



PRERNA INFRABUILD LIMITED

Date: 13/08/2020

To, Department of Corporate Services

BSE Limited

PhirozeJeejeebhoy Towers,

Dalal Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on 13th August, 2020

Unaudited Financial Results with Limited Review Certificate for the Quarter ended on 30.06.2020

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on 13th August, 2020 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, Unaudited Financial Results (Standalone) for the quarter ended on June 30, 2020 as reviewed by audit committee. The statutory auditors have also carried out a limited review on Unaudited Financial Results for the quarter ended on June 30, 2020
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, Prerna Infrabuild Limited

Sanket Shah

Managing Director

DIN: 00038121



PRERNA INFRABUILD LIMITED

PRERNA INFRABUILD LIMITED
CIN : L65990GJ1988PLC010570

Statement of audited Financial Results for the Quarter/Year Ended on 30th June 2020

		(Rs. In Lacs)				(Rs. In Lacs)			
		Standalone				Consolidated			
Particulars	Quarter ended on			Year ended on	Quarter ended on			Year ended on	
	30-06-20	31-03-20	30-06-19	31-03-20	30-06-20	31-03-20	30-06-19	31-03-20	
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	
1	2		5		7		10		
1 Revenue from operations	3.85	89.10	0.00	975.11	3.85	89.99	0.00	976.00	
Other income	0.00	35.28	3.33	63.46	0.00	34.09	3.33	64.59	
Total Revenue (I+II)	3.85	124.38	3.33	1038.57	3.85	124.08	3.33	1040.59	
2 Expenses:									
a) Cost of Material consumed	30.69	425.68	289.30	1,216.19	30.69	425.68	289.30	1,216.18	
b) Purchase of stock in trade		29.39	-	29.39	-	29.39	-	29.39	
c) Changes in inventories of finished goods, WIP and stock in trade.	(13.34)	(316.77)	(317.43)	(385.01)	(13.34)	(317.36)	(317.43)	(385.01)	
d) Employees benefits expenses.	12.00	8.11	28.13	74.52	12.00	8.12	28.13	74.53	
e) Finance Costs	1.74	4.16	-	8.39	1.74	4.17	-	8.40	
f) Depreciation and amortisation exp.	11.76	12.05	7.14	41.32	11.76	12.05	7.14	41.32	
g) Other Expenses	4.43	4.81	7.69	47.12	4.43	10.07	7.69	51.90	
Total Expenses	47.28	167.43	14.83	1,031.92	47.28	172.12	14.83	1,036.71	
3 Profit/(Loss) before exceptional and Extra ordinary items and Taxes.(III - IV)	(43.43)	(43.05)	(11.50)	6.65	(43.43)	(48.04)	(11.50)	3.88	
4 Exceptional items.									
5 Profit/(Loss) before Tax (VII-VIII)	(43.43)	(43.05)	(11.50)	6.65	(43.43)	(48.04)	(11.50)	3.88	
7 Tax Expenses									
8 1) Current Tax	-	(7.99)	-	6.47	-	(7.99)	-	6.47	
9 2) Deferred Tax	1.47	(2.90)	-	(3.35)	1.47	(2.90)	-	(3.35)	
10 Total tax exp	1.47	(10.89)	-	3.12	1.47	(10.89)	-	3.12	
11 Net movement in regulatory deferral account balance related to Profit & loss and the related deferred tax movement									
14 Profit/(Loss) for the period from continuin operations (IX-X)	(41.96)	(32.16)	(11.50)	3.53	(41.96)	(37.15)	(11.50)	0.76	
15 Profit/(loss) from discontinued operations before tax									
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	-	(2.77)	-	(2.77)	-	-	-	-	
21 Total Profit (Loss) for the period	(41.96)	(34.93)	(11.50)	0.76	(41.96)	(37.15)	(11.50)	0.76	
22 Other Comprehensive Income for the period, net of tax									
23 Total comprehensive income for the perio	(41.96)	(34.93)	(11.50)	0.76	(41.96)	(37.15)	(11.50)	0.76	
24 Total profit or loss, attributable to									
Profit or loss attributable to owners of parent	(41.96)	(34.93)	(11.50)	0.76	(41.96)	(37.15)	(11.50)	0.76	
Total profit or loss attributable to non controlling interest									
25 Total comprehensive income for the period attributable to									
comprehensive income attributable to owners of parent	(41.96)	(34.93)	(11.50)	0.76	(41.96)	(37.15)	(11.50)	0.76	
Total comprehensive income attributable to non controlling interest									



PRERNA INFRABUILD LIMITED

26	Details of equity paid up capital								
	Paid up equity share capital	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25
	Face value of equity share capital	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	(0.35)	(0.29)	(0.10)	0.01	(0.35)	(0.31)	(0.10)	0.01
	Basic earning (loss) per share from continuing operations	(0.35)	(0.29)	(0.10)	0.01	(0.35)	(0.31)	(0.10)	0.01
	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	(0.35)	(0.29)	(0.10)	0.01	(0.35)	(0.31)	(0.10)	0.01
	Diluted earning (loss) per share from continuing and discontinuing operations	(0.35)	(0.29)	(0.10)	0.01	(0.35)	(0.31)	(0.10)	0.01
30	Debt Equity ratio								
31	Debt service coverage ratio								
32	Interest service coverage ratio								
34	Disclosure of notes on financial results								

NOTES:

- 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 13/08/2020.
- 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
- The figures have been regrouped /reclassified , wherever necessary.
- The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
- The Company is operating in single segment, so above results are for single segment only.

Date: 13/08/2020

Place: Ahmedabad



For and on behalf of the Board of Directors

SANKET V SHAH (Managing Director)

DIN-00038121



Vijay Chauhan & Associates

Chartered Accountants
Vijay D. Chauhan
ACA, B.Com

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Opp. Haja Patel Ni Pole, Opp. The Raymond Shop,
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**"LIMITED REVIEW" REPORT ON THE STANDALONE FINANCIAL RESULTS OF
PRERNA INFRABUILD LIMITED FOR THE QUARTER ENDED ON 30TH JUNE, 2020
AND YEAR TO DATE FOR 01ST APRIL 2020 TO 30TH JUNE, 2020.**

Independent Auditor's Review Report

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

We have reviewed the accompanying statement of unaudited standalone financial results of Perna Infrabuild Limited for the quarter ended on 30th June, 2020 and year to date results for the period 01st April 2020 to 30th June, 2020 ("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: 20156563AAAAAW1853

Place : Ahmedabad

Date : 13/08/2020

For, VIJAY CHAUHAN & ASSOCIATES
Chartered Accountants

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



Chartered Accountants

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



Vijay Chauhan & Associates

Chartered Accountants
Vijay D. Chauhan
ACA, B.Com

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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 30TH JUNE, 2020
AND YEAR TO DATE FOR 01ST APRIL 2020 TO 30TH JUNE, 2020.**

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 30th June, 2020 and year to date results for the period 01st April 2020 to 30th June, 2020 ("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: 20156563AAAAAW1853

Place : Ahmedabad

Date : 13/08/2020

For, **VIJAY CHAUHAN & ASSOCIATES**
Chartered Accountants

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

Chartered Accountants

Mem. No.: 156563



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