



## KAMANWALA HOUSING CONSTRUCTION LIMITED

REGD. & ADMINISTRATIVE OFFICE: 135/406, 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: L65890MH1984PLC032655

13<sup>th</sup> February, 2021

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., 13<sup>th</sup> February, 2021, inter alia, considered and approved Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended on December 31, 2020 along with Limited Review report issued by M/s. Majithia & Associates, Chartered Accountants, Mumbai, 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, 2020 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 03:00 P.M. and concluded at 8:35 P.M.

This is for your information and records.

Thanking You,

**For Kamanwala Housing Construction limited**



**Sejal Desai**  
Company Secretary & Compliance Officer

# 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 nine months ended December 31, 2020 ("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 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 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.



**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.

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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For Majithia & Associates  
Chartered Accountants  
Firm Reg. No. 105871W



Bhavesh R. Majithia  
Partner  
Membership No. 048194



Place: Mumbai  
Date: 13<sup>th</sup> February 2021  
UDIN: 21048194AAAABT3036

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

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 nine months ended December 31, 2020 ("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 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.



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 Gokuldham CHS Building No. 3, Shyama Prasad Mukharjee Chowk, S. V. Road, Borivali (W), Mumbai – 400092.

Mobile No: 9322671692 / 7045664441

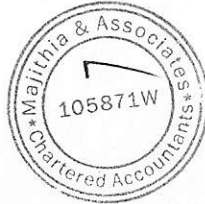
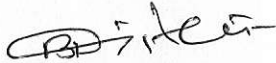
Email Id: [office@majithica.com](mailto:office@majithica.com) / [bhaves@pepl.net.in](mailto:bhaves@pepl.net.in) / [shrikant@majithiaca.com](mailto:shrikant@majithiaca.com)

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to 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 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.

We did not review the interim financial results of the subsidiaries included in the consolidated unaudited financial results, whose financial results reflect, total revenues of Rs. 28.35 Lakhs, total net loss of Rs 3.00 Lakhs for the quarter ended December 31, 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: 13<sup>th</sup> February 2021  
UDIN: 21048194AAAABU8680

**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 (Consolidated) for the Quarter and Nine Months Ended December 31, 2020**

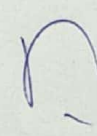
(Rs in Lakhs except EPS)

| Sr. No.   | Particulars   | Quarter ended  |                |                | Nine Months Ended |                | Year ended     |
|-----------|---|----------------|----------------|----------------|-------------------|----------------|----------------|
|           |   | 31.12.2020     | 30.09.2020     | 31.12.2019     | 31.12.2020        | 31.12.2019     | 31.03.2020     |
|           |   | Unaudited      | Unaudited      | Unaudited      | Unaudited         | Unaudited      | Audited        |
| <b>1</b>  | <b>Revenues</b>   |                |                |                |                   |                |                |
|           | Revenue from operations   | 15.45          | -              | 2.80           | 15.45             | 19.92          | 285.24         |
|           | Other income  | 12.90          | 17.80          | 45.63          | 59.59             | 157.44         | 281.95         |
|           | <b>Total Revenue (A)</b>  | <b>28.35</b>   | <b>17.80</b>   | <b>48.43</b>   | <b>75.04</b>      | <b>177.36</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   | 0.65           | 0.87           | 3.83           | 2.13              | 14.79          | 54.90          |
|           | Finance costs   | 0.59           | 0.01           | 0.59           | 0.60              | 2.94           | 3.50           |
|           | Depreciation and amortisation expense                                   | 0.34           | 0.33           | 4.76           | 3.70              | 14.33          | 25.25          |
|           | Other expenses  | 29.77          | 15.19          | 24.33          | 76.16             | 156.75         | 269.55         |
|           | <b>Total expenses (B)</b>   | <b>31.35</b>   | <b>16.40</b>   | <b>33.51</b>   | <b>82.59</b>      | <b>188.81</b>  | <b>578.20</b>  |
| <b>3</b>  | <b>Profit/Loss before exceptional items and tax (A-B)</b>               | <b>(3.00)</b>  | <b>1.41</b>    | <b>14.92</b>   | <b>(7.55)</b>     | <b>(11.45)</b> | <b>(11.01)</b> |
| <b>4</b>  | <b>Prio Period Items</b>  | -              | -              | -              | -                 | -              | 15.49          |
| <b>5</b>  | <b>Profit/(Loss) for the period from operations before tax</b>          | <b>(3.00)</b>  | <b>1.41</b>    | <b>14.92</b>   | <b>(7.55)</b>     | <b>(11.45)</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>(3.00)</b>  | <b>1.41</b>    | <b>14.92</b>   | <b>(7.55)</b>     | <b>(11.45)</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           | 1.32           | 1.86              | 3.98           | 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>1.32</b>    | <b>1.86</b>       | <b>3.98</b>    | <b>3.93</b>    |
| <b>10</b> | <b>Total Comprehensive Income for the period/(Quarter) (C+D)</b>        | <b>(2.38)</b>  | <b>2.03</b>    | <b>16.24</b>   | <b>(5.69)</b>     | <b>(7.47)</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   | (0.02)         | 0.01           | 0.11           | (0.05)            | (0.08)         | 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 February 13, 2021 and have been subjected to limited review by the statutory auditors of the Company.
- The above financial results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The company is engaged primarily in real estate business, accordingly there is no separate reportable segment as per IND AS-108.
- Previous quarter/period figures have been regrouped /reclassified wherever necessary to make them comparable.

