CIN : L65990GJ1988PLC01570

Lane Opp. Honest (Prahaladnagar), Off S. G. Road, Makarba, Ahmedabad - 380058
99090 08010, 079 2692 5653 info@prernagroup.com www.prernagroup.com

Prerna Infrabuild Limited
(A BSE Listed Company)

**Date: 04.11.2026**

**To, Department of Corporate Services**

**BSE Limited**

**Phiroze Jeejeebhoy Towers,**

**Street, Mumbai – 400001**

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Wednesday, 4th of November, 2026

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Wednesday, 4th of November, 2026 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, 2026 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, 2026.
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 12.50 Pm and concluded on 01.20 PM

Kindly take it on your record.

**For, PRERNA INFRABUILD LIMITED**

Sanket Shah
Digitally signed by Sanket Shah
Date: 2026.11.04 13:14:53 +05'30'

PRERNA INFRABUILD LTD. AHMEDABAD

**SANKET SHAH**

**Managing Director**

**DIN: 00038121**

S&J Shah & Jhalawadia
Chartered Accountants

CA INDIA

# Independent Auditor's Review Report

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

We have reviewed the accompanying statement of Unaudited Consolidated financial results of Prerna Infrabuild Limited for the quarter ended on 30th September, 2026 ("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:

SHAH & JHALAWADIA * FRN:140590W * CHARTERED ACCOUNTANTS

**Address:**1001, Landmark(10th Floor), Next To Titanium City Centre Mall,
Anand Nagar Road, Satellite, Ahmedabad-380015
**(Ph)** 079-40392400 **(M)** 95865 30769 **(Email)** info@shahjhalawadia.com

1 Prerna 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.

For, Shah & Jhalawadia
Chartered Accountants
FRN: 0140590W

SHAH & JHALAWADIA * FRN:140590W * CHARTERED ACCOUNTANTS

CA Paurav Shah
Partner
M No: 122910
UDIN: 26122910QFFOUL1069

Date: 04th November, 2026
Place: Ahmedabad

CIN : L65990GJ1988PLC01570

Lane Opp. Honest (Prahaladnagar), Off S. G. Road, Makarba, Ahmedabad - 380058
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Prerna Infrabuild Limited
(A BSE Listed Company)

# PRERNA INFRABUILD LIMITED
## CIN : L65990GJ1988PLC010570

### Statement of Unaudited Consolidated Financial Results for the Quarter and half year ended 30th Sept, 2026

Rs. In Lakhs

| | Particulars | Quarter ended on | | | Half year ended on | | Year ended on |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue from operations | 676.79 | 152.73 | 636.54 | 829.52 | 636.54 | 949.33 |
| 2 | Other income | 53.44 | 48.67 | 56.84 | 102.11 | 168.22 | 614.08 |
| 3 | **Total Revenue ( I+II )** | **730.23** | **201.40** | **693.38** | **931.63** | **804.76** | **1563.41** |
| 4 | **Expenses:** | | | | | | |
| | a) Cost of land\plot | 0.00 | 80.33 | 8.20 | 80.33 | 8.20 | 77.70 |
| | b) Cost of Material consumed | 3.95 | 47.31 | 0.00 | 51.26 | 0.00 | 409.60 |
| | (c)Contract cost and project Exp | 446.29 | 667.23 | 850.65 | 1113.52 | 850.65 | 3353.19 |
| | d) Changes in inventories of finished goods, WIP and stock in trade. | -84.56 | -745.3 | -403.22 | -829.86 | (403.76) | (3126.33) |
| | e) Employees benefits expenses. | 47.25 | 38.43 | 40.28 | 85.68 | 73.39 | 141.64 |
| | f)Finance Costs | 159.05 | 10.71 | 23.47 | 169.76 | 72.32 | 100.82 |
| | g) Depreciation and amortisation exp. | 5.91 | 4.41 | 6.79 | 10.32 | 9.64 | 26.35 |
| | h) Other Expenses | 43.84 | 77.86 | 54.33 | 121.70 | 82.21 | 141.41 |
| | **Total Expenses** | **621.73** | **180.98** | **580.50** | **802.71** | **692.65** | **1124.38** |
| 5 | **Profit/(Loss) before exceptional items and Taxes.(III - IV )** | **108.50** | **20.42** | **112.88** | **128.92** | **112.11** | **439.03** |
| 6 | Exceptional items. | | | | | | |
| 7 | **Profit/(Loss) before Tax ( V-VI)** | **108.50** | **20.42** | **112.88** | **128.92** | **112.11** | **439.03** |
| 8 | **Tax Expenses** | | | | | | |
| | 1) Current Tax | 20.49 | 7.32 | 18.58 | 27.81 | 26.08 | 88.92 |
| | 2) Deferred Tax | 0.60 | **(0.07)** | **(0.60)** | 0.53 | (0.30) | (2.58) |
| | Total tax exp | 21.09 | 7.25 | 17.98 | 28.34 | 25.78 | 86.34 |
| 9 | **Profit/(Loss) for the period from continuing operations VII-VIII)** | **87.41** | **13.17** | **94.90** | **100.58** | **86.33** | **352.69** |
| 10 | **Profit/(loss) from discontinued operations befor** | 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** | | | | | | (43.60) |
| 14 | **Net Profit (Loss) for the period** | **87.41** | **13.17** | **94.90** | **100.58** | **86.33** | **309.09** |
| 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 |

