

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

Scrip Code- 532468

14.08.2019

KAMA/SEC

**Unaudited Financial Results alongwith Limited Review Report for the quarter ended
30.06.2019 (Standalone & Consolidated)**

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. 14th August, 2019 (commenced at 4.30 p.m. and concluded at 09:00 PM), has inter-alia considered and approved –

1. Unaudited Consolidated Financial Results for the quarter ended 30.06.2019 (copy enclosed alongwith Limited Review Report by Statutory Auditors for quarter ended 30.06.2019)
2. Unaudited Standalone Financial Results for the quarter ended 30.06.2019 (copy enclosed alongwith Limited Review Report by Statutory Auditors for quarter ended 30.06.2019)

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

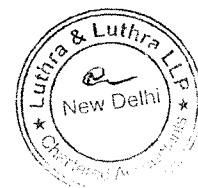
INDEPENDENT AUDITOR'S REVIEW REPORT

To
The Board of Directors of 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, 2019 ("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.
2. This Statement, which is the responsibility of the Parent'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 Obligation and Disclosure Requirements) Regulations 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report based on our review.
3. We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under regulation 33 (8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended, to the extent applicable.

4. This statement includes the results of the following entities:
 - 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 Holiday Home Limited
 - h) SRF Employees Welfare Trust
 - i) Shri Educare Limited
 - j) Shri Educare Maldives Private Limited
 - k) SRF Transnational Holdings Limited
 - l) Kama Reality (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 recognized accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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 four subsidiaries included in the consolidated financial results, whose interim financial information reflect total revenues of INR 184,341 lacs, total net profit after tax of INR 19,033 lacs and total comprehensive income of INR 19356 lacs for the quarter ended on 30 June 2019, as considered in the consolidated unaudited financial results. These interim financial information have been audited by other Auditors whose reports have been furnished to us, and our opinion on the statement, in so far as it relates to the amounts and disclosure included in respect of these subsidiaries, is based solely on the reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

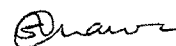
Certain of these subsidiaries are located outside India whose financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Immediate Holding Company's management has converted the financial statements 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 five subsidiaries which have not been reviewed, whose interim financial information reflects total revenue of INR 511 lacs, total net loss after tax of INR 64 lacs and total comprehensive loss of INR 96 lacs for the quarter ended 30 June 2019, as considered in the Statement. According to the information and explanation given to us by the management, these interim financial information are not material to the Group.

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

For Luthra & Luthra LLP
Chartered Accountants,
Reg. No. 002081N/ N500092



Naresh Agrawal
Partner
(M. No. 504922)

UDIN: 19504922AAAABJ4558

Date: August 14, 2019
Place: New Delhi



KAMA HOLDINGS LIMITED

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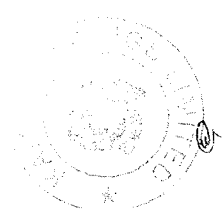
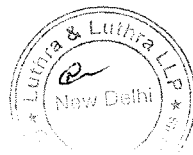
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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2019



