

GANESHA ECOVERSE LIMITED

(FORMERLY KNOWN AS SVP HOUSING LIMITED)

CIN: L13114DL2003PLC118413

Registered Office: P3-211, Second Floor, Central Square, 20, Manohar Lal
Khurana Marg, Bara Hindu Rao, Delhi-110006

E-mail: ganeshaecoverse@gmail.com, Tel. No. +91 9415108158

Website: www.ganeshaecoverse.com

To
The Manager
Listing Department
BSE Limited - SME
P.J. Towers
Dalal Street, Mumbai-400001
Scrip Code: 539041
Scrip ID: GANVERSE

Date: June 06, 2024

Sub: Corrigendum to the Outcome of the Board Meeting of the Company held on May 30, 2024

Dear Sir(s),

We draw your kind attention to our letter dated May 30, 2024, along with the Audited Financial Results of the Company for half year and year ended March 31, 2024, which were submitted to the exchange on May 30, 2024 in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

In this regard, we wish to inform that the Company has adopted Indian Accounting Standards ("Ind AS") from April 1, 2023 and the said financial statements have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015. However, the "**Statement of Assets and Liabilities**" as annexed with the results, was inadvertently submitted in the format as per "Indian GAAP", in the PDF submission. The XBRL submission was correctly made in ("Ind AS") utility.

Therefore, we are enclosing herewith the audited balance sheet of the Company in the format of 'Ind AS', for dissemination on your website. Except the above, there is no change in the results submitted to the stock exchange on May 30, 2024.

We regret the inconvenience caused and request you to kindly take the above information on record and oblige.

Thanking You
Yours faithfully,
For Ganesha Ecoverse Limited
(Formerly Known as SVP Housing Limited)


(Neha Gajwani)
Company Secretary & Compliance Officer
Encl.: As above

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To
The Manager
Listing Department
BSE Limited - SME
P.J. Towers
Dalal Street, Mumbai-400001

Date: May 30, 2024

Scrip Code: 539041
Scrip ID: GANVERSE

Sub: Outcome of the Meeting of Board of Directors of Ganesha Ecoverse Limited (Formerly known as SVP Housing Limited) in accordance with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations, 2015”).

With reference to the captioned subject and in terms of the provisions of Regulation 30 of the SEBI Listing Regulations, 2015 read with SEBI circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, we wish to inform that the Board of Directors of Ganesha Ecoverse Limited (Formerly known as SVP Housing Limited) (“**the Company**”) at their meeting held today i.e., Thursday, May 30, 2024, has *inter alia*, considered and approved the following:

1. Approved the Audited Financial Statements of the Company for the Financial Year ended March 31, 2024 and Audited Financial Results of the Company for half year and year ended March 31, 2024;
2. In reference to the Outcome of Board Meeting dated May 12, 2023 and June 30, 2023 wherein the Board of Directors approved fund raising of upto Rs. 65 Crores by way of Rights Issue and appointed a Lead Manager to the Issue, the Board of Directors at their meeting held today, has approved fund raising by way of the Rights Issue of Equity Shares of face value of Rs. 10/- each, to eligible equity shareholders of the Company as on the record date (to be notified later), for an amount not exceeding **Rs. 46,95,34,800/-** (Rupees Forty-Six Crore Ninety-Five Lakh Thirty-Four Thousand and Eight Hundred only) (the “**Issue**”), subject to applicable laws.

The terms of the Issue so approved are as follows:

Particulars	Details
Issue size	Upto Rs. 46,95,34,800/-
Issue Price	Rs. 35/- (Rupees Thirty-Five only) each
Type of Instrument	Fully paid up Equity Shares of the Face Value of Rs. 10/- each.
Right Equity Shares to be issued	1,34,15,280 (One Crore Thirty-Four Lakh Fifteen Thousand Two Hundred Eighty) Fully paid-up Equity shares of the Face Value of Rs 10/- (Rupees Ten only) each.
Right Entitlement Ratio	6:5 i.e, 6(Six) Equity Shares for every 5(Five) Equity Shares held by Shareholders as on Record date.

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The appointment of Lead manager will not be applicable as the Issue Size is less than Rs. 50 Crores as per SEBI (ICDR) Regulations, 2018.

Further, the Capital Raising Committee of the Company has been authorized to decide other terms and Conditions of the issue including but not limited to fixation of record date, finalization of offer documents and for taking other necessary actions for the purpose of the proposed Rights Issue.

