



# PRERNA INFRABUILD LIMITED

To,  
The Department of Corporate Services  
The Mumbai Stock Exchange Limited  
PhirozeJeejeebhoy Towers  
1<sup>st</sup> Floor, Rotunda Building,  
B.S. Marg Fort, Mumbai-400001

Date: 14/11/2019

Subject: Outcome of Board Meeting held on 14/11/2019.

Standalone and Consolidated Unaudited Financial Results with Limited Review  
Certificate for the Quarter / Half year ended on 30/09/2019. Ref. Script Code-531802

Dear Sir/Madam,

This is to inform you that, the Board of Directors of the Company at its meeting held on Thursday, 14th November, 2019 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, Standalone and Consolidated Unaudited Financial Result for the quarter / half year ended on September 30, 2019 as reviewed by audit committee. The statutory auditors have also carried out a limited review on Unaudited Financial Results for the quarter / half year ended on September 30, 2019.
2. Appointment of Mrs. Shah KrupaliRishit (DIN: 0008604775) as an Additional Director in the category of Non-Executive Independent Woman Director.
3. Resignation of Independent Director Mr. Ishan P Shah (DIN: 01546527) from the Company.

The copy of the Result, Cashflow Statement, and Limited Review Certificate are enclosed for your information and record, as per said regulations.

Kindly take it on your record.

Yours faithfully,

For, PrernaInfrabuild Limited

Vijay C. Shah  
Managing Director  
DIN: 00038062  
Encl: As Above





*Vijay Chauhan & Associates*

Chartered Accountants  
Vijay D. Chauhan  
ACA, B.Com

1st Floor, Suratwala Gaj House,  
Opp. Haja Patel Ni Pole, Opp. The Raymond Shop,  
Relief Road, Kalupur, Ahmedabad-380001.  
E-mail : vijaychauhan17491@yahoo.com

**"LIMITED REVIEW" REPORT ON THE STANDALONE FINANCIAL RESULTS OF  
PRERNA INFRABUILD LIMITED FOR THE QUARTER ENDED ON 30<sup>TH</sup>  
SEPTEMBER, 2019 AND YEAR TO DATE FOR 01<sup>ST</sup> APRIL 2019 TO 30<sup>TH</sup>  
SEPTEMBER, 2019.**

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 30<sup>th</sup> September, 2019 and year to date results for the period 01<sup>st</sup> April 2019 to 30<sup>th</sup> September 2019 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016.

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 financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 and 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

UDIN: 19156563AAAABF3828

Place : Ahmedabad

Date : 14/11/2019



For, VIJAY CHAUHAN & ASSOCIATES  
Chartered Accountants

*(Signature)*  
(VIJAY D. CHAUHAN)  
(Proprietor)  
Membership No. 156563

Chartered Accountants

Mem. No.:156563

**Reg Address: 622/A, Bakri Pole, Nr. Swaminarayan Temple, Kalupur, Ahmedabad-380001**





*Vijay Chauhan & Associates*

Chartered Accountants  
**Vijay D. Chauhan**  
ACA, B.Com

1st Floor, Suratwala Gaj House,  
Opp. Haja Patel Ni Pole, Opp. The Raymond Shop,  
Relief Road, Kalupur, Ahmedabad-380001.  
E-mail : vijaychauhan17491@yahoo.com

**"LIMITED REVIEW" REPORT ON THE CONSOLIDATED FINANCIAL RESULTS OF PRERNA INFRABUILD LIMITED FOR THE QUARTER ENDED ON 30<sup>TH</sup> SEPTEMBER, 2019 AND YEAR TO DATE FOR 01<sup>ST</sup> APRIL 2019 TO 30<sup>TH</sup> SEPTEMBER, 2019.**

Independent Auditor's Review Report

To,  
The Board of Directors,  
Prerna Infrabuild Limited,  
Ahmedabad.

