

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

10th November, 2023

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 10, 2023, inter alia, considered and approved the Unaudited Standalone and Consolidated Financial Results, Statement of Assets and Liabilities and Cash Flow Statement of the Company for the quarter and half year ended on September 30, 2023 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, 2023 as **Annexure 1** 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 PM and concluded at 4:30 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 (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 financial results ('the statement') of **KAMANWALA HOUSING CONSTRUCTION LIMITED** ('the Company') for the quarter ended 30 September 2023, 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

Vinod Kumar Jain

Proprietor (M.No: 036373)

UDIN: 23036373 BG5VAM2634

Place: Mumbai, Date: 10th November, 2023

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 2023, 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, 2023, 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.

F. No. 111 513 W

For Vinod Kumar Jain & Co.

Chartered Accountant

FRN No: 111513W

Vinod Kumar Jain

Proprietor (M.No: 036373)

UDIN: 23036373BGSVAN8328

Place: Mumbai, Date: 10.11.2023

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, 2023

(Rs in Lakhs except EPS)

Sr.	Particulars	Quarter ended			Half Year Ended		Year ended
No.		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenues						
	Revenue from operations	0.00	279.87	144.73	279.87	144.73	387.25
	Other income	0.01	26.68	10.63	26.69	35.87	48.36
	Total Revenue (A)	0.01	306.55	155.36	306.56	180.60	435.61
2	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Purchases of Copper Futcom	0.00	279.80	144.74	279.80	144.74	387.31
	Changes in inventories of finished goods, stock-in -trade	-	_	-	-	-	-
	Employee benefits expense	1.44	0.71	0.79	2.15	1.54	5.68
	Finance costs	0.01	0.01	0.04	0.02	0.05	0.09
	Depreciation and amortisation expense	0.44	0.63	0.92	1.07	1.85	2.54
	Other expenses	6.55	29.34	14.04	35.89	42.52	267.54
	Total expenses (B)	8.44	310.49	160.53	318.93	190.70	663.16
3	Profit/Loss before exceptional items and tax (A-B)	(8.43)	(3.94)	(5.17)	(12.37)	(10.10)	(227.55)
4	Loans & Advances w/off (net)	-	-	-	-	-	(600.94)
5	Prior Period Items	0.00	-	-	-	(0.13)	(0.13)
6	Profit/(Loss) for the period from operations before tax	(8.43)	(3.94)	(5.17)	(12.37)	(10.23	(828.62)
7	Tax expense						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	_	-	(7.97
_	Net Profit/(Loss) for the period from operations (C)	(8.43)	(3.94)	(5.17)	(12.37)	(10.23	(820.65
9	Other Comprehensive Income/(loss) net of tax						
	Items that will not be reclassified to profit or loss	0.83	0.82	0.77	1.65	1.53	3.30
	Items that will be reclassified to profit or loss	-	-	-		-	-
10	Other comprehensive Income/(Loss) for the period, net of tax (D)	0.83	0.82	0.77	1.65	1.53	3.30
11	Total Comprehensive Income for the period/(Quarter) (C+D)	(7.60)	(3.12)	(4.40)	(10.72)	(8.70	(817.35
and the same of the same of	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	(0.06)	(0.03)	(0.04)	(0.09	(0.07) (5.82

NOTES:

- 1 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 10, 2023 and have been subjected to limited review by the statutory auditors of the Company.
- 2 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.
- 3 The company is engaged primarily in real estate business, accordingly there is no separate reportable segment as per IND AS-108.

4 Previous quarter/period figures have been regrouped /reclassified wherever necessary to make them comparable.

For KAMANWALA HOUSING CONSTRUCTION LTD.

