



Date: 13.11.2024

To, Department of Corporate Services

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Wednesday, 13th day of November, 2024
Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Wednesday, 13th day of November, 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 September 30, 2024 as reviewed by audit committee.
2. The statutory auditors have also carried out a limited review on Unaudited Financial Results for the half year/ quarter ended on September 30, 2024.
3. The copy of the Result and Limited Review Certificate are enclosed for your information and record, as per said regulations.
4. Resignation of Mrs. KRUPALI RISHIT SHAH (DIN - 08604775), as Non-Executive and Independent Director of the Company:

Mrs. KRUPALI RISHIT SHAH (DIN - 08604775) vide her Resignation Letter dated 13th November 2024 has resigned from the office of Non-Executive and Independent Director of the Company with effect from closing business hours of Wednesday, 13th November 2024 owing to due to owing to her preoccupation, engagements and other commitments.

She had confirmed that there are no other material reasons for the resignation other than those provided in her resignation letter. The copy of Resignation Letter giving detailed reason for her resignation is attached as along with this Disclosure. Further, Resignation of Mrs. KRUPALI RISHIT SHAH (DIN - 08604775) do not hold Directorship in any other Listed Company except Prerna Infrabuild Limited. The Board of Directors of the Company has taken the same on record and will complete necessary formalities in regards of her resignation in due course of time.

Further, the details required under the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 are as follows:

Jaume





Sr. No.	Particulars	Details
1	Name	Mrs. KRUPALI RISHIT SHAH (DIN - 08604775)
2	Reason for change viz. appointment, removal, death or otherwise resignation,	<p>Mrs. KRUPALI RISHIT SHAH (DIN - 08604775) vide her Resignation Letter dated 13th November 2024 has resigned from the office of Non-Executive and Independent Director of the Company with effect from closing business hours of Wednesday, 13th November 2024 due to owing to her preoccupation, engagements and other commitments and the Board has noted and relieved him from responsibilities of his position.</p> <p>Mrs. KRUPALI RISHIT SHAH (DIN - 08604775) has also confirmed that there are no other material reasons for her resignation than those specified above.</p>
3	Date of appointment/cessation (as applicable) & term of appointment	<p>Date of Resignation – 13th November 2024.</p> <p>With effect from closing business hours of 13th November 2024.</p>
4	Brief Profile (in case of appointment)	Not Applicable
5	Disclosure of Relationships between Directors (in case of Appointment of a Director)	Not Applicable
6	Names of Listed Entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.	NIL.
7	Letter of Resignation	Attached.

5. Appointment of Mr. KETANKUMAR CHINUBHAI LIMBACHIA (DIN – 10830670) As an Additional Independent Director of The Company:

Based on the recommendation of the Nomination and Remuneration Committee and further subject to the approval of Shareholders of the Company, the Board of Directors had appointed Mr. KETANKUMAR CHINUBHAI LIMBACHIA (DIN – 10830670) as an Additional Director (Non-Executive and Independent Director) of the Company for a term of 5 (Five) consecutive years commencing from 13th November 2024 till 12th November 2029 (both days inclusive), not be liable to retire by rotation.

Mr. KETANKUMAR CHINUBHAI LIMBACHIA (DIN – 10830670) is not disqualified from being appointed as an Additional Director (Non-Executive and Independent Director) in terms of Section 164 of the Companies Act 2013 and have given her consent to act as an Additional Director (Non-Executive and Independent Director).

Further, as required by the circular no. LIST/COMP/14/2018-19 dated June 20, 2018, issued by BSE Limited, he is not debarred from holding the office of a director by virtue of any SEBI order or any other Authority.





