



## KAMANWALA HOUSING CONSTRUCTION LIMITED

REGD. & ADMINISTRATIVE OFFICE: #33/406, 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

**Date: 12.11.2021**

To,  
BSE Limited,  
1<sup>st</sup> Floor, Rotunda Building  
B. S. Marg, 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 ID: 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., November 12, 2021, inter alia, considered and approved unaudited Standalone and Consolidated Financial Results, Statement of Assets & Liabilities and Cash Flow Statement of the Company for the quarter and half year ended on September 30, 2021 along with Limited Review Report issued by M/s. Majithia & Associates, Statutory Auditors of the Company.

Further, please find enclosed “Standalone and Consolidated Unaudited Financial Results, Statement of Assets & Liabilities and Cash Flow Statement along with Limited Review Report” for the quarter and half year ended on September 30, 2021 and same is also available on the website of the Company viz. [www.kamanwalahousing.com](http://www.kamanwalahousing.com)

The Board Meeting of the Company commenced at 02:30 P.M. and concluded at 08:20 P.M.

Kindly take the above on your record.

Thanking you,

Yours faithfully,

**For Kamanwala Housing Construction limited**



**CS Sejal Desai**  
**Company Secretary & Compliance Officer**  
Encl: As above

# 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.

Mobile No: 9322671692 / 7045664441

Email Id: [office@majithica.com](mailto:office@majithica.com) / [bhaves@pcpl.net.in](mailto:bhaves@pcpl.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, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement 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 issue a report on these Financial Statements 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 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  
MAJITHIA

Digitally signed by  
BHAVESH R. MAJITHIA  
Date: 2021.11.12  
19:54:50 +05'30'

**Bhaves R. Majithia**

Partner

Membership No. 048194



Place: Mumbai

Date: 12<sup>th</sup> November 2021

UDIN: 21048194AAAUEU8684

## 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 (Standalone) for the Quarter and Six Months Ended September 30, 2021

(Rs in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenues</b>						
	Revenue from operations	194.60	17.46	-	212.06	-	263.88
	Other income	60.21	20.73	17.80	80.94	46.69	168.28
	<b>Total Revenue (A)</b>	<b>254.81</b>	<b>38.19</b>	<b>17.80</b>	<b>293.00</b>	<b>46.69</b>	<b>432.16</b>
<b>2</b>	<b>Expenses</b>						
	Cost of material consumed	0.00	-	-	-	-	-
	Purchase of stock-in-trade	186.53	21.30	-	207.83	-	233.55
	Changes in inventories of finished goods, stock-in-trade	4.26	(4.26)	-	-	-	-
	Employee benefits expense	0.86	0.65	0.87	1.51	1.48	3.12
	Finance costs	1.82	0.56	0.01	2.38	0.01	1.16
	Depreciation and amortisation expense	(0.94)	1.69	0.33	0.75	3.36	6.76
	Other expenses	84.93	20.70	15.29	105.63	46.39	214.93
	<b>Total expenses (B)</b>	<b>277.46</b>	<b>40.64</b>	<b>16.50</b>	<b>318.10</b>	<b>51.24</b>	<b>459.52</b>
<b>3</b>	<b>Profit/Loss before exceptional items and tax (A-B)</b>	<b>(22.65)</b>	<b>(2.45)</b>	<b>1.31</b>	<b>(25.10)</b>	<b>(4.54)</b>	<b>(27.36)</b>
<b>4</b>	<b>Exceptional Items</b>						<b>10.71</b>
<b>5</b>	<b>Prior Period Items</b>	<b>0.15</b>	<b>-</b>	<b>-</b>	<b>0.15</b>	<b>-</b>	<b>-</b>
<b>6</b>	<b>Profit/(Loss) for the period from operations before tax</b>	<b>(22.50)</b>	<b>(2.45)</b>	<b>1.31</b>	<b>(24.95)</b>	<b>(4.54)</b>	<b>(16.65)</b>
<b>7</b>	<b>Tax expense</b>						
	- Current tax	0.00	-	-	-	-	-
	- Deferred tax	0.00	-	-	-	-	0.51
<b>8</b>	<b>Net Profit/(Loss) for the period from operations (C)</b>	<b>(22.50)</b>	<b>(2.45)</b>	<b>1.31</b>	<b>(24.95)</b>	<b>(4.54)</b>	<b>(17.16)</b>
<b>9</b>	<b>Profit/(Loss) for the period (D)</b>	<b>(22.50)</b>	<b>(2.45)</b>	<b>1.31</b>	<b>(24.95)</b>	<b>(4.54)</b>	<b>(17.16)</b>
<b>10</b>	<b>Other Comprehensive Income/(loss) net of tax</b>						
	Items that will not be reclassified to profit or loss	1.04	0.42	0.62	1.46	1.24	2.49
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>11</b>	<b>Other comprehensive Income/(Loss) for the period, net of tax (D)</b>	<b>1.04</b>	<b>0.42</b>	<b>0.62</b>	<b>1.46</b>	<b>1.24</b>	<b>2.49</b>
<b>12</b>	<b>Total Comprehensive Income for the period/(Quarter) (C+D)</b>	<b>(21.46)</b>	<b>(2.03)</b>	<b>1.93</b>	<b>(23.49)</b>	<b>(3.30)</b>	<b>(14.67)</b>
<b>13</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>14</b>	<b>Earnings Per Equity Share of Rs. 10 each</b>						
	Basic & Diluted	(0.16)	(0.02)	0.01	(0.18)	(0.03)	(0.12)

