



## KAMANWALA HOUSING CONSTRUCTION LIMITED

REGD. & ADMINISTRATIVE OFFICE: 35/406, 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> November, 2024

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., November 14, 2024, inter alia, considered and approved the unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on September 30, 2024 along with Limited Review Report issued by M/s. Vinod Kumar Jain & Co, 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 half year ended on September 30, 2024 as **Annexure 1** 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 03:30 PM and concluded at 05:00 PM

This is for your information and records.

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

---

**Divya Agarwal**  
**Company Secretary & Compliance Officer**

# Vinod Kumar Jain & Co

## Chartered Accountants

106, Western Edge-II, A Wing, Off Western Express Highway,  
Borivali (E), Mumbai - 66. Tel.: 4879 1000 Mob.: 9820078169

Email : tax@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 financial results ('the statement') of **KAMANWALA HOUSING CONSTRUCTION LIMITED** ('the Company') for the quarter ended 30 September 2024, 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: 24036373 BKAKHM6448

Place: Mumbai. Date: 14<sup>th</sup> November, 2024



# Vinod Kumar Jain & Co

## Chartered Accountants

106, Western Edge-II, A Wing, Off Western Express Highway,  
Borivali (E), Mumbai - 66. Tel.: 4879 1000 Mob.: 9820078169  
Email : tax@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 2024, 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, 2024, 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: 24036373 BKAKHN6550

Place: Mumbai, Date: 14.11.2024

**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

**Statement of Unaudited Financial Results (Standalone) for the Quarter and Six Months Ended September 30, 2024**

(Rs in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenues</b>						
	Revenue from operations	0.00	67.19	-	67.19	279.87	279.88
	Other income	0.00	0.01	0.01	0.01	26.69	57.53
	<b>Total Revenue (A)</b>	<b>0.00</b>	<b>67.20</b>	<b>0.01</b>	<b>67.20</b>	<b>306.56</b>	<b>337.41</b>
<b>2</b>	<b>Expenses</b>						
	Cost of material consumed	-	-	-	-	-	-
	Purchases of Copper Futcom	0.00	66.32	-	66.32	279.80	279.80
	Changes in inventories of finished goods, stock-in-trade	-	-	-	-	-	-
	Loss on cancellation of terrace area	-	-	-	-	-	230.00
	Employee benefits expense	2.29	0.81	1.44	3.10	2.15	6.12
	Finance costs	11.30	0.01	0.01	11.31	0.02	0.04
	Depreciation and amortisation expense	0.50	0.50	0.44	1.00	1.07	2.06
	Other expenses	6.53	10.99	6.55	17.52	35.89	50.00
	<b>Total expenses (B)</b>	<b>20.62</b>	<b>78.63</b>	<b>8.44</b>	<b>99.25</b>	<b>318.93</b>	<b>568.02</b>
<b>3</b>	<b>Profit/Loss before exceptional items and tax (A-B)</b>	<b>(20.62)</b>	<b>(11.43)</b>	<b>(8.43)</b>	<b>(32.05)</b>	<b>(12.37)</b>	<b>(230.61)</b>
<b>4</b>	<b>Loans &amp; Advances w/off (net)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Prior Period Items</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>6</b>	<b>Profit/(Loss) for the period from operations before tax</b>	<b>(20.62)</b>	<b>(11.43)</b>	<b>(8.43)</b>	<b>(32.05)</b>	<b>(12.37)</b>	<b>(230.61)</b>
<b>7</b>	<b>Tax expense</b>						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	-
<b>8</b>	<b>Net Profit/(Loss) for the period from operations (C)</b>	<b>(20.62)</b>	<b>(11.43)</b>	<b>(8.43)</b>	<b>(32.05)</b>	<b>(12.37)</b>	<b>(230.61)</b>
<b>9</b>	<b>Other Comprehensive Income/(loss) net of tax</b>						
	Items that will not be reclassified to profit or loss	0.93	0.92	0.83	1.85	1.65	3.69
	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>0.93</b>	<b>0.92</b>	<b>0.83</b>	<b>1.85</b>	<b>1.65</b>	<b>3.69</b>
<b>11</b>	<b>Total Comprehensive Income for the period/(Quarter) (C+D)</b>	<b>(19.69)</b>	<b>(10.51)</b>	<b>(7.60)</b>	<b>(30.20)</b>	<b>(10.72)</b>	<b>(226.92)</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	(0.15)	(0.08)	(0.06)	(0.23)	(0.09)	(1.64)

