



GANESH HOLDINGS LIMITED

CIN : L67120MH1982PLC028251

REGD OFFICE : 607, CENTER PLAZA, DAFTARY ROAD, MALAD - EAST, MUMBAI 400 097

Tel.no.2880 9065 E-mail : ganeshholding@gmail.com Website : www.ganeshholding.com

Date : 5th February, 2024

The Manager,
Listing Agreement,
Bombay Stock Exchange Limited,
P.J. Towers, Dalal Street, Fort
Mumbai- 400001

Dear Sir.

Ref. : Scrip Code 504397

Sub: Un-audited Financial result for the quarter ended on 31-12-2023

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the Board of Directors at its meeting held on 09-08-2023, inter-alia approved the Un-Audited Financial Results of the company for the quarter ended on 31-12-2023 along with Auditors' Limited Review Report thereon.

Enclosed herewith -

- 1) Un-audited quarterly result for the quarter ended on 31-12-2023
- 2) Limited Review Report on the same.

Kindly take the above in your records.

Thanking You.

Yours Faithfully,
For GANESH HOLDINGS LTD.


Aditya Mishra
(Chief Financial Officer)





GANESH HOLDINGS LIMITED

CIN : L67120MH1982PLC028251

REGD OFFICE : 607, CENTER PLAZA, DAFTARY ROAD, MALAD - EAST, MUMBAI 400 097

Tel.no.2880 9065 E-mail : ganeshholding@gmail.com Website : www.ganeshholding.com

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2023

Particulars	Current Quarter	Previous Quarter	Corresponding Quarter	Current 9 months	Previous 9 months	Year to Date figures for Previous year
	01.10.2023 to 31.12.2023	01.07.2023 to 30.09.2023	01.10.2022 to 31.12.2022	01.04.2023 to 31.12.2023	01.04.2022 to 31.12.2022	01.04.2022 to 31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations						
(i) Interest Income	3.42	3.40	0.70	10.19	0.70	4.03
(ii) Dividend Income	-	-	-	-	-	-
(iii) Rental Income	-	-	-	-	-	-
(iv) Fees and commission Income	-	-	-	-	-	-
(v) Net gain on fair value changes (Realised)	-	0.05	14.36	0.06	16.04	16.04
(vi) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(vii) Sale of products(including Excise Duty)	-	-	-	-	-	-
(viii) Sale of services	-	-	-	-	-	-
(ix) Others (to be specified)	-	-	-	-	-	-
(I) Total Revenue from operations	3.42	3.45	15.07	10.25	16.74	20.07
(II) Other Income	-	-	-	-	-	-
(III) Total Income (I+II)	3.42	3.45	15.07	10.25	16.74	20.07
Expenses						
(i) Finance Costs	-	-	-	-	-	-
(ii) Fees and commission expense	-	-	-	-	-	-
(iii) Net loss on fair value changes	-	-	-	-	-	-
(iv) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(v) Impairment on financial instruments	-	-	-	-	-	-
(vi) Cost of materials consumed	-	-	-	-	-	-
(vii) Purchases of Stock-in-trade	-	-	-	-	-	-
(viii) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	-
(ix) Employee Benefits Expenses	1.89	1.94	2.17	6.08	6.27	8.83
(x) Depreciation, amortization and impairment	-	-	-	-	-	-
(xi) Others expenses (to be specified)						
Rent	0.24	0.24	0.27	0.72	0.72	0.96
Audit Fees	0.09	0.09	0.09	0.27	0.27	0.35
Legal & Professional Fees	0.11	0.05	0.23	0.15	0.27	0.68
Conveyance	0.04	0.04	0.06	0.13	0.17	0.23
Listing, Custodian & RTA fees	1.29	1.15	1.09	3.63	3.62	4.73
Registrar Filing Fees	0.02	0.02	0.03	0.04	0.04	0.04
Website Expenses	0.03	0.03	-	0.09	0.10	0.10
Fine Paid to BSE	-	1.77	-	1.77	-	-
Communication Expenses	-	0.00	-	0.01	-	0.00
Other Misc. Expenses	-	0.08	0.05	0.11	0.15	0.21
Other Expenses	1.81	3.46	1.82	6.91	5.33	7.30
(IV) Total Expenses (IV)	3.70	5.40	4.00	12.99	11.59	16.13
(V) Profit / (loss) before exceptional items and tax (III-IV)	(0.28)	(1.95)	11.07	(2.74)	5.14	3.94
(VI) Exceptional items	-	-	-	-	-	-
(VII) Profit/(loss) before tax (V - VI)	(0.28)	(1.95)	11.07	(2.74)	5.14	3.94
(VIII) Tax Expense:						
(1) Current Tax	-	-	-	-	-	0.61
(2) Earlier Year Tax	(0.62)	-	-	(0.62)	0.16	0.16
(IX) Profit / (loss) for the period from continuing operations(VII-VIII)	0.34	(1.95)	11.07	(2.12)	4.99	3.17
(X) Profit/(loss) from discontinued operations	-	-	-	-	-	-
(XI) Tax Expense of discontinued operations	-	-	-	-	-	-
(XII) Profit/(loss) after discontinued operations	-	-	-	-	-	-
(XIII) Profit/(loss) for the period (IX+XII)	0.34	(1.95)	11.07	(2.12)	4.99	3.17
(XIV) Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	1.06	1.17	(12.99)	3.48	(11.99)	(11.91)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (A)	1.06	1.17	(12.99)	3.48	(11.99)	(11.91)
(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-	-

