



Date: 13.11.2025

To, Department of Corporate Services

BSE Limited

Phiroze Jeejeebhoy Towers,

Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Thursday, 13th of November, 2025

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Thursday, 13th of November, 2025 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, 2025 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, 2025.
2. The copy of the Result and Limited Review Certificate are enclosed for your information and record, as per said regulations.

The Meeting Started on **3.00** Pm and concluded on **3.30 PM**

Kindly take it on your record.

For, PRERNA INFRABUILD LIMITED

SANKET SHAH

Managing Director

DIN: 00038121



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, 2025 ("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 result of the following entities:

- 1 Perna Infrabuild (Subsidiary Partnership Firm having 90% share)
- 2 Prenamount Infrabuild LLP (Subsidiary Partnership Firm having 51% 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.

Date: 13th November, 2025
Place: Ahmedabad



For, Shah & Jhalawadia
Chartered Accountants
FRN: 0140590W


CA Paurav Shah
Partner
M No: 122910
UDIN: 25122910BMGYWD9109

**PRERNA INFRABUILD LIMITED**

CIN : L65990GJ1988PLC010570

Statement of Unaudited Consolidated Financial Results for the Quarter and half year ended 30th Sept, 2025

		Rs. In Lakhs					
Particulars		Quarter ended on			Half year ended on		Year ended on
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	636.54	0.00	199.97	636.54	474.27	1046.82
2	Other income	56.84	111.38	185.45494	168.22	197.60	360.16
3	Total Revenue (I+II)	693.38	111.38	385.42	804.76	671.87	1406.98
4	Expenses:						
	a) Cost of land\plot	8.20	0.00	-	8.2	-	-
	b) Cost of Material consumed	0.00	0.00	112.52	0.00	118.94	598.83
	(c)Contract cost and project Exp	850.65	0.00	0.00	850.65	0.00	0.00
	d) Changes in inventories of finished goods, WIP and stock in trade.	-403.22	(0.54)	209.70	(403.76)	227.72	199.03
	e) Employees benefits expenses.	40.28	33.11	34.81	73.39	64.59	125.54
	f)Finance Costs	23.47	48.85	0.02	72.32	35.23	148.60
	g) Depreciation and amortisation exp.	6.79	2.85	3.64	9.64	9.84	20.32
	h) Other Expenses	54.33	27.88	11.49	82.21	36.26	151.79
	Total Expenses	580.50	112.15	372.18	692.65	492.58	1244.11
5	Profit/(Loss) before exceptional items and Taxes.(III - IV)	112.88	(0.77)	13.24	112.11	179.29	162.87
6	Exceptional items.						
7	Profit/(Loss) before Tax (V-VI)	112.88	(0.77)	13.24	112.11	179.29	162.87
8	Tax Expenses						
	1) Current Tax	18.58	7.50	(33.64)	26.08	12.19	32.91
	2) Deferred Tax	(0.60)	0.30	0.17	(0.30)	-0.33	(0.59)
	Total tax exp	17.98	7.80	(33.47)	25.78	11.86	32.32
9	Profit/(Loss) for the period from continuing operations VII-VIII)	94.90	(8.57)	46.71	86.33	167.43	130.55
10	Profit/(loss) from discontinued operations before	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	94.90	(8.57)	46.71	86.33	167.43	130.55
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	94.90	(8.57)	46.71	86.33	167.43	130.55
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	93.71	(4.03)	50.23	89.68	164.68	134.44
	Non controlling interest	1.19	(4.54)	(3.52)	(3.35)	2.75	(3.89)
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	93.71	(4.03)	50.23	89.68	164.68	134.44
	Non controlling interest	1.19	(4.54)	(3.52)	(3.35)	2.75	(3.89)
21	Earning per share						
i.	Earning per equity share for continuing operations						
	Basic	0.26	(0.01)	0.14	0.25	0.46	0.37
	Diluted	0.26	(0.01)	0.14	0.25	0.46	0.37
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	0.26	(0.01)	0.14	0.25	0.46	0.37
	Diluted	0.26	(0.01)	0.14	0.25	0.46	0.37





