KAMA Holdings

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

Scrip Code- 532468

14.08.2026

KAMA/SEC

Unaudited Financial Results alongwith Limited Review Report for the quarter ended 30.06.2026

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, 2026 (commenced at 10.30 a.m. and concluded at 12.10 p.m.) has inter-alia considered and approved —

1. Unaudited Consolidated Financial Results for the quarter ended 30.06.2026 (copy enclosed alongwith Limited Review Report by Statutory Auditors for quarter ended 30.06.2026)

2. Unaudited Standalone Financial Results for the quarter ended 30.06.2026 (copy enclosed alongwith Limited Review Report by Statutory Auditors for quarter ended 30.06.2026)

This is for your information and records.

Thanking you,

Yours faithfully,

For **KAMA Holdings Limited**

EKTA MAHESHWARI
Digitally signed by EKTA MAHESHWARI
Date: 2026.08.14 12:17:11 +05'30'

Ekta Maheshwari

WHOLE-TIME DIRECTOR, CFO & COMPANY SECRETARY

Encl : A/a

V SAHAI TRIPATHI & CO
CHARTERED ACCOUNTANTS
8-E, Hansalaya, 15 Barakhamba Road,
Connaught Place, New Delhi - 110001
Tel. : +91-11-23319596, 23352449,
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Limited Review Report on unaudited standalone financial results of KAMA Holdings Limited for the quarter ended 30 June 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
Board of Directors
KAMA Holdings Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of KAMA Holdings Limited ("the Company") for the quarter ended 30 June 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.

2. This Statement which is the responsibility of Company's management and approved by the board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 off the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, as amended ("Listing Regulations"). Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. The figures for the quarter ended 31st March, 2026 as reported in the Statement are the balancing figures between the audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures upto the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

5. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standards and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V SAHAI TRIPATHI & CO.
Chartered Accountants
Firm Registration No: 000262N

(Vishwas Tripathi)
Partner
Membership No. 086897
Place: Gurugram, Haryana
Date: 14th August,2026

UDIN: **26086897EMZFPR5670**

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 2026

(Amount in Rs./lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-2026	31-Mar-2026	30-Jun-2025	31-March-2026
		1	2	3	4
		Unaudited	Audited #	Unaudited	Audited
(I)	Revenue from operations				
	a) Interest Income	0.20	0.22	0.18	0.86
	b) Dividend Income	-	7,572.42	-	13,526.22
	c) Profit on sale of investment	-	-	-	-
	Total Revenue from operations	**0.20**	**7,572.64**	**0.18**	**13,527.08**
(II)	Other Income	-	7.58	-	22.13
(III)	**Total Income (I+II)**	**0.20**	**7,580.22**	**0.18**	**13,549.21**
(IV)	**Expenses**				
	a) Employee benefits expense	18.66	21.02	16.60	68.96
	b) Depreciation and amortisation	1.31	1.30	1.23	5.16
	c) Other expenses	30.64	170.84	21.29	296.89
	Total Expenses	**50.61**	**193.16**	**39.12**	**371.01**
(V)	**Profit/(Loss) before exceptional items and taxes (III-IV)**	**(50.41)**	**7,387.06**	**(38.94)**	**13,178.20**
(VI)	**Exceptional Items**				
	One time impact of new labour codes	-	4.23	-	17.36
(VII)	**Profit/(Loss) before Tax (V-VI)**	**(50.41)**	**7,382.83**	**(38.94)**	**13,160.84**
(VIII)	Tax expense				
	Current Tax	-	29.59	-	29.59
	Deferred Tax	(0.92)	(0.38)	(0.76)	(4.52)
	Total Tax expense	(0.92)	29.21	(0.76)	25.07
(IX)	**Profit/(Loss) after Tax (VII-VIII)**	**(49.49)**	**7,353.62**	**(38.18)**	**13,135.77**
(X)	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profit or loss				
	Gain / (loss) of defined benefit obligation	(2.30)	0.36	(1.70)	0.05
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.59	(0.09)	0.27	(0.17)
	Subtotal (A)	(1.71)	0.27	(1.43)	(0.12)
	(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/(loss)	(1.71)	0.27	(1.43)	(0.12)
(XI)	**Total Comprehensive Income /(loss) for the period (IX+X)**	**(51.20)**	**7,353.89**	**(39.61)**	**13,135.65**
(XII)	Paid up equity share capital (Rs. 10 each fully paid up)	3,209.06	3,209.06	3,209.06	3,209.06
(XIII)	Other equity excluding revaluation reserve				81,657.59
(XIV)	Earnings Per Share (in Rs.)(not annualised)				
	(a) Basic	(0.15)	22.92	(0.12)	40.93
	(b) Diluted	(0.15)	22.92	(0.12)	40.93

