



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

☎ 99090 08010 ✉ info@prernagroup.com 🌐 www.pernagroup.com

08/05/2026

To,
The Department of Corporate Services,
Bombay Stock Exchange Limited,
2nd floor, P.J. Tower, Dalal Street,
Mumbai – 400 001
Script code: 531802

Dear Sirs,
Sub- Outcome of Board Meeting

Pursuant to Regulation 30, read with part A of Schedule III and Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the following decisions have been taken at the Meeting of the Board of Directors of the Company held today:

1. On the recommendation of the Audit Committee, the Board of Directors has approved:
 - a. Audited Standalone and Consolidated Financial Results for the quarter/year ended On March 31, 2026.
 - b. Statement of Assets and Liabilities as on 31st March, 2026. The copy of the same is enclosed.
2. Declaration of CFO regarding unmodified Opinion on the aforesaid Financial Results is attached.

The Meeting commenced at 3.20 PM and concluded at 3.50 PM

Kindly take it on your record.

Thanking You
For, Prerna Infrabuild Limited


Sanket Shah
Managing Director
DIN: 00038121



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
PRERNA INFRABUILD LIMITED**

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of PRERNA INFRABUILD LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the year ended March 31, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results for the year ended March 31, 2026:

1. includes the result of the following entities:-
 - A. PRERNA INFRABUILD (Subsidiary Partnership Firm having 90% share)
 - B. PRERNAMOUNT INFRABUILD LLP (Subsidiary LLP having 51% share)
- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities section below. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient appropriate to provide a basis for our audit opinion.

Management's & Board of Directors Responsibilities for the Consolidated Financial Results

This Statement which includes the Consolidated Financial Results is the responsibility of the Parents Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited consolidated financial statements for the year ended March 31, 2026 and interim consolidated financial information for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting

Standards, prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the Companies included in the Group and are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to



continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation
- Obtain sufficient appropriate audit evidence regarding the Annual Consolidated Financial Information of the Group to express an opinion on the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Group regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Other Matter

- i. We did not audit the financial statements/financial information of both subsidiary firms included in the consolidated financial results, whose financial statements/financial information reflect total assets of Rs. 4742.92 lakhs as at 31 March 2026, total revenues of Rs. 496.37 lakhs, total net loss after tax of Rs. 91.67 lakhs and total comprehensive loss of Rs. 94.67 lakhs for the year ended on that date, as considered in the consolidated financial results.

These financial statements/financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the Annual Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiary partnership firms, is based solely on the reports of the other auditors and the procedures performed by us are as stated in section 143(3) of the Act.

Our opinion on the Annual Consolidated Financial Results is not modified in respect of the above matter.



- 2 The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Ahmedabad

Date: 08-05-2026



For, Shah & Jhalawadia,
Chartered Accountants
FRN 0140590W

Shah
CA Paurav Shah
Partner
M.N. 122910
UDIN: 26122910SFQXGP8572


PRERNA INFRABUILD LIMITED
CIN : L65990GJ1988PLC01570
Statement of audited Consolidated Financial Results for the Quarter and year ended 31st March, 2026

