The Corporate Relationship Department,
BSE Limited
1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers
Dalal Street,
Mumbai 400 001

Scrip Code- 532468

11.02.2022

KAMA/SEC

Unaudited Financial Results alongwith Limited Review Report for the quarter/nine months ended 31.12.2021

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its meeting held today i.e. 11th February, 2022 (commenced at 10.45 a.m. and concluded at 12.50 p.m.) has inter-alia considered and approved —

1. Unaudited Consolidated Financial Results for the quarter and nine months ended 31.12.2021 (copy enclosed alongwith Limited Review Report by Statutory Auditors for quarter ended 31.12.2021)

2. Unaudited Standalone Financial Results for the quarter and nine months ended 31.12.2021 (copy enclosed alongwith Limited Review Report by Statutory Auditors for quarter ended 31.12.2021)

This is for your information and records.
Thanking you,

Yours faithfully,

For **KAMA Holdings Limited**

Ekta

Ekta Maheshwari
WHOLE-TIME DIRECTOR, CFO & COMPANY SECRETARY
Encl : A/a

KAMA Holdings Limited
Block-C, Sector-45
Gurgaon 122 003
Haryana, India
Tel: +91-124-4354400
Fax: +91-124-4354500
Email : info@kamaholdings.com
Website : www.kamaholdings.com

Regd. Office:
Unit No. 236 & 237, 2nd Floor
DLF Galleria, Mayur Palace
Mayur Vihar Phase-1 Extension
Delhi 110091

V SAHAI TRIPATHI & CO
CHARTERED ACCOUNTANTS

8-E, Hansalaya, 15 Barakhamba Road,
Connaught Place, New Delhi - 110001
Tel. : +91-11-23319596, 23352449,
+91-11-23324045
E-Mail : vst@sahaitripathi.com

INDEPENDENT AUDITOR'S REVIEW REPORT

To
Board of Directors
KAMA Holdings Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of KAMA Holdings Limited ("the Company") for the quarter and nine months ended December 31, 2021 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.

2. This Statement which is the responsibility of Company's management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 off the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report based on our review.

3. We concluded our review in accordance with the Standards on Review Engagement ("SRE") 2410, 'Review of Interim financial Information Performed by the Independent Auditor of the Entity' issued by The Institute of Chartered Accountant 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.

4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian accounting standards and other recognised accounting principles generally accepted in India and has not disclose 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 V SAHAI TRIPATHI &CO
Chartered Accountants
Firm Registration No.000262N

(Vishwas Tripathi)
Partner
Membership No. 086897

Place: Gurgaon, Haryana
Date: 11th February, 2022

UDIN: 22086897ABHRBW9664

KAMA HOLDINGS LIMITED

Registered Office: The Galleria, DLF Mayur Vihar, Unit No. 236 & 237, Second Floor, Mayur Place, Noida Link Road,
Mayur Vihar Phase I Extn, Delhi- 110 091
Tel. No (Regd Office): (+91-11) 49482870 Fax: (+91-11) 49482900
E-mail: info@kamaholdings.com Website: www.kamaholdings.com CIN: L92199DL2000PLC104779

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2021

PART I

(Amount in Rs./lakhs)