3. Approved the Audited and Restated Financial Statements of the Company for the financial years ended March 31, 2024, March 31, 2023 and March 31, 2022 as per the requirements of SEBI ICDR Regulations, 2018, for the purpose of Rights Issue documentation.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby forwarding the following documents for the half year and year ended March 31, 2024:

- (1) Audited Financial Results; and
- (2) Auditor's Report on Audited Financial Results

The meeting of Board of Directors commenced at 4:30 P.M and concluded at 7:30 P.M

The above information is also available on the website of the Company at www.ganeshaecoverse.com.

You are requested to kindly take the same on your record.

Thanking You

Yours faithfully,

For Ganesha Ecoverse Limited
(Formerly Known as SVP Housing Limited)


(Neha Gajwani)
Company Secretary & Compliance Officer

GANESHA ECOVERSE LIMITED
(Formerly known as SVP Housing Limited)
CIN : L13114DL2003PLC118413

Regd. Office: P3-211, SECOND FLOOR, CENTRAL SQUARE 20, MANOHAR LAL KHURANA MARG, BARA HINDU RAO, DELHI -110006
E-mail: sandeep@hotmai.com, Tel. No. +91 9415108158

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON MARCH 31, 2024

(Rs. in Lakhs)

PARTICULARS	Half Year Ended		Year Ended		31.03.2023 (Audited) (Refer Note 3)
	31.03.2024 (Audited) (Refer Note 10)	30.09.2023 (Unaudited)	31.03.2023 (Audited) (Refer Note 10)	31.03.2024 (Audited)	
I Revenue from Operations	483.23	109.30	10.16	592.53	10.16
II Other Income	591.35	54.61	12.78	645.96	12.86
III Total Revenue (I+II)	1,074.57	163.92	22.94	1,238.49	23.02
IV Expenses					
a) Cost of Material Consumed	-	-	-	-	-
b) Purchase of Stock in Trade	396.39	113.63	245.50	510.02	534.85
c) Change in inventories of Finished Goods, Work-in-process and Stock in trade	6.07	(17.91)	(114.43)	(11.84)	(289.26)
d) Employee Benefits Expenses	13.83	2.12	1.32	15.95	2.64
e) Finance Cost	97.83	7.67	1.22	105.50	91.25
f) Depreciation and amortisation expenses	0.19	-	-	0.19	0.17
g) Other Expenses	74.93	12.62	2.15	87.55	5.88
Total Expenses (IV)	589.25	118.12	135.86	707.37	345.53
V Profit/(Loss) before tax (III-IV)	485.32	45.79	(112.92)	531.12	(322.51)
VI Tax Expenses :					
a) Current Tax	24.40	8.85	-	33.25	-
b) Deferred Tax	74.77	-	1.15	74.77	1.15
c) Tax adjustments for earlier years	0.05	-	(0.06)	0.05	(0.06)
VII Profit/(Loss) for the period (V-VI)	386.11	36.94	(114.01)	423.05	(323.59)
VIII Other Comprehensive Income	-	-	-	-	-
IX Total Comprehensive Income for the period (VII+ VIII) (Comprising Profit and Other Comprehensive Income for the period)	386.11	36.94	(114.01)	423.05	(323.59)
X Paid-up Equity Share Capital (Face value of Rs.10/- each)	1,117.94	1,117.94	1,117.94	1,117.94	1,117.94
XI Other Equity					
XII Earnings per Equity Share (not annualized*)					
a) Basic	3.45	0.33	(1.02)	3.78	(2.89)
b) Diluted	3.45	0.33	(1.02)	3.78	(2.89)

NOTES:

- The above audited financial results after review by the Audit Committee, have been approved and taken on record by the Board of Directors at its meeting held on May 30, 2024.
- The Statutory Auditors have carried out audit of the financial results for the year ended March 31, 2024 as required under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 & have issued an unmodified opinion thereon.
- The Company has adopted Indian Accounting Standards ("Ind AS") from April 1, 2023. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. The date of transition is April 1, 2022. The impact of transition has been accounted for in opening reserves and the comparative period results has been restated accordingly. The figures for the half year and year ended March 31, 2023 are also in compliance with Ind AS.
- The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND AS:

(Rs. in Lakhs)

Particulars	Half year ended March 31, 2023	Financial year ended March 31, 2023
Net profit as per previous GAAP (Indian GAAP)	(114.01)	(233.59)
Changes consequent to IND AS adoption, net of deferred tax:		
Recognition of dividend on preference shares as finance cost	(45.00)	(90.00)
Net profit as per IND AS	(169.01)	(323.59)

