



# PRERNA INFRABUILD LIMITED

Date: 09.11.2023

To, Department of Corporate Services

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Thursday, 9th day of November, 2023

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Thursday, 9th day of November, 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 September 30, 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 September 30, 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 12.45 PM and concluded on 1.15 PM

Kindly take it on your record.

For, PRERNA INFRABUILD LIMITED

SANKET SHAH

Managing Director

DIN: 00038121



PRERNA INFRABUILD LIMITED  
CIN : L65990GJ1988PLC010570

Statement of audited Financial Results for the Quarter/Year Ended on 30Sept 2023

Particulars	Standalone (Rs In Lakh)						Consolidated (Rs In Lakh)					
	Quarter ended on		Half Year Ended on		Year ended on		Quarter ended on		Half Year Ended on		Year ended on	
	30-09-2023	30-06-2023	30-09-2023	30-09-2022	31-03-2023	31-03-2022	30-09-2023	30-06-2023	30-09-2023	30-09-2022	30-09-2023	30-09-2022
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	148.95	323.38	472.33	801.93	1,786.35	630.80	1048.28	496.52	1679.08	801.93	1822.35
	Other income	66.83	17.35	84.18	29.59	42.62	66.83	17.35	21.63	84.18	32.38	42.70
	<b>Total Revenue (I+II)</b>	<b>215.78</b>	<b>340.73</b>	<b>556.51</b>	<b>831.52</b>	<b>1828.97</b>	<b>697.63</b>	<b>1065.63</b>	<b>518.15</b>	<b>1763.26</b>	<b>834.31</b>	<b>1865.05</b>
2	Expenses:											
	a) Cost of Material consumed	398.9	360.79	89.76	759.69	613.45	398.90	360.79	1256.76	759.69	1575.43	2143.83
	b) Purchase of stock in trade	0				(218.21)	944.81	1216.97		2161.78	0.00	
	c) Changes in inventories of finished goods	-376.66	(274.80)	32.03	(651.46)	9.56	(934.81)	(819.40)	(1134.97)	(1754.21)	(1351.38)	(1755.98)
	WIP and stock in trade.	0				0.00						
	d) Employees benefits expenses.	28.42	27.66	39.61	57.61	114.35	29.32	28.41	39.61	57.73	57.61	114.35
	e) Finance Costs	0.4	3.69	0.89	4.09	4.27	36.94	40.22	0.89	77.16	1.95	48.46
	f) Depreciation and amortisation exp.	5.58	5.54	6.93	11.12	14	5.58	5.54	6.93	11.12	14.00	29.42
	g) Other Expenses	29.9	32.62	23.77	62.52	88.94	37.49	47.35	23.76	84.84	44.93	88.62
	<b>Total Expenses</b>	<b>86.54</b>	<b>155.50</b>	<b>192.99</b>	<b>339.75</b>	<b>632.22</b>	<b>518.23</b>	<b>879.88</b>	<b>192.98</b>	<b>1398.11</b>	<b>342.54</b>	<b>668.70</b>
3	<b>Profit/(Loss) before exceptional and Extra ordinary items and Taxes.(III - IV)</b>	<b>129.24</b>	<b>185.23</b>	<b>325.17</b>	<b>314.47</b>	<b>1196.75</b>	<b>179.40</b>	<b>185.75</b>	<b>325.17</b>	<b>365.15</b>	<b>491.77</b>	<b>1196.35</b>
4	Exceptional items.											
5	<b>Profit/(Loss) before Tax (VII-VIII)</b>	<b>129.24</b>	<b>185.23</b>	<b>325.17</b>	<b>314.47</b>	<b>1196.75</b>	<b>179.40</b>	<b>185.75</b>	<b>325.17</b>	<b>365.15</b>	<b>491.77</b>	<b>1196.35</b>
7	Tax Expenses											
8	1) Current Tax	4.78	31.66	60	36.44	90	46.95	31.66	60	78.61	90.00	215.00
9	2) Deferred Tax	-0.09	-0.08	-0.26	-0.17	(1.40)	(0.09)	-0.08	-0.26	-0.17	(0.57)	(1.40)
10	Total tax exp	4.69	31.58	59.74	36.27	89.43	46.86	31.58	59.74	78.44	89.43	213.60
11	Net movement in regulatory deferral account balance related to Profit & loss and the related deferred tax movement											
14	<b>Profit/(Loss) for the period from continuing operations (IX-X)</b>	<b>124.55</b>	<b>153.65</b>	<b>265.43</b>	<b>278.20</b>	<b>983.15</b>	<b>132.54</b>	<b>154.17</b>	<b>265.43</b>	<b>286.71</b>	<b>402.34</b>	<b>982.75</b>
15	Profit/(loss) from discontinued operations before tax											
16	Tax expenses of discontinued operations											
17	Net profit (loss) from discontinued operation after tax											
19	Share of profit/(loss) of associate and joint ventures accounted for using equity method	0	-0.2	-0.04	0	(5.51)	0	-0.2	-0.04	0	(0.04)	(5.51)
21	<b>Total Profit (Loss) for the period</b>	<b>124.55</b>	<b>153.45</b>	<b>265.39</b>	<b>278.20</b>	<b>977.64</b>	<b>132.54</b>	<b>153.97</b>	<b>265.39</b>	<b>286.71</b>	<b>402.30</b>	<b>977.24</b>
22	Other Comprehensive Income for the period, net of tax											
23	<b>Total Comprehensive Income for the period</b>	<b>124.55</b>	<b>153.45</b>	<b>265.39</b>	<b>278.20</b>	<b>977.64</b>	<b>132.54</b>	<b>153.97</b>	<b>265.39</b>	<b>286.71</b>	<b>402.30</b>	<b>977.24</b>
24	Total profit or loss, attributable to Profit or loss attributable to owners of parent	124.55	153.45	265.39	278.20	977.64	132.54	153.97	265.39	286.71	402.30	977.24
	Total profit or loss attributable to non controlling interest											
	Total comprehensive Income for the period attributable to owners of parent	124.55	153.45	265.39	278.20	977.64	132.54	153.97	265.39	286.71	402.30	977.24
25	comprehensive income attributable to owners of parent	124.55	153.45	265.39	278.20	977.64	124.55	153.45	265.39	278.20	402.30	977.64

