

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

Scrip Code- 532468

13.02.2023

KAMA/SEC

Unaudited Financial Results alongwith Limited Review Report for the quarter and nine months ended 31.12.2022

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, 2023 (commenced at 11.00 a.m. and concluded at 1.30 p.m.) has inter-alia considered and approved unaudited Consolidated & Standalone Financial Results alongwith Limited Review Report by Statutory Auditors for the quarter and nine months ended 31.12.2022.

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: +91-124-4354460
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

**INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE UNAUDITED
STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS
ENDED 31 DECEMBER, 2022**

To
Board of Directors
KAMA Holdings Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of KAMA Holdings Limited ("the Company") for the quarter and nine months ended December 31, 2022 ("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 of 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 to inquiries of Company personnel, primarily responsible for financial and accounting matters and applying analytical procedures 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.
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For V SAHAI TRIPATHI & CO
Chartered Accountants
Firm Registration No.000262N



A handwritten signature in black ink, which appears to read 'Vishwas Tripathi'.

(Vishwas Tripathi)
Partner
Membership No. 086897

Place: Gurgaon Haryana
Date: 13th February, 2023
UDIN: 23086897BGXRVV6644

KAMA HOLDINGS LIMITED

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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 2022

[Amount In Rs./lakhs]

Sl. No.	Particulars	Quarter ended			9 Months ended		Year ended
		31-Dec-2022	30-Sep-2022	31-Dec-2021	31-Dec-2022	31-Dec-2021	31-Mar-2022
		1	2	3	4	5	6
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from operations						
	a) Interest income	1.89	0.21	0.11	2.32	0.30	0.45
	b) Dividend income	-	5,408.82	-	5,408.82	3,605.88	10,742.52
	c) Profit on sale of investments	5.08	14,619.67	-	14,624.75	-	-
	Total Revenue from operations	6.97	20,028.70	0.11	20,035.89	3,606.18	10,742.97
(II)	Other Income	17.75	10.76	-	39.87	-	-
(III)	Total Income (I+II)	24.72	20,039.46	0.11	20,075.76	3,606.18	10,742.97
(IV)	Expenses						
	a) Finance Cost	-	-	258.4	8.49	77.52	103.36
	b) Employee benefits expense	11.57	10.80	9.90	33.55	30.00	45.28
	c) Depreciation and amortisation	1.52	1.53	1.04	4.25	3.08	4.12
	d) Other expenses	40.64	14.03	6.17	67.19	29.34	48.01
	Total Expenses	53.73	26.36	42.95	113.48	139.94	200.77
(V)	Profit/(Loss) before exceptional items and taxes (III-IV)	(29.01)	20,013.10	(42.84)	19,962.28	3,466.24	10,542.20
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(Loss) before Tax (V-VI)	(29.01)	20,013.10	(42.84)	19,962.28	3,466.24	10,542.20
(VIII)	Tax expense						
	Current Tax	(7.82)	450.32	-	442.50	-	22.95
	Deferred Tax	(0.62)	(3.47)	(0.26)	(3.52)	(0.43)	25.64
	Total Tax expense	(8.44)	446.85	(0.26)	438.98	(0.43)	48.59
(IX)	Profit/(Loss) after Tax (VII-VIII)	(20.57)	19,566.25	(42.58)	19,523.30	3,466.67	10,493.61
(X)	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss						
	Gain / (loss) of defined benefit obligation	0.10	0.02	0.20	(0.41)	(0.02)	0.25
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.02)	0.06	(0.06)	0.17	-	(0.06)
	Subtotal (A)	0.08	0.08	0.14	(0.24)	(0.02)	0.19
	(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	0.08	0.08	0.14	(0.24)	(0.02)	0.19
(XI)	Total Comprehensive Income for the period (IX+X)	(20.49)	19,566.33	(42.44)	19,523.06	3,466.65	10,493.80
(XII)	Paid up equity share capital (Rs. 10 each fully paid up)	645.26	645.26	645.26	645.26	645.26	645.26
(XIII)	Other equity excluding revaluation reserve						57,100.14
(XIV)	Earnings Per Share						
	(a) Basic	(0.32)	303.23	(0.66)	302.56	53.73	162.63
	(b) Diluted	(0.32)	303.23	(0.66)	302.56	53.73	162.63