We have reviewed the accompanying statement of unaudited consolidated financial results of Prerna Infrabuild Limited for the quarter ended on 30<sup>th</sup> September, 2019 and year to date results for the period 01<sup>st</sup> April 2019 to 30<sup>th</sup> September, 2019 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016.

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 in accordance with the Standard on Review Engagement (SRE) 2410, 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 and 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

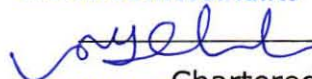
UDIN: 19156563AAAABF3828

Place : Ahmedabad

Date : 14/11/2019



For, VIJAY CHAUHAN & ASSOCIATES  
Chartered Accountants

  
(VIJAY D. CHAUHAN)  
(Proprietor)  
Chartered Accountants  
Membership No.: 156563

**Reg Address: 622/A, Bakri Pole, Nr. Swaminarayan Temple, Kalupur, Ahmedabad-380001**



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14	Profit/(Loss) for the period from continuing operations (IX-X)	86.22	(11.50)	(14.04)	74.72	72.81	60.08	86.19	(11.50)	80.30	74.69	77.93	47.85
15	Profit/(loss) from discontinued operations before tax				0						0		
16	Tax expenses of discontinued operations												
17	Net profit (loss) from discontinued operation after tax												
19	Share of profit/(loss) of associate and joint ventures accounted for using equity method	0	0			(0.60)	(12.22)	0.00	0	0	0	0	
21	Total Profit (Loss) for the period	86.22	(11.50)	(14.04)	74.72	72.21	47.86	86.19	(11.50)	80.30	74.69	77.93	47.85
22	Other Comprehensive Income for the period, net of tax					(6.55)							
23	Total comprehensive income for the period	86.22	(11.50)	(14.04)	74.72	65.66	47.86	86.19	(11.50)	80.30	74.69	77.93	47.85
24	Total profit or loss, attributable to owners of the company												
	Profit or loss attributable to owners of the company	86.22	(11.50)	(14.04)	74.72	65.66	47.86	86.19	(11.50)	80.30	74.69	77.93	47.85
	Total profit or loss attributable to non controlling interest												
25	Total comprehensive income for the period attributable to owners of the company												
	comprehensive income attributable to owners of parent	86.22	(11.50)	(14.04)	74.72	65.66	47.86	86.19	(11.50)	80.30	74.69	77.93	47.85
	Total comprehensive income attributable to non controlling interest												
26	Details of equity paid up capital												
	Paid up equity share capital	1204.25	1204.25	1204.25	1204.25	1204.25	1204.25	1204.25	1204.25	1204.25	1204.25	1204.25	1204.25
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
27	Details of debt securities												
	Paid up equity share capital												
	Face value of Debt Securities												
28	Reserve excluding revaluation reserve												
29	Earning per share												
i.	Earning per equity share for continuing operations	0.72	(0.10)	(0.12)	0.62	0.55	0.40	0.72	(0.10)	0.67	0.62	0.65	0.40
	Basic earning (loss) per share from continuing operations	0.72	(0.10)	(0.12)	0.62	0.55	0.40	0.72	(0.10)	0.67	0.62	0.65	0.40
	Diluted earning (loss) per share from continuing operations												
ii.	Earning per equity share for discontinuing operations												
	Basic earning (loss) per share from discontinuing operations												



	Diluted earning (loss) per share from discontinuing operations												
iii.	Earning per equity share												
	Basic earning (loss) per share from continuing and discontinuing operations	0.72	(0.10)	(0.12)	0.62	0.55	0.40	0.72	(0.10)	0.67	0.62	0.65	0.40
	Diluted earning (loss) per share from continuing and discontinuing operations	0.72	(0.10)	(0.12)	0.62	0.55	0.40	0.72	(0.10)	0.67	0.62	0.65	0.40
30	Debt Equity ratio												
31	Debt service coverage ratio												
32	Interest service coverage ratio												
34	Disclosure of notes on financial results												

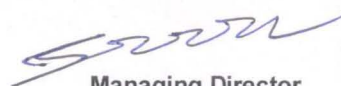
**NOTES:**

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 14/11/2019. The statutory auditors have carried out the unaudited financial results for the quarter and audited for year ended 31 March, 2019 and have expressed an unqualified audit opinion.
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
3. The figures have been regrouped /reclassified , wherever necessary.
4. The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
5. The Company is operating in single segment, so above results are for single segment only.

