



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: L65990MH1984PLC032655

25th November, 2022

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

Dear Sir/Madam,

Subject: Re-submission of Revised Consolidated Limited Review Report for the quarter and half year ended 30.09.2022

Ref: Scrip Code: 511131 Scrip Name: KAMANWALA

Pursuant to email received from exchange observing the following discrepancies:

Discrepancy :- 1. Consolidated Results - Limited Review Report is not as per SEBI prescribed Format (Refer SEBI circular CIR/CFD/CMD1/44/2019 dated March 29, 2019) for Quarter Ended - September 2022

We hereby submit revised Limited Review Report (Consolidated) for the quarter and half year ended on September 30, 2022 issued by M/s. Vinod Kumar Jain & Co, Chartered Accountants, Mumbai, Statutory Auditors of the Company.

This is for your information and records.

Thanking You,

For Kamanwala Housing Construction Limited



Sejal Desai
Company Secretary & Compliance Officer

Encl: As Above

Vinod Kumar Jain & Co

Chartered Accountants

106, Western Edge-II, A Wing, Off Western Express Highway,
Borivali (East), Mumbai - 400 066. • Tel.: 48791000

INDEPENDENT AUDITOR'S REVIEW REPORT Email: info@cavinodjain.com • Web: www.cavinodjain.com

To The Board of Directors of
KAMANWALA HOUSING CONSTRUCTION LIMITED.
MUMBAI

We have reviewed the accompanying statement of unaudited financial results ('the statement') of **KAMANWALA HOUSING CONSTRUCTION LIMITED** ('the Company') for the quarter ended 30 September 2022, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

This statement, which is the responsibility of Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to "Review Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 and procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Vinod Kumar Jain & Co.

Chartered Accountant

FRN No: 111513W

Vk Jain

Vinod Kumar Jain

Proprietor (M.No: 036373)

UDIN: 22036373BDBTEA7644

Place: Mumbai, Date: 14.11.2022



KAMANWALA HOUSING CONSTRUCTION LIMITED

CIN: L65990MH1984PLC032655

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

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

Website: www.kamanwalahousing.com *CIN: L65990MH1984PLC032655

Statement of Unaudited Financial Results (Standalone) for the Quarter and Six Months Ended September 30, 2022

(Rs in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenues						
	Revenue from operations	144.73	-	194.60	144.73	212.06	285.02
	Other income	10.63	25.24	60.21	35.87	80.94	179.83
	Total Revenue (A)	155.36	25.24	254.81	180.60	293.00	464.85
2	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	144.74	-	186.53	144.74	207.83	275.99
	Changes in inventories of finished goods, stock-in-trade	-	-	4.26	-	-	-
	Employee benefits expense	0.79	0.75	0.86	1.54	1.51	7.63
	Finance costs	0.04	0.01	1.82	0.05	2.38	1.97
	Depreciation and amortisation expense	0.92	0.93	(0.94)	1.85	0.75	3.70
	Other expenses	14.04	28.48	84.93	42.52	105.63	161.73
	Total expenses (B)	160.53	30.17	277.46	190.70	318.10	451.02
3	Profit/Loss before exceptional items and tax (A-B)	(5.17)	(4.93)	(22.65)	(10.10)	(25.10)	13.83
4	Exceptional Items	-	-	-	-	-	-
5	Prior Period Items	0.00	(0.13)	0.15	(0.13)	0.15	0.15
6	Profit/(Loss) for the period from operations before tax	(5.17)	(5.06)	(22.50)	(10.23)	(24.95)	13.98
7	Tax expense						
	- Current tax	-	-	-	-	-	1.50
	- Deferred tax	-	-	-	-	-	1.42
8	Net Profit/(Loss) for the period from operations (C)	(5.17)	(5.06)	(22.50)	(10.23)	(24.95)	11.06
9	Other Comprehensive Income/(loss) net of tax						
	Items that will not be reclassified to profit or loss	0.77	0.76	1.04	1.53	1.46	3.07
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
10	Other comprehensive Income/(Loss) for the period, net of tax (D)	0.77	0.76	1.04	1.53	1.46	3.07
11	Total Comprehensive Income for the period/(Quarter) (C+D)	(4.40)	(4.30)	(21.46)	(8.70)	(23.49)	14.13
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	(0.04)	(0.04)	(0.16)	(0.07)	(0.18)	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 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.
- Previous quarter/period figures have been regrouped /reclassified wherever necessary to make them comparable.

