115.19	65.89	212.50	52.17	63.42	41.47	115.60	65.89	214.23
	Total Income	51.77	821.36	41.47	873.13	65.89	1,428.13	113.80	1,244.18	41.47	1,357.98	65.89	2,495.38
2	Expenses												
(a)	Cost of materials consumed	145.04	527.12	-	672.16	-	1,345.25	258.59	666.54	-	925.13	-	2,322.00
(b)	Purchases of stock-in-trade	-	-	336.30	-	511.65	-	-	-	336.30	-	511.65	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(144.03)	(120.40)	(553.17)	(264.43)	(553.17)	(132.61)	(226.84)	(6.03)	(553.17)	(232.87)	(553.17)	(50.40)
(d)	Employee benefit expense	21.51	21.71	9.51	43.22	20.46	38.35	23.52	24.51	9.51	48.03	20.46	38.36
(e)	Finance costs	0.35	0.12	-	0.47	-	0.53	11.83	47.70	-	59.53	-	0.68
(f)	Depreciation, depletion and amortisation expense	1.65	1.65	3.11	3.30	3.53	7.67	2.57	2.27	3.11	4.84	3.53	7.67
(g)	Other Expenses			9.25		79.15	23.42			9.25		79.15	23.42
1	Advertising Expense	0.32	0.55	-	0.87	-	-	7.27	4.33	-	11.60	-	-
2	Bank Charges	0.01	0.01	-	0.02	-	-	0.00	0.02	-	0.03	-	-
3	Courier Expense	0.00	0.01	-	0.01	-	-	0.00	0.01	-	0.01	-	-
4	Insurance Expense	-	-	-	-	-	-	0.00	2.01	-	2.01	-	-
5	Listing Fees	-	3.60	-	3.60	-	-	-	3.78	-	3.78	-	-
6	Miscellaneous Office Expense	0.93	0.26	-	1.19	-	-	0.72	2.22	-	2.95	-	-
7	Printing & Stationery Expense	0.26	0.24	-	0.50	-	-	0.24	0.88	-	1.12	-	-
8	Repairs & Maintenance Expense	1.07	0.53	-	1.60	-	-	0.76	0.84	-	1.60	-	-
9	RERA Fees	3.08	-	-	3.08	-	-	3.08	-	-	3.08	-	-
10	Security Expense	0.22	0.33	-	0.55	-	-	0.90	1.00	-	1.90	-	-
11	Swachh Bharat Cess Expense	0.27	0.78	-	1.04	-	-	0.15	0.89	-	1.04	-	-
	Total other expenses	6.14	6.32	(195.00)	12.47	61.62	23.42	13.11	15.99	(195.00)	833.77	61.62	2,341.73
3	Total expenses	30.66	436.52	(195.00)	467.19	61.62	1,282.61	82.79	750.99	(195.00)	833.77	61.62	2,341.73
4	Total profit before exceptional items and tax	21.11	384.84	236.47	405.95	4.27	145.52	31.01	493.19	236.47	524.21	4.27	153.65
5	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
6	Total profit before tax	21.11	384.84	236.47	405.95	4.27	145.52	31.01	493.19	236.47	524.21	4.27	153.65
7	Tax expense												
	Current tax	17.51	106.57	8.00	124.08	8.00	43.31	17.51	106.57	8.00	124.08	8.00	43.31
	Deferred tax	-	(0.19)	-	(0.19)	-	(1.03)	-	(0.19)	-	(0.19)	-	(1.03)
8	Total tax expenses	17.51	106.39	8.00	123.90	8.00	42.28	17.51	106.39	8.00	123.90	8.00	42.28
9	Net Profit Loss for the period from continuing operations	3.60	278.45	228.47	282.05	(3.73)	103.24	13.51	386.80	228.47	400.31	(3.73)	111.37
10	Other Comprehensive Income												
	(a) Amounts of items that will not be reclassified to profit and loss	-	-	-	-	-	-	-	-	-	-	-	-
	Total Amounts of items that will not be reclassified to profit and loss	-	-	-	-	-	-	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-





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	(b) Amount of items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	Total Amount of items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Other Comprehensive Income for the period	-	-	-	-	-	-	-	-	-	-	-	-
12	Share of profit (loss) of associates and joint ventures accounted for using equity method	9.91	108.35	-	118.26	-	7.27	-	-	-	-	-	(0.86)
13	Total profit (loss) for period	13.51	386.80	228.47	400.31	(3.73)	110.51	13.51	386.80	228.47	400.31	(3.73)	110.51
14	Total profit or loss, attributable to												
	Profit or loss, attributable to owners of parent	13.51	386.80	228.47	400.31	(3.73)	110.51	13.51	386.80	228.47	400.31	(3.73)	110.51
	Total profit or loss, attributable to non-controlling interests												
15	Total Comprehensive Income for the period attributable to												
	Comprehensive income for the period attributable to owners of parent	13.51	386.80	228.47	400.31	(3.73)	110.51	13.51	386.80	228.47	400.31	(3.73)	110.51
	Total comprehensive income for the period attributable to owners of parent non-controlling interests												
16	Details of equity share capital												
	Paid-up equity share capital	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
	Face value of equity share	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
17	Details of debt securities												
	Paid-up debt capital												
	Face value of debt securities												
18	Reserves excluding revaluation reserve	1,690.17	2,170.32	-	2,180.89	-	1,894.18		2,170.32	-	2,180.89	-	1,894.18
19	Debt redemption reserve												
20	Earnings per share												
i	Earnings per equity share for continuing operations												
	Basic												
	Diluted												
ii	Earnings per equity share for discontinued operations												
	Basic												
	Diluted												
ii	Earnings per equity share (continuing and discontinued operations)												
	Basic	0.11	3.21	1.96	3.32	(0.03)	0.92	0.11	3.21	1.96	3.32	(0.03)	0.92
	Diluted	0.11	3.21	1.96	3.32	(0.03)	0.94	0.11	3.21	1.96	3.32	(0.03)	0.94