Amit Jain

Non-Executive Director/ Chairman of the Meeting

Place: Mumbai

Dated: 10th November, 2023

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, 2023

(Rs in Lakhs except EPS)

Sr.	Particulars	Quarter ended			Half Yea	Year ended	
No.		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenues						
	Revenue from operations	0.00	279.87	144.73	279.87	144.73	387.25
	Other income	0.01	26.68	10.63	26.69	35.87	48.36
	Total Revenue (A)	0.01	306.55	155.36	306.56	180.60	435.61
2	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Purchases of Copper Futcom	0.00	279.80	144.74	279.80	144.74	387.31
	Changes in inventories of finished goods, stock-in -trade	0.00	-	-:	-	-	-
	Employee benefits expense	1.44	0.71	0.79	2.15	1.54	5.68
	Finance costs	0.01	0.01	0.04	0.02	0.05	0.09
	Depreciation and amortisation expense	0.44	0.63	0.92	1.07	1.85	2.54
	Other expenses	6.55	29.34	14.04	35.89	42.52	290.31
	Total expenses (B)	8.44	310.49	160.53	318.93	190.70	685.93
3	Profit/Loss before exceptional items and tax (A-B)	(8.43)	(3.94)	(5.17)	(12.37)	(10.10)	(250.32)
4	Loans & Advances w/off (net)	-	-	-	-	-	(600.94)
5	Prior Period Items	-	-	-	-	(0.13)	(0.13)
6	Profit/(Loss) for the period from operations before tax	(8.43)	(3.94)	(5.17)	(12.37)	(10.23)	(851.39)
7	Tax expense						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	(7.97)
8	Net Profit/(Loss) for the period from operations (C)	(8.43)	(3.94)	(5.17)	(12.37)	(10.23)	(843.42)
9	Other Comprehensive Income/(loss) net of tax						
	Items that will not be reclassified to profit or loss	0.83	0.82	0.77	1.65	1.53	3.30
	Items that will be reclassified to profit or loss	-	-	- 1		-	-
10	Other comprehensive Income/(Loss) for the period, net of tax (D)	0.83	0.82	0.77	1.65	1.53	3.30
					·		-
11	Total Comprehensive Income for the period/(Quarter) (C + D)	(7.60)	(3.12)	(4.40)	(10.72)	(8.70)	(840.12)
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	(0.06)	(0.03)	(0.04)	(0.09)	(0.07)	(5.98)

NOTES

- 1 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 10, 2023 and have been subjected to limited review by the statutory auditors of the Company.
- 2 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.
- 3 The company is engaged primarily in real estate business, accordingly there is no separate reportable segment as per IND AS-108.
- 4 Previous quarter/period figures have been regrouped /reclassified wherever necessary to make them comparable.

For KAMANWALA HOUSING CONSTRUCTION LTD.

Amit Jain

Son-Executive Director/ Chairman of the Meeting

Place: Mumbai

Dated: 10th November, 2023

CIN: L65990MH1984PLC032655

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Tel: 2445 6029 * Email: kamanwala@gmail.com | Website: www.kamanwalahousing.com

Statement of Assets and Liabilities as at September 30, 2023

(Rs in Lakhs)

