

## KAMANWALA HOUSING CONSTRUCTION LIMITED

REGD. & ADMINISTRATIVE OFFICE: 406/406, 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

12<sup>th</sup> November, 2020

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 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

**Ref: Scrip Code: 511131 Scrip Name: KAMANWALA**

With reference to above mentioned subject, we would like to inform you that the Board of Directors at their meeting held on Thursday, 12<sup>th</sup> November, 2020 at the registered office of the Company at 406, New Udyog Mandir – 2, Mogul Lane, Mahim (west), Mumbai – 400 016 have inter alia considered and approved Standalone and Consolidated Unaudited Financial Results, Statement of Assets and Liabilities and Cash Flow Statement along with Limited Review Report(s) issued by M/s. Majithia & Associates, Statutory Auditors for the quarter and half year ended on September 30, 2020 which were recommended by Audit Committee.

The Meeting was commenced at 03:00 P.M. and concluded at 08:05 P.M.

Further, please find enclosed financials along with Limited Review Report and same is also available on the website of the Company viz. [www.kamanwalahousing.com](http://www.kamanwalahousing.com)

We request to take the note of the same.

Thanking You,

**For Kamanwala Housing Construction limited**



**Sejal Desai**  
**Company Secretary & Compliance Officer**  
Encl: As Stated

# MAJITHIA & ASSOCIATES

## CHARTERED ACCOUNTANTS

Br.: - Office No. 4, Wing B, Ground Floor, Jay Gokuldharm CHS Building No. 3, Shyama Prasad Mukharjee Chowk, S. V. Road, Borivali (W), Mumbai – 400092.

Mobile No: 9322671692 / 7045664441

Email Id: [office@majithica.com](mailto:office@majithica.com) / [bhavesh@pepl.net.in](mailto:bhavesh@pepl.net.in) / [shrikant@majithiaca.com](mailto:shrikant@majithiaca.com)

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015( as amended)

To

### **Board of Directors of Kamanwala Housing Construction Limited**

We have reviewed the accompanying Statements of Standalone Unaudited Financial Results of Kamanwala Housing Construction Limited ("the company" ), for the quarter and half year ended September 30,2020 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time.

This Statement, which is the responsibility of the 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity ', issued by the Institute of Chartered Accountants of India (ICAI). 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 as stated in paragraph 3 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



**Head Office: - 6, New Jagruti CHS Ltd, 1<sup>st</sup> floor, 227, S. V. Road, Next to Pride furnishing Showroom, Bandra (West) Mumbai 400050.**

# MAJITHIA & ASSOCIATES

## CHARTERED ACCOUNTANTS

Br.: - Office No. 4, Wing B, Ground Floor, Jay Gokuldharm CHS Building No. 3, Shyama Prasad  
Mukharjee Chowk, S. V. Road, Borivali (W), Mumbai – 400092.

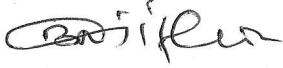
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Email Id: [office@majithica.com](mailto:office@majithica.com) / [bhavesh@pepl.net.in](mailto:bhavesh@pepl.net.in) / [shrikant@majithiaca.com](mailto:shrikant@majithiaca.com)

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the 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 Majithia & Associates**  
**Chartered Accountants**  
**Firm Reg. No. 105871W**



