



PRERNA INFRABUILD LIMITED

Date: 05.02.2024

To, Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Monday, 5th day of February, 2024

Unaudited Financial Results with Limited Review Certificate for the half year/ Quarter ended on 31.12.2023.

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Monday, 5th day of February, 2024 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, 2023 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, 2023.
2. The copy of the Result and Limited Review Certificate are enclosed for your information and record, as per said regulations.
3. The Meeting Started on **11.00 AM** and concluded on **11.30 AM**

Kindly take it on your record.

For, PRERNA INFRABUILD LIMITED

Sanket shah

MANAGING DIRECTOR

DIN: 00038121





PHILIP FERNANDES & CO.

Chartered Accountants **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 31st December, 2023 and year to date results for the period 01st October 2023 to 31st December, 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)


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.

For, Philip Fernandes & Co.,
Chartered Accountants
Firm Registration No.: 128122W


PHILIP FERNANDES
Proprietor

Membership No. 125960

Place: Ahmedabad,

Date: 05th February, 2023

UDIN: 24125960BKGENT9364



PRERNA INFRABUILD LIMITED
CIN : L65990GJ1988PLC010570

Statement of Unaudited Consolidated Financial Results for the Quarter and nine months ended 31st December, 2023

		(Rs in lakhs)					
	Particulars	Quarter ended on			Nine Months Ended		Year ended on
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	715.29	630.80	519.31	2394.37	1324.03	1822.35
2	Other income	82.26	66.83	0.62	166.44	30.22	42.70
3	Total Revenue (I+II)	797.55	697.63	519.93	2560.81	1354.25	1865.05
4	Expenses:						
	a) Cost of Material consumed	0.00	398.90	31.11	759.69	1606.55	2143.83
	b) Purchase of stock in trade	704.19	944.81	0.00	2865.97	0.00	0.00
	c) Changes in inventories of finished goods, WIP and stock in trade.	(248.79)	(934.81)	70.91	(2003.00)	(1280.46)	(1755.98)
	d) Employees benefits expenses.	29.60	29.32	28.27	87.33	85.87	114.35
	e) Finance Costs	40.28	36.94	0.90	117.44	2.85	48.46
	f) Depreciation and amortisation exp.	5.54	5.58	7.67	16.66	21.68	29.42
	g) Other Expenses	53.04	37.49	23.88	137.88	68.80	88.62
	Total Expenses	583.86	518.23	162.74	1981.97	505.29	668.70
5	Profit/(Loss) before exceptional items and Taxes.(III - IV)	213.69	179.40	357.19	578.84	848.96	1196.35
6	Exceptional items.						
7	Profit/(Loss) before Tax (V-VI)	213.69	179.40	357.19	578.84	848.96	1196.35
8	Tax Expenses						
	1) Current Tax	56.29	46.95	55.00	134.90	145.00	215.00
	2) Deferred Tax	(0.25)	(0.09)	(0.43)	(0.42)	(1.00)	(1.40)
	Total tax exp	56.04	46.86	54.57	134.48	144.00	213.60
9	Profit/(Loss) for the period from continuing operations VII-VIII)	157.65	132.54	302.62	444.36	704.96	982.75
10	Profit/(loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Net profit (loss) from discontinued operation after tax	0.00	0.00	0.00	0.00	0.00	0.00
13	Share of profit/(loss) of associate and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	(5.51)
14	Net Profit (Loss) for the period	157.65	132.54	302.62	444.36	704.96	977.24
15	Other Comprehensive Income for the period, net of tax	0.00	0.00	0.00	0.00	0.00	0.00
A I.	Items that will not be classified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
ii.	Income tax relating to items that will not be classified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
B i.	Items that will be classified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
ii.	Income tax relating to items that will be classified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
16	Total Comprehensive income for the period	157.65	132.54	302.62	444.36	704.96	977.24
17	Details of equity paid up capital						
	Paid up equity share capital	3612.75	3612.75	1204.25	3612.75	1204.25	1204.25
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
	Other Equity excluding revaluation reserve						3590.69
18	Net profit or loss, attributable to						
	Owners of parent	154.27	132.54	302.62	432.47	704.96	977.64
	Non controlling interest	3.38	7.99	0.00	11.89	0.00	(0.40)
19	Other Comprehensive Income for the period attributable to						
	Owners of parent	0.00	0.00	0.00	0.00	0.00	0.00
	Non controlling interest	0.00	0.00	0.00	0.00	0.00	0.00
20	Total comprehensive income for the period attributable to						
	Owners of parent	154.27	132.54	302.62	432.47	704.96	977.64
	Non controlling interest	3.38	7.99	0.00	11.89	0.00	(0.40)
21	Earning per share						
I.	Earning per equity share for continuing operations						
	Basic	0.43	0.37	2.51	1.20	5.85	8.12
	Diluted	0.43	0.37	2.51	1.20	5.85	8.12
ii.	Earning per equity share for discontinuing operations						
	Basic	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted	0.00	0.00	0.00	0.00	0.00	0.00
iii.	Earning per equity share from continuing and discontinuing operations						
	Basic	0.43	0.37	2.51	1.20	5.85	8.12
	Diluted	0.43	0.37	2.51	1.20	5.85	8.12