	Standa	Standalone		dated
	As at	As at	As at	As at
Particulars	30.09.2023	31.03.2023	30.09.2023	31.03.2023
	Unaudited	Audited	Unaudited	Audited
I ASSETS				
1 ASSETS				
A. Non-current Assets		5.47	5 27	5.47
(a) Property, Plant and Equipment	5.27	5.47	5.27	
(b) Intangible assets	21.63	22.50	21.63	22.50
(c) Financial Assets			47.00	47.20
(i) Investments	48.30	48.30	47.30	47.30
(ii) Loans	1,557.82	1,557.82	1557.82	1557.82
(iii) Other Financial Assets	606.20	606.20	606.20	606.20
(d) Other Non-Current Assets				
(i) Advance Income Tax & TDS (net)	274.06	274.06	274.06	274.06
(ii) Others	809.88	809.20	809.88	809.20
Total Non-Current Assets (A)	3,323.16	3,323.55	3322.16	3322.55
B. Current Assets				
(a) Inventories	954.23	954.23	954.23	954.23
(b) Financial Assets	3525			
• • • • • • • • • • • • • • • • • • • •	898.61	900.91	422.67	424.97
(i) Investments	15.71	15.71	56.21	56.2
(ii) Trade Receivables	13.24	20.59	23.19	30.5
(iii) Cash and Cash Equivalents	15.24	20.39	25.15	30.5
(iv) Bank balances other than (iii) above	2 401 17	2 456 20	2670 54	2725.6
(v) Other Loans & Advances	2,401.17	2,456.28	2670.54	2725.6
(c) Other Current Assets	265.04	265.04	265.04	265.03
Total Current Assets (B)	4,548.00	4,612.76	4391.88	4456.6
TOTAL - ASSETS (A+B)	7,871.16	7,936.31	7714.04	7779.1
EQUITY AND LIABILITIES				
A. Equity				
(a) Equity Share Capital	1,409.32	1,409.32	1409.32	1409.3
(b) Other Equity	5,777.44	5,788.16	5754.68	5765.4
Equity attributable to shareholders of the Company				
Non-controlling interests	-	-	-204.96	-204.9
Total Equity (A)	7,186.76	7,197.48	6959.04	6969.
m or little				
B. Liabilities				
Non-current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	-	-	-	-
(i) Trade Payables				
(ii) Other Financial Liabilities	21.00	21.00	21.0	21.
(b) Provisions	0.25	1.2	7 0.2	5 1.3
(c) Deferred tax Liabilities (Net)				.
(d) Other financial Liabilities		-	-	-
Total Non-current Liabilities	21.25	22.27	21.25	22.3
Current Liabilities				
(a) Financial Liabilities		1		
(i) Borrowings	109.21	109.00	6 162.8	9 162
(ii) Trade Payables	5.36	6.70	22.2	8 23
(iii) Other Financial Liabilities	379.74	436.2		1
(b) Provisions	7.79			
(c) Other Current Liabilities	161.05			
Total Current Liabilities	663.15	-	THE RESERVE TO A PERSON NAMED IN COLUMN 2 IS NOT THE OWNER.	
Total current Euginties	003.13	/10.5	733.7	707
Total Liabilities (B)	684.40	738.8	3 755.0	809
TOTAL - EQUITY AND LIABILITIES (A+B)	QUE TU C7,871.16	7,936.3	7714.0	7779

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STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