#### NOTES:

- 1 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, 2021 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.
- 3 The company is engaged primarily in real estate business, accordingly there is no separate reportable segment as per IND AS-108.
- 4 The operations for the year ended 31st March, 2021 were impacted by COVID-19 pandemic. Since last quarter improvement is seen but few challenges still exists due to possible future uncertainties related to COVID-19. Based on the assessments made by the Company as per internal and external information available up to the date of approval of these standalone financial results, the Company expects to recover the carrying value of its assets including inventories, receivables, investments and other financial and non-financial assets in the ordinary course of business. The impact of the global health pandemic COVID-19 may be different from that estimated as at the date of approval of results.
- 5 Previous quarter/period figures have been regrouped /reclassified wherever necessary to make them comparable.

For KAMANWALA HOUSING CONSTRUCTION LTD.



*[Signature]*

Amit Jain  
Director

Place: Mumbai  
Dated: 12th November, 2021

**KAMANIWALA 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 Assets & Liabilities (Standalone) as at 30th September, 2021**

(Rs. in Lakhs)

Particulars	Standalone	
	As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
<b>I ASSETS</b>		
<b>A. Non-current Assets</b>		
(a) Property, Plant and Equipment	9.66	10.41
(b) Financial Assets		
(i) Investments	54.00	54.00
(ii) Loans	1,989.78	1,942.77
(iii) Others advances	606.20	606.20
(c) (i) Advance Income Tax & TDS (net)	267.65	267.26
(ii) Other Non Current Assets	479.01	479.18
<b>Total Non-Current Assets (A)</b>	<b>3,406.30</b>	<b>3,359.82</b>
<b>B. Current Assets</b>		
(a) Inventories	954.23	954.23
(b) Financial Assets		
(i) Investments	873.03	887.92
(ii) Trade Receivables	23.09	95.50
(iii) Cash and Cash Equivalents	10.83	19.64
(iv) Bank balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Others Advances	3,665.49	3,807.14
(c) Other Current Assets	132.24	40.81
<b>Total Current Assets (B)</b>	<b>5,658.91</b>	<b>5,805.24</b>
<b>TOTAL - ASSETS (A+B)</b>	<b>9,065.21</b>	<b>9,165.06</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>A. Equity</b>		
(a) Equity Share Capital	1,409.32	1,409.32
(b) Other Equity	6,567.88	6,591.37
<b>Total Equity (A)</b>	<b>7,977.20</b>	<b>8,000.69</b>
<b>B. Liabilities</b>		
<b>Non-current Liabilities</b>		
(a) Financial Liabilities	-	-
(b) Provisions	26.02	27.49
(c) Deferred tax Liabilities	6.55	6.55
(d) Other financial Liabilities	86.72	86.36
<b>Total Non-current Liabilities</b>	<b>119.29</b>	<b>120.40</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	107.07	103.47
(ii) Trade Payables	82.57	83.25
(iii) Other Financial Liabilities	603.22	678.04
(b) Provisions	14.81	9.35
(c) Other Current Liabilities	161.05	169.86
<b>Total Current Liabilities</b>	<b>968.72</b>	<b>1,043.97</b>
<b>Total Liabilities (B)</b>	<b>1,088.01</b>	<b>1,164.37</b>
<b>TOTAL - EQUITY AND LIABILITIES (A+B)</b>	<b>9,065.21</b>	<b>9,165.06</b>



**KAMANWALA HOUSING CONSTRUCTION LIMITED**

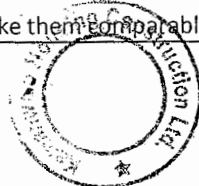
STANDALONE CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2021