Lalitha Ramdas



GANESH HOLDINGS LIMITED

CIN : L67120MH1982PLC028251

REGD OFFICE : 607, CENTER PLAZA, DAFTARY ROAD, MALAD - EAST, MUMBAI 400 097
Tel.no.2880 9065 E-mail : ganeshholding@gmail.com Website : www.ganeshholding.com

	Particulars	Current Quarter	Previous Quarter	Corresponding Quarter	Current 9 months	Previous 9 months	Year to Date figures for Previous year
		01.10.2023 to 31.12.2023	01.07.2023 to 30.09.2023	01.10.2022 to 31.12.2022	01.04.2023 to 31.12.2023	01.04.2022 to 31.12.2022	01.04.2022 to 31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (B) Other Comprehensive Income (A + B)	-	-	-	-	-	-
(XV)	Total Comprehensive Income for the period	1.06	1.17	(12.99)	3.48	(11.99)	(11.91)
	(XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	1.40	(0.78)	(1.93)	1.36	(7.00)	(8.74)
(XVI)	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	40.50	40.50	40.50	40.50	40.50	40.50
(XVII)	Earnings per equity share (for continuing operations)						
	Basic (Rs.)	0.35	(0.19)	(0.48)	0.34	(1.73)	(2.16)
	Diluted (Rs.)	0.35	(0.19)	(0.48)	0.34	(1.73)	(2.16)
(XVIII)	Earnings per equity share (for discontinued operations)						
	Basic (Rs.)	-	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-	-
(XIV)	Earnings per equity share (for continuing and discontinued operations)						
	Basic (Rs.)	0.35	(0.19)	(0.48)	0.34	(1.73)	(2.16)
	Diluted (Rs.)	0.35	(0.19)	(0.48)	0.34	(1.73)	(2.16)

- The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally adopted in India.
- The above financial results have been reviewed by the Audit Committee, and on its recommendation have been approved by the Board of Directors at its meeting held on 05-02-2024.
- The Limited Review as rerequired under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 has been completed by the auditors of the company.
- The Company operates in only one business segment i.e trading in Shares & Securities and commodities.
- The RBI cancelled the NBFC Certificate of the company vide order dated 1st October, 2018. However Management has filed an appeal against the same with Ministry of Finance, Delhi on 26/10/2018 which was heard on 05/09/2019 and order dated 27/04/2020 received stating that RBI may review its order cancelling COR of the company. RBI heard the company twice and as per instruction of the RBI company submitted fresh NOF certificate as on 31-03-2023 from the Statutory Auditors along with audited Annual Report as on 31-03-2023 to RBI. **Now RBI has issued Review Order dated 17-11-2023 and decided not to go ahead with the cancellation proceedings initiated and the NBFC CoR no.13.00777 issued to company dated 25-05-1998 under Section 45-IA of RBI Act, 1934 is restored w.e.f. 17-11-2023.**
- Previous quarters figures have been regrouped and rearranged so as to match with Current quarter's presentation.