Sl. No.	Particulars	3 Months ended			9 Months ended		Previous Year Ended
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-March-2021
		1	2	3	4	5	6
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from operations						
	a) Interest Income	0.11	0.12	0.07	0.30	0.24	0.33
	b) Dividend Income	-	3,605.88	-	3,605.88	1,502.45	7,211.76
	Total Revenue from operations	0.11	3,606.00	0.07	3,606.18	1,502.69	7,212.09
(II)	Other Income	-	-	-	-	-	-
(III)	**Total Income (I+II)**	**0.11**	**3,606.00**	**0.07**	**3,606.18**	**1,502.69**	**7,212.09**
(IV)	**Expenses**						
	a) Finance Cost	25.84	25.84	25.84	77.52	77.52	103.36
	b) Employee benefits expense	9.90	9.63	9.24	30.00	26.42	43.08
	c) Depreciation and amortisation	1.04	1.03	0.94	3.08	2.82	3.77
	d) Other expenses	6.17	10.38	9.69	29.34	44.70	67.01
	Total Expenses	**42.95**	**46.88**	**45.71**	**139.94**	**151.46**	**217.22**
(V)	**Profit/(Loss) before exceptional items and taxes (III-IV)**	**(42.84)**	**3,559.12**	**(45.64)**	**3,466.24**	**1,351.23**	**6,994.87**
(VI)	**Exceptional Items**	-	-	-	-	-	-
(VII)	**Profit/(Loss) before Tax (V-VI)**	**(42.84)**	**3,559.12**	**(45.64)**	**3,466.24**	**1,351.23**	**6,994.87**
(VIII)	Tax expense						
	Current Tax	-	-	-	-	172.00	8.87
	Deferred Tax	(0.26)	(0.07)	-	(0.43)	-	(0.38)
	Total Tax expense	(0.26)	(0.07)	-	(0.43)	172.00	8.49
(IX)	**Profit/(Loss) after Tax (VII-VIII)**	**(42.58)**	**3,559.19**	**(45.64)**	**3,466.67**	**1,179.23**	**6,986.38**
(X)	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss						
	Gain / (loss) of defined benefit obligation	0.20	0.09	(0.04)	**(0.02)**	(0.71)	(0.44)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.06)	(0.02)	0.01	-	0.18	0.11
	Subtotal (A)	**0.14**	**0.07**	**(0.03)**	**(0.02)**	**(0.53)**	**(0.33)**
	(B) (i) Items that will be reclassified to profit or loss		-				
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (B)	-	-	-	-	-	-
	Total Other Comprehensive income	**0.14**	**0.07**	**(0.03)**	**(0.02)**	**(0.53)**	**(0.33)**
(XI)	**Total Comprehensive Income for the period (IX+X)**	**(42.44)**	**3,559.26**	**(45.67)**	**3,466.65**	**1,178.70**	**6,986.05**
(XII)	Paid up equity share capital (Rs. 10 each fully paid up)	645.26	645.26	645.26	645.26	645.26	645.26
(XIII)	Other equity excluding revaluation reserve						57,059.58
(XIV)	Earning Per Share						
	(a) Basic	(0.66)	55.16	(0.71)	53.73	18.28	108.27
	(b) Diluted	(0.66)	55.16	(0.71)	53.73	18.28	108.27

KAMA HOLDINGS LIMITED

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E-mail: info@kamaholdings.com Website: www.kamaholdings.com CIN: L92199DL2000PLC104779

NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2021

1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th February 2022. The review report of the statutory Auditors is being filed with Bombay Stock Exchange. For more details on Standalone results, visit investors section of our website at WWW.KAMAHOLDINGS.COM and financial results of Corporates section of www.bseindia.com.

2 These financials results of the Company have been prepared in accordance with Indian Accounting Standard ("Ind AS") preparation under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the accounting principles generally accepted in India.

3 The company has only one segment i.e. Core Investment and therefore reporting of segment wise information in not applicable.

4 The Limited Review for the quarter and nine months ended 31 December 2021, as required under regulation 33 of the Listing Regulations, has been completed by the Statutory Auditors.

For and on behalf of the Board

Ekta

Ekta Maheshwari
Whole Time Director, CFO & Company Secretary
(DIN: 02071432)

Place: Gurugram, Haryana
Dated: 11th February, 2022

V SAHAI TRIPATHI & Co
CHARTERED ACCOUNTANTS
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+91-11-23324045
E-Mail : vst@sahaitripathi.com

INDEPENDENT AUDITOR'S REVIEW REPORT

To
Board of Directors
KAMA Holdings Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of KAMA Holdings Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and nine months ended December 31, 2021 ("the Statement") attached herewith being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the relevant circulars issued by SEBI from time to time.

2. This Statement which is the responsibility of the Parent's management and approved by the Parent'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, and other accounting principles generally accepted in India and in compliance with Regulation 33 off the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report based on our review.