PART I		(Amount in Rs./lakhs)			
Sl. No.	Particulars	3 Months ended			Previous Year Ended
		30-Jun-19	31-Mar-19	30-Jun-18	31-March-2019
		1	2	3	4
		Unaudited	Unaudited	Unaudited	Unaudited
(I)	Revenue from operations				
	a) Interest Income	1,265.16	319.61	217.48	864.09
	b) Dividend Income	8.81	11.87	13.57	90.62
	c) Rental Income	1.56	-	-	-
	d) Net gain on fair value changes	248.54	419.80	34.15	1,092.82
	e) Sale of products(including Excise Duty)	179,735.28	197,731.80	165,296.52	728,875.53
	f) Sale of services	864.48	1,003.75	797.58	3,766.91
	g) Export and other incentives	2,253.40	2,715.08	1,576.47	11,237.79
	h) Others	855.12	943.01	749.52	3,605.71
	Total Revenue from operations	185,232.35	203,144.92	168,685.29	749,533.47
(II)	Other Income	200.02	969.39	152.47	2,492.59
(III)	Total Income (I+II)	185,432.37	204,114.31	168,837.76	752,026.06
(IV)	Expenses				
	a) Finance Costs	5,146.57	5,312.79	4,447.28	20,222.41
	b) Cost of materials consumed	98,373.96	106,753.46	94,843.66	418,620.84
	c) Purchases of Stock-in-trade	1,685.66	1,276.66	1,143.45	4,854.90
	d) Changes in inventories of finished goods, work-in-progress and stock in trade	-1,376.02	2,802.52	-3,855.31	-6,869.73
	e) Employee benefits expense	14,689.57	14,246.57	12,277.03	52,775.96
	f) Depreciation and amortisation	9,347.08	9,698.32	8,848.54	36,763.27
	g) Power and fuel	16,424.36	15,765.73	14,833.90	62,378.87
	h) Other expenses	17,321.32	23,050.53	18,532.43	81,918.91
	Total Expenses (IV)	161,612.50	178,906.58	151,070.98	670,665.43
(V)	Profit/(Loss) before exceptional items and taxes (III-IV)	23,819.87	25,207.73	17,766.78	81,360.63
(VI)	Exceptional Items	-	-	-	-
(VII)	Profit/(Loss) before Tax (V-VI)	23,819.87	25,207.73	17,766.78	81,360.63
(VIII)	Tax expense				
	Current Tax	3,025.89	4,917.44	3,244.83	14,757.92
	Deferred Tax	1,963.44	1,495.04	1,408.38	3,437.27
	Total Tax expense	4,989.33	6,412.48	4,653.21	18,195.19
(IX)	Profit / (loss) for the period from continuing operations (VII-VIII)	18,830.54	18,795.25	13,113.57	63,165.44
(X)	Profit/(loss) from discontinued operations #	629.08	473.94	622.19	2,406.93
(XI)	Tax Expense of discontinued operations	219.82	165.61	217.42	841.08
(XII)	Profit/(loss) from discontinued operations (After tax) (X-XI)	409.26	308.33	404.77	1,565.85
(XIII)	Profit/(loss) for the period (IX+XII)	19,239.80	19,103.58	13,518.34	64,731.29
(XIV)	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profit or loss				
	Gain / (loss) of defined benefit obligation	-562.89	98.03	-320.77	-151.46
	Change in fair value of financial assets measured at FVTOCI	-78.36	240.11	-122.10	-130.30
	(ii) Income tax relating to items that will not be reclassified to profit or loss	192.12	-19.14	112.07	63.10
	Subtotal (A)	-449.13	319.00	-330.80	-218.65
	(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	-933.50	2,725.23	-1,830.47	5,024.58
	(b) Exchange differences on translation of foreign operations	1,237.48	-1,535.31	-1,298.44	-2,468.87
	(ii) Income tax relating to items that will be reclassified to profit or loss	347.17	-1,073.51	639.64	-1,904.57
	Subtotal (B)	651.15	116.41	-2,489.27	651.14
	Other Comprehensive Income (A + B)	202.02	495.41	-2,820.07	492.49
(XV)	Total Comprehensive Income for the period (XIII+XIV)	19,441.82	19,598.99	10,698.27	65,163.77
(XVI)	Profit attributable to:				
	Owners of the company	9,347.90	9,113.74	6,514.31	31,154.33
	Non controlling interest	9,891.90	9,989.84	7,004.03	33,576.95
(XVII)	Total comprehensive income attributable to:				
	Owners of the company	9,392.89	9,456.57	5,103.99	31,291.76
	Non controlling interest	10,048.93	10,082.43	5,594.27	33,872.01
(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	291.83	291.28	203.23	978.91
	(b) Diluted	291.83	291.28	203.23	978.91
(ii)	Earnings per equity share (for discontinued operations)				
	(a) Basic	6.34	4.78	6.27	24.27
	(b) Diluted	6.34	4.78	6.27	24.27
(iii)	Earnings per equity share (for continuing and discontinued operations)				
	Basic	298.17	296.06	209.50	1,003.18
	Diluted	298.17	296.06	209.50	1,003.18

