

ISO 9001:2015 | ISO 14001:2015 ISO 45001:2018

# REF.NO./GHCL/AHMD/2024-2025/363C DATE: OCTOBER 18, 2024

To BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai – 400 001

Scrip Code: 526367

To

National Stock Exchange of India Limited

Exchange Plaza, Plot No. C/1, G Block

Bandra-Kurla Complex

Bandra (E) Mumbai - 400 051

**Symbol: GANESHHOUC** 

### SUB: OUTCOME OF BOARD MEETING

Dear Sir,

Pursuant to Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), we inform you that a meeting of Board of Directors of the Company was convened today i.e. October 18, 2024 Commenced at: 2.35 p.m. and Concluded at: 3.10 p.m., wherein following businesses were transacted:

### **Financial Results**

The Unaudited Standalone and Consolidated Financial Results (IND AS) for the quarter and half year ended September 30, 2024 along with the Limited Review Report issued by M/s J.M Parikh & Associates, Chartered Accountants (Statutory Auditors) of the Company in accordance with Regulation 33 of the SEBI LODR is attached and marked as **Annexure A**.

The Financial Results are also being uploaded on the website of the Company viz. www.ganeshhousing.com.

### Secretarial Auditor

Appointment of ALAP & CO. LLP, Practicing Company Secretary, as a Secretarial Auditor for financial year 2024-2025. The details of Secretarial Auditor as required under Regulation 30 of the SEBI LODR read with Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 is attached and marked as **Annexure B**.

Thanking you,

Yours faithfully,

For GANESH HOUSING CORPORATION LIMITED

JASMIN JANI COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: as above



GANESH CORPORATE HOUSE

100 ft. Hebatpur-Thaltej Road, Nr. Sola Bridge, Off. S.G. Highway, Ahmedabad-380 054. Gujarat, India. CIN:L45200GJ1991PLC015817

P +91 79 6160 8888

E ganesh@ganeshhousing.com

www.ganeshhousing.com

[CIN:L45200GJ1991PLC015817]
Registered Office: Ganesh Corporate House, 100 Feet Hebatpur-Thaltej Road, Near Sola Bridge, Off S. G. Highway, Ahmedabad-380054
(P:) +91 79 6160 8888 (E:) secretarial@ganeshhousing.com (W:) www.ganeshhousing.com