3. We concluded our review in accordance with the Standards on Review Engagement ("SRE") 2410, 'Review of Interim financial Information Performed by the Independent Auditor of the Entity' issued by The Institute of Chartered Accountant 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.

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

4. This statement includes the results of the following entities:

   a) SRF Limited
   b) SRF Global B.V.
   c) SRF Industries (Thailand) Limited
   d) SRF Industex Belting (Pty) Limited
   e) SRF Flexipak (South Africa) (Pty) Limited
   f) SRF Europe Kft.
   g) SRF Holiday Home Limited
   h) SRF Employees Welfare Trust (controlled trust)
   i) Shri Educare Limited
   j) Shri Educare Maldives Private Limited
   k) SRF Transnational Holdings Limited
   l) Kama Reality (Delhi) Limited
   m) Kama Real Estate Holding LLP

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian accounting standards and other recognised accounting principles generally accepted in India and has not disclose 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.

6. We did not review the interim financial information of six subsidiaries included in the consolidated financial results, whose interim financial information reflect total revenues of INR 3,35,105.04 lakhs (approx. before consolidation adjustments) and INR 8,89,873.93 lakhs (approx. before consolidation adjustments), total net profit after tax of INR 50,580.45 lakhs (approx. before consolidated adjustments) and INR 1,28,462.27 lakhs (approx. before consolidated adjustments), total comprehensive income of INR 53,168.71 lakhs (approx. before consolidated adjustments) and INR 1,27,390.68 lakhs (approx. before consolidated adjustments) for the quarter ended 31 December 2021 and nine months ended 31 December 2021 respectively, as considered in the consolidated unaudited financial results. These interim financial information have been audited by other auditors whose reports have been furnished to us, and our opinion on the statement, in so far as it relates to the amounts and disclosure included in respect of these subsidiaries, is based solely on the reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

   Certain of the subsidiaries are located outside India whose financial information have been prepared in accordance with the accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Immediate Holding Company's management has converted the financial statement of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. Immediate Holding company's Auditor have reviewed those conversion adjustments made by such company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of Immediate Holding Company's Auditor. Our conclusion on the Statement is not modified in respect of the above matter.

7. The statement includes the interim financial information of three subsidiaries which have not been reviewed, whose interim financial information reflects total revenue of INR 3.00 lakhs (approx., before consolidation adjustment) and INR 36 lakhs (approx., before consolidation adjustments), total net loss after tax of INR 83 lakhs (approx., before consolidated adjustment) and INR 133 lakhs (approx., before consolidated adjustment) and total comprehensive loss of INR 83 lakhs (approx., before consolidated adjustments) and INR 133 lakhs (approx., before consolidated adjustments) for the quarter ended 31 December 2021 and nine months ended 31 December 2021, respectively, as considered in the Statement. According to the information and explanation given to us by the management, this interim financial information is not material to the Group. Our report on the Statement is not modified in respect of the above matter.

For V SAHAI TRIPATHI &CO
Chartered Accountants
Firms Registration No.000262N

(Vishwas Tripathi)
Partner
Membership No. 086897

Place: Gurugram, Haryana
Date: 11th February, 2022
UDIN: 22086897ABHXIZ9208

KAMA HOLDINGS LIMITED

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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2021

(Amount in Rs./lakhs)

