

Date: 25.07.2023

1.

To, Department of Corporate Services

BSE Limited

Phiroze Jeejeebhoy Towers,

2. Dalal Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Tuesday, 25th day of July, 2023

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Tuesday, 25th day of July, 2023at the Registered Office of the Company inter alia considered & approved the following:

- 3. 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 June 30, 2023as 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 June 30, 2023.
- 4. The copy of the Result and Limited Review Certificate are enclosed for your information and record, as per said regulations.
- 5. The Meeting Started on 11.30 Amand concluded on 12.00 PM

Kindly take it on your record.

For, PRERNA INFRABUILD LIMITED

SANKET SHAH

Managing Director

DIN: 00038121

CIN: L65990GJ1988PLC010570



Chartered Accountants

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 June, 2023 and year to date results for the period 01st April 2023 to 30th June, 2023 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (The Listing Regulations)

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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

RNANDE

M. NO. 125960

FRN: 128122W

For, Philip Fernandes& Co., Chartered Accountants

Firm Registration No.: 128122W

PETETP FERNANDES

Proprietor Membership No. 125960

Date:25th July , 2023

Place: Ahmedabad,

UDIN: 23125960BGPWY02048



PHILIP FERNANDES & CO.

Chartered Accountants

Independent Auditor's Review Report

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

We have reviewed the accompanying statement of unaudited consolidated financial results of Prerna Infrabuild Limited for the quarter ended on 30th June, 2023 and year to date results for the period 01st April 2023 to 30th June, 2023 ("the statement") ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (The Listing Regulations)

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Our conclusion is not modified in respect of this matter.

M. NO. 125960 FRN: 128122W

For, Philip Fernandes& Co., Chartered Accountants

Firm Registration No.: 128122 WIANDE

PHILIP FERNANDES

Proprietor

Membership No. 125960

Place: Ahmedabad, Date:25th July, 2023

UDIN: 23125960BGPWY02048



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-									(SIN LANTIS)
	Statemen	Statement of unaudited Financial Results for the	Financial Res	ults for the	Quarter/Year Ended on 30 June 2023	ded on 30 June	2023		
-								- Cotobiles	-
				Standalone			no populo note	Collsolidated	Year ended on
-	Particulars	Qua	Quarter ended on		Year ended on	7	duarter ended on		
+		30-06-23	31-03-23	30-06-22	31-03-23	30-06-23	31-03-23	30-06-22	31-03-23
+		Unaudited	Audited	Unaudited	Audited	Unaudited	Andited	Unaudited	Andited
+			1					8 0	
+		323 38	462.32	302.66	1,786.35	1048.28	498.32	305.41	1822.35
- +'	Revenue from operations	17.35	12.47	10.70		17.35	12.48	10.75	42.70
-+'	Other income	340 73	474.79	313.36	32	1065.63	510.80	316.16	1865.05
+	Total Revenue (1+11)								
-	Expenses:	360 79	378.85	124.73	613.45	360.79	537.28	318.67	2143.83
-	a) Cost of Material consumed	2.000				1216.97	0.00		
-	b) Purchase of stock in trade	(00,120)	(0Z 00C)	(TA CC)	(12821)	(819.40)	(475.52)	(216.41)	(1755.98)
-	c) Changes in inventories of finished goods,	(2/4.80)	(309.10)	142.7					
\neg	WIP and stock in trade.		0.00	1000	114 35	28 41	28.48	18.00	114.35
-	d) Employees benefits expenses.	27.66	4.42	10.00		40.22	45.61	1.06	48.46
	e)Finance Costs	3.09	74.	1 - 2		5.54	7.74	7.07	29.42
	f) Depreciation and amortisation exp.	5.54	47.7	10.7	88 94	47.35	19.82	21.17	88.62
	g) Other Expenses	32.62	23.00			870 88	163.41	149.56	668.70
-	Total Expenses	155.50	129.79			00:810	247 20	166 60	1196.35
	Profit/(Loss) before exceptional and	185.23	345.00	166.60	1196.75	185.75	347.39	100.001	
1	Extra ordinary items and Taxes.(III - IV)								
	Exceptional items.							00 007	1106 35
	Profit/(Loss) before Tax (VII-VIII)	185.23	345.00	166.60	1196.75	185.75	347.39	100.00	
	Tax Expenses					00 10		30.00	215.00
	1) Current Tax	31.66	20.00		2	31.60			
	2) Deferred Tax	-0.08	(0.40)	1		-0.08			
9	, Total tax exp	31.58	09.69	29.69	213.60	31.58	09.69	29.62	
	Net movement in regulatory deferral account balance related to Profit & loss and the related deferred tax movement					a 9			
4	Profit(Loss) for the period from continuing	153.65	275.40	136.91	1 983.15	154.17	277.79	136.91	982.75
	operations (IX-X)								N F RAP
15	Profit/(loss) from discontinued operations before tax	before tax							14
16	Tax expenses of discontinued operations								Z Z
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"PRERNA", Survey No.820/1, Makarba In Lane of Panchwati Auto, Opp. Ananddham Derasar, S.G.Road, Ahmedabad - 380058. Gujarat, India

