

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

Scrip Code- 532468

13.08.2024

KAMA/SEC

Unaudited Financial Results alongwith Limited Review Report for the quarter ended 30.06.2024

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 August, 2024 (commenced at 11.00 a.m. and concluded at 11.40 a.m.) has inter-alia considered and approved —

- 1. Unaudited Standalone Financial Results for the quarter ended 30.06.2024 (copy enclosed alongwith Limited Review Report by Statutory Auditors for quarter ended 30.06.2024)
- 2. Unaudited Consolidated Financial Results for the quarter ended 30.06.2024 (copy enclosed alongwith Limited Review Report by Statutory Auditors for quarter ended 30.06.2024)

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,

+91-11-23324045 E-Mail: vst@sahaitripathi.com

Limited Review Report on unaudited standalone financial results of KAMA Holdings Limited for the quarter ended 30 June 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 ended 30 June 2024 ("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 express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 Review of 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 persons 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 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
- 4. The figures for the quarter ended 31st March, 2024 as reported in the Statement are the balancing figures between the audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.



5. Based on our review conducted 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 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.

For V SAHAI TRIPATHI & CO.

Chartered Accountants

Firm Registration No: 000262N

(Vishwas Tripathi)

Partner

Membership No. 086897 Place: Gurgaon, Haryana

Date: 13.08.2024

UDIN: 24086897BKCSVK5828



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 ENDED 30TH JUNE 2024

(Amount in Rs./lakhs)

| Sl. No. | Particulars | | Quarter Ended | | | |
|---------|---|-----------|---------------|---|---------------------------------------|--|
| | | 30-Jun-24 | 31-Mar-24 | 30-Jun-23 | Year Ended 31-March-2024 4 | |
| | | 1 | 2 | 3 | | |
| | 55 | Unaudited | Audited # | Unaudited | Audited | |
| (1) | Revenue from operations | | | | | |
| : | a) Interest Income | 6.62 | 8.81 | 0.17 | 9.28 | |
| | b) Dividend Income | - | 5,387.22 | | 11,623.72 | |
| | c) Profit on sale of investment | | 20,231.11 | 0.35 | 20,231.46 | |
| | Total Revenue from operations | 6.62 | 25,627.14 | 0.52 | 31,864.46 | |
| (11) | Other Income | | 18.93 | 18.22 | 37.15 | |
| (III) | Total Income (I±II) | 6.62 | 25,646.07 | 18.74 | 31,901.61 | |
| (IV) | Expenses | | | | | |
| | a) Employee benefits expense | 13.82 | 18.11 | 12.52 | 57.03 | |
| | b) Depreciation and amortisation | 0.61 | 1.54 | 1.55 | 6.20 | |
| | c) Other expenses | 47.99 | 39.17 | 11.62 | 194.48 | |
| | Total Expenses | 62.42 | 58.82 | 25.69 | 257.71 | |
| (V). | Profit/(Loss) before exceptional items and taxes (III-IV) | (55.80) | 25,587.25 | (6.95) | 31,643.90 | |
| (VI) | Exceptional Items | | | - L x****** | · · · · · · · · · · · · · · · · · · · | |
| (VII) | Profit/(Loss) before Tax (V-VI) | (55.80) | 25,587.25 | (6.95) | 31,643.90 | |
| (VIII) | Tax expense | | | | Assume | |
| | Current Tax | | 503.66 | | 708.73 | |
| l | Deferred Tax | (0.05) | (5.77) | (0.84) | (7.13 | |
| | Total Tax expense | (0.05) | 497.89 | (0.84) | 701.60 | |
| (KI) | Profit/(Loss) after Tax (VII-VIII) | (55.75) | 25,089.36 | (6.11) | 30,942.30 | |
| (X) | Other Comprehensive Income | | | | | |
| | (A) (i) Items that will not be reclassified to crofit or loss | | | | | |
| | Gain / (loss) of defined benefit obligation | (0.92) | 0.18 | (0.69) | (0.28 | |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | 0.16 | . (0.05) | (0.03) | (0.14 | |
| | Subtotal (A) | (0.76) | 0.13 | (0.72) | (0.42 | |
| | (B) (i) Items that will be recrassified to profit or loss | * | - | - | * | |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | | - | | |
| | Subtotal (B) | | - | - | | |
| | Total Other Comprehensive income/(loss) | (0.76) | 0.13 | (0.72) | (0.42 | |
| (XI) | Total Comprehensive Income /(loss) for the period (IX+X) | (56.51) | 25,089.49 | (6.83) | 30.941.88 | |
| IV) | Total comprehensive income 7(1555) for the period (1777) | 10000 | | *************************************** | | |
| (XII) | Paid up equity share capital (Rs. 10 each fully paid Jp) | 3,209.06 | 3,209.06 | 641.81 | 3,209.06 | |
| (XIII) | Other equity excluding revaluation reserve | | | | 82,113.99 | |
| (XIV) | Earnings Per Share (in Rs.)(not annualised) | | | | | |
| | (a) Basic | (0.17) | 78.18 | (0.10) | | |
| | (b) Diluted | (0.17) | 78.18 | (0.10) | 96.42 | |





