

RUPAREL FOOD PRODUCTS LIMITED

(Formerly known as 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

February 13, 2025

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: Submission of Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, We are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The same is also being made available on the website of the Company.

Kindly take the above on record.

Thanking you,
Your faithfully,

For Ruparel Food Products Limited
(Formerly known as Mehta Housing Finance Limited)

Khyati Gandhi
Company Secretary & Compliance Officer
Membership No.: A62422

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

501, 5th Floor, Victoria Corporate, Off Waghawadi Road,
Near Vadodariya Park, Hill Drive, Bhavnagar - 364 002.
+91 - 8000 4000 39 +91 - 9429 30 3336
cavaghani@gmail.com www.vca-ca.com

Head Office : 3rd Floor, Samyak Status, Near Dist. Court, Diwalipura, Vadodara - 390 007.
Branch : 603, Milestone Building, Drive in Road, Ahmedabad - 380 059.

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the Quarter and Nine Month Ended On 31st December, 2024 Pursuant to Regulation 33 of The SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
Board of Directors,
Ruparel Food Products Limited
(Formerly Known as Mehta Housing Finance Limited).

1. We have reviewed the accompanying statement of unaudited financial results (the 'Statement') of **Ruparel Food Products Limited (Formerly Known as Mehta Housing Finance Limited w.e.f. 29th January, 2025)** (the Company) for the quarter and nine month ended 31st December, 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



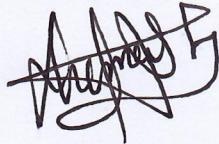
accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

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: 25144111BMFXVF8480

Place: Bhavnagar

Date: 13th February, 2025

Statement of Unaudited Financial Results for the Quarter and Nine Month ended 31st December, 2024 - Standalone

(Rupees in Lacs)

	Particulars	Three Months Period ended			Nine Month Period ended		Year ended
		31st December, 2024 Unaudited	30th September, 2024 Unaudited	31st December, 2023 Unaudited	31st December, 2024 Unaudited	31st December, 2023 Unaudited	31st March 2024 Audited (FY 23-24)
I	Revenue From Operations	0.00	0.00	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	0.00	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	0.00	0.00	200.75	0.00	-200.75
	Employee benefits expense	3.09	2.63	2.06	8.03	6.07	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	1.66	1.77	2.13	4.89	4.07	5.87
	(i) Legal & Listing Fee	0.00	0.32	0.00	3.74	3.25	3.25
	(ii) Audit Fees	0.35	0.35	0.00	0.82	0.00	1.40
	(iii) Director's Seating Fees	0.26	0.31	0.27	0.87	1.03	1.56
	Total expenses (IV)	5.36	5.38	4.46	219.10	14.42	20.30
V	Profit/(loss) before exceptional items and extraordinary items and tax (III-IV)	-5.36	-5.38	-4.46	-14.70	-14.42	-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)	-5.36	-5.38	-4.46	-14.70	-14.42	-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)	-5.36	-5.38	-4.46	-14.70	-14.42	-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)	-5.36	-5.38	-4.46	-14.70	-14.42	-20.30
XII	Profit/(loss) from discontinued operations	0	0	0	0	0	0
XIII	Tax expense of discontinued operations	0	0	0	0	0	0
XIV	Profit/(loss) from discontinued operations (after tax) (XII-XIII)	0	0	0	0	0	0
XV	Profit/(loss) for the period (XI+XIV)	-5.36	-5.38	-4.46	-14.70	-14.42	-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)	-5.36	-5.38	-4.46	-14.70	-14.42	-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	-0.17	-0.14	-0.48	-0.47	-0.66
	(2) Diluted	-0.17	-0.17	-0.14	-0.48	-0.47	-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	-0.17	-0.14	-0.48	-0.47	-0.66
	(2) Diluted	-0.17	-0.17	-0.14	-0.48	-0.47	-0.66

Note:

- The Statement of Un-audited Standalone Financial Results for the Quarter and nine months ended December 31, 2024, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 13, 2025.
- 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 period'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, who has expressed unmodified opinion.
- There are no Investor complaints received/pending as on December 31, 2024
- The management is evaluating the possibilities for business operations, 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. As a result, on 29th January, 2025, Company's name has been changed to "Ruparel Food Products Limited".

Place: Mahuva
Date: 13-02-2025

For and On Behalf of Board of Directors
Ruparel Food Products Limited

Vishal Ruparel
Managing Director
DIN: 0007767

RUPAREL FOOD PRODUCTS LIMITED

DIRECTOR

CA. Ashok Thakkar
CA. Rutvij Vyas
CA. H. N. Vaghani

CA. S. H. Shastri
CA. Sanjay Bhatt
CA. Kishan Nandani

CA. Janak Shah
CA. Hitesh Shah

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Branch : 603, Milestone Building, Drive in Road, Ahmedabad - 380 059.