**Bhavesh R. Majithia**

**Partner**

**Membership No. 048194**

**Place: Mumbai**

**Date: 12<sup>th</sup> November, 2020**

**UDIN: 20048194AAAADV9417**

**KAMANWALA HOUSING CONSTRUCTION LIMITED**

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

Tel: 2447 5900, 2445 6029, 2447 4983 \* Email: kamanwala@gmail.com

Website: www.kamanwalahousing.com \*CIN: L65990MH1984PLC032655

**Statement of Unaudited Financial Results (Standalone) for the Quarter and Six Months Ended September 30, 2020**  
(Rs in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenues</b>						
	Revenue from operations	0.00	-	5.63	0.00	17.12	285.24
	Other income	17.80	28.89	59.99	46.69	111.81	270.83
	<b>Total Revenue (A)</b>	<b>17.80</b>	<b>28.89</b>	<b>65.62</b>	<b>46.69</b>	<b>128.93</b>	<b>556.07</b>
<b>2</b>	<b>Expenses</b>						
	Cost of material consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-	225.00
	Changes in inventories of finished goods, stock-in-trade	-	-	-	-	-	-
	Employee benefits expense	0.87	0.61	5.66	1.48	10.96	45.85
	Finance costs	0.01	-	1.07	0.01	2.35	3.49
	Depreciation and amortisation expense	0.33	3.03	4.78	3.36	9.57	25.25
	Other expenses	15.29	31.10	62.05	46.39	132.42	264.12
	<b>Total expenses (B)</b>	<b>16.50</b>	<b>34.74</b>	<b>73.56</b>	<b>51.24</b>	<b>155.30</b>	<b>563.71</b>
<b>3</b>	<b>Profit/Loss before exceptional items and tax (A-B)</b>	<b>1.31</b>	<b>(5.85)</b>	<b>(7.94)</b>	<b>(4.54)</b>	<b>(26.37)</b>	<b>(7.64)</b>
<b>4</b>	<b>Prior Period Items</b>	-	-	-	-	-	15.49
<b>5</b>	<b>Profit/(Loss) for the period from operations before tax</b>	<b>1.31</b>	<b>(5.85)</b>	<b>(7.94)</b>	<b>(4.54)</b>	<b>(26.37)</b>	<b>7.85</b>
<b>6</b>	<b>Tax expense</b>						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	(3.88)
<b>7</b>	<b>Net Profit/(Loss) for the period from operations (C)</b>	<b>1.31</b>	<b>(5.85)</b>	<b>(7.94)</b>	<b>(4.54)</b>	<b>(26.37)</b>	<b>11.73</b>
<b>8</b>	<b>Profit/(Loss) for the period (D)</b>	<b>1.31</b>	<b>(5.85)</b>	<b>(7.94)</b>	<b>(4.54)</b>	<b>(26.37)</b>	<b>11.73</b>
<b>8</b>	<b>Other Comprehensive Income/(loss) net of tax</b>						
	Items that will not be reclassified to profit or loss	0.62	0.62	1.34	1.24	2.66	3.93
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>9</b>	<b>Other comprehensive Income/(Loss) for the period, net of tax (D)</b>	<b>0.62</b>	<b>0.62</b>	<b>1.34</b>	<b>1.24</b>	<b>2.66</b>	<b>3.93</b>
<b>10</b>	<b>Total Comprehensive Income for the period/(Quarter) (C+D)</b>	<b>1.93</b>	<b>(5.23)</b>	<b>(6.60)</b>	<b>(3.30)</b>	<b>(23.71)</b>	<b>15.66</b>
<b>11</b>	<b>Paid-up Equity Share Capital - Face Value INR 10 each</b>	<b>1409.32</b>	<b>1409.32</b>	<b>1409.32</b>	<b>1409.32</b>	<b>1409.32</b>	<b>1409.32</b>
<b>12</b>	<b>Other Equity</b>						6606.05
<b>13</b>	<b>Earnings Per Equity Share of Rs. 10 each</b>						
	Basic & Diluted	0.01	(0.04)	(0.06)	(0.03)	(0.19)	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 November 12, 2020 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.