Refer Note no. 6

KAMA HOLDINGS LIMITED

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

NOTES TO STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

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 14th August 2026. The limited review report of Statutory Auditors is being filed with BSE Limited. For more details on the standalone results, visit Investors section of our website at www.Kamaholdings.com and financial results at Corporates section of www. bseindia.com.

3 The Limited Review for the quarter ended 30th June 2026, 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 Effective November 21, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four labour Codes collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of past service cost immediately in the statement of profit and loss.

During the quarter and year ended March 31, 2026, an amount of Rs. 4.23 lakhs and Rs. 17.36 lakhs respectively, had been recognised and presented as 'One time impact of new Labour Codes' under 'Exceptional Item' in the standalone Statement of profit and loss.

The company continues to monitor the finalisation of Central / State Rules and any clarifications from the Government on other aspects of the New Labour Codes and would provide appropriate accounting effect in the relevant period on the basis of such developments as needed.

6 The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of full financial year and published unaudited year to date figures upto third quarter of relevant financial year.The figures upto the end of the third quarter had only been reviewed and not subject to audit.

V SAHAI TRIPATHI & CO. New Delhi Chartered Accountants

KAMA HOLDINGS LIMITED

For and on behalf of the Board

Kartik Bharat Ram
Chairman
(DIN: 00008557)

Place: Gurugram, Haryana
Dated: 14th August, 2026

V SAHAI TRIPATHI & CO
CHARTERED ACCOUNTANTS
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Connaught Place, New Delhi - 110001
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Limited Review Report on unaudited consolidated financial results of KAMA Holdings Limited for the quarter ended 30 June 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
Board of Directors
KAMA Holdings Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of KAMA Holdings Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30 June 2026 ("the Statement") attached herewith being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the relevant circulars issued by SEBI from time to time.

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 off the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, as amended ("Listing Regulations"). Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

   Parent: KAMA Holdings Limited.

   Subsidiaries:

   a) SRF Limited
   b) SRF Global BV
   c) SRF Industries (Thailand) Limited
   d) SRF Industex Belting (Pty) Limited
   e) SRF Flexipak (South Africa) (Pty) Limited
   f) SRF Europe Kft.
   g) SRF Holiday Home Limited
   h) SRF Employees Welfare Trust (controlled trust)
   i) SRF Altech Limited
   j) SRF Middle East LLC
   k) Shri Educare Limited
   l) Shri Educare Maldives Private Limited
   m) SRF Transnational Holdings Limited
   n) KAMA Realty (Delhi) Limited
   o) KAMA Real Estate Holding LLP

5. The figures for the quarter ended 31st March, 2026 as reported in the Statement are the balancing figures between the audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures upto the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standards and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We did not review the interim financial information of seven subsidiaries included in the consolidated financial results, whose interim financial information reflect total revenues (before consolidation adjustments) of Rs. 4,99,015.98 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 75,568.49 lakhs and total comprehensive income (before consolidation adjustments) of Rs. 87,421.02 lakhs for the quarter ended 30th June 2026, 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 conclusion on the Statement, in so far as it relates to the amounts and disclosure included in respect of these subsidiaries, is based solely on the reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Certain of these subsidiaries are located outside India whose financial information have been prepared in accordance with the accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The immediate Parent Company's management has converted the financial statement of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. Immediate Parent company's Auditor have reviewed those conversion adjustments made by such company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of immediate Parent Company's Auditor.

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

8. The Statement includes the interim financial information of four subsidiaries which have not been reviewed, whose interim financial information reflects total revenue (before consolidation adjustments) of Rs. 5,151 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 331 lakhs and total comprehensive income (before consolidation adjustments) of Rs. 331 lakhs for the quarter ended 30th June 2026, as considered in the Statement. According to the information and explanation given to us by the Parent's management, these interim financial information are not material to the Group.