					(Rs. In Lakhs)	
	Particulars	Quarter ended on			Year ended on	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations	14.00	298.79	435.31	949.33	1046.82
2	Other income	300.46	145.4	108.56	614.08	360.16
3	Total Revenue (I+II)	314.46	444.19	543.87	1563.41	1406.98
4	Expenses:					
	a) Cost of Material consumed	409.60		0.00	409.60	0.00
	b) Purchase of stock	0.62	68.88	147.36	77.70	598.83
	© Contact cost and Project Exp	1268.74	1233.8		3353.19	
	c) Changes in inventories of finished goods, WIP and stock in trade.	(1,703.90)	(1,018.67)	217.75	(3126.33)	199.03
	d) Employees benefits expenses.	36.37	31.88	30.92	141.64	125.54
	e) Finance Costs	25.93	2.57	45.27	100.82	148.60
	f) Depreciation and amortisation exp.	10.06	6.65	7.1	26.35	20.32
	g) Other Expenses	45.48	13.72	78.06	141.41	151.79
	Total Expenses	92.90	338.83	526.46	1124.38	1244.11
5	Profit/(Loss) before exceptional items and Taxes.(III - IV)	221.56	105.36	17.41	439.03	162.87
6	Exceptional items					
7	Profit/(Loss) before Tax (V-VI)	221.56	105.36	17.41	439.03	162.87
8	Tax Expenses					
	1) Current Tax	40.68	22.16	11.37	88.92	32.91
	2) Deferred Tax	(1.75)	(0.53)	(0.50)	(2.58)	(0.59)
	Total tax exp	38.93	21.63	10.87	86.34	32.32
9	Profit/(Loss) for the period from continuing operations VII-VIII)	182.63	83.73	6.54	352.69	130.55
10	Profit/(loss) from discontinued operations before tax	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
12	Net profit (loss) from discontinued operation after tax	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)	0		(43.60)	
14	Net Profit (Loss) for the period	139.03	83.73	6.54	309.09	130.55
15	Other Comprehensive Income for the period, net of tax	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
ii.	Income tax relating to Items that will not be classified to Profit & Loss	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
ii.	Income tax relating to Items that will be classified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
16	Total Comprehensive income for the period	139.03	83.73	6.54	309.09	130.55
17	Details of equity paid up capital					
	Paid up equity share capital	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





PRERNA INFRABUILD LIMITED
CIN : L65990GJ1988PLC01570
Statement of audited Consolidated Financial Results for the Quarter and year ended 31st March, 2026

Particulars	(Rs. in Lakhs)				
	Quarter ended on			Year ended on	
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
	Audited	Unaudited	Audited	Audited	Audited
Other Equity excluding revaluation reserve					
18 Net profit or loss, attributable to					
Owners of parent	144.73	89.18	10.22	323.59	134.44
Non controlling interest	-5.71	(5.45)	-3.68	(14.51)	(3.89)
19 Other Comprehensive income for the period attributable to					
Owners of parent					
Non controlling interest					
20 Total comprehensive income for the period attributable to					
Owners of parent	144.73	89.18	10.22	323.59	134.44
Non controlling interest	-5.71	(5.45)	(3.68)	(14.51)	(3.89)
21 Earning per share					
i. Earning per equity share for continuing operations					
Basic	0.40	0.25	0.03	0.90	0.37
Diluted	0.40	0.25	0.03	0.90	0.37
ii. Earning per equity share for discontinuing operations					
Basic	0.00	0.00	0.00	0.00	0.00
Diluted	0.00	0.00	0.00	0.00	0.00
iii. Earning per equity share from continuing and discontinuing operations					
Basic	0.40	0.25	0.03	0.90	0.37
Diluted	0.40	0.25	0.03	0.90	0.37



PRERNA INFRABUILD LIMITED
CIN: L65990GJ1988PLC010570
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2026

	Particulars	As at 31 March, 2026	As at 31 March, 2025
		Rupees (in Lakh)	Rupees (in Lakh)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	53.48	49.37
	Capital Work in progress		
	Investment property	3473.75	2582.88
	Other intangible assets		
	Financial assets		
	Investments	902.57	430.67
	Loans	59.60	7.33
	Other financial assets		
	Deferred tax assets (net)	20.43	17.85
	Other non current assets	815.12	151.81
		5324.95	3239.91
2	Current assets		
	Inventories	6512.57	3525.77
	Financial assets		
	Current investments		
	Trade receivables	4.81	13.94
	Cash and cash equivalents	68.09	12.85
	Bank balance other than (iii) above	2623.61	4987.13
	Loans	0.78	-
	other financial assets	79.64	271.90
	Current Tax Assets (net)	88.59	66.30
	Other Current Assets	1091.17	1191.89
		10469.26	10069.78
	TOTAL	15794.21	13309.69
	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	3612.75	3612.75
	Other Equity	6958.98	6635.38
	Other Equity- Monority Interest	1.29	15.31
		10573.02	10263.45
2	Non-current liabilities		
	a. Financial Liability		
	i. Borrowing	4295.83	2238.56
	ii. Trade Payable		
	iii. Other financial liabilities		
	b. Other non current liabilities	4.05	9.11
	Total non-current liabilities	4299.88	2247.67
3	Current liabilities		
	a. Financial Liability		
	i. Borrowing	458.55	325.51
	ii. Trade Payable		
	- Total outstanding dues of micro and small	1.01	0.70
	- Total outstanding dues of creditors other than	187.44	-
	iii. Other financial liabilities		
	b. Provisions	5.99	6.53
	b. Other current liabilities	268.32	465.83
	Total current liabilities	921.31	798.57
	Total Equity and liabilities	15794.21	13309.69

