[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 FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30/09/2022

PART I

	3 months	Preceding 3	Corresponding	6 months	Corresponding	Year
DARTICHI ARC	ended	months ended	3 months ended	ended	6 months ended	ended
PARTICULARS	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I) Revenue from Operations	571.52	2,903.87	826.68	3,475.39	1,588.33	12,511.95
(II) Other Income	2.04	1.82	29.96	3.86	59.15	57.85
(III) Total Income (I+II)	573.56	2,905.69	856.64	3,479.25	1,647.48	12,569.80
	070.00	2,000.00	000.04	0,470.20	1,011110	
(IV) Expenses Cost of material consumed	3,370.13	1.688.83	1.039.84	5,058.96	1,951.15	27,159.89
					0.00	0.00
Purchase of Stock in Trade	0.00	0.00	0.00	0.00		
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,243.21)	(1,392.31)	(933.02)	(4,635.52)	(1,694.71)	(19,828.94)
Employees benefit expenses	362.88	373.78	280.90	736.66	562.77	1,251.93
Finance Costs	225.16	295.59	674.21	520.75	1,548.22	2,544.51
Depreciation and amortisation expenses	62.17	61.86	37.06	124.03	72.88	196.14
Other Expenses	261.56	368.49	307.67	630.05	507.87	1,208.54
Total Expenses (IV)	1,038.69	1,396.24	1,406.66	2,434.93	2,948.18	12,532.07
(V) Profit/(Loss) before Exceptional Items and Tax (III-IV)	(465.13)	1,509.44	(550.02)	1,044.32	(1,300.70)	37.72
(VI) Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
(VII) Profit/(Loss) before Tax (V-VI)	(465.13)	1,509.44	(550.02)	1,044.32	(1,300.70)	37.72
	(400.10)	1,505.44	(550.02)	1,044.52	(1,500.70)	57.72
(VIII) Tax Expenses						
(1) Current Tax	83.00	(264.00)	0.00	(181.00)	0.00	(7.50)
(2) Deferred Tax	(14.30)	(292.55)	120.53	(306.85)	396.99	(26.12)
(IX) Profit/(Loss) from continuing operation (VII-VIII)	(396.42)	952.89	(429.50)	556.48	(903.72)	4.11
(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)	(396.42)	952.89	(429.50)	556.48	(903.72)	4.11
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					1 4	
(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)	(396.42)	952.89	(429.50)	556.48	(903.72)	4.11
Paid up Equity Share Capital (Face Value of Rs.10/- per share)	8,338.71	8,338.71	5,168.71	8,338.71	5,168.71	8,338.71
Other Equity excluding Revaluation Reserve			7	0,000.77	0,100.71	78,800.18
(XVI) Earning per share (of Rs.10 each) (not annualised)		* .		,		
(for continuing operations)						
(a) Basic	(0.48)	1.14	(0.83)	0.67	(1.75)	0.01
(b) Diluted	(0.48)	1.14	(0.83)	0.67	(1.75)	0.01
(XVII) Earning per share (of Rs.10 each) (not annualised)						
(for discontinued operations)						
(a) Basic (b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
	0.50	0.50	5.00	0.00	0.00	0.00
(XVIII) Earning per share (of Rs.10 each) (not annualised)						
(for discontinued & continuing operations)						
(a) Basic	(0.48)	1.14	(0.83)	0.67	(1.75)	0.01
(b) Diluted	(0.48)	1.14	(0.83)	0.67	(1.75)	0.01



GANESH HOUSING CORPORATION LIMITED

[CIN:L45200GJ1991PLC015817]

