

Prerna Infrabuild Limited

To,

Date: 10/02/2020

Department of Corporate Services

BSE Limited,

PhirozeJeejeebhoy Towers,

Dalal Street, Mumbai - 400001.

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on 10th February, 2020

Unaudited Financial Results with Limited Review Certificate for the Quarter ended on 31.12.2019

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on 10th February, 2020 at the Registered Office of the Company inter alia considered & approved the following:

- Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements)
 Regulations. 2015, Unaudited Standalone & Consolidated Financial Results for the
 quarter ended on December 31, 2019 as reviewed by audit committee. The statutory
 auditors have also carried out a limited review on Unaudited Financial Results for the
 quarter ended on December 31, 2019.
- 2. The copy of the Result and Limited Review Certificate are enclosed for your information and record, as per said regulations.

Kindly take it on your record.

For, Prernainfrabuild Limited

Sanket Shah

Managing Director

DIN: 00038121

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 31ST DECEMBER, 2019 AND YEAR TO DATE FOR 01ST APRIL 2019 TO 31ST DECEMBER, 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 31st December, 2019 and year to date results for the period 01st April 2019 to 31st December 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 5th 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 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

UDIN: 20156563AAAAAH8343

Place: Ahmedabad

Date: 10/02/2020

For, VIJAY CHAUHAN & ASSOCIATES Chartered Accountants

WOLL -

(VIJAY D. CHAUHAN) (Proprietor) Membership No. 1565 3 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 31ST DECEMBER, 2019 AND YEAR TO DATE FOR 01ST APRIL 2019 TO 31ST DECEMBER, 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 31st December, 2019 and year to date results for the period 01st April 2019 to 31st December, 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 5th 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 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

UDIN: 20156563AAAAAH8343

Place : Ahmedabad Date : 10/02/2020 For, VIJAY Cha

For, VIJAY CHAUHAN & ASSOCIATES Chartered Accountants

Chartered Accountants

(VIJAY D. CHAUHAN)

(Propriet Mem. No.:156563 Membership No. 1565-3

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

edabad - 380058.Gujarat,India

(57.23)

15 Profit/(loss) from discontinued operations before tax

17 Net profit (loss) from discontinued operation after tax

16 Tax expenses of discontinued operations

86.22

(14.04)

35.69

(45.76)

60.08

(59.43)

86.19

(125.49)

37.90

(47.56)

47.85

" PRERNA", Survey No.820/1, Makarba in Lane of Pa

						INFRABU							
					CIN: L65	990GJ198	8PLC010	570					
	ein.												
	W		Statement	of Unaudited	Financial Res	ults for the C	Quarter/Half \	Year Ended or	31st Dec 20	19			
					Standalone							lidated	
	Particulars	3 Months			Nine Months ended Year e			3 Months			Nine Months ended		Year ended on
		31-12-19	30-09-19	31-12-18	31-12-19	31-12-18	31-03-19	31-12-19	. 30-09-19	31-12-18	31-12-19	31-12-18	31-03-19
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	1						5						10
1	Revenue from operations	405.02	480.99	20	886.01	50.22	1539.12	402.52	480.99	333.79	886.01	50.22	1602.09
	Other income	14.33	10.52	6.51	28.18	11.10	102.31	14.62	10.56	2.49	30.50	11.96	91.09
	Total Revenue (i+ii)	419.35	491.51	26.51	914.19	61.32	1641.43	417.14	491.55	336.28	916.51	62.18	1693.18
2	Expenses:												
	a) Cost of Material consumed	153.51	24.63	127.44	467.44	231.91	310.31	85,27	24.63	58.17	399.2	231.91	310.31
	b) Purchase of stock in trade	0.00	0.00		0	346.05	636,64	357.18	0.00	472.25	357.18	472.25	794.39
	c) Changes in inventories of finished goods, WIP and stock in					,							
	trade.	(39.49)	288.68	(161.63)	(68.24)	(639.59)	361.15	(327.84)	288.68	(141.86)	(356.59)	(765.79)	259.05
	d) Employees benefits expenses.	24.02	24.96	22.7	77.11	86.32	129.99	24.02	24.96	44.68	77.11	86.32	130.79
	e)Finance Costs	1.96	2.27	1.17	4.23	3.52	4.57	1.96	2.27	(2.14)	4.23	3.51	4.57
	f) Depreciation and amortisation exp.	12.04	10.09	17.35	29.27	26.30	35.35	12.04	10.09	8.95	29.27	26.30	35.35
	g) Other Expenses	321.33	25.66	33.52	354.68	52.57	78.65	320.73	25.73	21.72	354.2	55.24	85.58
	Total Expenses	473.37	376.29	40.55	864.49	107.08	1556.06	473.36	376.36	461.77	864.60	109.74	1620.04
3	Profit/(Loss) before exceptional and	(54.02)	115.22	(14.04)	49.70	(45.76)	85.37	(56.22)	115,19	(125.49)	51.91	(47.56)	73.14
983	Extra ordinary items and Taxes.			(1.11.4)		(10.10)		(110110	(//		(-1.155)	75.77
4	Exceptional items.												
5	Profit/(Loss) before Tax (VII-VII	(54.02)	115.22	(14.04)	49.70	(45.76)	85.37	(56.22)	115.19	(125.49)	51.91	(47.56)	73.14
7	Tax Expenses			,,,,,,				,,,,,,		(1-3135)		(3.3.5.7	
8	1) Current Tax	(11.78)	26.24		14.46		29.52	(13.01)	26.24		14.46		29.52
9	2) Deferred Tax	(3.21)	2.76		(0.45)		(4.23)	(3.21)	2.76		(0.45)		(4.23)
10	Total tax exp	3.21	29.00		14.01		25.29	3.21	29.00		14.01		25.29
11	Net movement in regulatory deferral account balance related to Profit & loss and the related deferred tax movement					el .							
1212	Profit/(Loss) for the period from continuing operations (IX		412.104				-22-18791		COMP. BOT	(Australia estata)	2000		