STATEMENT OF UNAUDITED STANDALONE FINAL	NCIAL RESULT	IS FOR THE QU	ARTER AND HAL	F YEAR EN		
PARTI					(Rs. In La	
	3 months	Preceding 3	Corresponding	6 months	Corresponding	Year
	ended	months ended	3 months ended	ended	6 months ended	ended
PARTICULARS	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
				107		
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I) Revenue from Operations	24231.40	13968.52	11890.04	38199.92	14470.32	59440.53
(II) Other Income	75.92	75.54	43.46	151.46	107.00	151.88
(III) Total Income (I+II)	24307.32	14044.07	11933.50	38351.38	14577.32	59592.41
70 A F	-			4		
(IV) Expenses	0005.00	0700.50	2000.05	5000 50	0000.00	10100.05
Cost of material consumed	2235.02	2793.56	2363.95	5028.58	3386.69	12123.85
Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories of finished goods, work-in-progress and stock-in-trade	360.63	2199.76	185.29	2560.39	1096.33	7010.12
Employees benefit expenses	452.93	450.39	418.33	903.32	827.16	1678.62
Finance Costs	21.27	19.78	26.59	41.05	61.51	101.92
Depreciation and amortisation expenses	184.35	184.25	161.51	368.60	249.67	647.36
Other Expenses	328.20	481.16	379.60	809.36	711.54	1634.69
Total Expenses (IV)	3582.40	6128.89	3535.27	9711.30	6332.90	23196.57
(V) Profit/(Loss) before Exceptional Items and Tax (III-IV)	20724.92	7915.17	8398.23	28640.08	8244.42	36395.84
		1				
(VI) Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
(VII) Profit/(Loss) before Tax (V-VI)	20724.92	7915.17	8398.23	28640.08	8244.42	36395.84
(VIII) Tax Expenses				111 1.1.	7	
(1) Current Tax	(5247.00)	(2009.00)	(2100.00)	(7256.00)	(2100.00)	(9300.00
(2) Deferred Tax	16.18	(7.30)	(427.35)		(282.23)	(2.32
(IX) Profit/(Loss) from continuing operation (VII-VIII)	15494.10	5898.88	5870.87	21392.96	5862.18	27093.52
					19.5	
(X) Profit/(loss) from discontinued operation	0.00	0.00	0.00	0.00	0.00	0.00
(XI) Tax expenses of discontinued operation	0.00	0.00	0.00	0.00	0.00	0.00
(XII) Profit/(loss) from discontinued operation after tax (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
(XIII) Net Profit/(Loss) for the period (IX+XII)	15494.10	5898.88	5870.87	21392.96	5862.18	27093.52
					7.71	
(XIV) Other Comprehensive Income						
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
(XV) Total comprehensive income for the period(XIII+XIV)	15494.10	5898.88	5870.87	21392.96	5862.18	27093.52
			. 1			
Paid up Equity Share Capital (Face Value of Rs.10/- per share) Other Equity excluding Revaluation Reserve	8338.71	8338.71	8338.71	8338.71	8338.71	8338.71 113093.31
(XVI) Earning per share (of Rs.10 each) (not annualised)						
(for continuing operations)	7				- man principal	
(a) Basic	18.58	7.07	7.04	25.66	7.03	32.49
(a) Basic (b) Diluted	18.58	7.07	7.04	25.66	7.03	32.49
					7	
(XVII) Earning per share (of Rs.10 each) (not annualised)					1. 1.	
(for discontinued operations)		1				
(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
(b) Diluted					1.00	
					and the second s	
(XVIII) Earning per share (of Rs.10 each) (not annualised)					(4.10.00)	
(XVIII) Earning per share (of Rs.10 each) (not annualised) (for discontinued & continuing operations)	40.50	7.07	704	05.00	7.00	97.00
(XVIII) Earning per share (of Rs.10 each) (not annualised)	18.58 18.58	7.07 7.07	7.04	25.66 25.66	7.03 7.03	32.49 32.49



STANDALONE STATEMENT OF ASSETS & LIABILITIES

[AMT. RS. IN LAKHS]

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455.87

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0.00

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0.00

[CIN:L45200GJ1991PLC015817]

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(P:) +91 79 6160 8888 (E:) secretarial@ganeshhousing.com (W:) www.ganeshhousing.com

Total Equity

Non-current liabilities Financial Liabilities

Deferred tax liabilities (net)

Other current liabilities Current Tax Liabilities (Net)

Trade payables
-(A) total outstanding dues of micro enterprises and small enterprises

-(A) total outstanding dues of micro enterprises and small enterprises

-(B) total outstanding dues of creditors other than micro enterprises and small enterprises Other non-current financial liabilities

-(B) total outstanding dues of creditors other than micro enterprises and small enterprises Other current financial liabilities

Borrowings

Current liabilities Financial Liabilities

Borrowings

TOTAL

UNAUDITED	AUDITED	
AS AT 30/09/2024	AS AT 31/03/2024	
21445.31	21378.58	
24696.62	14836.53	
0.00	0.00	
0.31	0.42	
52492.02	52492.02	
0.00	0.90	
0.00	0.00	
51.18	51.18	
81.13	72.25	
the first of the property of t		
19075.00	21542.99	
22796.70	10360.32	
11328.31	3498.16	
1117.68	6581.96	
3518.76	8258.91	
916.28	1698.94	
157519.31	140773.17	
8338.71	8338.71	
125313.69	113093.31	
133652.40	121432.02	
0.00	0.00	
	AS AT 30/09/2024  21445.31 24696.62 0.00 0.31  52492.02 0.00 51.18 81.13  19075.00  22796.70 11328.31 1117.68 3518.76 916.28  157519.31  8338.71 125313.69 133652.40	



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### STANDALONE CASH FLOW STATEMENT