Str.		STANDALONE CASH FLOW STATEMENT FO			(R	upees in Lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES: Net Profit before tax		Particulars		ENDED		YEAR ENDED 31.03.2023
Net Profit before tax	110.					
Net Profit Defore tax	A.	CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit before tax						(947.25)
Depreciation & Amortisation 1.07 2.5%		Net Profit before tax		(10.72)		(817.35)
Depreciation & Amortisation 1.07	i				2.54	
Interest income Comparison		Depreciation & Amortisation				
Profit on Sale of Assets -			(26.69)			
Taxes	1	Profit on Sale of Assets	-		, ,	
Operating Profit before Working Capital Changes (25.62) (8 Operating Profit before Working Capital Decrease/(-Increase) in Trade Receivables (0.00) Decrease/(-Increase) in Investories (0.00) Decrease/(-Increase) in Investories (0.00) Decrease/(-Increase) in Investories (0.00) Decrease/(-Increase) in Iong Term Loans & Advances (0.00) Decrease/(-Increase) in Other Current & Non current Assets (0.68) Increase/(-Decrease) in Non Current Liabilities & Provisions Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables Cash generated from operations Taxes paid Net Cash from Operating Activities B. CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Fixed Assets Sale of Fixed Assets Sale of Fixed Assets Investment in Intangible assets-membership fees Interest received Net Cash from Investing Activities C. C. CASH FLOW FROM FINANCING ACTIVITIES: Non Current Financial Liabilities Other Financial Liabilities Borrowings Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Borrowings Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Decrease/(-Increase) Decrease/(-		(1.51)	
Operating Profit before Working Capital Changes		Interest and Financial Expenses	-	(25.62)		(53.54)
Decrease/(-Increase) in Trade Receivables (0.00) (0				(25.62)		(00.0.1)
Decrease/(-Increase) in Trade Receivables (0.00) (0				(26.24)		(870.89)
Decrease/(-Increase) in Trade Receivables				(30.34)		(0.0.00)
Decrease/(-Increase) in Inventories (0.00) Decrease/(-Increase) in Inventories (0.00) Decrease/(-Increase) in Inventories (0.00) Decrease/(-Increase) in Inventories (0.00) Decrease/(-Increase) in Current (0.00) Decrease/(-Increase) in Other (0.68) Current & Non current Assets (0.68) (156.33) Increase/(-Decrease) in Non Current (1.02) Increase/(-Decrease) in Non Current (1.02) Increase/(-Decrease) in Current (1.02) Increase/(-Increase) in Current (1.02) Increase/(-Increase) in Current (1.02) Increase/(-Increase) in Current (1.02) Increase/(-Increase) in Current (1.02) Investment in Intangible assets-membership fees (1.02) Interest received (1.02) Investment in Intangible assets-membership fees (1.02) Interest received (1.02) Interest received (1.02) Interest received (1.02) Interest received (1.02) Interest feet (1			(0.00)		2 63	
Decrease/(-Increase) in long Term Loans & Advances Decrease/(-Increase) in Current Loans & Advances & Bank Balances Decrease/(-Increase) in Other Current & Non current Assets Increase/(-Decrease) in Non Current Liabilities & Provisions Increase/(-Decrease) in Current Liabilities & Provisions Increase/(-Decrease) in Current Liabilities & Provisions Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables Cash generated from operations Taxes paid Cash generated from Operating Activities Decrease/(-Increase) in Current Liabilities & Provisions, Trade payables Cash generated from Operations Taxes paid Cash generated from Operating Activities Decrease/(-Increase) In Investments Last Flow From Investing Activities Purchase of Fixed Assets Decrease/(-Increase) In Investments Last Flow From Investing Activities Cash Flow From Investing Activities Decrease/(-Increase) In Investments Last Flow From Investing Activities Cash Flow From Investing Activities Decrease/(-Increase) In Investments Last Flow From Investing Activities Cash Flow From Investing Activities Decrease/(-Increase) Investment In Intangible assets					2.00	
Decrease/(-Increase) in Org reim Loans & Advances Decrease/(-Increase) in Current Loans & Advances & Bank Balances Decrease/(-Increase) in Other Current & Non current Assets (0.68) (156.33) Increase/(-Decrease) in Non Current Liabilities & Provisions Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables 2.94 56.35 (70.80) 9 Cash generated from operations Taxes paid Net Cash from Operating Activities 20.01 1 CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Fixed Assets Sale of Fixed Assets Sale of Fixed Assets Sale of Fixed Assets Decrease/(-Increase) in Investments 1.30 Decrease/(-Increase) in Investments 1.30 Decrease/(-Increase) in Investments 2.30 Cash Flow From Investing Activities 28.98 CC. CASH FLOW FROM FINANCING ACTIVITIES: Non Current Financial Liabilities Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Frovisions Output Financial Liabilities Other Financial Liabilities Other Financial Liabilities Frovisions Output Financial Liabilities Output Financial Liabilities Frovisions Output Financial Liabilities Output Financial Liabilities Frovisions Output Financial Liabilities Output Financial Liabilities Frovisions Output Financi					312.88	
Loans & Advances & Bank Balances Decrease/(-Increase) in Other Current & Non current Assets Increase/(-Decrease) in Non Current Liabilities & Provisions Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables Cash generated from operations Taxes paid Net Cash from Operating Activities CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Fixed Assets Sale of Fixed Assets Sale of Fixed Assets Increase/(-Increase) in Investments Increase/(-Increase) in Investments Labilities assets		Decrease/(-Increase) in long Term Loans & Advances	(0.00)		312.00	