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SR. NO	PART-III Particulars	(Rs.In Lacs)			
		Standalone		Consolidated	
		As at current Half Year ended 30.09.2017	As at year end 31.03.2017	As at current Half Year ended 30.09.2017	As at year end 31.03.2017
		Un-Audited	Audited	Un-Audited	Audited
I	ASSETS				
1	Non-current assets				
	(a) Fixed assets				
	(i) Tangible assets	36.62	24.32	48.29	37.57
	(ii) Intangible assets	-	-	-	-
	(iii) Capital work in Progress	-	-	-	-
	(iv) Intangible assets under development	-	-	-	-
	(b) Non-current investments	995.00	3.49	995.00	3.49
	(c) Deferred tax assets (net)	-	-	-	-
	(d) Long-term loans and advances	79.88	47.08	79.88	47.09
	(e) Other non-current assets	1.39	1.12	1.39	1.93
	Sub-total - Non-current assets	1,112.89	76.01	1,124.56	90.08
2	Current assets				
	(a) Current investments	1.15	-	1.16	-
	(b) Inventories	1,437.40	1,172.97	1,853.93	4,581.47
	(c) Trade receivables	14.97	-	119.99	139.77
	(d) Cash and cash equivalents	17.69	100.37	77.86	126.06
	(e) Short-term loans and advances	98.71	2,327.04	103.02	625.48
	(f) Other current assets	1,545.76	1.82	1,544.37	0.43
	Sub-total - Current assets	3,115.68	3,602.20	3,700.33	5,473.21
	TOTAL - ASSETS	4,228.57	3,678.21	4,824.89	5,563.29
II	EQUITY AND LIABILITIES				
1	EQUITY				
	(a) Equity Share capital	1,204.25	1,204.25	1,204.25	1,204.25
	(b) Other Equity	2292.40271	1,894.18	2,411.22	1,894.18
	Equity attributable to the Share holders of the				
	(c) Non-Controlling Interest	-	-	-	-
	Sub-total - Shareholders' funds	3,496.65	3,098.43	3,615.47	3,098.43
2	Share application money pending allotment				
3	Non-current liabilities				
	(a) Long-term borrowings	-	-	-	-
	(b) Deferred tax liabilities (net)	0.18	0.36	0.18	0.36
	(c) Other long-term liabilities	2.35	-	2.35	1,052.00
	(d) Long-term provisions	-	-	-	-
	Sub-total - Non-current liabilities	2.53	0.36	2.53	1,052.36
4	Current liabilities				
	(a) Short-term borrowings	-	-	292.26	-
	(b) Trade payables	155.58	-	365.14	-
	(c) Other current liabilities	380.05	578.70	353.42	1,411.78
	(d) Short-term provisions	193.76	0.72	196.07	0.72
	Sub-total - Current liabilities	729.39	579.42	1,206.89	1,412.50
	TOTAL - EQUITY AND LIABILITIES	4,228.57	3,678.21	4,824.89	5,563.29
		(0.01)			





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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 11th November, 2017. The statutory auditors have carried out a limited review of the results for the quarter ended September 30, 2017.
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 Inds As with transition date of April 1, 2016
3. The Government of India introduced the Goods and Services tax (GST) with effect from 01st July, 2017. Accordingly in compliance with Indian Accounting Standard (Ind AS) 18- Revenue, "Revenue" from operations for the quarter ended 30th September, 2017 is presented net of GST. Revenue from operations of earlier periods included Services Tax which now is subsumed in GST. Revenue from operations for the half year ended 30th September, 2017 includes excise duty up to 30th June, 2017.
4. The figures for the previous period/year have been regrouped /reclassified, wherever necessary to confirm to current period/year classification.
5. 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 15,15,11,889/- made in Partnership firms Prerna Infrabuild & Shivam Prerna 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.
6. The Company invested Rs. 5085020/- in Prerna Infrabuild, a partnership firm & Rs. 146426869/- in Shivam Prerna, 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.
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.

Date: 11/11/2017
Place: Ahmedabad

For and on behalf of the Board of Directors


(Sanket Shah) Managing Director
DIN-00038121

