



PRERNA INFRABUILD LIMITED

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, 19th day 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, 2022 at the Registered Office of the Company inter alia considered & approved the following:

1. Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. Unaudited Financial Results (Standalone) for the half year/ quarter ended on September 30, 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



PHILIP FERNANDES & CO.

Chartered Accountants

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

Independent Auditor's Review Report

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

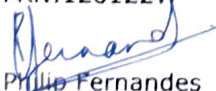
We have reviewed the accompanying statement of unaudited consolidated financial results of Perna Infrabuild Limited for the quarter ended on 30th September, 2022 and year to date results for the period 01st July 2022 to 30th September, 2022 ("the statement") attached herewith, being submitted by the 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 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
Chartered Accountants
FRN:128122W


Philip Fernandes

Proprietor (M.No.125960)

Date: 19/10/2022

Place: Ahmedabad

UDIN: 22125960BAFJKG5755





PHILIP FERNANDES & CO.

Chartered Accountants

"LIMITED REVIEW" REPORT ON THE STANDALONE FINANCIAL RESULTS OF PRERNA INFRABUILD LIMITED FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2022 AND 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.

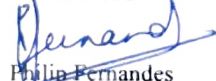
We have reviewed the accompanying statement of unaudited standalone financial results of Prerna Infrabuild Limited for the quarter ended on 30th September, 2022 and year to date results for the period 01st July 2022 to 30th September, 2022 ("the statement") attached herewith, being submitted by the company 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.

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


Philip Fernandes
Proprietor (M.No.125960)
Date: 19/10/2022, Place: Ahmedabad
UDIN: 22125960BAFJKG5755





PRERNA INFRABUILD LIMITED CIN : L65990GJ1988PLC010570												
Statement of unaudited Financial Results for the Quarter/Year Ended on 30th Sept. 2022												
Particulars	STANDALONE						CONSOLIDATED					
	Quarter ended on		Half Year Ended		Year ended on		Quarter ended on		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
1	2	3	4	5	6	7	8	9	10	11	12	13
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	499.27	302.66	595.46	996.13	2318.10	496.52	305.41	595.46	801.93	1046.13	2372.03	
Other income	18.89	10.7	0.43	29.59	16.97	21.63	10.75	0.43	32.38	0.43	14.14	
Total Revenue (I+II)	518.16	313.36	595.89	996.56	2335.07	518.15	316.16	595.89	834.31	1046.56	2386.17	
Expenses:												
a) Cost of Material consumed	89.76	124.73	278.19	358.68	2,669.00	1256.76	318.67	278.19	1,575.43	358.68	2,669.19	
b) Purchase of stock in trade												
c) Changes in inventories of finished goods, WIP and stock in trade.	32.03	(22.47)	46.00	9.56	161.13	(1,134.97)	(216.41)	46.00	(1,351.38)	161.13	(1,357.32)	
d) Employees benefits expenses.	39.61	18	39.18	57.61	117.16	39.61	18.00	39.18	57.61	57.18	117.16	
e) Finance Costs	0.89	1.06	1.81	1.95	6.42	0.89	1.06	1.81	1.95	3.63	6.42	
f) Depreciation and amortisation exp.	6.93	7.07	8.73	14.00	34.89	6.93	7.07	8.73	14.00	17.38	34.89	
g) Other Expenses	23.77	18.37	16.25	42.14	140.74	23.76	21.17	16.27	44.93	43.10	140.85	
Total Expenses	192.99	146.76	390.16	339.75	1,610.89	192.98	149.56	390.18	342.54	691.99	1,662.00	
Profit/(Loss) before exceptional and Extra ordinary items and Taxes.(III - IV)	325.17	166.60	205.73	491.77	724.18	325.17	166.60	205.71	491.77	354.57	724.17	
Exceptional items.												
Profit/(Loss) before Tax (VII-VIII)	325.17	166.60	205.73	491.77	724.18	325.17	166.60	205.71	491.77	354.57	724.17	
Tax Expenses												
1) Current Tax	60.00	30	42.56	90.00	140.00	60.00	30.00	64.44	90.00	64.44	140.00	
2) Deferred Tax	(0.26)	(0.31)	(0.40)	(0.57)	(2.81)	(0.26)	(0.31)	(2.57)	(0.57)	(1.10)	(2.82)	
Total tax exp	59.74	29.69	42.16	89.43	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												