**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, 2024 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.



*(Handwritten Signature)*

Atul Jain  
Managing Director

Place: Mumbai  
Dated: 14th November, 2024

**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

**Statement of Unaudited Financial Results (Consolidated) for the Quarter and Six Months Ended September 30, 2024**

(Rs in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenues</b>						
	Revenue from operations	0.00	67.19	0.00	67.19	279.87	279.88
	Other income	0.00	0.01	0.01	0.01	26.69	57.53
	<b>Total Revenue (A)</b>	<b>0.00</b>	<b>67.20</b>	<b>0.01</b>	<b>67.20</b>	<b>306.56</b>	<b>337.41</b>
<b>2</b>	<b>Expenses</b>						
	Cost of material consumed	-	-	-	-	-	-
	Purchases of Copper Futcom	0.00	66.32	-	66.32	279.80	279.80
	Changes in inventories of finished goods, stock-in -trade	0.00	-	-	-	-	-
	Loss on cancellation of terrace area	0.00	-	-	-	-	230.00
	Employee benefits expense	2.29	0.81	1.44	3.10	2.15	6.12
	Finance costs	11.30	0.01	0.01	11.31	0.02	0.04
	Depreciation and amortisation expense	0.50	0.50	0.44	1.00	1.07	2.06
	Other expenses	6.53	10.99	6.55	17.52	35.89	50.03
	<b>Total expenses (B)</b>	<b>20.62</b>	<b>78.63</b>	<b>8.44</b>	<b>99.25</b>	<b>318.93</b>	<b>568.05</b>
<b>3</b>	<b>Profit/Loss before exceptional items and tax (A-B)</b>	<b>(20.62)</b>	<b>(11.43)</b>	<b>(8.43)</b>	<b>(32.05)</b>	<b>(12.37)</b>	<b>(230.64)</b>
<b>4</b>	<b>Loans &amp; Advances w/off (net)</b>	-	-	-	-	-	0.00
<b>5</b>	<b>Prior Period Items</b>	-	-	-	-	-	0.00
<b>6</b>	<b>Profit/(Loss) for the period from operations before tax</b>	<b>(20.62)</b>	<b>(11.43)</b>	<b>(8.43)</b>	<b>(32.05)</b>	<b>(12.37)</b>	<b>(230.64)</b>
<b>7</b>	<b>Tax expense</b>						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	0.00
<b>8</b>	<b>Net Profit/(Loss) for the period from operations (C)</b>	<b>(20.62)</b>	<b>(11.43)</b>	<b>(8.43)</b>	<b>(32.05)</b>	<b>(12.37)</b>	<b>(230.64)</b>
<b>9</b>	<b>Other Comprehensive Income/(loss) net of tax</b>						
	Items that will not be reclassified to profit or loss	0.93	0.92	0.83	1.85	1.65	3.69
	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>0.93</b>	<b>0.92</b>	<b>0.83</b>	<b>1.85</b>	<b>1.65</b>	<b>3.69</b>
<b>11</b>	<b>Total Comprehensive Income for the period/(Quarter) (C + D)</b>	<b>(19.69)</b>	<b>(10.51)</b>	<b>(7.60)</b>	<b>(30.20)</b>	<b>(10.72)</b>	<b>(226.95)</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	(0.15)	(0.08)	(0.06)	(0.23)	(0.09)	(1.64)

**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, 2024 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.



*(Handwritten signature)*

Atul Jain  
Managing Director

Place: Mumbai  
Dated: 14th November, 2024

**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  
Statement of Assets and Liabilities as at September 30,2024

(Rs in Lakhs)

