RUPAREL FOOD PRODUCTS LIMITED

(Formerly known as Mehta Housing Finance Limited)

Regd. Off: Plot No. 1A, Revenue Survey No 203, Savarkundla Road, Taveda, Mahuva Bhavnagar, Gujarat - 364290

CIN: L15100GJ1993PLC020699 **M**: 98989 08652

Email: mehtahousingfinanceltd@gmail.com **Website**: www.ruparelfoods.com

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November 02, 2026

To,
General Manager,
The Department of Corporate Services - CRD,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir/Madam,

Scrip Code: 511740
Sub: Outcome of Board Meeting

In compliance with Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We wish to inform you that the Board of Directors of Ruparel Food Products Limited (Formerly known as Mehta Housing Finance Limited), at its meeting held on November 02, 2026, inter alia:

1. Approved the Un-audited (Standalone & Consolidated) Financial Results along with Statement of Assets & Liabilities and Statement of Cash Flows of the Company for the quarter and half year ended September 30, 2026, and noted the Limited Review Reports on the said Un-audited Financial Results. The same are enclosed herewith.

Please note that the Meeting of the Board of Directors commenced at 04:23 p.m. and concluded at 05:11 p.m.

Kindly take the above on record.

Thanking you.

Your faithfully,
For Ruparel Food Products Limited
(Formerly known as Mehta Housing Finance Limited)

MONALI SUNILBHAI THAKER
Digitally signed by MONALI SUNILBHAI THAKER
Date: 2026.11.02 18:42:56 +05'30'

Monali Thaker
Company Secretary & Compliance Officer
Membership No.: A53871

CA INDIA

CA. Ashok Thakkar | CA. S. H. Shastri | CA. Janak Shah
CA. Rutvij Vyas | CA. Sanjay Bhatt | CA. Hitesh Shah
CA. H. N. Vaghani | CA. Kishan Nandani

Head Office : 3rd Floor, Samyak Status, Near Dist. Court, Diwalipura, Vadodara - 390 007.
Branch : 603, Milestone Building, Drive in Road, Ahmedabad - 380 059.

VCA & Associates
Chartered Accountants

501, 5th Floor, Victoria Corporate, Off Waghawadi Road,
Near Vadodariya Park, Hill Drive, Bhavnagar - 364 002.
+91 - 8000 4000 39 | +91 - 9429 30 3336
cavaghani@gmail.com | www.vca-ca.com

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the Quarter and half year Ended On 30th September, 2026 Pursuant to Regulation 33 of The SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
Board of Directors,
Ruparel Food Products Limited.
(Formerly Known as Mehta Housing Finance Limited).

1. We have reviewed the accompanying statement of unaudited financial results (the 'Statement') of **Ruparel Food Products Limited** (*Formerly Known as Mehta Housing Finance Limited w.e.f. 29th January, 2025)* (the Company) for the quarter and half year ended 30th September, 2026, being submitted by the company pursuant to requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these statements based on our review.

2. The Statement, which is the responsibility of the company's Management and approved by the Company's Board of Directors, has been prepare in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), read with the relevant rules issued there under, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

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

VCA & Associates ★ Chartered Accountants ★

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Accounting Standards 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) Regulation, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, VCA & Associates
Chartered Accountants
FRN: 114414W



CA. H. N. Vaghani
Partner
M. No.: 144111
UDIN: 26144111UFK4CF5900

Place: Bhavnagar
Date: 2nd November, 2026

Ruparel Food Products Limited

FORMELY KNOWN AS MEHTA HOUSING FINANCE LIMITED

Registered Office: Plot No. 1A, Revenue Survey No. 203, P1, Savarkunda Road, Taveda, Mahuva, Dict. Bhavangar, Gujarat - 364290

CIN: L15100GJ1993PLC020699

Email Address : mehtahousingfinanaceltd@gmail.com & Website: www.mehtahousing.com

Cell - 9898908652

Statement of Unaudited Financial Results for the Quarter and Half year ended 30th September, 2026 - Standalone

(Amount in Lacs)