(Rs. in lakhs)

Sr. no.	Particulars		Six Month Ended 30/09/2021	Six Month Ended 30/09/2020
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>			
	Net Profit/ (Loss) before tax		(24.95)	(4.54)
i	Adjustments for :			
	Depreciation & Amortisation	0.75		3.37
	Interest Income	(80.95)		(46.69)
	Interest and Financial Expenses	2.32		0
	Credit Balances no longer required written back	-		0
	Profit/Loss on Sale of Fixed Assets	0	(77.87)	0
				(43.33)
	<b>Operating Profit before Working Capital Changes</b>		<b>(102.82)</b>	<b>(47.88)</b>
ii	Movement in Working Capital			
	Decrease/(-Increase) in Trade Receivables	72.42		210.00
	Decrease/(-Increase) in Inventories	0		-
	Decrease/(-Increase) in long Term Loans & Advances	(47.00)		14.55
	Decrease/(-Increase) in Current Loans & Advances & Bank Balances	141.66		63.56
	Decrease/(-Increase) in Other Current & Non current Assets	(91.26)		(47.15)
	Increase/(-Decrease) in Non Current Liabilities & Provisions	0		-
	Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables	(4.03)	71.78	(199.63)
				41.34
	Cash generated from operations		(31.04)	(6.53)
	Taxes paid		(0.40)	(0.04)
	<b>Net Cash from Operating Activities</b>		<b>(31.44)</b>	<b>(6.57)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
	Sale of Fixed Assets	0		0
	Decrease/(-Increase) in Investments	14.89		24.78
	Interest received	80.95		46.69
	<b>Net Cash from Investing Activities</b>		<b>95.83</b>	<b>71.48</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>			
	<b>Non Current Financial Liabilities</b>			
	Borrowings	0		0
	Other Financial liabilities	0.35		(2.75)
	<b>Current Financial Liabilities</b>			
	Borrowings	3.60		(15.55)
	Other Financial Liabilities	(74.83)		(42.01)
	Credit Balances no longer required, written back	-		0
	Interest and Financial Expenses	(2.32)		0
	<b>Net Cash from Financing Activities</b>		<b>(73.20)</b>	<b>(60.31)</b>
	<b>Net Increase (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>(8.81)</b>	<b>4.60</b>
	Opening Balance of Cash & Cash Equivalents		19.64	12.15
	Closing Balance of Cash & Cash Equivalents		10.83	16.75

Notes:

- Figures in brackets represent outflows.
- Cash Flow Statement (Standalone) has been prepared under the indirect method as set out in IND AS-7 Statement of Cash Flow.
- Cash and cash equivalents represent cash and bank balances.
- Previous period figures have been regrouped / reclassified wherever necessary to make them comparable



*[Handwritten signature]*

# 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@pcpl.net.in](mailto:bhavesh@pcpl.net.in) / [shrikant@majithiaca.com](mailto:shrikant@majithiaca.com)

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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, 2021 ("the Statement"), being submitted by the Holding Company pursuant to the requirement 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 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 issue a report on these Financial Statements 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, 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 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.

As per the review of the interim financial results of the 2 Partnership Firms included in the consolidated unaudited financial results include financial results reflect total revenues of Rs. 00.00 Lakhs, total net profit of Rs. 00.00 Lakhs for the quarter ended September 30, 2021, as considered in the Statement whose financial results have not been reviewed by us.

# 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.

Mobile No: 9322671692 / 7045664441

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

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These Partnership Firms are :

- Kamanwala Lakshachandi Todays Construction
- Kamanwala Lakshachandi Todays Developers

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

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BHAVESH R MAJITHIA  
Date: 2021.11.12  
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**Bhaves R. Majithia**  
Partner  
Membership No. 048194