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STANDALONE STATEMENT OF ASSETS & LIABILITIES

	UNAUDITED	[RS. IN LAKHS] AUDITED	
PARTICULARS			
	AS AT 30/09/2022	AS AT 31/03/2022	
ASSETS			
Non-current assets			
Property Plant and Equipment	19226.08	19199.22	
Goodwill	0.00	0.00	
Other Intangible assets	0.74	2.22	
Financial Assets	0.74	20162	
Investments	22658.48	22658.48	
Trade receivables	24.73	143.57	
Loans	0.00	0.00	
Other Financial Assets	71.13	74.62	
Deferred tax assets (net)	2549.36	2856.2	
Current Tax Assets (Net)	0.00	115.97	
Current Tax Assets (Net)	0.00	113.37	
Current assets			
Inventories	26670.98	21766.20	
Financial Assets			
Trade receivables	10320.92	11484.37	
Cash and cash equivalents	175.67	460.96	
Bank balances other than above	3160.05	158.55	
Loans	27175.71	30200.10	
Other Current Assets	947.13	429.65	
TOTAL	112980.99	109550.14	
Equity			
Equity Share capital	8338.71	8338.7	
Other Equity	79356.66	78800.18	
Total equity attributable to shareholders of company	87695.37	87138.89	
Total equity attributable to shale holders of company	87095.57	07 130.03	
Non-controlling Interest	0.00	0.00	
Total Equity	87695.37	87138.89	
Non-current liabilities	· · · · · · · · · · · · · · · · · · ·		
Financial Liabilities	1007.00	5000.41	
Borrowings	4027.20	5866.1	
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	950.00	950.00	
and small enterprises			
Other non-current liabilities	0.00	92.69	
Current liabilities			
Financial Liabilities			
	0440.04	1070 1	
Borrowings Trade payables	2110.81	4072.4	
Trade payables -(A) total outstanding dues of micro enterprises and small enterprises	0.00	75.4	
	1.00	70.1	
-(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1035.60	1122.0	
Other current financial liabilities	44.07	047	
	41.87	64.7	
Other current liabilities Current Tay Liabilities (Not)	17023.73	10167.7	
Current Tax Liabilities (Net)	96.41	0.0	
TOTAL	112980.99	109550.1	
	112300.33	109000.	



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STANDALONE CASH FLOW STATEMENT		-		S. IN LAKHS]	
	UNAUDITE		UNAUDITED		
PARTICULARS	30/09/2022	2	30/09/202	1	
A Cash Flow From Operating Activities:					
Profit Before Tax		1044.32		(1300.70	
Provision For Taxation	(181.00)		0.00		
		(181.00)		0.00	
Net Profit After Tax		863.32		(1300.70	
Add/Less Adjustments For					
Depreciation	124.03	* ,	72.88		
Interest Expenses	520.75		1548.22		
Interest Income	(3.86)		59.15		
		640.91		1680.25	
		040.01		1000.20	
Operating Profit Before Working Capital Changes		1504.24		379.55	
Add/Less Adjustments For	(4004.70)		(4744.00)		
Inventories	(4904.79)		(1744.69)		
Trade & Other Receivables	1282.29		892.21		
Other Current Assets	(398.01)		(202.44)		
Trade Payables	(161.88)		390.96		
Other Current Liabilities	6836.80		(16654.18)		
	2654.42		(17318.13)		
Taxes Paid (Net)	0.00		0.00		
Net Cash Generated From Operations		2654.42		(17318.13	
B Cash Flow From Investing Activities :		·			
Purchase of Fixed Assets	(152.89)		(18.11)	*	
Sale of Fixed Assets	3.48		185.23		
Movement In Investments	0.00		92.19		
Movement In Loans & Advances	3024.40	2	9684.55		
Interest Received	3.86		(59.15)		
Interest Received	3.00		(59.15)		
Net Cash Used In Investing Activities		2878.86		9884.71	
C Cash Flow From Financing Activities :			· · · · · · · · · · · · · · · · · · ·		
Changes in Share Capital	0.00		246.00		
Changes in Security Premium	0.00		1180.80		
Changes in Borrowings	(3800.55)		7630.70		
Finance Cost Paid	(520.75)		(1548.22)		
Changes due to Subsidiary	0.00		0.00		
N. C. J. H. F. J. A. C. W.		(1001.00)			
Net Cash Used In Financing Activities		(4321.29)		7509.28	
Net Increase In Cash And Cash Equivalents		2716.21		455.40	
Opening Balance of Cash And Cash Equivalents		619.52		1056.38	
Closing Balance of Cash And Cash Equivalents		3335.73		1511.78	
Components of Cash and Cash Equivalents					
Cash on hand		9.22		8.13	
Balances with Banks		166.45		724.88	
Other Balances other than above		3160.05		778.77	
Total		3335.73		1511.78	
		0000.70		1311.70	



