



PRERNA INFRABUILD LIMITED

Date: 05.11.2020

To, Department of Corporate Services

BSE Limited

PhirozeJeejeebhoy Towers,

Dalal Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Thursday, 05th day of November, 2020

Unaudited Financial Results with Limited Review Certificate for the half year/ Quarter ended on 30.09.2020

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Thursday, 05th day of November, 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 half year/ quarter ended on September 30, 2020 as reviewed by audit committee. The statutory auditors have also carried out a limited review on Unaudited Financial Results for the half year/ quarter ended on September 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



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 30TH
SEPTEMBER, 2020 AND YEAR TO DATE FOR 01ST APRIL 2020 TO 30TH
SEPTEMBER, 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 September, 2020 and year to date results for the period 01st April 2020 to 30th September, 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: 20156563AAAABQ3996

Place : Ahmedabad

Date : 05/11/2020



For, VIJAY CHAUHAN & ASSOCIATES
Chartered Accountants


Chartered Accountants

(VIJAY D. CHAUHAN)

Mem. No. 156563
Membership 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,
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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 30TH SEPTEMBER, 2020 AND YEAR TO DATE FOR 01ST APRIL 2020 TO 30TH SEPTEMBER, 2020.

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 30th September, 2020 and year to date results for the period 01st April 2020 to 30th September, 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: 20156563AAAABQ3996

Place : Ahmedabad

Date : 05/11/2020



For, VIJAY CHAUHAN & ASSOCIATES
Chartered Accountants


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

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



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

Audited Statement of Assets and Liabilities as at 30-09-20

	Particulars	(Rs. In Lacs)		(Rs. In Lacs)	
		Standalone		Consolidated	
		Current year ended	Previous year ended	Current year ended	Previous year ended
		9/30/2020	3/31/2020	9/30/2020	3/31/2020
	Date of start of reporting period	4/1/2020	4/1/2019	4/1/2020	4/1/2019
	Date of end of reporting period	9/30/2020	3/31/2020	9/30/2020	3/31/2020
	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
A	ASSETS				
1	Non- Current Assets				
	a) Property, Plant and Equipment	160.87	131.24	160.87	131.24
	b) Capital Work-in-progress				
	c) Investment Property	3.49	3.49	3.49	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		144.58		72.29
	ii) Trade Receivables				
	iii) Loans				
	i) deferred Tax Assets (net)	10.14	8.99	10.14	8.99
	j) Other Non- Current Assets	1000.60	1455.77	1000.60	1455.77
2	Current Assets				
	a) Inventories	1751.05	1710.32	1801.65	1812.42
	b) Financial Assets				
	i) Investments				
	ii) Trade Receivables		0.00		0.00
	iii) Cash and Cash Equivalents	305.74	360.89	306.60	361.75
	iv) Bank balance other than (iii) above				
	v) Loans				
	vi) Others to be specified				
	c) Current Tx Assets (net)	59.46	62.33	59.89	62.33
	d) Other Current Assets	534.62	130.04	482.74	131.18
	TOTAL ASSETS	3825.97	4007.65	3825.97	4039.46
B	EQUITY AND LIABILITIES				
1	Equity				
	a) Equity Share Capital	1204.25	1204.25	1204.25	1204.25
	b) Others Equity	2065.35	2059.66	2065.35	2059.66
2	Liabilities				
	Non Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings	102.27		102.27	
	ii) Trade Payables				
	iii) Other financial liabilities (other than those specified in item (b), to be specified)				
	b) Provisions				





PRERNA INFRABUILD LIMITED

c) Deferred Tax Liabilities (net)				
d) Other Non- Current Liabilities	169.89	97.64	169.89	107.14
Current Liabilities				
a) Financial Liabilities				
i) Borrowings				
ii) Trade Payables				
iii) Other financial liabilities (other than those specified in item c.				
b) Other Current Liabilities	281.14	642.41	281.14	664.66
c) Provisions	3.07	3.69	3.07	3.75
d) Current Tax Liabilities (Net)				
TOTAL EQUITY AND LIABILITIES	3825.97	4007.65	3825.97	4039.46