Place: Mumbai  
Dated: 12th November, 2020



Amit Jain  
Director



# KAMANWALA HOUSING CONSTRUCTION LIMITED

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

Tel: 2447 5900, 2445 6029, 2447 4983 \* Email: kamanwala@gmail.com

Website: www.kamanwalahousing.com \*CIN: L65990MH1984PLC032655

**Statement of Unaudited Assets & Liabilities (Standalone) as at 30th September, 2020**

(Rs in Lakhs)

Particulars	Standalone	
	As at 30.09.2020 Unaudited	As at 31.03.2020 Audited
<b>I ASSETS</b>		
<b>A. Non-current Assets</b>		
(a) Property, Plant and Equipment	3.09	6.46
(b) Financial Assets		
(i) Investments	54.00	100.00
(ii) Loans	2,075.94	2,090.50
(iii) Others advances	1,205.60	1,205.60
(c) Non-current tax Assets	-	-
(d) Other Non-current Assets	584.18	583.12
<b>Total Non-Current Assets (A)</b>	<b>3,922.81</b>	<b>3,985.68</b>
<b>B. Current Assets</b>		
(a) Inventories	954.23	954.23
(b) Financial Assets		
(i) Investments	953.07	931.85
(ii) Trade Receivables	95.75	305.75
(iii) Cash and Cash Equivalents	16.75	12.14
(iv) Bank balances other than (iii) above	4.49	4.49
(v) Loans	-	-
(vi) Others Advances	3,505.57	3,569.14
(c) Other Current Assets	204.70	158.57
<b>Total Current Assets (B)</b>	<b>5,734.56</b>	<b>5,936.17</b>
<b>TOTAL - ASSETS (A+B)</b>	<b>9,657.37</b>	<b>9,921.85</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>A. Equity</b>		
(a) Equity Share Capital	1,409.32	1,409.32
(b) Other Equity	6,602.75	6,606.05
<b>Total Equity (A)</b>	<b>8,012.07</b>	<b>8,015.37</b>
<b>B. Liabilities</b>		
<b>Non-current Liabilities</b>		
(a) Financial Liabilities	-	-
(b) Provisions	28.73	29.98
(c) Deferred tax Liabilities	6.02	6.02
(d) Other financial Liabilities	86.37	89.11
<b>Total Non-current Liabilities</b>	<b>121.12</b>	<b>125.11</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	99.16	114.72
(ii) Trade Payables	546.62	755.77
(iii) Other Financial Liabilities	687.95	729.96
(b) Provisions	19.09	10.56
(c) Other Current Liabilities	171.36	170.36
<b>Total Current Liabilities</b>	<b>1,524.18</b>	<b>1,781.37</b>
<b>Total Liabilities (B)</b>	<b>1,645.30</b>	<b>1,906.48</b>
<b>TOTAL - EQUITY AND LIABILITIES (A+B)</b>	<b>9,657.37</b>	<b>9,921.85</b>



**KAMANWALA HOUSING CONSTRUCTION LIMITED**

**STANDALONE CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2020**

Rs. in lakhs

Sr. no.	Particulars		Six Month ended 30/09/2020	Six Month Ended 30/09/2019
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>			
	Net Profit before tax		(4.54)	(26.37)
i	Adjustments for :			
	Depreciation & Amortisation	3.37	9.57	
	Interest Income	(46.69)	(111.81)	
	Interest and Financial Expenses	-	2.12	
			(43.33)	(100.13)
	<b>Operating Profit before Working Capital Changes</b>		<b>(47.87)</b>	<b>(126.49)</b>
ii	Movement in Working Capital			
	Decrease/(-Increase) in Trade Receivables	210.00	(0.73)	
	Decrease/(-Increase) in Inventories	-	-	
	Decrease/(-Increase) in long Term Loans & Advances	14.55	(148.51)	
	Decrease/(-Increase) in Current Loans & Advances & Bank Balances	63.56	181.08	
	Decrease/(-Increase) in Other Current & Non current Assets	(47.15)	(49.27)	
	Increase/(-Decrease) in Non Current Liabilities & Provisions	-	-	
	Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables	(199.63)	41.34	2.29
				(15.14)
	Cash generated from operations		(6.53)	(141.64)
	Taxes paid		(0.04)	(0.98)
	<b>Net Cash from Operating Activities</b>		<b>(6.57)</b>	<b>(142.62)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
	Decrease/(-Increase) in Investments	24.78	40.81	
	Interest received	46.69	111.81	
	<b>Net Cash from Investing Activities</b>		<b>71.48</b>	<b>152.62</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>			
	<b>Non Current Financial Liabilities</b>			
	Borrowings		-	
	Other Financial liabilities	(2.75)	(12.81)	
	<b>Current Financial Liabilities</b>			
	Borrowings	(15.55)	(34.74)	
	Other Financial Liabilities	(42.01)	(104.39)	
	Interest and Financial Expenses	-	(2.12)	
	<b>Net Cash from Financing Activities</b>		<b>(60.31)</b>	<b>(154.05)</b>
	<b>Net Increase (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>4.60</b>	<b>(144.04)</b>
	Opening Balance of Cash & Cash Equivalents		12.15	154.76
	<b>Closing Balance of Cash &amp; Cash Equivalents</b>		<b>16.75</b>	<b>10.72</b>