Accountant




PHILIP FERNANDES & CO.

Chartered Accountants **Independent Auditor's Review Report**

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

We have reviewed the accompanying statement of unaudited standalone financial results of Perna Infrabuild Limited for the quarter ended on 31st December, 2023 and year to date results for the period 01st October 2023 to 31st December, 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.

For, Philip Fernandes & Co.,
Chartered Accountants

Firm Registration No.: 128122W


PHILIP FERNANDES
Proprietor

Membership No. 125960

Place: Ahmedabad,

Date: 05th February, 2023

UDIN: 24125960BK GENT9364



PRERNA INFRABUILD LIMITED
CIN : L65990GJ1988PLC010570

Statement of Unaudited Standalone Financial Results for the Quarter and nine months ended 31st December, 2023

Particulars		Quarter ended on			Nine Months Ended		(Rs. in Lakhs)
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	Year ended on
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	175.20	148.95	519.31	647.53	1324.03	1786.35
2	Other income	82.25	66.83	0.60	166.43	30.15	42.62
3	Total Revenue (I+II)	257.45	215.78	519.91	813.96	1354.18	1828.97
4	Expenses:						
	a) Cost of Material consumed	0.00	398.90	20.11	759.69	234.60	613.45
	b) Purchase of stock in trade	689.65	0.00	0.00	689.65	0.00	0.00
	c) Changes in inventories of finished goods, WIP and stock in trade.	(646.67)	(376.66)	81.92	(1,298.13)	91.49	(218.21)
	d) Employees benefits expenses.	28.16	28.42	28.27	84.24	85.87	114.35
	e) Finance Costs	0.27	0.40	0.90	4.36	2.85	4.27
	f) Depreciation and amortisation exp.	5.54	5.58	7.67	16.66	21.68	29.42
	g) Other Expenses	22.56	29.90	23.81	85.08	65.94	83.43
	Total Expenses	99.51	86.54	162.68	341.55	502.43	626.71
5	Profit/(Loss) before exceptional items and Taxes.(III - IV)	157.94	129.24	357.23	472.41	851.75	1202.26
6	Exceptional items.	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (V-VI)	157.94	129.24	357.23	472.41	851.75	1202.26
8	Tax Expenses						
	1) Current Tax	34.38	4.78	55.00	70.82	145.00	215.00
	2) Deferred Tax	-0.25	-0.09	-0.43	-0.42	-1.00	-1.40
	Total tax exp	34.13	4.69	54.57	70.40	144.00	213.60
9	Profit/(Loss) for the period from continuing operations VII-VIII)	123.81	124.55	302.66	402.01	707.75	988.66
10	Profit/(loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Net profit (loss) from discontinued operation after tax	0.00	0.00	0.00	0.00	0.00	0.00
14	Total Profit (Loss) for the period	123.81	124.55	302.66	402.01	707.75	988.66
15	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
A i.	Items that will not be classified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
ii.	Income tax relating to Items that will not be classified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
B i.	Items that will be classified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
ii.	Income tax relating to Items that will be classified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
16	Total Comprehensive income for the period	123.81	124.55	302.66	402.01	707.75	988.66
17	Details of equity paid up capital						
	Paid up equity share capital	3612.75	3612.75	1204.25	3612.75	1204.25	1204.25
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
	Other Equity excluding revaluation reserve						3590.70
18	Earning per share						
i.	Earning per equity share for continuing operations						
	Basic	0.34	0.34	2.51	1.11	5.88	8.21
	Diluted	0.34	0.34	2.51	1.11	5.88	8.21
ii.	Earning per equity share for discontinuing operations						
	Basic	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted	0.00	0.00	0.00	0.00	0.00	0.00
iii.	Earning per equity share from continuing and discontinuing operations						
	Basic	0.34	0.34	2.51	1.11	5.88	8.21
	Diluted	0.34	0.34	2.51	1.11	5.88	8.21

