



# PRERNA INFRABUILD LIMITED

**Date: 10.01.2023**

**To, Department of Corporate Services**

**BSE Limited**

**Phiroze Jeejeebhoy Towers,**

**Dalal Street, Mumbai – 400001**

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Tuesday, 10th day of January, 2023

Unaudited Financial Results with Limited Review Certificate for the half year/ Quarter ended on 31.12.2022

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Tuesday, 10th day of January, 2023 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 and Consolidated) for the half year/ quarter ended on December 31, 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 December 31, 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**



## PHILIP FERNANDES & CO.

### Chartered Accountants

**"LIMITED REVIEW" REPORT ON THE CONSOLIDATED FINANCIAL RESULTS OF PRERNA INFRABUILD LIMITED FOR THE QUARTER ENDED ON 31<sup>ST</sup> DECEMBER, 2022 AND YEAR TO DATE FOR 01<sup>ST</sup> OCTOBER 2022 TO 31<sup>ST</sup> DECEMBER, 2022.**

### Independent Auditor's Review Report

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

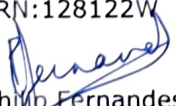
We have reviewed the accompanying statement of unaudited consolidated financial results of Prerna Infrabuild Limited for the quarter ended on 31<sup>st</sup> December, 2022 and year to date results for the period 01<sup>st</sup> October 2022 to 31<sup>st</sup> December, 2022 ("the statement") attached 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 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

  
Philip Fernandes  
Proprietor (M.No.125960)  
Date: 10/01/2023  
Place: Ahmedabad  
UDIN: 23125960BGPWXU4277





## PHILIP FERNANDES & CO.

### Chartered Accountants

**"LIMITED REVIEW" REPORT ON THE STANDALONE FINANCIAL RESULTS OF PRERNA INFRABUILD LIMITED FOR THE QUARTER ENDED ON 31<sup>ST</sup> DECEMBER, 2022 AND YEAR TO DATE FOR 01<sup>ST</sup> OCTOBER 2022 TO 31<sup>ST</sup> DECEMBER, 2022.**

### Independent Auditor's Review Report

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

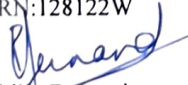
We have reviewed the accompanying statement of unaudited standalone financial results of Prerna Infrabuild Limited for the quarter ended on 31<sup>st</sup> December, 2022 and year to date results for the period 01<sup>st</sup> October 2022 to 31<sup>st</sup> December, 2022, ("the statement") attached 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.

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

  
Philip Fernandes  
Proprietor (M.No.125960)  
Date: 10/01/2023, Place: Ahmedabad  
UDIN: 23125960BGPWXU4277





PRERNA INFRABUILD LIMITED  
CIN : L65990GJ1988PLC010570

Statement of unaudited Financial Results for the Quarter/Year Ended on 31th Dec. 2022

