

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

Scrip Code- 532468

13.02.2024

KAMA/SEC

**Unaudited Financial Results alongwith Limited Review Report for the quarter/nine months ended
31.12.2023**

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. 13th February, 2024 (commenced at 11.00 a.m. and concluded at 12.20 p.m.) has inter-alia considered and approved —

1. Unaudited Consolidated Financial Results for the quarter and nine months ended 31.12.2023 (copy enclosed alongwith Limited Review Report by Statutory Auditors for quarter ended 31.12.2023)
2. Unaudited Standalone Financial Results for the quarter and nine months ended 31.12.2023 (copy enclosed alongwith Limited Review Report by Statutory Auditors for quarter ended 31.12.2023)

This is for your information and records.

Thanking you,

Yours faithfully,

For **KAMA Holdings Limited**

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:
Jnit 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,
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**INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE UNAUDITED
STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE
MONTHS ENDED 31 DECEMBER 2023**

To the Board of Directors of 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, 2023 ("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 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 V SAHAI TRIPATHI & CO.
Chartered Accountants
Firm Registration No. 000262N



(Vishwas Tripathi)

Partner

Membership No. 086897

Place: Gurugram, Haryana
Date: 13th February, 2024
UDIN: 24086897BKCSRN4797

KAMA HOLDINGS LIMITED

Registered Office: The Galleria, DLF Mayur Vihar, Unit No. 236 & 237, Second Floor, Mayur Place, Noida Link Road,
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E-mail: info@kamaholdings.com Website: www.kamaholdings.com CIN: L92199DL2000PLC104779

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

(Amount in Rs./lakhs)

Sl. No.	Particulars	Quarter ended			9 Months ended		Year ended
		31-Dec-2023	30-Sep-2023	31-Dec-2022	31-Dec-2023	31-Dec-2022	31-Mar-2023
		1	2	3	4	5	6
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from operations						
	a) Interest Income	0.14	0.16	1.89	0.47	2.32	10.39
	b) Dividend Income	849.28	5,387.22	-	6,236.50	5,408.82	10,796.04
	c) Profit on sale of investments	-	-	5.08	0.35	14,624.75	14,624.75
	Total Revenue from operations	849.42	5,387.38	6.97	6,237.32	20,035.89	25,431.18
(II)	Other Income	-	-	17.75	18.22	39.87	39.86
(III)	Total Income (I+II)	849.42	5,387.38	24.72	6,255.54	20,075.76	25,471.04
(IV)	Expenses						
	a) Finance Cost	-	-	-	-	8.49	8.49
	b) Employee benefits expense	13.97	12.43	11.57	38.92	33.55	49.21
	c) Depreciation and amortisation	1.56	1.55	1.52	4.66	4.25	5.86
	d) Other expenses	124.28	19.41	40.64	155.31	67.19	135.26
	Total Expenses	139.81	33.39	53.73	198.89	113.48	198.82
(V)	Profit/(Loss) before exceptional items and taxes (III-IV)	709.61	5,353.99	(29.01)	6,056.65	19,962.28	25,272.22
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(Loss) before Tax (V-VI)	709.61	5,353.99	(29.01)	6,056.65	19,962.28	25,272.22
(VIII)	Tax expense						
	Current Tax	179.00	26.07	(7.82)	205.07	442.50	430.15
	Deferred Tax	(0.28)	(0.24)	(0.62)	(1.36)	(3.52)	(3.75)
	Total Tax expense	178.72	25.83	(8.44)	203.71	438.98	426.40
(IX)	Profit/(Loss) after Tax (VII-VIII)	530.89	5,328.16	(20.57)	5,852.94	19,523.30	24,845.82
(X)	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss						
	Gain / (loss) of defined benefit obligation	(0.03)	0.26	0.10	(0.46)	(0.41)	(0.83)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.01	(0.07)	(0.02)	(0.09)	0.17	0.27
	Subtotal (A)	(0.02)	0.19	0.08	(0.55)	(0.24)	(0.56)
	(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	(0.02)	0.19	0.08	(0.55)	(0.24)	(0.56)
(XI)	Total Comprehensive Income for the period (IX+X)	530.87	5,328.35	(20.49)	5,852.39	19,523.06	24,845.26
(XII)	Paid up equity share capital (Rs. 10 each fully paid up)	3,209.06	641.81	645.26	3,209.06	645.26	641.81
(XIII)	Other equity excluding revaluation reserve	-	-	-	-	-	65,099.41
(XIV)	Earnings Per Share (Refer Note 3)						
	(a) Basic	1.65	16.60	(0.06)	18.24	60.77	77.35
	(b) Diluted	1.65	16.60	(0.06)	18.24	60.77	77.35



