



# MEHTA HOUSING FINANCE LTD.

Plot No.43, Industrial Plot, Opp. T.V. Relay Centre, Mahuva, Bhavnagar - 364290

Email: mehtahousingfinanceltd@gmail.com

CIN: L15100GJ1993PLC020699

October 30, 2021

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

**Scrip Code: 511740**  
**Sub: Outcome of Board Meeting**

Dear Sir/Madam,

In compliance with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of **Mehta Housing Finance Limited**, at its meeting held on October 30, 2021, inter alia considered and approved the following businesses:

1. Approved Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2021
2. Considered and Noted the Limited Review Report of the un-audited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2021
3. It is proposed to change the name of the Company to "Ruparel Food Products Limited" or such other name as may be approved by the Registrar of Companies and other statutory authorities/ Regulators.

Please note that the Meeting of the Board of Directors commenced at 03:25 p.m. and concluded at 05:00 p.m.

Kindly take the above on record.

Thanking you.

Your faithfully  
**For Mehta Housing Finance Limited**

  
**Kinjal Kothari**  
**Company Secretary & Compliance Officer**  
**Membership No.: A60997**

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the Quarter and half year Ended On 30<sup>th</sup> September, 2021 Pursuant To Regulation 33 of The SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

Review Report 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 30<sup>th</sup> September, 2021 attached herewith, being submitted by the company pursuant to requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by 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 financial 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 prepared 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) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mahuva  
Date: 30/10/2021

For, M/s. Gaudani Associates  
Chartered Accountant  
Firm Reg. No. 117217W



*Mahesh H. Gaudani*  
Mahesh Gaudani  
Membership No.: 102488  
UDIN No.: 21102488AAAAMM3006



## MEHTA HOUSING FINANCE LIMITED

Registered office: PLOT NO. 43, INDUSTRIAL PLOT, OPP. T.V. RELAY CENTRE, MAHUVA 364290, DIST. BHAVNAGAR, GUJARAT, INDIA

CIN:L65910GJ1993PLC020699

Email address : mehtahousingfinanceltd@gmail.com & website: www.mehtahousing.com

Statement of Standalone Unaudited Financial Results for the Quarter/Half year ended 30/09/2021

(Amount in lakhs.)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Date
		3 months ended 30/09/2021	Preceding 3 months ended 30/06/2021	Corresponding 3 months ended in the previous year 30/09/2020	Year to date figure for current period 30/09/2021	Year to date figure for the previous year ended 30/09/2020	Year ended 31/03/2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III	<b>Total Income (I+II)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
IV	<b>Expenses</b>						
	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	0.00
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	0.00	0.00	0.99	0.00	1.29	5.72
	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Other Expense (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	3.57	0.20	0.01	3.77	0.10	1.56
	(i) Legal & Listing Fees	0.00	0.00	0.00	0.00	3.54	3.54
	(ii) Loss on Sale of Investment	0.00	0.00	34.86	0.00	34.86	0.00
	(ii) Provisions & write offs	0.00	0.00	125.89	0.00	125.89	0.00
	<b>Total Expenses (IV)</b>	<b>3.57</b>	<b>0.20</b>	<b>161.75</b>	<b>3.77</b>	<b>165.68</b>	<b>10.82</b>
V	Profit/(loss) before exceptional items and tax (III-IV)	(3.57)	(0.20)	(161.75)	(3.77)	(165.68)	(10.82)
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax (V+VI)	(3.57)	(0.20)	(161.75)	(3.77)	(165.68)	(10.82)
VIII	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
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(3.57)	(0.20)	(161.75)	(3.77)	(165.68)	(10.82)
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	(3.57)	(0.20)	(161.75)	(3.77)	(165.68)	(10.82)
XIV	Other Comprehensive Income (net of tax)						
	A. (i) Items that will not be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0
	B. (i) Items that will be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will be reclassified to profit or loss	0	0	0	0	0	0
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	(3.57)	(0.20)	(161.75)	(3.77)	(165.68)	(10.82)
XVI	Paid-up Equity Share Capital (Face value of Rs.10/- each)	308.20	308.20	308.20	308.20	308.20	308.20
XVII	Earnings per equity (for Continuing operation):						
	(1) Basic	(0.116)	(0.006)	(5.248)	(0.122)	(5.376)	(0.351)
	(2) Diluted	(0.116)	(0.006)	(5.248)	(0.122)	(5.376)	(0.351)
XVIII	Earnings per equity (for discounted operation)						
	(1) Basic	0	0	0	0	0	0
	(2) Diluted	0	0	0	0	0	0

**Notes:**

- 1) The above results were reviewed and recommended by the Audit Committee and thereafter taken on record by the Board in its meeting held on 30th, October, 2021 and also Limited Review were carried out by the Statutory Auditors.
- 2) The above results have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3) The company is having one segment only and therefore Segmental Reporting is not applicable.
- 4) Previous half yearly / quarterly figures have been regrouped / rearranged wherever necessary to make them comparable.
- 5) The above financial results are on standalone basis.