PRERNA INFRABUILD LTD. AHMEDABAD

CIN : L65990GJ1988PLC01570

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99090 08010, 079 2692 5653 info@prernagroup.com www.prernagroup.com

Prerna Infrabuild Limited
(A BSE Listed Company)

## PRERNA INFRABUILD LIMITED
## CIN : L65990GJ1988PLC010570

**Statement of Unaudited Consolidated Financial Results for the Quarter and half year ended 30th Sept, 2026**

Rs. In Lakhs

| | Particulars | Quarter ended on | | | Half year ended on | | Year ended on |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 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** | **87.41** | **13.17** | **94.90** | **100.58** | **86.33** | **309.09** |
| **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 | 99.24 | 34.12 | 93.71 | 133.36 | 89.68 | **323.59** |
| | Non controlling interest | -11.83 | -20.95 | 1.19 | (32.78) | (3.35) | (14.51) |
| **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 | 99.24 | 34.12 | 93.71 | 133.36 | 89.68 | **323.59** |
| | Non controlling interest | (11.83) | -20.95 | 1.19 | (32.78) | (3.35) | (14.51) |
| **21** | **Earning per share** | | | | | | |
| i. | Earning per equity share for continuing operations | | | | | | |
| | Basic | **0.27** | **0.09** | **0.26** | **0.37** | **0.25** | **0.90** |
| | Diluted | 0.27 | 0.09 | 0.26 | 0.37 | 0.25 | 0.90 |
| 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 | 0.27 | 0.09 | 0.26 | 0.37 | 0.25 | 0.90 |
| | Diluted | 0.27 | 0.09 | 0.26 | 0.37 | 0.25 | 0.90 |

PRERNA INFRABUILD LTD. AHMEDABAD

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Prerna Infrabuild Limited
(A BSE Listed Company)

**PRERNA INFRABUILD LIMITED**
**CIN: L65990GJ1988PLC010570**
**Reg Off: "PRERNA" Suervey 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, 26 TO 30TH SEPT,2026

