

MEHTA HOUSING FINANCE LIMITED

Regd. Off: Plot No. 1A, Revenue Survey No 203, Savarkundla Road, Taveda, Mahuva
Bhavnagar, Gujarat - 364290

CIN: L15100GJ1993PLC020699

M: 98989 08652

Email: mehtahousingfinanceltd@gmail.com

Website: www.mehtahousing.com

November 16, 2024

To,
General Manager,
The Department of Corporate Services - CRD,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir/Madam

Scrip Code: 511740

Sub: Revision in the submission of Un-Audited Financial results of the Company for the Quarter and half year ended September 30, 2024

We refer to our communication dated November 13, 2024, for the submission of Outcome of Board Meeting and Un-audited Financial Results of the Company for the Quarter and half year ended September 30, 2024.

In this regard, we would like to resubmit the financial results for the aforementioned quarter due to an inadvertent typographical error in the figures previously presented in the Standalone Financial Results. The revised copy is enclosed herewith

We regret the inconvenience caused and kindly request you to take this revised submission on record.

Thanking you.

Your faithfully,

For Mehta Housing Finance Limited

,

Khyati Gandhi
Company Secretary & Compliance officer
Membership No: A62422
Encl: a/a

CA. Ashok Thakkar CA. S. H. Shastri CA. Janak Shah
CA. Rutvij Vyas CA. Sanjay Bhatt CA. Hitesh Shah
CA. H. N. Vaghani CA. Kishan Nandani

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Head Office : 3rd Floor, Samyak Status, Near Dist. Court, Diwalipura, Vadodara - 390007
Branch : 603, Milestone Building, Drive in Road, Ahmedabad - 380059

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the Quarter and half year Ended On 30th September, 2024 Pursuant to Regulation 33 of The SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
Board of Directors,
Mehta Housing Finance Limited.

1. We have reviewed the accompanying statement of unaudited financial results (the 'Statement') of **Mehta Housing Finance Limited** (the Company) for the quarter and half year ended 30th September, 2024, being submitted by the company pursuant to requirements of Regulations 33 SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these statements based on our review.
2. 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 an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. The Statement, which is the responsibility of the company's Management and approved by the Company's Board of Directors, has been prepare in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), read with the relevant rules issued there under, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, VCA & Associates
Chartered Accountants
FRN: 114414W



CA. H. N. Vaghani
Partner
M. No.: 144111
UDIN: 24144111BKBJFM5297

Place: Bhavnagar
Date: 13th November, 2024

Statement of Un-audited Financial Results for the Quarter and Half year ended 30th September, 2024 - Standalone

		(Rupees in Lacs)					
	Particulars	Three Months period ended			Half Year ended		Year ended
		30th September, 2024 Un-audited	30th June, 2024 Un-audited	30th September, 2023 Un-audited	30th September, 2024 Un-audited	30th September, 2023 Un-audited	31st March 2024 Audited (FY 23-24)
I	Revenue From Operations	0.00	204.40	0.00	204.40	0.00	0.00
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III	Total Income (I+II)	0.00	204.40	0.00	204.40	0.00	0.00
IV	EXPENSES						
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	200.75
	Changes in inventories of finished goods, Stock-in -trade and work-in-progress	0.00	200.75	0.00	200.75	0.00	-200.75
	Employee benefits expense	2.63	2.32	1.97	4.95	4.01	8.22
	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00	0.00
	Other expenses	1.77	1.46	1.33	3.23	1.93	5.87
	(i) Legal & Listing Fee	0.32	3.42	0.00	3.74	3.25	3.25
	(ii) Audit Fees	0.35	0.12	0.00	0.47	0.00	1.40
	(iii) Director's Seating Fees	0.31	0.30	0.51	0.61	0.77	1.56
	Total expenses (IV)	5.38	208.37	3.81	213.75	9.96	20.30
V	Profit/(loss) before exceptional items and extraordinary items and tax (III- IV)	-5.38	-3.97	-3.81	-9.35	-9.96	-20.30
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before extraordinary items/Prior Period Items and tax (V-VI)	-5.38	-3.97	-3.81	-9.35	-9.96	-20.30
VIII	Extraordinary items/Prior Period Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax (VII + VIII)	-5.38	-3.97	-3.81	-9.35	-9.96	-20.30
X	Tax expense:						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	Profit (Loss) for the period from continuing operations (IX-X)	-5.38	-3.97	-3.81	-9.35	-9.96	-20.30
XII	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit/(loss) for the period (XI+XIV)	-5.38	-3.97	-3.81	-9.35	-9.96	-20.30
XVI	Other Comprehensive Income (After Tax)						
	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
	Total other Comprehensive Income Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income for the period comprising Profit (Loss) and Other Comprehensive Income for the period (XV + XVI)	-5.38	-3.97	-3.81	-9.35	-9.96	-20.30
	Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 10/- each)	30.82	30.82	30.82	30.82	30.82	30.82
XVIII	Earnings per equity share (for continuing operation):						
	(1) Basic	-0.17	-0.13	-0.12	-0.30	-0.32	-0.66
	(2) Diluted	-0.17	-0.13	-0.12	-0.30	-0.32	-0.66
XIX	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XX	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	-0.17	-0.13	-0.12	-0.30	-0.32	-0.66
	(2) Diluted	-0.17	-0.13	-0.12	-0.30	-0.32	-0.66