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(5.51)	977.24		977.24		977.24				977.64	(0.40)		1204.25	10.00		u						8.12
	136.91		136.91		136.91				136.91			1204.251		1	x					;	1.14
(5.47)	272.32		272.32		272.32				272.32			1204.25	10.00							000	2.26
-0.2	153.97		153.97		153.45	0.52			153.45			3612.75	10							000	0.62
(5.51)	977.64		977.64		977.64	/			977.64			1204.251	10			1		•			8.12
	136.91		136.91		136.91				136.91			1204.251									1.14
(2.68)	272.72		272.72		272.72				272.72			1204.251	10							200	2.26
-0.2	153.45	d, net of tax	153.45		153.45	ng interest			153.45			3612.75	10							69.0	0.62
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 perio	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	Reserve excluding revaluation reserve	Earning per share	Earning per equity share for continuing operations	Basic earning (loss) per share from	continuing operations
	_	22						_	-			_	_	_	_			_		(•



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CIN: L65990GJ1988PLC010570



	Diluted earning (loss) per share from continuing operations	0.62	2.26	1.14	8.12	0.62	2.26	1.14	8.12
≔	Earning per equity share for discontinuing operations					6			
	Basic earning (loss) per share from discontinuing operations								
	Diluted earning (loss) per share from discontinuing operations		,						
≝	Earning per equity share								
	Basic earning (loss) per share from continuing and discontinuing operations	0.62	2.26	1.14	8.12	0.62	2.26	1.14	8.12
	Diluted earning (loss) per share from continuing and discontinuing operations	0.62	2.26	1.14	8.12	0.62	2.26	1.14	8.12
30	Debt Equity ratio								
31	Debt service coverage ratio								
32	Interest service coverage ratio						e (8)		
34	Disclosure of notes on financial results								
have 2. Thi 2013, April 3. The 3. The 5. Th	have carried out limited review of unaudited financial results for the quarter ended 30th June, 2023 and have expressed an unqualified audit opinion. 2. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable. Beginning April 1, 2017 Company has for the first time adopted Ind As with transition date of April 1, 2017 3. The figures have been regrouped /reclassified , wherever necessary. 4. The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015. 5. The Company is operating in single segment, so above results are for single segment only. 6. The Group has considered inhemal and cardian external sources of information including economic forecasts and industry reports up to the date of approval of the financial statements and assumptions and based on the current estimates, the Group expects to recover the carrying amount of trade receivables, including unbilled receivables, investments, and assumptions and based on the current estimates, the Group expects to recover the carrying amount of trade receivables, including unbilled receivables, investments, the group will continue to monitor developments to identify significant uncertainties in future periods, if any. Agre: 25-07-23 Place: Ahmedabad Ahmedabad BY ORDER OF THE BOARD OF DIRECTORS	results for the policies to the policies to the erever necess isting Obligatic bove results a all health pand external sour is elements of es, the Group of the global h s to identify si	quarter ended anies (Indian A e extent applica sary. ons & Disclose are for single se temic - COVID-ces of informat fits financial strespects to recreatth pandemignificant uncer	30th June, 20 30th June, 20 counting Sta ble. Beginning gment only. 19: ion including e atements. The over the carryi c may be diffe tainties in futu	23 and have exp indards) Rules,2 g April 1, 2017 C G Group has used ing amount of traint from those (ire periods, if an)	ressed an unqual 15 (Ind As), pres ompany has for the rist and industry rest the principles of de receivables in estimated as on the receivables in the receivable in	y reports up to the of prudence in sincluding unbilling the date of approverse by ORDER	the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the Companies Act, icies to the extent applicable. Beginning April 1, 2017 Company has for the first time adopted Ind As with transition date of ver necessary. g Obligations & Discloser Requirements) Regulations, 2015. re results are for single segment only. earlth pandemic - COVID-19: earlth pandemic - COVID-19: earlth pandemic - COVID-19: earlth pandemic including economic forecasts and industry reports up to the date of approval of the financial lements of its financial statements. The Group has used the principles of prudence in applying judgments, estimates and the Group expects to recover the carrying amount of trade receivables including unbilled receivables, investments and he global health pandemic may be different from those estimated as on the date of approval of these financial statements, identify significant uncertainties in future periods, if any. BY ORDER OF THE BOARD OF DIRECTORS (Contains and Contains and Con	Companies Act, transition date of to the financial s, estimates and estments and ncial statements, OF DIRECTORS ctor
						Prema 4.4. MEDABI	E CA BY		

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