



PRERNA INFRABUILD LIMITED

02/06/2021

To,
The Department of Corporate Services,
Bombay Stock Exchange Limited,
2nd floor, P.J. Tower, Dalal Street,
Mumbai - 400 001
Script code: 531802

Dear Sirs,
Sub- Outcome of Board Meeting

Pursuant to Regulation 30, read with part A of Schedule Iii and Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the following

decisions have been taken at the Meeting of the Board of Directors of the Company held today:

1. On the recommendation of the Audit Committee, the Board of Directors has approved:

a. Audited Standalone and Consolidated Financial Results for the quarter/year ended on March 31, 2021.

b. Statement of Assets and Liabilities as on 31st March, 2021. The copy of the same is enclosed.

2. Declaration of CFO regarding unmodified Opinion on the aforesaid Financial Results is attached.

The Meeting commenced at 04.30 p.m. and concluded at 5:00 p.m.

Kindly take it on your record.

Thanking You
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

To,

The Members of

PRERNA INFRABUILD LTD

(Formerly known as Perna Finsafe Ltd)

Report on Standalone Financial statements

We have audited the accompanying standalone financial statements of PRERNA INFRABUILD LTD ("the company") which comprise the Balance Sheet as at 31st March 2021, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended and a summary of the significant accounting policies and other explanatory information.

Management Responsibility for the financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013('the Act') with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income), cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.





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We have taken into account the provision of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and Rules made there under.

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Act. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment the Risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal financial controls relevant to company's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinion on whether the company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by company's Directors, as well as evaluating the overall presentation of financial statements.

We believe that audit evidence we obtain is sufficient and appropriate to provide basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act, of the state of affairs (financial position) of the Company as at 31 March 2021 and its profit/(Loss) (financial performance including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

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Report on other Legal and Regulatory Requirements and Our Opinion:

As required by the Companies (Auditor's Report) Order, 2016('the Order') issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order.

1) Further to the comments in the Annexure referred to above:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (b) In our opinion, proper books of accounts as required by law have been kept by the company so far as it appears from our examination of the books.
- (c) The standalone financial statements dealt with by this report are in agreement with the books of account;
- (d) in our opinion, the aforesaid standalone financial statements comply with Ind AS specified under Section 133 of the Act;
- (e) On the basis of written representation received from the Directors and taken on record by the Board of Directors, we report that none of the Director is disqualified as on 31st March 2021 from being appointed as a Director in terms of Section 164(2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" and;
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

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- iii. Unpaid dividend of Rs.2,46,667/- is required to be transferred to the Investor Education and Protection Fund by the Company.

Place: Ahmedabad

Date: 02/06/2021



For Vijay Chauhan & Associates

Chartered Accountants

ICAI firm Reg No 13691 SW

Proprietor
(Vijay D Chauhan)
M.N.156563

UDIN: 21156563AAAAAV4856



Annexure (A) to Auditors' Report

Referred to in our report to members of Prerna Infrabuild Limited on the financial statements for the year 31st March, 2021

- i. (a) Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
(b) Title deeds of immovable properties are held in the name of the company.
(c) These fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.
- ii. Physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed.
- iii. The company has not granted any loans, secured or unsecured to companies, firms or other parties covered by clause (76) of Section 2 of the Companies Act, 2013.
- iv. In our opinion the company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of loans investments guarantees and security.
- v. The Company has not accepted any deposits from the public and complied with the directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under, wherever applicable. There is no order passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal.
- vi. The company has not defaulted in repayment of dues to a financial institution or bank or debenture holders.
- vii. We are informed that the Central Government has not prescribed maintenance of Cost Records under Sub Section (1) of Section 148 of the Companies Act for the business in which the company is engaged.
- viii. (a) According to the records of the Company, undisputed statutory dues including provident Fund, employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues have been generally regularly deposited with the appropriate authorities.