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the Quarter and Nine Month Ended On 31st December, 2024 Pursuant to Regulation 33 of The SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
Board of Directors,
Ruparel Food Products Limited
(Formerly Known as Mehta Housing Finance Limited).

1. We have reviewed the accompanying statement of unaudited consolidated financial results (the 'Statement') of **Ruparel Food Products Limited (Formerly Known as Mehta Housing Finance Limited w.e.f. 29th January, 2025)** (the Company) & its share of net profit after tax and total comprehensive income of its associates for the quarter and nine month ended 31st December, 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 & nine month ended 31th December, 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	December 31, 2024
Total Profit/(Loss) after Tax for the Quarter	1.99
Total Comprehensive Income	1.99


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: 25144111BMFXVG1106

Place: Bhavnagar

Date: 13th February, 2025

Ruparel Food Products Limited

(Formerly known as Mehta Housing Finance Limited)

Registered Office: Plot No. 1A, Revenue Survey No. 203, P.1, Savarkunda Road, Taveda, Mahuva, Dist. Bhavnagar, Gujarat - 364290

CIN: L15100GJ1993PLC020699 M: 98989 08652

Email Address : mehtahousingfinance@mehta.com & Website: www.mehtahousing.com

Statement of Un-audited Financial Results for the Quarter and Nine Month ended 31st December, 2024 - Consolidated

(Rupees in Lacs)

	Particulars	Three Months Period ended		Nine Month ended	Year ended
		31st Dec, 2024 Un-audited	30th Sept, 2024 Un-audited	31st Dec, 2024 Un-audited	31st March 2024 Audited (FY 23-24)
I	Revenue from Operations	0.00	0.00	204.40	0.00
II	Other Income	0.00	0.00	0.00	0.00
III	Total Income (I+II)	0.00	0.00	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	0.00	200.75	-200.75
	Employee benefits expense	3.09	2.63	8.03	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	1.66	1.77	4.89	5.87
	(i) Legal & Listing Fee	0.00	0.32	3.74	3.25
	(ii) Audit Fees	0.35	0.35	0.82	1.40
	(iii) Director's Sitting Fees	0.26	0.31	0.87	1.56
	Total expenses (IV)	5.36	5.38	219.10	20.30
V	Profit/(loss) before exceptional items and extraordinary items and tax (III-IV)	-5.36	-5.38	-14.70	-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)	-5.36	-5.38	-14.70	-20.30
VIII	Extraordinary items/Prior Period Items	0.00	0.00	0.00	0.00
IX	Profit before tax (VII + VIII)	-5.36	-5.38	-14.70	-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)	-5.36	-5.38	-14.70	-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)	-5.36	-5.38	-14.70	-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	1.99	-4.69	3.63	-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)	-3.37	-10.07	-11.07	-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	-0.11	-0.33	-0.36	-0.89
	(2) Diluted	-0.11	-0.33	-0.36	-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	-0.11	-0.33	-0.36	-0.89
	(2) Diluted	-0.11	-0.33	-0.36	-0.89

Note:

1. The Statement of Un-audited Consolidated Financial Results for the Quarter and nine months ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 13, 2025.
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 period'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, who has expressed unmodified opinion.
5. This is being the first Nine Month period under consolidation, along with the previous annual & previous quarter period for comparative is reported.
6. There are no Investor complaints received/pending as on December 31, 2024.
7. The management has been evaluating the possibilities for business operations, and to enable better management focus and control of the business, had proposed Change of name of the Company. The Registrar of Companies has granted its approval vide fresh Certification of Incorporation dated January 29, 2025 and accordingly, Company's name has been changed from "Mehta Housing Finance Limited" to "Ruparel Food Products Limited".

Place: Mahuva
Date: 13.02.2025

For and On Behalf of Board of Directors
Ruparel Food Products Limited

Vishal Ruparel
Managing Director
DIN: 00077767

RUPAREL FOOD PRODUCTS LIMITED

DIRECTOR

RUPAREL FOOD PRODUCTS LIMITED

(Formerly known as Mehta Housing Finance Limited)

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

Bhavnagar, Gujarat - 364290

CIN: L15100GJ1993PLCo20699

M: 98989 08652

Email: mehtahousingfinanceltd@gmail.com

Website: www.mehtahousing.com

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.:

Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter):

Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter):

Not Applicable