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NOTES TO UNAUDITED STANDALONE FINANCIAL RESULTS:

- 1. The Standalone Financial Results for the quarter and half year ended September 30, 2022 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 construction of Residential and Commercial Complexes, 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 15, 2022

SHEKHAR G. PATEL MANAGING DIRECTOR & CEO [DIN: 00005091]



J M PARIKH & ASSOCIATES

CHARTERED ACCOUNTANTS

B – 705, 7TH FLOOR, NIRMAN COMPLEX, OPP: HAVMOR RESTAURANT, NAVRANGPURA, AHMEDABAD–380 009. PHONE: 26563949, 26569093

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 30th September, 2022 ("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: AHMEDABA DATE: 15/10/2022 FOR, J M PARIKH& ASSOCIATES CHARTERED ACCOUNTANTS FRN. - 118007W.

JATIN PARIKH PARTNER

MEM. NO: - 033811

UDIN: 22033811AZUIQ73215

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

[CIN:L45200GJ1991PLC015817]

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30/09/2022

(Rs. In Lakhs) 3 months Preceding 3 Corresponding 6 months Corresponding ended ended 6 months ended 3 months ended ended months ended 30/06/2022 30/09/2021 30/09/2022 30/09/2021 31/03/2022 PARTICULARS Unaudited Unaudited Unaudited Unaudited Unaudited Audited 38,361.03 (I) Revenue from Operations 37,019.64 15,216.44 32.767.87 4.251.77 7,327,01 (II) Other Income 7.19 16.89 63.25 24.08 103.38 125.01 38,486.05 7,390.26 37,043.72 15,319.81 32,775.06 4,268.66 (III) Total Income (I+II) (IV) Expenses 1,777.66 29,265.85 1,886.98 27,912.66 27.488.19 870.92 ost of material consumed 0.00 0.00 0.00 0.00 0.00 0.00 Purchase of Stock in Trade (3,262.09) (781.17) 2,914.18 (4.043.26 7 131 20 (5 749 39) Changes in inventories of finished goods, work-in-progress and stock-in-trade 1.259.35 Employees benefit expenses 364 74 375 64 282.73 740.38 566.43 676.80 2,269.41 3,629.68 239.86 436.94 967.27 Finance Costs 37.06 124.03 72.88 196 14 Depreciation and amortisation expenses 62.17 61.86 302.43 387.57 338.75 690.00 653.52 1.514.56 Other Expenses 25,195.30 2,258.51 5,410.91 27,453.80 12,580.42 28,763.00 Total Expenses (IV) 2,739.39 9,723.05 1,979.36 9,589.92 (V) Profit/(Loss) before Exceptional Items and Tax (III-IV) 7,579.76 2,010.15 0.00 0.00 0.00 0.00 0.00 0.00 (VI) Exceptional Items 7,579.76 2,010.15 2,739.39 9,723.05 (VII) Profit/(Loss) before Tax (V-VI) 1,979.36 9,589.92 (VIII) Tax Expenses (3,529.00) 0.00 (3,265.00 (264.00) 0.00 (9.30 (1) Current Tax (2) Deferred Tax (2,384.78) (435.25) (455.37) (2,820.03) (676.76 (2,658.42 7,055.33 1,523.99 3,240.89 2,062.64 (IX) Profit/(Loss) from continuing operation (VII-VIII) 1,929.98 1,310.91 0.00 0.00 0.00 0.00 0.00 0.00 (X) Profit/(loss) from discontinued operation (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) 1,929.98 1,310.91 1,523.99 3,240.89 2,062.64 7,055.33 (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) 1,929.98 1,310.91 1,523.99 3.240.89 2,062.64 7,055.33 (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 7,055.33 1,929.98 1,310.91 1,523.99 3,240.89 2,062.64 (XVI) Total comprehensive income for the period(XIV+XV) Paid up Equity Share Capital (Face Value of Rs.10/- per share) 8,338.71 8,338.71 5,168.71 8,338.71 5,168.71 8 338 71 Other Equity excluding Revaluation Reserve 70.642.27 (XVII - A)Net Profit/(Loss) for the period attributable to: Owners of the holding company 1.933.77 1 311 33 1 523 91 3 245 10 2 063 73 7 062 75 Non Controlling Interest (3.79)(0.42)0.08 (4.21)(1.09)(7.42)(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 1,933.77 1,311.33 1,523.91 3,245.10 2,063.73 7,062.75 Non Controlling Interest (3.79) (0.42 0.08 (4.21)(1.09)(7.42)(XVIII) Earning per share (of Rs.10 each) (not annualised) (for continuing operations) (a) Basic 2.31 1.57 2.95 3.89 3.99 12.47 (b) Diluted 2.31 1.57 2.95 3.89 3.99 12.47 (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 1.57 (b) Diluted 1.57 2.95 3.89 3.99 12.47