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Chartered Accountants
Vijay D. Chauhan
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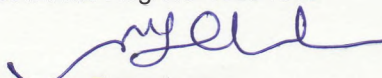
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- a) According to the information and explanations given to us, no undisputed amounts is payable which is outstanding as at 31st March 2021 for a period of more than six months from the date of becoming payable.
- b) According to records of the company, no amount is required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 2056(1 of 2056) and the rules made there under.
- ix. Moneys raised by way of public issue/ follow-on offer (including debt instruments) and term loans were applied for the purposes for which those are raised.
- x. Managerial remuneration has been paid / provided in accordance with the requisite approvals mandated by the provisions of section 207 read with schedule V to the Companies Act?
- xi. Any fraud by the company or any fraud on the Company by its officers/ employees has not been noticed or reported during the year.
- xii. Since company is not Nidhi Company, clause not applicable.
- xiii. Company has not made any preferential allotment / private placement of shares or fully or partly convertible debentures during the year under review.
- xiv. All transactions with the related parties are in compliance with Section 188 and 177 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable IND AS.
- xv. The company has not entered into any non-cash transactions with directors or persons connected with him.
- xvi. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

Place: Ahmedabad
Date: 02/06/2021

For Vijay Chauhan & Associates
Chartered Accountants
ICAI firm Reg No 136918W




Proprietor
(Vijay D Chauhan)
M.N. 156563

UDIN: 21156563AAAAAV4856



Annexure (B) to Auditors' Report

Referred to in paragraph 1(f) under "Report on other legal and regulatory requirements" of our report of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the Internal Financial Control over financial reporting of Prerna Infrabuild Ltd (lithe Company") as of 31st March, 2021 in conjunction with our audit of the standalone financial statements of the Company for the year then ended.

Management Responsibility for the Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.





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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the ICAI.

For Vijay Chauhan & Associates
Chartered Accountants
(Firm Reg No 13691SW)

Proprietor
(M.N.156563)
Place: Ahmedabad



Date: 02/06/2021 UDIN: 21156563AAAAAV4856

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



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To,
The Members of
PRERNA INFRABUILD LTD
(Formerly known as Prerna Finsafe Ltd)

Report on Consolidated Financial statements

We have audited the accompanying consolidated financial statements of PRERNA INFRABUILD LTD ("the company"), its subsidiaries and its joint ventures (Collectively referred to as "the Group") which comprise the consolidated Balance Sheet as at 31st March 2021, the consolidated Profit & Loss statement and consolidated Cash flow statement and the consolidated statement of Changes in Equity for the year ended and a summary of significant policies and other explanatory information.

Management Responsibility for the consolidated financial Statements

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("The Act") with respect to the preparation and presentation of these consolidated financial statements that give true and fair view of financial position, financial performance, cash flow of the group and consolidated changes in equity of the group in accordance with the accounting principles generally accepted in India including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give true and fair view and are free of material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit.





We have taken into account the provision of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and Rules made there under.

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Act. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment the Risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal financial controls relevant to company's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinion on whether the company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by company's Directors, as well as evaluating the overall presentation of consolidated financial statements.

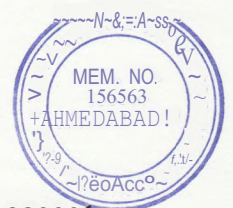
We believe that audit evidence obtained by us is sufficient and appropriate to provide basis for our audit opinion on the consolidated financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31 March 2021 and its consolidated profit/(Loss) and its cash flows and consolidated changes in equity for the year ended on that date.

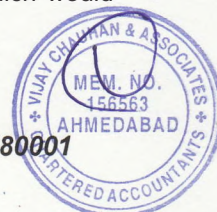
Report on other Legal and Regulatory Requirements and Our Opinion:

- 1) AS required by Section 143(3) of the Act, we report to the extent applicable, that:





- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of aforesaid consolidated financial statements;
- (b) In our opinion, proper books of accounts as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditor reports.
- (c) The consolidated financial statements dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;
- (d) In our opinion, the aforesaid consolidated financial statements comply with Ind AS specified under section 133 of the Act.
- (e) On the basis of written representation received from the Directors and taken on record by the Board of Directors, we report that none of the Director is disqualified as on 31st March 2021 from being appointed as a Director in terms of Section 164(2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" and;
- (g) With respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls, refer to our Report in "Annexure A", which is based on the auditors' reports of the Holding company, subsidiary companies, associate companies and jointly controlled companies incorporated in India.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The consolidated financial statements does not have any pending litigations which would impact its financial position;





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- ii. The Consolidated financial statements does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- iii. Unpaid dividend of Rs.2,46,667/-is required to be transferred to the Investor Education and Protection Fund by the Company.