PRERNA INFRABUILD LIMITED				
CIN : L65990GJ1988PLC01570				
Registered Office: SURVEY NO 820/1, OPP ANAND DHAM DERASAR. S.G. ROAD AHMEDABAD 380058				
Audited Statement of Assets and Liabilities as at September 30, 2025				
	STANDALONE		CONSOLIDATED	
	Current year ended	Previous year ended	Current year ended	Previous year ended
	30-09-2025	31-03-2025	30-09-2025	31-03-2025
Date of start of reporting period	01-04-2025	01-04-2024	01-04-2025	01-04-2024
Date of end of reporting period	30-09-2025	31-03-2025	30-09-2025	31-03-2025
Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
A ASSETS				
1 Non- Current Assets				
a) Property, Plant and Equipment	43.66	48.85	43.66	49.37
b) Capital Work-in-progress				
c) Investment Property	3500.97	2582.88	3500.97	2,582.88
d) Goodwill				
e) Other intangible assets				
f) Intangible Assets under development				
g) Biological Assets other than beared plants				
h) Financial Assets				
i) Investments	1647.99	368.78	913.18	430.67
ii) Trade Receivables		7.33		7.33
iii) Loans				
i) deferred Tax Assets (net)	18.15	17.85	18.15	17.85
j) Other Non- Current Assets	63.21	151.81	63.21	151.81
2 Current Assets				
a) Inventories	1551.68	1792.94	3892.07	3525.77
b) Financial Assets				
i) Investments				
ii) Trade Receivables	338.45	13.94	338.45	13.94
iii) Cash and Cash Equivalents	67.89	9.63	123.58	12.85
iv) Bank balance other than (iii) above	3509.29	4987.13	3509.29	4987.13
v) Loans	0.26	0	1.18	
vi) Others Financial Assets	60.13	271.9	60.13	271.9
c) Current Tax Assets (net)	44.68	57.78	56.20	66.3
d) Other Current Assets	23.47	26.2	828.12	1191.89
TOTAL ASSETS	10869.83	10337.02	13348.19	13309.69
B EQUITY AND LIABILITIES				
1 Equity				
a) Equity Share Capital	3612.75	3612.75	3612.75	3612.75
b) Others Equity	6725.07	6635.39	6725.07	6635.38
c) Others Equity Minority Interest			12.45	15.31
2 Liabilities				
Non Current Liabilities				
a) Financial Liabilities				
i) Borrowings			2056.67	2238.56
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	71.45	9.11	71.45	9.11
Current Liabilities				
a) Financial Liabilities				
i) Borrowings		26.83		325.51
ii) Trade Payables		0.7	7.08	0.7
iii) Other financial liabilities (other than those specified in item c.)				
b) Other Current Liabilities	460.56	45.71	862.72	465.84
c) Provisions		6.53		6.53
d) Current Tax Liabilities (Net)				
TOTAL EQUITY AND LIABILITIES	10869.83	10337.02	13348.19	13309.69

BY ORDER OF THE BOARD OF DIRECTORS

 Managing Director
 DIN:00038121
 DT 13-11-2025


**PRERNA INFRABUILD LIMITED****CIN: L65990GJ1988PLC010570**

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 1ST APRIL, 25 TO 30TH SEPT, 2025