GANESH HOUSING CORPORATION LIMITED

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CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

	IMALIDITED	[RS. IN LAKHS]	
	UNAUDITED	AUDITED	
PARTICULARS	AS AT 30/09/2022	AS AT 31/03/2022	
ASSETS			
Non-current assets			
Property Plant and Equipment	19226.08	19199.22	
Goodwill	1582.09		
		1576.90	
Other Intangible assets	0.74	2.22	
Financial Assets		0.00	
Investments	0.00	0.00	
Trade receivables	32.47	149.37	
Loans	26456.43	31296.93	
Other Financial Assets	71.13	71.13	
Deferred tax assets (net)	4864.55	7684.58	
Current Tax Assets (Net)	0.00	354.02	
Current assets			
Inventories	47193.57	42880.47	
Financial Assets	,	.2000.11	
Trade receivables	42185.58	11606.33	
Cash and cash equivalents	222.78	671.54	
Bank balances other than above	3222.90	821.35	
Loans	4217.18	926.72	
Other Current Assets			
Other Current Assets	1280.69	696.07	
TOTAL	150556.18	117936.85	
Equity			
Equity Share capital	8338.71	8338.71	
Other Equity	95973.13	70642.27	
Total equity attributable to shareholders of company	104311.84	78980.9	
Non-controlling Interest	8696.76	8701.02	
Total Equity	113008.60	87682.00	
	11000.00	07002.00	
Non-current liabilities			
Financial Liabilities			
Borrowings	4027.20	6719.05	
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	950.00	1048.2	
small enterprises			
Other non-current liabilities	1144.49	134.28	
0 48 1999			
Current liabilities			
<u>Financial Liabilities</u>			
Borrowings	6833.21	7470.44	
Trade payables			
-(A) total outstanding dues of micro enterprises and small enterprises	0.00	75.45	
-(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1171.02	1216.28	
Other current financial liabilities	64.74	440.04	
Other current liabilities		118.61	
Current Tax Liabilities (Net)	19924.44	13472.47	
Outretit Tax Etabilities (Net)	3432.47	0.0	
TOTAL	150556.18	117936.8	