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

For V SAHAI TRIPATHI & CO.
Chartered Accountants
Firms Registration No.000262N

(Vishwas Tripathi)
Partner
Membership No. 086897
Place: Gurugram, Haryana
Date: 14th August, 2026
UDIN: **26086897LKYSOI3510**

KAMA HOLDINGS LIMITED

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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

(Amount in Rs./lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-2026	31-Mar-2026	30-Jun-2025	31-March-2026
		1	2	3	4
		Unaudited	Audited #	Unaudited	Audited
(I)	**Revenue from operations**				
	a) Interest Income	1,021.96	1,781.59	1,056.35	4,608.24
	b) Dividend Income	12.88	100.68	17.78	438.41
	c) Rental Income	4.88	3.57	2.75	21.26
	d) Net gain on fair value changes	924.46	465.47	1,185.01	2,889.56
	e) Sale of products	4,93,919.60	4,53,183.34	3,73,857.83	15,41,637.39
	f) Sale of services	1,797.35	1,748.25	1,558.70	6,312.94
	g) Export and other incentives	2,865.72	2,831.19	2,222.70	10,182.52
	h) Material handling income	4,534.27	3,947.43	4,148.19	17,583.82
	i) Others	2,006.41	1,694.13	1,623.13	9,303.19
	Total Revenue from operations	**5,07,087.53**	**4,65,755.65**	**3,85,672.44**	**15,92,977.33**
(II)	Other Income	1,566.67	485.28	1,088.47	4,303.77
(III)	**Total Income (I+II)**	**5,08,654.20**	**4,66,240.93**	**3,86,760.91**	**15,97,281.10**
(IV)	**Expenses**				
	a) Finance Costs	6,855.21	6,186.53	7,971.46	27,746.62
	b) Cost of materials consumed	2,62,619.88	2,13,317.87	1,93,122.44	7,87,939.65
	c) Purchases of Stock-in-trade	3,948.18	2,729.14	4,099.02	24,439.34
	d) Changes in inventories of finished goods, work-in-progress and stock in trade	(20,8[illegible].66)	12,188.24	(6,152.26)	(32,612.27)
	e) Employee benefits expense	32,8[illegible].64	32,382.22	28,590.89	1,18,520.31
	f) Depreciation and amortisation	22,2[illegible].73	21,945.84	20,271.74	85,036.25
	g) Power and fuel	40,580.16	34,709.38	36,272.92	1,37,766.75
	h)Exchange currency fluctuation (gain)/loss	10,226.78	12,619.55	(869.09)	18,833.79
	i) Other expenses	51,857.03	52,926.24	45,092.05	1,88,990.64
	Total Expenses (IV)	**4,10,343.95**	**3,89,005.01**	**3,28,399.17**	**13,56,661.08**
(V)	**Profit/(Loss) before exceptional items and taxes (III-IV)**	**98,310.25**	**77,235.92**	**58,361.74**	**2,40,620.02**
(VI)	**Exceptional Items**				
	One time Impact of new labour codes	-	1,184.73	-	8,682.74
(VII)	**Profit/(Loss) before Tax (V-VI)**	**98,310.25**	**76,051.19**	**58,361.74**	**2,31,937.28**
(VIII)	**Tax expense**				
	Current Tax	17,418.47	14,983.43	12,105.18	39,823.41
	Deferred Tax	4,742.22	2,665.53	2,627.05	7,671.90
	Total Tax expense	**22,160.69**	**17,648.96**	**14,732.23**	**47,495.31**
(IX)	**Profit / (loss) for the period (VII-VIII)**	**76,149.56**	**58,402.23**	**43,629.51**	**1,84,441.97**

V SAHAI TRIPATHI & CO. ★ New Delhi ★ Chartered Accountants

KAMA HOLDINGS LIMITED

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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

