



## KAMANWALA HOUSING CONSTRUCTION LIMITED

REGD. & ADMINISTRATIVE OFFICE: 406/406, NEW UDYOG MANDIR - 2,  
MOGUL LANE, MAHIM (WEST), MUMBAI - 400 016.  
Tel.: 2444 0601, 2445 6029, 2447 4983 • Email : kamanwala@gmail.com  
Website : www.kamanwalahousing.com CIN: L65990MH1984PLC032655

14<sup>th</sup> February, 2020

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

Dear Sir/Madam,

**Subject:** Outcome of Board Meeting and Compliances of Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

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

With reference to above mentioned subject, we hereby inform you that the Board of Directors at their meeting held on Friday, February 14, 2020 at the registered office of the Company at 406, New Udyog Mandir – 2, Mogul Lane, Mahim (west), Mumbai – 400 016 have inter alia approved:

Standalone and Consolidated Unaudited Financial Results along with Limited Review Report(s) issued by M/s. Majithia & Associates, Statutory Auditors for the quarter and nine months ended on December 31, 2019 which was recommended by Audit Committee.

The Meeting was commenced at 05.30 P.M. and concluded at 05:45 P.M.

Please find attached herewith Standalone & Consolidated Unaudited Financial Results along with Limited Review Report for the quarter and nine months ended on December 31, 2019 and the same is also available on the website of the Company viz. [www.kamanwalahousing.com](http://www.kamanwalahousing.com)

We request to take the note of the same.

Thanking You,  
**For Kamanwala Housing Construction limited**

*Sejal Desai*



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

# MAJITHIA & ASSOCIATES

## CHARTERED ACCOUNTANTS

Br.: - Office No. 4, B-4, Building No.3, Jay Gokuldham CHS, Shyama Prasad Mukharjee Chowk, S.V. Road, Borivali West, Mumbai - 400092. Mobile No: 9322671692.  
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 Limited Review Report On Review of Interim Financial Results

To the Board of Directors of  
**KAMANWALA HOUSING CONSTRUCTION LIMITED**  
Mumbai.

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Kamanwala Housing Construction Limited ("the Company") for the quarter ended 31<sup>st</sup> December, 2019 and year to date results for the period 01-04-2019 to 31-12-2019 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015 ("the Regulation") as amended, read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19<sup>th</sup> July, 2019 ("the Circular")
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors in the meeting held on 14<sup>th</sup> February 2020, 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 the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410. "Review of Interim Financial Information performed by the Independent Auditors 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 is 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. We have not performed an audit and, accordingly, we do not express an audit opinion.

H.O.: - 6, New Jagruti CHS Ltd, 227, S. V. Road, Next to Pride furnishing Showroom,  
Bandra (W) - 400050.



# MAJITHIA & ASSOCIATES

## CHARTERED ACCOUNTANTS

Br.: - Office No. 4, B-4, Building No.3, Jay Gokuldharm CHS, Shyama Prasad Mukharjee Chowk, S.V.  
Road, Borivali West, Mumbai - 400092. Mobile No: 9322671692.  
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).

4. 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 applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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  
FRN – 105871 W



*[Handwritten Signature]*

C.A. Bhavesh Majithia  
M. No.048194.  
UDIN-

Place: Mumbai  
Date: 14<sup>th</sup> February 2020.

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H.O.: - 6, New Jagruti CHS Ltd, 227, S. V. Road, Next to Pride furnishing Showroom,  
Bandra (W) – 400050.

**KAMANWALA HOUSING CONSTRUCTION LIMITED**

Regd. Office: 406, New Udyog Mandir-2, Mogul Lane, Mahim (West), Mumbai 400 016  
Tel: 2447 5900, 2445 6029, 2447 4983 \* Email: kamanwala@gmail.com  
Website: www.kamanwalahousing.com \*CIN: L65990MH1984PLC032655