Refer Note 4





KAMA HOLDINGS LIMITED

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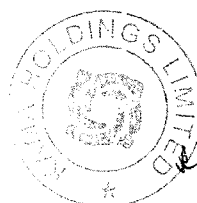
E-mail: info@kamaholdings.com Website: www.kamaholdings.com CIN: L92199DL2000PLC104779

CONSOLIDATED UNAUDITED SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2019

Amount in Lakhs

Particulars	Consolidated			
	Quarter Ended			Year ended
	30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
	(1)	(2)	(3)	(4)
	Unaudited	Unaudited	Unaudited	Unaudited
Segment Revenue				
a) Technical Textiles Business (TTB)	44,721.64	48,146.02	50,137.23	207,423.84
b) Chemicals Business (CB)	60,321.49	83,996.51	47,741.12	244,542.04
c) Packaging Film Business (PFB)	70,164.84	62,308.01	63,176.57	265,333.85
d) Others	10,110.23	8,809.03	7,778.33	32,800.79
Total Segment Revenue from continuing operations	185,318.21	203,259.57	168,833.25	750,100.52
Less: Inter Segment Revenue	85.86	114.65	147.96	567.04
Revenue from Operations from continuing operations	185,232.35	203,144.92	168,685.29	749,533.47
Segment Results (Profit before Interest and Tax from each Segment)				
a) Technical Textiles Business (TTB)	6,079.98	5,633.81	7,213.09	29,822.92
b) Chemicals Business (CB)	7,867.04	16,598.07	7,869.07	38,425.20
c) Packaging Film Business (PFB)	14,556.74	10,566.94	9,732.19	41,148.45
d) Others	1,340.32	851.40	734.09	3,409.40
Total Segment Results from continuing operations	29,844.08	33,650.22	25,548.45	112,804.97
Less/(Add):				
i) Finance Costs	5,146.57	5,312.79	4,447.28	20,222.41
ii) Other Unallocable Expenses (Net of Income)	877.65	3,129.73	3,334.40	11,221.93
Profit before tax from continuing operations	23,819.86	25,207.71	17,766.77	81,360.63
Profit before tax from discontinuing operations	629.08	473.94	622.19	2,406.93
Total Profit before tax	24,448.94	25,681.65	18,388.96	83,767.56
Segment Assets				
a) Technical Textiles Business (TTB)	160,547.53	153,971.26	161,772.42	153,971.26
b) Chemicals Business (CB)	503,248.33	492,542.71	427,096.99	492,542.71
c) Packaging Film Business (PFB)	285,797.63	277,613.65	268,048.65	277,613.65
d) Others	41,453.02	53,857.73	51,189.38	53,857.73
Total segment assets	991,046.51	977,985.36	908,107.44	977,985.36
e) Unallocable	36,392.10	34,822.75	31,921.02	34,822.75
f) Assets associated with discontinued operations #	10,817.74			
Total	1,038,256.35	1,012,808.11	940,028.46	1,012,808.11
Segment Liabilities				
a) Technical Textiles Business (TTB)	35,636.98	39,623.49	41,333.99	39,623.49
b) Chemicals Business (CB)	46,999.15	44,898.04	40,410.99	44,898.04
c) Packaging Film Business (PFB)	74,892.85	70,999.59	54,211.95	70,999.59
d) Others	5,201.50	8,060.08	11,505.27	8,060.08
Total segment liabilities	162,730.48	163,581.20	147,462.20	163,581.20
e) Unallocable	418,957.90	415,136.63	407,885.18	415,136.63
f) Liabilities associated with discontinued operations #	2,877.12			
Total	584,565.51	578,717.83	555,347.38	578,717.83

Refer Note 4



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NOTES TO UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE 2019

- The Company has adopted Indian Accounting Standard ("Ind AS") from April 1, 2018 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, "Interim Financial Reporting" 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.
- Subsidiary Company i.e. SRF Limited (alongwith its subsidiaries) has adopted Ind AS in earlier years. During the current quarter, SRF Limited (alongwith its subsidiaries) has adopted Ind AS 116, w.e.f. April 1, 2019 by using the modified retrospective approach and has not restated comparative information. This has resulted in recognising a right-of-use asset of Rs. 20,720.39 lacs and a corresponding lease liability of Rs. 7,081.12 lacs as at April 1, 2019 alongwith reclassification of Rs. 13,639.27 lacs from non-current/current assets to right of use assets for prepaid operating lease rentals. Further in the statement of profit and loss for the current period, the nature of expenses in respect of operating leases has changed from lease rent in previous periods to depreciation cost for the right-to-use asset and finance cost for interest accrued on lease liability. There is no material impact on profit/(loss) after tax and earnings per share of SRF Limited (alongwith its subsidiaries) for the quarter ended June 30, 2019, on adoption of Ind AS 116.

