

GANESHA ECOVERSE LIMITED

CIN: L13114UP2003PLC234973

Registered Office: Gata No. 192 & 196 Village Temra, Tehsil- Bilaspur,
Distt. Rampur (U.P.)-244921

E-mail: ganeshaecoverse@gmail.com, Tel. No. +91 9415108158

Website: www.ganeshaecoverse.com

To
The Manager
Listing Department
BSE Limited - SME
P.J. Towers
Dalal Street, Mumbai-400001
Scrip Code: 539041
Scrip ID: GANVERSE

Date: 30/05/2026

Subject: Outcome of the Meeting of the Board of Directors of M/s Ganesha Ecoverse Limited ("the Company") in accordance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Ma'am,

In continuation of our letter dated May 27, 2026 and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Listing Regulations), we wish to inform that the Board of Directors of the Company in their meeting held today i.e. on May 30, 2026 has *inter-alia* considered and approved the following:

- A) The Standalone and Consolidated Audited Financial Statements of the Company for the Financial Year ended March 31, 2026 and
- B) The Standalone and Consolidated Audited Financial Results of the Company for half year and year ended March 31, 2026.

Pursuant to Regulation 33 of the SEBI Listing Regulations, we are hereby forwarding the following documents for the half year and year ended March 31, 2026:

- (1) Audited Standalone and Consolidated Financial Results;
- (2) Auditor's Report on Audited Standalone and Consolidated Financial Results.

The Meeting commenced at 1:00 P.M. and concluded at 4:00 P.M.

Kindly take the above on record and oblige.

Thanking you,
Yours Faithfully

For Ganesha Ecoverse Limited

(Sandeep Khandelwal)
Managing Director
DIN: 00379182 *



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E-mail: ganashaecoverse@gmail.com, Tel. No. +91 9415108158 and Website : www.ganashaecoverse.com

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

PARTICULARS	Half year ended			Financial year ended	
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Audited)#	(Unaudited)	(Audited)#	(Audited)	(Audited)
I Revenue from operations	36.18	-	275.03	36.18	718.21
II Other income	58.73	57.69	61.13	116.42	339.33
III Total income (I+II)	94.91	57.69	336.16	152.60	1,057.54
IV Expenses					
a) Purchase of stock- in-trade	19.20	-	175.88	19.20	544.07
b) Change in inventories of finished goods, stock-in- trade and work-in-progress	0.07	-	-	0.07	11.77
c) Employee benefits expense	11.39	15.83	11.68	27.22	22.79
d) Finance costs	7.65	7.68	52.85	15.33	105.54
e) Depreciation and amortisation expense	0.39	0.39	0.30	0.78	0.53
f) Fair value loss (MTM) on investments measured at FVTPL (refer Note 5 below)	501.57	149.48	548.95	651.05	548.95
g) Other expenses	12.01	7.47	8.47	19.48	59.57
Total Expenses (IV)	552.28	180.85	798.13	733.13	1,293.22
V Loss before exceptional items and tax(III-IV)	(457.37)	(123.16)	(461.97)	(580.53)	(235.68)
VI Exceptional Items					
- Reversal of accumulated dividend on redeemable preference shares	780.65	-	-	780.65	-
VII Profit/ (loss) before tax (V+VI)	323.28	(123.16)	(461.97)	200.12	(235.68)
VIII Tax expense :					
a) Current tax	11.20	6.67	73.15	17.87	83.41
b) Deferred tax charge/ (credit)	97.92	-	(231.74)	97.92	(172.67)
c) Tax relating to earlier years	(40.45)	-	-	(40.45)	-
IX Profit /(Loss) for the period (VII-VIII)	254.61	(129.83)	(303.38)	124.78	(146.42)
X Other Comprehensive Income	-	-	-	-	-
XI Total Comprehensive Income for the period (IX+ X)	254.61	(129.83)	(303.38)	124.78	(146.42)
XII Paid-up equity share capital (Face value of Rs.10/- each)	2,459.47	2,459.47	2,459.47	2,459.47	2,459.47
XIII Other Equity (excluding Revaluation Reserves)	-	-	-	3,088.88	2964.09