	Total comprehensive income attributable to non controlling interest																		(0.40)
26	Details of equity paid up capital																		
	Paid up equity share capital	3612.75	1204.25	3612.75	1204.25	1204.25	1204.25	1204.25	3612.75	1204.25	3612.75	1204.25	1204.25	3612.75	1204.25	1204.25	1204.25	1204.25	1204.25
	Face value of equity share capital	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10.00	10.00
27	Details of debt securities																		
	Paid up equity share capital																		
	Face value of Debt Securities																		
28	Reserve excluding revaluation reserve																		
29	Earning per share																		
	Earning per equity share for continuing operations	0.34	0.42	0.77	0.77	0.77	0.77	0.77	0.34	0.34	0.42	0.42	0.42	0.77	0.77	0.77	0.77	0.34	0.34
	Basic earning (loss) per share from continuing operations	0.34	0.42	0.77	0.77	0.77	0.77	0.77	0.34	0.34	0.42	0.42	0.42	0.77	0.77	0.77	0.77	0.34	0.34
	Diluted earning (loss) per share from continuing operations																		
	Earning per equity share for discontinuing 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	0.34	0.42	0.77	0.77	0.77	0.77	0.77	0.34	0.34	0.42	0.42	0.42	0.77	0.77	0.77	0.77	0.34	0.34
	Basic earning (loss) per share from continuing and discontinuing operations	0.34	0.62	0.77	0.77	0.77	0.77	0.77	0.34	0.34	0.62	0.62	0.62	0.77	0.77	0.77	0.77	0.34	0.34
	Diluted earning (loss) per share from continuing and discontinuing operations	0.34	0.62	0.77	0.77	0.77	0.77	0.77	0.34	0.34	0.62	0.62	0.62	0.77	0.77	0.77	0.77	0.34	0.34
30	Debt Equity ratio																		
31	Debt service coverage ratio																		
32	Interest service coverage ratio																		
34	Disclosure of notes on financial results																		

