

**KDDL LIMITED**  
**UNAUDITED FINANCIAL RESULTS**  
**FOR THE QUARTER ENDED 30 SEPTEMBER, 2011**

(Rs. in lacs)

S.No.	Particulars	Unaudited				Audited
		Quarter ended		Year to date		Year ended
		30.09.2011	30.09.2010	30.09.2011	30.09.2010	31.03.2011
1.	a) Net sales / income from operations	2512	1867	4692	3438	7511
	b) Other operating income	147	139	337	202	521
	<b>Total</b>	<b>2659</b>	<b>2006</b>	<b>5029</b>	<b>3640</b>	<b>8032</b>
2.	Expenditure					
	a) (Increase) / decrease in stock in trade and work in progress	(33)	18	(48)	16	(10)
	b) Consumption of raw material	692	485	1293	895	2017
	c) Employee cost	726	576	1404	1108	2357
	d) Depreciation	105	100	202	198	398
	e) Other expenditure	588	490	1146	879	2127
	<b>Total</b>	<b>2078</b>	<b>1669</b>	<b>3997</b>	<b>3096</b>	<b>6889</b>
3.	<b>Profit /(loss) from operations before other income, interest and exceptional items</b>	<b>581</b>	<b>337</b>	<b>1032</b>	<b>544</b>	<b>1143</b>
4.	Other income	28	6	34	12	162
5.	Profit /(loss) before interest and exceptional items	609	343	1066	556	1,305
6.	Interest & financial charges	112	100	238	203	452
7.	Profit / (loss) after interest but before exceptional items	497	243	828	353	853
8.	Exceptional items	87	-	87	-	-
9.	<b>Profit /(loss ) before tax</b>	<b>410</b>	<b>243</b>	<b>741</b>	<b>353</b>	<b>853</b>
10.	Tax expense	142	98	245	104	224
11.	<b>Profit / (loss ) after tax and before prior period expenses</b>	<b>268</b>	<b>145</b>	<b>496</b>	<b>249</b>	<b>629</b>
12.	Prior period expenses	14	-	-	-	-
13.	<b>Profit / (loss ) after tax and prior period expenses</b>	<b>254</b>	<b>145</b>	<b>496</b>	<b>249</b>	<b>629</b>
14.	Paid up equity share capital	822	744	822	744	786
15.	Reserves excluding revaluation reserves	-	-	-	-	2998
16.	Basic EPS for the period (Rupees)	3.25	1.98	6.36	3.39	8.48
17.	Diluted EPS for the period (Rupees)	3.25	1.98	6.36	3.39	8.48
18.	Public shareholding					
	Number of shares	3,879,119	3,483,770	3,879,119	3,483,770	3,520,720
	Percentage of shareholding	47.70%	47.40%	47.70%	47.40%	45.30%
19.	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	4,252,451	3,865,450	4,252,451	3,865,450	4,250,450
- 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)	52.30%	52.60%	52.30%	52.60%	54.70%

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## Segment Reporting

Particulars	Unaudited				(Rs. in lacs) Audited	
	Quarter ended		Year to date		Year ended	
	30.09.2011	30.09.2010	30.09.2011	30.09.2010	31.03.2011	
<b>Segment revenue</b>						
a) Precision & watch components	2452	1827	4591	3301		7294
b) Others	207	179	438	339		738
<b>Net sales/income from operations ( Including other operating income)</b>	<b>2659</b>	<b>2006</b>	<b>5029</b>	<b>3640</b>		<b>8032</b>
<b>Segment results profit(+)/loss(-) before tax and interest</b>						
a) Precision & watch components	730	484	1339	773		1773
b) Others	21	11	35	22		47
<b>Total</b>	<b>751</b>	<b>495</b>	<b>1374</b>	<b>795</b>		<b>1820</b>
Less: Interest & financial charges	111	100	238	203		452
Less: Other un-allocable expenditure net of un-allocable income	244	152	395	239		515
<b>Total Profit/(loss) before tax</b>	<b>396</b>	<b>243</b>	<b>741</b>	<b>353</b>		<b>853</b>
<b>Capital employed (Segment assets - Segment Liabilities)</b>						
a) Precision & watch components	5957	5341	5957	5341		5804
b) Others	232	206	232	206		229
c) Un allocated	2101	1660	2101	1660		1428
<b>Total</b>	<b>8290</b>	<b>7207</b>	<b>8290</b>	<b>7207</b>		<b>7461</b>

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**STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2011**

	Particulars	Unaudited	
		30.09.2011	30.09.2010
	<b>STATEMENT OF ASSETS AND LIABILITIES</b>		
	<b>SHAREHOLDERS' FUND</b>		
	a) Capital	822	744
	b) Reserve and surplus	3593	2748
	c) Advance against share warrants	93	108
	<b>LOAN FUNDS</b>	3382	3249
	<b>DEFERRED TAX LIABILITIES (NET)</b>	400	358
	<b>Total</b>	<b>8290</b>	<b>7207</b>
	<b>FIXED ASSETS</b>	4435	3896
	<b>INVESTMENTS</b>	1268	1317
	<b>CURRENT ASSETS, LOANS AND ADVANCES</b>		
	a) Inventories	1579	1288
	b) Sundry debtors	2118	1457
	c) Cash and bank balances	246	267
	d) Other current assets	2	5
	e) Loans and advances	1173	610
	Less : Current liabilities and provisions		
	a) Liabilities	2258	1395
	b) Provisions	273	238
	<b>MISCELLANEOUS EXPENDITURE (NOT WRITTEN OFF OR ADJUSTED )</b>		
	<b>PROFIT AND LOSS ACCOUNT</b>		
	<b>Total</b>	<b>8290</b>	<b>7207</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 01,2011
2. Tax expense includes adjustment of Deferred tax and prior period tax expense.
3. Complaints received from the shareholders during the quarter - 8 ; resolved -8 ; 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, 2011.
5. Exceptional item includes diminution in the value of Investment of Joint Venture - Satva Jewellery and Design Limited.
6. Previous periods figures have been recast / regrouped wherever considered feasible and necessary.

Place :Chandigarh

Date :01.11.2011

**R.K. Saboo**

**CHAIRMAN**