# MAJITHIA & ASSOCIATES

## CHARTERED ACCOUNTANTS

Br.: - Office No. 4, Wing B, Ground Floor, Jay Gokuldham CHS Building No. 3, Shyama Prasad Mukharjee Chowk, S. V. Road, Borivali (W), Mumbai – 400092.

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

### Board of Directors of Kamanwala Housing Construction Limited

We have reviewed the accompanying Statements of Consolidated Unaudited Financial Results of Kamanwala Housing Construction Limited ("the Holding Company") and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group"), for the quarter and half year ended September 30, 2020 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 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.

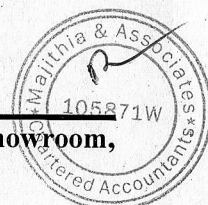
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Parent 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 stated in paragraph 3 above and expect stated in paragraph 7 below 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 Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI

Head Office: - 6, New Jagruti CHS Ltd, 1<sup>st</sup> floor, 227, S. V. Road, Next to Pride furnishing Showroom, Bandra (West) Mumbai 400050.





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(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.

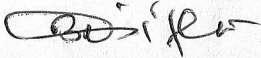
As per the review of the interim financial results of the subsidiaries included in the consolidated unaudited financial results include financial results reflect total revenues of Rs. 17.80 Lakhs , total net profit of Rs. 1.41 Lakhs for the quarter ended September 30, 2020 as considered in the Statement whose financial results have not been reviewed by us.

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

**For Majithia & Associates**

**Chartered Accountants**

**Firm Reg. No. 105871W**



**Bhavesh R. Majithia**

**Partner**

**Membership No. 048194**

**Place: Mumbai**

**Date: 12<sup>th</sup> November, 2020**

**UDIN: 20048194AAAADW3999**





**KAMANWALA HOUSING CONSTRUCTION LIMITED**

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Tel: 2447 5900, 2445 6029, 2447 4983 \* Email: kamanwala@gmail.com