DARTICIII ARS	UNAUDITE	D	UNAUDITE	D
PARTICULARS	30-09-2024		30-09-2023	
Cash Flow From Operating Activities:	1 2			
Profit Before Tax		28640.08	24.0	8244.42
Add/Less Adjustments For				
Depreciation	368.60	71.	249.67	
Interest Expenses	41.05		61.51	
Loss on sale of Fixed Assets	0.50		0.26	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
Interest Income	(151.46)	5 7	(107.00)	3 41 1241 1 2 4
	4	258.69		204.44
Operating Profit Before Working Capital Changes		28898.77		8448.86
Add/Less Adjustments For				
Inventories	2467.99		885.30	
Trade & Other Receivables	(12435.48)		8917.07	
Other Current Assets	782.65		(807.43)	
Trade Payables	1117.10	The grant described to the	170.47	erenan erenan in antique in the in-
Other Current Liabilities	(4337.64)	in a commence of the	1084.57	Was Commercial Commerc
	(40.405.00)		10010.00	
T - D :101 0	(12405.38)		10249.99	
Taxes Paid (Net)	(1921.67)	30, 35, 1	0.00	
Net Cash Generated From Operations		(14327.05)	The second secon	10249.99
Cash Flow From Investing Activities :				
Purchase of Fixed Assets	(444.06)		(2459.86)	and with the same
Capital Work In Progress	(9860.09)		(3952.95)	1112 24 3 11
Sale of Fixed Assets	8.35		9.02	
Movement In Investments	0.00	7 7 7	(22699.39)	7.7
Movement In Loans & Advances	4740.15		(17654.96)	
Interest Received	151.46		107.00	
Net Cash Used In Investing Activities		(5404.19)		(46651.14
				Mr and will be
C Cash Flow From Financing Activities :	4		AS IN THE STREET, WHITE IS A SECOND OF THE S	
Changes in Share Capital	0.00		0.00	
Changes in Security Premium	0.00	1. No. 1. Co. 1.	0.00	
Changes in Borrowings	2411.97		11820.24	
Finance Cost Paid	(41.05)		(61.51)	
Changes due to Non Controlling Interest	0.00		0.00	
Changes due to Subsidiary	0.00		0.00	
Dividend Paid	(9172.58)		(2001.29)	
Net Cash Used In Financing Activities		(6801.66)	HE THE STATE OF TH	9757.44
Net Increase In Cash And Cash Equivalents		2365.87		(18194.85
Opening Balance of Cash And Cash Equivalents		10080.12		20764.63
		1000112		20704.00
Closing Balance of Cash And Cash Equivalents*		12445.99		2569.77
Components of Cash and Cash Equivalents			1/2/12/12	
Cash on hand		8.53		10.55
Balances with Banks*		11319.78	253,80.53	875.53
Other Balances other than above		1117.68		1683.69
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### NOTES TO UNAUDITED STANDALONE FINANCIAL RESULTS:

- 1. The Standalone Financial Results for the quarter and half year ended September 30, 2024 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at their respective meetings held today.
- 2. The above financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 3. The results have been subject to limited review by the statutory auditors of the Company under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4. The Company is primarily engaged in the business of promotion and development of real estate activities, which as per IND AS 108 "Operating Segments" is considered to be the only reportable segment.
- 5. Previous period figures have been regrouped and reclassified, where necessary, to make them comparable with current quarter figures.

On behalf of the Board For GANESH HOUSING CORPORATION LIMITED

PLACE: AHMEDABAD DATE: OCTOBER 18, 2024 SHEKHAR G. PATEL MANAGING DIRECTOR & CEO [DIN: 00005091]



# J M PARIKH & ASSOCIATES

### **CHARTERED ACCOUNTANTS**

B – 705, 7<sup>TH</sup> FLOOR, NIRMAN COMPLEX, OPP: HAVMOR RESTAURANT, NAVRANGPURA, AHMEDABAD–380 009. PHONE: 26563949 E-mail: jvparikh@yahoo.com

Independent Auditors' Review Report on Unaudited Standalone Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