For KAMANWALA HOUSING CONSTRUCTION LTD.



Director

Place: Mumbai

Dated: 14th November, 2022

Vinod Kumar Jain & Co

Chartered Accountants

106, Western Edge-II, A Wing, Off Western Express Highway,
Borivali (East), Mumbai - 400 066. • Tel.: 48791000
E-mail: info@cavinodjain.com • Web: www.cavinodjain.com

INDEPENDENT AUDITOR'S REVIEW REPORT

To The Board of Directors of
KAMANWALA HOUSING CONSTRUCTION LIMITED.
MUMBAI

We have reviewed the accompanying statement of unaudited Consolidated financial results ('the statement') of **KAMANWALA HOUSING CONSTRUCTION LIMITED** ("the parent") and its joint venture (the Parent and its joint venture together referred to as "the Group") for the quarter ended 30 September 2022, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

The Parent's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Parent's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to "Review Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



The Statement includes financial results of Partnership firms Kamanwala Lakshachandi Todays Construction and Kamanwala Lakshachandi Todays Developers.

Based on our review conducted and procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

As per the review of the interim financial results of the 2 Partnership Firms included in the consolidated unaudited financial results reflect total revenues of Rs. 00.00 Lakhs, total net profit of Rs. 00.00 Lakhs for the quarter ended September 30, 2022, as considered in the Statement whose financial results have not been reviewed by us.

These Partnership Firm are:

- Kamanwala Lakshachandi Todays Construction
- Kamanwala Lakshachandi Todays Developers

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

For Vinod Kumar Jain & Co.

Chartered Accountant

FRN No: 111513W

Vk Jain

Vinod Kumar Jain

Proprietor (M.No: 036373)



UDIN: 22036373BDBTTK3607

Place: Mumbai, Date: 14.11.2022

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, 2022**(Rs in Lakhs except EPS)**

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenues						
	Revenue from operations	144.73	-	194.60	144.73	212.06	285.02
	Other income	10.63	25.24	60.21	35.87	80.94	179.83
	Total Revenue (A)	155.36	25.24	254.81	180.60	293.00	464.85
2	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	144.74	-	186.53	144.74	207.83	275.99
	Changes in inventories of finished goods, stock-in -trade	0.00	-	4.26	-	-	-
	Employee benefits expense	0.79	0.75	0.86	1.54	1.51	7.63
	Finance costs	0.04	0.01	1.82	0.05	2.38	1.97
	Depreciation and amortisation expense	0.92	0.93	(0.94)	1.85	0.75	3.70
	Other expenses	14.04	28.48	84.93	42.52	105.63	161.78
	Total expenses (B)	160.53	30.17	277.46	190.70	318.10	451.07
3	Profit/Loss before exceptional items and tax (A-B)	(5.17)	(4.93)	(22.65)	(10.10)	(25.10)	13.78
4	Exceptional Items	-	-	-	-	-	-
5	Prior Period Items	-	(0.13)	0.15	(0.13)	0.15	0.15
6	Profit/(Loss) for the period from operations before tax	(5.17)	(5.06)	(22.50)	(10.23)	(24.95)	13.93
7	Tax expense						
	- Current tax	-	-	-	-	-	1.50
	- Deferred tax	-	-	-	-	-	1.42
8	Net Profit/(Loss) for the period from operations (C)	(5.17)	(5.06)	(22.50)	(10.23)	(24.95)	11.01
9	Other Comprehensive Income/(loss) net of tax						
	Items that will not be reclassified to profit or loss	0.77	0.76	1.04	1.53	1.46	3.07
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
10	Other comprehensive Income/(Loss) for the period, net of tax (D)	0.77	0.76	1.04	1.53	1.46	3.07
11	Total Comprehensive Income for the period/(Quarter) (C + D)	(4.40)	(4.30)	(21.46)	(8.70)	(23.49)	14.08
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	(0.04)	(0.04)	(0.16)	(0.07)	(0.18)	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 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.
- Previous quarter/period figures have been regrouped /reclassified wherever necessary to make them comparable.

For KAMANWALA HOUSING CONSTRUCTION LTD.



