

Date: 19.10.2022

To, Department of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Wednesday, 19thday of October, 2022

Unaudited Financial Results with Limited Review Certificate for the half year/ Quarter ended on 30.09.2022

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Wednesday, 19th day of October, 2022at 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 Financial Results (Standalone) for the half year/ quarter ended on September 30, 2022 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, 2022.
- 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



Chartered Accountants

#### "LIMITED REVIEW" REPORT ON THE CONSOLIDATED FINANCIAL RESULTS OF PRERNA INFRABUILD LIMITED FOR THE QUARTER ENDED ON 30<sup>™</sup> SEPTEMBER, 2022 AND YEAR TO DATE FOR 01<sup>ST</sup> JULY 2022 TO 30<sup>TH</sup> SEPTEMBER, 2022.

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, 2022 and year to date results for the period 01<sup>st</sup> July 2022 to 30<sup>th</sup> September, 2022 ("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 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For; Philip Fernandes & Co RNANDES Chartered Accountants FRN:128122W

anar FRN: 128122W Phillip Fernandes Proprietor (M.No.125960) Date: 19/10/2022 Place: Ahmedabad UDIN: 22125960BAFJKG5755

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915,9th Floor, Shiromani Complex, Opp Jhansi Ki Rani BRTS, Nehrunagar, Ahmedabad-380015 Ph: 079-4009 6006, Mo.: 9925385039 • e-mail: philipfernandes.3@gmail.com

M. NO. 125960



### Chartered Accountants

#### "LIMITED REVIEW" REPORT ON THE STANDALONE FINANCIAL RESULTS OF PRERNA INFRABUILD LIMITED FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2022AND YEAR TO DATE FOR 01ST JULY 2022 TO 30TH SEPTEMBER, 2022.

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, 2022 and year to date results for the period 01st July 2022 to 30th September, 2022 ("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 standalone 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.

RNAND For; Philip Fernandes & Co Chartered Accountants FRN:128122W M. NO. 125960 FRN: 128122W Philip Pernandes Proprietor (M.No.125960) Date: 19/10/2022, Place: Ahmedabad UDIN: 22125960BAFJKG5755

915,9<sup>th</sup> Floor, Shiromani Complex, Opp Jhansi Ki Rani BRTS, Nehrunagar, Ahmedabad-380015 Ph: 079-4009 6006, Mo.: 9925385039 • e-mail: philipfernandes.3@gmail.com



