

REF.NO./GHCL/AHMD/2023-2024/363B**DATE: OCTOBER 19, 2023**

To BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 ----- Scrip Code: 526367	To National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block Bandra-Kurla Complex Bandra (E) Mumbai - 400 051 ----- Symbol: GANESHHOUC
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SUB: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Dear Sir,

We inform you that a Meeting of Board of Directors of the Company was convened today i.e. October 19, 2023 (Commenced at 11.00 a.m. and Concluded at: 12.10 P.M.), wherein the Standalone and Consolidated Unaudited Financial Results (IND AS) for the quarter and half year ended September 30, 2023 were considered and approved.

Accordingly, we enclose copies of Standalone and Consolidated Unaudited Financial Results (IND AS) along with copies of Limited Review Report given by the Statutory Auditors of the Company for the quarter and half year ended September 30, 2023.

The Financial Results are also being uploaded on the website of the Company viz. www.ganeshhousing.com.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For GANESH HOUSING CORPORATION LIMITED



**JASMIN JANI
COMPANY SECRETARY &
COMPLIANCE OFFICER**

Encl: as above



GANESH HOUSING CORPORATION LIMITED

[CIN:L45200GJ1991PLC015817]

Registered Office: Ganesh Corporate House, 100 Feet Hebatpur-Thaltej Road, Near Sola Bridge, Off S. G. Highway, Ahmedabad-380054

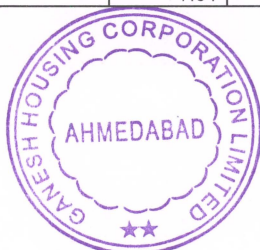
(P:) +91 79 6160 8888 (E:) secretarial@ganeshhousing.com (W:) www.ganeshhousing.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30/09/2023

PART I

(Rs. In Lakhs)

PARTICULARS	3 months ended 30-09-2023	Preceding 3 months ended 30-06-2023	Corresponding 3 months ended 30-09-2022	6 months ended 30-09-2023	Corresponding 6 months ended 30-09-2022	Year ended 31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I) Revenue from Operations	11890.04	2580.28	571.52	14470.32	3475.39	25167.89
(II) Other Income	43.46	63.54	2.04	107.00	3.86	122.55
(III) Total Income (I+II)	11933.50	2643.82	573.56	14577.32	3479.25	25290.44
(IV) Expenses						
Cost of material consumed	2363.95	1022.74	3370.13	3386.69	5058.96	13299.53
Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories of finished goods, work-in-progress and stock-in-trade	185.29	911.04	(3243.21)	1096.33	(4635.52)	(6760.70)
Employees benefit expenses	418.33	408.83	362.88	827.16	736.66	1734.56
Finance Costs	26.59	34.92	225.16	61.51	520.75	762.52
Depreciation and amortisation expenses	161.51	88.16	62.17	249.67	124.03	267.56
Other Expenses	379.60	331.94	261.56	711.54	630.05	1279.42
Total Expenses (IV)	3535.27	2797.62	1038.69	6332.90	2434.93	10582.91
(V) Profit/(Loss) before Exceptional Items and Tax (III-IV)	8398.23	(153.81)	(465.13)	8244.42	1044.32	14707.54
(VI) Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
(VII) Profit/(Loss) before Tax (V-VI)	8398.23	(153.81)	(465.13)	8244.42	1044.32	14707.54
(VIII) Tax Expenses						
(1) Current Tax	(2100.00)	0.00	83.00	(2100.00)	(181.00)	(2725.00)
(2) Deferred Tax	(427.35)	145.12	(14.30)	(282.23)	(306.85)	(2781.64)
(IX) Profit/(Loss) from continuing operation (VII-VIII)	5870.87	(8.69)	(396.42)	5862.18	556.48	9200.90
(X) Profit/(loss) from discontinued operation	0.00	0.00	0.00	0.00	0.00	0.00
(XI) Tax expenses of discontinued operation	0.00	0.00	0.00	0.00	0.00	0.00
(XII) Profit/(loss) from discontinued operation after tax (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
(XIII) Net Profit/(Loss) for the period (IX+XII)	5870.87	(8.69)	(396.42)	5862.18	556.48	9200.90
(XIV) Other Comprehensive Income						
A(i) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
B(i) Items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to Items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(XV) Total comprehensive income for the period(XIII+XIV)	5870.87	(8.69)	(396.42)	5862.18	556.48	9200.90
Paid up Equity Share Capital (Face Value of Rs.10/- per share)	8338.71	8338.71	8338.71	8338.71	8338.71	8338.71
Other Equity excluding Revaluation Reserve						88001.08
(XVI) Earning per share (of Rs.10 each) (not annualised) (for continuing operations)						
(a) Basic	7.04	(0.01)	(0.48)	7.03	0.67	11.03
(b) Diluted	7.04	(0.01)	(0.48)	7.03	0.67	11.03
(XVII) Earning per share (of Rs.10 each) (not annualised) (for discontinued operations)						
(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
(XVIII) Earning per share (of Rs.10 each) (not annualised) (for discontinued & continuing operations)						
(a) Basic	7.04	(0.01)	(0.48)	7.03	0.67	11.03
(b) Diluted	7.04	(0.01)	(0.48)	7.03	0.67	11.03