| Particulars | For the period 01.04.26 to 30.09.26 | For the year ended 31 March, 2026 |
|---|---|---|
| | Rupees (in Lakh) | Rupees (in Lakh) |
| **A. Cash flow from operating activities** | | |
| Net Profit / (Loss) before extraordinary items and tax | 128.92 | 439.03 |
| *Adjustments for:* | | |
| Depreciation and amortisation | 10.32 | 26.35 |
| (Profit) / loss on sale / write off of assets | | (102.96) |
| Finance costs | 169.76 | 100.82 |
| Interest income | (89.69) | (341.66) |
| Net (gain) / loss on sale of investments | | |
| Rental income from investment properties | (12.23) | (64.10) |
| Operating profit / (loss) before working capital changes | 207.08 | 57.48 |
| Changes in working capital: | | |
| Adjustments for (increase) / decrease in operating assets: | | |
| *Inventories* | (630.08) | (2,986.80) |
| *Trade receivables* | (343.71) | 9.12 |
| Other current assets | (122.40) | 100.72 |
| Trade Payable | (120.26) | 187.75 |
| Other current liabilities except unpaid dividend | 198.91 | (197.52) |
| Short-term provisions | (5.99) | (0.54) |
| Changes in Non current asset-Operating | 708.96 | (663.31) |
| Changes in Other Non current liabilities | 6.20 | (5.06) |
| Changes in other financial assets | (81.81) | 192.26 |
| Net Cash from Operations | (183.10) | (3,305.90) |
| Income Tax | (12.25) | (111.22) |
| Net cash flow from operating activity | **(195.35)** | **(3,417.12)** |
| B. Cash flow from investing activities | | |
| **Purchase of Fixed assets** | (57.69) | (30.46) |
| **sale of fixed assets** | | 102.96 |
| Purchase of Investment property | (1,199.61) | (890.87) |
| Sale of investment property | | |
| Movement in investments | (16.51) | (471.90) |
| Movement in Loans & Advances | 20.16 | (53.05) |
| Bank balances not considered as Cash and cash equivalents | | |
| - Placed | | **(4,720.19)** |
| - Matured | | **7,083.71** |
| Interest received | 89.69 | 341.66 |
| Share of loss | | (43.60) |
| Rental income from investment properties | 12.23 | 64.10 |
| **Net cash flow from / (used in) investing activities (B)** | **-1151.73** | **1382.36** |

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Prerna Infrabuild Limited
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**PRERNA INFRABUILD LIMITED**
**CIN: L65990GJ1988PLC010570**
**Reg Off: "PRERNA" Suervey 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, 26 TO 30TH SEPT,2026

| Particulars | For the period 01.04.26 to 30.09.26 Rupees (in Lakh) | For the year ended 31 March, 2026 Rupees (in Lakh) |
|---|---|---|
| **C. Cash flow from financing activities** | | |
| Changes in Borrowing | **2,068.47** | **2,190.31** |
| Finance cost | (169.76) | (100.82) |
| Movement in Minority Shares | 32.08 | 0.50 |
| Net cash flow from / (used in) financing activities (C) | 1,930.79 | 2,089.99 |
| Net increase / (decrease) in Cash and cash equivalents (A+B+C | 583.71 | 55.24 |
| Cash and cash equivalents at the beginning of the year | 68.09 | 12.85 |
| **Cash and cash equivalents at the end of the year** | **651.80** | **68.09** |
| **Reconciliation of Cash and cash equivalents with the Balance Sheet:** | | |
| Cash and cash equivalents as per Balance Sheet (Refer Note 19 | **651.80** | **68.09** |
| | **123.58** | **68.09** |
| **Cash and cash equivalents at the end of the year *** | 123.58 | 68.09 |
| *** Comprises:** | | |
| (a) Cash on hand | 2.26 | - |
| (c) Balances with banks | | |
| (i) In current accounts | 649.54 | 68.09 |
| (iii) In deposit accounts with original maturity of less than 3 mont | - | - |
| | **651.80** | **68.09** |

**For and on behalf of the Board of Directors**

**Managing Director**
**(Sanket V Shah):**
DIN:00038121
**Place :Ahmedabad**
**Date : 04/11/2026**

S&J Shah & Jhalawadia
Chartered Accountants

CA INDIA

# Independent Auditor's Review Report

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

We have reviewed the accompanying statement of Unaudited Standalone financial results of Prerna Infrabuild Limited for the quarter ended on 30th September, 2026 ("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 Standalone 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.

SHAH & JHALAWADIA * FRN:140590W * CHARTERED ACCOUNTANTS

**Address**:1001, Landmark(10th Floor), Next To Titanium City Centre Mall,
Anand Nagar Road, Satellite, Ahmedabad-380015
(**Ph**) 079-40392400 (**M**) 95865 30769 (**Email**) info@shahjhalawadia.com

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, Shah & Jhalawadia
Chartered Accountants
FRN: 0140590W




CA Paurav Shah
Partner
M No: 122910
UDIN: 26122910PLEQDE2585

Date: 04th November ,2026
Place: Ahmedabad

CIN : L65990GJ1988PLC01570

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Prerna Infrabuild Limited
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PRERNA INFRABUILD LIMITED
CIN : L65990GJ1988PLC010570

**Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30th Sept, 2026**

Rs. In Lakhs

| | Particulars | Quarter ended on | | | Half year ended | | Year ended on |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue from operations | 257.00 | 152.73 | 336.96 | 409.73 | 336.96 | 452.96 |
| 2 | Other income | 53.44 | 48.67 | 56.84 | 102.11 | 168.22 | 613.69 |
| 3 | **Total Revenue ( I+II )** | **310.44** | **201.4** | **393.8** | **511.84** | 505.18 | 1066.65 |
| 4 | **Expenses:** | | | | | | |
| | a) Cost of Plot | 0.00 | 80.33 | 0 | 80.33 | 0.00 | 0.00 |
| | Project Material | 9.38 | | 0 | 9.38 | | 0.00 |
| | b) Purchase of stock in trade | 0.00 | 0 | 0.89 | | 0.89 | 1.51 |
| | c) Changes in inventories of finished goods, WIP and stock in trade. | 128.05 | -30.76 | 204.33 | 97.29 | 203.79 | 265.81 |
| | d) Employees benefits expenses. | 24.32 | 24.51 | 25.87 | 48.83 | 52.26 | 100.57 |
| | e)Finance Costs | 13.92 | 10.71 | 0.93 | 24.63 | 14.65 | 18.89 |
| | f) Depreciation and amortisation exp. | 5.33 | 3.84 | 6.79 | 9.17 | 9.64 | 25.56 |
| | g) Other Expenses | 7.07 | 73.45 | 43.3 | 80.52 | 108.49 | 244.38 |
| | **Total Expenses** | **188.07** | **162.08** | **282.11** | **350.15** | **389.72** | **656.72** |
| 5 | **Profit/(Loss) before exceptional items and Taxes.(III - IV )** | **122.37** | **39.32** | **111.69** | **161.69** | **115.46** | **409.93** |
| 6 | Exceptional items. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | **Profit/(Loss) before Tax ( V-VI)** | **122.37** | **39.32** | **111.69** | **161.69** | **115.46** | **409.93** |
| 8 | **Tax Expenses** | | | | | | |
| | 1) Current Tax | 20.49 | 7.32 | 18.58 | 27.81 | 26.08 | 88.92 |
| | 2) Deferred Tax | 0.60 | -0.07 | -0.6 | 0.53 | (0.30) | (2.58) |
| | Total tax exp | 21.09 | 7.25 | 17.98 | 28.34 | 25.78 | 86.34 |
| 9 | Profit/(Loss) for the period from continuing operations VII-VIII) | **101.28** | **32.07** | **93.71** | **133.35** | **89.68** | **323.59** |
| 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 | **101.28** | **32.07** | **93.71** | **133.35** | **89.68** | **323.59** |
| 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 | **101.28** | **32.07** | **93.71** | **133.35** | **89.68** | **323.59** |
| 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 | 0.28 | 0.09 | 0.26 | 0.37 | 0.25 | 0.90 |
| | Diluted | 0.28 | 0.09 | 0.26 | 0.37 | 0.25 | 0.90 |
| 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 | 0.28 | 0.09 | 0.26 | 0.37 | 0.25 | 0.90 |
| | Diluted | 0.28 | 0.09 | 0.26 | 0.37 | 0.25 | 0.90 |



CIN : L65990GJ1988PLC01570

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Prerna Infrabuild Limited
(A BSE Listed Company)

**PRERNA INFRABUILD LIMITED**
**CIN: L65990GJ1988PLC010570**
**Reg Off: "PRERNA" Suervey 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, 26 TO 30TH SEPT,2026