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NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

- 1 These financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 2 The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 13, 2024. The review report of Statutory Auditors is being filed with BSE Limited. For more details on the standalone results, visit Investors section of our website at www.kamaholdings.com and financial results at Corporates section of www.bseindia.com.
- 3 Consequent to issue of Bonus Equity Shares by Board on 18.10.2023 in the ratio of 4:1 pursuant to the approval given by the shareholders through Postal Ballot on October 7, 2023, the 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.
- 4 The Limited Review for the quarter and nine months ended 31 December 2023, as required under regulation 33 of the Listing Regulations, has been completed by the Statutory Auditors.
- 5 The company has only one segment i.e. Core Investment and therefore reporting of segment wise information is not applicable.

For and on behalf of the Board



Place: Gurugram, Haryana
Dated: 13th February 2024



Kartik Bharat Ram
Chairman
(DIN:00008557)

**INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE
QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2023**

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, 2023 ("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:

Holding Company:
KAMA Holdings Limited

- Subsidiaries:**
- a) SRF Limited
 - b) SRF Global BV
 - 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) SRF Altech Limited
- j) Shri Educare Limited
- k) Shri Educare Maldives Private Limited
- l) SRF Transnational Holdings Limited
- m) KAMA Realty (Delhi) Limited
- n) 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, 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, 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.
6. We did not review the interim financial information of seven subsidiaries included in the consolidated financial results, whose interim financial information reflect total revenues of INR 3,02,972.96 lakhs (approx. before consolidation adjustments) and INR 9,49,917.50 lakhs (approx. before consolidation adjustments), total net profit after tax of INR 25,201.45 lakhs (approx. before consolidated adjustments) and INR 91,402.65 lakhs (approx. before consolidated adjustments), total comprehensive income of INR 32,849.96 lakhs (approx. before consolidated adjustments) and INR 95,762.23 lakhs (approx. before consolidated adjustments) for the quarter ended 31 December 2023 and nine months ended 31 December 2023 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 3,006 lakhs (approx., before consolidation adjustment) and INR 8,913 lakhs (approx., before consolidation adjustments), total net profit after tax of INR 150 lakhs (approx., before consolidated adjustment) and INR 18 lakhs (approx., before consolidated adjustment), total comprehensive income of INR 150 lakhs (approx., before consolidated adjustments) and INR 18 lakhs (approx., before consolidated adjustments) for the quarter ended 31 December 2023 and nine months ended 31 December 2023, respectively as considered in the Statement. According to the information and explanation given to us by the management, this interim financial information are not material to the Group. Our report on the Statement is not modified in respect of the above matter.
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For V SAHAI TRIPATHI & CO.
Chartered Accountants
Firms Registration No. 000262N

(Vishwas Tripathi)
Partner
Membership No. 086897

Place: Gurugram, Haryana
Date: 13th February, 2024
UDIN: 24086897BKCSRO1253

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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

(Amount in Rs./lakhs)