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STANDALONE STATEMENT OF ASSETS & LIABILITIES

PARTICULARS	[RS. IN LAKHS]	
	UNAUDITED	AUDITED
	AS AT 30/09/2023	AS AT 31/03/2023
ASSETS		
Non-current assets		
Property Plant and Equipment	21410.00	19208.91
Capital work-in-progress	6096.65	2143.70
Goodwill	0.00	0.00
Other Intangible assets	0.32	0.50
Financial Assets		
Investments	52492.02	29792.63
Trade receivables	4.53	5.10
Loans	0.00	0.00
Other Financial Assets	54.78	54.50
Deferred tax assets (net)	0.00	74.57
Current assets		
Inventories	27684.16	28569.46
Financial Assets		
Trade receivables	24.09	8940.59
Cash and cash equivalents	886.09	13483.84
Bank balances other than above	1683.69	7280.79
Loans	24824.69	7169.72
Other Current Assets	1511.72	704.57
TOTAL	136672.72	117428.88
Equity		
Equity Share capital	8338.71	8338.71
Other Equity	91861.97	88001.08
Total equity attributable to shareholders of company	100200.68	96339.79
Non-controlling Interest	0.00	0.00
Total Equity	100200.68	96339.79
Non-current liabilities		
Financial Liabilities		
Borrowings	585.27	249.31
Trade payables		
-(A) total outstanding dues of micro enterprises and small enterprises	0.00	0.00
-(B) total outstanding dues of creditors other than micro enterprises and small enterprises	242.47	527.97
Other non-current financial liabilities	0.00	0.00
Deferred tax liabilities (net)	207.67	0.00
Current liabilities		
Financial Liabilities		
Borrowings	11592.13	107.85
Trade payables		
-(A) total outstanding dues of micro enterprises and small enterprises	85.51	24.78
-(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1694.00	1298.77
Other current financial liabilities	28.20	28.21
Other current liabilities	20720.35	16400.34
Current Tax Liabilities (Net)	1316.44	2451.87
TOTAL	136672.72	117428.88



GANESH HOUSING CORPORATION LIMITED

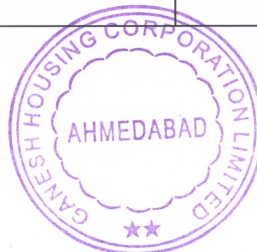
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STANDALONE CASH FLOW STATEMENT