**NOTES:**

- The above unaudited Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 09-11-2023.
- 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.
- Estimation of uncertainties relating to the global health pandemic - COVID-19:

The Group has considered internal and certain external sources of information including economic forecasts and industry reports up to the date of approval of the financial statements in determining the impact on various elements of its financial statements. The Group has used the principles of prudence in applying judgments, estimates and assumptions and based on the current estimates, the Group expects to recover the carrying amount of trade receivables including unbilled receivables, investments and other assets. The eventual outcome of impact of the global health pandemic may be different from those estimated as on the date of approval of these financial statements, the group will continue to monitor developments to identify significant uncertainties in future periods, if any.

Date: 09-11-2023

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

## UnAudited Statement of Assets and Liabilities as at Sep 30, 2023

	Particulars	Standalone (Rs in Lakh)		Consolidated (Rs in Lakh)	
		As at Sep 30, 2023 UnAudited	As at March 31, 2023 Audited	As at Sep 30, 2023 UnAudited	As at March 31, 2023 Audited
<b>A</b>	<b>ASSETS</b>				
<b>1</b>	<b>Non- Current Assets</b>				
	a) Property, Plant and Equipment	74.18	85.01	74.18	85.01
	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	13.89	93.18	13.89	128.14
	ii) Trade Receivables				
	iii) Loans				
	i) deferred Tax Assets (net)	16.99	16.82	16.99	16.82
	j) Other Non- Current Assets	2550.81	1765.06	2550.81	1765.05
<b>2</b>	<b>Current Assets</b>				
	a) Inventories	4286.42	3634.96	7028.15	5273.93
	b) Financial Assets				
	i) Investments				
	ii) Trade Receivables	81.36	154.88	81.36	154.88
	iii) Cash and Cash Equivalents	19.60	55.82	182.82	213.25
	iv) Bank balance other than (iii) above	3740.00	752.47	3740.00	752.47
	v) Loans				
	vi) Others to be specified				
	c) Current Tax Assets (net)	39.88	27.93	39.88	27.93
	d) Other Current Assets	75.76	47.56	75.76	255.00
	<b>TOTAL ASSETS</b>	<b>10902.37</b>	<b>6637.18</b>	<b>13807.31</b>	<b>8675.97</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>				
<b>1</b>	<b>Equity</b>				
	a) Equity Share Capital	3612.75	1204.25	3612.75	1204.25
	b) Others Equity	6255.26	3591.24	6255.26	3591.23
	c) Monority Interest			8.41	-0.10
<b>2</b>	<b>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 Lioabilities (net)				
	d) Other Non- Current Liabilities	480.76	14.38	2962.28	1909.81
	<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	545.10	1822.72	943.59	1966.19
	c) Provisions	8.50	4.59	25.02	4.59
	d) Current Tax Liabilities (Net)				
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>10902.37</b>	<b>6637.18</b>	<b>13807.31</b>	<b>8675.97</b>

BY ORDER OF THE BOARD OF DIRECTOR

*(Signature)*  
Managing Director  
(DIN: 00038121)



" 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

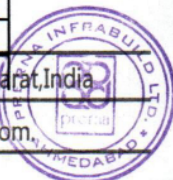
## PRERNA INFRABUILD LIMITED STATEMENT OF STANDALONE CASH FLOWS FOR THE YEAR ENDED 30TH SEP, 2023