| Particulars | For the period 01.04.26 to 30.09.26 | For the year ended 31 March, 2026 |
|---|---|---|
| | Rupees (in Lakh) | Rupees (in Lakh) |
| **A. Cash flow from operating activities** | | |
| Net Profit / (Loss) before extraordinary items and tax | 161.69 | 409.93 |
| *Adjustments for:* | | |
| Depreciation and amortisation | 9.17 | 25.56 |
| (Profit) / loss on sale / write off of assets | | (208.31) |
| Finance costs | 24.63 | 18.89 |
| Interest income | (89.69) | (341.27) |
| Net (gain) / loss on sale of investments | | |
| Rental income from investment properties | (12.23) | (64.10) |
| Operating profit / (loss) before working capital changes | 93.57 | (159.30) |
| *Changes in working capital:* | | |
| *Adjustments for (increase) / decrease in operating assets:* | | |
| Inventories | 297.06 | 405.35 |
| Trade receivables | (211.25) | 9.12 |
| Other current assets | 862.33 | (862.24) |
| Trade Payable | 7.81 | 0.31 |
| Other current liabilities except unpaid dividend | 7.75 | (35.75) |
| Short-term provisions | (5.99) | (0.54) |
| Changes in Non current asset-Operating | -50.38 | 96.03 |
| Changes in Other Non current liabilities | 2.77 | (5.06) |
| Changes in other financial assets | -81.81 | 192.26 |
| Net Cash from Operations | 921.86 | (359.81) |
| Income Tax | (9.51) | (115.29) |
| **Net cash flow from operating activity** | 912.35 | (475.11) |
| **B. Cash flow from investing activities** | | |
| Purchase of Fixed assets | (57.23) | (4.83) |
| sale of fixed assets | | - |
| Purchase of Investment Property | (1,199.61) | (1,158.30) |
| Sale of investment property | | 462.35 |
| Movement in investments | (203.29) | (2,007.92) |
| Movement in Loans & Advances | -0.90 | (3.05) |
| Bank balances not considered as Cash and cash equivalents | | |
| - Placed | | (4,720.19) |
| - Matured | | 7,083.71 |
| Interest received | 89.69 | 341.27 |
| Rental income from investment properties | 12.23 | 64.10 |
| **Net cash flow from / (used in) investing activities (B)** | **(1,359.11)** | **57.14** |

PRERNA INFRABUILD LTD. AHMEDABAD

CIN : L65990GJ1988PLC01570

Lane Opp. Honest (Prahaladnagar), Off S. G. Road, Makarba, Ahmedabad - 380058
99090 08010, 079 2692 5653 info@prernagroup.com www.prernagroup.com

Prerna Infrabuild Limited
(A BSE Listed Company)

**PRERNA INFRABUILD LIMITED**
**CIN: L65990GJ1988PLC010570**
**Reg Off: "PRERNA" Suervey 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, 26 TO 30TH SEPT,2026

| Particulars | For the period 01.04.26 to 30.09.26 | For the year ended 31 March, 2026 |
|---|---|---|
| | Rupees (in Lakh) | Rupees (in Lakh) |
| **C. Cash flow from financing activities** | | |
| Changes in Borrowing | 466.97 | 431.73 |
| Finance cost | (24.63) | (18.89) |
| Proceeds from Equity | | |
| **Net cash flow from / (used in) financing activities (C)** | **442.34** | **412.84** |
| **Net increase / (decrease) in Cash and cash equivalents (A+B+C)** | **(4.42)** | **(5.13)** |
| Cash and cash equivalents at the beginning of the year | 4.50 | 9.63 |
| **Cash and cash equivalents at the end of the year** | **0.08** | **4.50** |
| **Reconciliation of Cash and cash equivalents with the Balance Sheet:** | | |
| Cash and cash equivalents as per Balance Sheet (Refer Note 19) | 0.08 | 4.50 |
| **Cash and cash equivalents at the end of the year *** | **0.08** | **4.50** |
| * Comprises: | | |
| (a) Cash on hand | 0.01 | - |
| (c) Balances with banks | | |
| (i) In current accounts | 0.07 | 4.50 |
| (iii) In deposit accounts with original maturity of less than 3 months | | - |
| | **0.08** | **4.50** |

**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 statements**
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 : 04/11/2026**

CIN : L65990GJ1988PLC01570

Lane Opp. Honest (Prahaladnagar), Off S. G. Road, Makarba, Ahmedabad - 380058
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Prerna Infrabuild Limited
(A BSE Listed Company)