PARTICULARS	[RS. IN LAKHS]			
	UNAUDITED		UNAUDITED	
	30-09-2023		30-09-2022	
A Cash Flow From Operating Activities:				
Profit Before Tax		8244.42		1044.32
Add/Less Adjustments For				
Depreciation	249.67		124.03	
Interest Expenses	61.51		520.75	
Loss on sale of Fixed Assets	0.26		0.00	
Interest Income	(107.00)		(3.86)	
		204.44		640.91
Operating Profit Before Working Capital Changes		8448.86		1685.24
Add/Less Adjustments For				
Inventories	885.30		(4904.79)	
Trade & Other Receivables	8917.07		1282.29	
Other Current Assets	(807.43)		(398.01)	
Trade Payables	170.47		(161.88)	
Other Current Liabilities	1084.57		6655.80	
	10249.99		2473.42	
Taxes Paid (Net)	0.00		0.00	
Net Cash Generated From Operations		10249.99		2473.42
B Cash Flow From Investing Activities :				
Purchase of Fixed Assets	(2459.86)		(152.89)	
Capital Work In Progress	(3952.95)		0.00	
Sale of Fixed Assets	9.02		3.48	
Movement In Investments	(22699.39)		0.00	
Movement In Loans & Advances	(17654.96)		3024.40	
Interest Received	107.00		3.86	
Net Cash Used In Investing Activities		(46651.14)		2878.86
C Cash Flow From Financing Activities :				
Changes in Share Capital	0.00		0.00	
Changes in Security Premium	0.00		0.00	
Changes in Borrowings	11820.24		(3800.55)	
Finance Cost Paid	(61.51)		(520.75)	
Changes due to Non Controlling Interest	0.00		0.00	
Changes due to Subsidiary	0.00		0.00	
Dividend Paid	(2001.29)		0.00	
Net Cash Used In Financing Activities		9757.44		(4321.29)
Net Increase In Cash And Cash Equivalents		(18194.85)		2716.21
Opening Balance of Cash And Cash Equivalents		20764.63		619.52
Closing Balance of Cash And Cash Equivalents*		2569.77		3335.73
Components of Cash and Cash Equivalents				
Cash on hand		10.55		9.22
Balances with Banks*		875.53		166.45
Other Balances other than above		1683.69		3160.05
Total		2569.77		3335.73



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NOTES TO UNAUDITED STANDALONE FINANCIAL RESULTS:

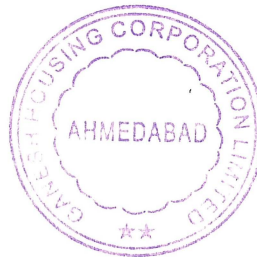
1. The Standalone Financial Results for the quarter and half year ended September 30, 2023 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at their respective meetings held today.
2. The above financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.
3. The results have been subject to limited review by the statutory auditors of the Company under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. The Company is primarily engaged in the business of construction of Residential and Commercial Complexes, which as per IND AS - 108 "Operating Segments" is considered to be the only reportable segment.
5. Previous period figures have been regrouped and reclassified, where necessary, to make them comparable with current quarter figures.

On behalf of the Board
For GANESH HOUSING CORPORATION LIMITED



SHEKHAR G. PATEL
MANAGING DIRECTOR & CEO
[DIN: 00005091]

PLACE: AHMEDABAD
DATE: OCTOBER 19, 2023





J M PARIKH & ASSOCIATES

CHARTERED ACCOUNTANTS

B – 705, 7TH FLOOR, NIRMAN COMPLEX, OPP: HAVMOR RESTAURANT,
NAVRANGPURA, AHMEDABAD-380 009. PHONE: 26563949, 26569093
E-mail: jvparikh@yahoo.com

Independent Auditors' Review Report on Unaudited Standalone Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

REVIEW REPORT TO TO THE BOARD OF DIRECTORS OF GANESH HOUSING CORPORATION LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results ("the statement") of Ganesh Housing Corporation Limited ('the company') for the quarter and half year ended 30th September, 2023 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard -34 "Interim Financial Reporting" (Ind AS 34"), as prescribed under section 133 as amended of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India read with the Regulations. Our responsibility is to issue a report on the Statements based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review of the statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in the terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE: AHMEDABAD
DATE: 19/10/2023



FOR, J M PARIKH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN. - 118007W.

Jatin Parikh

JATIN PARIKH
PARTNER
MEM. NO: - 033811
UDIN: 23033811BGXHDH8629

J. M. PARIKH & ASSOCIATES
CHARTERED ACCOUNTANTS
7th Floor, B/705, Nirman Complex,
Opp. Havmor Restaurant,
Navrangpura, AHMEDABAD-9.

