

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

Scrip Code- 532468

13.08.2021

KAMA/SEC

Unaudited Financial Results alongwith Limited Review Report for the quarter ended 30.06.2021

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. 13th August, 2021 (commenced at 10.45 a.m. and concluded at 11.30 a.m.) has inter-alia considered and approved—

1. Unaudited Consolidated Financial Results alongwith Limited Review Report by Statutory Auditors for the quarter ended 30.06.2021
2. Unaudited Standalone Financial Results alongwith Limited Review Report by Statutory Auditors for the quarter ended 30.06.2021.

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

V SAHAI TRIPATHI & CO
CHARTERED ACCOUNTANTS

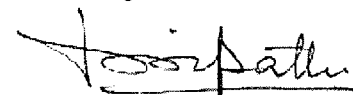
**8-E, Hansalaya, 15 Barakhamba Road,
Connaught Place, New Delhi - 110001**
**Tel. : +91-11-23319596, 23352449,
+91-11-23324045**
E-Mail : vst@sahaitripathi.com

INDEPENDENT AUDITOR'S REVIEW REPORT

To
Board of Directors
Kama Holdings Limited.

1. We have reviewed the accompanying statement ("the Statement") of unaudited standalone financial results of **Kama Holdings Limited** ("the Company") for the quarter ended June 30, 2021. ("the Statement") The statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement 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 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the statement based on our review.
3. We conducted 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 primarily consists of making inquiries from Company personnel and applying analytical procedures 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 and procedures performed as stated in paragraph 3 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 Accountant
Firms Registration No.000262N



(Vishwas Tripathi)
Partner

Membership No. 086897

Place: Gurgaon, Haryana
Date: 13 August, 2021



UDIN: 21086897AAAACB4298

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 ENDED 30TH JUNE 2021

PART I

(Amount in Rs./lakhs)

Sl. No.	Particulars	3 Months ended			Year Ended
		30-Jun-21	31-Mar-21	30-Jun-20	31-March-2021
		1	2	3	4
		Unaudited	Audited	Unaudited	Audited
(I)	Revenue from operations				
	a) Interest Income	0.07	0.09	0.08	0.33
	b) Dividend Income		5,709.31	-	7,211.76
	Total Revenue from operations	0.07	5,709.40	0.08	7,212.09
(II)	Other Income	-	-	-	-
(III)	Total Income (I+II)	0.07	5,709.40	0.08	7,212.09
(IV)	Expenses				
	a) Finance Cost	25.84	25.84	25.84	103.36
	b) Employee benefits expense	10.47	16.66	8.16	43.08
	c) Depreciation and amortisation	1.01	0.95	0.94	3.77
	d) Other expenses	12.79	22.31	6.08	67.01
	Total Expenses	50.11	65.76	41.02	217.22
(V)	Profit/(Loss) before exceptional items and taxes (III-IV)	(50.04)	5,643.64	(40.94)	6,994.87
(VI)	Exceptional Items	-	-	-	-
(VII)	Profit/(Loss) before Tax (V-VI)	(50.04)	5,643.64	(40.94)	6,994.87
(VIII)	Tax expense				
	Current Tax	-	(163.13)	0.02	8.87
	Deferred Tax	(0.10)	(0.38)	-	(0.38)
	Total Tax expense	(0.10)	(163.51)	0.02	8.49
(IX)	Profit/(Loss) after Tax (VII-VIII)	(49.94)	5,807.15	(40.96)	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	(0.31)	0.27	(0.50)	(0.44)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.08	(0.07)	0.11	0.11
	Subtotal (A)	(0.23)	0.20	(0.39)	(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	(0.23)	0.20	(0.39)	(0.33)
(XI)	Total Comprehensive Income for the period (IX+X)	(50.17)	5,807.35	(41.35)	6,986.05
(XII)	Paid up equity share capital (Rs. 10 each fully paid up)	645.26	645.26	645.26	545.26
(XIII)	Other equity excluding revaluation reserve				57,060
(XIV)	Earning Per Share				
	(a) Basic	(0.77)	90.00	(0.63)	108.27
	(b) Diluted	(0.77)	90.00	(0.63)	108.27



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



NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2021

- 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 2021.
- 3 The Limited Review for the quarter ended 30th June 2021, 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, 2021 are the balancing figures between the figures in respect of the full financial year and the unaudited year to date figures upto third quarter of the relevant financial year.