Place: Mumbai  
Date: 12<sup>th</sup> November 2021  
UDIN: 21048194AAAET5550

## 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 Six Months Ended September 30, 2021

(Rs in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenues</b>						
	Revenue from operations	194.60	17.46	0.00	212.06	0.00	263.88
	Other income	60.21	20.73	17.80	80.94	46.69	168.28
	<b>Total Revenue (A)</b>	<b>254.81</b>	<b>38.19</b>	<b>17.80</b>	<b>293.00</b>	<b>46.69</b>	<b>432.16</b>
<b>2</b>	<b>Expenses</b>						
	Cost of material consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	186.53	21.30	-	207.83	-	233.55
	Changes in inventories of finished goods, stock-in-trade	4.26	(4.26)	-	-	-	-
	Employee benefits expense	0.86	0.65	0.87	1.51	1.48	3.12
	Finance costs	1.82	0.56	0.01	2.38	0.01	1.16
	Depreciation and amortisation expense	(0.94)	1.69	0.33	0.75	3.36	6.76
	Other expenses	84.93	20.70	15.19	105.63	46.39	215.25
	<b>Total expenses (B)</b>	<b>277.46</b>	<b>40.64</b>	<b>16.40</b>	<b>318.10</b>	<b>51.24</b>	<b>459.84</b>
<b>3</b>	<b>Profit/Loss before exceptional items and tax (A-B)</b>	<b>(22.65)</b>	<b>(2.45)</b>	<b>1.41</b>	<b>(25.10)</b>	<b>(4.54)</b>	<b>(27.68)</b>
<b>4</b>	<b>Exceptional Items</b>						<b>10.71</b>
<b>5</b>	<b>Prior Period Items</b>	<b>0.15</b>	<b>-</b>	<b>-</b>	<b>0.15</b>	<b>-</b>	<b>-</b>
<b>6</b>	<b>Profit/(Loss) for the period from operations before tax</b>	<b>(22.50)</b>	<b>(2.45)</b>	<b>1.41</b>	<b>(24.95)</b>	<b>(4.54)</b>	<b>(16.97)</b>
<b>7</b>	<b>Tax expense</b>						
	- Current tax	0.00	-	-	-	-	-
	- Deferred tax	0.00	-	-	-	-	0.51
<b>8</b>	<b>Net Profit/(Loss) for the period from operations (C)</b>	<b>(22.50)</b>	<b>(2.45)</b>	<b>1.41</b>	<b>(24.95)</b>	<b>(4.54)</b>	<b>(17.48)</b>
<b>9</b>	<b>Other Comprehensive Income/(loss) net of tax</b>						
	Items that will not be reclassified to profit or loss	1.04	0.42	0.62	1.46	1.24	2.49
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>10</b>	<b>Other comprehensive Income/(Loss) for the period, net of tax (D)</b>	<b>1.04</b>	<b>0.42</b>	<b>0.62</b>	<b>1.46</b>	<b>1.24</b>	<b>2.49</b>
<b>11</b>	<b>Total Comprehensive Income for the period/(Quarter) (C + D)</b>	<b>(21.46)</b>	<b>(2.03)</b>	<b>2.03</b>	<b>(23.49)</b>	<b>(3.30)</b>	<b>(14.99)</b>
<b>12</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>13</b>	<b>Earnings Per Equity Share of Rs. 10 each</b>						
	Basic & Diluted	(0.16)	(0.02)	0.01	(0.18)	(0.03)	(0.12)

#### NOTES:

- 1 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, 2021 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.
- 3 The company is engaged primarily in real estate business, accordingly there is no separate reportable segment as per IND AS-108.
- 4 The operations for the year ended 31st March, 2021 were impacted by COVID-19 pandemic. Since last quarter improvement is seen but few challenges still exists due to possible future uncertainties related to COVID-19. Based on the assessments made by the Company as per internal and external information available up to the date of approval of these standalone financial results, the Company expects to recover the carrying value of its assets including inventories, receivables, investments and other financial and non-financial assets in the ordinary course of business. The impact of the global health pandemic COVID-19 may be different from that estimated as at the date of approval of results.
- 5 Previous quarter/period figures have been regrouped /reclassified wherever necessary to make them comparable.

For KAMANWALA HOUSING CONSTRUCTION LTD.



*[Signature]*

Amit Jain  
Director

Place: Mumbai  
Dated: 12th November, 2021



**KAMANWALA HOUSING CONSTRUCTION LIMITED**

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

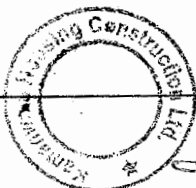
Tel: 2445 6029 \* Email: kamanwala@gmail.com

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

**Statement of Unaudited Assets & Liabilities (Consolidated) as at 30th September, 2021**

(Rs in Lakhs)