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NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022

- 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, 2023. 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 The Board of Directors of the Company at its meeting held on December 12, 2022, had approved the proposal to Buyback upto 34,500 equity shares (being 0.53% of the total number of equity shares) of the face value of Rs. 10/- each of the Company, at Rs. 14,500 per equity shares for an aggregate amount not exceeding Rs. 50,02,50,000 (Rupees fifty Crores two lakhs fifty thousand only). The Securities Exchange Board of India had approved the buyback on 16th January 2023. Letter of offer was sent to eligible members holding shares as on Record date i.e. December 23, 2022. The Tendering Period for the Buy-back is from January 31, 2023 to February 13, 2023 (both days inclusive).
- 4 The Limited Review for the quarter and nine months ended 31 December 2022, 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.

Place: Gurgaon, Haryana
Dated: 13th February 2023



For and on behalf of the Board

Kartik Bharat Ram
Chairman
(DIN:00008557)

V SAHAI TRIPATHI & CO
CHARTERED ACCOUNTANTS

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**INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED
FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER, 2022**

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, 2022 ("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 to inquiries of Company personnel, primarily responsible for financial and accounting matters and applying analytical procedures 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 Reality (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 has not been prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian accounting standards and other recognised accounting principles generally accepted in India and has not disclose the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information of six subsidiaries included in the consolidated financial results, whose interim financial information reflect total revenues of INR 3,43,773.01 lakhs (approx. before consolidation adjustments) and INR 10,99,655.35 lakhs (approx. before consolidation adjustments), total net profit after tax of INR 50,749.34 lakhs (approx. before consolidated adjustments) and INR 1,59,454.55 lakhs (approx. before consolidated adjustments), total comprehensive income of INR 59,738.99 lakhs (approx. before consolidated adjustments) and INR 1,35,782.73 lakhs (approx. before consolidated adjustments) for the quarter ended 31 December, 2022 and nine months ended 31 December 2022 respectively, 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 review 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.

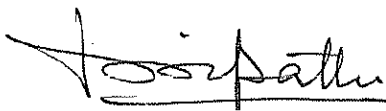


7. The statement includes the interim financial information of four subsidiaries which have not been reviewed, whose interim financial information reflects total revenue of INR 3,789 lakhs (approx., before consolidation adjustment) and INR 11,272 lakhs (approx., before consolidation adjustments), total net profit after tax of INR 335 lakhs (approx., before consolidated adjustment) and INR 532 lakhs (approx., before consolidated adjustment), total comprehensive income of INR 335 lakhs (approx., before consolidated adjustments) and INR 532 lakhs (approx., before consolidated adjustments) for the quarter ended 31 December 2022 and nine months ended 31 December 2022, respectively as considered in the Statement. According to the information and explanation given to us by the Parent's 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.
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For V SAHAI TRIPATHI & CO

Chartered Accountants

Firms Registration No.000262N



(Vishwas Tripathi)

Partner

Membership No. 086897

Place: Gurgaon, Haryana

Date: 13th February, 2023

UDIN: 23086897BGXRVW7181

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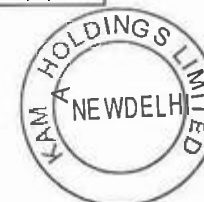
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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022

(Amount in Rs./lakhs)