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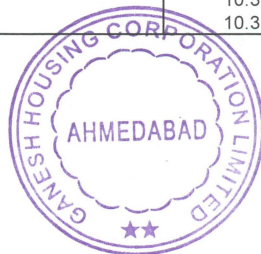
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30/09/2023

PART I

(Rs. In Lakhs)

PARTICULARS	3 months ended	Preceding 3 months ended	Corresponding 3 months ended	6 months ended	Corresponding 6 months ended	Year ended
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I) Revenue from Operations	16335.18	27044.98	32767.87	43380.16	37019.64	61634.78
(II) Other Income	70.09	100.28	7.19	170.37	24.08	447.31
(III) Total Income (I+II)	16405.27	27145.26	32775.06	43550.53	37043.72	62082.09
(IV) Expenses						
Cost of material consumed	2993.20	1270.83	27488.19	4264.03	29265.85	41398.36
Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories of finished goods, work-in-progress and stock-in-trade	107.73	3375.24	(3262.09)	3482.97	(4043.26)	(8574.90)
Employees benefit expenses	443.02	433.29	364.74	876.31	740.38	1764.78
Finance Costs	85.92	97.80	239.86	183.72	676.80	1348.37
Depreciation and amortisation expenses	165.98	92.69	62.17	258.67	124.03	272.00
Other Expenses	647.72	370.81	302.43	1018.53	690.00	1868.23
Total Expenses (IV)	4443.57	5640.66	25195.30	10084.23	27453.80	38076.84
(V) Profit/(Loss) before Exceptional Items and Tax (III-IV)	11961.70	21504.59	7579.76	33466.30	9589.92	24005.25
(VI) Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
(VII) Profit/(Loss) before Tax (V-VI)	11961.70	21504.59	7579.76	33466.30	9589.92	24005.25
(VIII) Tax Expenses						
(1) Current Tax	(2991.85)	(5514.15)	(3265.00)	(8506.00)	(3529.00)	(6180.00)
(2) Deferred Tax	(368.61)	143.10	(2384.78)	(225.51)	(2820.03)	(7609.89)
(IX) Profit/(Loss) from continuing operation (VII-VIII)	8601.24	16133.54	1929.98	24734.79	3240.89	10215.36
(X) Profit/(loss) from discontinued operation	0.00	0.00	0.00	0.00	0.00	0.00
(XI) Tax expenses of discontinued operation	0.00	0.00	0.00	0.00	0.00	0.00
(XII) Profit/(loss) from discontinued operation after tax (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
(XIII - A) Net Profit/(Loss) after tax before share of Profit/(Loss) of associates (IX+XII)	8601.24	16133.54	1929.98	24734.79	3240.89	10215.36
(XIII - B) Share of Profit/(Loss) of associates	0.00	0.00	0.00	0.00	0.00	0.00
(XIV) Net Profit/(Loss) for the period (XIII-A+XII-B)	8601.24	16133.54	1929.98	24734.79	3240.89	10215.36
(XV) Other Comprehensive Income for the period						
A(i) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
B(i) Items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to Items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(XVI) Total comprehensive income for the period(XIV+XV)	8601.24	16133.54	1929.98	24734.79	3240.89	10215.36
Paid up Equity Share Capital (Face Value of Rs.10/- per share)	8338.71	8338.71	8338.71	8338.71	8338.71	8338.71
Other Equity excluding Revaluation Reserve						102618.22
(XVII - A)Net Profit/(Loss) for the period attributable to:						
Owners of the holding company	8601.24	16133.54	1933.77	24734.79	3245.10	10007.71
Non Controlling Interest	0.00	0.00	(3.79)	0.00	(4.21)	207.65
(XVII - B)Other Comprehensive Income for the period attributable to:						
Owners of the holding company	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
(XVII - C) Total comprehensive income for the period attributable to:						
Owners of the holding company	8601.24	16133.54	1933.77	24734.79	3245.10	10007.71
Non Controlling Interest	0.00	0.00	(3.79)	0.00	(4.21)	207.65
(XVIII) Earning per share (of Rs.10 each) (not annualised) (for continuing operations)						
(a) Basic	10.31	19.35	2.31	29.66	3.89	12.00
(b) Diluted	10.31	19.35	2.31	29.66	3.89	12.00
(XIX) Earning per share (of Rs.10 each) (not annualised) (for discontinued operations)						
(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
(XX) Earning per share (of Rs.10 each) (not annualised) (for discontinued & continuing operations)						
(a) Basic	10.31	19.35	2.31	29.66	3.89	12.00
(b) Diluted	10.31	19.35	2.31	29.66	3.89	12.00