Particulars	Consolidated	
	As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
<b>I ASSETS</b>		
<b>A. Non-current Assets</b>		
(a) Property, Plant and Equipment	9.66	10.41
(b) Financial Assets		
(i) Investments	53.00	53.00
(ii) Loans	1,989.78	1,942.77
(iii) Others advances	606.20	606.20
(c) (i) Advance Income Tax & TDS (net)	267.66	267.26
(ii) Other Non Current Assets	479.02	479.18
<b>Total Non-Current Assets (A)</b>	<b>3,405.32</b>	<b>3,358.82</b>
<b>B. Current Assets</b>		
(a) Inventories	954.23	954.23
(b) Financial Assets		
(i) Investments	374.35	389.43
(ii) Trade Receivables	63.58	135.99
(iii) Cash and Cash Equivalents	20.79	29.59
(iv) Bank balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Others Advances	3,988.80	4,130.47
(c) Other Current Assets	132.24	40.81
<b>Total Current Assets (B)</b>	<b>5,533.99</b>	<b>5,680.52</b>
<b>TOTAL - ASSETS (A+B)</b>	<b>8,939.31</b>	<b>9,039.34</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>A. Equity</b>		
(a) Equity Share Capital	1,409.32	1,409.32
(b) Other Equity	6,567.88	6,591.05
Equity attributable to shareholders of the Company		
Non-controlling interests	-204.90	-204.76
<b>Total Equity (A)</b>	<b>7,772.30</b>	<b>7,795.61</b>
<b>B. Liabilities</b>		
<b>Non-current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial Liabilities		
(b) Provisions	26.02	27.49
(c) Deferred tax Liabilities	6.55	6.55
(d) Other financial Liabilities	86.72	86.36
<b>Total Non-current Liabilities</b>	<b>119.29</b>	<b>120.40</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	165.70	162.10
(ii) Trade Payables	99.94	100.96
(iii) Other Financial Liabilities	603.22	678.05
(b) Provisions	17.81	12.36
(c) Other Current Liabilities	161.05	169.86
<b>Total Current Liabilities</b>	<b>1,047.72</b>	<b>1,123.33</b>
<b>Total Liabilities (B)</b>	<b>1,167.01</b>	<b>1,243.73</b>
<b>TOTAL - EQUITY AND LIABILITIES (A+B)</b>	<b>8,939.31</b>	<b>9,039.34</b>



**KAMANWALA HOUSING CONSTRUCTION LIMITED**  
**CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021**

(Rs. in lakhs)

Particulars		six month ended 30/09/2021	six month ended 30/09/2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>			
Net Profit/ (Loss) before tax		(24.95)	(4.54)
i Adjustments for :			
Depreciation & Amortisation	0.75		3.37
Interest Income	(80.95)		(46.69)
Interest and Financial Expenses	2.32		0
Profit/Loss on Sale of Fixed Assets	-	(77.87)	(43.33)
<b>Operating Profit before Working Capital Changes</b>		<b>(102.82)</b>	<b>(47.87)</b>
ii Movement in Working Capital			
Decrease/(-Increase) in Trade Receivables	72.42		210.00
Decrease/(-Increase) in long Term Loans & Advances	(47.00)		0.00
Decrease/(-Increase) in Current Loans & Advances & Bank Balances	141.66		14.55
Decrease/(-Increase) in Other Current & Non current Assets	(91.26)		997.05
Increase/(-Decrease) in Non Current Liabilities & Provisions	0.00		(45.15)
Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables	(4.37)	71.45	(202.34)
			974.11
Cash generated from operations		(31.38)	926.24
Taxes paid		(0.42)	1.21
<b>Net Cash from Operating Activities</b>		<b>(31.79)</b>	<b>927.45</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>			
Investment in JV Goodwill	15.39		(438.73)
Decrease/(-Increase) in JV	(0.15)		(4.04)
Interest received	80.95		46.69
<b>Net Cash from Investing Activities</b>		<b>96.19</b>	<b>(396.08)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>			
<b>Non Current Financial Liabilities</b>			
Other Financial liabilities	0.35		(2.75)
<b>Current Financial Liabilities</b>			
Borrowings	3.60		(489.36)
Other Financial Liabilities	(74.83)		(42.01)
Credit Balances no longer required, written back	-		0
Interest and Financial Expenses	(2.32)		0
<b>Net Cash from Financing Activities</b>		<b>(73.20)</b>	<b>(534.12)</b>
<b>Net Increase (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>(8.81)</b>	<b>(2.75)</b>
Opening Balance of Cash & Cash Equivalents		29.59	29.44
Closing Balance of Cash & Cash Equivalents		20.79	26.69

**Notes:**

- 1 Figures in brackets represent outflows.
- 2 Cash Flow Consolidated Statement has been prepared under the indirect method as set out in IND AS-7 Statement of Cash Flow.
- 3 Cash and cash equivalents represent cash and bank balances.
- 4 Previous period figures have been regrouped / reclassified wherever applicable.