For, Prerna Infrabuild Limited

Banket Shah

DIN: 00038121

Managing Director



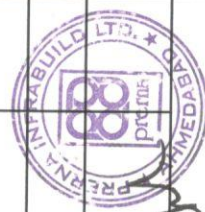
PRERNA INFRABUILD LIMITED

Statement of Unaudited Financial Results for the Quarter/Year Ended on 30th Sept 2020

Particulars	Standalone						Consolidated					
	3 Months			Half year ended			3 Months			Half year ended		
	9/30/2020	6/30/2020	9/30/2019	9/30/2020	9/30/2019	3/31/2020	9/30/2020	6/30/2020	9/30/2019	9/30/2020	9/30/2019	Year ended on 3/31/2020
1	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	120.36	3.85	480.99	124.21	480.99	975.11	176.86	3.85	480.99	180.71	480.99	976.00
Other income	9.00	0	10.52	9.00	13.85	63.46	9.00	0	10.56	9.00	13.89	64.59
Total Revenue (I+II)	129.36	3.85	491.51	133.21	494.84	1038.57	185.86	3.85	491.55	189.71	494.88	1040.59
2	Expenses:											
a) Cost of Material consumed	41.09	30.69	24.63	71.78	313.93	1216.19	41.09	30.69	24.63	71.78	313.93	1216.18
b) Purchase of stock in trade	0.00		0			29.39	0.00	0	0.00	0.00		29.39
c) Changes in inventory	(27.40)	(13.34)	288.68	(40.74)	(28.75)	(385.01)	24.10	(13.34)	288.68	10.76	(28.75)	(385.01)
WIP and stock in trade.			0				0.00		0.00	0.00		
d) Employees benefits	38.32	12	24.96	50.32	53.09	74.52	38.32	12	24.96	50.32	53.09	74.53
e) Finance Costs	1.82	1.74	2.27	3.56	*2.27	8.39	1.82	1.74	2.27	3.56	2.27	8.40
f) Depreciation and amortisation	5.66	11.76	10.09	17.42	17.23	41.32	5.66	11.76	10.09	17.42	17.23	41.32
g) Other Expenses	18.77	4.43	25.66	23.20	33.35	47.12	23.97	4.43	25.73	28.40	33.42	51.90
Total Expenses	78.26	47.28	376.29	125.54	391.12	1031.92	134.96	47.28	376.36	182.24	391.19	1036.71
Profit/(Loss) before tax	51.10	(43.43)	115.22	7.67	103.72	6.65	50.90	(43.43)	115.19	7.47	103.69	3.88
Extra ordinary items and Taxes. (III - IV)												
4	Exceptional items.											
5	Profit/(Loss) before tax	(43.43)	115.22	7.67	103.72	6.65	50.90	(43.43)	115.19	7.47	103.69	3.88
7	Tax Expenses											
8	1) Current Tax	3.14	26.24	3.14	26.24	6.47	3.14	0	26.24	3.14	26.24	6.47
9	2) Deferred Tax	(2.62)	2.76	(1.15)	2.76	(3.35)	(2.62)	1.47	2.76	(1.15)	2.76	(3.35)
10	Total tax exp	0.52	1.47	1.99	29.00	3.12	0.52	1.47	29.00	1.99	29.00	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 year	50.58	86.22	5.68	74.72	3.53	50.38	(44.90)	86.19	5.48	74.69	0.76



PRERNA INFRABUILD LIMITED



[Signature]

i.	Earning per equity share for continuing operations	0.42	(0.37)	0.72	0.05	0.62	0.01	0.42	(0.37)	0.72	0.05	0.62	0.01
	Basic earning (loss) per share from continuing operations	0.42	(0.37)	0.72	0.05	0.62	0.01	0.42	(0.37)	0.72	0.05	0.62	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	0.42	(0.37)	0.72	0.05	0.62	0.01	0.42	(0.37)	0.72	0.05	0.62	0.01
	Diluted earning (loss) per share from continuing and discontinuing operations												
30	Debt Equity ratio	0.42	(0.37)	0.72	0.05	0.62	0.01	0.42	(0.37)	0.72	0.05	0.62	0.01
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 05/11/2020. The statutory auditors have carried out the unaudited financial results for the quarter and Half year ended 30 th September, 2020 and have expressed an unqualified audit opinion.
- 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: 5/11/2020