On behalf of Board of Directors

Lalitha Ranka

(Lalitha Ranka)
Chairperson & Managing Director
DIN : 01166049



Place: Mumbai
Date: 05-02-2023

Partners :
Sohan Chaturvedi FCA
Chaturvedi V N FCA
Noshir B Captain FCA
Rajiv Chauhan ACA
Neha Chauhan ACA
Shristi Chaturvedi ACA



Chaturvedi Sohan & Co.

Chartered Accountants

FRN - 118424W

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULT OF GANESH HOLDINGS LIMITED FOR THE QUARTER ENDED 31ST DECEMBER, 2023, PERSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED.

To

**The Board Members
Ganesh Holdings Limited**

Introduction

We have reviewed the accompanying statement of unaudited standalone financial result (the "Statement") of Ganesh Holdings Limited for the quarter ended 31st December, 2023 and year to date result for the period from 1st April, 2023 to 31st December, 2023 ('The Statement'), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 as amended, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

We conducted our review in accordance with the Standard on Review Engagement (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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Emphasis of matter

We draw your attention to Note No. 5 of the financial results of the company for the quarter ended 31st December, 2023.

1

The RBI cancelled the NBFC Certificate of the company vide order dated 1st October, 2018. However Management has filed an appeal against the same with Ministry of Finance, Delhi on 26/10/2018 which was heard on 05/09/2019 and order dated 27/04/2020 received stating that RBI may review its order cancelling COR of the company. RBI heard the company twice and as per instruction of the RBI company submitted fresh NOF certificate as on 31-03-2023 from the Statutory Auditors along with audited Annual Report as on 31-03-2023 to RBI. Now RBI has issued Review Order dated 17-11-2023 and decided not to go ahead with the cancellation proceedings initiated and the NBFC CoR no.13.00777 issued to company dated 25-05-1998 under Section 45-IA of RBI Act, 1934 is restored w.e.f. 17-11-2023.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the applicable Ind AS and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Chaturvedi Sohan & Co.
Chartered Accountants
FRN: 118424W



Rajiv Chauhan
Partner
M.No143866

UDIN: 24143866B4622075474



Date: 5th February, 2024
Place: Mumbai



GANESH HOLDINGS LIMITED

CIN : L67120MH1982PLC028251

REGD OFFICE : 607, CENTER PLAZA, DAFTARY ROAD, MALAD - EAST, MUMBAI 400 097

Tel.no.2880 9065 E-mail : ganeshholding@gmail.com Website : www.ganeshholding.com

Date : 5th February, 2024

The Manager,
Listing Agreement,
Bombay Stock Exchange Limited,
P.J. Towers, Dalal Street, Fort
Mumbai- 400001

Dear Sir.

Ref. : Scrip Code 504397

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

DECLARATION

I, Aditya Mishra, Chief Financial Officer of Ganesh Holdings Limited (CIN:L67120MH1982PLC028251) having its Registered office at 607, 6th Floor, Center Plaza, Daftary Road, Malad (East), Mumbai 400 097, hereby declare that, the Statutory Auditor of Company, Chaturvedi Sohan & Co. (FRN : 118424W) have issued a Limited Review Report on Un-audited Financial Results of the Company for the quarter ended on 31st December, 2023.

This Declaration given in compliance to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification No.SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016 and Circular no.CIR/CFD/CMD/56/2016 dated 27th May, 2016.

Kindly take this declaration in your records.

Thanking You.

Yours Faithfully,
For GANESH HOLDINGS LTD.



Aditya Mishra
(Chief Financial Officer)