	Particulars	Quarter ended			Half Year ended		Year ended
		30th September, 2026 Unaudited	30th June, 2026 Unaudited	30th September, 2025 Unaudited	30th September, 2026 Unaudited	30th September, 2025 Unaudited	31st March 2026 Audited
I	Revenue From Operations	50.18	18.70	233.16	68.88	233.16	342.67
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III	**Total Income (I+II)**	**50.18**	**18.70**	**233.16**	**68.88**	**233.16**	**342.67**
IV	**EXPENSES**						
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	39.00	28.26	265.79	67.26	265.79	333.65
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-4.14	-15.09	-37.99	-19.23	-37.99	-1.03
	Employee benefits expense	1.93	1.80	1.8	3.73	3.6	7.20
	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00	0.00
	Other expenses	3.41	1.03	3.39	4.44	5.51	8.65
	(i) Legal & Listing Fee	0.11	3.44	0.11	3.55	3.45	4.69
	(ii) Audit Fees	0.40	0.00	0.35	0.40	0.35	2.85
	(iii) E-Commerce Expenses i.e. Advertisement, Logistic etc	20.35	6.97	0.00	27.32	0.00	1.61
	(iv) Director's Seating Fees	0.22	0.23	0.27	0.45	0.50	1.16
	Total expenses (IV)	**61.28**	**26.64**	**233.72**	**87.92**	**241.21**	**358.78**
V	Profit/(loss) before exceptional items andand extraordinary items and tax (III- IV)	-11.10	-7.94	-0.56	-19.04	-8.05	-16.11
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss)before extraordinary items/Prior Period Items and tax (V-VI)	-11.10	-7.94	-0.56	-19.04	-8.05	-16.11
VIII	Extraordinary items/Prior Period Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax (VII - VIII)	-11.10	-7.94	-0.56	-19.04	-8.05	-16.11
x	Tax expense:						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	Profit (Loss) for the period from continuing operations (IX-X)	-11.10	-7.94	-0.56	-19.04	-8.05	-16.11
XII	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	**Profit/(loss) for the period (XI+XIV)**	**-11.10**	**-7.94**	**-0.56**	**-19.04**	**-8.05**	**-16.11**
XVI	Other Comprehensive Income (After Tax)						
	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
	Total other Comprehensive Income Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income for the period Comprising Profit (Loss) and Other Comprehensive Income for the period (XV +XVI)	-11.10	-7.94	-0.56	-19.04	-8.05	-16.11
	Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 10/- each)	**30.82**	**30.82**	**30.82**	**30.82**	**30.82**	**30.82**
XVIII	Earnings per equity share (for continuing operation):						
	(1) Basic	-0.36	-0.26	-0.02	-0.62	-0.26	-0.52
	(2) Diluted	-0.36	-0.26	-0.02	-0.62	-0.26	-0.52
XIX	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XX	Earnings per equity share(for discontinued & continuing operations)						
	(1) Basic	-0.36	-0.26	-0.02	-0.62	-0.26	-0.52
	(2) Diluted	-0.36	-0.26	-0.02	-0.62	-0.26	-0.52

Note:	
1	The Statement of Unaudited Standalone Financial Results for the Quarter & Half Year ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their metting held on **2nd November, 2026.**
2	These audited financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Company Act, 2013, read with the companies (Indian Accounting Standards) Rules , 2015 as amended from time to time and the provisions of the Companies Act, 2013.
3	The previous period figures have been regrouped/reclassified wherever required to conform to the current year's presentation.
4	The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
5	There are no Investor complaints received/pending as on 30th September, 2026
6	The management is evaluating the possibilities of restructuring the business, in order to enable better management focus and control of the business , As a result, on 29th January, 2025, Company's name has been changed to "Ruparel Food Products Limited".

For and On Behalf of Board of Directors
Ruparel Food Products Limited
(Formerly known as Mehta Housing Finance Limited)

Place: Mahuva
Date: 02.11.2026

Pankaj Ruparel
Chairman - Non Executive
DIN: 00077676

RUPAREL FOOD PRODUCTS LIMITED

Ruparel Food Products Limited

FORMELY KNOWN AS MEHTA HOUSING FINANCE LIMITED

Registered Office: Plot No. 1A, Revenue Survey No. 203, P1, Savarkunda Road, Taveda, Mahuva, Dict. Bhavangar, Gujarat - 364290
CIN: L15100GJ1993PLC020699

Email Address : mehtahousingfinanaceltd@gmail.com & Website: www.mehtahousing.com
Cell - 9898908652

Unaudited Standalone Statement of Assets and Liabilities for Company as on 30th September, 2026