REVIEW REPORT TO
TO THE BOARD OF DIRECTORS OF
GANESH HOUSING CORPORATION LIMITED

- 1. We have reviewed the accompanying statement of standalone unaudited financial results ("the statement") of Ganesh Housing Corporation Limited ('the company') for the quarter and half year ended 30<sup>th</sup> September, 2024 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
- 2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of 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"), as prescribed under section 133 as amended of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India read with the Regulations. Our responsibility is to issue a report on the Statements based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review of the statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in the terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE: AHMEDABAD DATE: 18/10/2024

Mem. No. 833811 PR. FRN: 118097W AHMEDABAD

FOR, J M PARIKH & ASSOCIATES CHARTERED ACCOUNTANTS FRN. - 118007W.

JATIN PARIKH
PARTNER

MEM. NO: - 033811 UDIN:24033811BKCTGW8989

J. M. PARIKH & ASSOCIATES
CHARTERED ACCOUNTANTS
7th Floor, B/705, Nirman Complex,
Opp. Havmor Restaurant,
Navrangpura, AHMEDABAD-9.

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PARTI			all all	CHILDREN OF		(Rs. In Lakhs)
	3 months	Preceding 3	Corresponding	6 months	Corresponding	Year
PARTICULARS	ended 30-09-2024	months ended	3 months ended	ended	6 months ended	ended
		30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
I) Revenue from Operations	Unaudited 23722.35	Unaudited 21413.65	Unaudited 16335.18	Unaudited 45136.00	Unaudited 43380.16	Audited 89201.11
II) Other Income	1246.66	649.14	70.09	1895.80	170.37	693.02
III) Total Income (I+II)	24969.02	22062.79	16405.27	47031.81	43550.53	89894.13
IV) Expenses				of the Charles of the control of the		
Cost of material consumed	3093.91	2802.15	2993.20	5896.06	4264.03	15663.46
Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(479.03)	2727.26	107.73	2248.23	3482.97	7267.38
Employees benefit expenses	480.75	479.00	443.02	959.75	876.31	1777.77
inance Costs	94.31	103.62	85.92	197.93	183.72	373.20
Depreciation and amortisation expenses	184.35	184.25	165.98	368.60	258.67	658.63
Other Expenses	370.49	493.73	647.72	864.22	1018.53	2179.52
Total Expenses (IV)	3744.78	6790.01	4443.57	10534.79	10084.23	27919.96
V) Profit/(Loss) before Exceptional Items and Tax (III-IV)	21224.24	15272.78	11961.70	36497.02	33466.30	61974.16
(VI) Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
			4 77		English and the second	
(VII) Profit/(Loss) before Tax (V-VI)	21224.24	15272.78	11961.70	36497.02	33466.30	61974.16
VIII) Tax Expenses		The state of the s			7.1	
(1) Current Tax	(5392.22)	(3860.28)	(2991.85)	(9252.50)	(8506.00)	(15966.80
(2) Deferred Tax	16.18	(28.97)	(368.61)	(12.79)	(225.51)	63.36
(IX) Profit/(Loss) from continuing operation (VII-VIII)	15848.20	11383.52	8601.24	27231.73	24734.79	46070.72
					10000000	
(X) Profit/(loss) from discontinued operation	0.00	0.00	0.00	0.00	0.00	0.00
(XI) Tax expenses of discontinued operation	0.00	0.00	0.00	0.00	0.00	0.00
(XII) Profit/(loss) from discontinued operation after tax (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
(XIII - A) Net Profit/(Loss) after tax before share of Profit/(Loss) of associates				× × × × × × × × × × × × × × × × × × ×		
(IX+XII)	15848.20	11383.52	8601.24	27231.73	24734.79	46070.72
(XIII - B) Share of Profit/(Loss) of associates	0.00	0.00	0.00	0.00	0.00	0.00
(XIV) Net Profit/(Loss) for the period (XIII-A+XII-B)	15848.20	11383.52	8601.24	27231.73	24734.79	46070.72
(XV) Other Comprehensive Income for the period					· · · · · · · · · · · · · · · · · · ·	
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
(XVI) Total comprehensive income for the period(XIV+XV)	15848.20	11383.52	8601.24	27231.73	24734.79	46070.72
					, y , y , y , y , y	
Paid up Equity Share Capital (Face Value of Rs.10/- per share) Other Equity excluding Revaluation Reserve	8338.71	8338.71	8338.71	8338.71	8338.71	8338.71 146687.50
(XVII - A)Net Profit/(Loss) for the period attributable to:		and the second second second	that is a second second second			
Owners of the holding company	15848.20	11383.52	8601.24	27231.73	24734.79	46070.72
Non Controlling Interest	0.00	0.00	0.00	0.00	0.00	0.00
(XVII - B)Other Comprehensive Income for the period attributable to:						
Owners of the holding company	0.00	0.00	0.00	0.00	0.00	0.00
Non Controlling Interest	0.00	0.00	0.00	0.00	0.00	0.00
(XVII - C) Total comprehensive income for the period attributable to:			17 I			The state of the s
Owners of the holding company	15848.20	11383.52	8601.24	27231.73	24734.79	46070.72
Non Controlling Interest	0.00	0.00	0.00	0.00	0.00	0.00
(XVIII) Earning per share (of Rs.10 each) (not annualised) (for continuing operations)						
(a) Basic	19.01	13.65	10.31	32.66	29.66	55.25
(b) Diluted	19.01	13.65		32.66	29.66	55.25
(XIX) Earning per share (of Rs.10 each) (not annualised)						
(for discontinued operations)						
(a) Basic	0.00	0.00		0.00	0.00	0.00
(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
(XX) Earning per share (of Rs.10 each) (not annualised)				and the second second second	1.1	
(for discontinued & continuing operations)			2 - 1	Comment of the Commen	and the same of th	
		The second second second second	The second secon	the state of the s		
(a) Basic	19.01 19.01	13.65	10.31	32.66	29.66	55.2