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Statement of runnolling Financial Raulis for the Quanter/Yan Ended on 30th Sept. 2023           Statement of runnolling Financial Raulis for the Quanter/Yan Call         CONSOLIDATED           Functoulars         CONSOLIDATED           Functoulars         CONSOLIDATED           Functoulars         Consolidation of monolidation of monolidation for the Quanter/Acid Mandred Mandr														
				Statement of	f unaudited F	inancial Res			ar Ended on	30th Sept. 20	22			
														(Rs in Lakh)
	- 1				57	TANDALON	ш				CONSOL	IDATED		
Imatrial         30.06.22         30.06.23	- 1	Particulars	Qu	larter ended	uo	Half Yea	r Ended	Year ended on	σ	uarter ended		Half Yea	Ir Ended	Year ended
	- 1		30-09-22	30-06-22	30-09-21	30-09-22	30-09-21	31-03-22	30-09-22	30-06-22	30-09-21	30-09-22	30-09-21	31-03-22
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations         490.27         302.06         596.46         801.30         206.11         606.66         01.05         0.06.46         801.30         10.061           Other income         18.89         10.77         0.43         23.56         0.443         16.97         71.66         71.66         71.66         71.66         71.66         71.66         71.66         71.66         71.66         71.66         71.66         71.66         71.66         71.66         71.61	1		2	3	4	5	9	7	8	6	10	11	12	13
Othe income         188         107         0.43         29.56         0.43         16.77         16.16         0.43         23.36         0.43           Pertonenue (1+1)         518.16         313.35         566.85         501.35         596.56         233.51         516.16         316.37         233.31         1046.65           Pertonenue (1+1)         518.16         124.73         278.19         214.34         356.66         0.43         316.77         278.19         157.43         356.68           Pertonenue (1+1)         518.1         124.73         278.19         214.49         356.68         261.61         161.13<	-		499.27	302.66		801.93	996.13	2318.10	123	305.41	595.46	801.93	1046.13	2372.03
Total Revenue (+1)         518.16         313.36         968.56         233.67         518.16         366.56         63.31         1046.56           Reprenses:         88.76         12.47         278.19         157.54         216.96         157.54         256.66           Beprenses:         88.76         12.47         278.19         216.17         278.19         157.54         366.66           Beprenses:         32.03         (22.47)         46.00         956         161.13         117.16         216.41         46.00         156.13         161.13           Changes in Invertibiles of stock in Fade.         32.03         (22.47)         46.00         156         151.13         117.16         326.11         161.13         156.13         161.1	1	Other income	18.89		0.43	29.59	0.43	16.97	21.63	10.75		32.38	0.43	14.14
2         Exponses:         3         1         4         1         5         1	- 1	-	518.16	313.36	595.89	831.52	996.56	2335.07	518.15	316.16	595.89	834.31	1046.56	2386.17
a) Constructed         88.76         12,1.3         278,4.8         2666.00         1266.76         316.67         27.81.9         15.75.4.3         356.66           b) Purchaseo f suck in radeo         32.03         (22.47)         46.00         35.6         61.13         (1.357.32)         (1.134.97)         26.69.0         (2.51.64)         356.66           b) Purchaseo f suck in radeo         32.03         (22.47)         46.00         9.56         11.17.16         36.61         160.00         15.61         15.13.00         161.13           b) Purchaseo f suck in radeo         32.03         (3.13         57.16         17.34.97         26.61         160.0         39.61         160.0         17.34.97         161.13         17.95         36.93         161.13         161.13         17.35         36.61         160.13         161.13         17.95         36.91         161.13         17.95         36.91         161.13         17.95         36.91         161.13         17.95         36.91         161.13         161.13         161.13         161.13         17.95         36.91         161.13         17.95         36.91         161.13         17.95         36.91         161.13         17.91         161.13         161.13         161.13         161.1	2	-												
D Purchase of stock in trade         O	- 1	a) Cost of Material consumed	89.76	124.73	278.19	214.49	358.68	2,669.00	1256.76	318.67	278.19	1,575.43	358.68	2,669.19
0         0.10 monomes of minimed goods.         32.03         (22.47)         46.00         9.56         161.13         (1.357.32)         (1.134.97)         (216.41)         46.00         (1.351.32)         161.13           W Parad Stock in trade.         39.61         1.8         39.18         57.61         57.61         57.18         17.16         39.61         1.90         1.91         96.71         161.13           O Employees benefits expenses.         39.61         1.8         39.18         57.61         57.18         17.16         39.61         1.90         7.71         167.13         161.13           O Employees benefits expenses.         2.93         1.06         1.73         0.89         1.06         1.91         0.95         3.61         3.71         1.95         3.61         3.71         1.92         3.61         3.71         1.92         3.61         3.71         1.92         3.71         1.92         3.71         1.96         3.71         3.64         1.91         3.65         1.41         1.06         1.13         1.61         3.71         3.64         1.73         3.64         1.73         3.64         1.73         3.64         1.73         3.64         1.73         3.64         1.73	- 1	b) Purchase of stock in trade				1				-			50.89	50.81
WIP and stock in trade.         MIP and stock		<ul> <li>C) Changes in inventories of finished goods,</li> </ul>	32.03	(22.47)	46.00	9.56	161.13	(1,357.32)	(1,134.97)	(216.41)	46.00	(1.351.38)	161.13	(1.357.32)
0         0		WIP and stock in trade.												1
e)Finance Costs         0.80         1.06         1.81         1.95         3.63         6.42         0.89         1.06         1.81         1.95         3.63         3.70         3.73         3.70         3.70         3.73         3.70         3.70         3.70         3.73	- 1	d) Employees benefits expenses.	39.61	18	39.18	57.61	57.18	117.16	39.61	18.00	39.18	57.61	57.18	117.16
0         0         7.07         8.73         14.00         17.38         34.89         6.93         7.07         8.73         14.00         17.38         43.17         334.57         7		e)Finance Costs	0.89	1.06	1.81	1.95	3.63	6.42	0.89	1.06	181	1 95	3.63	6 4 7
