



PRERNA INFRABUILD LIMITED

Date: 13.08.2024

To, Department of Corporate Services

BSE Limited

Phiroze Jeejeebhoy Towers,

Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Tuesday, 13th of August, 2024

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Tuesday, 13th of August, 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 June 30, 2024 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 June 30, 2024.
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 11.45 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 June, 2024 and year to date results for the period 01st April 2024 to 30th June, 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)

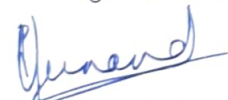
This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these consolidated financial statements based on our review.

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.

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: 13th August, 2024

UDIN: 24125960BKGEOQ3257





PRERNA INFRABUILD LIMITED

PRERNA INFRABUILD LIMITED
CIN : L65990GJ1988PLC010570

Statement of Unaudited Consolidated Financial Results for the Quarter ended 30th June, 2024

	Particulars	Quarter ended on		Corresponding 3	Year ended
		30-06-2024	31-03-2024	months ended	on
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	274.30	2140.79	1048.28	4535.06
2	Other income	12.15	68.36	17.35	234.80
3	Total Revenue (I+II)	286.45	2209.15	1065.63	4769.86
4	Expenses:				
	a) Cost of Material consumed	6.42	0.00	360.79	0.00
	b) Purchase of stock in trade	0.00	194.42	1216.97	3820.08
	c) Changes in inventories of finished goods, WIP and stock in trade.	18.02	1694.16	(819.40)	(308.84)
	d) Employees benefits expenses.	29.78	30.00	28.41	117.33
	e) Finance Costs	35.21	37.60	40.22	155.04
	f) Depreciation and amortisation exp.	6.20	5.53	5.54	22.56
	g) Other Expenses	24.77	110.40	47.35	248.28
	Total Expenses	120.40	2072.11	879.88	4054.45
5	Profit/(Loss) before exceptional items and Taxes.(III - IV)	166.05	137.04	185.75	715.41
6	Exceptional items.				
7	Profit/(Loss) before Tax (V-VI)	166.05	137.04	185.75	715.41
8	Tax Expenses				
	1) Current Tax	45.83	41.72	31.66	176.61
	2) Deferred Tax	(0.50)	0.22	(0.08)	(0.44)
	Total tax exp	45.33	41.94	31.58	176.17
9	Profit/(Loss) for the period from continuing operations VII-VIII)	120.72	95.10	154.17	539.24
10	Profit/(loss) from discontinued operations before tax	0.00	0.00	0.00	0.00
11	Tax expenses of discontinued operations	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
13	Share of profit/(loss) of associate and joint ventures accounted for using equity method				
14	Net Profit (Loss) for the period	120.72	95.10	154.17	539.24
15	Other Comprehensive Income for the period, net of tax	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
ii.	Income tax relating to Items that will not be classified to Profit & Loss	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
ii.	Income tax relating to Items that will be classified to Profit & Loss	0.00	0.00	0.00	0.00
16	Total Comprehensive income for the period	120.72	95.10	154.17	539.24



" 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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CIN : L65990GJ1988PLC010570



PRERNA INFRABUILD LIMITED

17	Details of equity paid up capital				
	Paid up equity share capital	3612.75	3612.75	3612.75	3612.75
	Face value of equity share capital	10.00	10.00	10.00	10.00
	Other Equity excluding revaluation reserve				
18	Net profit or loss, attributable to				
	Owners of parent	114.45	88.95	153.45	521.20
	Non controlling interest	6.27	6.15	0.52	18.04
19	Other Comprehensive income for the period attributable to				
	Owners of parent	0.00	0.00	0.00	0.00
	Non controlling interest	0.00	0.00	0.00	0.00
20	Total comprehensive income for the period attributable to				
	Owners of parent	114.45	88.95	153.45	521.20
	Non controlling interest	6.27	6.15	0.52	18.04
21	Earning per share				
i.	Earning per equity share for continuing operations				
	Basic	0.32	0.25	0.42	1.44
	Diluted	0.32	0.25	0.42	1.44
ii.	Earning per equity share for discontinuing operations				
	Basic	0.00	0.00	0.00	0.00
	Diluted	0.00	0.00	0.00	0.00
iii.	Earning per equity share from continuing and discontinuing operations				
	Basic	0.32	0.25	0.42	1.44
	Diluted	0.32	0.25	0.42	1.44