Date: 14/11/2019

Place: Ahmedabad

For and on behalf of the Board of Directors



Managing Director

DIN: 00038062





## 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

## Un audited Statement of Assets and Liabilities as at 30-09-2019

		(Rs. In Lacs)		(Rs. In Lacs)	
		Standalone		Consolidated	
	Particulars	Current Half year ended	Previous Half year ended	Current Half year ended	Previous Half year ended
		9/30/2019	3/31/2019	9/30/2019	3/31/2019
	Date of start of reporting period	4/1/2019	4/1/2018	4/1/2019	4/1/2018
	Date of end of reporting period	9/30/2019	3/31/2019	9/30/2019	3/31/2019
	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
<b>A</b>	<b>ASSETS</b>				
<b>1</b>	<b>Non- Current Assets</b>				
	a) Property, Plant and Equipment	155.36	108.68	155.36	108.68
	b) Capital Work-in-progress				
	c) Investment Property	176.57	3.49	176.57	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	200.02	446.3	200.02	423.16
	ii) Trade Receivables				
	iii) Loans	328.99		366.505	
	i) deferred Tax Assets (net)	2.88	5.64	2.88	5.64
	j) Other Non- Current Assets	286.69	34.5	286.69	34.5
<b>2</b>	<b>Current Assets</b>				
	a) Inventories	1422.88	1325.3	1524.98	1427.4
	b) Financial Assets				
	i) Investments				
	ii) Trade Receivables	2.8	1266.92	2.8	1266.92
	iii) Cash and Cash Equivalents	13.655	12.27	13.66	12.54
	iv) Bank balance other than (iii) above	1485		1485	
	v) Loans	96.64	471.27	48.32	471.27
	vi) Others to be specified				
	c) Current Tx Assets (net)	24.13	34.1	24.13	34.1
	d) Other Current Assets	73.18	151.76	73.22	189.42
	<b>TOTAL ASSETS</b>	<b>4268.80</b>	<b>3860.23</b>	<b>4360.14</b>	<b>3977.12</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>				
<b>1</b>	<b>Equity</b>				
	a) Equity Share Capital	1204.25	1204.25	1204.25	1204.25
	b) Others Equity	2133.35	2058.9	2133.31	2058.89
<b>2</b>	<b>Liabilities</b>				
	Non Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings	94.36		94.36	
	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	37.72	54.66	129.04	78.91
	<b>Current Liabilities</b>				
	a) Financial Liabilities				
	i) Borrowings				
	ii) Trade Payables				
	iii) Other financial liabilities (other than those specified in item c.				



b) Other Current Liabilities	799.12	538.73	799.18	631.38	
c) Provisions		3.69		3.69	
d) Current Tax Liabilities (Net)					
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4268.80</b>	<b>3860.23</b>	<b>4360.14</b>	<b>3977.12</b>	