9) Other Expenses         23.77         18.37         16.25         42.14         43.08         14.07.4         23.76         21.17         16.27         44.93         43.10         17.000           Total Expenses         192.99         146.76         390.16         333.75         641.08         16.07.4         23.76         21.17         16.27         44.93         43.10         15.00           Profit/Loss) before         325.17         166.60         205.73         491.77         355.48         724.18         325.17         169.56         39.13         343.57         7           Extra ordinal and Taxes.(III - V)         325.17         166.60         205.71         491.77         356.45         7         7           Extra ordinal side         325.17         166.60         205.73         491.77         355.48         724.18         325.17         166.60         205.71         491.77         354.57         7           Extra ordinal side         325.17         166.60         205.71         491.77         354.57         7           Extra ordinal side         325.17         166.60         205.71         491.77         354.57         7           Profit/Loss) before         325.17         166.60         205		<ol> <li>Depreciation and amortisation exp.</li> </ol>	6.93	7.07	8.73	14.00	17 38	34 89	6.93	7.07	8 73	14 00	17.28	00 15
Total Expenses         192.99         146.76         339.75         641.089         1,610.89         149.56         390.18         342.54         691.97         345.47         345.47         345.47         345.47         7           Profit/(Loss) before         325.17         166.60         205.73         491.77         355.48         724.18         325.17         166.60         205.73         491.77         354.57         7           Excreptional and         325.17         166.60         205.73         491.77         355.45         74.18         325.17         166.60         205.71         354.57         7           Exceptional items.         25.17         166.60         205.73         491.77         355.48         724.18         325.17         166.60         205.71         491.77         354.57         7           Profit/(Loss) before Tax (VII-         325.17         166.60         205.73         491.77         354.57         7         7           Profit/(Loss) before Tax (VII-         325.17         166.60         205.73         491.77         354.57         7           Profit/(Loss) before Tax (VII-         325.17         166.60         205.71         491.77         354.57         7           Iax Expenses<		g) Other Expenses	23.77	18.37	16.25	42.14	43.08	140.74	23.76	21.17	16.27	44.93	43.10	140.85
Profit/(Loss) before         325.17         166.60         205.73         491.77         355.48         724.18         325.17         166.60         205.71         491.77         354.57         7           Extra offinity items and Taxe.(III - IV)         325.17         166.60         205.73         491.77         355.48         724.18         325.17         166.60         205.71         491.77         354.57         7           Extra officients.         1		Total Expenses	192.99	146.76	390.16	339.75	641.08	1 610 89	192 98	149.56	300.18	247 EA	201 00	1 663 00
Extra routinary items and Taxes.(III - IV)         volue         courd         courd <td>3</td> <td></td> <td>275.47</td> <td>166 CU</td> <td>20E 72</td> <td>104 77</td> <td>2EE 40</td> <td>07 702</td> <td></td> <td>00.041</td> <td>01.000</td> <td>10.740</td> <td>66'160</td> <td>1,002.00</td>	3		275.47	166 CU	20E 72	104 77	2EE 40	07 702		00.041	01.000	10.740	66'160	1,002.00
Exceptional items.         Excepti	4	Extra ordinary items and Taxes.(III - IV )	11.040	00001	61.002	11.164	04.000	1 44.10	11.620	100.00	17.602	431.//	354.5/	724.17
Profit(Loss) before Tax ( VII- VIII)         325.17         166.60         205.73         491.77         355.48         724.18         325.17         166.60         205.71         491.77         354.57         7           Tax Expenses         20.00         30         42.56         90.00         64.44         140.00         60.00         30.00         64.44         1           1) Current Tax         60.00         30         42.56         90.00         64.44         140.00         60.00         30.00         64.44         1           2) Deferred Tax         (0.26)         (0.31)         (0.40)         (0.57)         (1.10)         (2.81)         (0.26)         (0.57)         (1.10)           Total tax exp         59.74         29.69         42.16         89.43         63.34         137.19         59.74         29.69         61.87         89.43         63.34         1           Net movement in regulatory         59.74         29.69         61.87         89.43         63.34         1	10	Exceptional items.		-		1								
Tax Expenses         Expenses         Event	10	Profit/(Loss) before Tax ( VII- VIII)	325.17	166.60	205.73	491.77	355.48	724.18	325.17	166 60	205 74	494 77	364 67	71 ACT
1) Current Tax         60.00         30         42.56         90.00         64.44         140.00         60.00         30.00         64.44         90.00         64.44         110           2) Deferred Tax         (0.26)         (0.31)         (0.40)         (0.57)         (1.10)         (2.81)         (0.26)         (0.57)         (0.57)         (1.10)           Total tax exp         59.74         29.69         42.16         89.43         63.34         137.19         59.74         29.69         61.87         89.43         63.34         1           Net movement in regulatory         59.74         29.69         61.87         89.43         63.34         1	N	Tax Expenses			1								10:200	14-11
2) Deferred Tax     (0.26)     (0.31)     (0.40)     (0.57)     (1.10)     (2.81)     (0.31)     (2.57)     (0.57)     (1.10)       Total tax exp     59.74     29.69     42.16     89.43     63.34     137.19     59.74     29.69     61.87     89.43     63.34     1       Net movement in regulatory     59.74     29.69     42.16     89.43     63.34     137.19     59.74     29.69     61.87     89.43     63.34     1       Net movement in regulatory     60.80     42.16     89.43     63.34     137.19     59.74     29.69     61.87     89.43     63.34     1       Or Profit & loss and the related     to Profit & loss and the related     to Profit & loss and the related     61.87     89.43     63.34     1	. 1	1) Current Tax	60.00	30	42.56	90.00	64.44	140.00	60.00	30.00	64.44	90.00	64.44	140.00
Total tax exp         59.74         29.69         42.16         89.43         63.34         137.19         59.74         29.69         61.87         89.43         63.34           Net movement in regulatory deferrat account balance related to Profit & loss and the related         137.19         59.74         29.69         61.87         89.43         63.34	- 1	2) Deferred Tax	(0.26)	(0.31)	(0.40)	(0.57)	(1.10)	(2.81)	(0.26)	(0.31)	(2.57)	(0.57)	(1.10)	(2.82)
Net movement in regulatory deferral account balance related to Profit & loss and the related deferred at movement	- 1	Total tax exp	59.74	29.69	42.16	89.43	63.34	137.19	59.74	29.69	61.87	89.43	63.34	137.18
		Net movement in regulatory deferral account balance related to Profit & loss and the related deferred tax movement												