Place: Ahmedabad

For and on behalf of the Board of Directors



Managing Director



PRERNA INFRABUILD LIMITED

PRERNA INFRABUILD LIMITED STATEMENT OF CASH FLOWS

Particulars	STANDALONE		CONSOLIDATED	
	For the half year ended- 30-09-2020 (Unaudited)	For the year ended 31-03-2020 (Audited)	For the half year ended- 30-09-2020 (Unaudited)	For the year ended 31-03-2020 (Audited)
	Rupees	Rupees	Rupees	Rupees
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	7.67	3.88	7.47	3.88
<u>Adjustments for:</u>				
Depreciation and amortisation	17.42	41.32	17.42	41.32
(Profit) / loss on sale / write off of assets				
Finance costs	3.56	8.39	3.56	8.40
Interest income	9.00	(31.13)	9.00	(31.13)
Net (gain) / loss on sale of investments	-	(22.95)	-	(22.95)
Dividend received	-	-	-	-
Operating profit / (loss) before working capital changes	19.65	(0.49)	19.45	(0.48)
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	(40.73)	(385.01)	10.77	(385.01)
Trade receivables	-	1,266.92	-	1,266.92
Short-term loans and advances	-		-	
Long-term loans and advances				
Other current assets	(401.91)	21.72	(349.12)	58.23
Other non-current assets	455.17	(950.00)	455.17	(950.00)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Other current liabilities except unpaid dividend	(361.27)	103.68	(383.52)	33.29
Other long-term liabilities	72.25	42.85	62.75	28.11
Short-term provisions	(0.62)	-	(0.68)	0.06
Cash generated from operations	(257.46)	99.67	(185.18)	51.12
Net income tax debited	2.93	34.70	2.93	34.70
Net cash flow from / (used in) operating activities (A)	(260.39)	64.97	(188.11)	16.42
B. Cash flow from investing activities				
Proceeds from increase in capital	-	-	-	-
Proceeds from sale of fixed assets		4.67		4.67
Purchase of Fixed assets	(47.05)	(68.55)	(47.05)	(68.55)
Bank balances not considered as Cash and cash				
- Placed				
- Matured				
Sale of Current invest. not considered as Cash and cash equivalents	144.58	324.67	72.29	373.82
Purchase of current investments				
Interest received	9.00	31.13	9.00	31.13
Dividend received	-		-	
Rental income from investment properties	-	-	-	-
Net cash flow from / (used in) investing activities (B)	106.53	291.92	34.24	341.07



PRERNA INFRABUILD LIMITED

PRERNA INFRABUILD LIMITED STATEMENT OF CASH FLOWS

Particulars	STANDALONE		CONSOLIDATED	
	For the half year ended- 30-09-2020	For the year ended 31-03-2020	For the half year ended- 30-09-2020	For the year ended 31-03-2020
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Rupees	Rupees	Rupees	Rupees
C. Cash flow from financing activities				
Borrowing	102.27		102.27	
Finance cost	(3.56)	(8.39)	(3.56)	(8.40)
Net cash flow from / (used in) financing activities (C)	98.71	(8.39)	98.71	(8.40)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(55.15)	348.50	(55.15)	349.09
Cash and cash equivalents at the beginning of the year	360.89	9.92	361.75	10.19
Cash and cash equivalents at the end of the year	305.74	358.42	306.60	359.28
Reconciliation of Cash and cash equivalents with the Net Cash and cash equivalents (as defined in IND AS 7 Statement of Cash Flows) included in Note 1(d)	305.74	358.42	306.60	359.28
Cash and cash equivalents at the end of the year *	305.74	358.42	306.60	359.28
* Comprises:				
(a) Cash on hand	-	-	0.04	0.26
(c) Balances with banks				
(i) In current accounts	305.74	58.42	306.56	59.02
(iii) In deposit accounts with original maturity of less than 3 months	-	300.00	-	300.00
*	305.74	358.42	306.60	359.28

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.

Signature



PRERNA INFRABUILD LTD.
AHMEDABAD