Further, the details required under the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 are as follows:

S. No	Disclosure Requirements	Details
1	Name	Mr. KETANKUMAR CHINUBHAI LIMBACHIA (DIN - 10830670)
2	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment of Mr. KETANKUMAR CHINUBHAI LIMBACHIA (DIN - 10830670) as an Additional Director (Non-Executive and Independent Director) of the Company for a term of 5 (Five) consecutive years commencing from 13 th November 2024 till 12 th November 2029 (both days inclusive), not be liable to retire by rotation. The Appointment is subject to the approval of Shareholders of the Company.
3	Date of appointment/cessation (as applicable) & term of appointment	Date of appointment: - With effect from 13 th November 2024. Term: - For a term of 5 (Five) consecutive years commencing from 13 th November 2024 till 12 th November 2029 (both days inclusive).
4	Brief profile (in case of appointment)	Mr. KETANKUMAR CHINUBHAI LIMBACHIA is Commerce Graduate from Gujarat University in the year 1986.
5	Disclosure of relationships between directors	Not related to any of the Directors of the Company.
6	Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/ 2018-19 dated 20th June 2018.	Mr. KETANKUMAR CHINUBHAI LIMBACHIA (DIN - 10830670) is not debarred from holding the office of Director by virtue of any SEBI order or any other such authority.

The Meeting Started on 11.45 AM and concluded on 12.15 PM

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 30th September, 2024 and half yearly results for the period 01st April 2024 to 30th September, 2024 ("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.

We also performed procedure in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, the extent applicable.


The Statement includes the results of the following entities:

- 1 Perna Infrabuild (Subsidiary Partnership Firm having 90% share)

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,
ICAI Firm Reg No. 128122W


Philip Fernandes
Proprietor

M.N. 125960

Place: Ahmedabad

Date: 13-10-2024

UDIN: **24125960BKGEPW8856**





PRERNA INFRABUILD LIMITED							
CIN : L65990GJ1988PLC010570							
Statement of Unaudited Consolidated Financial Results for the Quarter ended 30th September, 2024							
(Amount in Lakh)							
	Particulars	Quarter ended on			Half Year ended		Year ended on
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	199.97	274.30	630.80	474.27	1679.08	4535.06
2	Other income	185.45	12.15	66.83	197.60	84.18	234.80
3	Total Revenue (I+II)	385.42	286.45	697.63	671.87	1763.26	4769.86
4	Expenses:						
	a) Cost of Material consumed	112.52	6.42	398.90	118.94	759.69	0.00
	b) Purchase of stock in trade	0.00	0.00	944.81	0.00	2161.78	3820.08
	c) Changes in inventories of finished goods, WIP and stock in trade.	209.70	18.02	(934.81)	227.72	(1754.21)	(308.84)
	d) Employees benefits expenses.	34.81	29.78	29.32	64.59	57.73	117.33
	e) Finance Costs	0.02	35.21	36.94	35.23	77.16	155.04
	f) Depreciation and amortisation exp.	3.64	6.20	5.58	9.84	11.12	22.56
	g) Other Expenses	11.49	24.77	37.49	36.26	84.84	248.28
	Total Expenses	372.18	120.40	518.23	492.58	1398.11	4054.45
5	Profit/(Loss) before exceptional items and Taxes.(III - IV)	13.24	166.05	179.40	179.29	365.15	715.41
6	Exceptional items.						
7	Profit/(Loss) before Tax (V-VI)	13.24	166.05	179.40	179.29	365.15	715.41
8	Tax Expenses						
	1) Current Tax	(33.64)	45.83	46.95	12.19	78.61	176.61
	2) Deferred Tax	0.17	(0.50)	(0.09)	(0.33)	(0.17)	(0.44)
	Total tax exp	(33.47)	45.33	46.86	11.86	78.44	176.17
9	Profit/(Loss) for the period from continuing operations VII-VIII)	46.71	120.72	132.54	167.43	286.71	539.24
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						
14	Net Profit (Loss) for the period	46.71	120.72	132.54	167.43	286.71	539.24
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	46.71	120.72	132.54	167.43	286.71	539.24



17	Details of equity paid up capital						
	Paid up equity share capital	3612.75	3612.75	3612.75	3612.75	3612.75	3612.75
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
	Other Equity excluding revaluation reserve						
18	Net profit or loss, attributable to						
	Owners of parent	50.23	114.45	124.55	164.68	278.20	521.20
	Non controlling interest	(3.52)	6.27	7.99	2.75	8.51	18.04
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	50.23	114.45	124.55	164.68	278.2	521.20
	Non controlling interest	(3.52)	6.27	7.99	2.75	8.51	18.04
21	Earning per share						
i.	Earning per equity share for continuing operations						
	Basic	0.14	0.32	0.34	0.46	0.77	1.44
	Diluted	0.14	0.32	0.34	0.46	0.77	1.44
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	0.14	0.32	0.34	0.46	0.77	1.44
	Diluted	0.14	0.32	0.34	0.46	0.77	1.44