(Amount in Lacs)

Particulars	As at 30th September, 2026 Unaudited	As at 31st March, 2026 Audited
ASSEST		
Non-current assets		
(a) Property, plant and equiptment	0.00	0.00
(b) Capital work-in -progress	0.00	0.00
(c) Goodwill	0.00	0.00
(d) other Intangible assets	0.00	0.00
(e) Intangible assets under development	0.00	0.00
(f) Investments in subsidiary, joint ventures and associate	0.00	0.00
(g) Non- current Financial Assets	0.00	0.00
(i) Non-current Investments	200.00	200.00
(ii) Non-current Trade receivables	0.00	0.00
(iii) Non-current Loans	0.00	0.00
(iv) Other Non-current financial assests	0.00	0.00
Total non-current financial assets	**200.00**	**200.00**
(h) Defferred tax assets (net)	0.00	0.00
(i) Other non-current assets	0.00	0.00
Total non-current assets	**200.00**	**200.00**
Current Assets		
(a) Inventories	20.26	1.03
(b) Current financial assets	0.00	0.00
(i) Current Investments	0.00	0.00
(ii) Trade receivables	150.29	251.52
(iii) Cash and cash equivalents	0.23	0.23
(iv) Bank Balance other than cash and cahs equivalents	87.73	1.53
(v) Current Loans & Advances	1.09	6.58
(vi) Other current financial assets	25.53	13.41
Total current financial assets	**285.13**	**274.30**
(c) Current tax assets (net)	0.00	0.00
(d) Other current assets	0.00	0.00
Total Current assets	**285.13**	**274.30**
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	0.00	0.00
Total Assets	**485.13**	**474.30**
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	308.20	308.20
(b) Other equity	143.74	162.77
Total Equity attributable to owner of parent	451.94	470.97
(c) Non controlling interest	0.00	0.00
Total Equity	**451.94**	**470.97**
LIABILITIES		
Non-current liabilites		
(a) Non-current financial liabilites		
(i) Borrowings	0.00	0.00
(ii) Lease Liability	0.00	0.00
(iii) Other non-current financial liabilities	0.00	0.00
Total non-current liabilities	**0.00**	**0.00**
(b) Provisions	0.00	0.00
(c) Deferred tax liabilities (net)	0.00	0.00
(d) Deferred government grants	0.00	0.00
(e) Other non-current liabilities	0.00	0.00
Total non-current liabilities	**0.00**	**0.00**
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	1.58	0.00
(ii) Trade payables	30.85	1.12
(iii) Other current financial liabilities	0.00	0.00
Total current financial liabilities	**32.43**	**1.12**
(b) Other current liabilities	0.00	0.00
(c) provisions	0.65	2.15
(e) Current tax liabilities (Net)	0.11	0.06
(f) Deferred government grants	0.00	0.00
Total current libilities	**33.19**	**3.33**
Liabilities directly associated with assets in disposal group classied as held for sale	0.00	0.00
Regulatory deferral account credit balance and related deferred tax libility	0.00	0.00
Total liabilities	**33.19**	**3.33**
Total Equity and Liabilities	**485.13**	**474.30**

Place: Mahuva
Date: 2nd November 2026

For and On Behalf of Board of Directors
Ruparel Food Products Limited
(Formerly known as Mehta Housing Finance Limited)

Pankaj Ruparel
Chairman - Non Executive
DIN: 00077676

RUPAREL FOOD PRODUCTS LIMITED

Ruparel Food Products Limited

FORMELY KNOWN AS MEHTA HOUSING FINANCE LIMITED

Registered Office: Plot No. 1A, Revenue Survey No. 203, P1, Savarkunda Road, Taveda, Mahuva, Dict. Bhavangar, Gujarat - 364290
CIN: L15100GJ1993PLC020699

Email Address : mehtahousingfinanaceltd@gmail.com & Website: www.mehtahousing.com

Cell - 9898908652

Unaudited Standalone Cash flow Statement for the Quarter and Half year ended 30th September, 2026

(Amount in Lacs)