GANESH HOUSING CORPORATION LIMITED

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CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

DADTICIII ADO	[AMT. RS. IN LAKHS]			
PARTICULARS	UNAUDITED	AUDITED		
	AS AT 30/09/2024	AS AT 31/03/2024		
ACCETO				
ASSETS				
Non-current assets	04445.04	04070 50		
Property Plant and Equipment	21445.31	21378.58		
Capital work-in-progress	24696.62	14836.53		
Goodwill	22389.49	22389.49		
Other Intangible assets	0.31	0.42		
Financial Assets				
Investments	0.00	0.00		
Trade receivables	3.58	4.36		
Loans	0.00	702.50		
Other Financial Assets	51.18	51.18		
Deferred tax assets (net)	125.27	138.06		
Current assets				
nventories	42048.64	44204.46		
Financial Assets				
Trade receivables	30206.53	12123.98		
Cash and cash equivalents	23570.42	7411.78		
Bank balances other than above	1119.55	15652.64		
Loans	30914.33	35696.86		
Other Current Assets	1956.36	2321.21		
TOTAL	198527.60	176912.07		
Equity	and the second s			
Equity Share capital	8338.71	8338.71		
Other Equity	164746.64	146687.50		
Total equity attributable to shareholders of company	173085.35	155026.21		
Non-controlling Interest	0.00	0.00		
Total Equity	173085.35	155026.21		
Nana annual Balantida				
Non-current liabilities	Carrier Control (no control to the c			
Financial Liabilities		nanatanananananan araba ar		
Borrowings	2463.60	2253.75		
Trade payables	*			
-(A) total outstanding dues of micro enterprises and small enterprises	0.00	0.00		
-(B) total outstanding dues of creditors other than micro enterprises and	338.95	310.04		
small enterprises				
Other non-current financial liabilities	44.63	0.00		
Deferred tax liabilities (net)	0.00	0.00		
Deletted tax liabilities (fiet)	0.00	3.00		
Current liabilities				
Financial Liabilities	1. 1.1			
Borrowings	350.74	350.19		
Trade payables	1 7 10	* 7 77 1		
-(A) total outstanding dues of micro enterprises and small enterprises	72.67	96.04		
-(B) total outstanding dues of creditors other than micro enterprises and	2970.81	1819.50		
small enterprises				
Other current financial liabilities	60.02	71.40		
Other current liabilities	12553.80	13829.04		
Other current liabilities  Current Tax Liabilities (Net)	6587.03	3155.8		
Outlett Tax Liabilities (Ivet)	0307.03	3133.6		
		176912.0		