Loans & Advances & Bank Balances Decrease/(-Increase) in Other Current & Non current Assets Increase/(-Decrease) in Non Current Liabilities & Provisions Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables Cash generated from operations Taxes paid Net Cash from Operating Activities CASH FLOW FROM INVESTING ACTIVITIES: Decrease/(-Increase) in Investments Increase/(-Increase) in Non current 1						
Decrease/-Increase) in Other Current & Non current Assets Increase/I-Decrease) in Non Current Liabilities & Provisions Increase/I-Decrease) in Current Liabilities & Provisions Increase/I-Decrease) in Current Liabilities & Provisions, Trade payables Cash generated from operations Taxes paid Net Cash from Operating Activities Respectively Cash FLOW FROM INVESTING ACTIVITIES: Purchase of Fixed Assets Sale of Fixed Assets Sale of Fixed Assets Decrease/I-Increase) in Investments Interest received Net Cash from Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES: Non Current Financial Liabilities Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Decrease/I-Increase in Investments Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Ourrent Financial Liabilities	- 1		44		882 17	
Current & Non current Assets Increase/(-Decrease) in Non Current Liabilities & Provisions Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables Cash generated from operations Taxes paid Net Cash from Operating Activities CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Fixed Assets Sale of Fixed Assets Sale of Fixed Assets Decrease/(-Increase) in Investments Interest received Net Cash from Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES: C. CASH FLOW FROM FINANCING ACTIVITIES: Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Decrease/(-Increase) Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Ourrent Financial Liabilities Decrease/(-Increase) Ourrent Financial Liabilities			55.11		002.17	
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Increase/(-Decrease) in Current Liabilities & Provisions, Trade payables 2.94 56.35 (70.80) 9 Cash generated from operations Taxes paid Net Cash from Operating Activities 8. CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Fixed Assets Sale of Fixed Assets Decrease/(-Increase) in Investments 2.30 23.17 Investment in Intangible assets-membership fees Interest received Net Cash from Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES: Non Current Financial Liabilities Other Financial Liabilities Other Financial Liabilities Drovisions Current Financial Liabilities Borrowings 0.15 9 56.35 (70.80) 9 9 47.80 9 47.80 9 68.72 9 68.72 9.65	- 1		(4.02)			
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Cash generated from operations Taxes paid Net Cash from Operating Activities B. CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Fixed Assets Sale of Fixed Assets Decrease/(-Increase) in Investments Investment in Intangible assets-membership fees Net Cash from Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES: Non Current Financial Liabilities Other Financial Liabilities Provisions Current Financial Liabilities Borrowings 0.15 9.85	- 1			EC 25	(70.80)	970.54
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Taxes paid Taxes paid Net Cash from Operating Activities CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Fixed Assets Sale of Fixed Assets Decrease/(-Increase) in Investments Investment in Intangible assets-membership fees Interest received Net Cash from Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES: Non Current Financial Liabilities Other Financial Liabilities Provisions Current Financial Liabilities Borrowings 0.15 P. 20.01 1 20.01 1 20.01 1 20.01	-			20.04		99.65
Net Cash from Operating Activities 20.01 1 B. CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Fixed Assets 3.00 Decrease/(-Increase) in Investments 2.30 23.17 Investment in Intangible assets-membership fees	-			20.01		4.78
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Purchase of Fixed Assets Sale of Fixed Assets Decrease/(-Increase) in Investments Investment in Intangible assets-membership fees Interest received Net Cash from Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES: Non Current Financial Liabilities Other Financial liabilities Provisions Current Financial Liabilities Borrowings O.15 9.65	1	Net Cash from Operating Activities		20.01		104.42
Purchase of Fixed Assets Sale of Fixed Assets Decrease/(-Increase) in Investments Investment in Intangible assets-membership fees Interest received Net Cash from Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES: Non Current Financial Liabilities Other Financial liabilities Provisions Current Financial Liabilities Borrowings O.15 9.65	. 1	CACH FLOW FROM INVESTING ACTIVITIES:				
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Investment in Intangible assets-membership fees Interest received Ret Cash from Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES: Non Current Financial Liabilities Other Financial liabilities - (64.72) Provisions - (27.25) Current Financial Liabilities Borrowings 0.15 9.65	-		-			
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Non Current Financial Liabilities Other Financial liabilities - (64.72) Provisions - (27.25) Current Financial Liabilities Borrowings 0.15 9.65	+	ACULEI OW FROM FINIANCING ACTIVITIES.	-			
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Provisions - (27.25) Current Financial Liabilities Borrowings 0.15 9.65	N				/CA 72\	
Current Financial Liabilities 0.15 9.65 Borrowings 0.15 9.65	-		-			
Borrowings 0.15 9.65	-		-		(21.25)	
The state of the s	E		2.45		0.65	
	-					
Other Financial Liabilities (56.50) (102.14)	-		(56.50)		(102.14)	
Interest and Financial Expenses			-		-	//0/ /=
The state of the s				CONTRACTOR	-	(184.47)
Net Increase (Decrease) in Cash & Cash Equivalents (A+B+C) (7.35)				(7.35)		(6.60)
Opening Balance of Cash & Cash Equivalents 20.59						27.19
Closing Balance of Cash & Cash Equivalents	CI	osing Balance of Cash & Cash Equivalents		lang C 13.24		20.59
The state of the s			140	135		