" PRERNA ". Survey No.820/1. Makarba In Lane of Panchwati Auto, Opp. Ananddham Derasar, S.G.Road, Ahmedabad - 380058. Gujarat, India



(KS IN LAKN)		Year ended on	31-03-22	Audited	586.99						586.99		586.99		586.99			586.99			1,204.25	10.00		(	F MABLI	P LTD. *
		r Ended	30-09-21	Unaudited	291.23						291.23		291.23		291.23		8.79	291.23	gaa.		1,204.25	10.00		0	N. A.	* DREA
	DATED	Half Year Ended	30-09-22	Unaudited	402.34					(0.04)	402.30		402.30		402.30		2	402.30			1,204.25	10.00		,		Jory
	CONSOLIDATED	u	30-09-21	Unaudited	143.85					6	143.85		143.85		143.85			143.85			1,204.25	10.00				3 4
		Quarter ended on	30-06-22	Unaudited	136.91						136.91		136.91		136.91			136.91			1,204.25	10.00				
		QL	30-09-22	Unaudited	265.43	1				(0.04)	265.39		265.39		265.39			265.39			1,204.25	10.00				
		Year ended on	31-03-22	Audited	586.99						586.99		586.99	-	586.99	15		586.99			1,204.25	10.00				
		r Ended	30-09-21	Unaudited	292.14				-	(06.0)	291.24		291.24		291.24			291.24			1,204.25	10.00				
	STANDALONE	Half Year Ended	30-09-22	Unaudited	402.34					(0.04)	402.30		402.30	1	402.30			402.30			1,204.25	10.00				
	S	on	30-09-21	Unaudited	163.57					(0.02)	163.55		163.55		163.55			163.55			1,204.25	10.00				
		Quarter ended on	30-06-22	Unaudited	136.91						136.91		136.91		136.91			136.91			1,204.25	10.00				
		Qu	30-09-22	Unaudited	265.43					(0.04)	265.39		265.39	1	265.39			265.39			1,204.25	10.00				
		Particulars		×	Profit/(Loss) for the period from continuing	operations (IX-X)	Profit/(loss) from discontinued	Tax expenses of discontinued	Net profit (loss) from discontinued operation after tax	Share of profit/(loss) of associate and joint ventures accounted for using equity method	Total Profit (Loss) for the period	Other Comprehensive Income for the period, net of tax	Total comprehensive income for the period	Total profit or loss, attributable to	Profit or loss attributable to owners of parent	Total profit or loss atrributable to non controlling interest	Total comprehensive income for the period attributable to	comprehensive income attributable to owners of parent	Total comprehensive income attributable to non controlling interest	Details of equity paid up capital	Paid up equity share capital	Face value of equity share capital	Details of debt securities	Paid up equity share capital	Face value of Debt Securities	i.e
					6		10	11	12	33	14	15	16 1	17 1			18 1	0 10	- to .=	19 D	4	- 0	20 D		<u></u>	



