

GANESH HOUSING CORPORATION LIMITED

[CIN:L45200GJ1991PLC015817]

Registered Office: Ganesh Corporate House, 100 Feet Hebatpur-Thaltej Road, Near Sola Bridge, Off S. G. Highway, Ahmedabad-380 054
(P:)+91 79 6160 8888 (F:)+91 79 6160 8899 (E: secretarial@ganeshhousing.com (W: www.ganeshhousing.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30/09/2021

PART I	(Rs. In Lakhs)					
PARTICULARS	3 months ended	Preceding 3 months ended	Corresponding 3 months ended	6 months ended	Corresponding 6 months ended	Year ended
	30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I) Revenue from Operations	826.68	761.65	20.31	1,588.33	46.02	422.44
(II) Other Income	29.96	29.19	16.54	59.15	34.28	1,008.30
(III) Total Income (I+II)	856.64	790.84	36.86	1,647.48	80.31	1,430.74
(IV) Expenses						
Cost of material consumed	1,039.84	911.31	3.74	1,951.15	7.96	800.18
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	(933.02)	(761.69)	(3.74)	(1,694.71)	(7.96)	(1,153.97)
Employees benefit expenses	280.90	281.87	237.30	562.77	461.87	999.31
Finance Costs	674.21	874.01	1,130.58	1,548.22	2,211.26	4,448.84
Depreciation and amortisation expenses	37.06	35.82	40.40	72.88	80.24	172.46
Other Expenses	307.67	200.20	363.86	507.87	430.21	759.53
Total Expenses (IV)	1,406.66	1,541.52	1,772.14	2,948.18	3,183.58	6,026.35
(V) Profit/(Loss) before Exceptional Items and Tax (III-IV)	(550.02)	(750.68)	(1,735.28)	(1,300.70)	(3,103.27)	(4,595.61)
(VI) Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
(VII) Profit/(Loss) before Tax (V-VI)	(550.02)	(750.68)	(1,735.28)	(1,300.70)	(3,103.27)	(4,595.61)
(VIII) Tax Expenses						
(1) Current Tax	0.00	0.00	(200.00)	0.00	(395.22)	(1,095.38)
(2) Deferred Tax	120.53	276.46	397.63	396.99	721.10	998.92
(IX) Profit/(Loss) from continuing operation (VII-VIII)	(429.50)	(474.22)	(1,537.65)	(903.72)	(2,777.39)	(4,692.07)
(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)	(429.50)	(474.22)	(1,537.65)	(903.72)	(2,777.39)	(4,692.07)
(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)	(429.50)	(474.22)	(1,537.65)	(903.72)	(2,777.39)	(4,692.07)
Paid up Equity Share Capital (Face Value of Rs.10/- per share)	5,168.71	5,168.71	4,922.71	5,168.71	4,922.71	4,922.71
Other Equity excluding Revaluation Reserve						60,494.11
(XVI) Earning per share (of Rs.10 each) (not annualised) (for continuing operations)						
(a) Basic	(0.83)	(0.92)	(3.12)	(1.75)	(5.64)	(9.53)
(b) Diluted	(0.83)	(0.92)	(3.12)	(1.75)	(5.64)	(9.53)
(XVII) Earning per share (of Rs.10 each) (not annualised) (for discontinued operations)						
(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
(XVIII) Earning per share (of Rs.10 each) (not annualised) (for discontinued & continuing operations)						
(a) Basic	(0.83)	(0.92)	(3.12)	(1.75)	(5.64)	(9.53)
(b) Diluted	(0.83)	(0.92)	(3.12)	(1.75)	(5.64)	(9.53)