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 September 30, 2024				
	STANDALONE		CONSOLIDATED	
	Current year ended	Previous year ended	Current year ended	Previous year ended
	30-09-2024	31-03-2024	30-09-2024	31-03-2024
Date of start of reporting period	01-04-2024	01-04-2023	01-04-2024	01-04-2023
Date of end of reporting period	30-09-2024	31-03-2024	30-09-2024	31-03-2024
Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
A ASSETS				
1 Non- Current Assets				
a) Property, Plant and Equipment	55.33	63.11	55.33	63.11
b) Capital Work-in-progress				
c) Investment Property	619.76	57.36	619.76	57.86
d) Goodwill				
e) Other intangible assets				
f) Intangible Assets under development				
g) Biological Assets other than beared plants				
h) Financial Assets				
i) Investments	95.87	323.55	94.97	94.97
ii) Trade Receivables				
iii) Loans				
i) deferred Tax Assets (net)	17.58	17.25	17.58	17.26
j) Other Non- Current Assets	1865.1	1855.1	1865.10	1854.6
2 Current Assets				
a) Inventories	3056.67	3563.6	4735.84	5528.02
b) Financial Assets				
i) Investments				
ii) Trade Receivables	14.07	1056.46	14.07	1056.46
iii) Cash and Cash Equivalents	3.45	44.96	9.49	1038.31
iv) Bank balance other than (iii) above	262.47	1692.47	262.47	1692.47
v) Loans	7.25	7.15	7.25	7.15
vi) Others to be specified	4873.01	2274.67	4873.01	2274.67
c) Current Tax Assets (net)	67.16	46.83	67.16	37.34
d) Other Current Assets	175.67	130.33	473.03	130.44
TOTAL ASSETS	11113.39	11132.84	13095.06	13852.66
B EQUITY AND LIABILITIES				
1 Equity				
a) Equity Share Capital	3612.75	3612.75	3612.75	3612.75
b) Others Equity	6665.62	6500.94	6665.62	6501.15
c) Others Equity Minority Interest			20.79	17.83
2 Liabilities				
Non Current Liabilities				
a) Financial Liabilities				
i) Borrowings			2101.02	2475.01
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	9.11	10.26	9.11	10.26
Current Liabilities				
a) Financial Liabilities				
i) Borrowings	61.07	959.08	387.73	959.08
ii) Trade Payables	0.67	1.53	0.67	1.53
iii) Other financial liabilities (other than those specified in item c.				
b) Other Current Liabilities	764.17	41.8	291.60	268.46
c) Provisions	0	6.48	5.77	6.59
d) Current Tax Liabilities (Net)				
TOTAL EQUITY AND LIABILITIES	11113.39	11132.84	13095.06	13852.66