Particulars	Half Year ended	
	30th September, 2026	30th September, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Tax and exceptional items	(19.04)	(8.13)
Non-cash Adjustment to reconcile Profit before tax to net cash flow:	-	-
Depreciation and amortization expense	-	-
Interest & Dividend received	-	-
Profit on sale of Fixed Assets	-	-
Other Comprehensive (Income)/Loss	-	-
Loss/ (Profit) on sale of fixed assets	-	-
CASH GENERATED BEFORE WORKING CAPITAL CHANGES		
Adjustments for:	-	-
CASH GENERATED FROM OPERATIONS		
Inventory	(19.23)	(37.99)
Trade Receivable	101.24	(27.25)
Loans & Advances - Current	5.49	(3.45)
Other Current Assets	-	-
Other Non Current Assets	-	-
Trade Payables- Current	29.73	68.90
Other Current Liabilities	-	-
Other Non Current Financial Assets	-	-
Current Loans	1.58	0.62
Current -Provisions	(1.50)	(0.30)
Non Current -Provisions	-	-
Other financial Liabilties-Current	-	-
Other financial Assets- Current	(12.12)	-
Current Tax	-	-
Advance Tax Paid	-	-
Taxes Paid (net of refunds)	0.05	0.04
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	86.20	(7.56)
B.CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-	-
Purchase of Intangibles	-	-
Additions in WIP	-	-
Proceeds from sale of property, plant and equipment	-	-
Profit on Sale of Fixed Asset	-	-
Investment in Subsidiary Company	-	-
Maturity of bank deposits (havind original maturity of more than 12 months	-	-
Interest Received	-	-
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	-	-
C.CASH FLOW FROM FINANCING ACTIVITIES		
Interest & Dividend Received	-	-
Proceeds from long term borrowings	-	-
Proceeds from issue of compounding instrument	-	-
Proceeds from short term borrowings	-	-
Share Application Money	-	-
Pending Investment Realised	-	-
Dividend Paid	-	-
Interest paid	-	-
Premium on issue of Shares	-	-
Proceeds from issue of shares	-	-
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ©	-	-
Net Increase in Cash and Cash Equivalents (A+B+C)	**86.20**	**(7.56)**
Add:Cash and Cash Equivalents at the beginning of the year	**1.76**	**59.14**
Cash and Cash Equivalents at the end of the year	**87.96**	**51.58**

Note:

1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.
2. Previous year figures have been regrouped, where necessary to conform to current year's classification

Place: Mahuva
Date: 2nd November 2026

For and On Behalf of Board of Directors
Ruparel Food Products Limited
(Formerly known as Mehta Housing Finance Limited)

Pankaj Ruparel
Chairman - Non Executive
DIN: 00077676

RUPAREL FOOD PRODUCTS LIMITED

INDIA

VCA & Associates
Chartered Accountants

CA. Ashok Thakkar *CA. S. H. Shastri* *CA. Janak Shah*
CA. Rutvij Vyas *CA. Sanjay Bhatt* *CA. Hitesh Shah*
CA. H. N. Vaghani *CA. Kishan Nandani*

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Head Office : 3rd Floor, Samyak Status, Near Dist. Court, Diwalipura, Vadodara - 390 007.
Branch : 603, Milestone Building, Drive in Road, Ahmedabad - 380 059.

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the Quarter and Half Year Ended On 30th September, 2026 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
Board of Directors,
Ruparel Food Products Limited
(Formerly Known as Mehta Housing Finance Limited).

1. We have reviewed the accompanying statement of unaudited consolidated financial results (the 'Statement') of **Ruparel Food Products Limited** *(Formerly Known as Mehta Housing Finance Limited w.e.f. 29th January, 2025)* (the Company) & its share of net profit after tax and total comprehensive income of its associates for the quarter and half year ended 30th September, 2026, being submitted by the company pursuant to requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these statements based on our review.

2. The Statement, which is the responsibility of the company's Management and approved by the Company's Board of Directors, has been prepare in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), read with the relevant rules issued there under, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

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

VCA & Associates ★ Chartered Accountants ★

4. Includes the results of the following entity consolidated on Equity Method:

Name of the Entity	Relation
SAMT Foods Private Limited (Formerly Known as Ruparel Food Specialities Private Limited) (w.e.f. 11th February, 2022)	Associate

5. Other Matters

The consolidated financial results includes the holding company's share of net profit after tax and total comprehensive income for the year ended March 31, 2026 & for the quarter & half year ended September 30, 2026 in respect of the Associate, the financial results have been reviewed by other auditors whose reports have been furnished to us by management and our opinion on the consolidated financial results relating to this associate is solely based on the procedures performed as stated in para above under the heading "Auditor's Responsibilities for the Audit of the Consolidated Financial Results".