Particulars	For the year ended 30 Sep, 2023	For the year ended 31 March, 2023
	Rupees in Lakh	Rupees in Lakh
<b>A. Cash flow from operating activities</b>		
Net Profit / (Loss) before extraordinary items and tax	314.47	1,191.24
<i>Adjustments for:</i>		
Depreciation and amortisation	11.12	29.42
(Profit) / loss on sale / write off of assets	-	-0.12
Finance costs	4.09	4.27
Interest income	-82.69	-31.80
Net (gain) / loss on sale of investments	-	-
Rental income from investment properties	-1.50	-10.70
Operating profit / (loss) before working capital changes	245.50	1,182.31
<i>Changes in working capital:</i>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Inventories	-651.46	-218.21
Trade receivables	73.52	-153.38
Short-term loans and advances	-	-
Long-term loans and advances	-	-
Other current assets	-40.15	40.78
Other non-current assets	-785.92	-1,727.69
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Other current liabilities except unpaid dividend	(1,277.62)	1,341.65
Other long-term liabilities	466.38	-5.57
Short-term provisions	3.91	0.90
Cash generated from operations	<b>(1,965.84)</b>	<b>460.79</b>
Net income tax debited	36.27	213.60
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(2,002.12)</b>	<b>247.19</b>
<b>B. Cash flow from investing activities</b>		
Proceeds from increase in capital	2,408.50	-
Proceeds from sale of fixed assets	-	1.00
Purchase of Fixed assets	-0.29	-23.22
Bank balances not considered as Cash and cash equivalents		
- Placed	-2,990.00	-750.00
- Matured	-	-
Sale of Current invest. not considered as Cash and cash equivalents	-	-
Sale of non current investments	79.30	142.82
Interest received	82.69	31.80
Dividend received	-	-
Rental income from investment properties	1.50	10.70
Cost of increase in capital	2,385.83	-18.75
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>1,967.53</b>	<b>-605.65</b>
<b>C. Cash flow from financing activities</b>		
Repayment of other short-term borrowings	-	-
Finance cost	-4.09	-4.27
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>-4.09</b>	<b>-4.27</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>-38.68</b>	<b>-362.73</b>
Cash and cash equivalents at the beginning of the year	55.82	418.55
<b>Cash and cash equivalents at the end of the year</b>	<b>17.14</b>	<b>55.82</b>

" 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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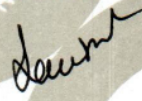
# PRERNA INFRABUILD LIMITED

<b>Reconciliation of Cash and cash equivalents with the</b>		
Cash and cash equivalents as per Balance Sheet (Refer Note 19)	19.60	55.82
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements : Unpaid Dividend: Rs.246667/- (Prev Yr 246667)	2.47	-
	17.14	55.82
<b>Cash and cash equivalents at the end of the year *</b>	<b>17.14</b>	<b>55.82</b>
* Comprises:		
(a) Cash on hand	-	-
(c) Balances with banks		
(i) In current accounts	17.14	55.82
(iii) In deposit accounts with original maturity of less than 3 months	-	-
	<b>17.14</b>	<b>55.82</b>

**Notes:** 0.00 0

- (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.

For and on behalf of the Board of Directors

  
Managind Director  
(Sanket V Shah)