For and on behalf of the Board

Ekta

Ekta Maheshwari

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



Place: Gurugram, Haryana

Dated: 13th August, 2021

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 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 June 30, 2021 ("the Statement"). The statement has been prepared by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement 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 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the statement based on our review.
3. We conducted 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 primarily consists of making inquiries from Company personnel and applying analytical procedures 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 I 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 Realty (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 statement, whose interim financial information reflect total income of INR 2,71,650.32 lakhs (approx., before consolidation adjustments), total net profit after tax of INR 39,456.12 lakhs (approx., before consolidated adjustments) and total comprehensive income of INR 36,791.13 lakhs (approx., before consolidated adjustments) for the period ended 30 June 2021, 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 report 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 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 has 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 report 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 income of INR 145 lakhs (approx., before consolidation adjustment), total net profit after tax of INR 92 lakhs (approx., before consolidated adjustment) and total comprehensive income of INR 92 lakhs (approx., before consolidated adjustments) for the period ended 30 June 2021, 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 Accountant
Firms Registration No.000262N



A handwritten signature in black ink, which reads 'Vishwas Tripathi'.

(Vishwas Tripathi)
Partner
Membership No. 086897

Place: Gurgaon, Haryana
Date: 13 August, 2021

UDIN : 21086897AAAACA4217

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

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2021



PART I		(Amount in Rs./lakhs)			
Sl. No.	Particulars	3 Months ended			Year Ended
		30-Jun-21	31-Mar-21	30-Jun-20	31-March-2021
		1	2	3	4
		Unaudited	Audited	Unaudited	Audited
(I)	Revenue from operations				
	a) Interest Income	963.92	531.10	270.48	1,410.48
	b) Dividend Income	10.90	14.54	1.82	62.56
	c) Rental Income	9.06	(7.69)	2.42	16.35
	d) Net gain on fair value changes	454.26	289.45	578.91	2,441.93
	e) Net gain on derecognition of financial instruments under amortised cost category	1.29	21.88	-	21.88
	f) Sale of products	2,67,880.43	2,58,987.01	1,51,312.10	8,29,539.63
	g) Sale of services	736.45	665.45	791.95	2,767.87
	h) Export and other incentives	989.07	863.23	2,636.88	7,065.06
	i) Others	1,070.50	945.13	566.06	3,429.48
	Total Revenue from operations	2,72,115.88	2,62,310.10	1,56,160.62	8,46,755.24
(II)	Other Income	105.73	626.71	147.31	2,049.41
(III)	Total Income (I+II)	2,72,221.61	2,62,936.81	1,56,307.93	8,48,804.65
(IV)	Expenses				
	a) Finance Costs	2,729.60	2,580.65	4,290.70	13,292.62
	b) Cost of materials consumed	1,29,335.74	1,27,938.43	68,206.73	4,02,768.27
	c) Purchases of Stock-in-trade	2,941.42	1,886.31	1,210.00	6,291.55
	d) Changes in inventories of finished goods, work-in-progress and stock in trade	897.26	551.16	4,735.46	(7,166.48)
	e) Employee benefits expense	18,840.70	18,151.32	14,421.45	64,694.26
	f) Depreciation and amortisation	12,242.57	11,776.81	10,354.02	45,088.46
	g) Power and fuel	23,178.89	20,972.23	12,326.97	71,733.76
	h) Exchange currency fluctuation (gain)/loss	(718.49)	(906.06)	908.77	(1,186.44)
	i) Other expenses	29,061.04	28,929.08	17,258.38	91,861.85
	Total Expenses (IV)	2,18,508.72	2,11,879.93	1,33,712.48	6,87,377.85
(V)	Profit/(Loss) before exceptional items and taxes (III-IV)	53,712.89	51,056.88	22,595.45	1,61,426.80
(VI)	Exceptional Items	-	-	-	-
(VII)	Profit/(Loss) before Tax (V-VI)	53,712.89	51,056.88	22,595.45	1,61,426.80
(VIII)	Tax expense				
	Current Tax	11,995.08	12,762.19	4,133.34	36,441.07
	Deferred Tax	2,099.54	216.57	837.38	5,323.23
	Total Tax expense	14,094.62	12,978.76	4,970.72	41,764.30
(IX)	Profit / (loss) for the period from continuing operations (VII-VIII)	39,618.27	38,078.12	17,624.73	1,19,662.50
(X)	Profit/(loss) from discontinued operations #	-	(58.98)	24.80	(273.01)
(XI)	Tax Expense of discontinued operations	-	(5.94)	2.62	(241.78)
(XII)	Profit/(loss) from discontinued operations (After tax) (X-XI)	-	(53.04)	22.18	-31.23
(XIII)	Profit/(loss) for the period (IX+XII)	39,618.27	38,025.08	17,646.91	1,19,631.27