Accountant




PRERNA INFRABUILD LIMITED

05-02-2024

To, Department of Corporate Services

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai – 400001

Company Code: 531802

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Monday, 5th day of February, 2024

Submission of Statement of Deviation or Variation in the use of proceeds of Rights Issue under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) "LODR" Regulations, 2015 for the Quarter ended on 31st December 2023.

Pursuant to Regulation 32 of the SEBI (LODR) Regulations, 2015 and SEBI circular No.CIR/CFD/CMD1/162/2019 dated 24 December 2019 issued by SEBI titled "Format on Statement of Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement (QIP) etc.", we hereby submit the statement of deviation or variation in the use of proceeds of the rights issue against the objects of the issue stated in the Letter of Offer for Rights Issue of the Company dated 6th April 2023. Detailed deviation report is annexed as Annexure I.

Kindly take it on your record.

For, PRERNA INFRABUILD LIMITED

SANKET SHAH

Managing Director

DIN: 00038121





PRERNA INFRABUILD LIMITED

Statement of Deviation / Variation in utilization of funds raised through Rights Issue

Name of Entity	PRERNA INFRABUILD LIMITED
Mode of Fund Raising	Right Issue (Letter of offer dated 06.04.2023)
Date of Raising Funds	06.04.2023 (Being the Board Meeting date where record date i.e. 21.04.2023 for rights issue was declared)
Amount Raised	Rs.481,700,400/-
Report filed for Quarter ended	31 st December, 2023
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	No
Is there a Deviation / Variation in use of funds raised	Not applicable
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation / Variation	Not applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No comments

Objects for Which funds have been raised and where there has been a deviation, in the following Table

Original Object	Modified object, if any	Original Allocation	Modified allocation, if any	Funds Utilized till 31 st December, 2023 quarter ended	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks, if any
Investments in the main object related business & their activities	Not applicable	Rs. 48.17 Cr.	-	18.67 Cr. (Full amount is yet to be utilized)	Nil	The Company has received Rs. 48.17 Cr. In aggregate out of this, an amount of Rs. 18.67 Cr. has been utilized for Working capital and other Corporate purpose. As on 31 st Dec, 2023 rest amount of Rs. 29.50 Cr. is lying unutilized in the Bank account of IDFC FIRST bank Limited The Company is yet to utilized full issue proceeds towards stated object of the issue

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

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

CIN : L65990GJ1988PLC010570



PRERNA INFRABUILD LIMITED

Note: - Deviation or Variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer etc.

For, PRERNA INFRABUILD LIMITED

Sanket Shah

Sanket Shah

Managing Director

DIN: 00038121