**PRERNA INFRABUILD LIMITED**
**CIN : L65990GJ1988PLC010570**
**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, 2026** — **Rupees (in Lakh)**

| | | STANDALONE | | CONSOLIDATED | |
|---|---|---|---|---|---|
| | | Current year ended | Previous year ended | Current year ended | Previous year ended |
| | | 30-09-2026 | 31-03-2026 | 30-09-2026 | 31-03-2026 |
| | Date of start of reporting period | 01-04-2026 | 01-04-2025 | 01-04-2026 | 01-04-2025 |
| | Date of end of reporting period | 30-09-2026 | 31-03-2026 | 30-09-2026 | 31-03-2026 |
| | Whether results are audited or unaudited | Unaudited | Audited | Unaudited | Audited |
| A | **ASSETS** | | | | |
| 1 | **Non- Current Assets** | | | | |
| | a) Property, Plant and Equipment | 89.58 | 41.52 | 100.85 | 53.48 |
| | b) Capital Work-in-progress | | | | |
| | c) Investmnet Property | 4673.36 | 3473.75 | 4673.36 | 3,473.75 |
| | d) Goodwill | | | | |
| | e) Other intangible assets | | | | |
| | f) Intangible Assets under devlopment | | | | |
| | g) Biological Assets other than beared plants | | | | |
| | h) Financial Assets | | | | |
| | i) Investments | 2579.99 | 2376.7 | 919.08 | 902.57 |
| | ii) Trade Receivables | | | | |
| | iii) Loans | 11.28 | 9.6 | 33.28 | 59.6 |
| | i) deferred Tax Assets (net) | 19.91 | 20.43 | 19.91 | 20.43 |
| | j) Other Non- Currenet Assets | 106.16 | 55.78 | 106.16 | 815.12 |
| 2 | **Current Assets** | | | | |
| | a) Inventories | 1090.53 | 1387.59 | 7142.65 | 6512.57 |
| | b) Financial Assets | | | | |
| | i) Investments | | | | |
| | ii) Trade Receivables | 216.06 | 4.81 | 348.52 | 4.81 |
| | iii) Cash and Cash Equivalents | 0.08 | 4.5 | 651.80 | 68.09 |
| | iv) Bank balance other than (iii) above | 2623.61 | 2623.61 | 2623.61 | 2623.61 |
| | v) Loans | | 0.78 | 6.94 | 0.78 |
| | vi) Others Financial Assets | 161.45 | 79.64 | 161.45 | 79.64 |
| | c) Current Tx Assets (net) | 65.83 | 84.15 | 73.01 | 88.59 |
| | d) Other Current Assets | 26.11 | 888.44 | 1213.57 | 1091.17 |
| | **TOTAL ASSETS** | **11663.95** | **11051.29** | **18074.19** | **15794.21** |
| B | **EQUITY AND LIABILITIES** | | | | |
| 1 | **Equity** | | | | |
| | a) Equity Share Capital | 3612.75 | 3612.75 | 3612.75 | 3612.75 |
| | b) Others Equity | 7092.33 | 6958.98 | 7092.33 | 6958.98 |
| | c) Others Equity Minority Interest | | | 0.59 | 1.29 |
| 2 | **Liabilities** | | | | |
| | Non Current Liabilities | | | | |
| | a) Financial Liabilities | | | | |
| | i) Borrowings | 36.91 | | 5934.24 | 4295.83 |
| | 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 | 6.82 | 4.05 | 10.25 | 4.05 |
| | **Current Liabilities** | | | | |
| | a) Financial Liabilities | | | | |
| | i) Borrowings | 888.61 | 458.55 | 888.61 | 458.55 |
| | ii) Trade Payables | | 1.01 | | 1.01 |
| | iii) Other financial liabilities (other than those specified in item c. | 8.82 | | 68.19 | 187.44 |
| | b) Other Current Liabilities | 17.71 | 9.96 | 467.23 | 268.32 |
| | c) Provisions | | 5.99 | | 5.99 |
| | d) Current Tax Liabilities (Net) | | | | |
| | **TOTAL EQUITY AND LIABILITIES** | **11663.95** | **11051.29** | **18074.19** | **15794.21** |

BY ORDER OF THE BOARD OF DIRECTORS

**Managing Director**
DIN:00038121
DT 04-11-2026

PRERNA INFRABUILD LTD. AHMEDABAD