Note:

- 1 The Statement of Un-audited Standalone Financial Results for the Quarter ended 30th September, 2024, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on **13th November, 2024**.
- 2 These Un-audited financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Company Act, 2013, read with the companies (Indian Accounting Standards) Rules , 2015 as amended from time to time and the provisions of the Companies Act, 2013.
- 3 The previous period figures have been regrouped/reclassified wherever required to conform to the current year's presentation.
- 4 The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- 5 There are no Investor complaints received/pending as on September 30, 2024.
- 6 Impact of contingencies and related provisions for receivables , including taxes, depreciation and employee costs, if any, are captured at year end.
- 7 The management is evaluating the possibilities of restructuring the business, and to enable better management focus and control of the business including change of name of the Company which the company is pursuing with various authorities to give such effect.

Place: Mahuva
Date: 13.11.2024

For and On Behalf of Board of Directors
Mehta Housing Finance Limited

Vishal Ruparel
Managing Director
DIN: 00000000

**Mehta Housing Finance
Limited
(Director)**



Mehta Housing Finance Limited
Registered Office: Plot No. 1A, Revenue Survey No. 203, P1, Savarkunda Road, Taveda, Mahuva, Dist. Bhavangar, Gujarat - 364290
CIN: L15100GJ1993PLC020699 M: 98989 08652
Email Address : mehtahousingfinanceltd@gmail.com & Website: www.mehtahousing.com

Un-audited Standalone Statement of Assets and Liabilities for Company as on 30th September, 2024

Standalone Statement of Assets and Liabilities	Amount in Lacs	
	As at 30th September, 2024 Un-audited	As at 31st March, 2024 Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	0.00	0.00
(b) Capital work-in-progress	0.00	0.00
(c) Goodwill	0.00	0.00
(d) Other Intangible assets	0.00	0.00
(e) Intangible assets under development	0.00	0.00
(f) Investments in subsidiary, joint ventures and associate	0.00	0.00
(g) Non-current Financial Assets	0.00	0.00
(i) Non-current Investments	200.00	200.00
(v) Non-current Trade receivables	0.00	0.00
(iii) Non-current Loans	0.00	0.00
(iv) Other Non-current financial assets	0.00	0.00
Total non-current financial assets	200.00	200.00
(h) Deferred tax assets (net)	0.00	0.00
(i) Other non-current assets	0.00	0.00
Total non-current assets	200.00	200.00
Current Assets		
(a) Inventories	0.00	200.75
(b) Current financial assets	0.00	0.00
(i) Current Investments	0.00	0.00
(ii) Trade receivables	260.59	46.13
(iii) Cash and cash equivalents	15.34	15.32
(iv) Bank Balance other than cash and cash equivalents	0.00	0.00
(v) Current Loans & Advances	13.63	28.63
(vi) Other current financial assets	3.68	12.65
Total current financial assets	293.24	303.48
(c) Current tax assets (net)	0.00	0.00
(d) Other current financial assets	0.00	0.00
Total Current assets	293.24	303.48
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	0.00	0.00
Total Assets	493.24	503.48
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	308.20	308.20
(b) Other equity	183.20	192.55
Total Equity attributable to owner of parent	491.40	500.75
(c) Non controlling interest	0.00	0.00
Total Equity	491.40	500.75
LIABILITIES		
Non-current liabilities		
(a) Non-current financial liabilities		
(i) Borrowings	0.00	0.00
(ii) Lease Liability	0.00	0.00
(iii) Other non-current financial liabilities	0.00	0.00
Total non-current liabilities	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred tax liabilities (net)	0.00	0.00
(d) Deferred government grants	0.00	0.00
(e) Other non-current liabilities	0.00	0.00
Total non-current liabilities	0.00	0.00
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables	0.00	0.00
(iii) Other current financial liabilities	1.57	2.28
Total current financial liabilities	1.57	2.28
(b) Other current liabilities	0.00	0.00
(c) provisions	0.27	0.45
(e) Current tax liabilities (Net)	0.00	0.00
(f) Deferred government grants	0.00	0.00
Total current liabilities	1.84	2.73
Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
Regulatory deferral account credit balance and related deferred tax liability	0.00	0.00
Total liabilities	1.84	2.73
Total Equity and Liabilities	493.24	503.48