The Company has availed exemption provided under para D17 of IND AS 101 and measured the assets and liabilities (including Right to Use and lease liability) of SRF Limited (alongwith its subsidiaries) at the same carrying amounts as in the financial statements of SRF Limited (alongwith its subsidiaries), after adjusting for consolidation adjustments.

- Reconciliation of the consolidated financial results to those reported under previous Generally Accepted Accounting Principles (GAAP) are summarized as follows:

Particulars	Year ended
	31.03.2019
Profit after tax as reported under previous GAAP	64,219.61
Finance Expenses recorded on preference shares	-103.36
Depreciation on fair valuation of property, plant and equipment	1,341.31
Impact of measuring investment at fair value through profit and loss	279.48
Impact of measuring investment at fair value through OCI	21.20
Unwinding of deferred payment liability	-64.28
Amortisation of leashold land	-122.03
Other Adjustments	173.57
Tax adjustments	-1,014.21
Profit after tax as reported under Ind-AS	64,731.30
Other Comprehensive Income (Net of Tax)	432.49
Total Comprehensive income as reported under Ind-AS	65,163.79

- On May 11, 2019, the subsidiary Company i.e. SRF Limited entered into a business transfer agreement for sale of its Engineering Plastics Business upon completion of closing conditions. In accordance with the said agreement, Engineering Plastics Business has been divested with effect from August 1, 2019. The business was reported under "Others segment" in accordance with the requirements of Ind AS108 – "Operating Segments" in the consolidated financial statements for the year ended March 31, 2019.

In the terms of Ind AS 105- "Non -current assets held for sale and discontinued operations", particulars of discontinued operations disclosed in the above results are as follows:

Particulars	(Amount in Lakhs)			
	Quarter ended		Year ended	
	June 30, 2019	March 31, 2019	June 30, 2018	March 31, 2019
Total income	5,676.76	5,801.09	6,498.57	25,393.79
Total expenses	5,047.68	5,327.15	5,876.38	22,986.86
Profit before tax from discontinued operations	629.08	473.94	622.19	2,406.93
Tax expense related to discontinued operations	219.82	165.61	217.02	841.08
Profit after tax from discontinued operations	409.26	308.33	405.17	1,565.85

- 7.33% Listed, Secured Redeemable Non-Convertible Debentures of Rs. 10 lakhs each aggregating to Rs. 30,000.00 lacs were allotted on June 30, 2017 by subsidiary company i.e. SRF Limited. These have been secured against first pari-passu charge over some of the moveable and immovable properties of the Company to the extent of asset cover of 2.17 times.



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NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE 2019

- 6 The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th August 2019.
- 7 The Limited Review for the quarter ended 30th June 2019, as required under regulation 33 of the Listing Regulations, has been completed by the Statutory Auditors.
- 8 The figures for the quarter ended March 31, 2019 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

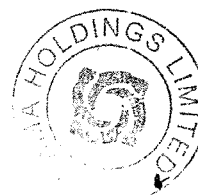
Whole Time Director, Chief Financial Officer & Company Secretary

(DIN: 02071432)

(W)

Place: Gurgaon, Haryana

Dated: 14th August, 2019



INDEPENDENT AUDITOR'S REVIEW REPORT

To
The Board of Directors of KAMA Holdings Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **KAMA Holdings Limited** ("the Company") for the quarter ended June 30, 2019 being submitted 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, which is the responsibility of the 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 Obligation and Disclosure Requirements) Regulations 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report based on our review.
3. We conducted our review 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. 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 recognized accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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 Luthra & Luthra LLP
Chartered Accountants,
Reg. No. 002081N/ N500092