Particulars	Standalone		Consolidated	
	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
<b>I ASSETS</b>				
<b>A. Non-current Assets</b>				
(a) Property, Plant and Equipment	5.01	5.14	5.01	5.14
(b) Capital work-in-progress				
(i) Intangible assets	19.90	20.77	19.90	20.77
(c) Financial Assets				
(i) Investments	48.30	48.30	47.30	47.30
(ii) Loans	1,365.91	1,546.13	1365.91	1546.13
(iii) Others advances	606.20	606.20	606.20	606.20
(d) Deferred Tax Assets (Net)	-	-	-	-
(e) Advance Income Tax & TDS (net)	274.70	274.70	274.70	274.70
(f) Other Non-current Assets	814.27	812.99	814.27	812.99
<b>Total Non-Current Assets (A)</b>	<b>3,134.29</b>	<b>3,314.23</b>	<b>3133.29</b>	<b>3313.23</b>
<b>B. Current Assets</b>				
(a) Inventories	954.23	954.23	954.23	954.23
(b) Financial Assets				
(i) Investments	940.60	903.47	464.68	427.56
(ii) Trade Receivables	15.71	15.71	56.21	56.21
(iii) Cash and Cash Equivalents	9.40	2.88	19.36	12.84
(iv) Bank balances other than (iii) above	-	-	-	-
(v) Loans	-	-	-	-
(vi) Others advances	2,233.81	2,285.26	2503.19	2554.63
(c) Other Current Assets	294.12	294.12	294.12	294.12
<b>Total Current Assets (B)</b>	<b>4,447.87</b>	<b>4,455.67</b>	<b>4291.79</b>	<b>4299.59</b>
<b>TOTAL - ASSETS (A+B)</b>	<b>7,582.16</b>	<b>7,769.90</b>	<b>7425.08</b>	<b>7612.82</b>
<b>II EQUITY AND LIABILITIES</b>				
<b>A. Equity</b>				
(a) Equity Share Capital	1,409.32	1,409.32	1409.32	1409.32
(b) Other Equity	5,531.04	5,561.24	5531.04	5561.24
Equity attributable to shareholders of the Company				
Non-controlling interests	-	-	-227.75	-227.75
<b>Total Equity (A)</b>	<b>6,940.36</b>	<b>6,970.56</b>	<b>6712.61</b>	<b>6742.81</b>
<b>B. Liabilities</b>				
<b>Non-current Liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	-	-	-	-
(ii) Other Financial Liabilities				
(b) Provisions	0.14	0.52	0.14	0.52
(c) Deferred tax Liabilities	-	-	-	-
(d) Other financial Liabilities	21.00	21.00	21.00	21.00
<b>Total Non-current Liabilities</b>	<b>21.14</b>	<b>21.52</b>	<b>21.14</b>	<b>21.52</b>
<b>Current Liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	111.96	111.96	165.65	165.65
(ii) Trade Payables	3.56	5.30	20.54	22.28
(iii) Other Financial Liabilities	339.81	496.06	339.81	496.06
(b) Provisions	4.28	3.45	4.28	3.45
(c) Other Current Liabilities	161.05	161.05	161.05	161.05
<b>Total Current Liabilities</b>	<b>620.66</b>	<b>777.82</b>	<b>691.33</b>	<b>848.49</b>
<b>Total Liabilities (B)</b>	<b>641.80</b>	<b>799.34</b>	<b>712.47</b>	<b>870.01</b>
<b>TOTAL - EQUITY AND LIABILITIES (A+B)</b>	<b>7,582.16</b>	<b>7,769.90</b>	<b>7425.08</b>	<b>7612.82</b>



**KAMANWALA HOUSING CONSTRUCTION LIMITED**

**CIN: L65990MH1984PLC032655**

**STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024**

(Rupees in Lakhs)