				-								
				STANDALONE	ш				CONSOLIDATED	.IDATED		
Particulars	σr	Quarter ended on	no	Half Year Ended	r Ended	Year ended on	a	Quarter ended on	uo	Half Yea	Half Year Ended	Year ended on
	30-09-22	30-06-22	30-09-21	30-09-22	30-09-21	31-03-22	30-09-22	30-06-22	30-09-21	30-09-22	30-09-21	31-03-22
	Unaudited	Unaudited Unaudited		Unaudited Unaudited Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Reserve excluding revaluation reserve												
Earning per share				All and a series								
Earning per equity share for continuing operations	2.20	1.14	1.36	3.34	2.42	4.87	2.20	1.14	1.19	3.34	2.42	4.87
Basic earning (loss) per share								2				
from continuing operations	2.20	1.14	1.36	3.34	2.42	4.87	2.20	1.14	1.19	3.34	2.42	4.87
Diluted earning (loss) per share				Y								
Faming per equity share for												
discontinuing operations												
Basic earning (loss) per share									1			
from discontinuing operations		and the second sec				1						
Diluted earning (loss) per share						N N						
Earning per equity share		and the second s										
Basic earning (loss) per share from continuing and discontinuing		1										
operations	2.20	1.14	1.36	3.34	2.42	4.87	2.20	1.14	1.19	3.34	2.42	4.87
Diluted earning (loss) per share from continuing and discontinuing			00 1	*****	CF C	1 07	00.0		1 10	100	CF C	4 97
operations Debt Equity ratio	2.20	1.14	1.30	3.34	2.44	4.01	7.20	1.14	1.13		2.42	10.4
Debt service coverage ratio		-										
2												
Interest service coverage ratio												
Disclosure of notes on financial results												

NOTES:

statutory auditors have carried out review of unaudited financial results for the quarter ended 30th September, 2022 and have expressed an unqualified audit opinion. 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 19/10/2022. 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 2. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the 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.