Sl. No.	Particulars	Quarter ended			9 Months ended		Year ended
		31-Dec-2023	30-Sep-2023	31-Dec-2022	31-Dec-2023	31-Dec-2022	31-Mar-2023
		1	2	3	4	5	6
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from operations						
	a) Interest Income	1,049.82	1,103.40	842.80	2,960.60	4,141.49	3,098.68
	b) Dividend Income	32.76	125.96	13.15	169.42	92.10	141.97
	c) Rental Income	18.98	18.14	15.38	46.57	41.01	50.43
	d) Net gain on fair value changes	558.50	752.87	1,330.28	1,766.46	16,345.24	15,753.26
	e) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	12.50
	f) Sale of products	299,403.26	312,142.63	336,926.99	940,443.20	1,087,251.89	1,459,181.88
	g) Sale of services	1,202.49	1,224.21	1,162.93	3,573.88	3,115.89	4,134.05
	h) Export and other incentives	2,063.74	2,484.87	3,976.36	6,310.71	6,845.33	8,965.81
	i) Others	3,253.90	2,762.69	6,054.82	9,190.08	12,814.13	16,143.76
	Total Revenue from operations	307,583.45	320,614.77	350,322.71	964,460.92	1,130,647.08	1,507,482.34
(II)	Other Income	1,232.69	1,718.33	291.72	3,084.74	3,527.42	8,301.30
(III)	Total Income (I+II)	308,816.14	322,333.10	350,614.43	967,545.66	1,134,174.50	1,515,783.64
(IV)	Expenses						
	a) Finance Costs	6,707.35	7,899.90	6,161.38	21,136.28	13,829.56	20,381.98
	b) Cost of materials consumed	163,118.12	154,066.41	165,276.05	490,459.48	534,539.33	712,521.25
	c) Purchases of Stock-in-trade	3,924.91	2,931.40	13,281.28	9,411.90	27,052.46	27,722.24
	d) Changes in inventories of finished goods, work-in-progress and stock in trade	(11,574.02)	5,009.11	(9,118.60)	(12,343.80)	(11,082.54)	(891.85)
	e) Employee benefits expense	25,132.87	23,407.01	21,718.59	71,087.85	61,988.61	84,119.90
	f) Depreciation and amortisation	16,842.55	16,074.55	15,013.09	48,530.11	41,911.40	57,318.65
	g) Power and fuel	31,942.02	34,378.74	34,425.59	101,601.00	112,823.74	147,224.78
	h) Exchange currency fluctuation (gain)/loss	1,807.94	1,910.56	1,503.52	6,091.63	7,598.97	10,399.83
	i) Other expenses	35,557.64	34,536.50	37,550.86	105,076.38	119,447.30	157,030.26
	Total Expenses (IV)	273,459.38	280,214.18	285,811.76	841,050.83	908,108.83	1,215,827.04
(V)	Profit/(Loss) before exceptional items and taxes (III-IV)	35,356.76	42,118.92	64,802.67	126,494.83	226,065.67	299,956.60
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(Loss) before Tax (V-VI)	35,356.76	42,118.92	64,802.67	126,494.83	226,065.67	299,956.60
(VIII)	Tax expense						
	Current Tax	7,553.04	9,217.07	17,436.01	27,453.98	44,939.00	62,849.16
	Deferred Tax	2,339.34	2,930.49	-5,081.08	7,436.86	5,260.81	4,662.62
	Total Tax expense	9,892.38	12,147.56	12,354.93	34,890.84	50,199.81	67,511.78
(IX)	Profit / (loss) for the period (VII-VIII)	25,464.38	29,971.36	52,447.74	91,603.99	175,865.86	232,444.82



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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

(Amount in Rs./lakhs)