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

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2021



(XIV)	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profit or loss				
	Gain / (loss) of defined benefit obligation	(301.45)	(115.12)	265.65	272.79
	Change in fair value of financial assets measured at FVTOCI	2,369.70	1,624.95	1,433.81	6,600.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(157.08)	(85.35)	(294.45)	(790.53)
	Subtotal (A)	1,911.17	1,424.48	1,405.01	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	(3,901.53)	4,217.42	1,733.55	13,233.44
	(b) Cost of hedging reserve	(281.24)	346.25	-	346.25
	(c) Exchange differences on translation of foreign operations	414.95	(2,320.39)	2,816.02	3,639.11
	(ii) Income tax relating to items that will be reclassified to profit or loss	1,301.47	(1,506.94)	(605.98)	(4,657.42)
	Subtotal (B)	(2,466.35)	736.34	3,943.59	12,561.38
	Other Comprehensive Income (A + B)	(555.18)	2,160.82	5,348.60	18,643.64
(XV)	Total Comprehensive Income for the period (XIII+XIV)	39,063.09	40,185.89	22,995.51	1,38,274.91
(XVI)	Profit attributable to:				
	Owners of the company	20,138.78	19,253.26	9,257.96	60,596.56
	Non controlling interest	19,479.49	18,771.82	8,388.95	59,034.71
(XVII)	Total comprehensive income attributable to:				
	Owners of the company	20,898.10	21,084.61	11,410.48	72,957.13
	Non controlling interest	18,164.99	19,101.29	11,585.03	65,317.78
(XVIII)	Paid up equity share capital (Rs. 10 each fully paid up)	645.26	645.26	645.26	645.26
(i)	Earnings per equity share (for continuing operations)				
	(a) Basic	312.10	298.80	143.30	939.35
	(b) Diluted	312.10	298.80	143.30	939.35
(ii)	Earnings per equity share (for discontinued operations)				
	(a) Basic	-	(0.42)	0.18	(0.25)
	(b) Diluted	-	(0.42)	0.18	(0.25)
(iii)	Earnings per equity share (for continuing and discontinued operations)				
	Basic	312.10	298.38	143.48	939.10
	Diluted	312.10	298.38	143.48	939.10



Refer Note 2

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

Tcl. No (Rcgd Office): (+91 11) 49482870 Fax: (+91 11) 49482900

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

CONSOLIDATED UNAUDITED SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2021

