KAMANWALA HOUSING CONSTRUCTION LIMITED



REGD. & ADMINISTRATIVE OFFICE: 135/406, NEW UDYOG MANDIR - 2, MOGUL LANE, MAHIM (WEST), MUMBAI - 400 016. Tel.: 2444 0601, 2445 6029, 2447 4983 • Email : kamanwala@gmail.com

Website: www.kamanwalahousing.com CIN: L65990MH1984PLC032655

12th February, 2025

To. BSE Limited. 1st Floor, Rotunda Building, B.S. Marg, Fort, Mumbai - 400 001.

Dear Sir/Madam,

Subject: Integrated Filing (Financial) for the Quarter and Nine Months period ended December 31, 2024.

Ref: Scrip Code: 511131 Scrip Name: KAMANWALA

Dear Sir/Ma'am.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine-months period ended December 31, 2024.

The above information is also being made available on the website of the Company viz. www.kamanwalahousing.com.

This is for your information and records.

Thanking You,

For, Kamanwala Housing Construction Limited

DIVYA AGARWAL Date: 2025.02.12 18:02:01 +05'30'

Digitally signed by DIVYA AGARWAL

Divva Agarwal

Company Secretary & Compliance Officer

Vinod Kumar Jain & Co

Chartered Accountants

106, Western Edge-II, A Wing, Off Western Express Highway, Borivali (E), Mumbai - 66. Tel.: 4879 1000 Mob.: 9820078169
Email: tax@cavinodjain.com Web.: www.cavinodjain.com

INDEPENDENT AUDITOR'S REVIEW REPORT

To The Board of Directors of KAMANWALA HOUSING CONSTRUCTION LIMITED. MUMBAI

We have reviewed the accompanying statement of unaudited financial results ('the statement') of KAMANWALA HOUSING CONSTRUCTION LIMITED ('the Company') for the quarter ended 31st December 2024, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

This statement, which is the responsibility of Company's Management and approved by the Company's 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"), prescribed under Section 133 of the Companies Act 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to "Review 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 the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

Based on our review conducted and procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

F. No. 111 513 W

MUMBAI

For Vinod Kumar Jain & Co.

Chartered Accountant FRN No: 111513W

Vinod Kumar Jain

Proprietor (M.No: 036373)

UDIN: 25036373BMIPN32086 Place: Mumbai, Date: 12th February, 2025

Vinod Kumar Jain & Co

106, Western Edge-II, A Wing, Off Western Express Highway, Borivali (E), Mumbai - 66. Tel.: 4879 1000 Mob.: 9820078169

Email: tax@cavinodjain.com Web.: www.cavinodjain.com

INDEPENDENT AUDITOR'S REVIEW REPORT

To The Board of Directors of KAMANWALA HOUSING CONSTRUCTION LIMITED. MUMBAI

We have reviewed the accompanying statement of unaudited Consolidated financial results ('the statement') of KAMANWALA HOUSING CONSTRUCTION LIMITED ("the parent") and its joint venture (the Parent and its joint venture together referred to as "the Group") for the quarter ended 31st December 2024, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

The Parent's Management is responsible for the preparation of the Statement 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 relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Parent's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to "Review 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 the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

We also performed procedures 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.

F. No. 111 513 W

The Statement includes financial results of Partnership firms Kamanwala Lakshachandi Todays Construction and Kamanwala Lakshachandi Todays Developers.

Based on our review conducted and procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

As per the review of the interim financial results of the 2 Partnership Firms included in the consolidated unaudited financial results reflect total revenues of Rs. 00.00 Lakhs, total net profit of Rs. 00.00 Lakhs for the quarter ended December 31st, 2024, as considered in the Statement whose financial results have not been reviewed by us.

These Partnership Firm are:

- Kamanwala Lakshachandi Todays Construction
- Kamanwala Lakshachandi Todays Developers

Our conclusion on the statement is not modified in respect of these matters.

F. No. 111 513 Y

For Vinod Kumar Jain & Co.