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STANDALONE STATEMENT OF ASSETS & LIABILITIES

PARTICULARS	[AMT. RS. IN LAKHS]	
	AS AT 30/09/2021	AS AT 31/03/2021
	UNAUDITED	AUDITED
ASSETS		
Non-current assets		
Property Plant and Equipment	18845.35	19084.20
Capital work-in-progress	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	4.56	5.71
Financial Assets		
Investments	22670.86	22763.04
Loans	0.00	0.00
Other Financial Assets	140.60	106.29
Deferred tax assets (net)	3279.31	2882.33
Current Tax Assets (Net)	45.08	30.32
Current assets		
Inventories	3580.41	1835.72
Financial Assets		
Trade receivables	4946.57	5838.78
Cash and cash equivalents	733.01	258.27
Bank balances other than above	778.77	798.11
Loans	34320.17	44004.72
Other Current Assets	614.29	460.91
TOTAL	89958.97	98068.40
Equity		
Equity Share capital	5168.71	4922.71
Other Equity	60771.19	60494.11
Total equity attributable to shareholders of company	65939.90	65416.82
Non-controlling Interest	0.00	0.00
Total Equity	65939.90	65416.82
Non-current liabilities		
Financial Liabilities		
Borrowings	5639.70	11084.62
Other non-current liabilities	0.00	0.00
Current liabilities		
Financial Liabilities		
Borrowings	10072.06	17107.41
Trade payables		
-(A) total outstanding dues of micro enterprises and small enterprises	15.42	5.69
-(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1121.19	739.96
Other current financial liabilities	203.90	388.70
Other current liabilities	6966.79	3325.22
Current Tax Liabilities (Net)	0.00	0.00
TOTAL	89958.97	98068.40



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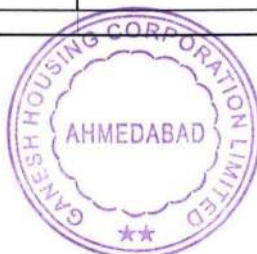
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STANDALONE CASH FLOW STATEMENT

[AMT. RS. IN LAKHS]

PARTICULARS	30/09/2021		30/09/2020	
	UNAUDITED		UNAUDITED	
A Cash Flow From Operating Activities:				
Profit Before Tax		(1300.70)		(3103.27)
Provision For Taxation	0.00		(395.22)	
		0.00		(395.22)
Net Profit After Tax		(1300.70)		(3498.49)
Add/Less Adjustments For				
Depreciation	72.88		80.24	
Interest Expenses	1548.22		2211.26	
Fixed Assets Written Off.	0.00		1424.78	
Interest Income	59.15		(34.28)	
Adjustments relating to IND AS-115	0.00		0.00	
		1680.25		3682.00
Operating Profit Before Working Capital Changes		379.55		183.51
Add/Less Adjustments For				
Inventories	(1744.69)		(7.96)	
Trade & Other Receivables	892.21		4.33	
Other Current Assets	(202.44)		332.36	
Trade Payables	390.96		(682.55)	
Other Current Liabilities	(16654.18)		(2680.90)	
		(17318.13)		(3034.72)
Taxes Paid (Net)	0.00		(15.37)	
Net Cash Generated From Operations		(17318.13)		(3050.09)
B Cash Flow From Investing Activities :				
Purchase of Fixed Assets	(18.11)		(221.14)	
Capital Work In Progress	0.00		217.26	
Sale of Fixed Assets	185.23		0.00	
Movement In Investments	92.19		0.00	
Movement In Loans & Advances	9684.55		1612.02	
Interest Received	(59.15)		34.28	
Net Cash Used In Investing Activities		9884.71		1642.42
C Cash Flow From Financing Activities :				
Changes in Share Capital	246.00		0.00	
Changes in Security Premium	1180.80		0.00	
Changes in Borrowings	7630.70		3038.32	
Finance Cost Paid	(1548.22)		(2211.26)	
Changes due to Non Controlling Interest	0.00		0.00	
Changes due to Subsidiary	0.00		0.00	
Dividend Paid (Including Dividend Distribution Tax)	0.00		0.00	
Net Cash Used In Financing Activities		7509.28		827.06
Net Increase In Cash And Cash Equivalents		455.40		(397.10)
Opening Balance of Cash And Cash Equivalents		1056.38		1219.04
Closing Balance of Cash And Cash Equivalents*		1511.78		821.94
Components of Cash and Cash Equivalents				
Cash on hand		8.13		3.95
Balances with Banks*		724.88		19.65
Other Balances other than above		778.77		798.34
Total		1511.78		821.94

* Include towards Unclaimed Dividend of Rs. In lakh 42.73



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NOTES TO UNAUDITED STANDALONE FINANCIAL RESULTS:

1. The Standalone Financial Results for the quarter and half year ended September 30, 2021 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 Statutory Auditors of the Company have carried out a Limited Review of the above financial results.
4. The Company is primarily engaged in the business of construction of Residential and Commercial Complexes, which as per IND AS - 108 "Operating Segments" is considered to be the only reportable segment.
5. The Board of Directors of the Company, at its meeting held on May 31, 2021 had approved the Scheme of Amalgamation of Sulabh Realty Private Limited and Malvika Estate Private Limited and Gitanjali Infrastructure Private Limited into and with the Company subject to the approval of Shareholders, Creditors and other statutory/ regulatory authorities. The Company received 'no adverse observations letter dated 25th August 2021 from BSE Limited and no-objection letter dated 26th August 2021 from National Stock Exchange of India Limited. The said Scheme was also filed with the Hon'ble National Company Law Tribunal, Ahmedabad Bench ('NCLT'). Pursuant to the orders of the Hon'ble NCLT, a meeting of the Equity Shareholders (which includes public shareholders), secured creditors (including secured debenture holders) and unsecured creditors of the Company, will be convened on Tuesday, November 02, 2021 for the purpose of considering and if thought fit, approving the Scheme of amalgamation.
6. After declaration of COVID-19 as pandemic by World Health Organization, its impact is already visible on multiple sectors in India and realty sector is no exception. The Management of the company has already carried out initial assessment of impact on business operations. This is a short-term disruption and company does not foresee medium to long term risks. The Company will continue as going concern and honour its financial commitments as and when they fall due for payment.
7. 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 LTD.



SHEKHAR G. PATEL
MANAGING DIRECTOR
[DIN: 00005091]

PLACE: AHMEDABAD
DATE: October 14, 2021



 **PURNESH R. MEHTA & CO.**
CHARTERED ACCOUNTANTS

B – 705, 7TH FLOOR, NIRMAN COMPLEX, OPP: HAVMOR RESTAURANT,
NAVRANGPURA, AHMEDABAD-380 009. PHONE: 26563949, 26569093
E-mail mehtapurnesh@yahoo.com

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 30th September, 2021 ("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 : 14/10/2021.



FOR, PURNESH R. MEHTA & CO.
CHARTERED ACCOUNTANTS
FRN: 142830W


PURNESH MEHTA
PROPRIETOR
MEMBERSHIP. NO.: 032812
UDIN: 21032812AAAAC15035

PURNESH R. MEHTA & CO.
CHARTERED ACCOUNTANTS
7th Floor, B/705, Nirman Complex,
Opp. Havmor Restaurant,

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30/09/2021						
PART I PARTICULARS	(Rs. In Lakhs)					
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended	6 months ended	Corresponding 6 months ended	Year ended
	30/09/2021 Unaudited	30/06/2021 Unaudited	30/09/2020 Unaudited	30/09/2021 Unaudited	30/09/2020 Unaudited	31/03/2021 Audited
(I) Revenue from Operations	7,327.01	7,889.42	1,438.39	15,216.44	1,498.56	17,156.71
(II) Other Income	63.25	40.12	23.49	103.38	51.96	1,047.20
(III) Total Income (I+II)	7,390.26	7,929.55	1,461.88	15,319.81	1,550.52	18,203.91
(IV) Expenses						
Cost of material consumed	870.92	1,016.06	31.16	1,886.98	44.98	2,706.11
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	2,914.18	4,217.02	1,578.82	7,131.20	5,274.91	16,650.33
Employees benefit expenses	282.73	283.70	239.00	566.43	465.30	1,006.40
Finance Costs	967.27	1,302.14	2,245.67	2,269.41	3,898.00	7,475.66
Depreciation and amortisation expenses	37.06	35.82	40.40	72.88	80.24	172.46
Other Expenses	338.75	314.77	512.34	653.52	633.64	1,614.05
Total Expenses (IV)	5,410.91	7,169.51	4,647.39	12,580.42	10,397.07	29,625.01
(V) Profit/(Loss) before Exceptional Items and Tax (III-IV)	1,979.36	760.04	(3,185.51)	2,739.39	(8,846.55)	(11,421.10)
(VI) Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
(VII) Profit/(Loss) before Tax (V-VI)	1,979.36	760.04	(3,185.51)	2,739.39	(8,846.55)	(11,421.10)
(VIII) Tax Expenses						
(1) Current Tax	0.00	0.00	(200.00)	0.00	(395.22)	(1,755.62)
(2) Deferred Tax	(455.37)	(221.39)	1,001.86	(676.76)	2,278.09	- 2,651.42
(IX) Profit/(Loss) from continuing operation (VII-VIII)	1,523.99	538.65	(2,383.65)	2,062.64	(6,963.68)	(10,525.30)
(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)	1,523.99	538.65	(2,383.65)	2,062.64	(6,963.68)	(10,525.30)
(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+XIII-B)	1,523.99	538.65	(2,383.65)	2,062.64	(6,963.68)	(10,525.30)
(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)	1,523.99	538.65	(2,383.65)	2,062.64	(6,963.68)	(10,525.30)
Paid up Equity Share Capital (Face Value of Rs.10/- per share)	5,168.71	5,168.71	4,922.71	5,168.71	4,922.71	4,922.71
Other Equity excluding Revaluation Reserve						45,277.55
(XVII - A)Net Profit/(Loss) for the period attributable to:						
Owners of the holding company	1,523.91	539.82	(2,382.59)	2,063.73	(6,962.42)	(10,523.63)
Non Controlling Interest	0.08	(1.17)	(1.06)	(1.09)	(1.26)	(1.67)
(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:						
Owners of the holding company	1,523.91	539.82	(2,382.59)	2,063.73	(6,962.42)	(10,523.63)
Non Controlling Interest	0.08	(1.17)	(1.06)	(1.09)	(1.26)	(1.67)
(XVIII) Earning per share (of Rs.10 each) (not annualised) (for continuing operations)						
(a) Basic	2.95	1.05	(4.84)	3.99	(14.15)	(21.38)
(b) Diluted	2.95	1.05	(4.84)	3.99	(14.15)	(21.38)
(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	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) (for discontinued & continuing operations)						
(a) Basic	2.95	1.05	(4.84)	3.99	(14.15)	(21.38)
(b) Diluted	2.95	1.05	(4.84)	3.99	(14.15)	(21.38)



