



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: 14.02.2022

To,
BSE Limited,
1st 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., February 14, 2022, inter alia, considered and approved unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended on December 31, 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 along with Limited Review Report” for the quarter and nine months ended on December 31, 2021 and same is also available on the website of the Company viz. www.kamanwalahousing.com

The Board Meeting of the Company commenced at 03:00 P.M. and concluded at 08:40 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 Gokuldharm CHS Building No. 3, Shyama Prasad Mukharjee Chowk, S. V. Road, Borivali (W), Mumbai – 400092. Mobile No: 9322671692 / 7045664441
Email Id: office@majithiaca.com / bhavesh@pcpl.net.in / 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

Re: Limited Review Report of the unaudited Standalone Financial Results for the quarter ended 31st December, 2021 and year to date from 1st April, 2021 to 31st December, 2021

We have reviewed the accompanying statement of unaudited Financial Results of Kamanwala Housing Construction Limited (“the company”), for the quarter ended December 31, 2021 and year to date from 1st April, 2021 to 31st December, 2021. This Statement, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the Regulation”) as amended (the “Listing Regulations”).

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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an 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 as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards specified under Section 133 of the Company's Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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
Digitally signed by
BHAVESH R MAJITHIA
Date: 2022.02.14
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Bhavesh R. Majithia

Partner

Membership No. 048194

Place: Mumbai

Date: 14th February, 2022

UDIN: 22048194ACETVW4394

Head Office: - 303, Metro Avenue, Pereira Lane, Near WEH Metro Station, Opp. Cinemax & Gurunanak Petrol Pump, Andheri East, Mumbai-400099.

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 Nine Months Ended December 31, 2021**(Rs in Lakhs except EPS)**

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenues						
	Revenue from operations	72.75	194.60	15.45	284.81	15.45	263.88
	Other income	27.58	60.21	12.90	108.52	59.59	168.28
	Total Revenue (A)	100.33	254.81	28.35	393.33	75.04	432.16
2	Expenses						
	Cost of material consumed	0.00	-	-	-	-	-
	Purchase of stock-in-trade	67.96	186.53	-	275.79	-	233.55
	Changes in inventories of finished goods, stock-in-trade	0.00	4.26	-	-	-	-
	Employee benefits expense	1.24	0.86	0.65	2.75	2.13	3.12
	Finance costs	0.34	1.82	0.59	2.72	0.60	1.16
	Depreciation and amortisation expense	0.37	(0.94)	0.34	1.12	3.70	6.76
	Other expenses	34.17	84.93	29.77	139.80	76.16	214.93
	Total expenses (B)	104.08	277.46	31.35	422.18	82.59	459.52
3	Profit/Loss before exceptional items and tax (A-B)	(3.75)	(22.65)	(3.00)	(28.85)	(7.55)	(27.36)
4	Exceptional Items	0.00					10.71
5	Prior Period Items	0.00	0.15	-	0.15	-	-
6	Profit/(Loss) for the period from operations before tax	(3.75)	(22.50)	(3.00)	(28.70)	(7.55)	(16.65)
7	Tax expense						
	- Current tax	0.00	-	-	-	-	-
	- Deferred tax	0.00	-	-	-	-	0.51
8	Net Profit/(Loss) for the period from operations (C)	(3.75)	(22.50)	(3.00)	(28.70)	(7.55)	(17.16)
9	Profit/(Loss) for the period (D)	(3.75)	(22.50)	(3.00)	(28.70)	(7.55)	(17.16)
10	Other Comprehensive Income/(loss) net of tax						
	Items that will not be reclassified to profit or loss	0.73	1.04	0.62	2.19	1.86	2.49
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Other comprehensive Income/(Loss) for the period, net of tax (D)	0.73	1.04	0.62	2.19	1.86	2.49
12	Total Comprehensive Income for the period/(Quarter) (C+D)	(3.02)	(21.46)	(2.38)	(26.51)	(5.69)	(14.67)
13	Paid-up Equity Share Capital - Face Value INR 10 each	1409.32	1409.32	1409.32	1409.32	1409.32	1409.32
14	Earnings Per Equity Share of Rs. 10 each						
	Basic & Diluted	(0.03)	(0.16)	(0.02)	(0.20)	(0.05)	(0.12)

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, 2022 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 Company has considered the possible impact of COVID-19 in preparation of the above results. The impact of the global health pandemic may be different from that estimated as at the date of approval of results. Considering the continuing uncertainties, the Company will continue to closely monitor any material changes to future economic conditions.
- Previous quarter/period figures have been regrouped /reclassified wherever necessary to make them comparable.