Place: Mahuva
Date: 13.11.2024

For and On Behalf of Board of Directors
Mehta Housing Finance Limited

Vishal Ruparel
Managing Director
DIN: 00077767

**Mehta Housing Finance
Limited
(Director)**



Mehta Housing Finance Limited
Registered Office: Plot No. 1A, Revenue Survey No. 203, P1, Savarkunda Road, Taveda, Mahuva, Dist. Bhavangar, Gujarat - 364290
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Un-audited Standalone Statement of Cash flow Statement for the Quarter and Half year ended 30th September, 2024

Amount in Lacs

Particulars	Half Year ended	
	30th September, 2024	30th September, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Tax and exceptional items	(9.35)	(9.96)
Non-cash Adjustment to reconcile Profit before tax to net cash flow:		
Depreciation and amortization expense	-	-
FCTR	-	-
Interest & Dividend received	-	-
Profit on sale of Fixed Assets	-	-
Other Comprehensive (income)/Loss	-	-
Loss/ (Profit) on sale of fixed assets	-	-
CASH GENERATED BEFORE WORKING CAPITAL CHANGES		
Adjustments for:		
CASH GENERATED FROM OPERATIONS		
Inventory	200.75	-
Trade Receivable	(214.46)	1.22
Loans & Advances - Current	15.00	(0.71)
Other Current Assets	8.97	0.06
Other Non Current Assets	-	-
Trade Payables- Current	-	-
Other Current Liabilities	(0.71)	-
Other Non Current Financial Assets	-	-
Non-current Loans	-	-
Current -Provisions	(0.18)	0.04
Non Current -Provisions	-	-
Other financial Liabilities-Current	-	(1.01)
Other financial Assets- Current	-	-
Current Tax	-	-
Advance Tax Paid	-	-
Taxes Paid (net of refunds)	-	-
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	0.02	(10.36)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-	-
Purchase of Intangibles	-	-
Additions in WIP	-	-
Proceeds from sale of property, plant and equipment	-	-
Profit on Sale of Fixed Asset	-	-
Investment in Subsidiary Company	-	-
Maturity of bank deposits (having original maturity of more than 12 months)	-	-
Interest Received	-	-
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest & Dividend Received	-	-
Proceeds from long term borrowings	-	0.15
Proceeds from issue of compounding instrument	-	-
Proceeds from short term borrowings	-	-
Share Application Money	-	-
Pending Investment Realised	-	-
Dividend Paid	-	-
Interest paid	-	-
Premium on issue of Shares	-	-
Proceeds from issue of shares	-	-
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ©	-	0.15
Net Increase in Cash and Cash Equivalents (A+B+C)	0.02	(10.21)
Add: Cash and Cash Equivalents at the beginning of the year	15.32	20.52
Cash and Cash Equivalents at the end of the year	15.34	10.31

Note:

1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.