Chartered Accountant

FRN No: 111513W

Vinod Kumar Jain

Proprietor (M.No: 036373)

UDIN: 25036373 BMIPNK4026

Place: Mumbai, Date: 12th February, 2025

KAMANWALA HOUSING CONSTRUCTION LIMITED

CIN: L65990MH1984PLC032655

Regd. Office: 406, New Udyog Mandir-2, Mogul Lane, Mahim (West), Mumbai 400 016

Tel: 2445 6029 * Email: kamanwala@gmail.com

Website: www.kamanwalahousing.com *CIN: L65990MH1984PLC032655

Statement of Unaudited Financial Results (Standalone) for the Quarter and Nine Months Ended December 31, 2024

Sr.	Particulars		Quarter ende	i	Nine Months Ended		Year ended
No.		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenues						
	Revenue from operations	-	-	-	67.19	279.88	279.88
	Other income	0.00	-	0.23	0.01	26.92	57.53
	Total Revenue (A)	0.00	0.00	0.23	67.20	306.80	337.41
2	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Purchase of Copper Futcom	-	-	-	66.32	279.80	279.80
	Changes in inventories of finished goods, stock-in -trade	-	-	-	-	-	-
	Loss on cancellation of terrace area						230.0
	Employee benefits expense	0.81	2.29	0.82	3.91	2.97	6.12
	Finance costs	0.01	11.30	-	11.32	0.02	0.04
	Depreciation and amortisation expense	0.50	0.50	0.29	1.50	1.36	2.06
	Other expenses	5.88	6.53	6.86	23.40	42.75	50.00
	Total expenses (B)	7.20	20.62	7.97	106.45	326.90	568.02
3	Profit/Loss before exceptional items and tax (A-B)	(7.20)	(20.62)	(7.74)	(39.25)	(20.10)	(230.61)
		-	-	-	-	-	-
	Prior Period Items	61.25	-	-	61.25	-	-
	Profit/(Loss) for the period from operations before tax	54.05	(20.62)	(7.74)	22.00	(20.10)	(230.61)
- 1	Tax expense						
-	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	-
	Net Profit/(Loss) for the period from operations (C)	54.05	(20.62)	(7.74)	22.00	(20.10)	(230.61)
	Other Comprehensive Income/(loss) net of tax						
	tems that will not be reclassified to profit or loss	0.92	0.93	0.82	2.77	2.47	3.69
_	tems that will be reclassified to profit or loss	-	-	-		-	-
9 0	Other comprehensive Income/(Loss) for the period, net of tax (D)	0.92	0.93	0.82	2.77	2.47	3.69
10 1	Total Comprehensive Income for the period/(Quarter) (C+D)	54.97	(19.69)	(6.92)	24.77	(17.63)	(226.92
11 F	Paid-up Equity Share Capital - Face Value INR 10 each	1409.32	1409.32	1409.32	1409.32	1409.32	1409.32
12 E	Earnings Per Equity Share of Rs. 10 each					2.05.52	1,03.32
E	Basic & Diluted	0.38	(0.15)	(0.05)	0.16	(0.14)	(1.64

NOTES:

- The above results have been reviewed by the Audit Committee and are approved by the Board of Directors of the Company at their meeting held on February 12, 2025 and have been subjected to limited review by the statutory auditors of the Company.
- 2 The above financial results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The company is engaged primarily in real estate business, accordingly there is no separate reportable segment as per IND AS-108.
- 4 Previous quarter/period figures have been regrouped /reclassified wherever necessary to make them comparable.

For KAMANWALA HOUSING CONSTRUCTION LTD.