(Rs. In Lakhs)

Particulars	For the Quarter September 30, 2026 ended (3 Month Period ended)	For the Half Year September 30, 2026 ended (6 Month Period ended)
Total Profit/(Loss) after Tax	6.12	38.22
Total Comprehensive Income	6.12	38.22

Our report on the Statement is not modified in respect of these matters.

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Accounting Standards 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) Regulation, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, VCA & Associates
Chartered Accountants
FRN: 114414W

VCA & Associates ★ Chartered Accountants ★

CA. H. N. Vaghani
Partner
M. No.: 144111
UDIN: 26144111KHNJIU3752

Place: Bhavnagar
Date: 2nd November, 2026

Ruparel Food Products Limited

FORMELY KNOWN AS MEHTA HOUSING FINANCE LIMITED

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CIN: L15100GJ1993PLC020699

Email Address : mehtahousingfinanaceltd@gmail.com & Website: www.mehtahousing.com

Cell - 9898908652

Statement of Unaudited Financial Results for the Quarter and Half year ended 30th September, 2026 - Consolidated

(Amount in Lacs)

	Particulars	Quarter ended			Half Year ended		Year ended
		30th September, 2026 Unaudited	30th June, 2026 Unaudited	30th September, 2025 Unaudited	30th September, 2026 Unaudited	30th September, 2025 Unaudited	31st March 2026 Audited
I	Revenue From Operations	50.18	18.70	233.16	68.88	233.16	342.67
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III	**Total Income (I+II)**	**50.18**	**18.70**	**233.16**	**68.88**	**233.16**	**342.67**
IV	**EXPENSES**						
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	39.00	28.26	265.79	67.26	265.79	333.65
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-4.14	-15.09	-37.99	-19.23	-37.99	-1.03
	Employee benefits expense	1.93	1.80	1.8	3.73	3.60	7.20
	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00	0.00
	Other expenses	3.41	1.03	3.39	4.44	5.51	8.65
	(i) Legal & Listing Fee	0.11	3.44	0.11	3.55	3.45	4.69
	(ii) Audit Fees	0.40	0.00	0.35	0.40	0.35	2.85
	(iii) E-Commerce Expenses i.e. Advertisement, Logistic etc	20.35	6.97	0.00	27.32	0.00	1.61
	(iv) Director's Seating Fees	0.22	0.23	0.27	0.45	0.58	1.16
	Total expenses (IV)	**61.28**	**26.64**	**233.72**	**87.92**	**241.29**	**358.78**
V	Profit/(loss) before exceptional items andand extraordinary items and tax (III- IV)	-11.10	-7.94	-0.56	-19.04	-8.13	-16.11
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss)before extraordinary Items/Prior Period Items and tax (V-VI)	-11.10	-7.94	-0.56	-19.04	-8.13	-16.11
VIII	Extraordinary Items/Prior Period Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax (VII • VIII)	-11.10	-7.94	-0.56	-19.04	-8.13	-16.11
x	Tax expense:						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	Profit (Loss) for the period from continuing operations (IX-X)	-11.10	-7.94	-0.56	-19.04	-8.13	-16.11
XII	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	**Profit/(loss) for the period (XI+XIV)**	**-11.10**	**-7.94**	**-0.56**	**-19.04**	**-8.13**	**-16.11**
XVI	Other Comprehensive Income (After Tax)						
	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
	(iii) a. Share of Other Comprehensive Income / (Expenses) of the Associate & Joint Venture b. Share of Profit / (Loss) of Investment in an associate accounted for using equity method	6.12	32.10	8.23	38.22	14.89	85.31
	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
	Total other Comprehensive Income Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income for the period Comprising Profit (Loss) and Other Comprehensive Income for the period (XV +XVI)	-4.97	24.16	7.67	19.18	6.76	69.20
	Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 10/- each)	**30.82**	**30.82**	**30.82**	**30.82**	**30.82**	**30.82**
XVIII	Earnings per equity share (for continuing operation):						
	(1) Basic	-0.16	0.78	0.25	0.62	0.22	2.25
	(2) Diluted	-0.16	0.78	0.25	0.62	0.22	2.25
XIX	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XX	Earnings per equity share(for discontinued & continuing operations)						
	(1) Basic	-0.16	0.78	0.25	0.62	0.22	2.25
	(2) Diluted	-0.16	0.78	0.25	0.62	0.22	2.25