(Amount in Rs./lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-2026	31-Mar-2026	30-Jun-2025	31-March-2026
		1	2	3	4
		Unaudited	Audited #	Unaudited	Audited
(X)	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profit or loss				
	Gain / (loss) of defined benefit obligation	(553.51)	(158.17)	(238.24)	112.16
	Change in fair value of financial assets measured at FVTOCI	9,742.71	(3,577.57)	5,637.89	4,480.98
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(782.29)	544.89	(545.78)	(32.88)
	Subtotal (A)	**8,406.91**	**(3,190.85)**	**4,853.87**	**4,560.26**
	(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	14,370.59	(20,710.98)	(1,013.02)	(47,094.61)
	(b) Cost of hedging reserve	-	-	-	-
	(c) Exchange differences on translation of foreign operations	1,519.76	1,655.38	4,970.48	19,097.31
	(ii) Income tax relating to items that will be reclassified to profit or loss	(3,647.74)	5,249.54	256.15	11,899.78
	Subtotal (B)	**12,242.61**	**(13,806.06)**	**4,213.61**	**(16,097.52)**
	Other Comprehensive Income (A + B)	**20,649.52**	**(16,996.91)**	**9,067.48**	**(11,537.26)**
(XI)	**Total Comprehensive Income for the period (IX+X)**	**96,799.08**	**41,405.32**	**52,696.99**	**1,72,904.71**
(XII)	**Profit attributable to:**				
	Owners of the company	38,367.94	29,424.93	22,105.75	93,073.99
	Non controlling interest	37,781.62	28,977.30	21,523.76	91,367.98
(XIII)	**Total comprehensive income attributable to:**				
	Owners of the company	53,118.67	19,355.43	29,215.32	89 504.16
	Non controlling interest	43,680.41	22,049.89	23,481.67	83,400.56
(XIV)	Paid up equity share capital (Rs. 10 each fully paid up)	3,209.06	3,209.06	3,209.06	3,209.06
(XV)	Other equity excluding revaluation reserve				7,97,970.66
(XVI)	Earnings Per Share (in Rs.)(not annualised)				
	(a) Basic	119.56	91.69	68.89	290.04
	(b) Diluted	119.56	91.69	68.89	290.04

Refer Note no. 7

V. SAHAI TRIPATHI & CO. New Delhi Chartered Accountants

KAMA HOLDINGS LIMITED

KAMA HOLDINGS LIMITED

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CONSOLIDATED UNAUDITED SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE 2026

(Amount in Rs./lakhs)

Particulars	Quarter Ended			Year ended
	30-Jun-2026	31-Mar-2026	30-Jun-2025	31-Mar-2026
	(1)	(2)	(3)	(4)
	Unaudited	Audited #	Unaudited	Audited
Segment Revenue				
a) Technical Textiles Business (TTB)	59,684.42	48,253.31	46,655.07	1,87,700.27
b) Chemicals Business (CB)	2,31,487.08	2,44,832.74	1,83,894.59	7,77,896.49
c) Performance Films & Foil Business (PFB)	2,01,668.58	1,59,560.71	1,41,820.44	5,76,423.20
d) Others	14,249.04	13,110.06	13,302.34	50,964.18
Total Segment Revenue	**5,07,089.12**	**4,65,756.82**	**3,85,672.44**	**15,92,984.14**
Less: Inter Segment Revenue	1.59	1.17	-	6.81
Revenue from Operations	**5,07,087.53**	**4,65,755.65**	**3,85,672.44**	**15,92,977.33**
Segment Results				
(Profit before Interest and Tax from each Segment)				
a) Technical Textiles Business (TTB)	10,780.24	6,520.39	3,764.13	19,008.05
b) Chemicals Business (CB)	63,840.83	78,265.22	50,292.17	2,26,287.22
c) Performance Films & Foil Business (PFB)	34,973.41	15,360.74	14,020.38	50,754.86
d) Others	2,406.57	1,243.08	2,092.96	6,417.45
Total Segment Results	**1,12,001.05**	**1,01,389.43**	**70,169.64**	**3,02,467.58**
Less/(Add):				
i) Finance Costs	6,855.21	6,186.53	7,971.46	27,746.62
ii) Other Unallocable Expenses (Net of Income)	6,835.59	17,966.98	3,836.44	34,288.67
iii) Exceptional item -One time Impact of New Labour Codes (Refer Note 6)	-	1,184.73	-	8,495.00
Total Profit before tax	**98,310.25**	**76,051.19**	**58,361.74**	**2,31,937.29**
Segment Assets				
a) Technical Textiles Business (TTB)	2,36,662.64	2,16,512.32	2,17,092.65	2,16,512.32
b) Chemicals Business (CB)	12,47,180.21	11,88,626.35	11,26,831.04	11,88,626.35
c) Performance Films & Foil Business (PFB)	8,91,407.08	8,07,822.94	6,92,669.48	8,07,822.94
d) Others	1,55,096.92	1,32,360.60	1,26,950.83	1,32,360.60
Total segment assets	**25,30,346.85**	**23,45,322.21**	**21,63,544.00**	**23,45,322.21**
e) Unallocable	1,46,202.52	1,77,790.34	1,49,863.46	1,77,790.34
Total	**26,76,549.37**	**25,23,112.55**	**23,13,407.46**	**25,23,112.55**
Segment Liabilities				
a) Technical Textiles Business (TTB)	50,251.60	33,405.58	38,079.93	33,405.58
b) Chemicals Business (CB)	1,39,987.22	1,31,691.42	1,17,307.02	1,31,691.42
c) Performance Films & Foil Business (PFB)	2,15,423.90	1,76,791.14	1,59,957.20	1,76,791.14
d) Others	10,801.51	16,649.68	10,991.64	16,649.68
Total segment liabilities	**4,16,464.23**	**3,58,537.82**	**3,26,335.79**	**3,58,537.82**
e) Unallocable	6,40,521.06	6,64,253.71	5,80,983.15	6,64,253.71
Total	**10,56,985.29**	**10,22,791.53**	**9,07,318.94**	**10,22,791.53**

