



KAMANWALA HOUSING CONSTRUCTION LIMITED

REGD. & ADMINISTRATIVE 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

Date: 14th February, 2023

To,
Listing Compliances,
BSE Limited,
P.J. Towers, Fort,
Mumbai – 400001.

Dear Sir / Ma'am,

Sub: Outcome of Board Meeting and Compliances of Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

Ref: Scrip Code: 511131 Scrip Name: KAMANWALA

Dear Sir/Ma'am,

Pursuant to provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e., February 14, 2023, inter alia, considered and approved the unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended on December 31, 2022 along with Limited Review Report issued by M/s. Vinod Kumar Jain & Co, Chartered Accountants, Mumbai, Statutory Auditors of the Company.

Further, please find enclosed "Unaudited Standalone and Consolidated Financial Results along with Limited Review Report" for the quarter and nine months ended on December 31, 2022 as Annexure 1 and same is also available on the website of the Company viz. www.kamanwalahousing.com

The Board Meeting of the Company commenced at 02:00 PM and concluded at 03:45 PM.

This is for your information and records

Thanking you,
Yours faithfully,

For Kamanwala Housing Construction Limited

ATUL JAIN
Managing Director
DIN: 00052966
Encl: As above



Vinod Kumar Jain & Co

Chartered Accountants

106, Western Edge-II, A Wing, Off Western Express Highway,
Borivali (East), Mumbai - 400 066. • Tel.: 48791000
E-mail: info@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 2022, and for the year to date from 01st April 2022 to 31st December 2022 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. 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 of Interim financial information consists of and is limited to making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures, and thus provides less assurance than audit.

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.

For Vinod Kumar Jain & Co.
Chartered Accountant
FRN No: 111513W

Vk Jain

Vinod Kumar Jain
Proprietor (M. No: 036373)

UDIN: 23036373BGSURM3367

Place: Mumbai, Date: 14.02.2023



Vinod Kumar Jain & Co

Chartered Accountants

106, Western Edge-II, A Wing, Off Western Express Highway,
Borivali (East), Mumbai - 400 066. • Tel.: 48791000
E-mail: info@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 31 December 2022 and year to date from 1st April 2022 to 31st December' 2022, 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. 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 of Interim financial information consists of and is limited to 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.

The Statement includes financial results of Partnership firms Kamanwala Lakshachandi Today's Construction and Kamanwala Lakshachandi Today's 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 31, 2022, 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.

For Vinod Kumar Jain & Co.

Chartered Accountant

FRN No: 111513W

Vk Jain

Vinod Kumar Jain

Proprietor (M.No: 036373)



UDIN: 23036373BGSURN1978

Place: Mumbai, Date: 14.02.2023

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, 2022**(Rs in Lakhs except EPS)**

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenues						
	Revenue from operations	-	144.73	72.75	144.73	284.81	285.02
	Other income	11.54	10.63	27.58	47.41	108.52	179.83
	Total Revenue (A)	11.54	155.36	100.33	192.14	393.33	464.85
2	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	144.74	67.96	144.74	275.79	275.99
	Changes in inventories of finished goods, stock-in -trade	-	-	-	-	-	-
	Employee benefits expense	2.04	0.79	1.24	3.58	2.75	7.63
	Finance costs	0.01	0.04	0.34	0.06	2.72	1.97
	Depreciation and amortisation expense	0.93	0.92	0.37	2.78	1.12	3.70
	Other expenses	13.56	14.04	34.17	56.08	139.80	161.73
	Total expenses (B)	16.54	160.53	104.08	207.24	422.18	451.02
3	Profit/Loss before exceptional items and tax (A-B)	(5.00)	(5.17)	(3.75)	(15.10)	(28.85)	13.83
4	Exceptional Items	-	-	-	-	-	-
5	Prior Period Items	-	-	-	(0.13)	0.15	0.15
6	Profit/(Loss) for the period from operations before tax	(5.00)	(5.17)	(3.75)	(15.23)	(28.70)	13.98
7	Tax expense						
	- Current tax	-	-	-	-	-	1.50
	- Deferred tax	-	-	-	-	-	1.42
8	Net Profit/(Loss) for the period from operations (C)	(5.00)	(5.17)	(3.75)	(15.23)	(28.70)	11.06
9	Other Comprehensive Income/(loss) net of tax						
	Items that will not be reclassified to profit or loss	0.77	0.77	0.73	2.30	2.19	3.07
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
10	Other comprehensive Income/(Loss) for the period, net of tax (D)	0.77	0.77	0.73	2.30	2.19	3.07
11	Total Comprehensive Income for the period/(Quarter) (C+D)	(4.23)	(4.40)	(3.02)	(12.93)	(26.51)	14.13
12	Paid-up Equity Share Capital - Face Value INR 10 each	1409.32	1409.32	1409.32	1409.32	1409.32	1409.32
13	Earnings Per Equity Share of Rs. 10 each						
	Basic & Diluted	(0.04)	(0.04)	(0.03)	(0.11)	(0.20)	0.08

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 14, 2023 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: 14th February, 2023

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, 2022
(Rs in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenues						
	Revenue from operations	-	144.73	72.75	144.73	284.81	285.02
	Other income	11.54	10.63	27.58	47.41	108.52	179.83
	Total Revenue (A)	11.54	155.36	100.33	192.14	393.33	464.85
2	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	144.74	67.96	144.74	275.79	275.99
	Changes in inventories of finished goods, stock-in-trade	-	-	-	-	-	-
	Employee benefits expense	2.04	0.79	1.24	3.58	2.75	7.63
	Finance costs	0.01	0.04	0.34	0.06	2.72	1.97
	Depreciation and amortisation expense	0.93	0.92	0.37	2.78	1.12	3.70
	Other expenses	13.56	14.04	34.17	56.08	139.80	161.78
	Total expenses (B)	16.54	160.53	104.08	207.24	422.18	451.07
3	Profit/Loss before exceptional items and tax (A-B)	(5.00)	(5.17)	(3.75)	(15.10)	(28.85)	13.78
4	Exceptional Items	-	-	-	-	-	-
5	Prior Period Items	-	-	0.00	(0.13)	0.15	0.15
6	Profit/(Loss) for the period from operations before tax	(5.00)	(5.17)	(3.75)	(15.23)	(28.70)	13.93
7	Tax expense						
	- Current tax	-	-	-	-	-	1.50
	- Deferred tax	-	-	-	-	-	1.42
8	Net Profit/(Loss) for the period from operations (C)	(5.00)	(5.17)	(3.75)	(15.23)	(28.70)	11.01
9	Other Comprehensive Income/(loss) net of tax						
	Items that will not be reclassified to profit or loss	0.77	0.77	0.73	2.30	2.19	3.07
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
10	Other comprehensive Income/(Loss) for the period, net of tax (D)	0.77	0.77	0.73	2.30	2.19	3.07
11	Total Comprehensive Income for the period/(Quarter) (C + D)	(4.23)	(4.40)	(3.02)	(12.93)	(26.51)	14.08
12	Paid-up Equity Share Capital - Face Value INR 10 each	1409.32	1409.32	1409.32	1409.32	1409.32	1409.32
13	Earnings Per Equity Share of Rs. 10 each						
	Basic & Diluted	(0.04)	(0.04)	(0.03)	(0.11)	(0.20)	0.08

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 14, 2023 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 Jaii
Managing Director

Place: Mumbai
Dated: 14th February, 2023