Place: Ahmedabad

Date: 02/06/2021

For Vijay Chauhan & Associates.
Chartered Accountants
ICAI firm Reg No 136918W



Proprietor
(Vijay D Chauhan)
M.N. 156563

UDIN: 21156563AAAAAV4856



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Annexure (A) to Auditors' Report

Referred to in paragraph 1(f) under the heading "Report on other legal and regulatory requirements" of our report of even date.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the Internal Financial Control over financial reporting of Prerna Infrabuild Limited (hereinafter referred to as "the Company") as of 31st March, 2021 in conjunction with our audit of the consolidated financial statements of the Company for the year then ended.

Management's Responsibility for Internal Financial Control

The respective Board of Directors of the Holding company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate Internal Financial Controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting



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Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Holding Company have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Other Matters

Our aforesaid reports under Section 143(3) (i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting is based solely on our report on the standalone financial statement of the Company for the year ended 31st March, 2021, since it did not have any subsidiary, associate or jointly controlled companies which are incorporated in India as on that date.

For Vijay Chauhan & Associates
Chartered Accountants
(Firm Reg No 136918W)

Proprietor
(M.N.156563)
Place: Ahmedabad
Date: 02/06/2021
UDIN: 21156563AAAAV4856



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 March 31, 2021

	Particulars	As at March 31, 2021 Audited	As at March 31, 2020 Audited	As at March 31, 2021 Audited	As at March 31, 2020 Audited
A	ASSETS				
1	Non- Current Assets				
	a) Property, Plant and Equipment	125.48	131.24	125.48	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 bearer plants				
	h) Financial Assets				
	i) Investments	76.76	144.58	38.38	72.29
	ii) Trade Receivables				
	iii) Loans				
	i) deferred Tax Assets (net)	12.60	8.99	12.60	8.99
	j) Other Non- Current Assets	1194.87	1455.77	1194.87	1455.77
2	Current Assets				
	a) Inventories	2059.43	1710.32	2110.03	1812.42
	b) Financial Assets				
	i) Investments				
	ii) Trade Receivables		0		0
	iii) Cash and Cash Equivalents	241.11	360.89	241.22	361.75
	iv) Bank balance other than (iii) above				
	v) Loans				
	vi) Others to be specified				
	c) Current Tax Assets (net)	63.79	62.33	64.21	62.33
	d) Other Current Assets	133.89	130.04	136.19	131.18
	TOTAL ASSETS	3911.42	4007.65	3926.47	4039.46
B	EQUITY AND LIABILITIES				
1	Equity				
	a) Equity Share Capital	1204.25	1204.25	1204.25	1204.25
	b) Others Equity	2045.36	2059.66	2045.36	2059.66
2	Liabilities				
	Non Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings				
	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	52.57	97.64	67.56	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	605.55	642.41	605.55	664.66
	c) Provisions	3.69	3.69	3.75	3.75
	d) Current Tax Liabilities (Net)				
	TOTAL EQUITY AND LIABILITIES	3911.42	4007.65	3926.47	4039.46

BY ORDER OF THE BOARD OF DIRECTORS



PERNA INFRABUILD LIMITED
CIN: L65990GJ1988PLC010570

Statement of audited Financial Results for the Quarter/Near Ended on 31 March 2021