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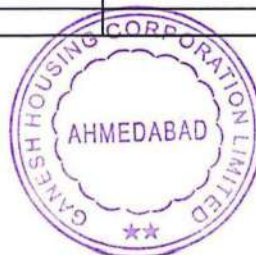
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CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

PARTICULARS	[AMT. RS. IN LAKHS]	
	AS AT 30/09/2021	AS AT 31/03/2021
	UNAUDITED	AUDITED
ASSETS		
Non-current assets		
Property Plant and Equipment	18845.35	19084.20
Capital work-in-progress	0.00	0.00
Goodwill	1595.46	1687.65
Other Intangible assets	4.56	5.71
Financial Assets		
Investments	0.00	0.00
Loans	0.00	0.00
Other Financial Assets	184.33	67.59
Deferred tax assets (net)	9666.24	10343.00
Current Tax Assets (Net)	171.06	170.74
Current assets		
Inventories	29948.33	37033.55
Financial Assets		
Trade receivables	4965.05	5853.95
Cash and cash equivalents	1089.63	519.39
Bank balances other than above	1437.95	1457.30
Loans	31989.43	36345.07
Other Current Assets	822.25	553.42
TOTAL	100719.64	113121.57
Equity		
Equity Share capital	5168.71	4922.71
Other Equity	48522.13	45277.55
Total equity attributable to shareholders of company	53690.84	50200.26
Non-controlling Interest	8707.31	8708.45
Total Equity	62398.14	58908.71
Non-current liabilities		
Financial Liabilities		
Borrowings	7155.31	23491.07
Other non-current liabilities	0.00	0.00
Current liabilities		
Financial Liabilities		
Borrowings	15426.55	17421.19
Trade payables		
-(A) total outstanding dues of micro enterprises and small enterprises	140.99	189.19
-(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1483.36	1540.54
Other current financial liabilities	278.88	604.39
Other current liabilities	13836.40	10966.50
Current Tax Liabilities (Net)	0.00	0.00
TOTAL	100719.64	113121.57



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(P:) +91 79 6160 8888 (F:) +91 79 6160 8899 (E:) secretarial@ganeshhousing.com (W:) www.ganeshhousing.com

CONSOLIDATED CASH FLOW STATEMENT

[AMT. RS. IN LAKHS]