GANESH HOUSING CORPORATION LIMITED

[CIN:L45200GJ1991PLC015817]

Registered Office: Ganesh Corporate House, 100 Feet Hebatpur-Thaltej Road, Near Sola Bridge, Off S. G. Highway, Ahmedabad-380054

(P:) +91 79 6160 8888 (E:) secretarial@ganeshhousing.com (W:) www.ganeshhousing.com

CONSOLIDATED CASH FLOW STATEMENT

	LINIALIDI	TED	[ AMT. RS. IN LAKHS]		
PARTICULARS		UNAUDITED 30-09-2024		UNAUDITED 30-09-2023	
A Cook Flow From Operation Activities	30-09-20	124	30-09-202	3	
A Cash Flow From Operating Activities:  Profit Before Tax		36497.02		33466.30	
Profit before Tax		30497.02		33400.30	
Add/Less Adjustments For					
	269.60		258.67		
Depreciation	368.60				
Interest Expenses	197.93		183.72		
Loss on sale of Fixed Assets	0.50		0.26		
Interest Income	(1895.80)		(170.37)		
		(1000 70)		070.00	
		(1328.78)		272.28	
Operating Profit Before Working Capital Changes		35168.25		33738.58	
Add/Less Adjustments For					
Inventories	2155.83		3271.94		
Trade & Other Receivables	(18081.77)		5962.84		
Other Current Assets	364.85		(8540.79)		
Trade Payables	1156.84		650.59	7	
Other Current Liabilities	(4397.88)		(2183.46)	Total Control of the	
	,				
	(18802.13)		(838.88)		
Taxes Paid (Net)	(2665.48)		0.00		
Net Cash Generated From Operations	(2000.40)	(21467.61)	0.00	(838.88)	
Net dasif deficiated From operations		(21407.01)		(000.00	
Cash Flow From Investing Activities :					
Purchase of Fixed Assets	(444.06)		(2459.86)	The state of the s	
Capital Work In Progress	(9860.09)	4.313	(3952.95)		
Sale of Fixed Assets	8.35		9.02		
Movement In Investments	0.00		0.00		
Movement In Loans & Advances	5485.03		(27331.99)		
Interest Received	1895.80		170.37		
Net Cash Used In Investing Activities		(2914.97)		(33565.41)	
C Cash Flow From Financing Activities :		2.2.45.2.23		1111111111111	
Changes in Share Capital	0.00		0.00		
Changes in Security Premium	0.00	e specifical little	0.00	22	
Changes in Borrowings	210.39		763.11		
Finance Cost Paid	(197.93)		(183.72)		
Changes due to Non Controlling Interest	0.00		(6828.96)		
Changes due to Subsidiary	0.00		(15870.59)		
Dividend Paid	(9172.58)		(2001.29)		
Net Cash Used In Financing Activities		(9160.12)		(24121.44	
Net Increase In Cash And Cash Equivalents		1625.55		(24787.15	
		2 4 2 2 2 2	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Opening Balance of Cash And Cash Equivalents		23064.42		32521.29	
		. mayes sa	112	Harry mariles	
		0.4000.00		770444	
Closing Balance of Cash And Cash Equivalents*	1	24689.97		7734.14	
Components of Cash and Cash Equivalents					
Cash on hand		11.83		13.92	
Balances with Banks*		23558.59		969.91	
Other Balances other than above		1119.55	12.7	6750.31	
Caron Balances office than above	4	1110.00		0700.01	
Total		24689.97		7734.14	



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### NOTES TO UNAUDITED CONSOLIDATED FINANCIAL RESULTS:

- 1. The Consolidated Financial Results for the quarter and half year ended September 30, 2024 were reviewed by the Audit Committee and have been approved and taken on record by Board of Directors at their respective meetings held today.
- 2. The above financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 3. The results have been subject to limited review by the statutory auditors of the Company under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4. The Company and its subsidiaries are primarily engaged in the business of promotion and development of real estate activities, which as per IND AS 108 "Operating Segments" is considered to be the only reportable segment.
- 5. Previous period figures have been regrouped and reclassified, where necessary, to make them comparable with current quarter figures.