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CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

PARTICULARS	[RS. IN LAKHS]	
	UNAUDITED	AUDITED
	AS AT 30/09/2023	AS AT 31/03/2023
ASSETS		
Non-current assets		
Property Plant and Equipment	21769.94	19577.85
Capital work-in-progress	6096.65	2143.70
Goodwill	22389.47	6519.06
Other Intangible assets	0.32	0.50
Financial Assets		
Investments	0.00	0.00
Trade receivables	4.53	8.28
Loans	2243.28	1508.09
Other Financial Assets	54.78	54.50
Deferred tax assets (net)	0.00	74.70
Current assets		
Inventories	48226.57	51498.51
Financial Assets		
Trade receivables	3049.34	9008.43
Cash and cash equivalents	983.82	14030.51
Bank balances other than above	6750.31	18490.78
Loans	27143.69	546.89
Other Current Assets	26930.85	18390.34
TOTAL	165643.55	141852.14
Equity		
Equity Share capital	8338.71	8338.71
Other Equity	125351.54	102618.22
Total equity attributable to shareholders of company	133690.25	110956.93
Non-controlling Interest	0.00	6828.96
Total Equity	133690.25	117785.88
Non-current liabilities		
Financial Liabilities		
Borrowings	2257.52	1795.93
Trade payables		
- (A) total outstanding dues of micro enterprises and small enterprises	0.00	0.00
- (B) total outstanding dues of creditors other than micro enterprises and small enterprises	396.46	592.21
Other non-current financial liabilities	0.00	0.00
Deferred tax liabilities (net)	150.81	0.00
Current liabilities		
Financial Liabilities		
Borrowings	409.37	107.85
Trade payables		
- (A) total outstanding dues of micro enterprises and small enterprises	86.41	25.68
- (B) total outstanding dues of creditors other than micro enterprises and small enterprises	2201.14	1415.53
Other current financial liabilities	72.83	70.84
Other current liabilities	21702.21	17540.56
Current Tax Liabilities (Net)	4676.54	2517.64
TOTAL	165643.55	141852.14



GANESH HOUSING CORPORATION LIMITED

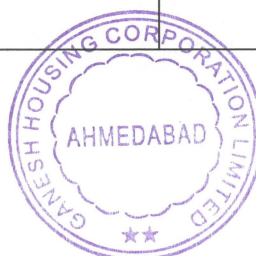
[CIN:L45200GJ1991PLC015817]

Registered Office: Ganesh Corporate House, 100 Feet Hebatpur-Thaltej Road, Near Sola Bridge, Off S. G. Highway, Ahmedabad-380054

(P:) +91 79 6160 8888 (E:) secretarial@ganeshhousing.com (W:) www.ganeshhousing.com

CONSOLIDATED CASH FLOW STATEMENT

PARTICULARS	[RS. IN LAKHS]			
	UNAUDITED		UNAUDITED	
	30-09-2023		30-09-2022	
A Cash Flow From Operating Activities:				
Profit Before Tax		33466.30		9589.92
Add/Less Adjustments For				
Depreciation	258.67		124.03	
Interest Expenses	183.72		676.80	
Loss on sale of Fixed Assets	0.26		0.00	
Interest Income	(170.37)		(24.08)	
		272.28		776.75
Operating Profit Before Working Capital Changes		33738.58		10366.67
Add/Less Adjustments For				
Inventories	3271.94		(4313.09)	
Trade & Other Receivables	5962.84		(30462.35)	
Other Current Assets	(8540.79)		(230.60)	
Trade Payables	650.59		(218.97)	
Other Current Liabilities	(2183.46)		7311.80	
		(838.88)	(27913.21)	
Taxes Paid (Net)	0.00		0.00	
Net Cash Generated From Operations		(838.88)		(27913.21)
B Cash Flow From Investing Activities :				
Purchase of Fixed Assets	(2459.86)		(152.89)	
Capital Work In Progress	(3952.95)		0.00	
Sale of Fixed Assets	9.02		3.48	
Movement In Investments	0.00		0.00	
Movement In Loans & Advances	(27331.99)		1550.04	
Interest Received	170.37		24.08	
Net Cash Used In Investing Activities		(33565.41)		1424.71
C Cash Flow From Financing Activities :				
Changes in Share Capital	0.00		0.00	
Changes in Security Premium	0.00		0.00	
Changes in Borrowings	763.11		(3329.09)	
Finance Cost Paid	(183.72)		(676.80)	
Changes due to Non Controlling Interest	(6828.96)		0.00	
Changes due to Subsidiary	(15870.59)		22080.51	
Dividend Paid	(2001.29)		0.00	
Net Cash Used In Financing Activities		(24121.44)		18074.62
Net Increase In Cash And Cash Equivalents		(24787.15)		1952.79
Opening Balance of Cash And Cash Equivalents		32521.29		1492.89
Closing Balance of Cash And Cash Equivalents*		7734.14		3445.68
Components of Cash and Cash Equivalents				
Cash on hand		13.92		13.75
Balances with Banks*		969.91		209.04
Other Balances other than above		6750.31		3222.90
Total		7734.14		3445.68