Refer Note no. 5



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

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

NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024

- 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 13th August 2024. The limited 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 The Limited Review for the quarter ended 30th June 2024, as required under regulation 33 of the Listing Regulations, has been completed by the Statutory Auditors.
- 4 The company has only one segment i.e. Core Investment and therefore reporting of segment wise information is not applicable.
- 5 The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of full financial year and published unaudited year to date figures upto third quarter of relevant financial year. The figures upto the end of the third quarter had only been reviewed and not subject to audit.

For and on behalf of the Board

Kartik Bharat Ram Chairman

(DIN: 00008557)

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

V SAHAI TRIPATHI & CO

8-E, Hansalaya, 15 Barakhamba Road, Connaught Place, New Delhi - 110001

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E-Mail: vst@sahaitripathi.com

<u>Limited Review Report on unaudited consolidated financial results of KAMA</u>

<u>Holdings Limited for the quarter ended 30 June 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended</u>

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 ended 30 June 2024 ("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 express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 Review of 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 persons 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 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 Obligation and Disclosure Requirements) Regulations 2015, as amended, to the extent applicable.



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

Parent 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) SRF Middle East LLC
- k) Shri Educare Limited
- 1) Shri Educare Maldives Private Limited
- m) SRF Transnational Holdings Limited
- n) KAMA Realty (Delhi) Limited
- o) KAMA Real Estate Holding LLP
- 5. The figures for the quarter ended 31st March, 2024 as reported in the Statement are the balancing figures between the audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
- 6. 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 7 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.
- 7. 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 Rs. 3,43,926.74 lakhs (before consolidation adjustments), total net profit after tax of Rs. 24,926.18 lakhs (before consolidated adjustments) and total comprehensive income of Rs. 29,212.80 lakhs (before consolidated adjustments) for the quarter ended 30th June 2024, as considered in the consolidated unaudited financial results. These interim financial information have been reviewed 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 these 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 Parent 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 Parent 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 Parent Company's Auditor.

Our conclusion on the Statement is not modified in respect of this matter.

8. The Statement includes the interim financial information of four subsidiaries which have not been reviewed, whose interim financial information reflects total revenue of Rs. 3,197 lakhs (approx., before consolidation adjustment), total net profit after tax of Rs. 365 lakhs (approx., before consolidated adjustment) and total comprehensive income of Rs. 365 lakhs (approx., before consolidated adjustments) for the quarter ended 30th June 2024, as considered in the Statement. According to the information and explanation given to us by the Parent's management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of this matter.

For V SAHAI TRIPATHI & CO.

Chartered Accountants Firms Registration No.000262N

(Vishwas Tripathi)