BY ORDER OF THE BOARD OF DIRECTORS


 Managing Director
 DIN:00038121




PRERNA INFRABUILD LIMITED CIN: L65990GJ1988PLC01570 Reg Off: "PRERNA" Suurvey No 820/1, Makarba in lane of Panchwati Auto, Opp: Ananddham Derasar, S G Road, Ahmedabad-380058, Gujarat, India STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE PERIOD 01-04-2024 TO 30-09-2024		
Particulars	For the year ended 30th Sept, 2024	For the year ended 31 March, 2024
	Unaudited	Audited
	Amount in (Lakh)	Amount in (Lakh)
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	179.29	715.41
<u>Adjustments for:</u>		
Depreciation and amortisation	9.84	22.56
(Profit) / loss on sale / write off of assets		-
Finance costs	35.23	155.04
Interest income	(182.53)	(224.35)
Net (gain) / loss on sale of investments		-
Rental income from investment properties	(15.02)	(10.45)
Operating profit / (loss) before working capital changes	26.81	658.22
<u>Changes in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	792.18	(254.10)
Trade receivables	1,042.39	(900.19)
Other current assets	(342.09)	98.98
Trade Payable	(0.85)	(0.46)
Other current liabilities except unpaid dividend	23.14	124.71
Short-term provisions	(0.82)	2.00
Changes in Non current asset-Operating	(10.50)	(98.08)
Net Cash from Operations	1,530.26	(368.92)
Income Tax	(42.00)	-185.89
Net cash flow from operating activity	1,488.25	(554.81)
B. Cash flow from investing activities		
Purchase of Fixed assets	-	(55.04)
sale of fixed assets	-	-
Movement in investments	(564.47)	33.17
Movement in Loans & Advances	(0.10)	
Bank balances not considered as Cash and cash equivalents		
- Placed		(10,145.00)
- Matured	1,430.00	7,090.00
Interest received	182.53	224.35
Changes in other financial assets	(2,598.34)	(134.08)
Rental income from investment properties	15.02	10.45
Changes in Other Non current liabilities	(1.16)	7.80
Net cash flow from / (used in) investing activities (B)	(1,536.51)	(2,968.36)
C. Cash flow from financing activities		
Changes in Borrowing	(945.33)	(293.73)
Finance cost	(35.23)	(155.04)
Proceeds from Equity		4,797.01
Net cash flow from / (used in) financing activities (C)	(980.56)	4,348.24
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(1,028.81)	825.06
Cash and cash equivalents at the beginning of the year	1,038.31	213.25
Cash and cash equivalents at the end of the year	9.49	1,038.31
Reconciliation of Cash and cash equivalents with the Balance		
Cash and cash equivalents as per Balance Sheet (Refer Note 19)	9.49	1,038.31
	9.49	1,038.31
	9.49	1,038.31
Cash and cash equivalents at the end of the year *		
* Comprises:		
(a) Cash on hand		-
(c) Balances with banks		
(i) In current accounts	9.49	1,038.31
(iii) In deposit accounts with original maturity of less than 3 months	-	-
	9.49	1,038.31

For and on behalf of the Board of Directors

Managing Director
(Sanket V Shah):

DIN:00038121

Place :Ahmedabad

Date :13/11/2024





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 30th Sept, 2024 and half year results for the period 01st April 2024 to 30th September, 2024 ("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)

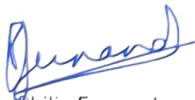
This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these consolidated financial statements based on our review.

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,
ICAI Firm Reg No. 128122W



Philip Fernandes
Proprietor
M.N. 125960
Place: Ahmedabad

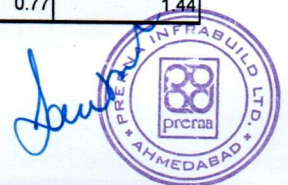
Date: 13-10-2024

UDIN: **24125960BKGEPW8856**





PRERNA INFRABUILD LIMITED CIN : L65990GJ1988PLC010570						
Statement of Unaudited Standalone Financial Results for the Quarter ended 30th September, 2024						
(Amount in Lakh)						
Particulars	Quarter ended on			Half Year Ended on		Year ended on
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from operations	1.17	131.54	148.95	132.71	472.33	2382.36
2 Other income	98.81	98.79	66.83	197.60	84.18	234.80
3 Total Revenue (I+II)	99.98	230.33	215.78	330.31	556.51	2617.16
4 Expenses:						
a) Cost of Material consumed	0.00	0.00	398.90	0.00	759.69	0.00
b) Purchase of Land	111.81	0.00	0.00	111.81	0.00	1643.77
c) Changes in inventories of finished goods, WIP and stock in trade.	(75.56)	18.02	(376.66)	(57.54)	-651.46	16.62
d) Employees benefits expenses.	28.66	27.48	28.42	56.14	56.08	111.92
e) Finance Costs	0.02	0.43	0.40	0.45	4.09	5.00
f) Depreciation and amortisation exp.	3.64	6.2	5.58	9.84	11.12	22.56
g) Other Expenses	11.29	21.78	29.90	33.07	62.52	129.77
Total Expenses	79.86	73.91	86.54	153.77	242.04	1929.64
5 Profit/(Loss) before exceptional items and Taxes.(III - IV)	20.12	156.42	129.24	176.54	314.47	687.52
6 Exceptional items.	0.00	0.00	0.00	0.00	0.00	0.00
7 Profit/(Loss) before Tax (V-VI)	20.12	156.42	129.24	176.54	314.47	687.52
8 Tax Expenses						
1) Current Tax	(30.28)	42.47	4.78	12.19	36.44	166.75
2) Deferred Tax	0.17	(0.50)	(0.09)	(0.33)	(0.17)	(0.44)
Total tax exp	(30.11)	41.97	4.69	11.86	36.27	166.31
9 Profit/(Loss) for the period from continuing operations VII-VIII)	50.23	114.45	124.55	164.68	278.20	521.21
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	50.23	114.45	124.55	164.68	278.20	521.21
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	50.23	114.45	124.55	164.68	278.20	521.21
17 Details of equity paid up capital						
Paid up equity share capital	3612.75	3612.75	3612.75	3612.75	3612.75	3612.75
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
Other Equity excluding revaluation reserve						
18 Earning per share						
i. Earning per equity share for continuing operations						
Basic	0.14	0.32	0.34	0.46	0.77	1.44
Diluted	0.14	0.32	0.34	0.46	0.00	1.44
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	0.14	0.32	0.34	0.46	0.77	1.44
Diluted	0.14	0.32	0.34	0.46	0.77	1.44