Sl. No.	Particulars	Quarter ended			9Months ended		Year ended
		31-Dec-2022	30-Sep-2022	31-Dec-2021	31-Dec-2022	31-Dec-2021	31-Mar-2022
		1	2	3	4	5	6
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from operations						
	a) Interest Income	842.80	2,601.25	648.56	4,141.49	2,213.60	2,812.73
	b) Dividend Income	13.15	68.40	29.34	92.10	89.84	108.41
	c) Rental Income	15.38	14.50	14.38	41.01	33.05	44.52
	d) Net gain on fair value changes	1,330.28	15,105.21	(102.34)	16,345.24	740.26	713.86
	e) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	2.20
	f) Sale of products (including Excise Duty)	3,36,926.99	3,65,102.74	3,31,413.62	10,87,251.89	8,80,746.97	12,31,275.02
	g) Sale of services	1,162.93	979.30	915.05	3,115.89	2,370.45	3,184.85
	h) Export and other incentives	3,976.36	1,562.97	1,159.68	6,845.33	3,356.02	4,946.98
	i) Others	6,054.82	3,817.15	2,018.72	12,814.13	4,326.17	7,152.60
	Total Revenue from operations	3,50,322.71	3,89,251.52	3,36,097.01	11,30,647.08	8,93,876.36	12,50,241.17
(II)	Other Income	291.72	2,666.15	652.29	3,527.42	1,085.51	1,311.56
(III)	Total Income (I+II)	3,50,614.43	3,91,917.67	3,36,749.30	11,34,174.50	8,94,961.87	12,51,552.73
(IV)	Expenses						
	a) Finance Costs	6,161.38	4,404.45	2,929.18	13,829.56	7,980.85	11,542.85
	b) Cost of materials consumed	1,65,276.05	1,78,566.97	1,73,973.21	5,34,539.33	4,53,530.73	6,17,109.86
	c) Purchases of Stock-in-trade	13,281.78	6,257.86	4,494.90	77,052.46	8,877.00	17,559.38
	d) Changes in inventories of finished goods, work-in-progress and stock in trade	(9,118.60)	10,468.49	(14,327.44)	(11,082.54)	(22,085.40)	(27,974.91)
	e) Employee benefits expense	21,718.59	20,193.08	21,287.14	61,988.61	58,490.00	80,489.60
	f) Depreciation and amortisation	15,013.09	13,878.25	13,188.53	41,911.40	38,409.12	51,515.68
	g) Power and fuel	34,425.59	37,368.08	30,017.84	1,12,823.74	79,579.13	1,13,556.29
	h) Exchange currency fluctuation (gain)/loss	1,503.52	3,608.13	(3,352.65)	7,598.97	(6,131.00)	(7,271.23)
	i) Other expenses	37,550.86	40,410.76	35,221.02	1,19,447.30	95,765.64	1,35,710.49
	Total Expenses (IV)	2,85,811.76	3,15,156.07	2,63,431.73	9,08,108.83	7,14,416.07	9,92,238.01
(V)	Profit/(Loss) before exceptional items and taxes (III-IV)	64,802.67	76,761.60	73,317.57	2,26,065.67	1,80,545.80	2,59,314.72
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(Loss) before Tax (V-VI)	64,802.67	76,761.60	73,317.57	2,26,065.67	1,80,545.80	2,59,314.72
(VIII)	Tax expense						
	Current Tax	17,436.01	10,151.03	20,416.85	44,939.00	45,325.95	66,421.85
	Deferred Tax	(5,081.08)	4,149.52	2,235.70	5,260.81	6,599.34	4,007.00
	Total Tax expense	12,354.93	14,300.55	22,652.55	50,199.81	51,925.29	70,428.85
(IX)	Profit/ (loss) for the period (VII-VIII)	52,447.74	62,461.05	50,665.02	1,75,865.86	1,28,620.51	1,88,885.87



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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR YEAR QUARTER AND HALF YEAR ENDED AS ON 30TH SEPTEMBER 2022