Date: 14/11/2019  
Place: Ahmedabad

For and on behalf of the Board of Directors

Managing Director  
DIN: 00038062





**PRERNA INFRABUILD LIMITED**  
**STATEMENT OF CASH FLOWS**

Particulars	STANDALONE		CONSOLIDATED	
	For the half year ended 30-09-2019	For the year ended 31-03-2019	For the half year ended 30-09-2019	For the year ended 31-03-2019
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Rupees	Rupees	Rupees	Rupees
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax	103.72	73.14	103.69	73.14
<i>Adjustments for:</i>				
Depreciation and amortisation	17.23	35.35	17.23	35.35
(Profit) / loss on sale / write off of assets				
Finance costs	2.27	4.57	2.27	4.57
Interest income	0.57	4.90	0.57	4.90
Net (gain) / loss on sale of investments	13.28	83.56	13.28	83.56
Dividend received	-	-	0.04	-
Operating profit / (loss) before working capital changes	<b>109.37</b>	<b>24.60</b>	<b>109.30</b>	<b>24.60</b>
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	(97.58)	361.15	(97.58)	259.05
Trade receivables	1,264.12	(1,058.95)	1,264.12	(884.95)
Short-term loans and advances	374.63	320.00	422.95	320.00
Long-term loans and advances	(328.99)	-	(366.51)	(0.89)
Other current assets	78.58	(64.70)	116.20	(98.40)
Other non-current assets	(242.22)	(10.78)	(242.22)	(10.78)
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Other current liabilities except unpaid dividend	260.39	(118.55)	167.80	(164.04)
Other long-term liabilities	(16.94)	2.09	50.13	(14.66)
Short-term provisions	(3.69)	(5.79)	(3.69)	(5.79)
Cash generated from operations	<b>1,397.67</b>	<b>(550.93)</b>	<b>1,420.51</b>	<b>(575.86)</b>
Net income tax debited	26.24	30.41	26.24	29.52
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>1,371.43</b>	<b>(581.34)</b>	<b>1,394.27</b>	<b>(605.38)</b>
<b>B. Cash flow from investing activities</b>				
Proceeds from increase in capital	-	-	-	-
Proceeds from sale of fixed assets	4.72	-	4.72	-
Purchase of Fixed assets	(241.97)	(18.93)	(241.97)	(18.93)
Bank balances not considered as Cash and cash				
- Placed	(1,545.00)		(1,545.00)	
- Matured	60.00		60.00	
Sale of Current invest. not considered as Cash and cash equivalents	259.55	576.34	236.41	599.48
Purchase of current investments				
Interest received	0.57	4.90	0.57	4.90
Dividend received	-		0.04	
Rental income from investment properties	-	-	-	-
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(1,462.13)</b>	<b>562.31</b>	<b>(1,485.24)</b>	<b>585.45</b>
<b>C. Cash flow from financing activities</b>				
Borrowing	94.36		94.36	
Finance cost	(2.27)	(4.57)	(2.27)	(4.57)
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>92.09</b>	<b>(4.57)</b>	<b>92.09</b>	<b>(4.57)</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>1.39</b>	<b>(23.60)</b>	<b>1.12</b>	<b>(24.50)</b>
Cash and cash equivalents at the beginning of the year	9.92	33.53	10.19	34.69
<b>Cash and cash equivalents at the end of the year</b>	<b>11.31</b>	<b>9.92</b>	<b>11.31</b>	<b>10.19</b>



**PRERNA INFRABUILD LIMITED**  
**STATEMENT OF CASH FLOWS**

Particulars	STANDALONE		CONSOLIDATED	
	For the half year ended 30-09-2019 (Unaudited)	For the year ended 31-03-2019 (Audited)	For the half year ended 30-09-2019 (Unaudited)	For the year ended 31-03-2019 (Audited)
	Rupees	Rupees	Rupees	Rupees
<b>Reconciliation of Cash and cash equivalents with the</b>				
Net Cash and cash equivalents (as defined in IND AS 7	11.31	9.92	11.31	10.19
Statement of <i>Cash Flows</i> ) included in Note 1(d)				
<b>Cash and cash equivalents at the end of the year *</b>	<b>11.31</b>	<b>9.92</b>	<b>11.31</b>	<b>10.19</b>
* Comprises:				
(a) Cash on hand	1.76	-	1.76	-
(c) Balances with banks				
(i) In current accounts	9.55	9.92	9.55	10.19
(iii) In deposit accounts with original maturity of less	-	-	-	-
than 3 months				
	<b>11.31</b>	<b>9.92</b>	<b>11.31</b>	<b>10.19</b>

**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.