PRERNA INFRABUILD LIMITED

	Share of profit/(loss) of associate and joint ventures accounted for using equity											ic .	
19	method	MIN - Alban wantan	0	a protession of		NAME OF THE PARTY	(12.22)		0.00	0,00	program state and	- 0	10-2007
21	Total Profit (Loss) for the period	(57.23)	86.22	(14.04)	35.69	(45.76)	47.86	(59.43)	86.19	(125.49)	37.90	(47.56)	47.85
22	Other Comprehensive Income for Total comprehensive income	or the period,	net of tax				_						
23	for the period	(57.23)	86.22	(14:04)	35.69	(45.76)	47.86	(59.46)	86.19	(125.49)	37.90	(47.56)	47.85
24	Total profit or loss, attributable t	to								1777			
	Profit or loss attributable to												
-	owners of parent Total profit or loss attributable to	(57.23)	86.22	(14.04)	35.69	(45.76)	47.86	(59.43)	86.19	(125.49)	37.90	(47.56)	47.85
	non controlling interest											8	
	Total comprehensive income												
25	for the period attributable to comprehensive income		24-						8.4				
i	attributable to owners of parent	(57.23)	86.22	(14.04)	35.69	(45.76)	47.86	(59.43)	86.19	(125.49)	37.90	(47.56)	47.85
	Total comprehensive income					, ,						,	
	attributable to non controlling interest					1	ή.						
-	Details of equity paid up	-					19				9		
26	capital						14,						
	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				1								
	Face value of Debt Securities				1				1.00				
20	Reserve excluding revaluation reserve												
	Earning per share	100				-							
29	Earning per snare							- •					- V
i.	continuing operations	(0.48)	0.72	(0.12)	0.30	(0.38)	0.40	(0.49)	0.72	(1.04)	0.31	(0.39)	0.40
	Basic earning (loss) per share from continuing operations	(0.40)	0.70	(0.40)		(0.00)	0.46	(0.40)	0.70	400	0.24	(0.20)	0.40
	Diluted earning (loss) per share	(0.48)	0.72	(0.12)	0.30	(0.38)	0.40	(0.49)	0.72	(1.04)	0.31	(0.39)	0.40
	from continuing operations												
	Earning per equity share for		,										50
	discontinuing operations Basic earning (loss) per share							-				di-	
L	from discontinuing operations		·										
	Diluted earning (loss) per share from discontinuing operations												
	Earning per equity share					3-44 3-44	0						
100e	Basic earning (loss) per share from continuing and						7.54	-		191			7.7%
	discontinuing operations	(0.48)	0.72	(0.12)	0.30	(0.38)	0.40	(0.49)	0.72	(1.04)	0.31	(0.39)	0.40
	Diluted earning (loss) per share	, , , , ,						•		,	17.51	, , , , , ,	
	from continuing and discontinuing operations	(0.48)	0.72	(0.12)	0.30	(0.38)	0.40	(0.49)	0.72	(1.04)	0.31	(0.39)	0.40
30	Debt Equity ratio	(0.40)	0.12	(0.12)	0.30	(0.50)	040	(0.73)	0.72	(1.04)	V.01	(0.03)	0.40
_	Debt service coverage ratio	10										5	
		- "						-			. 1		4 1 11
32	Interest service coverage ratio			17.4								1)5)



Prerna Infrabuild Limited

nd,Ahmedabad - 380058.Gujarat,India

	Disclosure of notes on						
34	financial results			 			



NOTES:

PRERNA ",

Survey No.820/1, Makarba In Lane

- 1. The above Results have been reviewd by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 10/02/2020. 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 Ins 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: 10/02/2020 Place: Ahmedabad