Director

Place: Mumbai
Dated: 14th November, 2022

KAMANWALA HOUSING CONSTRUCTION LIMITED

CIN: L65990MH1984PLC032655

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Statement of Assets and Liabilities as at September 30, 2022

(Rs in Lakhs)

Particulars	Standalone		Consolidated	
	As at 30.09.2022 Unaudited	As at 31.03.2022 Audited	As at 30.09.2022 Unaudited	As at 31.03.2022 Audited
I ASSETS				
A. Non-current Assets				
(a) Property, Plant and Equipment	5.29	8.44	5.29	8.44
(b) Intangible assets	23.36	24.23	23.36	24.23
(c) Financial Assets				
(i) Investments	48.30	48.30	47.30	47.30
(ii) Loans	1,841.94	1,870.69	1841.94	1870.69
(iii) Other Financial Assets	606.20	606.20	606.20	606.20
(d) Other Non-Current Assets				
(i) Advance Income Tax & TDS (net)	278.35	278.83	278.35	278.83
(ii) Others	1,187.55	851.78	1187.55	851.78
Total Non-Current Assets (A)	3,990.99	3,688.47	3989.99	3687.47
B. Current Assets				
(a) Inventories	954.23	954.23	954.23	954.23
(b) Financial Assets				
(i) Investments	924.85	924.08	426.14	425.37
(ii) Trade Receivables	18.33	18.34	58.83	58.83
(iii) Cash and Cash Equivalents	21.81	27.19	31.77	37.15
(iv) Bank balances other than (iii) above	-	-	-	-
(v) Loans	-	-	-	-
(vi) Other Financial Assets	3,047.62	3,338.45	3370.93	3661.76
(c) Other Current Assets	57.66	66.13	57.66	66.13
Total Current Assets (B)	5,024.50	5,328.42	4899.56	5203.47
TOTAL - ASSETS (A+B)	9,015.49	9,016.89	8889.55	8890.94
II EQUITY AND LIABILITIES				
A. Equity				
(a) Equity Share Capital	1,409.32	1,409.32	1409.32	1409.32
(b) Other Equity	6,596.81	6,605.50	6596.81	6605.45
Equity attributable to shareholders of the Company				
Non-controlling interests	-	-	-204.95	-204.90
Total Equity (A)	8,006.13	8,014.82	7801.18	7809.87
B. Liabilities				
Non-current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	-	-	-	-
(ii) Other Financial Liabilities	85.72	85.72	85.72	85.72
(b) Provisions	26.98	28.52	26.98	28.52
(c) Deferred tax Liabilities (Net)	7.97	7.97	7.97	7.97
(d) Other financial Liabilities	-	-	-	-
Total Non-current Liabilities	120.67	122.21	120.67	122.21
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	109.06	99.41	167.70	158.05
(ii) Trade Payables	68.12	72.45	85.49	89.81
(iii) Other Financial Liabilities	537.97	538.39	537.97	538.39
(b) Provisions	12.49	8.56	15.49	11.56
(c) Other Current Liabilities	161.05	161.05	161.05	161.05
Total Current Liabilities	888.69	879.86	967.70	958.86
Total Liabilities (B)	1,009.36	1,002.07	1088.37	1081.07
TOTAL - EQUITY AND LIABILITIES (A+B)	9,015.49	9,016.89	8889.55	8890.94



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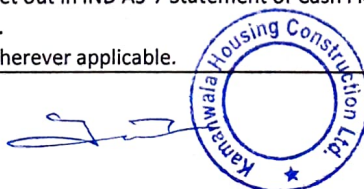
STANDALONE CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2022

(Rs. In Lakhs)