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CONSOLIDATED CASH FLOW STATEMENT	UNAUDITE	D	A STATE OF THE PARTY OF THE PAR	IN LAKHS]
PARTICULARS	30/09/2022		UNAUDITED 30/09/2021	
	30/09/2022	2	30/09/2021	
A Cash Flow From Operating Activities:		0500.00		2739.39
Profit Before Tax	(2500.00)	9589.92	0.00	2739.39
Provision For Taxation	(3529.00)		0.00	
Not Dee St. Affect Terr		(3529.00)		0.00 2739.39
Net Profit After Tax		6060.92		2739.39
Add/Less Adjustments For	101.00		70.00	
Depreciation	124.03		72.88 2269.41	
Interest Expenses	676.80			
Interest Income	(24.08)		(103.38)	
		776.75		2238.91
Operating Profit Before Working Capital Changes		6837.67		4978.30
Add/Less Adjustments For				
Inventories	(4313.09)		7085.22	
Trade & Other Receivables	(30462.35)		888.90	
Other Current Assets	(230.60)		(385.89)	
Trade Payables	(218.97)	· ·	(105.37)	
Other Current Liabilities	10840.80		(17566.56)	
Other Garrent Elabinites	10040.00		(17000.00)	
	(24384.21)		(10083.69)	
Taxes Paid (Net)	0.00		0.00	
Net Cash Generated From Operations	0.00	(24384.21)	0.00	(10083.69
B Cash Flow From Investing Activities :				
Purchase of Fixed Assets	(152.89)		(18.11)	
Sale of Fixed Assets	3.48		185.23	
Movement In Investments	0.00		0.00	
Movement In Loans & Advances	1550.04		4355.64	
Interest Received	24.08		103.38	
Net Cash Used In Investing Activities		1424.71		4626.14
C Cash Flow From Financing Activities :				
Changes in Share Capital	0.00		246.00	
Changes in Security Premium	0.00		1180.80	
Changes in Borrowings	(3329.09)		1780.56	
Finance Cost Paid	(676.80)		(2269.41)	
Changes due to Subsidiary	22080.51		92.19	
Net Cash Used In Financing Activities		18074.62		1030.14
Net Increase In Cash And Cash Equivalents		1952.79		550.89
Opening Balance of Cash And Cash Equivalents		1492.89		1976.69
Closing Balance of Cash And Cash Equivalents		3445.68		2527.58
Components of Cash and Cash Equivalents	,			
Cash on hand		13.75		8.91
Balances with Banks				
Other Balances other than above		209.04 3222.90		1080.72 1437.95
Carlot Balariose saler alari above		0222.00		1407.90
Total		3445.68		2527.58



[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 (E:) secretarial@ganeshhousing.com (W:) www.ganeshhousing.com

NOTES TO UNAUDITED CONSOLIDATED FINANCIAL RESULTS:

- 1. The Consolidated Financial Results for the quarter and half year ended September 30, 2022 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 construction of Residential and Commercial Complexes, 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 <u>LIMI</u>TED

PLACE: AHMEDABAD DATE: OCTOBER 15, 2022

SHEKHAR G. PATEL MANAGING DIRECTOR & CEO [DIN: 00005091]



J M PARIKH & ASSOCIATES

CHARTERED ACCOUNTANTS

B – 705, 7TH FLOOR, NIRMAN COMPLEX, OPP: HAVMOR RESTAURANT, NAVRANGPURA, AHMEDABAD–380 009. PHONE: 26563949, 26569093 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 30th September, 2022 ("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:
 - Madhukamal Infrastructure Private Limited
 - 3. Million Minds Techspace Private Limited

2. Gatil Properties Private Limited

J M PARIKH & ASSOCIATES

CHARTERED ACCOUNTANTS

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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: 15/10/2022

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

JATIN PARIKH
PARTNER

MEM. NO: - 033811

UDIN: 22033811AZUTKN5676

J. M. PARIKH & ASSOCIATES

CHARTERED ACCOUNTANTS

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