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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 June, 2024 and year to date results for the period 01st April 2024 to 30th June, 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
Firm Registration No.: 128122W


PHILIP FERNANDES
Proprietor
Membership No. 125960
Place: Ahmedabad,
Date: 13th August, 2024
UDIN: 24125960BKGEQ3257





PRERNA INFRABUILD LIMITED

PRERNA INFRABUILD LIMITED
CIN : L65990GJ1988PLC010570

Statement of Unaudited Standalone Financial Results for the Quarter ended 30th June, 2024

	Particulars	Quarter ended on		Corresponding 3	Year ended on
		30-06-2024	31-03-2024	months ended	31-03-2024
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	131.54	1734.83	323.38	2382.36
2	Other income	98.79	68.37	17.35	234.80
3	Total Revenue (I+II)	230.33	1803.20	340.73	2617.16
4	Expenses:				
	a) Cost of Material consumed	0.00	0.00	360.79	0.00
	b) Purchase of stock in trade	0.00	194.43	0.00	1643.77
	c) Changes in inventories of finished goods, WIP and stock in trade.	18.02	1314.75	(274.80)	16.62
	d) Employees benefits expenses.	27.48	27.68	27.66	111.92
	e) Finance Costs	0.43	0.64	3.69	5.00
	f) Depreciation and amortisation exp.	6.2	5.53	5.54	22.56
	g) Other Expenses	21.78	44.69	32.82	129.77
	Total Expenses	73.91	1587.72	155.70	1929.64
5	Profit/(Loss) before exceptional items and Taxes.(III - IV)	156.42	215.48	185.03	687.52
6	Exceptional items.	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (V-VI)	156.42	215.48	185.03	687.52
8	Tax Expenses				
	1) Current Tax	42.47	95.93	31.66	166.75
	2) Deferred Tax	(0.50)	(0.02)	(0.08)	(0.44)
	Total tax exp	41.97	95.91	31.58	166.31
9	Profit/(Loss) for the period from continuing operations VII-VIII)	114.45	119.57	153.45	521.21
10	Profit/(loss) from discontinued operations before tax	0.00	0.00	0.00	0.00
11	Tax expenses of discontinued operations	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
14	Total Profit (Loss) for the period	114.45	119.57	153.45	521.21
15	Other Comprehensive Income	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
ii.	Income tax relating to Items that will not be classified to Profit & Loss	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
ii.	Income tax relating to Items that will be classified to Profit & Loss	0.00	0.00	0.00	0.00
16	Total Comprehensive income for the period	114.45	119.57	153.45	521.21
17	Details of equity paid up capital				
	Paid up equity share capital	3612.75	3612.75	3612.75	3612.75
	Face value of equity share capital	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	0.32	0.33	0.42	1.44
	Diluted	0.32	0.33	0.42	1.44
ii.	Earning per equity share for discontinuing operations				
	Basic	0.00	0.00	0.00	0.00
	Diluted	0.00	0.00	0.00	0.00
iii.	Earning per equity share from continuing and discontinuing operations				
	Basic	0.32	0.33	0.42	1.44
	Diluted	0.32	0.33	0.42	1.44



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13-08-2024

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 Tuesday, 13th of August, 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 June 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





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 th June, 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 June, 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.	-	20.82 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. 20.82 Cr. has been utilized for Working capital and other Corporate purpose. As on 30 th June, 2024, rest amount of Rs. 27.35 Cr. is lying unutilized in the Bank account of IDFC First Bank The Company is yet to utilized full issue proceeds towards stated object of the issue.

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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

Managing Director

DIN: 00038121

