

**KDDL LIMITED**  
**( Formerly known as " Kamla Dials and Devices Limited " )**  
**UNAUDITED FINANCIAL RESULTS**
**FOR THE QUARTER ENDED 30 SEPTEMBER, 2010**
**(Rs. in lacs)**

S.No.	Particulars	Unaudited				Audited
		Quarter ended		Year to date		Year ended
		30.09.2010	30.09.2009	30.09.2010	30.09.2009	31.03.2010
1.	a) Net sales / income from operations	1,867	1,294	3,438	2,332	5,056
	b) Other operating income	61	33	106	63	186
	<b>c) Total</b>	<b>1,928</b>	<b>1,327</b>	<b>3,544</b>	<b>2,395</b>	<b>5,242</b>
2.	Expenditure					
	a) (Increase) / decrease in stock in trade and work in progress	18	48	16	82	63
	b) Consumption of raw material	485	367	895	647	1,401
	c) Employee cost	576	508	1,108	960	1,834
	d) Depreciation	100	97	198	191	389
	e) Other expenditure	490	376	879	742	1,767
	<b>f) Total</b>	<b>1,669</b>	<b>1,396</b>	<b>3,096</b>	<b>2,622</b>	<b>5,454</b>
3.	<b>Profit /(loss) from operations before other income, interest and exceptional items</b>	<b>259</b>	<b>-69</b>	<b>448</b>	<b>(227)</b>	<b>(212)</b>
4.	Other income	84	12	108	36	130
5.	Profit /(loss) before interest and exceptional items	343	-57	556	(191)	(82)
6.	Interest & financial charges	100	119	203	224	393
7.	Profit / (loss) after interest but before exceptional items	243	-176	353	(415)	(475)
8.	Exceptional items	-	-	-	-	-
9.	<b>Profit/(loss) before tax</b>	<b>243</b>	<b>-176</b>	<b>353</b>	<b>(415)</b>	<b>(475)</b>
10.	Tax expense	98	8	104	(14)	(137)
11.	<b>Profit / (loss) after tax</b>	<b>145</b>	<b>-184</b>	<b>249</b>	<b>(401)</b>	<b>(338)</b>
12.	Paid up equity share capital	744	744	744	744	744
13.	Reserves excluding revaluation reserves	-	-	-	-	2,498
14.	Basic EPS for the period (Rupees)	1.98	-2.51	3.39	(5.47)	(4.60)
15.	Diluted EPS for the period (Rupees)	1.98	-2.51	3.39	(5.47)	(4.60)
16.	Public shareholding					
	Number of shares	3,483,770	3,558,270	3,483,770	3,558,270	3,483,270
	Percentage of shareholding	47.40%	48.42%	47.40%	48.42%	47%
17.	Promoters and promoter group					
	Shareholding					
	a) Pledged/encumbered					
	- Number of shares	Nil	Nil	Nil	Nil	Nil
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	Nil	Nil	Nil	Nil	Nil
	- Percentage of shares (as a % of the total share capital of the Company)	Nil	Nil	Nil	Nil	Nil
	b) Non-encumbered					
	- Number of shares	3,865,450	3,790,950	3,865,450	3,790,950	3,865,950
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%
	- Percentage of shares (as a % of the total share capital of the Company)	52.60%	51.58%	52.60%	51.58%	53%

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**Segment Reporting**

**(Rs. in lacs)**

		<b>KAMLA DIALS AND DEVICES LTD.</b>				
		<b>Unaudited</b>				<b>Audited</b>
Particulars	Quarter ended		Year to date		Year ended	
	30.09.2010	30.09.2009	30.09.2010	30.09.2009	31.03.2010	
<b>Segment revenue</b>						
a) Precision & watch components	1,727	1,173	3,184	2,121	4,671	
b) Others	201	154	360	274	571	
<b>Net sales/income from operations ( Including other operating income)</b>	<b>1,928</b>	<b>1,327</b>	<b>3,544</b>	<b>2,395</b>	<b>5,242</b>	
<b>Segment results profit(+)/loss(-) before tax and interest</b>						
a) Precision & watch components	484	41	773	(20)	355	
b) Others	11	(5)	22	(18)	(15)	
<b>Total</b>	<b>495</b>	<b>36</b>	<b>795</b>	<b>(38)</b>	<b>340</b>	
Less: Interest & financial charges	100	119	203	224	393	
Less: Other un-allocable expenditure net of un-allocable income	152	93	239	153	422	
<b>Total Profit/(loss) before tax</b>	<b>243</b>	<b>(176)</b>	<b>353</b>	<b>(415)</b>	<b>(475)</b>	
<b>Capital employed</b> (Segment assets - Segment Liabilities)						
a) Precision & watch components	5,341	5,111	5,341	5,111	5,107	
b) Others	206	191	206	191	192	
c) Un allocated	1,302	1,387	1,302	1,387	1,384	
<b>Total</b>	<b>6,849</b>	<b>6,689</b>	<b>6,849</b>	<b>6,689</b>	<b>6,683</b>	

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**STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2010**

Particulars	Unaudited	
	30.09.2010	30.09.2009
<b>STATEMENT OF ASSETS AND LIABILITIES</b>		
<b>SHAREHOLDERS' FUND</b>		
a) Capital	744	744
b) Reserve and surplus	2748	2435
c) Advance against share warrants	108	-
<b>LOAN FUNDS</b>	3249	3510
<b>DEFERRED TAX LIABILITIES (NET)</b>	358	443
<b>Total</b>	<b>7207</b>	<b>7132</b>
<b>FIXED ASSETS</b>	3896	3977
<b>INVESTMENTS</b>	1317	1411
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>		
a) Inventories	1288	1186
b) Sundry debtors	1457	1068
c) Cash and bank balances	267	157
d) Other current assets	5	5
e) Loans and advances	610	1062
Less : Current liabilities and provisions		
a) Liabilities	1395	1503
b) Provisions	238	231
<b>MISCELLANEOUS EXPENDITURE (NOT WRITTEN OFF OR ADJUSTED )</b>		
<b>PROFIT AND LOSS ACCOUNT</b>		
<b>Total</b>	<b>7207</b>	<b>7132</b>

**Notes:**

- 1 The above results were reviewed by the Audit committee and approved by the Board of Directors at its meeting held on November 02 ,2010
- 2 Tax expense includes adjustment of Deferred tax .
- 3 Complaints received from the shareholders during the quarter - 3 ; resolved -3 ; pending at the beginning of the next quarter - nil.
- 4 The Statutory auditors of the Company have carried out a limited review of the results for the quarter ended September 30, 2010.
- 5 The Board of Directors of the Company, at their meeting held on September 30, 2010 approved the merger of the Company with Himachal Fine Blank Limited, a wholly owned subsidiary of the Company, on a going concern basis, subject to obtaining necessary statutory approval from appropriate authorities. For the purpose of this merger. April 1,2011 has been proposed at the appointed date. The effect of the arrangement in the accounts will be given once the necessary approvals are received from the appropriate authorities.
- 6 The Board has decided that consolidated results will be reported w.e.f. financial year 2011-12. Until then, unaudited results of subsidiary companies together with a brief note on their working will be available on the Company's website www.kddl.com . Subsidiary Companies are Kamla Retail limited ( Implementing the retail project 'Ethos' ), Pylania S.A.(in Switzerland), Himachal Fine Blank Limited and Mahen Distribution Limited.
- 7 Previous periods figures have been recast / regrouped wherever considered feasible and necessary.

Place : Chandigarh  
Date : 02.11.2010

R.K. Saboo  
CHAIRMAN