Amount in Lakhs

Particulars	Quarter Ended			Year ended
	30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
	(1)	(2)	(3)	(4)
	Unaudited	Audited	Unaudited	Audited
Segment Revenue				
a) Technical Textiles Business (TTB)	49,292.56	40,059.03	14,043.70	1,24,011.20
b) Chemicals Business (CB)	1,11,365.98	1,15,260.40	70,521.83	3,64,488.81
c) Packaging Film Business (PFB)	1,04,128.49	97,951.54	67,735.41	3,29,171.80
d) Others	7,539.86	9,311.40	4,015.40	29,953.82
Total Segment Revenue from continuing operations	2,72,326.89	2,62,582.37	1,56,316.34	8,47,625.63
Less: Inter Segment Revenue	211.01	272.27	155.72	870.39
Revenue from Operations from continuing operations	2,72,115.88	2,62,310.10	1,56,160.62	8,46,755.24
Segment Results (Profit before Interest and Tax from each Segment)				
a) Technical Textiles Business (TTB)	13,368.09	7,279.17	(1,401.57)	17,690.40
b) Chemicals Business (CB)	22,228.99	27,519.69	8,855.58	72,814.45
c) Packaging Film Business (PFB)	23,678.29	21,858.02	22,074.23	89,786.89
d) Others	411.70	767.88	(49.79)	2,719.97
Total Segment Results from continuing operations	59,687.07	57,424.76	29,478.45	1,83,011.71
Less/(Add):				
i) Finance Costs	2,746.89	2,615.36	4,316.42	13,395.35
ii) Other Unallocable Expenses (Net of Income)	3,227.29	3,752.52	2,566.58	8,189.56
Profit before tax from continuing operations	53,712.89	51,056.88	22,595.45	1,61,426.80
Profit before tax from discontinuing operations#	-	(58.98)	24.80	-273.01
Total Profit before tax	53,712.89	50,997.90	22,620.25	1,61,153.79
Segment Assets				
a) Technical Textiles Business (TTB)	1,75,107.00	1,58,216.45	1,34,356.55	1,58,216.45
b) Chemicals Business (CB)	5,97,240.96	5,74,197.23	5,29,713.16	5,74,197.23
c) Packaging Film Business (PFB)	4,89,188.76	4,54,333.97	3,83,805.39	4,54,333.97
d) Others	40,432.59	52,334.75	41,484.00	52,334.75
Total segment assets	13,01,969.31	12,39,082.40	10,89,359.10	12,39,082.40
e) Unallocable	95,602.88	88,997.00	92,454.98	88,997.00
Total	13,97,572.19	13,28,079.40	11,81,814.08	13,28,079.40
Segment Liabilities				
a) Technical Textiles Business (TTB)	43,116.26	33,714.14	15,963.20	33,714.14
b) Chemicals Business (CB)	81,053.57	71,021.59	56,640.12	71,021.59
c) Packaging Film Business (PFB)	1,22,210.74	1,11,789.86	61,859.73	1,11,789.86
d) Others	10,801.29	3,285.24	2,626.58	3,285.24
Total segment liabilities	2,57,181.86	2,19,810.83	1,37,089.63	2,19,810.83
e) Unallocable	4,04,401.89	3,87,488.21	5,06,473.68	3,87,488.21
Total	6,61,583.75	6,07,299.04	6,43,563.31	6,07,299.04

Refer Note 2



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



NOTES TO CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2021

- 1 These financial results of 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 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:

Particulars	Quarter ended			Year ended
	30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
(a) Total income		52.36	449.02	846.65
(b) Total expenses excluding point no. (c)	-	111.34	424.22	1,119.66
(c) Impact on account of fair value measurement loss / (gain) on assets/liabilities	-	(58.98)	24.80	(273.01)
(d) Profit before tax for the period from discontinued operations (a-b-c)	-	(5.94)	2.62	(27.29)
(e) Tax expense related to discontinued operations	-	-	-	(214.49)
(f) Net Profit after tax for the period from discontinued operations (d-e)	-	(53.04)	22.18	(31.23)

- 3 Secured Redeemable Non-Convertible Debentures of the face value of Rs.10 Lacs each aggregating to Rs. 25,000 lakhs were issued by SRF Limited (Subsidiary) and allotted 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 Company, asset cover as on June 30, 2021 is 2.62 times. The previous due date of payment of interest of Rs. 329.56 lakhs on these Debentures was June 17, 2021 and it was paid on time. The next due date for payment of interest of Rs. 333.34 Lakhs on these debentures is September 17, 2021. The redemption is due on September 16, 2022. These debentures have been assigned "CRISIL AA+" rating by CRISIL.
- 4 The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th August 2021.
- 5 The Limited Review for the quarter ended 30th June 2021, as required under regulation 33 of the Listing Regulations, has been completed by the Statutory Auditors.
- 6 The figures for the quarter ended March 31, 2021 are the balancing figures between the figures in respect of the full financial year and the unaudited year to date figures upto third quarter of the relevant financial year.

For and on behalf of the Board

Ekta

Ekta Maheshwari

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



Place: Gurugram, Haryana
Dated: 13th August, 2021