The Company is operating in single segment, so above results are for single segment only. 2.

Place: Ahmedabad Date: 19/10/2022



Survey No.820/1, Makarba In Lane of Panchwati Auto, Opp, Ananddham Derasar, S.G.Road, Ahmedabad - 380058.Gujarat, India " PRERNA ".



#### 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

		MEDABAD 38005			
	Un Audited Statement of Ass	ets and Liabilities	as at September 30	, 2022	
	<b>*</b> *	STANE	DALONE	CONSOL	IDATED
		Current year	Previous year	Current year	Previous year
		ended	ended	ended	ended
		30-09-22	31-03-22	30-09-22	31-03-22
	Date of start of reporting period	01-04-22	01-04-21	01-04-22	01-04-21
	Date of end of reporting period	30-09-22	31-03-22	30-09-22	31-03-22
	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
1	ASSETS	and the second			
1	Non- Current Assets	A CONTRACTOR			
	a) Property, Plant and Equipment	98.56	92.08	98.56	92.08
	b) Capital Work-in-progress				
	c) Investmnet Property	3.49	3.49	3.49	3.49
	d) Goodwill	100			
	e) Other intangible assets				
	f) Intangible Assets under devlopment	1	100 M		
	g) Biological Assets other than beared plants				
	h) Financial Assets				
	i) Investments	224.46	236	224.46	184.82
	ii) Trade Receivables		A CONTRACT		- Alexandre
	iii) Loans	Autores and a second	ALC: NOT		
	i) deferred Tax Assets (net)	16	15.42	16.00	15.42
-	j) Other Non- Currenet Assets	82.69	37.37	82.69	37.32
_					
2	2 Current Assets		10.00	/	
	a) Inventories	3407.19	3416.75	4859.21	3467.35
	b) Financial Assets		The second second		
	i) Investments	216/223			
	ii) Trade Receivables	13.32	1.5	13.32	1.5
	iii) Cash and Cash Equivalents	594.21	421.02	594.36	421.08
	iv) Bank balance other than (iii) above			<u></u>	1
	v) Loans	and the second	63		and the second sec
	vi) Others to be specified				A DESCRIPTION OF
	c) Current Tx Assets (net)	13.55	51.16	13.55	51.88
	d) Other Current Assets	128.12	66.51	129.12	66.62
			14		
_	TOTAL ASSETS	4581.59	4341.3	6034.76	4341.6
		-		-	
	EQUITY AND LIABILITIES	-			
1	Equity	1204.25	1204.25	1204.25	1204.25
	a) Equity Share Capital	3034.65	2632.35	3034.65	2632.3
	b) Others Equity	3034.03	2032.33	3034.03	2032.3
	2 Liabilities				
	Non Current Liabilities	2 1 1 2 1 1 2 1 1 2 1 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 1 2 1 1 1 2 1			
	a) Financial Liabilities i) Borrowings	Contraction of the	A		
	/ 0	Children and Child	0		
	ii) Trade Payables				
	iii) Other financial liabilities (other than those				
	specified in item (b), to be specified) b) Provisions				
	c) Deferred Tax Lioabilities (net)	2150	10.01	(00.10	
	d) Other Non- Current Liabilities	34.59	19.94	638.19	20.1
	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	304.41	481.07	1153.98	481.0
	c) Provisions	3.69	3.69	3.69	3.7
		0.07	0.07	5.07	5.7
	d) Current Tax Liabilities (Net)		1 1		