Place : Ahmedabad  
Date : 09-11-2023



# PRERNA INFRABUILD LIMITED

## PRERNA INFRABUILD LIMITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH SEP, 2023

Particulars	For the year ended 30 Sep, 2023	For the year ended 31 March, 2023
	Rupees in Lakh	Rupees in Lakh
<b>A. Cash flow from operating activities</b>		
Net Profit / (Loss) before extraordinary items and tax	365.15	1,190.83
<i>Adjustments for:</i>		
Depreciation and amortisation	11.12	29.42
(Profit) / loss on sale / write off of assets	-	-0.12
Finance costs	77.16	48.46
Interest income	-82.69	-31.88
Net (gain) / loss on sale of investments	-	-
Rental income from investment properties	-1.50	-10.70
Operating profit / (loss) before working capital changes	369.24	1,226.01
<i>Changes in working capital:</i>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Inventories	-1,754.22	-1,806.58
Trade receivables	73.52	-153.38
Short-term loans and advances	-	-
Long-term loans and advances	-	-
Other current assets	167.29	-165.84
Other non-current assets	-785.93	-1,727.68
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Other current liabilities except unpaid dividend	(1,022.60)	1,485.12
Other long-term liabilities	1,052.47	1,889.62
Short-term provisions	20.43	0.84
Cash generated from operations	(1,879.79)	748.11
Net income tax debited	78.44	213.60
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(1,958.23)</b>	<b>534.51</b>
<b>B. Cash flow from investing activities</b>		
Proceeds from increase in capital	2,408.50	-18.75
Proceeds from sale of fixed assets	-	1.00
Purchase of Fixed assets	-0.29	-23.22
Bank balances not considered as Cash and cash equivalents		
- Placed	-2,990.00	-750.00
- Matured	-	-
Sale of Current invest. not considered as Cash and cash equivalents	-	-
Sale of non current investments	114.26	56.98
Interest received	82.69	31.88
Dividend received	-	-
Rental income from investment properties	1.50	10.70
Cost of increase in capital	2,385.83	-
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>2,002.49</b>	<b>-691.41</b>
<b>C. Cash flow from financing activities</b>		
Repayment of other short-term borrowings	-	-
Finance cost	-77.16	-48.46
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>-77.16</b>	<b>-48.46</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>-32.90</b>	<b>-205.36</b>
Cash and cash equivalents at the beginning of the year	213.25	418.61
<b>Cash and cash equivalents at the end of the year</b>	<b>180.35</b>	<b>213.25</b>

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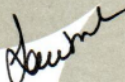
# PRERNA INFRABUILD LIMITED

<b>Reconciliation of Cash and cash equivalents with the</b>		
Cash and cash equivalents as per Balance Sheet (Refer Note 19)	182.82	213.25
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements : Unpaid Dividend: Rs.246667/- (Prev Yr 246667)	2.47	
	180.35	213.25
<b>Cash and cash equivalents at the end of the year *</b>	<b>180.35</b>	<b>213.25</b>
* Comprises:		
(a) Cash on hand	-	
(c) Balances with banks		
(i) In current accounts	180.35	213.25
(iii) In deposit accounts with original maturity of less than 3 months	-	
	<b>180.35</b>	<b>213.25</b>

**Notes:** 0.00 (0.00)

- (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.

For and on behalf of the Board of Directors

  
Managind Director  
(Sanket V Shah)



Place : Ahmedabad  
Date : 09-11-2023





# PRERNA INFRABUILD LIMITED

Dear Sir,

REF: FINANCIAL RESULT

**SUB: SUBMISSION OF COPIES OF NEWSPAPER ADVERTISEMENT PURSUANT TO REGULATION 47 OF THE SEBI (LODR) REGULATIONS, 2015**

Pursuant to Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed copies of financial results of the Company for the quarter ended September 30, 2023 published in the following newspapers dated on 10<sup>th</sup> November 2023.

1. The Financial express (Gujarati)
2. The Financial express (English)

Kindly take it on your record.

Thanking you,

Yours Faithfully,

For, Prerna Infrabuild Limited

Sanket Shah

Managing Director

DIN: 00038121





# PRERNA INFRABUILD LIMITED

09-11-2023

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 Thursday, 9<sup>th</sup> day of November, 2023

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 30<sup>th</sup> September 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 6<sup>th</sup> 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	30 <sup>th</sup> September, 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 30 <sup>th</sup> Sept, 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.	-	15.94 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. 15.94 Cr. has been utilized for Working capital and other Corporate purpose. As on 30 <sup>th</sup> Sept, 2023 rest amount of Rs. 32.23 Cr. is lying unutilized in the Bank account of HDFC 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:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what originally disclosed or
- 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





## 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 30<sup>th</sup> September, 2023 and year to date results for the period 01<sup>st</sup> July 2023 to 30<sup>th</sup> September, 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: 09<sup>th</sup> November, 2023  
UDIN: 23125960BGPXAK7374





## 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 30<sup>th</sup> September, 2023 and year to date results for the period 01<sup>st</sup> July 2023 to 30<sup>th</sup> September, 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.

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

PHILIP FERNANDES  
Proprietor  
Membership No. 125960  
Place: Ahmedabad,  
Date: 09th November, 2023  
UDIN: 23125960BGPXAK7374