Place: Mahuva
Date: 13.11.2024

For and On Behalf of Board of Directors,
Mehta Housing Finance Limited

Vishal Ruparel
Managing Director
DIN: 00077767

**Mehta Housing Finance
Limited
(Director)**



CA. Ashok Thakkar CA. S. H. Shastri CA. Janak Shah
 CA. Rutvij Vyas CA. Sanjay Bhatt CA. Hitesh Shah
 CA. H. N. Vaghani CA. Kishan Nandani

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Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the Quarter and Half Year Ended On 30th September, 2024 Pursuant to Regulation 33 of The SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
 Board of Directors,
Mehta Housing Finance Limited.

1. We have reviewed the accompanying statement of unaudited consolidated financial results (the 'Statement') of **Mehta Housing Finance Limited** (the Company) & its share of net profit after tax and total comprehensive income of its associates for the quarter and half year ended 30th September, 2024, being submitted by the company pursuant to requirements of Regulations 33 SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these statements based on our review.
2. 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 an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. The Statement, which is the responsibility of the company's Management and approved by the Company's Board of Directors, has been prepare in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), read with the relevant rules issued there under, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
4. Includes the results of the following entity consolidated on Equity Method:

Name of the Entity	Relation
SAMT Foods Private Limited (Formerly Known as Ruparel Food Specialities Private Limited) (w.e.f. 11 th February, 2022)	Associate

5. Other Matters

- The consolidated financial results includes the holding company's share of net loss after tax and total comprehensive income for the year ended March 31, 2024 & for the quarter & half year ended 30th September, 2024 in respect of the Associate, which has been furnished by the management and our opinion on the consolidated financial results relating to this associate is solely based on the the procedures performed as stated in para above under the heading "Auditor's Responsibilities for the Audit of the Consolidated Financial Results".

(Rs. In Lakhs)

Particulars	September 30, 2024
Total Profit/(Loss) after Tax for the Quarter	-4.69
Total Comprehensive Income	-4.69

Our report on the Statement is not modified in respect of these matters.

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, VCA & Associates

Chartered Accountants

FRN: 114414W

CA. H. N. Vaghani

Partner

M. No.: 144111

UDIN: 24144111BKBJFN4662



Place: Bhavnagar

Date: 13th November, 2024

Statement of Un-audited Financial Results for the Quarter and Half year ended 30th September, 2024 - Consolidated

(Rupees in Lacs)

	Particulars	Three Months Period ended		Half Year ended	Year ended
		30th Sept, 2024 Un-audited	30th June, 2024 Un-audited	30th Sept, 2024 Un-audited	31st March 2024 Audited (FY 23-24)
I	Revenue From Operations	0.00	204.40	204.40	0.00
II	Other Income	0.00	0.00	0.00	0.00
III	Total Income (I+II)	0.00	204.40	204.40	0.00
IV	EXPENSES				
	Cost of materials consumed	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	0.00	0.00	0.00	200.75
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.00	200.75	200.75	-200.75
	Employee benefits expense	2.63	2.32	4.95	8.22
	Finance costs	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	0.00	0.00	0.00	0.00
	Other expenses	1.77	1.46	3.23	5.87
	(i) Legal & Listing Fee	0.32	3.42	3.74	3.25
	(ii) Audit Fees	0.35	0.12	0.47	1.40
	(iii) Director's Seating Fees	0.31	0.30	0.61	1.56
	Total expenses (IV)	5.38	208.37	213.75	20.30
V	Profit/(loss) before exceptional items and extraordinary items and tax (III-IV)	-5.38	-3.97	-9.35	-20.30
VI	Exceptional items	0.00	0.00	0.00	0.00
VII	Profit/(loss) before extraordinary items/Prior Period Items and tax (V-VI)	-5.38	-3.97	-9.35	-20.30
VIII	Extraordinary items/Prior Period Items	0.00	0.00	0.00	0.00
IX	Profit before tax (VII + VIII)	-5.38	-3.97	-9.35	-20.30
X	Tax expense:				
	(1) Current tax	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00
XI	Profit (Loss) for the period from continuing operations (IX-X)	-5.38	-3.97	-9.35	-20.30
XII	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinued operations	0.00	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00
XV	Profit/(loss) for the period (XI+XIV)	-5.38	-3.97	-9.35	-20.30
XVI	Other Comprehensive Income (After Tax)				
	A (i) Items that will not be reclassified to profit or loss	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
	(iii)				
	a. Share of Other Comprehensive Income / (Expenses) of the Associate & Joint Venture				
	b. Share of Profit / (Loss) of Investment in an associate accounted for using equity method	-4.69	6.34	1.65	-7.05
	B (i) Items that will be reclassified to profit or loss	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
	Total other Comprehensive Income Net of Tax)	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income for the period comprising Profit (Loss) and Other Comprehensive Income for the period (XV +XVI)	-10.07	2.37	-7.70	-27.35
	Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 10/- each)	30.82	30.82	30.82	30.82
XVIII	Earnings per equity share (for continuing operation):				
	(1) Basic	-0.33	0.08	-0.25	-0.89
	(2) Diluted	-0.33	0.08	-0.25	-0.89
XIX	Earnings per equity share (for discontinued operation):				
	(1) Basic	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00
XX	Earnings per equity share (for discontinued & continuing operations)				
	(1) Basic	-0.33	0.08	-0.25	-0.89
	(2) Diluted	-0.33	0.08	-0.25	-0.89