	PARTICULARS	30/09/2021	30/09/2020
		UNAUDITED	UNAUDITED
A	Cash Flow From Operating Activities:		
	Profit Before Tax	2739.39	(8846.55)
	Provision For Taxation	0.00	(395.22)
		0.00	(395.22)
	Net Profit After Tax	2739.39	(9241.77)
	Add/Less Adjustments For		
	Depreciation	72.88	80.24
	Interest Expenses	2269.41	3898.00
	Fixed Assets Written Off.	0.00	1424.78
	Interest Income	(103.38)	(51.96)
	Adjustments relating to IND AS-115	0.00	0.00
		2238.91	5351.07
	Operating Profit Before Working Capital Changes	4978.30	(3890.70)
	Add/Less Adjustments For		
	Inventories	7085.22	5263.30
	Trade & Other Receivables	888.90	55.51
	Other Current Assets	(385.89)	537.47
	Trade Payables	(105.37)	(702.93)
	Other Current Liabilities	(17566.56)	2332.48
		(10083.69)	7485.83
	Taxes Paid (Net)	0.00	(43.28)
	Net Cash Generated From Operations	(10083.69)	7442.55
B	Cash Flow From Investing Activities :		
	Purchase of Fixed Assets	(18.11)	(221.14)
	Capital Work In Progress	0.00	217.26
	Sale of Fixed Assets	185.23	0.00
	Movement In Investments	0.00	0.00
	Movement In Loans & Advances	4355.64	730.37
	Interest Received	103.38	51.96
	Net Cash Used In Investing Activities	4626.14	778.45
C	Cash Flow From Financing Activities :		
	Changes in Share Capital	246.00	0.00
	Changes in Security Premium	1180.80	0.00
	Changes in Borrowings	1780.56	(347.73)
	Finance Cost Paid	(2269.41)	(3898.00)
	Changes due to Non Controlling Interest	0.00	0.00
	Changes due to Subsidiary	92.19	0.00
	Dividend Paid (Including Dividend Distribution Tax)	0.00	0.00
	Net Cash Used In Financing Activities	1030.14	(4245.73)
	Net Increase In Cash And Cash Equivalents	550.89	84.56
	Opening Balance of Cash And Cash Equivalents	1976.69	1672.76
	Closing Balance of Cash And Cash Equivalents*	2527.58	1757.32
	Components of Cash and Cash Equivalents		
	Cash on hand	8.91	4.78
	Balances with Banks*	1080.72	898.50
	Other Balances other than above	1437.95	854.03
	Total	2527.58	1757.31

* Include towards Unclaimed Dividend of Rs. in lakh 42.73



GANESH HOUSING CORPORATION LIMITED

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NOTES TO UNAUDITED CONSOLIDATED FINANCIAL RESULTS:

1. The Consolidated Financial Results for the quarter and half year ended September 30, 2021 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 Statutory Auditors of the Company have carried out a Limited Review of the above financial results.
4. The Company and its subsidiaries are primarily engaged in the business of construction of Residential and Commercial Complexes, which as per IND AS - 108 "Operating Segments" is considered to be the only reportable segment.
5. The Board of Directors of the Company, at its meeting held on May 31, 2021 had approved the Scheme of Amalgamation of Sulabh Realty Private Limited and Malvika Estate Private Limited and Gitanjali Infrastructure Private Limited into and with the Company subject to the approval of Shareholders, Creditors and other statutory/ regulatory authorities. The Company received 'no adverse observations letter dated 25th August 2021 from BSE Limited and no-objection letter dated 26th August 2021 from National Stock Exchange of India Limited. The said Scheme was also filed with the Hon'ble National Company Law Tribunal, Ahmedabad Bench ('NCLT'). Pursuant to the orders of the Hon'ble NCLT, a meeting of the Equity Shareholders (which includes public shareholders), secured creditors (including secured debenture holders) and unsecured creditors of the Company, will be convened on Tuesday, November 02, 2021 for the purpose of considering and if thought fit, approving the Scheme of Amalgamation.
6. After declaration of COVID-19 as pandemic by World Health Organization, its impact is already visible on multiple sectors in India and realty sector is no exception. The Management of the company and its subsidiaries ("the group") have already carried out initial assessment of impact on business operations. This is a short term disruption and group does not foresee medium to long term risks. The group will continue as going concern and honour its financial commitments as and when they fall due for payment.
7. 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 LTD.


SHEKHAR G. PATEL
MANAGING DIRECTOR
[DIN: 00005091]

PLACE: AHMEDABAD
DATE: October 14, 2021



 **PURNESH R. MEHTA & CO.**
CHARTERED ACCOUNTANTS

B – 705, 7TH FLOOR, NIRMAN COMPLEX, OPP: HAVMOR RESTAURANT,
NAVRANGPURA, AHMEDABAD–380 009. PHONE: 26563949, 26569093
E-mail mehtapurnesh@yahoo.com

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 30th September, 2021 ("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
 2. Gatil Properties Private Limited





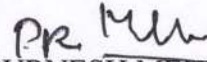
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6. Based on our review of the statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid 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 :- 14/10/2021.

FOR, PURNESH R. MEHTA & CO.
CHARTERED ACCOUNTANTS
FRN: 142830W


PURNESH MEHTA
PROPRIETOR
MEMBERSHIP. NO.: 032812
UDIN: 21032812AAAACJ2916



PURNESH R. MEHTA & CO.
CHARTERED ACCOUNTANTS
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