Particulars	For the period 01.04.25 to 30.09.25	For the year ended 31 March, 2025
	Rupees (in Lakh)	Rupees (in Lakh)
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	112.11	162.87
<u>Adjustments for:</u>		
Depreciation and amortisation	9.64	20.32
(Profit) / loss on sale / write off of assets		(0.26)
Finance costs	72.32	148.60
Interest income	(141.71)	(324.57)
Net (gain) / loss on sale of investments		-
Rental income from investment properties	(26.51)	(35.32)
Operating profit / (loss) before working capital changes	25.85	(28.36)
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
<u>Inventories</u>	(366.30)	2,002.25
<u>Trade receivables</u>	(324.51)	1,042.52
Other current assets	363.77	(1,061.45)
Trade Payable	6.54	(0.82)
Other current liabilities except unpaid dividend	396.72	197.38
Short-term provisions	(6.52)	(0.06)
Changes in Non current asset-Operating	88.60	1,702.79
 Net Cash from Operations	 184.15	 3,854.25
Income Tax	(15.95)	(58.20)
Net cash flow from operating activity	168.20	3,796.05
B. Cash flow from investing activities		
Purchase of Fixed assets	(0.51)	(1.65)
sale of fixed assets	0.51	0.50
Purchase of Investment property	(922.04)	(2,530.19)
Movement in investments	(769.87)	(335.70)
Movement in Loans & Advances	6.15	(0.18)
Bank balances not considered as Cash and cash equivalents		
- Placed		(4,573.01)
- Matured	1,477.84	1,278.34
Interest received	141.71	324.57
Changes in other financial assets	211.77	2,002.77
Rental income from investment properties	26.51	35.32
Changes in Other Non current liabilities	62.34	(1.15)
Repayment of Minority shares`		(2.52)
Investment in Pernamount LLP	1.00	
Net cash flow from / (used in) investing activities (B)	235.41	(3,802.90)




STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE 1ST APRIL, 25 TO 30TH SEPT, 2025

C. Cash flow from financing activities		
Changes in Borrowing	(220.55)	(870.01)
Finance cost	(72.32)	(148.60)
Proceeds from Equity		
Net cash flow from / (used in) financing activities (C)	(292.87)	(1,018.61)
Net increase / (decrease) in Cash and cash equivalents (A+B)	110.73	(1,025.45)
Cash and cash equivalents at the beginning of the year	12.85	1,038.31
Cash and cash equivalents at the end of the year	123.58	12.85
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet (Refer Note	123.58	12.85
	123.58	12.85
Cash and cash equivalents at the end of the year *	123.58	12.85
* Comprises:		
(a) Cash on hand	0	-
(c) Balances with banks		
(i) In current accounts	123.58	12.85
(iii) In deposit accounts with original maturity of less than 3 mo	-	-
	123.58	12.85

For and on behalf of the Board of Directors


**Managing Director
(Sanket V Shah):**

DIN:00038121

Place :Ahmedabad

Date : 13/11/2025

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 September, 2025 ("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.

Date: 13th November, 2025
Place: Ahmedabad



For, Shah & Jhalawadia
Chartered Accountants

FRN: 0140590W

A handwritten signature in blue ink, appearing to read "Paurav Shah", written over the circular stamp.

CA Paurav Shah
Partner

M No: 122910

UDIN: 25122910BMGYWC3872


PRERNA INFRABUILD LIMITED
CIN : L65990GJ1988PLC01570
Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30th Sept, 2025