On behalf of the Board For GANESH HOUSING CORPORATION LIMITED

PLACE: AHMEDABAD DATE: OCTOBER 18, 2024 SHEKHAR G. PATEL MANAGING DIRECTOR & CEO [DIN: 00005091]



# J M PARIKH & ASSOCIATES

**CHARTERED ACCOUNTANTS** 

B – 705, 7<sup>TH</sup> FLOOR, NIRMAN COMPLEX, OPP: HAVMOR RESTAURANT, NAVRANGPURA, AHMEDABAD–380 009. PHONE: 26563949

E-mail: jvparikh@yahoo.com

Independent Auditors' Review Report on Unaudited Consolidated Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

# REVIEW REPORT TO TO THE BOARD OF DIRECTORS OF GANESH HOUSING CORPORATION LIMITED

- 1. We have reviewed the accompanying statement of consolidated unaudited financial results ("the statement") of Ganesh Housing Corporation Limited ('the Parent') and its Subsidiaries (the parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30<sup>th</sup> September, 2024 ("the statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
- 2. This statement which is responsibility of the parent's management and has been approved by the Parent's Board of Directors, has been prepared 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 as amended, read with the relevant rules issued there under and other accounting principles generally accepted in India read with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. We also performed procedure in accordance with the Circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
- 5. The statement includes the result of the following entities:
  - 1. Madhukamal Infrastructure Private Limited
  - Gatil Properties Private Limited
  - 3. Million Minds Techspace Private Limited

# J M PARIKH & ASSOCIATES

## **CHARTERED ACCOUNTANTS**

B – 705, 7<sup>TH</sup> FLOOR, NIRMAN COMPLEX, OPP: HAVMOR RESTAURANT, NAVRANGPURA, AHMEDABAD–380 009. PHONE: 26563949

E-mail: jvparikh@yahoo.com

6. Based on our review of the statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE: AHMEDABAD DATE: 18/10/2024



FOR, J M PARIKH & ASSOCIATES CHARTERED ACCOUNTANTS FRN. - 118007W.

JATIN PARIKH
PARTNER
MEM. NO: - 033811
UDIN:24033811BKCTGX2437

J. M. PARIKH & ASSOCIATES
CHARTERED ACCOUNTANTS
7th Floor, B/705, Nirman Complex,
Opp. Havmor Restaurant,
Navrangpura, AHMEDABAD-9.



ISO 9001:2015 | ISO 14001:2015 ISO 45001:2018

### ANNEXURE B

Details pertaining to appointment of ALAP & CO. LLP, Practicing Company Secretary, pursuant to Regulation 30 of SEBI LODR read with SEBI's Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015.

Name	ALAP & CO. LLP, Practicing Company Secretary
Reason for Change	Appointment as a Secretarial Auditor for Financial Year 2024-2025
Date of Appointment	October 18, 2024
Brief Profile	ALAP & CO. LLP is a professional services firm. A leading corporate advisory firm that offers comprehensive solutions for all the secretarial and legal requirements of businesses. With a team of highly experienced professionals, the firm specializes in providing quality services in the areas of Corporate Laws, Listings and Capital Markets, Corporate Governance issues, Legal matters, and Corporate Restructuring, and other Regulatory Licensing.
	The firm understands the complex and dynamic nature of the corporate world and strives to provide its clients with a one-stop solution for all their legal and regulatory needs. The firm is characterized by its team of experienced professionals who bring a wealth of knowledge in their respective fields. Their expertise helps clients navigate complex financial regulations and optimize their business strategies.
	With a focus on delivering exceptional service and building long-term relationships with its clients, the firm has established itself as a trusted partner for businesses across a wide range of industries. Its commitment to excellence and dedication to providing practical and effective solutions have earned it a reputation as a leading corporate advisory firm in Ahmedabad.



### GANESH CORPORATE HOUSE

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