Partner

Membership No. 086897 Place: Gurugram, Haryana

Date: 13.08.2024

UDIN: 24086897BKCSVL5263

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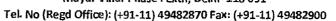
CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024

| Contraction of the Contraction of | | | in the second | | (Amount in Rs./lakhs) |
|-----------------------------------|--|-----------------|---|-------------|-----------------------|
| SI. No. | Particulars | Quarter Ended · | | | Year Ended |
| | | 30-Jun-24 | 31-Mar-24 | 30-Jun-23 | 31-March-2024 |
| | | 1 | 2 | 3 | 4 |
| | | Unaudited | Audited# | Unaudited | Audited |
| (1) | Revenue from operations | | | | |
| | a) Interest Income | 1,218.35 | 372.06 | 807.38 | 3,332.66 |
| | b) Dividend Income | 19.21 | 74.03 | 10.70 | 243.45 |
| | c) Rental Income | 4.82 | 11.88 | 9.45 | 58.45 |
| | d) Net gain on fair value changes | 1,043.25 | 20,879.55 | 455.09 | 22,646.01 |
| | e) Sale of products | 3,40,223.09 | 3,50,591.87 | 3,28,897.31 | 12,91,035.07 |
| | f) Sale of services | 1,401.13 | 1,492.49 | 1,147.18 | 5,066.37 |
| | g) Export and other incentives | 1,775.77 | 2,407.03 | 1,762.10 | 8,717.74 |
| | h) Material handling income | 1,943.68 | 2,418.20 | 1,943.68 | 8,047.06 |
| | i) Others | 2,445.07 | 1,305,86 | 1,229.81 | 4,867.08 |
| | Total Revenue from operations | 3,50,074.37 | 3,79,552.97 | 3,36,262.70 | 13,44,013.89 |
| (11) | Other income | 74.0.70 | 1 057 33 | 133.72 | 4,941.96 |
| ١٠٠٠/ | o the means | 716.79 | 1,857.22 | 155.72 | 4,941.90 |
| (111) | Total Income (I+II) | 3,50,791,16 | 3,81,410.19 | 3.36,396,42 | 13,48,955.85 |
| (IV) | Expenses | | | | |
| | a) Finance Costs | 9,623.66 | 8,971.30 | 6,529.03 | 30,107.58 |
| | b) Cost of materials consumed | 1,82,450.02 | 1,79,100.06 | 1,73,274.95 | 6,69,559.54 |
| | c) Purchases of Stock-In-trade | 4,012.99 | 2,443.82 | 2,555.59 | 11,855.72 |
| | d) Changes in inventories of fin shed goods, work-in-progress and stock in trade | (3,757.27) | 1,806.13 | (5,778.89) | (10,537.67) |
| | e) Employee benefits expense | 26,015.00 | 25,453.91 | 22,547.97 | 96,541.76 |
| | f) Depreciation and amortisation | 18,759.17 | 18,521.35 | 15,613.01 | 67,051.46 |
| • | g) Power and fuel | 34,173.49 | 32,880.25 | 35,280.24 | 1,34,481.25 |
| | h)Exchange currency fluctuation (gain)/loss | 1,723.77 | 1,579.40 | 2,373.13 | 7,671.03 |
| | i) Other expenses | 43.145.39 | 45,561.25 | 34,982.24 | 1,50,637.63 |
| | Total Expenses (IV) | 3.16.146.22 | 3,16,317.47 | 2,87,377.27 | 11,57,368.30 |
| (V) | Profit/(Loss) before exceptional items and taxes (III-IV) | 34,644.94 | 65,092.72 | 49,019.15 | 1,91,587.55 |
| (VI) | Exceptional Items | - | _ | - | - |
| (VII) | Profit/(Loss) before Tax (V-VI) | 34,644.94 | 65,092.72 | 49,019.15 | 1,91,587.55 |
| (VIII) | Tax expense | | | | |
| | Current Tax | 7,406.92 | 1,181-12 | 10,683.87 | 28,635.10 |
| | Deferred Tax | 2,117.69 | 1,640.82 | 2,167.03 | 9,077.68 |
| | Total Tax expense | 9,524.61 | 2,821.94 | 12,850.90 | 37,712.78 |
| (IX) | Profit / (loss) for the period (VII-VIII) | 25,120,33 | 62,270.78 | 36,168.25 | 1,53,874.77 |





