

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

Scrip Code- 532468

11.11.2021

KAMA/SEC

**Unaudited Financial Results alongwith Limited Review Report for the quarter and half year ended  
30.09.2021**

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. 11<sup>th</sup> November, 2021 (commenced at 06.15 p.m. and concluded at 06.35 p.m.) has inter-alia considered and approved—

1. Unaudited Consolidated Financial Results for the quarter and half year ended 30.09.2021 (copy enclosed alongwith Limited Review Report by Statutory Auditors for quarter and half year ended 30.09.2021)
2. Unaudited Standalone Financial Results for the quarter and half year ended 30.09.2021 (copy enclosed alongwith Limited Review Report by Statutory Auditors for quarter and half year ended 30.09.2021)

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**

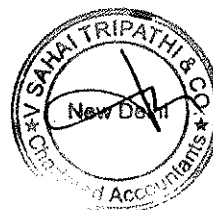
8-E, Hansalaya, 15 Barakhamba Road,  
Connaught Place, New Delhi - 110001  
Tel. : +91-11-23319596, 23352449,  
+91-11-23324045  
E-Mail : vst@sahaitripathi.com

**INDEPENDENT AUDITOR'S REVIEW REPORT**

To  
Board of Directors  
KAMA Holdings Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of KAMA Holdings Limited ("the Company") for the quarter and half year ended September 30 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*  
(Vishwas Tripathi)  
Partner  
Membership No. 086897

Place: Gurgaon, Haryana  
Date: 11<sup>th</sup> November, 2021

UDIN: 21086897 AAAA DB 6245

# KAMA HOLDINGS LIMITED

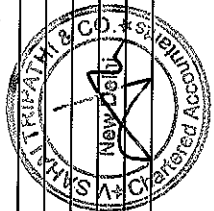
Registered Office: The Galleria, DLF Mayur Vihar, Unit No. 236 & 237, Second Floor, Mayur Place, Noida Link Road,  
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Tel. No (Regd Office): (+91-11) 49482870 Fax: (+91-11) 49482900

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

## STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

PART I Sl. No.	Particulars	(Amount in Rs./lakhs)					
		3 Months ended			Half Year ended		Year ended
		30-Sep-21 1	30-Jun-21 2	30-Sep-20 3	30-Sep-21 4	30-Sep-20 5	31-Mar-21 6
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from operations						
	a) Interest Income	0.12	0.07	0.09	0.19	0.17	0.33
	b) Dividend Income	3,605.88	-	1,502.45	3,605.88	1,502.45	7,211.76
	<b>Total Revenue from operations</b>	<b>3,606.00</b>	<b>0.07</b>	<b>1,502.54</b>	<b>3,606.07</b>	<b>1,502.62</b>	<b>7,212.09</b>
(II)	Other Income	-	-	-	-	-	-
(III)	<b>Total Income (I+II)</b>	<b>3,606.00</b>	<b>0.07</b>	<b>1,502.54</b>	<b>3,606.07</b>	<b>1,502.62</b>	<b>7,212.09</b>
(IV)	Expenses						
	a) Finance Cost	25.84	25.84	25.84	51.68	51.68	103.36
	b) Employee benefits expense	5.63	10.47	9.02	20.10	17.18	43.08
	c) Depreciation and amortisation	1.03	1.01	0.94	2.04	1.88	3.77
	d) Other expenses	10.38	12.79	28.93	23.17	35.01	67.01
	<b>Total Expenses</b>	<b>46.88</b>	<b>50.11</b>	<b>64.73</b>	<b>96.99</b>	<b>105.75</b>	<b>217.22</b>
(V)	<b>Profit/(Loss) before exceptional items and taxes (III-IV)</b>	<b>3,559.12</b>	<b>(50.04)</b>	<b>1,437.81</b>	<b>3,509.08</b>	<b>1,396.87</b>	<b>6,994.87</b>
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>3,559.12</b>	<b>(50.04)</b>	<b>1,437.81</b>	<b>3,509.08</b>	<b>1,396.87</b>	<b>6,994.87</b>
(VIII)	Tax expense						
	Current Tax	-	-	171.98	-	172.00	8.87
	Deferred Tax	(0.07)	(0.10)	-	(0.17)	-	(0.38)
	<b>Total Tax expense</b>	<b>(0.07)</b>	<b>(0.10)</b>	<b>171.98</b>	<b>(0.17)</b>	<b>172.00</b>	<b>8.49</b>
(IX)	<b>Profit/(Loss) after Tax (VII-VIII)</b>	<b>3,559.19</b>	<b>(49.94)</b>	<b>1,265.83</b>	<b>3,509.25</b>	<b>1,224.87</b>	<b>6,986.38</b>
(X)	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss						
	Gain / (loss) of defined benefit obligation	0.09	(0.31)	(0.17)	(0.22)	(0.67)	(0.44)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.02)	0.08	0.06	0.06	0.17	0.11
	<b>Subtotal (A)</b>	<b>0.07</b>	<b>(0.23)</b>	<b>(0.11)</b>	<b>(0.16)</b>	<b>(0.50)</b>	<b>(0.33)</b>
	(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	-	-	-	-	-	-
	<b>Subtotal (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Other Comprehensive Income</b>	<b>0.07</b>	<b>(0.23)</b>	<b>(0.11)</b>	<b>(0.16)</b>	<b>(0.50)</b>	<b>(0.33)</b>
(XI)	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>3,559.26</b>	<b>(50.17)</b>	<b>1,265.72</b>	<b>3,509.09</b>	<b>1,224.37</b>	<b>6,986.05</b>
(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						
(XIV)	Earning Per Share						
	(a) Basic	55.16	(0.77)	19.62	54.39	18.98	108.27
	(b) Diluted	55.16	(0.77)	19.62	54.39	18.98	108.27