For KAMANWALA HOUSING CONSTRUCTION LTD.



Amit Jain
DirectorPlace: Mumbai
Dated: 14th February, 2022

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@majithiaca.com / bhavesh@pcpl.net.in / shrikant@majithiaca.com

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)

To

Board of Directors of Kamanwala Housing Construction Limited

Re: Limited Review Report of the unaudited Consolidated Financial Results for the quarter ended 31st December, 2021 and year to date from 1st April, 2021 to 31st December, 2021

We have reviewed the accompanying statement of unaudited Financial Results of Kamanwala Housing Construction Limited ("the company"), for the quarter ended December 31, 2021 and year to date from 1st April, 2021 to 31st December, 2021. This Statement, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended (the "Listing Regulations").

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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an 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.

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 December 31, 2021, as considered in the Statement whose financial results have not been reviewed by us.

Head Office: - 303, Metro Avenue, Pereira Lane, Near WEH Metro Station, Opp. Cinemax & Gurunanak Petrol Pump, Andheri East, Mumbai-400099.

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@majithiaca.com / bhavesht@pcpl.net.in / shrikant@majithiaca.com

These partnership firms are:

- Kamanwala Lakshachandi Todays Developers
- Kamanwala Lakshachandi Todays Construction

For Majithia & Associates

Chartered Accountants

Firm Reg. No. 105871W

BHAVESH R
MAJITHIA

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BHAVESH R MAJITHIA
Date: 2022.02.14
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Bhavesht R. Majithia

Partner

Membership No. 048194

Place: Mumbai

Date: 14th February, 2022

UDIN: 22048194ACFDAZ5534

Head Office: - 303, Metro Avenue, Pereira Lane, Near WEH Metro Station, Opp. Cinemax & Gurunanak Petrol Pump, Andheri East, Mumbai-400099.

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Website: www.kamanwalahousing.com *CIN: L65990MH1984PLC032655

Statement of Unaudited Financial Results (Consolidated) for the Quarter and Nine Months Ended December 31, 2021

(Rs in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenues						
	Revenue from operations	72.75	194.60	15.45	284.81	15.45	263.88
	Other income	27.58	60.21	12.90	108.52	59.59	168.28
	Total Revenue (A)	100.33	254.81	28.35	393.33	75.04	432.16
2	Expenses						
	Cost of material consumed	0.00	-	-	-	-	-
	Purchase of stock-in-trade	67.96	186.53	-	275.79	-	233.55
	Changes in inventories of finished goods, stock-in-trade	0.00	4.26	-	-	-	-
	Employee benefits expense	1.24	0.86	0.65	2.75	2.13	3.12
	Finance costs	0.34	1.82	0.59	2.72	0.60	1.16
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	Other expenses	34.17	84.93	29.77	139.80	76.16	215.25
	Total expenses (B)	104.08	277.46	31.35	422.18	82.59	459.84
3	Profit/Loss before exceptional items and tax (A-B)	(3.75)	(22.65)	(3.00)	(28.85)	(7.55)	(27.68)
4	Exceptional Items						10.71
5	Prior Period Items	0.00	0.15	-	0.15	-	-
6	Profit/(Loss) for the period from operations before tax	(3.75)	(22.50)	(3.00)	(28.70)	(7.55)	(16.97)
7	Tax expense						
	- Current tax	0.00	-	-	-	-	-
	- Deferred tax	0.00	-	-	-	-	0.51
8	Net Profit/(Loss) for the period from operations (C)	(3.75)	(22.50)	(3.00)	(28.70)	(7.55)	(17.48)
9	Other Comprehensive Income/(Loss) net of tax						
	Items that will not be reclassified to profit or loss	0.73	1.04	0.62	2.19	1.86	2.49
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
10	Other comprehensive Income/(Loss) for the period, net of tax (D)	0.73	1.04	0.62	2.19	1.86	2.49
11	Total Comprehensive Income for the period/(Quarter) (C + D)	(3.02)	(21.46)	(2.38)	(26.51)	(5.69)	(14.99)
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	(0.03)	(0.16)	(0.02)	(0.20)	(0.05)	(0.12)

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, 2022 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 Company has considered the possible impact of COVID-19 in preparation of the above results. The impact of the global health pandemic may be different from that estimated as at the date of approval of results. Considering the continuing uncertainties, the Company will continue to closely monitor any material changes to future economic conditions.
- 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: 14th February, 2022