Particulars	Standalone						Consolidated					
	31-03-21	31-12-20	31-03-20	31-03-21	31-03-20	31-03-21	31-12-20	31-03-20	31-03-21	31-03-20	31-03-21	31-03-20
1 Revenue from operations	173.81	93.10	89.10	391.12	975.11	174.10	93.10	89.99	447.91	97		
Other income	(6.80)	8.32	35.28	10.52	63.46	(7.10)	9.74	34.09	11.64	6		
Total Revenue (1+11)	167.01	101.42	124.38	401.64	1038.57	167.01	102.84	124.08	459.55	104		
2 Expenses:												
a) Cost of Material consumed	345.91	167.82	425.68	585.51	1216.19	345.91	167.82	425.68	585.51	121		
b) Purchase of stock in trade	0.00	-	29.39	-	29.39	0.00	0.00	29.39	0.00	2		
e) Changes in inventories of finished goods	(205.92)	(102.45)	(316.77)	(349.11)	(385.01)	(205.92)	(102.45)	(317.36)	(297.61)	(38		
WIP and stock in trade	0.00											
d) Employees benefits expenses	7.57	26.85	8.11	84.74	74.52	7.57	26.85	8.12	84.74	7		
e) Finance Costs	2.30	2.08	4.16	7.94	8.39	2.30	2.08	4.17	7.94			
f) Depreciation and amortisation exp.	11.59	13.73	12.05	42.74	41.32	11.59	13.73	12.05	42.74	4		
g) Other Expenses	23.99	1.66	4.81	48.85	47.12	24.08	1.66	10.07	54.14	5		
Total Expenses	185.44	109.69	167.43	420.67	1031.92	185.53	109.69	172.12	477.46	103		
3 Profit/(Loss) before exceptional and Extra ordinary items and Taxes.(111 - IV)	(18.43)	(8.27)	(43.05)	(19.03)	6.65	(18.53)	(6.85)	(48.04)	(17.91)			
4 Exceptional items.												
5 Profit/(Loss) before Tax (VII-VIII)	(18.43)	(8.27)	(43.05)	(19.03)	6.65	(18.53)	(6.85)	(48.04)	(17.91)			
7 Tax Expenses												
8 i) Current Tax	(314)	-	(7.99)	-	6.47	(3.14)	0.00	15.06	0.00			
9 2) Deferred Tax	(2.46)	-	(2.90)	(3.61)	(3.35)	(2.46)	0.00	(3.78)	(3.61)			
10 Total tax exp	(5.60)	-	(10.89)	(15.42)	3.12	(5.60)	0.00	#11-0	(14.30)	2		



PRERNA INFRABUILD LIMITED
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2021

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	Rupees	Rupees
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	-17.91	3.88
<u>Adjustments for:</u>		
Depreciation and amortisation	42.74	41.32
(Profit) / loss on sale / write off of assets		
Finance costs	7.94	8.39
Interest income	-11.64	-31.13
Net (gain) / loss on sale of investments	.00	-22.95
Rental income from investment properties		
Operating profit / (loss) before working capital changes	21.13	-0.49
<u>Changes in working capital:</u>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Inventories	-349.11	-385.01
Trade receivables	0.00	1266.92
Short-term loans and advances	0.00	0.00
Long-term loans and advances	0.00	0.00
Other current assets	-13.68	21.72
Other non-current assets	269.27	-950.00
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Other current liabilities except unpaid dividend	-59.11	103.68
Other long-term liabilities	-22.81	42.85
Short-term provisions	0.00	0.00
Cash generated from operations	-154.32	99.67
Net income tax debited		34.70
Net cash flow from / (used in) operating activities (A)	-154.32	64.97
B. Cash flow from investing activities		
Proceeds from increase in capital	0.00	0.00
Proceeds from sale of fixed assets	2.45	4.67
Purchase of Fixed assets	-39.42	-68.55
Bank balances not considered as Cash and cash equivalents		
- Placed		
- Matured		
Sale of Current invest. not considered as Cash and cash equivalents	0.00	324.67
Purchase of current investments	67.82	
Interest received	11.64	31.13
Dividend received	0.00	0.00
Rental income from investment properties	0.00	0.00
Net cash flow from / (used in) investing activities (B)	42.49	291.92
C. Cash flow from financing activities		
Repayment of other short-term borrowings	0.00	0.00
Finance cost	-7.94	-8.39
Net cash flow from / (used in) financing activities (C)	-7.94	-8.39
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-119.78	348.50
Cash and cash equivalents at the beginning of the year	358.42	9.92
Cash and cash equivalents at the end of the year	238.64	358.42



Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	Rupees	Rupees
Reconciliation of Cash and cash equivalents with the Balance Sheet (Refer Note 19)		
Cash and cash equivalents as per Balance Sheet (Refer Note 19)	241.11	360.89
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements: Unpaid Dividend: Rs.2466671- (Prev Yr 246667)	2.47	2.47
	238.64	358.42
Cash and cash equivalents at the end of the year*	238.64	358.42
* Comprises:		
(a) Cash on hand	0.93	0.00
(e) Balances with banks		
(i) In current accounts	137.71	58.42
(iii) In deposit accounts with original maturity of less than 3 months	100.00	300.00
	238.64	358.42

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.

See accompanying notes forming part of the financial

See accompanying notes forming part of the financial statements

In terms of our report attached.

For and on behalf of the Board of Directors
Chairman & M.D.
(Vijay C Shah)



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PRERNA INFRABUILD LIMITED
STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2021

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	Rupees	Rupees
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	(1,791,399)	388,362
<u>Adjustments for:</u>		
Depreciation and amortisation	4,273,515	4,132,027
(Profit)/ loss on sale / write off of assets		
Finance costs	794,288	839,790
Interest income	(1,163,630)	(3,114,905)
Net (gain) / loss on sale of investments	0	(2,295,025)
Rental income from investment properties	-	-
Operating profit / (loss) before working capital changes	2,112,774	-47,751
<u>Changes in working capital:</u>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Inventories	(29,761,218)	(38,501,436)
Trade receivables	0	126,691,715
Short-term loans and advances	-	-
Long-term loans and advances	-	-
Other current assets	(1,526,978)	5,823,478
Other non-current assets	26,926,869	(95,000,000)
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Other current liabilities except unpaid dividend	(5,911,078)	3,329,484
Other long-term liabilities	(3,956,981)	2,810,516
Short-term provisions	0	5,900
Cash generated from operations	(12,116,612)	5,111,905
Net income tax debited		3,469,781
Net cash flow from / (used in) operating activities (A)	(12,116,612)	1,642,124
B. Cash flow from investing activities		
Proceeds from increase in capital	-	-
Proceeds from sale of fixed assets	245,375	466,628
Purchase of Fixed assets	(3,942,192)	(6,854,606)
Bank balances not considered as Cash and cash equivalents		
- Placed		
- Matured		
Sale of Current invest. not considered as Cash and cash equivalents	0	37,382,299
Purchase of current investments	3,390,914	
Interest received	1,163,630	3,112,905
Dividend received	-	-
Rental income from investment properties	-	-
Net cash flow from / (used in) investing activities (B)	857,727	34,107,226
C. Cash flow from financing activities		
Repayment of other short-term borrowings	-	-
Finance cost	(794,288)	(839,790)
Net cash flow from / (used in) financing activities (C)	(794,288)	(839,790)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(12,053,174)	34,909,560
Cash and cash equivalents at the beginning of the year	35,928,364	1,018,804
Cash and cash equivalents at the end of the year	23,875,190	35,928,364



Som

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	Rupees	Rupees
Reconciliation of Cash and cash equivalents with the Balance Cash and cash equivalents as per Balance Sheet (Refer Note 19) Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements : Unpaid Dividend: Rs. 246667 I- (Prev Yr 246667)	24,12,185 246,667	36,17,503 246,667
	23,87,191	35,92,836
Cash and cash equivalents at the end of the year*	23,87,191	35,92,836
* Comprises:		
(a) Cash on hand	93,211	25,517
(e) Balances with banks		
(i) In current accounts	13,78,198	5,90,284
(iii) In deposit accounts with original maturity of less than 3 months	10,00,000	30,00,000
	23,87,191	35,92,836

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.

See accompanying notes forming part of the financial

See accompanying notes forming part of the financial statements.

In terms of our report attached.

For and on behalf of the Board of Directors
Chairman & M.D.
(Vijay C Shah)



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