For KAMANWALA HOUSING CONSTRUCTION LTD.

  
 Atul Jain  
 Managing Director

Place: Mumbai  
Dated: 13th February, 2021

**Statement of Unaudited Financial Results (Standalone) for the Quarter and Nine Months Ended December 31, 2020**

| Sr. No. | Particulars   | (Rs in Lakhs except EPS) |            |            |                   |            |            |
|---------|---|--------------------------|------------|------------|-------------------|------------|------------|
|         |   | Quarter ended            |            |            | Nine Months Ended |            | Year ended |
|         |   | 31.12.2020               | 30.09.2020 | 31.12.2019 | 31.12.2020        | 31.12.2019 | 31.03.2020 |
|         | Unaudited   | Unaudited                | Unaudited  | Unaudited  | Unaudited         | Audited    |            |
| 1       | <b>Revenues</b>   |                          |            |            |                   |            |            |
|         | Revenue from operations   |                          |            |            |                   |            |            |
|         | Other income  | 15.45                    | -          | 2.80       | 15.45             | 19.92      | 285.24     |
|         | <b>Total Revenue (A)</b>  | 12.90                    | 17.80      | 45.63      | 59.59             | 157.44     | 270.83     |
| 2       | <b>Expenses</b>   |                          |            |            |                   |            |            |
|         | Cost of material consumed   | 28.35                    | 17.80      | 48.43      | 75.04             | 177.36     | 556.07     |
|         | Purchase of stock-in-trade  | -                        | -          | -          | -                 | -          | -          |
|         | Changes in inventories of finished goods, stock-in-trade                | -                        | -          | -          | -                 | -          | 225.0      |
|         | Employee benefits expense   | -                        | -          | -          | -                 | -          | -          |
|         | Finance costs   | 0.65                     | 0.87       | 3.83       | 2.13              | 14.79      | 45.85      |
|         | Depreciation and amortisation expense                                   | 0.59                     | 0.01       | 0.59       | 0.60              | 2.94       | 3.49       |
|         | Other expenses  | 0.34                     | 0.33       | 4.76       | 3.70              | 14.33      | 25.25      |
|         | <b>Total expenses (B)</b>   | 29.77                    | 15.29      | 24.33      | 76.16             | 156.75     | 264.12     |
| 3       | <b>Profit/Loss before exceptional items and tax (A-B)</b>               | 31.35                    | 16.50      | 33.51      | 82.59             | 188.81     | 563.71     |
| 4       | Prio Period Items   | (3.00)                   | 1.31       | 14.92      | (7.55)            | (11.45)    | (7.64)     |
| 5       | <b>Profit/(Loss) for the period from operations before tax</b>          | -                        | -          | -          | -                 | -          | 15.49      |
| 6       | Tax expense   | (3.00)                   | 1.31       | 14.92      | (7.55)            | (11.45)    | 7.85       |
|         | - Current tax   | -                        | -          | -          | -                 | -          | -          |
|         | - Deferred tax  | -                        | -          | -          | -                 | -          | -          |
| 7       | <b>Net Profit/(Loss) for the period from operations (C)</b>             | (3.00)                   | 1.31       | 14.92      | (7.55)            | (11.45)    | 11.73      |
| 8       | Other Comprehensive Income/(loss) net of tax                            |                          |            |            |                   |            |            |
|         | Items that will not be reclassified to profit or loss                   | 0.62                     | 0.62       | 1.32       | 1.86              | 3.98       | 3.93       |
|         | Items that will be reclassified to profit or loss                       | -                        | -          | -          | -                 | -          | -          |
| 9       | <b>Other comprehensive Income/(Loss) for the period, net of tax (D)</b> | 0.62                     | 0.62       | 1.32       | 1.86              | 3.98       | 3.93       |
| 10      | <b>Total Comprehensive Income for the period/(Quarter) (C+D)</b>        | (2.38)                   | 1.93       | 16.24      | (5.69)            | (7.47)     | 15.66      |
| 11      | Paid-up Equity Share Capital - Face Value INR 10 each                   | 1409.32                  | 1409.32    | 1409.32    | 1409.32           | 1409.32    | 1409.32    |
| 12      | Other Equity  |                          |            |            |                   |            |            |
| 13      | <b>Earnings Per Equity Share of Rs. 10 each</b>                         |                          |            |            |                   |            | 6606.05    |
|         | Basic & Diluted   | (0.02)                   | 0.01       | 0.11       | (0.05)            | (0.08)     | 0.08       |

**NOTES:**

- The above results have been reviewed by the Audit Committee and are approved by the Board of Directors of the Company at their meeting held on February 13, 2021 and have been subjected to limited review by the statutory auditors of the Company.
- The above financial results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The company is engaged primarily in real estate business, accordingly there is no separate reportable segment as per IND AS-108.
- Previous quarter/period figures have been regrouped /reclassified wherever necessary to make them comparable.

For KAMANWALA HOUSING CONSTRUCTION LTD.

Atul Jain  
Managing Director

Place: Mumbai  
Dated: 13th February, 2021