Note:	
1	The Statement of Unaudited Consolidated Financial Results for the Quarter & Half Year ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their metting held on 2nd November, 2026.
2	These audited financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Company Act, 2013, read with the companies (Indian Accounting Standards) Rules , 2015 as amended from time to time and the provisions of the Companies Act, 2013.
3	There is only one Associate Company within the group which has been consolidated as per "Equity Method".
4	The previous period figures have been regrouped/reclassified wherever required to conform to the current year's presentation.
5	The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
6	There are no Investor complaints received/pending as on 30th September, 2026
7	The management is evaluating the possibilities of restructuring the business, in order to enable better management focus and control of the business , As a result, on 29th January, 2025, Company's name has been changed to "Ruparel Food Products Limited".

For and On Behalf of Board of Directors
Ruparel Food Products Limited
(Formerly known as Mehta Housing Finance Limited)

Place: Mahuva
Date: 02.11.2026

Pankaj Ruparel
Chairman - Non Executive
DIN: 00077676

RUPAREL FOOD PRODUCTS LIMITED

Ruparel Food Products Limited

FORMELY KNOWN AS MEHTA HOUSING FINANCE LIMITED

Registered Office: Plot No. 1A, Revenue Survey No. 203, P1, Savarkunda Road, Taveda, Mahuva, Dict. Bhavangar, Gujarat - 364290
CIN: L15100GJ1993PLC020699

Email Address : mehtahousingfinanaceltd@gmail.com & Website: www.mehtahousing.com
Cell - 9898908652

Unaudited Consolidated Statement of Assets and Liabilities for Company as on 30th September, 2026

(Amount in Lacs)

Particulars	As at 30th September, 2026 Unaudited	As at 31st March, 2026 Audited
ASSEST		
Non-current assets		
(a) Property, plant and equiptment	0.00	0.00
(b) Capital work-in -progress	0.00	0.00
(c) Goodwill	0.00	0.00
(d) other Intangible assets	0.00	0.00
(e) Intangible assets under development	0.00	0.00
(f) Investments in subsidiary, joint ventures and associate	0.00	0.00
(g) Non- current Financial Assets	0.00	0.00
(i) Non-current Investments	205.99	167.77
(ii) Non-current Trade receivables	0.00	0.00
(iii) Non-current Loans	0.00	0.00
(iv) Other Non-current financial assests	0.00	0.00
Total non-current financial assets	**205.99**	**167.77**
(h) Defferred tax assets (net)	0.00	0.00
(i) Other non-current assets	0.00	0.00
Total non-current assets	**205.99**	**167.77**
Current Assets		
(a) Inventories	20.26	1.03
(b) Current financial assets	0.00	0.00
(i) Current Investments	0.00	0.00
(ii) Trade receivables	150.29	251.52
(iii) Cash and cash equivalents	0.23	0.23
(iv) Bank Balance other than cash and cahs equivalents	87.73	1.53
(v) Current Loans & Advances	1.09	6.58
(vi) Other current financial assets	25.53	13.41
Total current financial assets	**285.13**	**274.30**
(c) Current tax assets (net)	0.00	0.00
(d) Other current assets	0.00	0.00
Total Current assets	**285.13**	**274.30**
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	0.00	0.00
Total Assets	**491.12**	**442.07**
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	308.20	308.20
(b) Other equity	149.73	130.54
Total Equity attributable to owner of parent	457.93	438.74
(c) Non controlling interest	0.00	0.00
Total Equity	**457.93**	**438.74**
LIABILITIES		
Non-current liabilites		
(a) Non-current financial liabilites		
(i) Borrowings	0.00	0.00
(ii) Lease Liability	0.00	0.00
(iii) Other non-current financial liabilities	0.00	0.00
Total non-current liabilities	**0.00**	**0.00**
(b) Provisions	0.00	0.00
(c) Deferred tax liabilities (net)	0.00	0.00
(d) Deferred government grants	0.00	0.00
(e) Other non-current liabilities	0.00	0.00
Total non-current liabilities	**0.00**	**0.00**
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	1.58	0.00
(ii) Trade paybles	30.85	1.12
(iii) Other current financial liabilities	0.00	0.00
Total current financial liabilities	**32.43**	**1.12**
(b) Other current liabilities	0.00	0.00
(c) provisions	0.65	2.15
(e) Current tax liabilities (Net)	0.11	0.06
(f) Deferred government grants	0.00	0.00
Total current libilities	**33.19**	**3.33**
Liabilities directly associated with assets in disposal group classied as held for sale	0.00	0.00
Regulatory deferral account credit balance and related deferred tax libility	0.00	0.00
Total liabilities	**33.19**	**3.33**
Total Equity and Liabilities	**491.12**	**442.07**