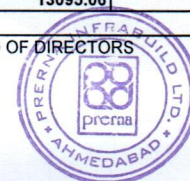





PRERNA INFRABUILD LIMITED				
CIN : L65990GJ1988PLC01570				
Registered Office: SURVEY NO 820/1, IN LANE OF PANCHVATI AUTO OPP ANAND DHAM DERASAR. S.G. ROAD AHMEDABAD 380058				
Audited Statement of Assets and Liabilities as at September 30, 2024				
	STANDALONE		CONSOLIDATED	
	Current year ended	Previous year ended	Current year ended	Previous year ended
	30-09-2024	31-03-2024	30-09-2024	31-03-2024
Date of start of reporting period	01-04-2024	01-04-2023	01-04-2024	01-04-2023
Date of end of reporting period	30-09-2024	31-03-2024	30-09-2024	31-03-2024
Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
A ASSETS				
1 Non- Current Assets				
a) Property, Plant and Equipment	55.33	63.11	55.33	63.11
b) Capital Work-in-progress				
c) Investment Property	619.76	57.36	619.76	57.86
d) Goodwill				
e) Other intangible assets				
f) Intangible Assets under development				
g) Biological Assets other than beared plants				
h) Financial Assets				
i) Investments	95.87	323.55	94.97	94.97
ii) Trade Receivables				
iii) Loans				
i) deferred Tax Assets (net)	17.58	17.25	17.58	17.26
j) Other Non- Current Assets	1865.1	1855.1	1865.10	1854.6
2 Current Assets				
a) Inventories	3056.67	3563.6	4735.84	5528.02
b) Financial Assets				
i) Investments				
ii) Trade Receivables	14.07	1056.46	14.07	1056.46
iii) Cash and Cash Equivalents	3.45	44.96	9.49	1038.31
iv) Bank balance other than (iii) above	262.47	1692.47	262.47	1692.47
v) Loans	7.25	7.15	7.25	7.15
vi) Others to be specified	4873.01	2274.67	4873.01	2274.67
c) Current Tx Assets (net)	67.16	46.83	67.16	37.34
d) Other Current Assets	175.67	130.33	473.03	130.44
TOTAL ASSETS	11113.39	11132.84	13095.06	13852.66
B EQUITY AND LIABILITIES				
1 Equity				
a) Equity Share Capital	3612.75	3612.75	3612.75	3612.75
b) Others Equity	6665.62	6500.94	6665.62	6501.15
c) Others Equity Minority Interest			20.79	17.83
2 Liabilities				
Non Current Liabilities				
a) Financial Liabilities				
i) Borrowings			2101.02	2475.01
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	9.11	10.26	9.11	10.26
Current Liabilities				
a) Financial Liabilities				
i) Borrowings	61.07	959.08	387.73	959.08
ii) Trade Payables	0.67	1.53	0.67	1.53
iii) Other financial liabilities (other than those specified in item c.				
b) Other Current Liabilities	764.17	41.8	291.60	268.46
c) Provisions	0	6.48	5.77	6.59
d) Current Tax Liabilities (Net)				
TOTAL EQUITY AND LIABILITIES	11113.39	11132.84	13095.06	13852.66