	Particulars	Rs. In Lakhs					
		Quarter ended on			Half year ended		Year ended on
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	336.96	0	1.17	336.96	132.71	508.17
2	Other income	56.84	111.38	98.81	168.22	197.60	360.15
3	Total Revenue (I+II)	393.8	111.38	99.98	505.18	330.31	868.32
4	Expenses:						
	a) Cost of Material consumed	0	0.00	0.00	0.00	0.00	0.00
	b) Purchase of stock in trade	0.89	0.00	111.81	0.89	111.81	451.47
	c) Changes in inventories of finished goods, WIP and stock in trade.	204.33	-0.54	(75.56)	203.79	(57.54)	-32.55
	d) Employees benefits expenses.	25.87	26.39	28.66	52.26	56.14	111.33
	e) Finance Costs	0.93	13.72	0.02	14.65	0.45	13.56
	f) Depreciation and amortisation exp.	6.79	2.85	3.64	9.64	9.84	20.20
	g) Other Expenses	43.3	65.19	11.29	108.49	33.07	137.55
	Total Expenses	282.11	107.61	79.86	389.72	153.77	701.56
5	Profit/(Loss) before exceptional items and Taxes.(III - IV)	111.69	3.77	20.12	115.46	176.54	166.76
6	Exceptional items.	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (V-VI)	111.69	3.77	20.12	115.46	176.54	166.76
8	Tax Expenses						
	1) Current Tax	18.58	7.5	(30.28)	26.08	12.19	32.91
	2) Deferred Tax	-0.6	0.30	0.17	(0.30)	(0.33)	(0.60)
	Total tax exp	17.98	7.80	(30.11)	25.78	11.86	32.31
9	Profit/(Loss) for the period from continuing operations VII-VIII)	93.71	-4.03	50.23	89.68	164.68	134.45
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	93.71	-4.03	50.23	89.68	164.68	134.45
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	93.71	-4.03	50.23	89.68	164.68	134.45
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	0.26	-0.01	0.14	0.25	0.46	0.37
	Diluted	0.26	-0.01	0.14	0.25	0.46	0.37
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	0.26	-0.01	0.14	0.25	0.46	0.37
	Diluted	0.26	-0.01	0.14	0.25	0.46	0.37





PRERNA INFRABUILD LIMITED				
CIN : L65990GJ1988PLC01570				
Registered Office: SURVEY NO 820/1, OPP ANAND DHAM DERASAR. S.G. ROAD AHMEDABAD 380058				
Audited Statement of Assets and Liabilities as at September 30, 2025				
	STANDALONE		CONSOLIDATED	
	Current year ended	Previous year ended	Current year ended	Previous year ended
	30-09-2025	31-03-2025	30-09-2025	31-03-2025
Date of start of reporting period	01-04-2025	01-04-2024	01-04-2025	01-04-2024
Date of end of reporting period	30-09-2025	31-03-2025	30-09-2025	31-03-2025
Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
A ASSETS				
1 Non- Current Assets				
a) Property, Plant and Equipment	43.66	48.85	43.66	49.37
b) Capital Work-in-progress				
c) Investment Property	3500.97	2582.88	3500.97	2,582.88
d) Goodwill				
e) Other intangible assets				
f) Intangible Assets under development				
g) Biological Assets other than beared plants				
h) Financial Assets				
i) Investments	1647.99	368.78	913.18	430.67
ii) Trade Receivables				
iii) Loans		7.33		7.33
i) deferred Tax Assets (net)	18.15	17.85	18.15	17.85
j) Other Non- Current Assets	63.21	151.81	63.21	151.81
2 Current Assets				
a) Inventories	1551.68	1792.94	3892.07	3525.77
b) Financial Assets				
i) Investments				
ii) Trade Receivables	338.45	13.94	338.45	13.94
iii) Cash and Cash Equivalents	67.89	9.63	123.58	12.85
iv) Bank balance other than (iii) above	3509.29	4987.13	3509.29	4987.13
v) Loans	0.26	0	1.18	
vi) Others Financial Assets	60.13	271.9	60.13	271.9
c) Current Tax Assets (net)	44.68	57.78	56.20	66.3
d) Other Current Assets	23.47	26.2	828.12	1191.89
TOTAL ASSETS	10869.83	10337.02	13348.19	13309.69
B EQUITY AND LIABILITIES				
1 Equity				
a) Equity Share Capital	3612.75	3612.75	3612.75	3612.75
b) Others Equity	6725.07	6635.39	6725.07	6635.38
c) Others Equity Minority Interest			12.45	15.31
2 Liabilities				
Non Current Liabilities				
a) Financial Liabilities				
i) Borrowings			2056.67	2238.56
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	71.45	9.11	71.45	9.11
Current Liabilities				
a) Financial Liabilities				
i) Borrowings		26.83		325.51
ii) Trade Payables		0.7	7.08	0.7
iii) Other financial liabilities (other than those specified in item c.)				
b) Other Current Liabilities	460.56	45.71	862.72	465.84
c) Provisions		6.53		6.53
d) Current Tax Liabilities (Net)				
TOTAL EQUITY AND LIABILITIES	10869.83	10337.02	13348.19	13309.69