Signature


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 YEAR ENDED 31ST MARCH, 2026

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Amount in (Lakh)	Amount in (Lakh)
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	395.42	162.87
<u>Adjustments for:</u>		
Depreciation and amortisation	28.35	20.32
(Profit) / loss on sale / write off of assets	(208.31)	(0.26)
Finance costs	100.82	148.60
Interest income	(341.66)	(324.57)
Net (gain) / loss from investments in associates		-
Rental income from investment properties	(64.10)	(35.32)
Operating profit / (loss) before working capital changes	(91.47)	(28.36)
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	(2,986.80)	2,002.25
Trade receivables	9.12	1,042.52
Other current assets	100.72	(1,061.45)
Trade Payable	187.75	(0.82)
Other current liabilities except unpaid dividend	(197.52)	197.38
Short-term provisions	(0.54)	(0.06)
Changes in Non current asset-Operating	(663.31)	1,702.79
Changes in Other Non current liabilities	(5.06)	(1.15)
Changes in other financial assets	192.26	2,002.77
Net Cash from Operations	(3,454.85)	5,855.87
Income Tax	(24.88)	(58.20)
Net cash flow from operating activity	(3,479.72)	5,797.67
B. Cash flow from investing activities		
Purchase of Fixed assets	(17.59)	(1.65)
sale of fixed assets	0.52	0.50
Purchase of Investment property	(1,158.30)	(2,530.19)
Sale of investment property	462.35	
Movement in investments	(471.90)	(335.70)
Movement in Loans & Advances	(53.05)	(0.18)
Bank balances not considered as Cash and cash equivalents		
- Placed	(4,720.19)	(4,573.01)
- Matured	7,083.71	1,278.34
Interest received	341.66	324.57
Rental income from investment properties	64.10	35.32
Repayment of Minority shares		
Net cash flow from / (used in) investing activities (B)	1,531.32	(5,801.99)
C. Cash flow from financing activities		
Changes in Borrowing	2,190.31	(870.01)
Finance cost	(100.82)	(148.60)
Movement in Minority Shares	(85.85)	(2.52)
Net cash flow from / (used in) financing activities (C)	2,003.64	(1,021.13)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	55.24	(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	68.09	12.85
Reconciliation of Cash and cash equivalents with the		
Cash and cash equivalents as per Balance Sheet (Refer Note 19)	68.09	12.85
	68.09	12.85
Cash and cash equivalents at the end of the year *	68.09	12.85
* Comprises:	0.00	
(a) Cash on hand		
(c) Balances with banks		
(i) In current accounts	68.09	12.85
(iii) In deposit accounts with original maturity of less than 3		
	68.09	12.85

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS OF
PRERNA INFRABUILD LIMITED**

Opinion

We have audited the accompanying Statement of Standalone Financial Results of PRERNA INFRABUILD LIMITED ("the Company") for the year ended March 31, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"). In our opinion and to the best of our information and according to the explanations given to us, these Standalone Financial Results for the year ended March 31, 2026:

- a. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for Audit of the Standalone Financial Results for the year ended March 31, 2026, section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's & Board of Director's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone financial statements for the year ended March 31, 2026, and interim financial information for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the audited year to date figures up to the third quarter of the Current financial year. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate to them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Ahmedabad

Date: 08-05-2026



For, Shah & Jhalawadia,
Chartered Accountants
FRN 0140590W

Paurav Shah
CA Paurav Shah
Partner
M.N. 122910
UDIN: 26122910RERXVY1506


PRERNA INFRABUILD LIMITED
CIN : L65990GJ1988PLC01570
Statement of audited Standalone Financial Results for the Quarter and year ended 31March, 2026