- The reconciliation of equity as previously reported under the Indian GAAP and as per IND AS is summarized

(Rs. in Lakhs)

Particulars	31-Mar-23
Total equity (shareholder's fund as per previous GAAP)	(43.02)
Changes consequent to IND AS adoption, net of deferred tax:	
Recognition of dividend on preference shares as finance cost	(270.00)
Total equity (shareholder's fund as per Ind AS)	(313.02)

For GANESHA ECOVERSE LIMITED
(Formerly Known as SVP Housing Limited)

(SANDEEP KHANDELLA)
MANAGING DIRECTOR
DIN: 00379182

6. The Company is engaged in the business of supply and trading of goods. Accordingly, Company is operating in single segment only. Hence, Segment Results are not applicable to the Company.

7. Pursuant to the change in objects and business activity of the Company during the year, from trading in shares to dealing in all kinds of plastic and textile products, the Company has (a) classified the stocks of shares and securities of Rs. 757.12 lakh under current investments (as against stock-in-trade reported in earlier periods); and (b) classified the profit of Rs. 23.00 lakh (net of tax profit of Rs. 16.60 lakh) from disposal/ transfer of such shares/ securities under "Other Income". However, since the change in objects relates to the current year only, the same did not result in reclassification of the corresponding amounts in the comparative/ previous reported periods. Including this Other income from investment in shares, all other revenues and profits are in alignment with new objects adopted by the Company.

8. No investor Complaints pending at beginning of the Period and no complaint were received during the Period and pending for Disposal at the end of the Period.

9. The Company had received approval of Re-Classification Application from BSE Limited vide their letter dated February 2, 2024, regarding re-classification of Outgoing Promoters from 'Promoter & Promoter Group' category to 'Public Category'.

10. Figures for the half year ended March 31, 2024 and March 31, 2023 represent the difference between the audited figures in respect of full financial year and the unaudited published half year figures upto September 30, 2023 and September 30, 2022, respectively.

11. Previous periods figures have been regrouped/ reclassified where considered necessary to conform to current period's classification/ disclosure.

Date: 30.05.2024
Place: Kanpur

For Ganesha Ecoverse Limited


(Sandeep Khandelwal)
Managing Director

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(Formerly known as SVP Housing Limited)
CIN : L13114DL2003PLC118413

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Audited Balance Sheet

(₹ in Lakh)

Particulars	Financial Year ended 31.03.2024 Audited	Financial Year ended 31.03.2023 Audited
ASSETS		
1. Non-current assets		
Property, plant and equipment	1.19	-
Financial assets:		
(i) Investment in subsidiaries	-	-
(ii) Investment in others	100.00	100.00
(iii) Loans	-	-
(iv) Others	-	-
Deferred tax assets (net)	-	0.02
Other non-current assets	-	-
Total non-current assets	101.19	100.02
2. Current assets		
Inventories	11.84	757.12
Financial assets:		
(i) Investments	1,297.90	-
(ii) Trade receivables	27.87	414.35
(iii) Cash and cash equivalents	82.38	4.18
(iv) Bank balances other than (iii) above	-	-
(v) Loans	1,414.18	975.31
(vi) Others	-	-
Current tax assets (net)	-	-
Other current assets	0.43	10.20
Total current assets	2,834.60	2,161.16
Total assets	2,935.79	2,261.18
EQUITY AND LIABILITIES		
1. Equity		
Equity share capital	1,117.94	1,117.94
Other equity	(220.63)	(313.02)
Total equity	897.31	804.92
2. LIABILITIES		
2A. Non-current liabilities		
Financial liabilities:		
(i) Borrowings	1,690.66	1,270.00
(ii) Other financial liabilities	-	-
Deferred tax liabilities (net)	74.74	-
Total non-current liabilities	1,765.40	1,270.00
2B. Current liabilities		
Financial liabilities:		
(i) Borrowings	194.88	183.50
(ii) Trade payables:		
a) Total outstanding dues of micro and small enterprises	-	-
b) Total outstanding dues of creditors other than micro en	41.09	-
(iii) Other financial liabilities	-	-
Other current liabilities	14.49	2.76
Current tax liabilities (net)	22.62	-
Total current liabilities	273.08	186.26
Total equity and liabilities	2,935.79	2,261.18

For Ganesha Ecoverse Limited



(Sandeep Khandelwal)
Managing Director

Date: 30.05.2024
Place: Kanpur

Ganesha Ecoverse Limited
Statement of Cash Flows for the year ended March 31, 2024