Particulars	STANDALONE						CONSOLIDATED						(Rs in Lakh)
	Quarter ended on		Half Year Ended		Year ended on		Quarter ended on		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	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
9 Profit/(Loss) for the period from continuing operations (IX-X)	265.43	136.91	163.57	402.34	292.14	586.99	265.43	136.91	143.85	402.34	291.23	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)		(0.02)	(0.04)	(0.90)		(0.04)			(0.04)			
14 Total Profit (Loss) for the period	265.39	136.91	163.55	402.30	291.24	586.99	265.39	136.91	143.85	402.30	291.23	586.99	
15 Other Comprehensive Income for the period, net of tax													
16 Total comprehensive income for the period	265.39	136.91	163.55	402.30	291.24	586.99	265.39	136.91	143.85	402.30	291.23	586.99	
17 Total profit or loss, attributable to owners of parent	265.39	136.91	163.55	402.30	291.24	586.99	265.39	136.91	143.85	402.30	291.23	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	265.39	136.91	163.55	402.30	291.24	586.99	265.39	136.91	143.85	402.30	291.23	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	
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	
20 Details of debt securities													
Paid up equity share capital													
Face value of Debt Securities													



Signature

Particulars	STANDALONE						CONSOLIDATED						(Rs in Lakh)
	Quarter ended on		Half Year Ended		Year ended on		Quarter ended on		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	
21 Reserve excluding revaluation reserve	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
22 Earning per share													
i. 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 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 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	2.20	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 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	
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 19/10/2022. The statutory auditors have carried out review of unaudited financial results for the quarter ended 30th September, 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 Ins 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: 19/10/2022

Place: Ahmedabad





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

Un Audited Statement of Assets and Liabilities as at September 30, 2022

	STANDALONE		CONSOLIDATED	
	Current year ended	Previous year ended	Current year ended	Previous year 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
A ASSETS				
1 Non- Current Assets				
a) Property, Plant and Equipment	98.56	92.08	98.56	92.08
b) Capital Work-in-progress				
c) Investment Property	3.49	3.49	3.49	3.49
d) Goodwill				
e) Other intangible assets				
f) Intangible Assets under development				
g) Biological Assets other than beared plants				
h) Financial Assets				
i) Investments	224.46	236	224.46	184.82
ii) Trade Receivables				
iii) Loans				
i) deferred Tax Assets (net)	16	15.42	16.00	15.42
j) Other Non- Current Assets	82.69	37.37	82.69	37.37
2 Current Assets				
a) Inventories	3407.19	3416.75	4859.21	3467.35
b) Financial Assets				
i) Investments				
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				
v) Loans				
vi) Others to be specified				
c) Current Tax Assets (net)	13.55	51.16	13.55	51.88
d) Other Current Assets	128.12	66.51	129.12	66.62
TOTAL ASSETS	4581.59	4341.3	6034.76	4341.61
B EQUITY AND LIABILITIES				
1 Equity				
a) Equity Share Capital	1204.25	1204.25	1204.25	1204.25
b) Others Equity	3034.65	2632.35	3034.65	2632.35
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	34.59	19.94	638.19	20.19
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	481.07
c) Provisions	3.69	3.69	3.69	3.75
d) Current Tax Liabilities (Net)				
TOTAL EQUITY AND LIABILITIES	4581.59	4341.3	6034.76	4341.61

BY ORDER OF THE BOARD OF DIRECTORS

Chairman & Managing Director





PRERNA INFRABUILD LIMITED

PRERNA INFRABUILD LIMITED STATEMENT OF CASH FLOWS				
Particulars	STANDALONE		CONSOLIDATED	
	For the half year ended- 30-09-2022	For the year ended 31-03-2022	For the half year ended- 30-09-2022	For the year ended 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
<i>Adjustments for:</i>				
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
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	9.56	(1,357.32)	(1,391.86)	(1,357.32)
Trade receivables	(11.82)	(1.50)	(11.82)	(1.50)
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)	1,157.50
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
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	-	-	(0.06)	-
Cash generated from operations	206.92	484.25	257.48	471.39
Net income tax debited	52.39	137.19	51.68	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				
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				
- Placed				
- Matured	(550.00)		(550.00)	
Sale of Current invest. not considered as Cash and cash equivalents				
Purchase of current investments	11.54	(159.24)	(39.64)	(146.44)
Interest received	29.55	0.00	29.55	0.00
Dividend received		-	-	-
Rental income from investment properties		-	-	-
Net cash flow from / (used in) investing activities (B)	(529.38)	(160.74)	(580.56)	(147.93)





PRERNA INFRABUILD LIMITED

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
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)	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:			-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.