Naresh Agrawal
Partner

(M. No. 504922)

UDIN: 19504922AAAABE2927

Date: August 14, 2019
Place: New Delhi



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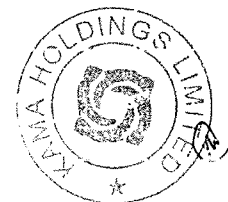
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STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2019

PART I		(Amount in Rs./lakhs)			
Sl. No.	Particulars	3 Months ended			Previous Year Ended
		30-Jun-19	31-Mar-19	30-Jun-18	31-March-2019
		1	2	3	4
		Unaudited	Unaudited	Unaudited	Unaudited
(I)	Revenue from operations				
	a) Interest Income	-	35.63	36.03	144.50
	b) Dividend Income	-	1,802.94	-	3,605.88
	Total Revenue from operations	-	1,838.57	36.03	3,750.38
(II)	Other Income	-	-	24.84	36.96
(III)	Total Income (I+II)	-	1,838.57	60.87	3,787.34
(IV)	Expenses				
	a) Finance Cost	25.84	25.84	25.84	103.36
	b) Employee benefits expense	5.81	17.32	11.23	51.21
	c) Depreciation and amortisation	0.94	0.75	-	0.75
	d) Other expenses	9.29	9.66	7.32	36.18
	Total Expenses	41.88	53.57	44.39	191.50
(V)	Profit/(Loss) before exceptional items and taxes (III-IV)	-41.88	1,785.00	16.48	3,595.84
(VI)	Exceptional Items	-	-	-	-
(VII)	Profit/(Loss) before Tax (V-VI)	-41.88	1,785.00	16.48	3,595.84
(VIII)	Tax expense				
	Current Tax	-	18.66	-66.15	-73.56
	Deferred Tax	-	-	-	-
	Total Tax expense	-	18.66	-66.15	-73.56
(IX)	Profit/(Loss) after Tax (VII-VIII)	-41.88	1,766.34	82.63	3,669.40
(X)	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profit or loss				
	Gain / (loss) of defined benefit obligation	-0.46	-0.86	-0.39	-0.28
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.11	0.21	0.10	0.07
	Subtotal (A)	-0.35	-0.64	-0.29	-0.21
	(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	-0.35	-0.64	-0.29	-0.21
(XI)	Total Comprehensive Income for the period (IX+X)	-42.24	1,765.70	82.34	3,669.19
(XII)	Paid up equity share capital (Rs. 10 each fully paid up)	645.26	645.26	645.26	645.26
(XIII)	Other equity excluding revaluation reserve				54,941
(XIV)	Earning Per Share				
	(a) Basic	-0.69	27.34	1.25	56.87
	(b) Diluted	-0.69	27.34	1.25	56.87



KAMA HOLDINGS LIMITED

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NOTES TO UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE 2019

- 1 The Company adopted Indian Accounting Standard ("Ind AS") from April 1, 2018 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, "Interim Financial Reporting" 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 Reconciliation of the standalone financial results to those reported under previous Generally Accepted Accounting Principles (GAAP) are summarized as follows:

Particulars	INR in lakhs		
	Quarter ended 31.03.2019	Quarter ended 30.06.2018	Year ended 31.03.2019
Profit after tax as reported under previous GAAP	1,791.32	108.08	3,772.47
Finance Expenses recorded on preference shares	-25.84	-25.84	-103.36
Actuarial loss on employee defined benefit plan recognised in other comprehensive income	0.86	0.39	0.28
Profit after tax as reported under Ind-AS	1,766.34	82.63	3,669.40
Other Comprehensive Income (Net of Tax)	-0.64	-0.29	-0.21
Total Comprehensive income as reported under Ind-AS	1,765.70	82.34	3,669.19

- 3 The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th August 2019.
- 4 The Limited Review for the quarter ended 30th June 2019, 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.
- 6 The figures for the quarter ended March 31, 2019 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 Maheshwari
Whole Time Director, Chief Financial Officer & Company Secretary
(DIN: 02071432)

Place: Gurgaon, Haryana
Dated: 14th August, 2019