GANESH HOUSING CORPORATION LIMITED

[CIN:L45200GJ1991PLC015817]

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NOTES TO UNAUDITED CONSOLIDATED FINANCIAL RESULTS:

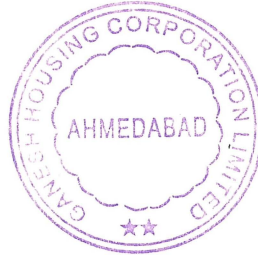
1. The Consolidated Financial Results for the quarter and half year ended September 30, 2023 were reviewed by the Audit Committee and have been approved and taken on record by Board of Directors at their respective meetings held today.
2. The above financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.
3. The results have been subject to limited review by the statutory auditors of the Company under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. The Company and its subsidiaries are primarily engaged in the business of construction of Residential and Commercial Complexes, which as per IND AS - 108 "Operating Segments" is considered to be the only reportable segment.
5. Previous period figures have been regrouped and reclassified, where necessary, to make them comparable with current quarter figures.

On behalf of the Board
For GANESH HOUSING CORPORATION LIMITED



SHEKHAR G. PATEL
MANAGING DIRECTOR & CEO
[DIN: 00005091]

PLACE: AHMEDABAD
DATE: OCTOBER 19, 2023





J M PARIKH & ASSOCIATES

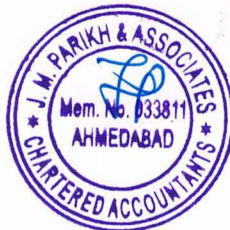
CHARTERED ACCOUNTANTS

B – 705, 7TH FLOOR, NIRMAL COMPLEX, OPP: HAVMOR RESTAURANT,
NAVRANGPURA, AHMEDABAD–380 009. PHONE: 26563949, 26569093
E-mail: jvparikh@yahoo.com

Independent Auditors' Review Report on Unaudited Consolidated Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

REVIEW REPORT TO TO THE BOARD OF DIRECTORS OF GANESH HOUSING CORPORATION LIMITED

1. We have reviewed the accompanying statement of consolidated unaudited financial results ("the statement") of Ganesh Housing Corporation Limited ("the Parent") and its Subsidiaries (the parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September, 2023 ("the statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This statement which is responsibility of the parent's management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other accounting principles generally accepted in India read with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedure 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.
5. The statement includes the result of the following entities:
 1. Madhukamal Infrastructure Private Limited
 2. Gatil Properties Private Limited
 3. Million Minds Techspace Private Limited



 **J M PARIKH & ASSOCIATES**
CHARTERED ACCOUNTANTS

B – 705, 7TH FLOOR, NIRMAN COMPLEX, OPP: HAVMOR RESTAURANT,
NAVRANGPURA, AHMEDABAD-380 009. PHONE: 26563949, 26569093
E-mail: jyparikh@yahoo.com

6. Based on our review of the statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE: AHMEDABAD
DATE: 19/10/2023



FOR, J M PARIKH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN. - 118007W.

Jatin Parikh

JATIN PARIKH
PARTNER

MEM. NO: - 033811

UDIN: 23033811BGXHDI3508

J. M. PARIKH & ASSOCIATES
CHARTERED ACCOUNTANTS
7th Floor, B/705, Nirman Complex,
Opp. Havmor Restaurant,
Navrangpura, AHMEDABAD-9.