



GANESH HOLDINGS LIMITED

CIN : L67120MH1982PLC028251

REGD OFFICE : 607, CENTER PLAZA, DAFTARY ROAD, MALAD - EAST, MUMBAI 400 097

Tel.no.2880 9065 E-mail : ganeshholding@gmail.com Website : www.ganeshholding.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023 - NBFC COMPANY

(Rs. In Lacs except earning Per Share)

	Particulars	Current Quarter	Previous Quarter	Corresponding Quarter	Year to Date figures for
		01.04.2023 to 30.06.2023	01.01.2023 to 31.03.2023	01.04.2022 to 30.06.2022	Previous year
		Un-audited	Audited	Un-Audited	Audited
	Revenue from operations				
(i)	Interest Income	3.37	3.33	-	4.03
(ii)	Dividend Income	-	-	-	-
(iii)	Rental Income	-	-	-	-
(iv)	Fees and commission Income	-	-	-	-
(v)	Net gain on fair value changes	0.02	-	1.06	16.04
(vi)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-
(vii)	Sale of products(including Excise Duty)	-	-	-	-
(viii)	Sale of services	-	-	-	-
(ix)	Others (to be specified)	-	-	-	-
(I)	Total Revenue from operations	3.38	3.33	1.06	20.07
(II)	Other income (to be specified)	-	-	-	-
(III)	Total Income (I+II)	3.38	3.33	1.06	20.07
	Expenses				
(i)	Finance Costs	-	-	-	-
(ii)	Fees and commission expense	-	-	-	-
(iii)	Net loss on fair value changes	-	-	-	-
(iv)	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-
(v)	Impairment on financial instruments	-	-	-	-
(vi)	Cost of materials consumed	-	-	-	-
(vii)	Purchases of Stock-in-trade	-	-	-	-
(viii)	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-
(ix)	Employee Benefits Expenses	2.25	2.57	2.07	8.83
(x)	Depreciation, amortization and impairment	-	-	-	-
(xi)	Others expenses (to be specified)	1.64	1.97	1.75	7.30
(IV)	Total Expenses (IV)	3.89	4.54	3.82	16.13
(V)	Profit / (loss) before exceptional items and tax (III-IV)	(0.50)	(1.21)	(2.75)	3.94
(VI)	Exceptional items	-	-	-	-
(VII)	Profit/(loss) before tax (V -VI)	(0.50)	(1.21)	(2.75)	3.94
(VIII)	Tax Expense				
(1)	Current Tax	-	0.61	-	0.61
(2)	Earlier Year Tax	0.01	-	-	0.16
(IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	(0.51)	(1.82)	(2.75)	3.17
(X)	Profit/(loss) from discontinued operations	-	-	-	-
(XI)	Tax Expense of discontinued operations	-	-	-	-
(XII)	Profit/(loss) from discontinued operations(After tax) (X-XI)	-	-	-	-
(XIII)	Profit/(loss) for the period (IX+XII)	(0.51)	(1.82)	(2.75)	3.17
(XIV)	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	1.25	0.08	(0.42)	(11.91)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Subtotal (A)	1.25	0.08	(0.42)	(11.91)
	(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-

Lalitha Rawal





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	Particulars	Current Quarter	Previous Quarter	Corresponding Quarter	Year to Date figures for Previous year
		01.04.2023 to 30.06.2023	01.01.2023 to 31.03.2023	01.04.2022 to 30.06.2022	01.04.2022 to 31.03.2023
		Un-audited	Audited	Un-Audited	Audited
	Subtotal (B)	-	-	-	-
(XV)	Total Comprehensive Income for the period (A+B)	1.25	0.08	(0.42)	(11.91)
	(XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	0.74	(1.74)	(3.18)	(8.74)
(XVI)	Earnings per equity share (for continuing operations)				
	Basic (Rs.)	0.18	(0.43)	(0.78)	(2.16)
	Diluted (Rs.)	0.18	(0.43)	(0.78)	(2.16)
(XVII)	Earnings per equity share (for discontinued operations)				
	Basic (Rs.)	-	-	-	-
	Diluted (Rs.)	-	-	-	-
(XVIII)	Earnings per equity share (for continuing and discontinued operations)				
	Basic (Rs.)	0.18	(0.43)	(0.78)	(2.16)
	Diluted (Rs.)	0.18	(0.43)	(0.78)	(2.16)

Notes :

- 1 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally adopted in India.
- 2 The above financial results have been reviewed by the Audit Committee, and on its recommendation have been approved by the Board of Directors at its meeting held on 09-08-2023.
- 3 The Company operates in only one business segment i.e trading in Shares & Securities and commodities.
- 4 The RBI cancelled the NBFC Certificate of the company vide order dated 1st October, 2018. However Management has filed an appeal against the same with Ministry of Finance, Delhi on 26/10/2018 which was heard on 05/09/2019 and order dated 27/04/2020 received stating that RBI may review its order cancelling COR¹ of the company. RBI heard the company twice and as per instruction of the RBI company submitted fresh NOF certificate as on 31-03-2023 from the Statutory Auditors along with audited Annual Report as on 31-03-2023 to RBI, final order from RBI is awaited.
- 5 Previous quarters figures have been regrouped and rearranged so as to match with Current quarter's presentation.

Place: Mumbai
Date: 09-08-2023

On behalf of Board of Directors

Lalitha Ranka

(Lalitha Ranka)
Chairperson & Managing Director
DIN : 01166049



Partners :
Sohan Chaturvedi FCA
Chaturvedi V N FCA
Noshir B Captain FCA
Rajiv Chauhan ACA
Neha Chauhan ACA
Shristi Chaturvedi ACA
Prakash Mistry FCA



Chaturvedi Sohan & Co.

