



KAMANWALA HOUSING CONSTRUCTION LIMITED

REGD. & ADMINISTRATIVE OFFICE: 135/406, NEW UDYOG MANDIR - 2,
MOGUL LANE, MAHIM (WEST), MUMBAI - 400 018.
Tel.: 2444 0601, 2445 6029, 2447 4983 • Email : kamanwala@gmail.com
Website : www.kamanwalahousing.com CIN: L65990MH1984PLC032655

14th August, 2023

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

Dear Sir/Madam,

Subject: 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

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., August 14, 2023, inter alia, considered and approved the following matters:

1. Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended on June 30, 2023 along with Limited Review Report issued by M/s. Vinod Kumar Jain & Co, Chartered Accountants, Mumbai, Statutory Auditors of the Company.
2. Notice of Annual General Meeting, Board's report along with annexures thereon.
3. The Annual General Meeting of the Company will be held on Saturday, 30th September, 2023 at 1:00 PM through Video Conferencing (VC) / Other Audio-Visual Means (OAVM).
4. The cut-off date for the purpose of the Annual General Meeting is 23rd September, 2023.
5. The Register of members and share transfer books will remain closed from 24th September, 2023 to 30th September, 2023 (both days inclusive) for the purpose of the AGM.
6. The e-voting will commence from 27th September, 2023 at 9:00 AM and shall conclude on 29th September, 2023 at 5:00 PM.
7. Mr. Devesh Mehta, Practicing Company Secretary has been appointed as Scrutinizer for the purpose of e-voting at Annual General Meeting.
8. Re-appointment of Mr. Sunil Karandikar, Chartered Accountant & Cost Accountant, as an Internal Auditor of the Company for FY 2023-24.
9. Re-appointment of Mrs. Pushpa Jain as Whole Time Director for further period of 5 (five) consecutive years from February 1, 2024 to January 31, 2029 subject to approval of members of the Company at ensuing General Meeting.

Further, please find enclosed "Standalone and Consolidated Unaudited Financial Results along with Limited Review Report" for the quarter ended on June 30, 2023 as **Annexure 1** and the details required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/CMD/4/2015 dated 9th September, 2015 is provided as **Annexure 2** and same is also available on the website of the Company viz. www.kamanwalahousing.com.

The Board Meeting of the Company commenced at 03:30 PM and concluded at 4:00 PM

This is for your information and records.

Thanking You,
For, Kamanwala Housing Construction Limited

Divya Agarwal
Company Secretary & Compliance Officer

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 30th June, 2023, and for the year to date from 01st April 2023 to 30th June' 2023 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: 23036373 BG SUVJ5683

Place: Mumbai, Date: 14.08.2023



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 Ended June 30, 2023**(Rs in Lakhs except EPS)**

Sr. No.	Particulars	Quarter ended			Year ended	
		30.06.2023	31.03.2023	30.06.2022	31.03.2023	
		Unaudited	Audited	Unaudited	Unaudited	Audited
1	Revenues					
	Revenue from operations	279.87	242.52	0.00	387.25	
	Other income	26.68	0.95	25.24	48.36	
	Total Revenue (A)	306.55	243.47	25.24	435.61	
2	Expenses					
	Cost of material consumed	-	-	-	-	
	Purchase of stock-in-trade	279.80	242.57	-	387.31	
	Changes in inventories of finished goods, stock-in-trade	0.00	-	0.00	-	
	Employee benefits expense	0.71	2.10	0.75	5.68	
	Finance costs	0.01	0.03	0.01	0.09	
	Depreciation and amortisation expense	0.63	(0.24)	0.93	2.54	
	Other expenses	29.34	211.46	28.48	267.54	
	Total expenses (B)	310.49	455.92	30.17	663.16	
3	Profit/Loss before exceptional items and tax (A-B)	(3.94)	(212.45)	(4.93)	(227.55)	
4	Loans & Advances w/off (net)		(600.94)		(600.94)	
5	Prior Period Items	0.00	-	(0.13)	(0.13)	
6	Profit/(Loss) for the period from operations before tax	(3.94)	(813.39)	(5.06)	(828.62)	
7	Tax expense					
	- Current tax	-	-	-	-	
	- Deferred tax	-	(7.97)	-	(7.97)	
8	Net Profit/(Loss) for the period from operations (C)	(3.94)	(805.42)	(5.06)	(820.65)	
9	Profit/(Loss) for the period (D)	(3.94)	(805.42)	(5.06)	(820.65)	
10	Other Comprehensive Income/(loss) net of tax					
	Items that will not be reclassified to profit or loss	0.82	1.00	0.76	3.30	
	Items that will be reclassified to profit or loss	-	-	-	-	
11	Other comprehensive Income/(Loss) for the period, net of tax (E)	0.82	1.00	0.76	3.30	
12	Total Comprehensive Income for the period/(Quarter) (D + E)	(3.12)	(804.42)	(4.30)	(817.35)	
13	Paid-up Equity Share Capital - Face Value INR 10 each	1409.32	1409.32	1409.32	1409.32	
14	Other Equity					
15	Earnings Per Equity Share of Rs. 10 each					
	Basic & Diluted	(0.03)	(5.71)	(0.04)	(5.82)	

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 August 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.
- The figures for the quarter ended 31st March, 2023 are the balancing figure between audited figures for the F.Y. 2022-23 and the unaudited year to date figure published upto 31st December, 2022 which were subjected to limited review.
- Previous quarter figures have been regrouped /reclassified wherever necessary to make them comparable.