BY ORDER OF THE BOARD OF DIRECTORS

Chirman & Managing Director



PRERNA INFRABU STATEMENT OF C				
STATEMENT OF C	STAND		CONSOL	IDATED
Particulars	For the half	For the	For the half	For the
Farticulais	year ended-	year ended	year ended-	year ended
	30-09-2022	31-03-2022	30-09-2022	31-03-2022
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Rupees	Rupees	Rupees	Rupees
A. Cash flow from operating activities			-	
Net Profit / (Loss) before extraordinary items and tax	491.73	724.17	491.73	724.17
Adjustments for:				
Depreciation and amortisation	14.00	34.89	14.00	34.89
(Profit) / loss on sale / write off of assets				
Finance costs	1.95	6.42	1.95	6.42
Interest income	(29.55)	(0.00)	(29.55)	(0.00)
Net (gain) / loss on sale of investments		-	-	-
Dividend received		-	-	-
Operating profit / (loss) before working capital changes	478.13	765.49	478.13	765.49
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				1 A
Inventories	9.56	(1,357.32)	(1,391.86)	(1,357.32)
Trade receivables	(11.82)	(1.50)	(11.82)	
Short-term loans and advances	(=)	-	-	-
Long-term loans and advances				-
Other current assets	(61.61)	77.19	(62.50)	79.09
Other non-current assets	(45.32)	1,157.50	(45.32)	
Adjustments for increase / (decrease) in operating liabilitie			()	.,
Other current liabilities except unpaid dividend	(176.67)	(124.48)	672.91	(124.48)
Other long-term liabilities	14.65	(32.63)	618.00	(47.39)
Short-term provisions	1	-	(0.06)	-
Cash generated from operations	206.92	484.25	257.48	471.39
Net income tax debited	52.39	137.19		
Net cash flow from / (used in) operating activities (A)	154.53	347.06	205.80	334.20
B. Cash flow from investing activities			200.00	001.20
Proceeds from increase in capital				
Proceeds from sale of fixed assets				
Purchase of Fixed assets	(20.47)	(1.50)	(20.47)	(1.50)
Bank balances not considered as Cash and cash	(20.47)	(1.00)	(20.47)	(1.50)
- Placed	4			
- Matured	(550.00)		(550.00)	
Sale of Current invest.not considered as Cash and cash	(000.00)		(000.00)	1. 
equivalents		-		-
Purchase of current investments	11.54	(159.24)	(39.64)	(146.44)
Interest received	29.55	0.00	(39.64) 29.55	(146.44)
Dividend received	20.00	0.00	29.00	0.00
Rental income from investment properties		-	-	INFRABI
Net cash flow from / (used in) investing activities (B)	(529.38)	(160.74)	NESO BOR	(147.93)
(uood in) invosting activities (D)	(023.30)	(100.74)	(580.56)	(147.93)

"DEEDNA " Survey No 920/1 Makarba In Lana of Danaburati Auto One Ananddham Darasan S.G. Baad Abmedahad 200059 Guiant India



C. Cash flow from financing activities				
Borrowing	-	-	-	-
Finance cost	(1.95)	(6.42)	(1.95)	(6.42)
Net cash flow from / (used in) financing activities (C)	(1.95)	(6.42)	(1.95)	(6.42)
Net increase / (decrease) in Cash and cash equivalents (A+B+	(376.80)	179.91	(376.71)	179.85
Cash and cash equivalents at the beginning of the year	418.54	238.64	418.60	238.75
Cash and cash equivalents at the end of the year	41.74	418.54	41.89	418.60
<b>Reconciliation of Cash and cash equivalents with the</b> Net Cash and cash equivalents (as defined in IND AS 7 Statement of <i>Cash Flows</i> ) included in Note 1(d)	44.21	421.02	44.36	421.08
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements :	2.47	2.47	2.47	2.47
Cash and cash equivalents at the end of the year *	41.74	418.55	41.89	418.61
* Comprises:	1		-0.00	
(a) Cash on hand (c) Balances with banks	-			-
(i) In current accounts	41.74	352.52	41.89	352.52
(iii) In deposit accounts with original maturity of less than 3 months	-	66.03	-	66.09
	41.74	418.55	41.89	418.61

#### 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.