Sr. no.	Particulars		Six months ended 30.09.2024	Year Ended 31.03.2024
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>			
	Net Profit before tax		(30.20)	(226.92)
i	Adjustments for :			
	Depreciation & Amortisation	1.00	2.06	
	Interest Income	(0.01)	(57.53)	
	Profit on Sale of Assets	-	-	
	Taxes	-	-	
	Interest and Financial Expenses	-	-	
			0.99	(55.47)
	<b>Operating Profit before Working Capital Changes</b>		<b>(29.22)</b>	<b>(282.39)</b>
ii	Movement in Working Capital			
	Decrease/(-Increase) in Trade Receivables	-	-	
	Decrease/(-Increase) in Inventories	-	-	
	Decrease/(-Increase) in long Term Loans & Advances	180.22	11.69	
	Decrease/(-Increase) in Current Loans & Advances & Bank Balances	51.45	171.02	
	Decrease/(-Increase) in Other Current & Non current Assets	(1.29)	(32.86)	
	Increase/(-Decrease) in Non Current Liabilities & Provisions	-	-	
	Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables	(0.91)	(1.45)	148.39
	Cash generated from operations		200.25	(134.00)
	Taxes paid		-	(0.64)
	<b>Net Cash from Operating Activities</b>		<b>200.25</b>	<b>(134.64)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
	Purchase of Fixed Assets			
	Sale of Fixed Assets	-	-	
	Decrease/(-Increase) in Investments	(37.13)	(2.56)	
	Investment in Intangible assets-membership fees	-	-	
	Interest received	0.01	57.53	
	<b>Net Cash from Investing Activities</b>		<b>(37.11)</b>	<b>54.97</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>			
	<b>Non Current Financial Liabilities</b>			
	Other Financial liabilities	-	-	
	Provisions	(0.37)	(0.75)	
	<b>Current Financial Liabilities</b>			
	Borrowings	-	2.90	
	Other Financial Liabilities	(156.25)	59.81	
	Interest and Financial Expenses	-	-	
	<b>Net Cash from Financing Activities</b>		<b>(156.62)</b>	<b>61.96</b>
	<b>Net Increase (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>6.52</b>	<b>(17.71)</b>
	Opening Balance of Cash & Cash Equivalents		2.88	20.59
	Closing Balance of Cash & Cash Equivalents		9.40	2.88



*[Handwritten signature]*



**KAMANWALA HOUSING CONSTRUCTION LIMITED**

**CIN: L65990MH1984PLC032655**

**CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024**

(Rupees in Lakhs)

Particulars	Six months ended		Year Ended	
	30/09/2024		31/03/2024	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>				
Net Profit before tax		(30.20)		(226.95)
i Adjustments for :				
Depreciation & Amortisation	1.00		2.06	
Interest Income	(0.01)		(57.53)	
Profit/Loss on Sale of Fixed Assets	-		-	
Taxes	-		-	
	-	0.99	-	(55.47)
<b>Operating Profit before Working Capital Changes</b>		<b>(29.22)</b>		<b>(282.42)</b>
ii Movement in Working Capital				
Decrease/(-Increase) in Trade Receivables	-		-	
Decrease/(-Increase) in Inventories	-		-	
Decrease/(-Increase) in long Term Loans & Advances	180.22		11.69	
Decrease/(-Increase) in Current Loans & Advances & Bank Balances	51.45		171.02	
Decrease/(-Increase) in Other Current & Non current Assets	(1.29)		(32.86)	
Increase/(-Decrease) in Non Current Liabilities & Provisions	-		-	
Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables	(0.91)	229.47	(1.39)	148.46
		-		
Cash generated from operations		200.25		(133.97)
Taxes paid		-		(0.64)
		-		
<b>Net Cash from Operating Activities</b>		<b>200.25</b>		<b>(134.61)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>				
Purchase of Fixed Assets	-		-	
Sale of Fixed Assets	-		-	
Investment in JV Goodwill	(37.13)		(2.59)	
Decrease/(-Increase) in JV	-		-	
Interest received	0.01		57.53	
<b>Net Cash from Investing Activities</b>		<b>(37.11)</b>		<b>54.94</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>				
<b>Non Current Financial Liabilities</b>				
Other Financial liabilities	-		-	
Provisions	(0.37)		(0.75)	
<b>Current Financial Liabilities</b>				
Borrowings	-		2.90	
Other Financial Liabilities	(156.25)		59.81	
Interest and Financial Expenses	-		-	
<b>Net Cash from Financing Activities</b>		<b>(156.62)</b>		<b>61.96</b>
Net Increase (Decrease) in Cash & Cash Equivalents (A+B+C)		6.52		(17.71)
Opening Balance of Cash & Cash Equivalents		12.84		30.55
Closing Balance of Cash & Cash Equivalents		19.36		12.84



*[Handwritten signature]*