For KAMANWALA HOUSING CONSTRUCTION LTD.



Director

Place: Mumbai
Dated: 14th August, 2023

Vinod Kumar Jain & Co

Chartered Accountants

106, Western Edge-II, A Wing, Off Western Express Highway,
Borivali (East), Mumbai - 400 066. • Tel.: 48791000
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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 30 June 2023 and year to date from 1st April 2023 to 30th June' 2023, 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 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 June 30, 2023, 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



Vinod Kumar Jain
Proprietor (M.No: 036373)



UDIN: 23036373BGSUVK5785
Place: Mumbai, Date: 14.08.2023

KAMANWALA HOUSING CONSTRUCTION LIMITED

CIN: L65990MH1984PLC032655

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Website: www.kamanwalahousing.com *CIN: L65990MH1984PLC032655

Statement of Unaudited Financial Results (Consolidated) for the Quarter Ended June 30, 2023

(Rs in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended		Year ended	
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
1	Revenues				
	Revenue from operations	279.87	242.52	-	387.25
	Other income	26.68	0.95	25.24	48.36
	Total Revenue (A)	306.55	243.47	25.24	435.61
2	Expenses				
	Cost of material consumed	-	-	-	-
	Purchase of stock-in-trade	279.80	242.57	-	387.31
	Changes in inventories of finished goods, stock-in-trade	-	-	-	-
	Employee benefits expense	0.71	2.10	0.75	5.68
	Finance costs	0.01	0.03	0.01	0.09
	Depreciation and amortisation expense	0.63	(0.24)	0.93	2.54
	Other expenses	29.34	234.23	28.48	290.31
	Total expenses (B)	310.49	478.69	30.17	685.93
3	Profit/Loss before exceptional items and tax (A-B)	(3.94)	(235.22)	(4.93)	(250.32)
4	Loans & Advances w/off (net)	-	(600.94)	-	(600.94)
5	Prior Period Items	-	-	(0.13)	(0.13)
6	Profit/(Loss) for the period from operations before tax	(3.94)	(836.16)	(5.06)	(851.39)
7	Tax expense				
	- Current tax	-	-	-	-
	- Deferred tax	-	(7.97)	-	(7.97)
8	Net Profit/(Loss) for the period from operations (C)	(3.94)	(828.19)	(5.06)	(843.42)
9	Profit/(Loss) for the period (D)	(3.94)	(828.19)	(5.06)	(843.42)
10	Other Comprehensive Income/(loss) net of tax				
	Items that will not be reclassified to profit or loss	0.82	1.00	0.76	3.30
	Items that will be reclassified to profit or loss	-	-	-	-
11	Other comprehensive Income/(Loss) for the period, net of tax (E)	0.82	1.00	0.76	3.30
12	Total Comprehensive Income for the period/(Quarter) (D + E) (Attributable to owners)	(3.12)	(827.19)	(4.30)	(840.12)
13	Paid-up Equity Share Capital - Face Value INR 10 each	1409.32	1409.32	1409.32	1409.32
14	Other Equity				
15	Earnings Per Equity Share of Rs. 10 each				
	Basic & Diluted	(0.03)	(5.88)	(0.04)	(5.98)

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 August 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.
- The figures for the quarter ended 31st March, 2023 are the balancing figure between audited figures for the F.Y. 2022-23 and the unaudited year to date figure published upto 31st December, 2022 which were subjected to limited review.
- Previous quarter figures have been regrouped /reclassified wherever necessary to make them comparable.

For KAMANWALA HOUSING CONSTRUCTION LTD.



Director

Place: Mumbai

Dated: 14th August, 2023

Annexure 2

Details required pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Regulations), 2015 are mentioned below:

Re-appointment of an Internal Auditor	
Name of Internal Auditor re-appointed	Mr. Sunil Karandikar, Chartered Accountant & Cost Accountant
Reason for change	Re-appointment
Date of appointment	For Financial Year 2023-24
Terms of appointment	As approved by Board of Directors
Brief Profile	Mr. Sunil Karandikar, is FCA, FCS, ACMA, B.com by Profession and he is having vast experience in the field of auditing and having financial expertise of more than 40 years. He is well versed with all the auditing standards, compliances and providing consultancy services to various companies.

Re-appointment of Mrs. Pushpa Jain as Whole Time Director	
Name of the Director	Mrs. Pushpa Jain
Reason for change	Re-appointment as Whole Time Director w.e.f. 1 st February, 2024 for the further period of 5 consecutive years.
Date of Re-appointment	February 01, 2024
Terms of appointment	5 Years
Brief Profile (In case of Appointment)	NA
Disclosure of relationships between Directors (in case of appointment of Directors)	Wife of Mr. Atul Jain, Managing Director of the Company.