XIV	Earnings per Equity Share (not annualized*)						
	Before exceptional item:						
	a)	Basic	(2.14)*	(0.53)*	(1.73)*	(2.67)	(0.83)
	b)	Diluted	(2.14)*	(0.53)*	(1.73)*	(2.67)	(0.83)
	After exceptional item:						
	a)	Basic	1.04*	(0.53)*	(1.73)*	0.51	(0.83)
	b)	Diluted	1.04*	(0.53)*	(1.73)*	0.51	(0.83)

Refer Note 4 below

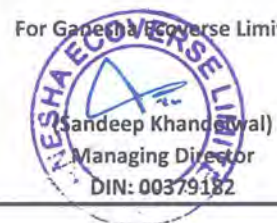
NOTES:

1. The above standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder.
2. The above standalone audited financial results after review by the Audit Committee, have been approved and taken on record by the Board of Directors at its meeting held on May 30, 2026.
3. The Statutory Auditors have carried out audit of the standalone financial results for the year ended March 31, 2026 as required under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 & have issued an unmodified opinion thereon.
4. Figures for the half year ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures upto September 30, 2025 and September 30, 2024 respectively, which were subjected to limited review.
5. MTM loss of Rs. 651.05 lakh for the financial year ended March 31 2026, is an adjustment to the carrying value of Equity shares, held as current investments, to reflect the fair value of these investments in financial statements. This loss may or may not actually realise on final disposal of these investments.
6. With the consent of the holder of 1,00,00,000, 9% Redeemable Cumulative Preference Shares of Rs. 10/- each, obtained in terms of the provisions of Section 48 of the Companies Act, 2013, for variation of the rights attached to said Preference Shares so as to make them Non-Cumulative instead of Cumulative with regard to payment of dividend including waiver of liability of accrued dividend since the date of allotment, the accumulated liability, provided as per Ind AS, towards dividend for Rs. 780.65 Lakh has been written back and no provision has been made for dividend on said Preference Shares for the year ended March 31, 2026. These preference shares are due for redemption on or before July 27, 2026.
7. The Company is engaged in the business of supply and trading of goods. Accordingly, Company is operating in single segment only. Hence, Segment Results are not applicable to the Company.
8. Previous periods figures have been regrouped/ reclassified where considered necessary to conform to current year's classification/ disclosure.

Date: 30.05.2026

Place: Kanpur

For Gopichandrase Limited



Audited Standalone Balance Sheet

(₹ in Lakh)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
1. Non-current assets		
Property, plant and equipment	0.49	1.24
Intangible assets	0.12	0.15
Financial assets:		
(i) Investments	4,749.50	4,749.50
(ii) Loans	410.00	-
Deferred tax assets (net)	-	97.92
Total non-current assets	5,160.11	4,848.81
2. Current assets		
Inventories	-	0.07
Financial assets:		
(i) Investments	333.46	984.52
(ii) Trade receivables	0.66	36.83
(iii) Cash and cash equivalents	37.96	24.02
(iv) Loans	1,236.57	1,584.51
(v) Others	10.13	-
Other current assets	1.74	9.22
Total current assets	1,620.52	2,639.17
Total assets	6,780.63	7,487.98
EQUITY AND LIABILITIES		
1. Equity		
Equity share capital	2,459.47	2,459.47
Other equity	3,088.88	2,964.09
Total equity	5,548.35	5,423.56
2. LIABILITIES		
2A. Non-current liabilities		
Financial liabilities:		
(i) Borrowings	-	1,780.66
Total non-current liabilities	-	1,780.66
2B. Current liabilities		
Financial liabilities:		
(i) Borrowings	1,222.42	208.65
(ii) Trade payables:		
a) Total outstanding dues of micro and small enterprises	-	-
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other current financial liabilities	5.20	5.91
Other current liabilities	1.48	1.38
Current tax liabilities (net)	3.18	67.82
Total current liabilities	1,232.28	283.76
Total equity and liabilities	6,780.63	7,487.98

For Ganesha Ecoverse Limited



(Sandeep Khandelwal)
Managing Director
(DIN: 00379182)