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

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

(Rupees in Lakhs)

				(10)	apees iii Lakiis)
			Six Months		
	Particulars		Ended		Year Ended
			30/09/2023		31/03/2023
Δ	CASH FLOW FROM OPERATING ACTIVITIES:				
۸.	Net Profit before tax		(10.72)		(840.11)
i	Adjustments for :				
	Depreciation & Amortisation	1.07		2.54	
	Interest Income	(26.69)		(47.28)	
	Profit/Loss on Sale of Fixed Assets	-		(0.83)	
	Taxes	-		(7.97)	
	Interest and Financial Expenses	-		-	/50.54
			(25.62)		(53.54)
	Operating Profit before Working Capital Changes		(36.34)		(893.65)
ii	Movement in Working Capital				
	Decrease/(-Increase) in Trade Receivables	0.00		2.63	
	Decrease/(-Increase) in Inventories	(0.00)		-	
	Decrease/(-Increase) in long Term Loans & Advances	(0.00)		312.88	
	Decrease/(-Increase) in Current Loans & Advances & Bank Balances	55.11		936.10	
	Decrease/(-Increase) in Other Current & Non current Assets	(0.68)		(156.33)	
		(1.02)		-	
	Increase/(-Decrease) in Non Current Liabilities & Provisions	(1.02)			
	In any I Decrees in Correct Lightlities & Provisions Trade navables	2.94	56.35	(74.25)	1,021.02
	Increase/(-Decrease) in Current Liabilities & Provisions,Trade payables	2.54	20.00	(7.1120)	127.36
	Cash generated from operations		20.00		4.78
	Taxes paid		20.00		132.14
_	Net Cash from Operating Activities	-	20.00		102.11
В.	CASH FLOW FROM INVESTING ACTIVITIES:	-			
	Purchase of Fixed Assets			3.00	
	Sale of Fixed Assets	2.30		0.40	
	Investment in JV Goodwill			-	
	Decrease/(-Increase) in JV			-	
	Investment in Intangible assets-membership fees			47.00	
	Interest received ·	26.69		47.28	=
	Net Cash from Investing Activities		28.99		50.68
	CASH FLOW FROM FINANCING ACTIVITIES:				
E	Non Current Financial Liabilities				
	Other Financial liabilities	-		(64.72)	
	Provisions			(27.25)	
	Current Financial Liabilities				
	Borrowings	0.16		4.70	
	Other Financial Liabilities	(56.51)		(102.14)	
	nterest and Financial Expenses	-	marait.	-	
	Net Cash from Financing Activities	-	(56.35)		(189.42
	Net Increase (Decrease) in Cash & Cash Equivalents (A+B+C)		(7.35)		(6.60
(Opening Balance of Cash & Cash Equivalents		30.55		37.14
-	Closing Palance of Cash & Cook Facility Lands		23.19		30.55
1	Closing Balance of Cash & Cash Equivalents		23.13		30.33