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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024



| Sl. No. | Parkinda | Andrew Comments of the Comment | (Amount in Rs./lakhs) | | |
|---------------------|--|--|-----------------------|------------|---------------|
| | Particulars | Quarter Ended | | | Year Ended |
| | | 30-Jun-24 | 31-Mar-24 | 30-Jun-23 | 31-March-2024 |
| | | 1 | 2 | 3 | 4 |
| andinana waxaa | | Unaudited | Audited # | Unaudited | Audited |
| | | | | | |
| (X) | Other Comprehensive Income | | | | |
| Linescop Devel | (A) (I) Items that will not be reclassified to profit or loss | | | | 320.5 |
| | Gain / (loss) of defined benefit obligation | (367.81) | (165.78) | 765.77 | (604.37 |
| om dede cal | Change in fair value of financial assets measured at FVTOCI | 6,481.98 | 4,600.44 | 3,916.12 | 15,335.31 |
| and the gar. In | (iii) Income tax relating to items that will not be reclassified to profit or loss | (468.58) | (287.45) | (225.23) | (799.54 |
| gira egyladasi | Subtotal (A) | 5,645.59 | 4,147.21 | 4,456.66 | 13,931.40 |
| intage : | | | | | |
| 6.222 | (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 | 5,140.99 | 5,558.87 | 10,351.74 | 12,846.88 |
| 4 | (b) Cost of hedging reserve | (90.75) | 9.83 | 99.08 | (177.20 |
| man, a. a. | (c) Exchange differences on translation of foreign operations | 783.67 | (6,288.06) | (6,060.02) | (6,905.97 |
| er e _{mil} | (ii) Income tax relating to items that will be reclassified to profit or loss | (1,282.27) | (1,373.57) | (2,632.12) | (3,175.83 |
| Par do r | Subtotal (B) | 4,551.64 | (2,092.93) | 1,758.68 | 2,587.88 |
| one control | Other Comprehensive Income (A + B) | 10,197.23 | 2,054.28 | 6,215.34 | 16,519.28 |
| - 273 | | | | | M1 |
| (XI) | Total Comprehensive Income for the period (124X) | 35,317.56 | 64,325,06 | 42,383.59 | 1,70,394.05 |
| | | | | | |
| (XII) | Profit attributable to: | | | | |
| | Owners of the company | 12,563.08 | 41,003.97 | 18,377.59 | 87,374.44 |
| * | Non controlling interest | 12,557.25 | 21,266.81 | 17,790.66 | 66,500.33 |
| (XIII) | Total comprehensive income attributable to: | | | | |
| , | Owners of the company | 20,627.34 | 44,163,59 | 24,088.38 | 1,02,841.63 |
| | Non controlling interest | 14,690.22 | 20,161.47 | 18,295.21 | 67,552.42 |
| | | | | | |
| (XIV) | Paid up equity share capital (Rs. 10 each fully paid up) | 3,209.06 | 3,209.06 | 641.81 | 3,209.0 |
| (XV) | Earnings Per Share (in Rs.)(not annua ised) | | | | |
| (***) | (a) Basic | 39.15 | 127.78 | 286.34 | 272.2 |
| | (b) Diluted | 39.15 | 127.78 | 286.34 | 272.2 |
| | | | | | |





Refer Note no. 5



Registered Office: The Galleria, DLF Mayur Vihar, Unit No. 236 & 237, Second Floor, Mayur Place, Noida Link Road, Mayur Jihar Phase | 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: L32199DL2000PLC104779

CONSOLIDATED UNAUDITED SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE 2024

(Amount in Rs./lakhs)