(X)	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss						
	Gain / (loss) of defined benefit obligation	321.67	(1,526.03)	250.94	(438.59)	(862.85)	(1,202.69)
	Change in fair value of financial assets measured at FVTOCI	2,820.35	3,998.40	2,204.18	10,734.87	2,823.15	6,190.27
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(288.44)	1.58	(477.34)	(512.09)	4.73	(332.41)
	Subtotal (A)	2,853.58	2,473.95	1,977.78	9,784.19	1,965.03	4,655.17
	(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	1,219.78	(4,283.51)	(4,650.84)	7,288.01	(34,410.85)	(25,240.70)
	(b) Cost of hedging reserve	(73.70)	(212.41)	330.74	(187.03)	755.05	502.33
	(c) Exchange differences on translation of foreign operations	6,566.68	(1,124.57)	12,157.81	(617.91)	1,248.90	(715.23)
	(ii) Income tax relating to items that will be reclassified to profit or loss	(301.72)	1,131.58	989.22	(1,802.26)	9,291.08	6,678.67
	Subtotal (B)	7,411.04	(4,488.91)	8,826.93	4,680.81	(23,115.82)	(18,774.93)
	Other Comprehensive Income (A + B)	10,264.62	(2,014.96)	10,804.71	14,465.00	(21,150.79)	(14,119.76)
(XI)	Total Comprehensive Income for the period (IX+X)	35,729.00	27,956.40	63,252.45	106,068.99	154,715.07	218,325.06
(XII)	Profit attributable to:						
	Owners of the company	12,915.28	15,077.60	27,149.73	46,370.47	96,644.79	125,373.05
	Non controlling interest	12,549.10	14,893.76	25,298.01	45,233.52	79,221.07	107,071.77
(XIII)	Total comprehensive income attributable to:						
	Owners of the company	19,392.84	15,196.81	33,504.39	58,678.04	87,224.97	120,940.29
	Non controlling interest	16,336.16	12,759.59	29,748.06	47,390.95	67,490.10	97,384.77
(XIV)	Paid up equity share capital (Rs. 10 each fully paid up)	3,209.06	641.81	645.26	3,209.06	645.26	641.81
(XV)	Other equity excluding revaluation reserve						570,858.82
(XVI)	Earnings per equity share (Refer Note 3)						
	(a) Basic	40.25	46.98	84.51	144.50	300.84	390.31
	(b) Diluted	40.25	46.98	84.51	144.50	300.84	390.31



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CONSOLIDATED UNAUDITED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

(Amount in Rs /laks)