Place: Mumbai

Dated: 12th February, 2025

Atul Jain

Managing Director

(Rs in Lakhs except EPS)

KAMANWALA HOUSING CONSTRUCTION LIMITED

Regd. Office: 406, New Udyog Mandir-2, Mogul Lane, Mahim (West), Mumbai 400 016

Tel: 2445 6029 * Email: kamanwala@gmail.com

Website: www.kamanwalahousing.com *CIN: L65990MH1984PLC032655

Statement of Unaudited Financial Results (Consolidated) for the Quarter and Nine Months Ended December 31, 2024

(Rs in Lakhs except EPS)

Sr.	Particulars		Quarter ende	d	Nine Months Ended		Year ended
No.		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
_	P	Onaddiced	Olladdited	Onaddited	Oriaddited	Onaddited	Addited
1	Revenues	١.	١.		67.19	279.88	279.88
	Revenue from operations	0.00		0.23	0.01	26.92	57.53
	Other income	0.00	0.00	0.23	67.20	306.80	337.41
_	Total Revenue (A)	0.00	0.00	0.23	07.20	300.80	337.41
2	Expenses Cost of material consumed						
		-	-		66.22	270.00	270.00
	Purchase of Copper Futcom	-	-	-	66.32	279.80	279.80
	Changes in inventories of finished goods, stock-in -trade	-	-	-	-	-	-
	Loss on cancellation of terrace area						230.00
	Employee benefits expense	0.81	2.29	0.82	3.91	2.97	6.12
	Finance costs	0.01	11.30	0.00	11.32	0.02	0.04
	Depreciation and amortisation expense	0.50	0.50	0.29	1.50	1.36	2.06
	Other expenses	5.88	6.53	6.86	23.40	42.75	50.03
	Total expenses (B)	7.20	20.62	7.97	106.45	326.90	568.05
3	Profit/Loss before exceptional items and tax (A-B)	(7.20)	(20.62)	(7.74)	(39.25)	(20.10)	(230.64)
		-	-	-	-	-	-
4	Prior Period Items	61.25	-	-	61.25	-	-
5	Profit/(Loss) for the period from operations before tax	54.05	(20.62)	(7.74)	22.00	(20.10)	(230.64)
6	Tax expense						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	-
7	Net Profit/(Loss) for the period from operations (C)	54.05	(20.62)	(7.74)	22.00	(20.10)	(230.64)
8	Other Comprehensive Income/(loss) net of tax		, ,			,	(====,
	Items that will not be reclassified to profit or loss	0.92	0.93	0.82	2.77	2.47	3.69
	Items that will be reclassified to profit or loss	-	-	-			-
9	Other comprehensive Income/(Loss) for the period, net of tax (D)	0.92	0.93	0.82	2.77	2.47	3.69
10	Total Comprehensive Income for the period/(Quarter) (C + D)	54.97	(19.69)	(6.92)	24.77	(17.63)	(226.95)
	Paid-up Equity Share Capital - Face Value INR 10 each	1409.32	1409.32	1409.32	1409.32	1409.32	1409.32
12	Earnings Per Equity Share of Rs. 10 each					1103.32	1403.32
	Basic & Diluted	0.38	(0.15)	(0.05)	0.16	(0.14)	(1.64)

- The above results have been reviewed by the Audit Committee and are approved by the Board of Directors of the Company at their meeting held on February 12, 2025 and have been subjected to limited review by the statutory auditors of the Company.
- The above financial results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The company is engaged primarily in real estate business, accordingly there is no separate reportable segment as per IND AS-108.
- Previous quarter/period figures have been regrouped /reclassified wherever necessary to make them comparable.

For KAMANWALA HOUSING CONSTRUCTION LTD.

Atul Jain

Managing Director

Place: Mumbai

Dated: 12th February, 2025

B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc:

Not applicable in this quarter

C. Format for disclosing outstanding default on loans and debt securities:

No	Particulars	(Rs. in Lakhs)
1	Loans /revolving facilities like cash credit from banks / financial institutions	-
Α	Total amount outstanding as on date -	-
В	Of the total amount outstanding, amount of default as on date -	-
2	Unlisted debt securities that is NCDs and NCRPS	-
Α	Total amount outstanding as on date -	-
В	Of the total amount outstanding, amount of default as on date -	-
	Total financial indebtedness of the listed entity including short-term and long-	
3	term debt -	-

D. Format for disclosure of related party transactions (applicable only for half-yearly filing that is 2^{nd} and 4^{th} quarter):

Not applicable in this quarter

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (standalone and consolidated separately that is applicable only for annual filing - 4^{th} quarter):

Not applicable in this quarter