Date : 30/10/2021

Place : Mahuva

For and on behalf of Board of Directors  
MEHTA HOUSING FINANCE LIMITED



VISHAL P. RUPAREL  
CHAIRMAN/DIRECTOR  
DIN : 00077767



# MEHTA HOUSING FINANCE LIMITED

Registered office: PLOT NO. 43, INDUSTRIAL PLOT, OPP. T.V. RELAY CENTRE, MAHUVA 364290, DIST. BHAVNAGAR, GUJARAT, INDIA

CIN:L65910GJ1993PLC020699

(Amount in Lacs)

Standalone Statement of Assets and Liabilities as on 30/09/2021		
Particulars	As at half year ended (30/09/2021)	As at Previous year ended (31/03/2021)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Loans	-	-
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	-	-
<b>Total Non-current assets</b>	-	-
<b>Current Assets</b>		
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	176.14	176.14
(iii) Cash and cash equivalents	0.07	0.07
(iv) Bank balances other than (iii) above	0.11	0.23
(v) Loans	-	-
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	373.62	373.62
<b>Total Current assets</b>	549.94	550.06
<b>Total Assets</b>	549.94	550.06
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	308.20	308.20
(b) Other Equity	222.92	226.69
<b>Total Equity</b>	531.12	534.89
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
<b>Total Non-current liabilities</b>	-	-
<b>Current liabilities</b>		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those	-	-
(b) Other current liabilities	18.65	15.00
(c) Provisions	0.17	0.17
(d) Current Tax Liabilities (Net)	-	-
<b>Total Current liabilities</b>	18.82	15.17
<b>Total Equity and Liabilities</b>	549.94	550.06

For and on behalf of Board of Directors

MEHTA HOUSING FINANCE LIMITED

Date : 30/10/2021

Place : Mahuva

  
 \_\_\_\_\_  
 VISHAL P. RUPAREL  
 CHAIRMAN/DIRECTOR  
 DIN : 00077767

<b>MEHTA HOUSING FINANCE LIMITED</b>		
Registered office: PLOT NO. 43, INDUSTRIAL PLOT, OPP. T.V. RELAY CENTRE, MAHUVA 364290, DIST. BHAVNAGAR, GUJARAT, INDIA		
<b>CIN:L65910GJ1993PLC020699</b>		
<b>UNAUDITED CASH FLOW STATEMENT</b>		
		(In lakhs)
Cash Flow Statement	Half Year ended	
	30/09/2021	30/09/2020
<b>(A) <u>Cash flow from Operating activities</u></b>		
Net Profit Before Tax	-3.77	-165.68
Adjustment for:		
Add : Loss on Investment	0.00	0.00
Provision (including Bad debts written off)	0.00	125.89
Finance Expenses	-	-
<b>Operating Profit Before Working Capital</b>	<b>-3.77</b>	<b>-39.79</b>
Adjustment for:		
Change in Short term Loan & Advances	3.65	0.00
Changes in Other Receivable	0.00	-382.52
Increase/(Decrease) In Trade Payables	0.00	0.00
(Increase)/Decrease In Trade Receivable	0.00	4.83
<b>Net Cash flow generated from operating activities</b>	<b>-0.12</b>	<b>-417.48</b>
<b>(B) <u>Cash Flow from Investing Activities</u></b>		
Loss on investment	0.00	0.00
Change in Investment	0.00	417.38
<b>Net Cash Flow (used in) investing Activities</b>	<b>0.00</b>	<b>417.38</b>
<b>(C) <u>Cash Flow from Financing Activity</u></b>		
Dividend Income	0.00	0.00
Interest Paid	0.00	0.00
<b>Net cash flow (used in)/generated from financing activities</b>	<b>0.00</b>	<b>0.00</b>
<b>Net change in cash and cash equivalents (A+B+C)</b>	<b>-0.12</b>	<b>-0.10</b>
Cash and cash equivalents at the beginning of the year	0.30	0.33
Cash and cash equivalents at the end of half Year	0.18	0.23

Date: 30/10/2021  
Place: Mahuva

For and on behalf of Board of Directors  
MEHTA HOUSING FINANCE LIMITED

  
VISHAL P. RUPAREL  
CHAIRMAN/DIRECTOR  
DIN : 00077767