Date: 30.05.2026

Place: Kanpur

Audited Standalone Cash flow statement for the year ended March 31, 2026

(₹ in Lakh)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flow from operating activities		
Profit before tax as per statement of profit and loss	200.12	(235.68)
Adjustment For:		
Depreciation and amortization	0.78	0.53
Provision written back for accumulated Dividend on preference shares	(780.66)	-
Gain on sale of investments	-	(237.17)
Fair value loss on financial assets	651.05	548.94
Interest and other financial costs	15.30	105.54
Interest received	(116.32)	(102.16)
Operating profit before working capital changes	(29.73)	80.00
Movements in working capital:		
Decrease in inventories	0.07	11.77
Decrease/ (increase) in trade receivable	36.18	(8.97)
Decrease/ (increase) in other current assets	7.48	(5.18)
Decrease in trade payable	-	(41.06)
Decrease in other current liabilities	(0.61)	(6.98)
Cash generated from operations	13.39	29.58
Direct tax adjustments	42.06	38.20
Net Cash flow used in operating activities (A)	(28.67)	(8.62)
B. Cash flow from investing activities		
Purchase of property, plant and equipment and Intangible assets	-	(0.73)
Gain on sale of investments	-	237.17
Investment made in Associate Company	-	(4,649.50)
Purchase of investments	-	(235.57)
Loan given to Associate company	(359.78)	(140.22)
Loan (given to)/ repaid by other body corporates	297.72	(33.71)
Interest received	106.19	102.16
Net Cash flow generated from/ (used in) investing Activities (B)	44.13	(4,720.40)
C. Cash flow from financing activities		
Proceeds from Issue of Share Capital	-	4,672.65
Loans received	-	13.54
Interest and other financial cost	(1.53)	(15.54)
Net cash (used in)/ generated from financing activities (C)	(1.53)	4,670.65
D. Increase in cash and cash equivalent (A+B+C)	13.93	(58.36)
Add: Cash & cash equivalent at the beginning of the year	24.02	82.38
E. Cash & cash equivalent at the end of the year	37.95	24.02
Components of Cash & Cash Equivalents		
Cash on hand	0.49	0.42
Balances with banks	37.46	23.60
Total cash & cash equivalents	37.95	24.02

For Ganesh EcoVerse Limited


 (Sanjeev Khandelwal)
 Managing Director
 (DIN: 00379182)

Date: 30.05.2026

Place: Kanpur

INDEPENDENT AUDITOR'S REPORT ON THE STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED AND YEAR ENDED MARCH 31, 2026 PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

**TO,
THE BOARD OF DIRECTORS
GANESHA ECOVERSE LIMITED
(FORMERLY KNOWN AS SVP HOUSING LIMITED)**

OPINION

We have audited the accompanying Statement of half yearly and year to date Standalone Financial Results for the year ended March 31, 2026, of **Ganesh Ecoverse Limited (Formerly known as SVP Housing Limited)** ("The Company"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- a. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. Give a true and fair view in conformity with the Generally Accepted Accounting Principles ("GAAP"), including the Indian Accounting Standards prescribed under section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standard) Rules 2015 (as amended from time to time) ("Ind AS"), of the state of affairs of the Company for the half year and year then ended 31 March 2026, and its profit and other financial information for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL RESULTS

These financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial results of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



OTHER MATTER

- i. The Statement of Financial Results include the result for the half year ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the half year September 30, 2025 of the current financial year which were subject to limited review by us.
- ii. The Statement dealt with by this report has been prepared for the express purpose of filing with stock exchanges. The Statement is based on and should be read with the audited standalone financial statements of the Company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 30, 2026.

Our opinion is not modified in respect of these matters.

**For Rajiv Mehrotra & Associates
Chartered Accountants
FRN: 002253C**


**(PARTNER)
SHIVANI YADAV
M.No.451408**

UDIN: 26451408CYMFYF6192

**Place : Kanpur
Date: 30-05-2026**

GANESHA ECOVERSE LIMITED

CIN: L13114UP2003PLC234973

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To
The Manager
Listing Department
BSE Limited - SME
P.J. Towers
Dalal Street, Mumbai-400001
Scrip Code: 539041
Scrip ID: GANVERSE

Date: 30/05/2026

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

Dear Sir/ Ma'am,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company, M/s Rajiv Mehrotra & Associates, Chartered Accountants (Firm Registration No.002253C) have issued the Auditor's Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the Half year and Year ended March 31, 2026.

Kindly take the above on record and oblige.