Particulars	STANDALONE						CONSOLIDATED						(Rs in Lakh)
	Quarter ended on		Nine Months Ended		Year ended on		Quarter ended on		Nine Months Ended		Year ended on		
	31-12-22	30-09-22	31-12-21	31-12-22	31-12-21	31-03-22	31-12-22	30-09-22	31-12-21	31-12-22	31-12-21	31-03-22	
1	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Revenue from operations	519.31	499.27	370.83	1324.03	1366.96	2320.93	519.31	496.52	417.93	1324.03	1414.06	2372.03	
Other income	0.60	18.89	5.72	30.15	6.15	14.14	0.62	21.63	5.72	30.22	6.15	14.14	
<b>Total Revenue ( I+II )</b>	<b>519.91</b>	<b>518.16</b>	<b>376.55</b>	<b>1354.18</b>	<b>1373.11</b>	<b>2335.07</b>	<b>519.93</b>	<b>518.15</b>	<b>423.65</b>	<b>1354.25</b>	<b>1420.21</b>	<b>2386.17</b>	
2	<b>Expenses:</b>												
a) Cost of Material consumed	20.11	89.76	151.01	234.60	509.69	2,669.00	31.11	1256.76	151.01	1,606.55	509.69	2,669.19	
b) Purchase of stock in trade													
c) Changes in inventories of finished goods, WIP and stock in trade.	81.92	32.03	25.83	91.49	186.96	(1,357.32)	70.91	(1,134.97)	25.83	(1,280.46)	186.96	(1,357.32)	
d) Employees benefits expenses.	28.27	39.61	28.65	85.87	85.83	117.16	28.27	39.61	28.65	85.87	85.83	117.16	
e) Finance Costs	0.9	0.89	1.48	2.85	5.11	6.42	0.90	0.89	1.48	2.85	5.11	6.42	
f) Depreciation and amortisation exp.	7.67	6.93	8.75	21.68	26.12	34.89	7.67	6.93	8.75	21.68	26.12	34.89	
g) Other Expenses	23.81	23.77	25.95	65.94	69.04	140.74	23.88	23.76	25.98	68.80	69.07	140.85	
<b>Total Expenses</b>	<b>162.68</b>	<b>192.99</b>	<b>241.67</b>	<b>502.43</b>	<b>882.75</b>	<b>1,610.89</b>	<b>162.74</b>	<b>192.98</b>	<b>292.65</b>	<b>505.29</b>	<b>933.73</b>	<b>1,662.00</b>	
3	<b>Profit/(Loss) before exceptional and</b>												
4	<b>Extra ordinary items and Taxes.(III - IV )</b>												
	357.23	325.17	134.88	851.75	490.36	724.18	357.19	325.17	131.00	848.96	486.48	724.17	
5	<b>Exceptional items.</b>												
6	<b>Profit/(Loss) before Tax ( VII- VIII)</b>												
	357.23	325.17	134.88	851.75	490.36	724.18	357.19	325.17	131.00	848.96	486.48	724.17	
7	<b>Tax Expenses</b>												
1) Current Tax	55.00	60.00	19.72	145	84.16	140.00	55	60.00	19.72	145	84.16	140.00	
2) Deferred Tax	(0.43)	(0.26)	(0.99)	(1.00)	(2.10)	(2.81)	(0.43)	(0.26)	(0.99)	(1.00)	(2.10)	(2.82)	
Total tax exp	54.57	59.74	18.73	144.00	82.06	137.19	54.57	59.74	18.73	144.00	82.06	137.18	
8	<b>Net movement in regulatory deferral account balance related to Profit &amp; loss and the related deferred tax movement</b>												

Particulars	STANDALONE										CONSOLIDATED							
	Quarter ended on			Nine Months Ended			Year ended on			Quarter ended on			Nine Months Ended			Year ended on		
	31-12-22	30-09-22	31-12-21	31-12-22	31-12-21	31-12-20	31-03-22	31-12-21	31-12-20	31-12-21	31-12-20	31-12-21	31-12-20	31-03-22	31-12-21	31-12-20	31-03-22	
9 Profit/(Loss) for the period from continuing operations (IX-X)	Unaudited 302.66	Unaudited 265.43	Unaudited 116.15	Unaudited 707.75	Unaudited 408.30	Audited 586.99	Unaudited 302.62	Unaudited 265.43	Unaudited 112.27	Unaudited 704.96	Unaudited 404.42	Unaudited 302.62	Unaudited 265.43	Unaudited 112.27	Unaudited 704.96	Unaudited 404.42	Audited 586.99	
10 Profit/(loss) from discontinued operations before tax																		
11 Tax expenses of discontinued operations																		
12 Net profit (loss) from discontinued operation after tax																		
13 Share of profit/(loss) of associate and joint ventures accounted for using equity method	(0.04)	(0.04)	(3.88)	(2.83)	(3.88)	-												
14 Total Profit (Loss) for the period	302.62	265.39	112.27	704.92	404.42	586.99	302.62	265.39	112.27	704.92	404.42	302.62	265.39	112.27	704.92	404.42	586.99	
15 Other Comprehensive Income for the period, net of tax																		
16 Total comprehensive income for the period	302.62	265.39	112.27	704.92	404.42	586.99	302.62	265.39	112.27	704.92	404.42	302.62	265.39	112.27	704.92	404.42	586.99	
17 Total profit or loss, attributable to owners of parent	302.62	265.39	112.27	704.92	404.42	586.99	302.62	265.39	112.27	704.92	404.42	302.62	265.39	112.27	704.92	404.42	586.99	
Total profit or loss attributable to non controlling interest																		
18 Total comprehensive income for the period attributable to comprehensive income attributable to owners of parent	302.62	265.39	112.27	704.92	404.42	586.99	302.62	265.39	112.27	704.92	404.42	302.62	265.39	112.27	704.92	404.42	586.99	
Total comprehensive income attributable to non controlling interest																		
19 Details of equity paid up capital																		
Paid up equity share capital	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	1,204.25	
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	
20 Details of debt securities																		
Paid up equity share capital																		
Face value of Debt Securities																		