Particulars	Quarter ended on			Year ended on		(Rs. in Lakhs)
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025	
	Audited	Unaudited	Audited	Audited	Audited	
1 Revenue from operations	14.00	102	375.46	452.96	508.17	
2 Other income	300.67	145.4	135.26	613.69	360.15	
3 Total Revenue (H-II)	314.67	247.40	510.72	1066.65	868.32	
4 Expenses:						
a) Cost of Material consumed	0	0	0.00	0.00	0.00	
b) Purchase of stock in trade/land/plot	0.62	0	0.00	1.51	451.47	
c) Changes in inventories of finished goods, WIP and stock in trade.	0.53	61.49	365.11	265.81	-32.55	
d) Employees benefits expenses.	23.03	25.28	28.61	100.57	111.33	
e) Finance Costs	1.67	2.57	13.05	18.89	13.56	
f) Depreciation and amortisation exp.	9.27	6.65	7.11	25.56	20.20	
g) Other Expenses	95.29	40.6	75.75	244.38	137.55	
Total Expenses	130.41	136.59	489.63	656.72	701.56	
5 Profit/(Loss) before exceptional items and Taxes.(III - IV)	183.66	110.81	21.09	409.93	166.76	
6 Exceptional items.						
7 Profit/(Loss) before Tax (V-VI)	183.66	110.81	21.09	409.93	166.76	
8 Tax Expenses						
1) Current Tax	40.89	22.16	11.37	88.02	32.91	
2) Deferred Tax	-1.75	-0.53	-0.18	-2.58	-0.60	
Total tax exp	38.93	21.63	11.19	86.34	32.31	
9 Profit/(Loss) for the period from continuing operations VII-VIII)	144.73	89.18	9.90	323.59	134.45	
10 Profit/(loss) from discontinued operations before tax	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	
12 Net profit (loss) from discontinued operation after tax	0.00	0.00	0.00	0.00	0.00	
14 Total Profit (Loss) for the period	144.73	89.18	9.90	323.59	134.45	
15 Other Comprehensive Income	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	
ii. income tax relating to items that will not be classified to Profit & Loss	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	
ii. income tax relating to items that will be classified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	
16 Total Comprehensive income for the period	144.73	89.18	9.90	323.59	134.45	
17 Details of equity paid up capital						
Paid up equity share capital	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	
Other Equity excluding revaluation reserve						
18 Earning per share						
i. Earning per equity share for continuing operations						
Basic	0.40	0.25	0.03	0.90	0.37	
Diluted	0.40	0.25	0.03	0.90	0.37	
ii. Earning per equity share for discontinuing operations						
Basic	0.00	0.00	0.00	0.00	0.00	
Diluted	0.00	0.00	0.00	0.00	0.00	
iii. Earning per equity share from continuing and discontinuing operations						
Basic	0.40	0.25	0.03	0.90	0.37	
Diluted	0.40	0.25	0.03	0.90	0.37	