| i | | Amount in Rs./lakhs) | | |
|--|----------------------------|----------------------|--------------|--------------|
| | | Year ended | | |
| Particulars | 30-Jun-24 31-Mar-24 | | 30-lun-23 | 31-Mar-24 |
| | (1) | (2, | [3) | (4) |
| | Unaudited | Audited # | Unaudited | Audited |
| Segment Revenue | | | : | |
| a) Technical Textiles Business (TTB) | 52,528.88 | 46,884.99 | 46,464.91 | 1,89,801.42 |
| b) Chemicals Business (CB) | 1;48,200.02 | 1,81,604.81 | 1,€6,054.33 | 6,29,701.88 |
| c) Packaging Film Business (PFB) | 1,33,629.84 | 1,18,235.53 | 1,09,481.44 | 4,48,933.69 |
| d) Others | 16,278.83 | 33,195.40 | 14,295.07 | 76,692.09 |
| Total Segment Revenue | 3,50,637.54 | 3,79,921.73 | 3,36,295.75 | 13,45,129.04 |
| Lass: Inter Segment Revenue | 563.17 | 358.76 | 33.05 | 1,115.19 |
| Revenue from Operations | 3,50,074.37 | 3,79,552.97 | 3,36,262.70 | 13,44,013.89 |
| | | | | |
| Segment Results | 1 1 | | | |
| (Profit before Interest and Tax from each Segment) | | | | |
| a) Technical Textiles Business (TTB) | 6,769.91 | 5,981.89 | 6,065.01 | 27,422.28 |
| b) Chemicals Business (CB) | 30,640.85 | 49,76&42 | 46,006.81 | 1,62,737.72 |
| c) Packaging Film Business (PFB) | 8,675.22 | 3,307.23 | 5,129.56 | 20,650.17 |
| d) Others | 2,573.37 | 22,288.33 | 2,725.09 | 31,545.98 |
| Total Segment Results | 48,659.35 | E2,345.87 | 59,926.57 | 2,42,356.15 |
| Less/(Add): | | | | |
| i) Finance Costs | 9,623.66 | 8,971.30 | 5,529.03 | 30,107.58 |
| ii) Other Unallocable Expenses (Net of Income) | 4,390.75 | 8 282-85 | 4,378.39 | 20,661.02 |
| Total Profit before tax | 34,644.94 | 65,092.72 | 43,019.15 | 1,91,587.55 |
| | | | | · |
| Segment Assets | 2,09,151.03 | 2,03,044.76 | 1,84,537.31 | 2,03,044.76 |
| a) Technical Textiles Business (TTB) | 10,77,161.03 | | | 10,74,586.52 |
| b) Chemicals Business (CB) | 1 1 | 10,74,585.52 | 10,22,523.64 | 6,18,114.72 |
| c) Packaging Film Business (PFB) | 6,49,920.12 1,13,497,77 | 6,18,11=.72 | 5,91,186.89 | 1,05,527.91 |
| d) Others | 20,49,729.95 | 1,05,527.91 | 73,529.47 | |
| Total segment assets | 1 | 20,01,273.91 | 18,71,777.31 | 20,01,273.91 |
| e) Unallocable | 1,39,928.27 | 1,34,613.84 | 1,07,007.09 | 1 34,618.84 |
| Total | 21,89,658.22 | 21,35,892 <i>J</i> 5 | 19,78,784.40 | 21,35,892.75 |
| Segment Liabilities | | | | |
| a) Technical Textiles Business (TTB) | 55,746.13 | 52,538,23 | 48,760 17 | 52,538.23 |
| b) Chemicals Business (CB) | 1,01,293.91 | 1,04,257.71 | 1,06,011 33 | 1,04,257.71 |
| c) Packaging Film Business (PFB) | 1,49,488,78 | 1,39,208.37 | 1,30,305 55 | 1,39,208.07 |
| d) Others | 9,583.69 | 7,390,35 | 7.133 97 | 7,390.84 |
| Total segment liabilities | 3,16,112.51 | 3,03,394. 59 | 2,92,211.02 | 1 |
| e) Unallocable | 6,05,962.47 | 6,00 1 2€. 59 | 5,61,327.61 | 6,00,128.59 |
| Total | 9,22,074.92 | 9,03,523.44 | 8,53,538.63 | 9,03,523.44 |

Refer Note no. 5





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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



NOTES TO CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024

- 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 financial results of the group have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th August 2024. The limited 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 The listed commercial papers of SRF Limited (Subsidiary) aggregating to Rs. 45,000 lakks were outstanding as on June 30, 2024. SRF Limited (Subsidiary) commercial paper programme has been rated as CRISIL A1+ by CRISIL and IND A1+ by India Ratings. During the quarter ended June 30, 2024, SRF Limited (Subsidiary) has repaid all commercial papers due and payable on the respective due dates.
- 4 The Limited Review for the quarter ended 30th June 2024, as required under regulation 33 of the Listing Regulations has been completed by the Statutory Auditors.
- 5 The figures of the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of full financial year and published unaudited year to date figures upto third quarter of the relevant financial years. The figures upto the end of the third quarter had only been reviewed and not subject to audit.

For and on behalf of the Board

Kartik Bharat Ram Chairman

(DIN: 00008557)

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