Particulars	STANDALONE						CONSOLIDATED					
	Quarter ended on			Nine Months Ended			Quarter ended on			Nine Months Ended		
	31-12-22	30-09-22	31-12-21	31-12-22	31-12-21	31-12-20	31-12-22	30-09-22	31-12-21	31-12-22	31-12-21	31-12-20
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
21 Reserve excluding revaluation reserve												
22 Earning per share												
i. Earning per equity share for continuing operations	2.51	2.20	0.93	5.85	3.36	4.87	2.51	2.20	0.93	5.85	3.36	4.87
Basic earning (loss) per share from continuing operations	2.51	2.20	0.93	5.85	3.36	4.87	2.51	2.20	0.93	5.85	3.36	4.87
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	2.51	2.20	0.93	5.85	4.87	2.20	2.20	0.93	5.85	3.36	4.87	4.87
Diluted earning (loss) per share from continuing and discontinuing operations	2.51	2.20	0.93	5.85	4.87	2.20	2.20	0.93	5.85	3.36	4.87	4.87
23 Debt Equity ratio												
24 Debt service coverage ratio												
25 Interest service coverage ratio												
26 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 10/01/2023. The statutory auditors have carried out review of unaudited financial results for the quarter ended 31st December, 2022 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
- The figures have been regrouped /reclassified, wherever necessary.
- 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.

Date: 10/01/2023  
Place: Ahmedabad



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SANKET SHAH  
MANAGING DIRECTOR

DIN: 00038121



# 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 December 31, 2022

	STANDALONE		CONSOLIDATED	
	Current year ended	Previous year ended	Current year ended	Previous year ended
	31-12-22	31-03-22	31-12-22	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	31-12-22	31-03-22	31-12-22	31-03-22
Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
<b>A ASSETS</b>				
<b>1 Non- Current Assets</b>				
a) Property, Plant and Equipment	91.41	92.08	91.41	92.08
b) Capital Work-in-progress				
c) Investment Property	20.74	3.49	20.74	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	214.97	236	141.32	184.82
ii) Trade Receivables				
iii) Loans				
iv) Other Financial Assets	765.96		765.96	
i) deferred Tax Assets (net)	16.42	15.42	16.42	15.42
j) Other Non- Current Assets	1804.36	37.37	1804.36	37.37
<b>2 Current Assets</b>				
a) Inventories	3325.27	3416.75	4788.29	3467.35
b) Financial Assets				
i) Investments				
ii) Trade Receivables	34	1.5	34.00	1.5
iii) Cash and Cash Equivalents	34.7	421.02	85.49	421.08
iv) Bank balance other than (iii) above				
v) Loans				
vi) Others to be specified				
c) Current Tx Assets (net)	0	51.16	0.00	51.88
d) Other Current Assets	23.45	66.51	23.91	66.62
<b>TOTAL ASSETS</b>	<b>6331.28</b>	<b>4341.3</b>	<b>7771.9</b>	<b>4341.61</b>
<b>B EQUITY AND LIABILITIES</b>				
<b>1 Equity</b>				
a) Equity Share Capital	1204.25	1204.25	1204.25	1204.25
b) Others Equity	3337.27	2632.35	3337.27	2632.35
<b>2 Liabilities</b>				
<b>Non Current Liabilities</b>				
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	18.43	19.94	1171.02	20.19
<b>Current Liabilities</b>				
a) Financial Liabilities				
i) Borrowings				
ii) Trade Payables				
iii) Other financial liabilities (other than those specified in item c.				
b) Other Current Liabilities	1763.15	481.07	2051.18	481.07
c) Provisions	8.18	3.69	8.18	3.75
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6331.28</b>	<b>4341.3</b>	<b>7771.9</b>	<b>4341.61</b>



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

Ph. : 079 - 26925653 | M. : (+91) 9925008128 | Email : info@prernagroup.com | Web : www.prernagroup.com.