- Note:**
- The Statement of Un-audited Consolidated Financial Results for the Quarter ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on **13th November, 2024**.
 - These un-audited financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Company Act, 2013, read with the companies (Indian Accounting Standards) Rules , 2015 as amended from time to time and the provisions of the Companies Act, 2013.
 - The previous period figures have been regrouped/reclassified wherever required to conform to the current year's presentation.
 - The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
 - This is being the first Half Year under consolidation, along with the previous annual & previous quarter period for comparative is reported.
 - There are no investor complaints received/pending as on September 30, 2024
 - Impact of contingencies and related provisions for receivables , including taxes, depreciation and employee costs, if any, are captured at year end.
 - The management is evaluating the possibilities of restructuring the business, and to enable better management focus and control of the business including change of name of the Company which the company is pursuing with various authorities to give such effect.

Place: Mahuva
Date: 13.11.2024

For and On Behalf of Board of Directors
Mehta Housing Finance Limited

Vishal Ruparel
Managing Director
DIN: 00077767

**Mehta Housing Finance
Limited
(Director)**



Mehta Housing Finance Limited
Registered Office: Plot No. 1A, Revenue Survey No. 203, P1, Savarkunda Road, Taveda, Mahuva, Dist. Bhavanger, Gujarat - 364290
CIN: L15100GJ1993PLC020699 M: 98989 08652
Email Address : mehtahousingfinance@td@gmail.com & Website: www.mehtahousing.com

Un-audited Consolidated Statement of Assets and Liabilities for Company as on 30th September, 2024

Particulars	Amount in Lacs	
	As at 30th September, 2024 Un-audited	As at 31st March, 2024 Audited
ASSET		
Non-current assets		
(a) Property, plant and equipment	0.00	0.00
(b) Capital work-in-progress	0.00	0.00
(c) Goodwill	0.00	0.00
(d) other Intangible assets	0.00	0.00
(e) Intangible assets under development	0.00	0.00
(f) Investments in subsidiary, joint ventures and associate	0.00	0.00
(g) Non-current Financial Assets	0.00	0.00
(i) Non-current Investments	92.47	90.82
(ii) Non-current Trade receivables	0.00	0.00
(iii) Non-current Loans	0.00	0.00
(iv) Other Non-current financial assets	0.00	0.00
Total non-current financial assets	92.47	90.82
(h) Deferred tax assets (net)	0.00	0.00
(i) Other non-current assets	0.00	0.00
Total non-current assets	92.47	90.82
Current Assets		
(a) Inventories	0.00	200.75
(b) Current financial assets	0.00	0.00
(i) Current Investments	0.00	0.00
(ii) Trade receivables	260.59	46.13
(iii) Cash and cash equivalents	15.34	15.32
(iv) Bank Balance other than cash and cash equivalents	0.00	0.00
(v) Current Loans & Advances	13.63	12.65
(vi) Other current financial assets	3.68	28.63
Total current financial assets	293.24	303.48
(c) Current tax assets (net)	0.00	0.00
(d) Other current financial assets	0.00	0.00
Total Current assets	293.24	303.48
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	0.00	0.00
Total Assets	385.71	394.30
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	308.20	308.20
(b) Other equity	75.67	83.37
Total Equity attributable to owner of parent	383.87	391.57
(c) Non controlling interest	0.00	0.00
Total Equity	383.87	391.57
LIABILITIES		
Non-current liabilities		
(a) Non-current financial liabilities		
(i) Borrowings	0.00	0.00
(ii) Lease Liability	0.00	0.00
(iii) Other non-current financial liabilities	0.00	0.00
Total non-current liabilities	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred tax liabilities (net)	0.00	0.00
(d) Deferred government grants	0.00	0.00
(e) Other non-current liabilities	0.00	0.00
Total non-current liabilities	0.00	0.00
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables	0.00	2.28
(iii) Other current financial liabilities	1.57	0.00
Total current financial liabilities	1.57	2.28
(b) Other current liabilities	0.00	0.00
(c) provisions	0.27	0.25
(e) Current tax liabilities (Net)	0.00	0.20
(f) Deferred government grants	0.00	0.00
Total current liabilities	1.84	2.73
Liabilities directly associated with assets in disposal group classed as held for sale	0.00	0.00
Regulatory deferral account credit balance and related deferred tax liability	0.00	0.00
Total liabilities	1.84	2.73
Total Equity and Liabilities	385.71	394.30