BY ORDER OF THE BOARD OF DIRECTORS

 Managing Director
 DIN:00038121
 DT 13-11-2025




Lane Opp. Honest (Prahaldnagar), Off S. G. Road, Makarba, Ahmedabad - 380058

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PRERNA INFRABUILD LIMITED**CIN: L65990GJ1988PLC010570**
**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 1ST APRIL, 25 TO 30TH SEPT, 2025

Particulars	For the period 01.04.25 to 30.09.25	For the year ended 31 March, 2025
	Rupees (in Lakh)	Rupees (in Lakh)
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	115.46	166.76
<u>Adjustments for:</u>		
Depreciation and amortisation	9.64	20.20
(Profit) / loss on sale / write off of assets	0	(0.26)
Finance costs	14.65	13.56
Interest income	(141.71)	(324.57)
Net (gain) / loss on sale of investments	-	-
Rental income from investment properties	(26.51)	(35.32)
Operating profit / (loss) before working capital changes	(28.47)	(159.64)
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	241.26	1,770.66
Trade receivables	(324.51)	1,042.52
Other current assets	2.73	104.13
Trade Payable	(0.70)	(0.82)
Other current liabilities except unpaid dividend	414.85	3.91
Short-term provisions	(6.53)	0.04
Changes in Non current asset-Operating	88.60	1,703.29
Net Cash from Operations	387.22	4,464.11
Income Tax	(12.97)	(43.87)
Net cash flow from operating activity	374.25	4,420.24
B. Cash flow from investing activities		
Purchase of Fixed assets	(0.51)	(1.01)
sale of fixed assets		0.50
Purchase of Investment Property	(922.04)	(2,530.68)
Movement in investments	(1,279.21)	(45.23)
Movement in Loans & Advances	7.07	(0.18)
Bank balances not considered as Cash and cash equivalents		
- Placed		(4,573.01)
- Matured	1477.84	1,278.34
Interest received	141.71	324.57
Changes in other financial assets	211.77	2,002.77
Rental income from investment properties	26.51	35.32
Changes in Other Non current laib-Rent deposit	62.33	(1.15)
Net cash flow from / (used in) investing activities (B)	(274.52)	(3,509.75)




STATEMENT OF STANDALONE CASH FLOWS FOR THE PERIOD 1ST APRIL, 25 TO 30TH SEPT, 2025

C. Cash flow from financing activities		
Changes in Borrowing	(26.83)	(932.25)
Finance cost	(14.65)	(13.56)
Proceeds from Equity		-
Net cash flow from / (used in) financing activities (C)	(41.48)	(945.81)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	58.26	(35.33)
Cash and cash equivalents at the beginning of the year	9.63	44.96
Cash and cash equivalents at the end of the year	67.89	9.63
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet (Refer Note)	67.89	9.63
Cash and cash equivalents at the end of the year *	67.89	9.63
* Comprises:		
(a) Cash on hand		-
(c) Balances with banks		
(i) In current accounts	67.89	9.63
(iii) In deposit accounts with original maturity of less than 3 months		-
	67.89	9.63

Notes:

(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.

See accompanying notes forming part of the financial

See accompanying notes forming part of the financial statements

In terms of our report attached.

For and on behalf of the Board of Directors

**Managing Director
(Sanket V Shah):**

DIN:00038121

Place : Ahmedabad

Date : 13/11/2025





13-11-2025

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 13th day of November, 2025

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 2025.

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





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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 2025
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, 2025 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.	-	42.73 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. 42.73 Cr. has been utilized for Working capital and other Corporate purpose. As on 30th september, 2025 rest amount of Rs. 5.44 Cr. is lying unutilized in the Bank account 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