Chartered Accountants

FRN - 118424W

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULT OF GANESH HOLDINGS LIMITED FOR THE QUARTER ENDED 30TH JUNE 2023, PERSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED.

To
The Board Members
Ganesh Holdings Limited

We have reviewed the accompanying statement of unaudited standalone financial result (the "Statement") of Ganesh Holdings Limited for the quarter ended June 30th 2023. The statement is being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. The financial statement has been prepared in accordance with the recognition and measurement principle laid down in Indian Accounting Standard. Our responsibility is to issue a report on these financial statements based on our review.

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 analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis of Qualified Opinion:

We draw your attention to Note No. 4 of the financial results of the company for the quarter ended 30th June, 2023.

The RBI cancelled the NBFC Certificate of the company vide its Order dated 1st October, 2018. However, Management has filed an appeal against the same with Ministry of Finance, Delhi on 26/10/2018 which was heard on 05/09/2019 and Order dated

27/04/2020 received stating that RBI may review its order cancelling COR of the company. RBI heard the company twice and as per instruction of the RBI company submitted fresh NOF certificate as on 31-03-2023 from the Statutory Auditors along with audited Annual Report as on 31-03-2023 to RBI, final order from RBI is awaited.

Qualified Conclusion:

Based on our review conducted as above except for the effect as described in the *basis of qualification* paragraph, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards under section 133 of the Companies Act 2013 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Chaturvedi Sohan & Co.
Chartered Accountants
FRN : 118424W


(Noshir Captain)
Partner
Membership No: 009889
Place: Mumbai
Date: 09.08.2023
UDIN: 23009889BGWUXH4164





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ANNEXURE I

Statement on Impact of Audit Qualifications (For audit report with unmodified opinion) submitted along with Quarterly Un-Audited Financial Results - (Standalone)

Statement of Impact of Audit Qualifications for the Quarter ended June 30, 2023 [See Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Un-Audited Figures (as reported before adjusting for qualifications) (Amount in lacs)	Adjusted Figures (audited figures after adjusting for qualifications) (Amount in lacs)
	1.	Turnover / Total Income	3.38	3.38
	2.	Total Expenditure	3.89	3.89
	3.	Profit / (Loss) before Tax Expenses	(0.50)	(0.50)
	4.	Tax Expenses	0.01	0.01
	5.	Comprehensive Gain / (Loss)	1.25	1.25
	3.	Net Profit / (Loss)	0.74	0.74
	4.	Earnings per share	0.18	0.18
	5.	Total Assets	204.58	204.58
	6.	Total Liabilities	204.58	204.58
	7.	Net Worth	201.86	201.86
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	Audit Qualification (each audit qualification separately)			
	a.	Details of Audit Qualification : The RBI cancelled the NBFC Certificate of the company vide it's Order dated 1st October, 2018. However, Management has filed an appeal against the same with Ministry of Finance, Delhi on 26/10/2018 which was heard on 05/09/2019 and Order dated 27/04/2020 received stating that RBI may review its order cancelling COR of the company. RBI heard the company twice and as per instruction of the RBI company submitted fresh NOF certificate as on 31-03-2023 from the Statutory Auditors along with audited Annual Report as on 31-03-2023 to RBI, final order from RBI is awaited.		
	b.	Types of Audit Qualification : Qualified Opinion / Disclaimer of opinion / Adverse Opinion : Qualified Opinion		
	c.	Frequency of qualification : Whether appeared first time / repetitive / since how long continuing : repetitive since March'2018.		
	d.	For Audit Qualification(s) where the Impact is quantified by the auditor, Management's views : No, the impact is not quantified by the auditor. No amount involved in the Qualification.		
	e.	For Audit Qualification(s) where the impact is not quantified by the Auditor : (i) Management's estimation on the impact of audit qualification :		

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	<p>Management has filed appeal with Ministry of finance, Delhi for restoration of the NBFC certificate as the company has achieved the required NOF w.e.f. 24-04-2017, within delay of 24 day and the same was explained In the Appeal filed by the company on 26-10-2018 and the appeal order has re-directed RBI to review the cancellation order. The re-direction procedure is in process.</p> <p>(ii) If Management is unable to estimate the impact, reasons for the same : Management's estimation on the impact of audit qualification : Management has filed appeal with Ministry of finance, Delhi for restoration of the NBFC certificate as the company has achieved the required NOF w.e.f. 24-04-2017, within delay of 24 day and the same was explained In the Appeal filed by the company on 26-10-2018 and the appeal order has re-directed RBI to review the cancellation order. The re-direction procedure is in process.</p> <p>(iii) Auditors' Comments on (I) and (II) above : The Redirection procedure is pending in RBI. We are unable to comment on the above.</p>
III.	<p>Signatories :</p> <ul style="list-style-type: none">• Managing Director For GANESH HOLDINGS LIMITED <i>Lalitha Runkle</i> Director / Authorized Signatory• CFO For GANESH HOLDINGS LIMITED <i>Anisha</i> Director / Authorized Signatory• Audit Committee Chairman For GANESH HOLDINGS LIMITED <i>Rajesh</i> Director / Authorized Signatory• Statutory Auditor For Chaturvedi Sohan . Co. Chartered Accountants <i>Mr. B. Chaturvedi</i> Partner <p>UDIN : 23009889BGWUXH4164</p> <p>Place : Mumbai Date : 09-08-2023</p>