Particulars	For Year ended 31-03-2024	For Year ended 31-03-2023
A. Cash Flow from Operating Activities		
Profit Before Tax	531.12	(322.50)
Adjustment For:		
Depreciation & Amortization	0.19	0.17
Loss/(Gain) on Sale of PPE and intangible assets		(1.50)
Loss/(Gain) on Sale of long term investments	(23.00)	0.00
Fair value loss/(gain) on financial assets	(525.10)	0.00
Interest and other financial costs	105.50	91.25
Dividend received	(0.20)	0.00
Interest received	(97.62)	(11.34)
Operating profit before working capital changes	(9.11)	(243.93)
Adjustments For:		
(Increase)/Decrease in inventories	(11.84)	(289.26)
(Increase)/Decrease in trade receivable	386.48	316.76
(Increase)/Decrease in short- term & long term loans and advances	(438.87)	138.07
(Increase)/Decrease in other current assets	9.77	(10.20)
Increase/(decrease) in trade payable	41.09	(0.26)
Increase/(decrease) in other current liabilities	11.73	(0.64)
Increase/(decrease) in provisions	0.00	0.00
Cash Generated from operations	(10.75)	(89.46)
Direct tax adjustments	10.67	0.00
Net Cash Flow from Operating Activities (A)	(21.42)	(89.46)
B. Cash Flow From Investing Activities		
(Purchase)/ of PPE and Intangible assets	(1.38)	2.60
Loss/(Gain) on Sale of investments	23.00	-
(Purchase)/ sale of investments	(15.68)	(100.00)
Dividend received	0.20	-
Net Cash flow from Investing Activities	6.14	(97.40)
C. Cash Flow From Financing Activities		
Proceeds (Repayment) of borrowings	11.38	180.00
Dividend paid		0.00
Interest received	97.62	11.34
Interest and other financial cost	(15.50)	(1.25)
Net cash generated from/(used in) financing activities	93.50	190.09
D. Increase/(decrease) in cash and cash equivalent (A+B+C)	78.20	3.21
Add: Cash & Cash Equivalent at the beginning of the year	4.18	0.97
E. Cash & Cash Equivalent at the end of the year	82.38	4.18
Components of Cash & Cash Equivalents		
Cash on hand	2.45	0.15
Balances with banks	79.93	4.03
Total cash & cash equivalents	82.38	4.18
Add: Fixed Deposit with banks having original maturity over three months		
Cash & cash equivalents	82.38	4.18

For Ganesha Ecoverse Limited



(Sandeep Khandelwal)
Managing Director

Date: 30.05.2024
Place: Kanpur



RAJIV MEHROTRA & ASSOCIATES

Head Office-3/3 A, Vishnupuri, Kanpur-208008, U.P., India

0512-2531806

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**TO,
THE BOARD OF DIRECTORS,
GANESHA ECOVERSE LIMITED
(FORMERLY KNOWN AS SVP HOUSING LIMITED)**

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying standalone financial results for the half year ended and year ended March 31, 2024, of **Ganeshha Ecoverse Limited (Formerly known as SVP Housing Limited)** ("The Company"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- a. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. Give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company for the half year and year then ended 31 March 2024, and profit (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

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. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

MANAGEMENT'S RESPONSIBILITIES FOR THE STANDALONE FINANCIAL RESULTS

These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results 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 Indian Accounting Standards prescribed under Section 133 of the Act



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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 of 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 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 are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 of the Company are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



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- 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 Company's ability 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 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 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

The standalone financial results include the results for the half year ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date up to the half year ended September 30, 2023 of the current financial year which were subjected to limited review by us.

For Rajiv Mehrotra & Associates
Chartered Accountants



Place of signature: Kanpur

Date: May 30, 2024

UDIN: 24451408BKEOAMs9091

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To
The Manager
Listing Department
BSE Limited - SME
P.J. Towers
Dalal Street, Mumbai-400001
Scrip Code: 539041
Scrip ID: GANVERSE

Date: May 30, 2024

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

Dear Sir/ Ma'am,

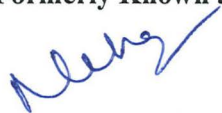
Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company, M/s Rajiv Mehrotra & Associates, Chartered Accountants (Firm Registration No. 002253C) have issued the Auditor's Report with unmodified opinion on the Audited Financial Results of the Company for the half year and year ended March 31, 2024.

Kindly take the above on record and oblige.

Thanking you,

Yours Faithfully,

For Ganesha Ecoverse Limited
(Formerly Known as SVP Housing Limited)


(Neha Gajwani)
Company Secretary-cum-Compliance Officer