

KDDL LIMITED
(Formerly known as " Kamla Dials and Devices Limited ")
UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED 30 SEPTEMBER, 2008
(Rs. in lacs)

S.No.	Particulars	Unaudited				Audited
		Quarter ended		Year to date		Year ended
		30.09.2008	30.09.2007	30.09.2008	30.09.2007	31.03.2008
1.	a) Net Sales / Income from Operations	1,984	2,289	3,872	4,474	10,178
	b) Other Operating Income	42	34	83	72	190
2.	Expenditure					
	a) (Increase) / Decrease in stock in trade and work in progress	-16	-146	-60	-361	-1,759
	b) Consumption of raw material	574	493	1,139	1,048	2,169
	c) Goods purchased for resale	0	677	0	1,181	4,074
	d) Employee cost	570	512	1,192	1,024	2,100
	e) Depreciation	105	112	205	219	460
	f) Other expenditure	613	590	1,195	1,211	2,858
	g) Total	1,846	2,238	3,671	4,322	9,902
3.	Profit from operations before Other Income, Interest and Exceptional Items	180	85	284	224	466
4.	Other Income	26	51	44	111	193
5.	Profit before Interest and Exceptional Items	206	136	328	335	659
6.	Interest & Financial charges	92	109	169	216	446
7.	Profit after Interest but before Exceptional	114	27	159	119	213
8.	Exceptional Items	-	-	-	-	-
9.	Profit before Tax	114	27	159	119	213
10.	Tax Expense	39	5	44	42	66
11.	Net Profit	75	22	115	77	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)	1.03	0.29	1.58	1.09	2.08
15.	Diluted EPS for the Period (Rupees)	1.03	0.29	1.58	1.09	2.07
16.	Aggregate of non promoters shareholding					
	Number of shares	3,577,541	3,591,452	3,577,541	3,591,452	3,598,752
	Percentage of shareholding	49%	50%	49%	50%	50%

Notes:

- The above results were reviewed by the Audit committee and approved by the Board of Directors at their meeting held on
- Tax expense include adjustment of deferred tax and fringe benefits tax.
- Complaints received from the shareholders during the quarter - 8 ; resolved - 8 ; pending at the beginning of the next quarter -
- Company has received an amount of Rs.10,260,000/- on account of preferential allotment of 200,000 Convertible Share warrants converted into equity shares. The details of utilization/ investment of the said amount is 1) For capital purchases Rs.10.260.000/- and 2) Unutilized amount lying with banks is Rs.Nil.
- In terms with the Scheme of Arrangement sanctioned by the Hon'ble High Court of Himachal Pradesh vide Order dated September 26,2008, the 'ETHOS' division of the company 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 six months ended September 30,2008 do not include the figures of 'ETHOS' and hence are not comparable with the figures for the quarter as well as for six months ended September 30,2007
- The Company has incorporated a 100% wholly owned subsidiary " Mahen Boutiques Limited" during the quarter.
- The Statutory auditors of the Company have carried out a limited review of the results for the quarter ended September
- Previous periods figures have been recast / regrouped wherever considered feasible and necessary.

Place : Chandigarh
Date : 30.10.2008
R.K.Saboo
CHAIRMAN

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UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED 30 SEPTEMBER, 2008

Segment Reporting

(Rs. in lacs)

S.No.	Particulars	9 months	Unaudited				Audited
		30.06.2007	Quarter ended		Year to date		Year ended
		(Unaudited)	30.09.2008	30.09.2007	30.09.2008	30.09.2007	31.03.2008
1	Segment Revenue						
	a) Watches & its components	2,067	1,714	2,157	3,394	4,224	9,627
	b) Others	156	312	166	561	322	741
	Net Sales/Income from operations (Including other operating income)	2,223	2,026	2,323	3,955	4,546	10,368
2	Segment Results Profit(+)/loss(-) before tax and interest						
	a) Watches & its components	280	346	285	669	565	1,426
	b) Others	-32	20	-44	15	-76	-129
	Total	248	366	241	684	489	1,297
	Less: Interest & Financial charges	107	92	109	169	216	446
	Less: Other un-allocable expenditure net of un-allocable income	49	160	105	356	154	638
	Total Profit before tax	92	114	27	159	119	213
3	Capital Employed						
	(Segment Assets - Segment Liabilities)						
	a) Watches & its components	5,938	4,552	6,116	4,552	6,116	7,223
	b) Others	1,008	1,207	1,024	1,207	1,024	1,117
	Total	6,946	5,759	7,140	5,759	7,140	8,340