Sl. No.	Particulars	3 Months ended			9 Months ended		Previous Year Ended
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-March-2021
		1	2	3	4	5	6
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	**Revenue from operations**						
	a) Interest Income	648.56	601.12	317.28	2,213.60	879.38	1,410.48
	b) Dividend Income	29.34	49.60	10.50	89.84	48.02	62.56
	c) Rental Income	14.38	9.61	11.76	33.05	24.04	16.35
	d) Net gain on fair value changes	(102.34)	388.34	975.12	740.26	2,152.48	2,441.93
	e) Net gain on derecognition of financial instrumentsunder amortised cost category	-	(1.29)	-	-	-	21.88
	f) Sale of products(including Excise Duty)	3,31,413.62	2,81,452.92	2,12,942.56	8,80,746.97	5,70,552.62	8,29,539.63
	g) Sale of services	915.05	718.95	556.66	2,370.45	2,102.42	2,767.87
	h) Export and other incentives	1,159.68	1,207.27	1,123.54	3,356.02	6,201.83	7,065.06
	i) Others	2,018.72	1,236.95	574.83	4,326.17	2,484.35	3,429.48
	Total Revenue from operations	**3,36,097.01**	**2,85,663.47**	**2,16,512.25**	**8,93,876.36**	**5,84,445.14**	**8,46,755.24**
(II)	Other Income	652.29	327.49	1,020.06	1,085.51	1,422.70	2,049.41
(III)	**Total Income (I+II)**	**3,36,749.30**	**2,85,990.96**	**2,17,532.31**	**8,94,961.87**	**5,85,867.84**	**8,48,804.65**
(IV)	**Expenses**						
	a) Finance Costs	2,929.18	2,322.07	2,826.22	7,980.85	10,711.97	13,292.62
	b) Cost of materials consumed	1,73,973.21	1,50,221.78	1,11,961.28	4,53,530.73	2,74,829.84	4,02,768.27
	c) Purchases of Stock-in-trade	4,494.90	1,440.68	1,129.90	8,877.00	4,405.24	6,291.55
	d) Changes in inventories of finished goods, work-in-progress and stock in trade	(14,327.44)	(8,655.22)	(11,229.12)	(22,085.40)	(7,717.64)	(7,166.48)
	e) Employee benefits expense	21,287.14	18,362.16	16,417.62	58,490.00	46,542.94	64,694.26
	f) Depreciation and amortisation	13,188.53	12,978.02	11,616.73	38,409.12	33,311.65	45,088.46
	g) Power and fuel	30,017.84	26,382.40	19,461.56	79,579.13	50,761.53	71,733.76
	h) Exchange currency fluctuation (gain)/loss	(3,352.65)	(2,059.86)	(2,148.09)	(6,131.00)	(280.38)	(1,186.44)
	i) Other expenses	35,221.02	31,483.58	23,200.90	95,765.64	62,932.77	91,861.85
	Total Expenses (IV)	**2,63,431.73**	**2,32,475.62**	**1,73,237.00**	**7,14,416.07**	**4,75,497.92**	**6,87,377.85**
(V)	**Profit/(Loss) before exceptional Items and taxes (III-IV)**	**73,317.57**	**53,515.34**	**44,295.31**	**1,80,545.80**	**1,10,369.92**	**1,61,426.80**
(VI)	**Exceptional Items**	-	-	-	-	-	-
(VII)	**Profit/(Loss) before Tax (V-VI)**	**73,317.57**	**53,515.34**	**44,295.31**	**1,80,545.80**	**1,10,369.92**	**1,61,426.80**
(VIII)	Tax expense						
	Current Tax	20,416.85	12,914.02	9,403.18	45,325.95	23,678.88	36,441.07
	Deferred Tax	2,235.70	2,264.10	2,496.49	6,599.34	5,106.66	5,323.23
	Total Tax expense	**22,652.55**	**15,178.12**	**11,899.67**	**51,925.29**	**28,785.54**	**41,764.30**
(IX)	**Profit / (loss) for the period from continuing operations (VII-VIII)**	**50,665.02**	**38,337.22**	**32,395.64**	**1,28,620.51**	**81,584.38**	**1,19,662.50**
(X)	**Profit/(loss) from discontinued operations ****	-	-	(185.41)	-	(214.21)	(273.01)
(XI)	**Tax Expense of discontinued operations****	-	-	(233.03)	-	(235.83)	(241.78)
(XII)	**Profit/(loss) from discontinued operations (After tax) (X-XI)****	-	-	**47.62**	-	**21.62**	**(31.23)**
(XIII)	**Profit/(loss) for the period (IX+XII)**	**50,665.02**	**38,337.22**	**32,443.26**	**1,28,620.51**	**81,606.00**	**1,19,631.27**

KAMA HOLDINGS LIMITED

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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2021

(Amount in Rs./lakhs)