PRERNA INFRABUILD LIMITED

CIN: L65990GJ1988PLC010570

STANDALONE BALANCE SHEET AS AT 31ST MARCH,2026

	Particulars	As at 31 March, 2026	As at 31 March, 2025
		Rupees (in Lakh)	Rupees (in Lakh)
A	ASSETS		
1	Non-current assets		
a.	Property, plant and equipment	41.52	48.85
b.	Capital Work in progress	-	-
c.	Investment property	3473.75	2582.88
d.	Other intangible assets	-	-
e.	Financial assets		
i.	Investments	2376.7	368.78
ii.	Loans	9.6	7.33
iii.	Other Financial assets	-	-
f.	Deferred tax assets (net)	20.43	17.85
g.	Other non current assets	55.77	151.81
		5977.77	3177.50
2	Current assets		
a.	Inventories	1387.59	1792.94
b.	Financial assets		
i.	Trade receivables	4.81	13.94
ii.	Cash and cash equivalents	4.5	9.63
iii.	Bank balance other than (iii) above	2623.61	4987.13
iv.	Loans	0.78	0.00
c.	other financial assets	79.64	271.90
d.	Current Tax Assets (net)	84.15	57.78
e.	Other Current Assets	888.44	26.20
		5073.52	7159.52
	TOTAL	11051.29	10337.02
	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	3612.75	3612.75
	Other Equity	6958.98	6635.38
		10571.73	10248.14
2	Non-current liabilities		
a.	Financial Liability		
i.	Borrowing		
ii.	Trade Payable		
iii.	Other financial liabilities		
b.	Other non current liabilities	4.05	9.11
	Total non-current liabilities	4.05	9.11
3	Current liabilities		
a.	Financial Liability		
i.	Borrowing	458.55	26.83
ii.	Trade Payable		
-	Total outstanding dues of micro and small	1.01	0.70
-	Total outstanding dues of creditors other		-
iii.	Other financial liabilities		
b.	Provisions	5.99	6.53
b.	Other current liabilities	9.96	45.71
	Total current liabilities	475.51	79.77
	Total Equity and liabilities	11051.29	10337.02



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 YEAR ENDED 31ST MARCH, 2026

Particulars	For the year ended	For the year ended
	31 March, 2026	31 March, 2025
	Rupees (in Lakh)	Rupees (in Lakh)
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	323.59	166.76
<u>Adjustments for:</u>		
Depreciation and amortisation	25.56	20.20
(Profit) / loss on sale / write off of assets	(208.31)	(0.26)
Finance costs	18.89	13.56
Interest income	(341.27)	(324.57)
Net (gain) / loss on sale of investments	-	-
Rental income from investment properties	(64.10)	(35.32)
Operating profit / (loss) before working capital changes	(245.64)	(159.64)
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	405.35	1,770.66
Trade receivables	9.12	1,042.52
Other current assets	(862.24)	104.13
Trade Payable	0.31	(0.82)
Other current liabilities except unpaid dividend	(35.75)	3.91
Short-term provisions	(0.54)	0.04
Changes in Non current asset-Operating	96.03	1,703.29
Changes in Other Non current laib-Rent deposit	(5.06)	(1.15)
Changes in other financial assets	192.26	2,002.77
Income Tax Exp	(28.95)	(43.87)
Net cash flow from operating activity	(475.12)	6,421.85
B. Cash flow from investing activities		
Purchase of Fixed assets	(4.83)	(1.01)
sale of fixed assets	-	0.50
Purchase of Investment Property	(1,158.30)	(2,530.68)
Sale of Investment Property	462.35	
Movement in investments	(2,007.92)	(45.23)
Movement in Loans & Advances	(3.05)	(0.18)
Bank balances not considered as Cash and cash equivalents		
- Placed	(4,720.19)	(4,573.01)
- Matured	7,083.71	1,278.34
Interest received	341.27	324.57
Rental income from investment properties	64.10	35.32
Net cash flow from / (used in) investing activities (B)	57.14	(5,511.37)
C. Cash flow from financing activities		
Changes in Borrowing	431.73	(932.25)
Finance cost	(18.89)	(13.56)
Proceeds from Equity	-	-
Net cash flow from / (used in) financing activities (C)	412.84	(945.81)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(5.13)	(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	4.50	9.63
Reconciliation of Cash and cash equivalents with the	4.50	
Cash and cash equivalents as per Balance Sheet (Refer Note	4.50	9.63
Cash and cash equivalents at the end of the year *	4.50	9.63
* Comprises:	0.00	
(a) Cash on hand	-	-
(c) Balances with banks		
(i) In current accounts	4.50	9.63
(iii) In deposit accounts with original maturity of less than	-	-
	4.50	9.63





08-05-2026

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 Friday, 8th day of May, 2026

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 31st March 2026.

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 5th 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





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

99090 08010 info@premagroup.com www.premagroup.com

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	31 st March, 2026
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 31 st March, 2026 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.	-	48.17 Cr. (Full amount has been utilized)	Nil	The Company has received Rs. 48.17 Cr. In aggregate out of this, remaining amount of Rs. 2.55 Cr. has been utilized for Working capital. All Proceed of Rs. 48.17 Cr. Has been Utilized. All amount of proceeds has been utilized.

Signature



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