Particulars	Consolidated					
	Quarter ended			9 Months ended		Year Ended
	31-Dec-2023	30-Sep-2023	31-Dec-2022	31-Dec-2023	31-Dec-2022	31-Mar-2023
	1	2	3	4	5	6
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a) Technical Textiles Business (TTB)	45,836.04	50,615.48	42,593.75	142,916.43	146,317.68	189,387.75
b) Chemicals Business (CB)	139,413.22	142,629.52	175,661.79	448,097.07	530,920.93	741,087.62
c) Packaging Film Business (PFB)	109,065.22	112,150.50	120,268.30	330,697.16	402,970.12	518,275.20
d) Others	13,636.08	15,565.50	12,591.09	43,496.65	51,263.30	59,718.93
Total Segment Revenue	307,950.56	320,961.00	351,114.93	965,207.31	1,131,472.03	1,508,469.50
Less: Inter Segment Revenue	367.11	346.23	792.22	746.39	824.95	987.16
Revenue from Operations	307,583.45	320,614.77	350,322.71	964,460.92	1,130,647.08	1,507,482.34
Segment Results (Profit before Interest and Tax from each Segment)						
a) Technical Textiles Business (TTB)	6,879.92	7,495.46	3,420.20	20,440.39	21,333.74	26,174.09
b) Chemicals Business (CB)	32,185.52	34,776.97	56,392.56	112,969.30	160,141.51	234,066.82
c) Packaging Film Business (PFB)	4,486.93	7,726.35	11,862.49	17,342.94	51,523.27	55,618.97
d) Others	2,615.53	3,917.03	2,590.03	9,257.65	19,292.97	20,939.71
Total Segment Results	46,167.90	53,915.81	74,265.28	160,010.28	252,291.49	336,799.59
Less/(Add):						
i) Finance Costs	6,707.35	7,899.90	6,161.38	21,136.28	13,829.56	20,381.98
ii) Other Unallocable Expenses (Net of Income)	4,103.79	3,896.99	3,301.23	12,379.17	12,396.26	16,461.01
Total Profit before tax	35,356.76	42,118.92	64,802.67	126,494.83	226,065.67	299,956.60
Segment Assets						
a) Technical Textiles Business (TTB)	195,568.70	192,967.06	179,253.85	195,568.70	179,253.85	175,444.02
b) Chemicals Business (CB)	1,068,778.50	1,033,800.14	942,659.76	1,068,778.50	942,659.76	973,426.35
c) Packaging Film Business (PFB)	631,194.97	611,460.83	578,924.73	631,194.97	578,924.73	580,053.60
d) Others	16,405.59	76,390.71	70,000.84	16,405.59	70,000.84	67,596.72
Total segment assets	1,911,947.76	1,914,618.74	1,770,839.18	1,911,947.76	1,770,839.18	1,796,520.69
e) Unallocable	173,523.51	111,189.84	86,203.43	173,523.51	86,203.43	130,030.37
Total	2,085,471.27	2,025,808.58	1,857,042.61	2,085,471.27	1,857,042.61	1,926,551.06
Segment Liabilities						
a) Technical Textiles Business (TTB)	50,210.23	51,481.33	31,177.95	50,210.23	31,177.95	39,176.20
b) Chemicals Business (CB)	92,618.88	93,577.60	155,383.24	92,618.88	155,383.24	135,216.07
c) Packaging Film Business (PFB)	147,291.80	142,749.75	120,364.13	147,291.80	120,364.13	128,412.10
d) Others	4,382.99	6,576.80	4,885.37	4,382.99	4,885.37	6,194.50
Total segment liabilities	294,503.90	294,385.48	311,810.69	294,503.90	311,810.69	308,998.87
e) Unallocable	611,954.84	588,335.53	509,055.48	611,954.84	509,055.48	534,690.01
Total	906,458.74	882,721.01	820,866.17	906,458.74	820,866.17	843,688.88



KAMA HOLDINGS LIMITED

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



NOTES TO CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

- 1 The above consolidated financial results of KAMA Holdings Ltd. ("the Company") and its subsidiaries (Company and its subsidiaries together referred to as the "Group") have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 2 The above results of the Group have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 13, 2024. The review report of Statutory Auditors is being filed with BSE Limited. For more details on the consolidated results, visit Investors section of our website at www.kamaholdings.com and financial results at Corporates section of www.bseindia.com.
- 3 Consequent to issue of Bonus Equity Shares by Board on 18.10.2023 in the ratio of 4:1 pursuant to the approval given by the shareholders through Postal Ballot on October 7, 2023, the 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.
- 4 On December 4, 2023, the operations of Technical Textile Business of SRF Limited (subsidiary), plant located in Manali Industrial Area, Chennai, Tamil Nadu were disrupted due to cyclone with flooding and waterlogging in the plant premises. This incident led to damage of certain items of Property, Plant and Equipment and Inventory. Plant operations have been largely resumed by last week of January, 2024. SRF Limited (subsidiary) is adequately covered under its insurance policy on a 'Reinstatement Value basis' against the estimated losses. Based on the current best estimates of the management, the accounting impact of the above incident (impairment of property, plant and equipment, write down of inventories and related compensation receivable) has been considered in these results, and does not have any material effect on the profit for the quarter and nine months ended December 31, 2023. Any adjustment arising from the change in the estimate based on subsequent re-assessment would be considered in the period of change.
- 5 The Limited Review for the quarter and nine months ended 31 December 2023, as required under regulation 33 of the Listing Regulations, has been completed by the Statutory Auditors.



For and on behalf of the Board

Kartik Bharat Ram
Chairman
(DIN: 00008557)

Place: Gurugram, Haryana
Dated: 13th February, 2024