Place: Mahuva
Date: 2nd November 2026

For and On Behalf of Board of Directors
Ruparel Food Products Limited
(Formerly known as Mehta Housing Finance Limited)

Pankaj Ruparel
Chairman - Non Executive
DIN: 00077676

RUPAREL FOOD PRODUCTS LIMITED

Ruparel Food Products Limited

FORMELY KNOWN AS MEHTA HOUSING FINANCE LIMITED

Registered Office: Plot No. 1A, Revenue Survey No. 203, P1, Savarkunda Road, Taveda, Mahuva, Dict. Bhavangar, Gujarat - 364290
CIN: L15100GJ1993PLC020699

Email Address : mehtahousingfinanaceltd@gmail.com & Website: www.mehtahousing.com

Cell - 9898908652

Unaudited Consolidated Cash flow Statement for the Quarter and Half year ended 30th September, 2026

(Amount in Lacs)

Particulars	Half Year ended	
	30th September, 2026	30th September, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Tax and exceptional Items	19.18	6.76
Non-cash Adjustment to reconcile Profit before tax to net cash flow:	-	-
Depreciation and amortization expense	-	-
Interest & Dividend received	-	-
Share in (Profit) / Loss of Associate Company	(38.22)	(14.89)
Other Comprehensive (Income)/Loss	-	-
Loss/ (Profit) on sale of fixed assets	-	-
CASH GENERATED BEFORE WORKING CAPITAL CHANGES		
Adjustments for:	-	-
CASH GENERATED FROM OPERATIONS		
Inventory	(19.23)	(37.99)
Trade Receivable	101.24	(27.25)
Loans & Advances - Current	5.49	(3.45)
Other Current Assets	-	-
Other Non Current Assets	-	-
Trade Payables- Current	29.73	68.90
Other Current Liabilities	-	-
Other Non Current Financial Assets	-	-
Current Loans	1.58	0.62
Current -Provisions	(1.50)	(0.30)
Non Current -Provisions	-	-
Other financial Liabilties-Current	-	-
Other financial Assets- Current	(12.12)	-
Current Tax	-	-
Advance Tax Paid	-	-
Taxes Paid (net of refunds)	0.05	0.04
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	**86.20**	**(7.56)**
B.CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-	-
Purchase of Intangibles	-	-
Additions in WIP	-	-
Proceeds from sale of property, plant and equipment	-	-
Profit on Sale of Fixed Asset	-	-
Investment in Subsidiary Company	-	-
Maturity of bank deposits (havind original maturity of more than 12 months	-	-
Interest Received	-	-
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	-	-
C.CASH FLOW FROM FINANCING ACTIVITIES		
Interest & Dividend Received	-	-
Proceeds from long term borrowings	-	-
Proceeds from issue of compounding instrument	-	-
Proceeds from short term borrowings	-	-
Share Application Money	-	-
Pending Investment Realised	-	-
Dividend Paid	-	-
Interest paid	-	-
Premium on issue of Shares	-	-
Proceeds from issue of shares	-	-
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ©	-	-
Net Increase in Cash and Cash Equivalents (A+B+C)	**86.20**	**(7.56)**
Add:Cash and Cash Equivalents at the beginning of the year	**1.76**	**59.14**
Cash and Cash Equivalents at the end of the year	**87.96**	**51.58**

Note:

1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.
2. Previous year figures have been regrouped, where necessary to conform to current year's classification

Place: Mahuva
Date: 2nd November 2026

For and On Behalf of Board of Directors
Ruparel Food Products Limited
(Formerly known as Mehta Housing Finance Limited)

Pankaj Ruparel
Chairman - Non Executive
DIN: 00077676

RUPAREL FOOD PRODUCTS LIMITED