Website: www.kamanwalahousing.com \*CIN: L65990MH1984PLC032655

**Statement of Unaudited Financial Results (Consolidated) for the Quarter and Six Months Ended September 30, 2020**

(Rs in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenues</b>						
	Revenue from operations	0.00	0.00	5.63	0.00	17.12	285.24
	Other Income	17.80	28.89	59.99	46.69	112.40	281.95
	<b>Total Revenue (A)</b>	<b>17.80</b>	<b>28.89</b>	<b>65.62</b>	<b>46.69</b>	<b>129.52</b>	<b>567.19</b>
<b>2</b>	<b>Expenses</b>						
	Cost of material consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-	225.0
	Changes in inventories of finished goods, stock-in-trade	-	-	-	-	-	-
	Employee benefits expense	0.87	0.61	5.66	1.48	16.74	54.90
	Finance costs	0.01	-	1.07	0.01	2.35	3.50
	Depreciation and amortisation expense	0.33	3.03	4.78	3.36	9.57	25.25
	Other expenses	15.19	31.20	62.05	46.39	135.58	269.55
	<b>Total expenses (B)</b>	<b>16.40</b>	<b>34.84</b>	<b>73.56</b>	<b>51.24</b>	<b>164.24</b>	<b>578.20</b>
<b>3</b>	<b>Profit/Loss before exceptional items and tax (A-B)</b>	<b>1.41</b>	<b>(5.95)</b>	<b>(7.94)</b>	<b>(4.54)</b>	<b>(34.72)</b>	<b>(11.01)</b>
<b>4</b>	<b>Prior Period Items</b>	-	-	-	-	-	15.49
<b>5</b>	<b>Profit/(Loss) for the period from operations before tax</b>	<b>1.41</b>	<b>(5.95)</b>	<b>(7.94)</b>	<b>(4.54)</b>	<b>(34.72)</b>	<b>4.48</b>
<b>6</b>	<b>Tax expense</b>						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	(0.93)
<b>7</b>	<b>Net Profit/(Loss) for the period from operations (C)</b>	<b>1.41</b>	<b>(5.95)</b>	<b>(7.94)</b>	<b>(4.54)</b>	<b>(34.72)</b>	<b>5.41</b>
<b>8</b>	<b>Other Comprehensive Income/(loss) net of tax</b>						
	Items that will not be reclassified to profit or loss	0.62	0.62	1.34	1.24	2.66	3.93
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>9</b>	<b>Other comprehensive Income/(Loss) for the period, net of tax (D)</b>	<b>0.62</b>	<b>0.62</b>	<b>1.34</b>	<b>1.24</b>	<b>2.66</b>	<b>3.93</b>
<b>10</b>	<b>Total Comprehensive Income for the period/(Quarter) (C + D)</b>	<b>2.03</b>	<b>(5.33)</b>	<b>(6.60)</b>	<b>(3.30)</b>	<b>(32.06)</b>	<b>9.34</b>
<b>11</b>	<b>Paid-up Equity Share Capital - Face Value INR 10 each</b>	<b>1409.32</b>	<b>1409.32</b>	<b>1409.32</b>	<b>1409.32</b>	<b>1409.32</b>	<b>1409.32</b>
<b>12</b>	<b>Other Equity</b>						6599.73
<b>13</b>	<b>Earnings Per Equity Share of Rs. 10 each</b>						
	Basic & Diluted	0.01	(0.04)	(0.06)	(0.03)	(0.25)	0.04

**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 November 12, 2020 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.

Amit Jain  
Director

Place: Mumbai  
Dated: 12th November, 2020



## KAMANWALA HOUSING CONSTRUCTION LIMITED

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

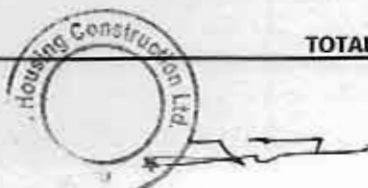
Tel: 2447 5900, 2445 6029, 2447 4983 \* Email: kamanwala@gmail.com

Website: www.kamanwalahousing.com \*CIN: L65990MH1984PLC032655

Statement of Unaudited Assets & Liabilities (Consolidated) as at 30th September, 2020

(Rs in Lakhs)