(X)	Other Comprehensive Income						
(A)	(i) Items that will not be reclassified to profit or loss						
	Gain/ (loss) of defined benefit obligation	250.94	123.13	(192.25)	(862.85)	(246.38)	(743.46)
	Change in fair value of financial assets measured at FVTOCI	2,204.18	2,050.33	2,045.29	2,823.15	6,850.34	6,822.20
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(477.34)	(216.32)	(150.93)	4.73	(507.03)	(297.85)
	Subtotal (A)	1,977.78	1,957.14	1,702.11	1,965.03	6,096.93	5,780.89
(B)	(i) Items that will be reclassified to profit or loss						
	(a) Effective portion of gain/ (loss) on hedging instruments in a cash flow hedge	(4,650.84)	(13,465.38)	4,139.55	(34,410.85)	6,274.51	3,998.99
	(b) Cost of hedging reserve	330.74	165.49	(198.95)	755.05	(284.58)	(217.07)
	(c) Exchange differences on translation of foreign operations	12,157.81	(5,654.94)	(62.39)	1,248.90	(4,695.12)	134.21
	(ii) Income tax relating to items that will be reclassified to profit or loss	989.22	3,616.95	(1,183.14)	9,291.08	(2,226.92)	(1,347.87)
	Subtotal (B)	8,826.93	(15,337.88)	2,695.07	(23,115.82)	(932.11)	2,568.26
	Other Comprehensive Income (A + B)	10,804.71	(13,380.74)	4,397.18	(21,150.79)	5,164.82	8,349.15
(XI)	Total Comprehensive Income for the period (IX+X)	63,252.45	49,080.31	55,062.20	1,54,715.07	1,33,785.33	1,97,235.02
(XII)	Profit attributable to:						
	Owners of the company	27,149.73	38,520.62	25,799.12	96,644.79	65,337.93	95,736.35
	Non controlling interest	25,298.01	23,940.43	24,865.90	7,9221.07	63,282.58	93,149.52
(XIII)	Total comprehensive income attributable to:						
	Owners of the company	335,04.39	32,728.80	31,104.78	87,224.97	71,032.93	1,03,063.66
	Non controlling interest	29,748.06	16,351.51	23,957.42	67,490.10	62,752.40	94,171.36
(XIV)	Paid up equity share capital (Rs. 10 each fully paid up)	645.26	645.26	645.26	645.26	645.26	645.26
(XV)	Earnings per equity share						
	(a) Basic	420.76	596.98	399.82	1,497.76	1,012.58	1,483.68
	(b) Diluted	420.76	596.98	399.82	1,497.76	1,012.58	1,483.68



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CONSOLIDATED UNAUDITED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022

Particulars	Consolidated					
	Quarter ended			9 Months ended		Year Ended
	31-Dec-2022	30-Sep-2022	31-Dec-2021	31-Dec-2022	31-Dec-2021	31-Mar-2022
	1	2	3	4	5	6
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a) Technical Textiles Business (TTB)	42,593.75	46,622.05	53,777.09	1,46,317.68	1,58,858.06	2,08,523.80
b) Chemicals Business (CB)	1,75,661.79	1,83,016.49	1,42,829.51	5,30,920.93	3,66,830.93	5,24,077.83
c) Packaging Film Business (PFB)	1,20,268.30	1,33,101.53	1,27,598.51	4,02,970.12	3,38,900.68	4,77,921.17
d) Others	12,591.09	26,511.45	12,215.53	51,263.30	30,150.79	40,909.26
Total Segment Revenue from continuing operations	3,51,114.93	3,89,251.52	3,36,420.64	11,31,472.03	8,94,740.46	12,51,432.06
Less: Inter Segment Revenue	792.22	-	323.63	824.95	864.10	1,190.89
Revenue from Operations from continuing operations	3,50,322.71	3,89,251.52	3,36,097.01	11,30,647.08	8,93,876.36	12,50,241.17
Segment Results (Profit before Interest and Tax from each Segment)						
a) Technical Textiles Business (TTB)	3,420.20	6,292.99	11,351.08	21,333.74	38,000.90	47,143.38
b) Chemicals Business (CB)	56,392.56	51,728.15	41,923.51	1,60,141.51	89,259.96	1,39,691.10
c) Packaging Film Business (PFB)	11,862.49	10,143.55	25,421.49	51,523.27	67,049.99	94,632.98
d) Others	2,590.03	15,669.98	1,133.67	19,292.97	2,367.51	2,743.95
Total Segment Results from continuing operations	74,265.28	83,834.67	79,829.75	2,52,291.49	1,96,678.36	2,84,211.41
Less/(Add):						
i) Finance Costs	6,161.38	4,404.45	2,929.18	13,829.56	7,980.85	11,542.85
ii) Other Unallocable Expenses (Net of Income)	3,301.23	2,668.62	3,583.00	12,396.26	8,151.71	13,353.84
Total Profit before tax	64,802.67	76,761.60	73,317.57	2,26,065.67	1,80,545.80	2,59,314.72
Segment Assets						
a) Technical Textiles Business (TTB)	1,79,253.85	1,91,174.07	1,82,725.42	1,79,253.85	1,82,725.42	1,81,801.18
b) Chemicals Business (CB)	9,42,659.76	8,44,528.04	6,87,136.81	9,42,659.76	6,87,136.81	7,19,364.59
c) Packaging Film Business (PFB)	5,78,924.73	5,77,074.03	5,14,698.34	5,78,924.73	5,14,698.34	5,63,309.88
d) Others	70,000.84	67,841.66	58,327.73	70,000.84	58,327.73	60,886.08
Total segment assets	17,70,839.18	16,80,617.80	14,42,888.30	17,70,839.18	14,42,888.30	15,25,361.73
e) Unallocable	86,203.43	76,785.16	1,00,152.07	86,203.43	1,00,152.07	95,391.19
f) Assets classified as held for sale	-	-	300.00	-	300.00	300.00
Total	18,57,042.61	17,57,402.96	15,43,340.37	18,57,042.61	15,43,340.37	16,21,052.92
Segment Liabilities						
a) Technical Textiles Business (TTB)	31,177.95	44,636.83	42,750.91	31,177.95	42,750.91	41,695.09
b) Chemicals Business (CB)	1,55,383.24	1,26,227.02	1,09,693.74	1,55,383.24	1,09,693.74	95,032.89
c) Packaging Film Business (PFB)	1,20,364.13	1,35,540.57	1,28,185.94	1,20,364.13	1,28,185.94	1,44,951.67
d) Others	4,885.37	5,902.07	9,201.88	4,885.37	9,201.88	12,319.68
Total segment liabilities	3,11,810.69	3,12,306.49	2,89,832.47	3,11,810.69	2,89,832.47	2,94,009.33
e) Unallocable	5,09,055.48	4,72,686.23	4,13,216.10	5,09,055.48	4,13,216.10	4,35,733.17
Total	8,20,866.17	7,84,992.72	7,03,048.57	8,20,866.17	7,03,048.57	7,29,742.50