Refer Note no. 7

V SAHAI TRIPATHI & CO. New Delhi Chartered Accountants

KAMA HOLDINGS LIMITED

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 2026

1 The above consolidated financial results of KAMA Holdings Ltd. ("the Company") and its subsidiaries (Company and its subsidiaries together referred to as the "Group") have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

2 The financial results of the group have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th August 2026. The limited review report of Statutory Auditors is being filed with BSE Limited. For more details on the consolidated results, visit Investors section of our website at www.Kamaholdings.com and financial results at Corporates section of www. bseindia.com.

3 The listed commercial papers of SRF Limited (Subsidiary) aggregating to Rs. 20,000 lakhs were outstanding as on June 30, 2026. SRF Limited (Subsidiary) commercial paper programme has been rated as CRISIL A1+ by CRISIL and IND A1+ by India Ratings. During the quarter ended June 30, 2026, SRF Limited (Subsidiary) has repaid all commercial papers due and payable on the respective due dates.

4 Effective November 21, 2025, the Government of India had consolidated multiple existing labour legislations into a unified framework comprising four labour Codes collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of past service cost immediately in the statement of profit and loss.

During the quarter and year ended March 31, 2026, an amount of Rs. 1184.73 lakhs and Rs. 8682.74 lakhs respectively, had been recognised and presented as 'One time impact of new Labour Codes' under 'Exceptional Item' in the consolidated Statement of profit and loss.

The Group continues to monitor the finalisation of State Rules and any clarifications from the Government on other aspects of the New Labour Codes and would provide appropriate accounting effect in the relevant period on the basis of such developments as needed.

5 During the year ended March 3l, 2026, SRF Ltd. (subsidiary) had received a favourable order from Income Tax Appellate tribunal ('ITAT') for assessment years 2011-12 and 2013-14. The order primarily covered taxability of income related to Carbon Emission Reduction Certificates ('CERs'). Based on the above order and favourable judicial precedents, SRF Ltd. (subsidiary) had written back tax provisions amounting to Rs. 9,912 lakhs in respect of above assessment years. Considering that the in-principle matter of taxability of CERs is yet to attain a finality, SRF Ltd. (subsidiary) will continue to re-assess its uncertain tax positions, including in respect of other assessment years, and will consider their impact in the relevant period.

6 The Limited Review for the quarter ended 30th June 2026, as required under regulation 33 of the Listing Regulations has been completed by the Statutory Auditors.

7 The figures of the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of full financial year and published unaudited year to date figures upto third quarter of the relevant financial years. The figures upto the end of the third quarter had only been reviewed and not subject to audit.

V SAHAI TRIPATHI & CO. Chartered Accountants New Delhi

KAMA HOLDINGS LIMITED

For and on behalf of the Board

Kartik Bharat Ram
Chairman
(DIN: 00008557)

Place: Gurugram, Haryana
Dated: 14th August, 2026