Place: Mahuva
Date: 13.11.2024

For and On Behalf of Board of Directors
Mehta Housing Finance Limited

Vishal Ruparel
Managing Director
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Un-audited Consolidated Statement of Cash flow Statement for the Quarter and Half year ended 30th September, 2024

Particulars	Amount in Lacs	
	Year ended	
	30st September, 2024	31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Tax and exceptional items	(7.70)	(20.30)
Non-cash Adjustment to reconcile Profit before tax to net cash flow:		
Depreciation and amortization expense	-	-
FCTR	-	-
Interest & Dividend received	-	-
Profit on sale of Fixed Assets	-	-
Other Comprehensive (Income)/Loss	-	-
Loss/ (Profit) on sale of fixed assets	-	-
CASH GENERATED BEFORE WORKING CAPITAL CHANGES		
Adjustments for:	-	-
CASH GENERATED FROM OPERATIONS		
Inventory	200.75	(200.75)
Trade Receivable	(214.45)	-
Loans & Advances - Current	(0.98)	(11.24)
Other Current Assets	24.95	-
Other Non Current Assets	(1.65)	-
Trade Payables- Current	(2.28)	2.28
Other Current Liabilities		
Other Non Current Financial Assets	-	-
Non-current Loans	-	-
Current -Provisions	(0.18)	0.04
Non Current -Provisions	-	-
Other financial Liabilities-Current	1.57	(1.02)
Other financial Assets- Current	-	225.48
Current Tax	-	-
Advance Tax Paid	-	-
Taxes Paid (net of refunds)	-	0.20
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	0.02	(5.31)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-	-
Purchase of Intangibles	-	-
Additions in WIP	-	-
Proceeds from sale of property, plant and equipment	-	0.11
Profit on Sale of Fixed Asset	-	-
Investment in Subsidiary Company	-	-
Maturity of bank deposits (having original maturity of more than 12 months)	-	-
Interest Received	-	-
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	-	0.11
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest & Dividend Received	-	-
Proceeds from long term borrowings	-	-
Proceeds from issue of compounding instrument	-	-
Proceeds from short term borrowings	-	-
Share Application Money	-	-
Pending Investment Realised	-	-
Dividend Paid	-	-
Interest paid	-	-
Premium on Issue of Shares	-	-
Proceeds from issue of shares	-	-
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ©	-	-
Net Increase in Cash and Cash Equivalents (A+B+C)	0.02	(5.20)
Add: Cash and Cash Equivalents at the beginning of the year	15.32	20.52
Cash and Cash Equivalents at the end of the year	15.34	15.32

Note:

1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.

Place: Mahuva
Date: 13.11.2024

For and On Behalf of Board of Directors
Mehta Housing Finance Limited

Vishal Ruparel
Managing Director
DIN: 00077767

Mehta Housing Finance
Limited
(Director)