BY ORDER OF THE BOARD OF DIRECTORS

Managing Director
DIN:00038121





PRERNA INFRABUILD LIMITED CIN: L65990GJ1988PLC01570 Reg Off: "PRERNA" Suurvey No 820/1, Makarba in lane of Panchwati Auto, Opp: Ananddham Derasar, S G Road, Ahmedabad-380058, Gujarat, India STATEMENT OF STANDALONE CASH FLOWS FOR THE PERIOD 01-04-2024 TO 30-09-2024		
Particulars	For the year ended 30 Sept, 2024	For the year ended 31 March, 2024
	Rupees (in Lakh)	Rupees (in Lakh)
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	176.54	687.52
<u>Adjustments for:</u>		
Depreciation and amortisation	9.84	22.56
(Profit) / loss on sale / write off of assets	-	-
Finance costs	0.45	5.00
Interest income	(182.53)	(224.35)
Net (gain) / loss on sale of investments	-	-
Rental income from investment properties	(15.02)	(10.45)
Operating profit / (loss) before working capital changes	(10.72)	480.28
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	506.93	71.37
Trade receivables	1,042.39	(900.19)
Other current assets	(45.34)	(108.36)
Trade Payable	(0.85)	(0.61)
Other current liabilities except unpaid dividend	722.37	41.67
Short-term provisions	(6.48)	1.89
Changes in Non current asset-Operating	(10.00)	(98.08)
Net Cash from Operations	2,198.30	(512.03)
Income Tax	(32.51)	(185.64)
Net cash flow from operating activity	2165.79	(697.67)
B. Cash flow from investing activities		
Purchase of Fixed assets		(55.04)
sale of fixed assets		
Movement in investments	(336.80)	(230.37)
Movement in Loans & Advances	(0.10)	-
Bank balances not considered as Cash and cash equivalents		
- Placed	-	(10,145.00)
- Matured	1,430.00	7,090.00
Interest received	182.53	224.35
Changes in other financial assets	(2,598.34)	(134.08)
Rental income from investment properties	15.02	10.45
Changes in Other Non current laib-Rent deposit	(1.16)	7.80
Net cash flow from / (used in) investing activities (B)	(1,308.84)	(3,231.90)
C. Cash flow from financing activities		
Changes in Borrowing	(898.01)	(873.31)
Finance cost	(0.45)	(5.00)
Proceeds from Equity	-	4,797.01
Net cash flow from / (used in) financing activities (C)	(898.46)	3,918.70
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(41.51)	(10.86)
Cash and cash equivalents at the beginning of the year	44.96	55.82
Cash and cash equivalents at the end of the year	3.45	44.96
Reconciliation of Cash and cash equivalents with the Balance		
Cash and cash equivalents as per Balance Sheet (Refer Note 19)	3.45	44.96
Cash and cash equivalents at the end of the year *	3.45	44.96
* Comprises:		
(a) Cash on hand		-
(c) Balances with banks		
(i) In current accounts	3.45	44.96
(iii) In deposit accounts with original maturity of less than 3		-
	3.45	44.96
For and on behalf of the Board of Directors  Mahagining Director (Sanket V Shah): DIN:00038121 Place :Ahmedabad Date : 13/11/2024		





13-11-2024

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 Wednesday, 13th of November, 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 30th September 2024.

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




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	30 th September, 2024
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 30 th September, 2024 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.	-	21.52 Cr. (Full amount is yet to be utilized)	Nil	<p>The Company has received Rs. 48.17 Cr. In aggregate out of this, an amount of Rs. 21.52 Cr. has been utilized for Working capital and other Corporate purpose. As on 30th september, 2024 rest amount of Rs. 26.65 Cr. is lying unutilized in fixed deposits of IDFC First bank Limited</p> <p>The Company is yet to utilized full issue proceeds towards stated object of the issue.</p>





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

Managing Director

DIN: 00038121

