

Date: 15<sup>th</sup> January, 2025

To,  
Department of Corporate Services  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001.

**Scrip Code: 514322**

**Sub.: Outcome of Board Meeting held to approve Un-Audited Financial Results (Standalone) for the Third Quarter Ended 31<sup>st</sup> December, 2024.**

Dear Sir/Madam,

We wish to inform you that the Board of Directors ('the Board') of the Company at their meeting held today, inter alia approved the Un-Audited Financial Results for Third Quarter Ended 31<sup>st</sup> December, 2024. A copy of Un-Audited Financial Results for the Third Quarter Ended 31<sup>st</sup> December, 2024 along with Limited Review Report on the Un-Audited Financial Results pursuant to Regulation 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') is enclosed herewith.

We hereby state that the statutory auditors have issued Limited Review Report for the Third Quarter Ended 31<sup>st</sup> December, 2024.

The meeting of the Board commenced at 12:05 P.M. and concluded at 02:30 P.M.  
Kindly take the above on record.

Thanking You,  
Yours Faithfully,

**For Kamadgiri Fashion Limited**

**Siddhant Singh**  
Company Secretary Cum Compliance Officer



# Kamadgiri Fashion Limited

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTH ENDED DECEMBER 31, 2024

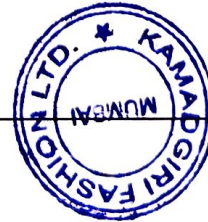
(₹ in Lakhs)

Particulars	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
	31-DEC-2024	30-SEPT-2024	31-DEC-2023	31-DEC-2024	31-DEC-2023	31-Mar-2024
	UNAUDITED			UNAUDITED		AUDITED
<b>1 Income From Operations</b>						
a) Income from Operations	4,463.99	4,403.25	5,727.44	13,498.72	16,247.87	21,760.03
b) Other Income	2.47	60.90	2.11	78.03	11.45	511.70
<b>Total Income from operations</b>	<b>4,466.46</b>	<b>4,464.15</b>	<b>5,729.55</b>	<b>13,576.75</b>	<b>16,259.32</b>	<b>22,271.73</b>
<b>2 Expenses</b>						
a) Cost of materials consumed	2,100.58	2,810.09	2,526.36	7,266.44	7,365.89	9,992.20
b) Purchase of Stock-in-trade	214.15	330.05	1,563.06	964.71	2,864.59	3,477.84
c) Changes in inventories of Finished Goods, Work-in-Progress	264.52	(559.34)	(282.32)	(368.95)	73.71	223.20
d) Employees benefits expense	263.88	254.74	523.44	839.72	1,809.40	2,082.63
e) Finance Costs	63.32	108.00	179.21	307.21	544.22	742.90
f) Depreciation and amortisation expense	79.55	61.51	103.18	242.47	341.23	457.63
g) Job Charges	878.17	932.55	654.38	2,612.38	1,904.65	2,767.18
h) Other expenses	465.31	497.15	615.53	1,524.57	1,901.79	2,705.27
<b>Total Expenses</b>	<b>4,329.47</b>	<b>4,434.74</b>	<b>5,882.84</b>	<b>13,388.55</b>	<b>16,805.48</b>	<b>22,448.84</b>
<b>3 Profit/(Loss) before tax (1-2)</b>	<b>136.99</b>	<b>29.40</b>	<b>(153.29)</b>	<b>188.20</b>	<b>(546.16)</b>	<b>(177.12)</b>
<b>4 Tax Expense</b>						
Current Tax	-	-	-	-	-	-
Deferred Tax	36.68	4.42	(53.14)	47.87	(175.58)	(36.22)
<b>5 Net Profit/(Loss) for the period (3-4)</b>	<b>100.30</b>	<b>24.98</b>	<b>(100.15)</b>	<b>140.32</b>	<b>(370.58)</b>	<b>(140.90)</b>
<b>6 Other Comprehensive Income :</b>						
A (i) Items that will not be reclassified to profit or loss	0.91	0.91	2.50	2.72	18.72	(3.62)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.22)	(0.23)	(0.63)	(0.68)	(4.71)	0.91
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>7 Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period) (5+6)</b>	<b>100.99</b>	<b>25.66</b>	<b>(98.28)</b>	<b>142.36</b>	<b>(356.56)</b>	<b>(143.61)</b>
<b>8 Paid-up equity share capital (Face Value ₹ 10/- each)</b>	<b>586.94</b>	<b>586.94</b>	<b>586.94</b>	<b>586.94</b>	<b>586.94</b>	<b>586.94</b>
<b>9 Other Equity (Excluding revaluation reserve)</b>						<b>2,850.65</b>
<b>10 Earning per share (of ₹ 10/- each) (not annualised)</b>						
(a) Basic	1.71	0.43	(1.71)	2.39	(6.31)	(2.40)
(b) Diluted	1.71	0.43	(1.71)	2.39	(6.31)	(2.40)

### Notes :

- The above Financial Results for the quarter and nine month ended December 31, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board at its meeting held on January 15, 2025 and reviewed by auditors.
- The Company is engaged only in Textile business and there is no separate reportable segment as per IND AS 108.
- Previous period's figures have been regrouped/rearranged wherever considered necessary to make them comparable with current period's figure.

Place : Mumbai  
Date : January 15, 2025.



By order of the Board  
For Kamadgiri Fashion Limited

*[Signature]*  
Chairman & Managing Director

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CIN: L17120MH1987PLC042424

Works: 42/1 & 43/2, Ganga Devi Road, Umbergaon - 396171, Valsad, Gujarat. Tel.: 7283800209  
Email: ksl3@kflindia.com



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of Kamadgiri Fashion Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

TO  
THE BOARD OF DIRECTORS  
KAMADGIRI FASHION LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **KAMADGIRI FASHION LIMITED** ("the Company") for the quarter ended December 31, 2024 ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. 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, notified under section 133 of the Companies Act, 2013. 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 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. 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 the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations.



including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DMKH & Co.**

Chartered Accountants

Firm Registration No.: 116886W

*Anant Nyatee*



**Anant Nyatee**

Partner

Membership No.: 447848

UDIN: 25447848BMNWEO8460

Place: Mumbai

Date: January 15, 2025