Thanking you,

Yours Faithfully

For Ganesha Ecoverse Limited



(Sandeep Khandewal)

Managing Director

DIN: 00379182

GANESHA ECOVERSE LIMITED

CIN : L13114UP2003PLC234973

Regd. Office: Gata No. 192 & 196 Village Temra, Tehsil- Bilaspur, Distt. Rampur (U.P.)-244921

E-mail: ganeshaecoverse@gmail.com, Tel. No. +91 9415108158 and Website : www.ganeshaecoverse.com

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

PARTICULARS	Half year ended			Financial year ended	
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Audited)#	(Unaudited)	(Audited)#	(Audited)	(Audited)
I Revenue from operations	36.18	-	275.03	36.18	718.21
II Other income	58.73	57.69	61.13	116.42	339.33
III Total income (I+II)	94.91	57.69	336.16	152.60	1,057.54
IV Expenses					
a) Purchase of stock- in-trade	19.20	-	175.88	19.20	544.07
b) Change in inventories of finished goods, stock-in- trade and work-in-progress	0.07	-	-	0.07	11.77
c) Employee benefits expense	11.39	15.83	11.68	27.22	22.79
d) Finance costs	7.65	7.68	52.85	15.33	105.54
e) Depreciation and amortisation expense	0.39	0.39	0.30	0.78	0.53
f) Fair value loss (MTM) on investments measured at FVTPL (refer Note 5 below)	501.57	149.48	548.95	651.05	548.95
g) Other expenses	12.01	7.47	8.47	19.48	59.57
Total Expenses (IV)	552.28	180.85	798.13	733.13	1,293.22
V Loss before exceptional items and tax(III-IV)	(457.37)	(123.16)	(461.97)	(580.53)	(235.68)
VI Exceptional Items					
- Reversal of accumulated dividend on redeemable preference shares	780.65	-	-	780.65	-
VII Profit/(loss) before share of loss of an associate and tax (V+VI)	323.28	(123.16)	(461.97)	200.12	(235.68)
VIII Share of loss of an associate and tax	(163.33)	(482.20)	(1,337.30)	(645.53)	(1,337.30)
IX Profit/ (loss) before tax (V+VI)	159.95	(605.36)	(1,799.27)	(445.40)	(1,572.98)
X Tax expense :					
a) Current tax	11.20	6.67	73.15	17.87	83.41
b) Deferred tax charge/ (credit)	97.92	-	(231.74)	97.92	(172.67)
c) Tax relating to earlier years	(40.45)	-	-	(40.45)	-
XI Profit /(loss) for the period (IX-X)	91.28	(612.03)	(1,640.68)	(520.74)	(1,483.73)
XII Other Comprehensive Income	-	-	-	-	-
XIII Total Comprehensive Income for the period (XI+XII)	91.28	(612.03)	(1,640.68)	(520.74)	(1,483.73)
XIV Paid-up equity share capital (Face value of Rs.10/- each)	2,459.47	2,459.47	2,459.47	2,459.47	2,459.47



XV	Other Equity (excluding Revaluation Reserves)	-	-	-	1,106.05	1626.79
XVI	Earnings per Equity Share (not annualized*)					
	Before exceptional item:					
	a) Basic	(2.80)*	(2.49)*	(9.36)*	(5.29)	(8.46)
	b) Diluted	(2.80)*	(2.49)*	(9.36)*	(5.29)	(8.46)
	After exceptional item:					
	a) Basic	0.37*	(2.49)*	(9.36)*	(2.12)	(8.46)
	b) Diluted	0.37*	(2.49)*	(9.36)*	(2.12)	(8.46)

Refer Note 4 below

NOTES:

1. The above consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder.
2. The above consolidated audited financial results of the Parent Company after review by the Audit Committee, have been approved and taken on record by the Board of Directors at its meeting held on May 30, 2026. The figures of the Associate Company in the above consolidated financial results for the half year and Year ended March 31, 2026 are unaudited.
3. The Statutory Auditors have carried out audit of the consolidated financial results for the year ended March 31, 2026 as required under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 & have issued an unmodified opinion thereon.
4. Figures for the half year ended March 31, 2026 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures upto September 30, 2025, which were subjected to limited review. The financial results for the half year ended March 31, 2025, were the first consolidated results of the Company post GESL Spinners becoming its associate company.
5. MTM loss of Rs. 651.05 lakh for the financial year ended March 31 2026, is an adjustment to the carrying value of Equity shares, held as current investments, to reflect the fair value of these investments in financial statements. This loss may or may not actually realise on final disposal of these investments.
6. With the consent of the holder of 1,00,00,000, 9% Redeemable Cumulative Preference Shares of Rs. 10/- each of the Parent Company, obtained in terms of the provisions of Section 48 of the Companies Act, 2013, for variation of the rights attached to said Preference Shares so as to make them Non-Cumulative instead of Cumulative with regard to payment of dividend including waiver of liability of accrued dividend since the date of allotment, the accumulated liability, provided as per Ind AS, towards dividend for Rs. 780.65 Lakh has been written back and no provision has been made for dividend on said Preference Shares for the year ended March 31, 2026. These preference shares are due for redemption on or before July 27, 2026.
7. The Group is primarily engaged in one business Segment and as such there are no reportable segment as per Ind-AS 108; Operating Segment prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
8. Previous periods figures have been regrouped/ reclassified where considered necessary to conform to current year's classification/ disclosure.