Sl. No.	Particulars	3 Months ended			9 Months ended		Previous Year Ended
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-March-2021
		1	2	3	4	5	6
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(XIV)	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss						
	Gain / (loss) of defined benefit obligation	(192.25)	247.32	477.33	(246.38)	387.91	272.79
	Change in fair value of financial assets measured at FVTOCI	2,045.29	2,435.35	2,539.62	6,850.34	4,975.05	6,600.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(150.93)	(199.02)	(444.29)	(507.03)	(705.18)	(790.53)
	Subtotal (A)	**1,702.11**	**2,483.65**	**2,572.66**	**6,096.93**	**4,657.78**	**6,082.26**
	(B) (i) Items that will be reclassified to profit or loss						
	(a) Effective portion of gain / (loss) on hedging instruments in a cash flow hedge	4,139.55	6,036.49	1,553.77	6,274.51	9,016.02	13,233.44
	(b) Cost of hedging reserve	(198.95)	195.61	-	(284.58)	-	346.25
	(c) Exchange differences on translation of foreign operations	(62.39)	(5,047.68)	4,730.33	(4,695.12)	5,959.50	3,639.11
	(ii) Income tax relating to items that will be reclassified to profit or loss	(1,183.14)	(2,345.25)	(542.00)	(2,226.92)	(3,150.48)	(4,657.42)
	Subtotal (B)	**2,695.07**	**(1,160.83)**	**5,742.10**	**(932.11)**	**11,825.04**	**12,561.38**
	Other Comprehensive Income (A + B)	**4,397.18**	**1,322.82**	**8,314.76**	**5,164.82**	**16,482.82**	**18,643.64**
(XV)	**Total Comprehensive Income for the period (XIII+XIV)**	**55,062.20**	**39,660.04**	**40,758.02**	**1,33,785.33**	**98,088.83**	**1,38,274.91**
(XVI)	**Profit attributable to:**						
	Owners of the company	25,799.12	19,400.03	15,642.48	65,337.93	41,343.22	60,596.56
	Non controlling interest	24,865.90	18,937.20	16,800.78	63,282.58	40,262.79	59,034.71
(XVII)	**Total comprehensive income attributable to:**						
	Owners of the company	31,104.78	19,030.05	21,901.67	71,032.93	51,872.42	72,957.13
	Non controlling interest	23,957.42	20,629.99	18,856.35	62,752.40	46,216.41	65,317.78
(XVIII)	Paid up equity share capital (Rs. 10 each fully paid up)	645.26	645.26	645.26	645.26	645.26	645.26
(i)	Earnings per equity share (for continuing operations)						
	(a) Basic	399.82	300.65	242.05	1,012.58	640.55	939.35
	(b) Diluted	399.82	300.65	242.05	1,012.58	640.55	939.35
(ii)	Earnings per equity share (for discontinued operations)						
	(a) Basic	-	-	0.37	-	0.17	(0.25)
	(b) Diluted	-	-	0.37	-	0.17	(0.25)
(iii)	Earnings per equity share (for continuing and discontinued operations)						
	Basic	399.82	300.65	242.42	1,012.58	640.72	939.10
	Diluted	399.82	300.65	242.42	1,012.58	640.72	939.10

** Refer Note 3

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CONSOLIDATED UNAUDITED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

