

KDDL LIMITED

(Formerly known as " Kamla Dials and Devices Limited ")

UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED 31 DECEMBER, 2008

(Rs. in lacs)

S.No.	Particulars	Unaudited				Audited
		Quarter ended		Year to date		Year ended
		31.12.2008	31.12.2007	31.12.2008	31.12.2007	31.03.2008
1.	a) Net Sales / Income from Operations	1,641	2,903	5,513	7,377	10,178
	b) Other Operating Income	21	53	104	125	190
	c) Total	1,662	2,956	5,617	7,502	10,368
2.	Expenditure					
	a) (Increase) / Decrease in stock in trade and work in progress	-64	-1,073	-124	-1,434	-1,759
	b) Consumption of raw material	471	539	1,610	1,587	2,169
	c) Goods purchased for resale	0	1,909	0	3,090	4,074
	d) Employee cost	502	546	1,694	1,570	2,100
	e) Depreciation	107	116	312	335	460
	f) Other expenditure	509	724	1,704	1,935	2,858
	g) Total	1,525	2,761	5,196	7,083	9,902
3.	Profit from operations before Other Income, Interest and Exceptional Items	137	195	421	419	466
4.	Other Income	8	2	52	113	193
5.	Profit before Interest and Exceptional Items	145	197	473	532	659
6.	Interest & Financial charges	103	112	272	328	446
7.	Profit after Interest but before Exceptional Items	42	85	201	204	213
8.	Exceptional Items	-	-	-	-	-
9.	Profit before Tax	42	85	201	204	213
10.	Tax Expense	-2	33	42	75	66
11.	Net Profit	44	52	159	129	147
12.	Paid up Equity Share Capital	744	724	744	724	724
13.	Reserves Excluding Revaluation Reserves	-	-	-	-	2,719
14.	Basic EPS for the Period (Rupees)	0.59	0.73	2.17	1.82	2.08
15.	Diluted EPS for the Period (Rupees)	0.59	0.73	2.17	1.81	2.07
16.	Aggregate of non promoters shareholding					
	Number of shares	3,558,270	3,591,452	3,558,270	3,591,452	3,598,752
	Percentage of shareholding	48%	50%	48%	50%	50%

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FOR THE QUARTER ENDED 31 DECEMBER, 2008

Segment Reporting

(Rs. in lacs)

S.No.	Particulars	Unaudited				Audited
		Quarter ended		Year to date		Year ended
		31.12.2008	31.12.2007	31.12.2008	31.12.2007	31.03.2008
1	Segment Revenue					
	a) Watches & its components	1,361	2,758	4,755	6,982	9,627
	b) Others	301	198	862	520	741
	Net Sales/Income from operations (Including other operating income)	1,662	2,956	5,617	7,502	10,368
2	Segment Results Profit(+)/loss(-) before tax and interest					
	a) Watches & its components	299	370	968	935	1,426
	b) Others	30	-24	45	-100	-129
	Total	329	346	1,013	835	1,297
	Less: Interest & Financial charges	103	112	272	328	446
	Less: Other un-allocable expenditure net of un-allocable income	184	149	540	303	638
	Total Profit before tax	42	85	201	204	213
3	Capital Employed (Segment Assets - Segment Liabilities)					
	a) Watches & its components	4,446	6,167	4,446	6,167	7,223
	b) Others	1,258	1,105	1,258	1,105	1,117
	Total	5,704	7,272	5,704	7,272	8,340

Notes:

- The above results were reviewed by the Audit committee and approved by the Board committee for consideration of unaudited financial results at their meeting held on January 15, 2009.
- Tax expense include adjustment of deferred tax and fringe benefits tax.
- Complaints received from the shareholders during the quarter - 15 ; resolved - 15 ; pending at the beginning of the next quarter - nil.
- In terms of the Scheme of Arrangement sanctioned by the Hon'ble High Court of Himachal Pradesh vide Order dated September 26,2008, the retail division of the company 'ETHOS' has been transferred to its wholly owned subsidiary ' Kamla Retail Limited' with effect from April 1,2008 (the " Appointed Date"). Consequent to this, figures for the quarter as well as for nine months ended December 31,2008 do not include the figures of 'ETHOS' and hence are not comparable with the figures for the quarter as well as for nine months ended December 31,2007
- Previous periods figures have been recast / regrouped wherever considered feasible and necessary.

Place : Chandigarh

Date : 15.01.2009

Y.Saboo

Chief Executive Officer