For Ganesh Eco Verse Limited

(Sandeep Khandelwal)
Managing Director
DIN: 00379183

Date: 30.05.2026

Place: Kanpur

Audited Consolidated Cash flow statement for the year ended March 31, 2026

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flow from operating activities		
Profit before tax as per statement of profit and loss	(445.40)	(1,572.98)
Adjustment For:		
Share of loss of an associate	645.53	1,337.30
Depreciation & amortization	0.78	0.53
Provision written back for accumulated Dividend on preference shares	(780.66)	-
Gain on sale of investments	-	(237.17)
Fair value loss on financial assets	651.05	548.95
Interest and other financial costs	15.30	105.54
Interest received	(116.32)	(102.16)
Operating profit before working capital changes	(29.72)	80.01
Movements in working capital:		
Decrease in inventories	0.07	11.77
Decrease/ (increase) in trade receivable	36.18	(8.97)
Decrease/ (increase) in other current assets	7.48	(5.18)
Decrease in trade payable	-	(41.06)
Decrease in other current liabilities	(0.61)	(6.98)
Cash generated from operations	13.40	29.59
Direct tax adjustments	42.06	38.20
Net Cash flow used in operating activities (A)	(28.66)	(8.61)
B. Cash flow From investing activities		
Purchase of property, plant and equipment and Intangible assets	-	(0.73)
Gain on sale of investments	-	237.17
Investment made in Associate Company	-	(4,649.50)
Purchase of investments	-	(235.57)
Loan given to Associate company	(359.78)	(140.22)
Loan (given to)/ repaid by other body corporates	297.72	(33.71)
Interest Received	106.19	102.16
Net Cash flow generated from/ (used in) investing Activities (B)	44.13	(4,720.40)
C. Cash flow from financing activities		
Proceeds from Issue of Share Capital	-	4,672.65
Loans received	-	13.54
Interest and other financial cost	(1.53)	(15.54)
Net cash (used in)/ generated from financing activities (C)	(1.53)	4,670.65
D. Increase in cash and cash equivalent (A+B+C)	13.94	(58.36)
Add: Cash & cash equivalent at the beginning of the year	24.02	82.38
E. Cash & cash equivalent at the end of the year	37.96	24.02
Components of Cash & Cash Equivalents		
Cash on hand	0.49	0.42
Balances with banks	37.47	23.60
Total cash & cash equivalents	37.96	24.02

For Ganeshakoporse Limited


 (Sandeep Khandelwal)
 Managing Director
 DIN: 00379182

Date: 30.05.2026

Place: Kanpur

Audited Consolidated Balance Sheet

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
1. Non-current assets		
Property, plant and equipment	0.49	1.24
Intangible assets	0.12	0.15
Financial assets:		
(i) Investments	2,766.67	3,412.20
(ii) Loans	410.00	-
Deferred tax assets (net)	-	97.92
Total non-current assets	3,177.28	3,511.51
2. Current assets		
Inventories	-	0.07
Financial assets:		
(i) Investments	333.46	984.52
(ii) Trade receivables	0.66	36.83
(iii) Cash and cash equivalents	37.96	24.02
(iv) Loans	1,236.57	1,584.51
(v) Others	10.13	-
Other current assets	1.74	9.22
Total current assets	1,620.52	2,639.17
Total assets	4,797.80	6,150.68
EQUITY AND LIABILITIES		
1. Equity		
Equity share capital	2,459.47	2,459.47
Other equity	1,106.05	1,626.79
Total equity	3,565.52	4,086.26
2. LIABILITIES		
2A. Non-current liabilities		
Financial liabilities:		
(i) Borrowings	-	1,780.66
Total non-current liabilities	-	1,780.66
2B. Current liabilities		
Financial liabilities:		
(i) Borrowings	1,222.42	208.65
(ii) Trade payables:		
a) Total outstanding dues of micro and small enterprises	-	-
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other current financial liabilities	5.20	5.91
Other current liabilities	1.48	1.38
Current tax liabilities (net)	3.18	67.82
Total current liabilities	1,232.28	283.76
Total equity and liabilities	4,797.80	6,150.68