Amount in Lakhs

Particulars	Consolidated					
	3 Months ended			9 months Ended		Year ended
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
	1	2	3	4	5	6
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a) Technical Textiles Business (TTB)	53,777.09	55,788.41	36,696.95	1,58,858.06	83,951.55	1,24,011.20
b) Chemicals Business (CB)	1,42,829.51	1,12,635.44	90,590.46	3,66,830.93	2,49,229.41	3,64,488.81
c) Packaging Film Business (PFB)	1,27,598.51	1,07,173.68	80,196.51	3,38,900.68	2,31,219.98	3,29,171.80
d) Other	12,215.53	10,395.40	9,251.46	30,150.79	20,642.44	29,953.82
Total Segment Revenue from continuing operations	**3,36,420.64**	**2,85,992.93**	**2,16,735.38**	**8,94,740.46**	**5,85,043.38**	**8,47,625.63**
Less: Inter Segment Revenue	323.63	329.46	223.13	864.10	598.24	870.39
Revenue from Operations from continuing operations	**3,36,097.01**	**2,85,663.47**	**2,16,512.25**	**8,93,876.36**	**5,84,445.14**	**8,46,755.24**
Segment Results						
(Profit before Interest and Tax from each Segment)						
a) Technical Textiles Business (TTB)	11,351.08	13,281.73	6,793.11	38,000.90	10,411.06	17,690.40
b) Chemicals Business (CB)	41,923.51	25,107.46	18,994.44	89,259.96	45,293.96	72,814.45
c) Packaging Film Business (PFB)	25,421.49	17,950.21	21,240.12	67,049.99	67,928.87	89,786.89
d) Other	1,133.67	838.43	823.35	2,367.51	1,885.25	2,617.24
Total Segment Results from continuing operations	**79,829.75**	**57,177.83**	**47,851.02**	**1,96,678.36**	**1,25,519.14**	**1,82,908.98**
Less/(Add):						
i) Finance Costs	2,929.18	2,322.07	2,826.22	7,980.85	10,711.97	13,292.62
ii) Other Unallocable Expenses (Net of Income)	3,583.00	1,340.42	729.49	8,151.71	4,437.25	8,189.56
Profit before tax from continuing operations	**73,317.57**	**53,515.34**	**44,295.31**	**1,80,545.80**	**1,10,369.92**	**1,61,426.80**
Profit before tax from discontinuing operations	-	-	**(185.41)**	-	**(214.21)**	**(273.01)**
Total Profit before tax	**73,317.57**	**53,515.34**	**44,109.90**	**1,80,545.80**	**1,10,155.71**	**1,61,153.79**
Segment Assets						
a) Technical Textiles Business (TTB)	1,82,725.42	1,79,046.52	1,49,308.01	1,82,725.42	1,49,308.01	1,58,216.45
b) Chemicals Business (CB)	6,87,136.81	6,20,981.24	5,61,752.10	6,87,136.81	5,61,752.10	5,74,197.23
c) Packaging Film Business (PFB)	5,14,698.34	4,90,925.48	4,31,280.58	5,14,698.34	4,31,280.58	4,54,332.97
d) Others	58,327.73	51,506.25	42,933.96	58,327.73	42,933.96	52,334.75
Total segment assets	**14,42,888.30**	**13,42,459.49**	**11,85,274.65**	**14,42,888.30**	**11,85,274.65**	**12,39,081.40**
e) Unallocable	1,00,152.07	92,821.92	1,08,678.97	1,00,152.07	1,08,678.97	88,998.00
f) Assets associated with discontinued operations #	300.00	522.00	-	300.00	-	-
Total	**15,43,340.37**	**14,35,803.41**	**12,93,953.62**	**15,43,340.37**	**12,93,953.62**	**13,28,079.40**
Segment Liabilities						
a) Technical Textiles Business (TTB)	42,750.91	49,728.59	25,469.71	42,750.91	25,469.71	33,714.14
b) Chemicals Business (CB)	1,09,693.74	83,358.41	61,511.58	1,09,693.74	61,511.58	71,021.59
c) Packaging Film Business (PFB)	1,28,185.94	1,24,066.39	93,569.15	1,28,185.94	93,569.15	1,11,789.86
d) Others	9,201.88	4,852.28	3,171.40	9,201.88	3,171.40	10,557.45
Total segment liabilities	**2,89,832.47**	**2,62,005.67**	**1,83,721.84**	**2,89,832.47**	**1,83,721.84**	**2,27,083.04**
e) Unallocable	4,13,216.10	3,88,301.77	4,27,463.23	4,13,216.10	4,27,463.23	3,87,488.21
Total	7,03,048.57	6,50,307.44	6,11,185.07	7,03,048.57	6,11,185.07	6,14,571.25

note no. 3

KAMA HOLDINGS LIMITED

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NOTES TO UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2021

1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11 February 2022. The review report of the statutory Auditors is being filed with Bombay Stock Exchange. For more details on consolidated results, visit investors section of our website at WWW.KAMAHOLDINGS.COM and financial results of Corporates section of www.bseindia.com.