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 2022.

- 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, 2023. 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 The Board of Directors of the Company at its meeting held on December 12, 2022, had approved the proposal to Buyback upto 34,500 equity shares of the Company (being 0.53% of the total number of equity shares) of the face value of Rs. 10/- each of the Company, at Rs. 14,500 per equity shares for an aggregate amount not exceeding Rs. 50,02,50,000 (Rupees fifty Crores two lakhs fifty thousand only). The Securities Exchange Board of India had approved the buyback on 16th January 2023. Letter of offer was sent to eligible members holding shares as on Record date i.e. December 23, 2022. The Tendering Period for the Buy-back is from January 31, 2023 to February 13, 2023 (both days inclusive).
- 4 The listed Commercial Papers of SRF Limited (Subsidiary) aggregating to Rs. 50,000 lakhs were outstanding as on December 31, 2022. SRF Limited (Subsidiary) commercial paper programme has been rated as CRISIL A1+ by CRISIL and IND A1+ by India Ratings. During the quarter ended December 31, 2022, SRF Limited (Subsidiary) has repaid all commercial papers due and payable on the respective due dates.
- 5 During the previous quarter, SRF Limited (subsidiary) had received a favourable income tax assessment order pertaining to a prior year. According to the Order, SRF Limited is eligible for a refund of Rs.5,232.24 lakhs (including interest of Rs.2,015.50 lakhs), which has been recognised in the consolidated statement of profit and loss in the quarter ended September 30, 2022.
- 6 As per the relevant accounting Standards, SRF limited (subsidiary) reassesses its MAT credit utilisation and its recognition on an ongoing basis. Basis estimates of profitability and relevant tax provisions, the SRF Ltd. expects that it will be able to utilise additional MAT credit of Rs. 7,402 lakhs in the current financial year which was previously written off. Based on estimated annual effective tax rate, Rs. 5,243 lakhs has been recognised during the quarter and nine months ended December 31, 2022.
- 7 The Limited Review for the quarter and nine months ended 31 December 2022, 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, 2023