For Ganesh E-Coverse Limited



(Sanjeev Khandekar)
Managing Director
DIN: 00379182

Date: 30.05.2026

Place: Kanpur



INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED AND YEAR ENDED MARCH 31, 2026 PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

**TO,
THE BOARD OF DIRECTORS
GANESHA ECOVERSE LIMITED
(FORMERLY KNOWN AS SVP HOUSING LIMITED)**

OPINION

We have audited the accompanying Statement of Audited Consolidated Financial Results for the half year and year ended March 31, 2026 of **Ganesha Ecoverse Limited (Formerly known as SVP Housing Limited)** ("The Parent Company"), and its share of the net loss after tax of its associate for the half year and year ended March 31, 2026, ("the Consolidated Financial Results"), being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the unaudited standalone financial statements of the associate referred to in Other Matters section below, the Consolidated financial results:

- Include its share of net loss in the **GESL Spinners Limited (Formerly Known as GESL Spinners Private Limited)** ("The Associate Company")
- Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- Give a true and fair view in conformity with the Generally Accepted Accounting Principles ("GAAP"), including the Indian Accounting Standards prescribed under section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standard) Rules 2015 (as amended from time to time) ("Ind AS"), of the State of Affairs of the Company for the half year and year then ended 31 March 2026, and its consolidated loss and other financial information for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report.

We are independent of the Company and its associate in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



MANAGEMENT'S RESPONSIBILITIES FOR THE CONSOLIDATED FINANCIAL RESULTS

These Consolidated Financial Results are the responsibility of management of the Parent and have been approved by the Board of Directors of the Parent company for issuance. The Consolidated Financial Results have been prepared on the basis of the audited consolidated financial statements. The Board of Directors of the Parent Company are responsible for the preparation of these consolidated financial results that give a true and fair view of the its consolidated net loss and other financial information for the year ended on that date in accordance with Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the respective management and Board of Directors of the Company and its Associate are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding unaudited standalone financial statement of its associate to express an opinion on the Consolidated Financial Results. For the other entity included in the Consolidated Financial Results, which shall be audited by the other auditor, such other auditor remains responsible for the direction, supervision and performance of the audit to be carried by them.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial results of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



OTHER MATTER

- i. The Statement of Consolidated Financial Results for the half year and year ended March 31,2026 include share of loss of Rs. 645.53 lakhs in respect of an associate, based on its unaudited financial statements as at and for the year ended March 31, 2026. Our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of such associate, is based solely on such unaudited financial statements.

- ii. The Statement of Consolidated Financial Results dealt with by this report has been prepared for the express purpose of filing with stock exchanges. The Statement is based on and should be read with the audited consolidated financial statements of the Company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 30, 2026.

Our opinion is not modified in respect of these matters.

**For Rajiv Mehrotra & Associates
Chartered Accountants
FRN: 002253C**



**(PARTNER)
SHIVANI YADAV
M.No.451408
UDIN:26451408WYZRRZ9707**

**Place : Kanpur
Date: 30-05-2026**

GANESHA ECOVERSE LIMITED

CIN: L13114UP2003PLC234973

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Distt. Rampur (U.P.)-244921

E-mail: ganeshaecoverse@gmail.com, Tel. No. +91 9415108158

Website: www.ganeshaecoverse.com

To
The Manager
Listing Department
BSE Limited - SME
P.J. Towers
Dalal Street, Mumbai-400001
Scrip Code: 539041
Scrip ID: GANVERSE

Date: 30/05/2026

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

Dear Sir/ Ma'am,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company, M/s Rajiv Mehrotra & Associates, Chartered Accountants (Firm Registration No.002253C) have issued the Auditor's Report with unmodified opinion on the Audited Consolidated Financial Results of the Company for the Half Year and Year ended March 31, 2026.

Kindly take the above on record and oblige.

Thanking you,
Yours Faithfully
For Ganesha Ecoverse Limited


(Sandeep Khanna)wal
Managing Director
DIN: 00379182