Sr. no.	Particulars	Six Month Ended 30/09/2022	Six Month Ended 31/03/2022
A. CASH FLOW FROM OPERATING ACTIVITIES:			
	Net Profit before tax	(10.23)	13.98
i	Adjustments for :		
	Depreciation & Amortisation	1.85	3.70
	Interest Income	(34.79)	(179.83)
	Interest and Financial Expenses		1.08
	Profit on sale of Fixed Assets	(0.83)	-
		(33.77)	(175.05)
	Operating Profit before Working Capital Changes	(44.00)	(161.07)
ii	Movement in Working Capital		
	Decrease/(-Increase) in Trade Receivables	-	77.17
	Decrease/(-Increase) in long Term Loans & Advances	28.76	72.08
	Decrease/(-Increase) in Current Loans & Advances & Bank Balances	290.82	468.70
	Decrease/(-Increase) in Other Current & Non current Assets	(326.82)	(397.92)
	Increase/(-Decrease) in Non Current Liabilities & Provisions	-	-
	Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables	(0.81)	(21.91)
		(8.05)	198.12
	Cash generated from operations	(52.05)	37.05
	Taxes paid	-	(11.58)
	Net Cash from Operating Activities	(52.05)	25.47
B. CASH FLOW FROM INVESTING ACTIVITIES:			
	Sale of Fixed Assets	3.00	-
	Decrease/(-Increase) in Investments	(0.77)	(30.46)
	Investment in Intangible assets-membership fees		(25.96)
	Interest received	34.79	179.83
	Net Cash from Investing Activities	37.02	123.41
C. CASH FLOW FROM FINANCING ACTIVITIES:			
	Non Current Financial Liabilities		
	Other Financial liabilities		3.46
	Current Financial Liabilities		
	Borrowings	9.65	(4.05)
	Other Financial Liabilities	-	(139.66)
	Interest and Financial Expenses	-	(1.08)
	Net Cash from Financing Activities	9.65	(141.33)
	Net Increase (Decrease) in Cash & Cash Equivalents (A+B+C)	(5.38)	7.55
	Opening Balance of Cash & Cash Equivalents	27.19	19.64
	Closing Balance of Cash & Cash Equivalents	21.81	27.19

Notes:

- 1 Figures in brackets represent outflows.
- 2 Standalone) 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.



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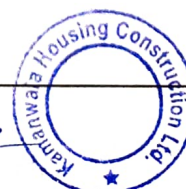
CONSOLIDATED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2022

(Rs. In Lakhs)

Particulars		Six Month Ended 30/09/2022	Six Month Ended 31/03/2022
A. CASH FLOW FROM OPERATING ACTIVITIES:			
Net Profit before tax		(10.23)	11.01
i Adjustments for :			
Depreciation & Amortisation	1.85	3.70	
Interest Income	(34.79)	(179.83)	
Interest and Financial Expenses	-	1.08	
Profit/Loss on Sale of Fixed Assets	(0.83)	(33.77)	(175.05)
Operating Profit before Working Capital Changes		(44.00)	(164.04)
ii Movement in Working Capital			
Decrease/(-Increase) in Trade Receivables	-	77.17	
Decrease/(-Increase) in Inventories	-	-	
Decrease/(-Increase) in long Term Loans & Advances	28.76	72.08	
Decrease/(-Increase) in Current Loans & Advances & Bank Balances	-	468.70	
Decrease/(-Increase) in Other Current & Non current Assets	(36.00)	(397.92)	
Increase/(-Decrease) in Non Current Liabilities & Provisions	-	5.53	
Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables	(0.81)	(8.05)	204.80
Cash generated from operations		(52.05)	40.76
Taxes paid		-	(11.58)
Net Cash from Operating Activities		(52.05)	29.18
B. CASH FLOW FROM INVESTING ACTIVITIES:			
Investment in JV Goodwill			(29.92)
Sale of Fixed Assets	3.00	-	
Decrease/(-Increase) in JV	(0.77)	(0.15)	
Investment in Intangible assets-membership fees	-	(25.96)	
Interest received	34.79	179.83	
Net Cash from Investing Activities		37.02	123.80
C. CASH FLOW FROM FINANCING ACTIVITIES:			
Non Current Financial Liabilities			
Borrowings	9.65	-	
Other Financial liabilities	-	(0.64)	
Current Financial Liabilities			
Borrowings	-	(4.05)	
Other Financial Liabilities	-	(139.66)	
Credit Balances no longer required, written back	-	-	
Interest and Financial Expenses	-	(1.08)	
Net Cash from Financing Activities		9.65	(145.43)
Net Increase (Decrease) in Cash & Cash Equivalents (A+B+C)		(5.38)	7.55
Opening Balance of Cash & Cash Equivalents		37.14	29.59
Closing Balance of Cash & Cash Equivalents		31.77	37.14

Notes:

- 1 Figures in brackets represent outflows.
- 2 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.



[Handwritten Signature]