



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

FOR THE QUARTER ENDED 30 JUNE, 2008

(Rs. in lacs)

S.No.	Particulars	Unaudited		Audited
		Quarter ended		Year to date
		30.06.2008	30.06.2007	31.03.2008
1.	Sales / Income from Operations	2,938	2,335	10,880
2.	Other Income	60	67	193
3.	Total Expenditure	2,971	2,203	10,414
	A. (Increase) / Decrease in stock	17	(215)	(1,759)
	B. Consumption of raw material	565	555	2,169
	C. Goods purchased for resale	690	504	4,074
	D. Manpower	707	531	2,100
	E. Other Expenses	766	602	2,858
	F. Excise Duty	108	119	512
	G. Depreciation	118	107	460
4.	Interest & Financial charges	130	107	446
5.	(Loss)/Profit before Tax	(103)	92	213
6.	Provision for Taxation	3	37	66
7.	Net (Loss)/Profit	(106)	55	147
8.	Paid up Equity Share Capital	744	724	724
9.	Reserves Excluding Revaluation Reserves	-	-	2,719
10.	Basic earnings/(loss) per share (Rupees)	(1.47)	0.80	2.08
11.	Diluted earnings/(loss) per share (Rupees)	(1.47)	0.80	2.07
12.	Aggregate of non promoters shareholding			
	Number of shares	3,591,452	3,591,452	3,598,752
	Percentage of shareholding	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 July 30, 2008.
- Provision for taxation include adjustment of deferred tax and fringe benefits tax.
- Complaints received from the shareholders during the quarter - 19 ; resolved - 19 ; pending at the beginning of the next quarter - nil.
- In this 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.2,610,971/- and 2) Unutilized amount lying with banks is Rs.7,649,029/-.
- On 29 November 2007, the Board of Directors approved a Scheme of arrangement ("the Scheme") to transfer the Company's retail division (" ETHOS") to its wholly owned subsidiary company Kamla Retail Limited. The Scheme envisages the transfer of the assets and liabilities of the ETHOS division to Kamla Retail Limited on the appointed day i.e. 01 April 2008. The Hon'ble High Court of Himachal Pradesh, pursuant to an order dated 11 March 2008 has directed the separate meetings of Shareholders, Secured and Unsecured Creditors of the Company be held to approve the scheme of arrangement. The Scheme has been approved at the meetings of Shareholders, secured and unsecured creditors of the company held on 03 May 2008. Pending the approval from the Hon'ble High Court, the results of the ETHOS division have been included in the above financial results. Under the Scheme, the Company is carrying on the business of ETHOS unit for and on account of and in trust of Kamla Retail Limited.

The amount of revenue and expenses in respect of ordinary activities attributable to the discontinuing operating of the Retail Business Division:

Particulars	For the quarter ended	30 June 2008
	(Rs.)	
Gross operating income	90,128,216	
Other income	4,230,854	
Goods purchased for resale, administrative and selling expenses	102,086,955	
Interest	5,312,499	
Depreciation	1,786,711	
Loss before tax	-14,827,084	

- The Statutory auditors of the Company have carried out a limited review of the results for the quarter ended June 30, 2008.
- Previous periods figures have been recast / regrouped wherever considered feasible and necessary.

Place : Parwanoo
Date : 30.07.2008

R.K.Saboo
CHAIRMAN

**KDDL LIMITED**

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UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED 30 JUNE, 2008

(Rs. In Lacs)

Segment Reporting

(Rs. in lacs)

S.No.	Particulars	Unaudited		Audited
		Quarter ended		Year to date
		30.06.2008	30.06.2007	31.03.2008
1	Segment Revenue			
	a) Watches & its components	2,716	2,146	10,200
	b) Others	276	171	829
	Sales/income from operations (Including other income)	2,992	2,317	11,029
2	Segment Results Profit(+)/loss(-) before tax and interest			
	a) Watches & its components	228	280	1,426
	b) Others	(5)	(32)	(129)
	Total	223	248	1,297
	Less: Interest & Financial charges	130	107	446
	Less: Other un-allocable expenditure net of un-allocable income	196	49	638
	Total Profit before tax	(103)	92	213
3	Capital Employed (Segment Assets - Segment Liabilities)			
	a) Watches & its components	7,422	5,938	7,223
	b) Others	1,178	1,008	1,117
	Total	8,600	6,946	8,340