Particulars	Consolidated	
	As at 30.09.2020 Unaudited	As at 31.03.2020 Audited
<b>I ASSETS</b>		
<b>A. Non-current Assets</b>		
(a) Property, Plant and Equipment	3.10	6.46
(b) Financial Assets		
(i) Investments	53.00	69.00
(ii) Loans	2,075.94	2,090.49
(iii) Others advances	1,205.60	1,205.60
(c) Other Non-current Assets	584.17	584.37
<b>Total Non-Current Assets (A)</b>	<b>3,921.81</b>	<b>3,955.92</b>
<b>B. Current Assets</b>		
(a) Inventories	954.23	954.23
(b) Financial Assets		
(i) Investments	454.73	-
(ii) Trade Receivables	136.25	346.25
(iii) Cash and Cash Equivalents	26.69	29.44
(iv) Bank balances other than (iii) above	4.49	4.49
(v) Loans	-	-
(vi) Others Advances	3,828.89	4,825.93
(c) Other Current Assets	204.70	160.57
<b>Total Current Assets (B)</b>	<b>5,609.98</b>	<b>6,320.91</b>
<b>TOTAL - ASSETS (A+B)</b>	<b>9,531.79</b>	<b>10,276.83</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>A. Equity</b>		
(a) Equity Share Capital	1,409.32	1,409.32
(b) Other Equity	6,602.75	6,599.73
Equity attributable to shareholders of the Company		
Non-controlling interests	-181.46	-171.10
<b>Total Equity (A)</b>	<b>7,830.61</b>	<b>7,837.95</b>
<b>B. Liabilities</b>		
<b>Non-current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial Liabilities		
(b) Provisions	28.73	29.98
(c) Deferred tax Liabilities	6.02	6.02
(d) Other financial Liabilities	86.37	89.11
<b>Total Non-current Liabilities</b>	<b>121.12</b>	<b>125.11</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	134.19	623.56
(ii) Trade Payables	564.47	774.60
(iii) Other Financial Liabilities	687.95	729.96
(b) Provisions	22.09	15.29
(c) Other Current Liabilities	171.36	170.36
<b>Total Current Liabilities</b>	<b>1,580.06</b>	<b>2,313.77</b>
<b>Total Liabilities (B)</b>	<b>1,701.18</b>	<b>2,438.88</b>
<b>TOTAL - EQUITY AND LIABILITIES (A+B)</b>	<b>9,531.79</b>	<b>10,276.83</b>



**KAMANWALA HOUSING CONSTRUCTION LIMITED**

CONSOLIDATED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2020

Rs. in lakhs

Particulars	Six Month ended		Six Month Ended	
		30/09/2020		30/09/2019
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>				
Net Profit before tax		(4.54)		(34.72)
<b>i Adjustments for :</b>				
Depreciation & Amortisation	3.37		9.57	
Interest Income	(46.69)		(112.41)	
Interest and Financial Expenses	-		2.12	
		(43.33)	-	(100.72)
<b>Operating Profit before Working Capital Changes</b>		(47.87)		(135.44)
<b>ii Movement in Working Capital</b>				
Decrease/(-Increase) in Trade Receivables	210.00		29.37	
Decrease/(-Increase) in Inventories	-		-	
Decrease/(-Increase) in long Term Loans & Advances	14.55		(148.51)	
Decrease/(-Increase) in Current Loans & Advances & Bank Balances	997.05		217.56	
Decrease/(-Increase) in Other Current & Non current Assets	(45.15)		(49.27)	
Increase/(-Decrease) in Non Current Liabilities & Provisions	-		-	
Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables	(202.34)	974.11	2.20	51.36
Cash generated from operations		926.24		(84.08)
Taxes paid		1.21		(9.03)
<b>Net Cash from Operating Activities</b>		927.45		(93.11)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>				
Investment in JV Goodwill	(438.73)		-	
Decrease/(-Increase) in JV	(4.04)		(0.51)	
Interest received	46.69		112.41	
<b>Net Cash from Investing Activities</b>		(396.08)		111.89
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>				
<b>Non Current Financial Liabilities</b>				
Borrowings				
Other Financial liabilities	(2.75)		(12.81)	
<b>Current Financial Liabilities</b>				
Borrowings	(489.36)		(34.74)	
Other Financial Liabilities	(42.01)		(103.98)	
Interest and Financial Expenses	-		(2.12)	
<b>Net Cash from Financing Activities</b>		(534.12)		(153.65)
<b>Net Increase (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>		(2.75)		(134.86)
Opening Balance of Cash & Cash Equivalents		29.44		174.16
Closing Balance of Cash & Cash Equivalents		26.69		39.29