**Statement of Unaudited Financial Results (Standalone) for the Quarter and Nine Months Ended December 31, 2019**

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenues</b>						
	Revenue from operations	2.80	5.63	567.53	19.92	607.02	2090.85
	Other income	45.63	59.99	114.38	157.44	154.88	289.44
	<b>Total Revenue (A)</b>	<b>48.43</b>	<b>65.62</b>	<b>681.91</b>	<b>177.36</b>	<b>761.90</b>	<b>2380.29</b>
<b>2</b>	<b>Expenses</b>						
	Cost of material consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, stock-in-trade	-	-	217.01	-	217.0	1433.86
	Employee benefits expense	3.83	5.66	9.38	14.79	33.17	29.44
	Finance costs	0.59	1.07	2.86	2.94	14.77	16.58
	Depreciation and amortisation expense	4.76	4.78	4.85	14.33	14.58	19.12
	Other expenses	24.33	62.05	485.59	156.75	539.39	921.74
	<b>Total expenses (B)</b>	<b>33.51</b>	<b>73.56</b>	<b>719.69</b>	<b>188.81</b>	<b>818.92</b>	<b>2420.74</b>
<b>3</b>	<b>Profit/Loss before exceptional items and tax (A-B)</b>	<b>14.92</b>	<b>(7.94)</b>	<b>(37.78)</b>	<b>(11.45)</b>	<b>(57.02)</b>	<b>(40.45)</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) for the period from operations before tax</b>	<b>14.92</b>	<b>(7.94)</b>	<b>(37.78)</b>	<b>(11.45)</b>	<b>(57.02)</b>	<b>(40.45)</b>
<b>6</b>	<b>Tax expense</b>						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	(1.81)
<b>7</b>	<b>Net Profit/(Loss) for the period from operations (C)</b>	<b>14.92</b>	<b>(7.94)</b>	<b>(37.78)</b>	<b>(11.45)</b>	<b>(57.02)</b>	<b>(38.64)</b>
<b>8</b>	<b>Other Comprehensive Income/(loss) net of tax</b>						
	Items that will not be reclassified to profit or loss	1.32	1.34	1.49	3.98	4.46	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>1.32</b>	<b>1.34</b>	<b>1.49</b>	<b>3.98</b>	<b>4.46</b>	<b>3.93</b>
<b>10</b>	<b>Total Comprehensive income for the period/(Quarter) (C+D)</b>	<b>16.24</b>	<b>(6.60)</b>	<b>(36.29)</b>	<b>(7.47)</b>	<b>(52.56)</b>	<b>(34.71)</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>						<b>6590.39</b>
<b>13</b>	<b>Earnings Per Equity Share of Rs. 10 each</b>						
	Basic & Diluted	0.11	(0.06)	(0.27)	(0.08)	(0.40)	(0.27)

**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, 2020 and have been subjected to limited review by the statutory auditors of the Company.
- The above financial results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The company is engaged primarily in real estate business, accordingly there is no separate reportable segment as per IND AS-108.
- Previous quarter/period figures have been regrouped /reclassified wherever necessary to make them comparable.

For KAMANWALA HOUSING CONSTRUCTION LTD.



Atul Jain  
Managing Director

Place: Mumbai  
Dated: 14th February, 2020

# MAJITHIA & ASSOCIATES

## CHARTERED ACCOUNTANTS

Br.: - Office No. 4, B-4, Building No.3, Jay Gokuldham CHS, Shyama Prasad Mukharjee Chowk, S.V. Road,  
Borivali West, Mumbai - 400092. Mobile No: 9322671692.

Email Id: office@majithica.com / bhavesh@pcpl.net.in / shrikant@majithiaca.com.

### Independent Auditor's Limited Review Report On Review of Interim Financial Results

To the Board of Directors of  
**KAMANWALA HOUSING CONSTRUCTION LIMITED**  
Mumbai.

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Kamanwala Housing Construction Limited (the Company) for the quarter ended 31<sup>st</sup> December, 2019 and year to date results for 01-04-2019 to 31-12-2019 (the Statement), attached herewith, 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 Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31<sup>st</sup> December 2018 and the corresponding period 01-04-2018 to 31-12-2018 are as approved by the Board of Directors of the General Meeting and are not subjected to review, since the requirement of submission for quarter consolidated final results has become mandatory w.e.f 01-04-2019.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in the meeting held on 14<sup>th</sup> February, 2020, 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 the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410. "Review of Interim Financial Information performed by the Independent Auditors 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 Statement is 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. We have not performed an audit and, accordingly, we do not express an audit opinion.

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(W) - 400050.



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Email Id: office@majithica.com / bhavesh@pcpl.net.in / shrikant@majithiaca.com.

4. We also performed procedures as per SEBI circular under regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, to the extent applicable.
4. The statement includes the results of Kamanwala Jain Infra LLP, Partnership firms Kamanwala Lakshchandi Todays Developers and Kamanwala Lakshchandi Todays Construction.
5. 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 applicable Indian Accounting Standards ( Ind AS) prescribed under section 133 of the Companies act ,2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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  
FRN – 105871 W



A handwritten signature in black ink, appearing to read "Bhavesh Majithia".

C.A. Bhavesh Majithia  
M. No.048194.  
UDIN -

Place: Mumbai

Date: 14<sup>th</sup> February 2020.

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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, 2019**

(Rs in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenues</b>						
	Revenue from operations	2.80	5.63	567.53	19.92	607.02	2090.85
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<b>2</b>	<b>Expenses</b>						
	Cost of material consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, stock-in-trade	-	-	217.01	-	217.0	1433.86
	Employee benefits expense	3.83	5.66	9.38	14.79	33.17	29.44
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<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) for the period from operations before tax</b>	<b>14.92</b>	<b>(7.94)</b>	<b>(37.78)</b>	<b>(11.45)</b>	<b>(57.02)</b>	<b>(40.45)</b>
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	- Current tax	-	-	-	-	-	-
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<b>12</b>	<b>Other Equity</b>						<b>6590.39</b>
<b>13</b>	<b>Earnings Per Equity Share of Rs. 10 each</b>						
	Basic & Diluted	0.11	(0.06)	(0.27)	(0.08)	(0.40)	(0.27)

**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, 2020 and have been subjected to limited review by the statutory auditors of the Company.
- The above financial results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The company is engaged primarily in real estate business, accordingly there is no separate reportable segment as per IND AS-108.
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For KAMANWALA HOUSING CONSTRUCTION LTD.



Atul Jain  
Managing Director

Place: Mumbai  
Dated: 14th February, 2020