2 These financials results of the Company have been prepared in accordance with Indian Accounting Standard ("Ind AS") preparation under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the accounting principles generally accepted in India.

3 SRF Industries (Thailand) Limited closed its Technical Textiles Business operations located at Rayong, Thailand w.e.f. October 21, 2019. The financial information of the said business has been classified as Discontinued Operations as per the requirements of Ind AS 105 - "Non -current assets held for sale and discontinued operations". The particulars of said discontinued operations are as under:

(Amount in Rs./lakhs)

	Particulars	Quarter ended			9 Month Ended		Year ended
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
(a)	Total Income	-	-	228.74	-	794.98	846.65
(b)	Total expenses excluding point no. (c)	-	-	414.15	-	1,009.19	1,119.66
(c)	Impact on account of fair value measurement loss / (gain) on assets/liabilities	-	-	-	-	-	-
(d)	**Profit before tax for the period from discontinued operations (a-b-c)**	-	-	**(185.41)**	-	**(214.21)**	**(273.01)**
(e)	Tax expense related to discontinued operations	-	-	(18.54)	-	(22.34)	(27.29)
(f)	Tax adjustment related to earlier years for discontinued operations.	-	-	(214.49)	-	(213.49)	(214.49)
(g)	**Net Profit after tax for the period from discontinued operations (d-e-f)**	-	-	**47.62**	-	**21.62**	**(31.23)**

4 Secured Redeemable Non-Convertible Debentures of the face value of Rs.10 Lacs each aggregating to Rs. 25,000 lakhs were issued and allotted by SRF Limited (subsidiary) on September 17, 2020 at coupon rate of Three Months T Bill plus 188 bps. These are secured by a first pari-passu charge over some of the moveable properties of the SRF Limited. Asset cover as on December 31, 2021 is 3.45 times.

5 The listed Commercial Papers of SRF Limited (Subsidiary) aggregating to Rs. 35,000 lakhs were outstanding as on December 31, 2021. SRF Limited (subsidiary) commercial paper programme has been rated as CRISIL A1+ by CRISIL and IND A1+ by India Ratings. During the period ended December 31, 2021, SRF Limited (Subsidiary) has repaid all commercial papers due and payable on the respective due dates.

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NOTES TO UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2021

6 **Change in Capital Structure of SRF Limited (Subsidiary) during the Quarter**

a) Pursuant to the approval given by the shareholders through Postal Ballot on October 6, 2021, the Board at its meeting held on October 15, 2021, issued and allotted 236,980,820 fully paid up Bonus Equity shares of Rs. 10 each in the ratio of 4:1 (i.e. 4 Bonus Equity shares for every 1 existing equity share of the Company) to the shareholders who held shares on October 14, 2021 (Record date). Accordingly, basic and diluted earnings per share of periods presented have been calculated based on the weighted average number of shares outstanding in respective periods, as increased for issuance of bonus shares.

b) Nomination and Remuneration Committee in its meeting held on November 1, 2021 allotted 1,95,000 equity shares of Rs 10 each fully paid up to the eligible employees under Part B- SRF ESPS 2018 (ESPS Scheme) of SRF Long Term Share Based Incentive Plan (SRF LTIP). Trading approval in respect of these shares has been received from both BSE Ltd and National Stock Exchange of India Ltd. The proportionate cost relating to these shares allotted, along with Rs. 1,749.75 lakhs consequential withholding tax, have been recognised as "Employee Benefits Expense".

Post the issuance of bonus shares and shares under ESPS Scheme, the total paid up equity share capital of the Company has increased from Rs.5,924.52 lakhs to Rs. 29,642.10 lakhs.

7 The Limited Review of the consolidated financial results for the quarter and nine months ended 31 December 2021, as required under regulation 33 of the Listing Regulations, has been completed by the Statutory Auditors.

For and on behalf of the Board

Ekta

Ekta Maheshwari
Whole Time Director, CFO & Company Secretary
(DIN: 02071432)

Place: Gurgaon, Haryana
Dated: 11 February, 2022