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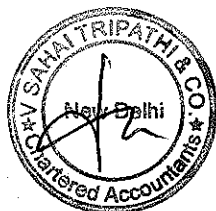
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## STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2021

Particulars	(Amount in Rs./lakhs)	
	As at Sept 30, 2021	As at 31, 2021 Mar
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>I Financial Assets</b>		
i Cash and cash equivalents	8.86	7,135.86
ii Bank Balance other than (i) above	65.96	66.09
iii Loans	15,897.83	15,589.92
iv Investments	43,195.13	43,195.13
	<b>59,167.78</b>	<b>65,987.00</b>
<b>II Non-Financial Assets</b>		
i Current tax assets (Net)	142.01	127.60
ii Deferred tax Assets (Net)	26.89	26.66
iii Property, Plant and Equipment	12.27	13.32
iv Other non-financial assets	0.15	1.02
	<b>181.32</b>	<b>168.60</b>
<b>Total Assets</b>	<b>59,349.10</b>	<b>66,155.60</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>I Financial Liabilities</b>		
i Subordinated Liabilities	1,343.62	1,395.30
ii Other financial liabilities	68.30	7,040.91
	<b>1,411.92</b>	<b>8,436.21</b>
<b>II Non Financial Liabilities</b>		
i Provisions	12.65	11.53
ii Other non-financial liabilities	1.43	3.02
	<b>14.08</b>	<b>14.55</b>
<b>III Equity</b>		
i Equity Share Capital	645.26	645.26
ii Other Equity	57,277.84	57,059.58
	<b>57,923.10</b>	<b>57,704.84</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>59,349.10</b>	<b>66,155.60</b>



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## STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021

(Amount in Rs./lakhs)

	Particulars	Half Year Ended	
		Sept 30, 2021	Sept 30, 2020
		(Unaudited)	(Unaudited)
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Net Profit before tax	3,509.08	1,396.87
	Adjustments for		
	Depreciation	2.04	1.88
	Gain/Loss on Defined Benefit Obligations	(0.22)	-
	<b>Operating Profit before working capital changes</b>	<b>3,510.90</b>	<b>1,398.75</b>
	Adjustments for		
	Other Payables and Provisions	(3.24)	226.17
	<b>Cash Generated from operations before tax</b>	<b>3,507.66</b>	<b>1,624.92</b>
	Taxation	(14.41)	(284.85)
	<b>Net Cash from operating activities (A)</b>	<b>3,493.25</b>	<b>1,340.07</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Purchase fixed assets	(0.99)	-
	Loan given and other financials assets	(307.92)	(1,356.67)
	<b>Net Cash from Investment Activities (B)</b>	<b>(308.91)</b>	<b>(1,356.67)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Dividend on equity shares paid	(10,259.66)	-
	Reduction of subordinated liabilities	(51.68)	-
	<b>Net cash used in/ from financing activities ( C)</b>	<b>(10,311.34)</b>	<b>-</b>
	<b>Net increase in Cash and Cash Equivalents D=(A+B+C)</b>	<b>(7,127.00)</b>	<b>(16.60)</b>
	<b>Cash &amp; Cash equivalents at the beginning of the year ( E)</b>	<b>7,135.86</b>	<b>24.84</b>
	<b>Cash &amp; Cash equivalents at the close of the half year F =(D+E)</b>	<b>8.86</b>	<b>8.24</b>



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## NOTES TO UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11 November 2021. 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 is not applicable.
- 4 The Limited Review for the quarter and half year ended 30 September 2021, as required under regulation 33 of the Listing Regulations, has been completed by the Statutory Auditors.

For and on behalf of the Board



Place: Gurgaon, Haryana  
Dated: 11th November 2021

Ekta

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





