CIN : L65990GJ1988PLC010570

PRERNA INFRABUILD LIMITED  
STATEMENT OF CASH FLOWS

Particulars	STANDALONE		CONSOLIDATED	
	For the nine months ended-31-12-2022	For the year ended 31-03-2022	For the nine months ended-31-12-2022	For the year ended 31-03-2022
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Rupees	Rupees	Rupees	Rupees
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax	848.92	724.17	848.92	724.17
<u>Adjustments for:</u>				
Depreciation and amortisation	21.68	34.89	21.68	34.89
(Profit) / loss on sale / write off of assets				
Finance costs	2.85	6.42	2.85	6.42
Interest income	(19.33)	(13.68)	(19.40)	(13.68)
Net (gain) / loss on sale of investments	(0.12)	-	(0.12)	-
Dividend received	(10.70)	-	(10.70)	-
Operating profit / (loss) before working capital changes	<b>843.30</b>	<b>751.80</b>	<b>843.23</b>	<b>751.80</b>
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	91.48	(1,357.32)	(1,320.94)	(1,357.32)
Trade receivables	(32.50)	(1.50)	(32.50)	(1.50)
Short-term loans and advances		-		-
Long-term loans and advances		-		-
Other current assets	43.07	77.19	42.71	79.09
Other non-current assets	(1,766.99)	1,157.50	(1,766.99)	1,157.50
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Other current liabilities except unpaid dividend	1,277.17	(124.48)	1,565.19	(124.48)
Other long-term liabilities	(1.52)	(32.63)	1,150.84	(47.39)
Short-term provisions	4.49	-	4.43	-
Cash generated from operations	<b>458.50</b>	<b>470.56</b>	<b>485.97</b>	<b>457.70</b>
Net income tax debited	88.94	137.17	88.21	137.16
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>369.56</b>	<b>333.39</b>	<b>397.76</b>	<b>320.54</b>
<b>B. Cash flow from investing activities</b>				
Proceeds from increase in capital		-	-	-
Proceeds from sale of fixed assets	1	-	1	-
Purchase of Fixed assets	(39.14)	(1.50)	(39.14)	(1.50)
Bank balances not considered as Cash and cash				
- Placed	(765.96)		(765.96)	
- Matured				
Sale of Current invest.not considered as Cash and cash equivalents				
Purchase of current investments	21.04	(159.24)	43.50	(146.44)
Interest received	19.33	13.68	19.40	13.68
Dividend received		-		-
Rental income from investment properties	10.70	-	10.70	-
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(753.03)</b>	<b>(147.06)</b>	<b>(730.50)</b>	<b>(134.26)</b>





# PRERNA INFRABUILD LIMITED

<b>C. Cash flow from financing activities</b>				
Borrowing	-	-	-	-
Finance cost	(2.85)	(6.42)	(2.85)	(6.42)
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>(2.85)</b>	<b>(6.42)</b>	<b>(2.85)</b>	<b>(6.42)</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+)</b>	<b>(386.32)</b>	<b>179.91</b>	<b>(335.59)</b>	<b>179.86</b>
Cash and cash equivalents at the beginning of the year	418.55	238.64	418.61	238.75
<b>Cash and cash equivalents at the end of the year</b>	<b>32.23</b>	<b>418.55</b>	<b>83.02</b>	<b>418.61</b>
<b>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)</b>	34.70	421.02	85.49	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
<b>Cash and cash equivalents at the end of the year *</b>	<b>32.23</b>	<b>418.55</b>	<b>83.02</b>	<b>418.61</b>
* Comprises:			0.00	
(a) Cash on hand	-	-	-	-
(c) Balances with banks				
(i) In current accounts	32.23	352.52	83.02	352.52
(iii) In deposit accounts with original maturity of less than 3 months	-	66.03	-	66.09
	<b>32.23</b>	<b>418.55</b>	<b>83.02</b>	<b>418.61</b>
<b>Notes:</b>				
(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.				

