

# KAMLA DIALS AND DEVICES LIMITED

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31 March, 2006

(Rs. In lacs)

S.No.	Particulars	Kamla Dials and Devices Ltd .				Consolidated	
		Unaudited		Audited		Unaudited	
		Quarter ended 31.03.2006	Year to date 31.03.2005	Year ended 31.03.2006	Year ended 31.03.2005	Quarter ended 31.03.06	Year ended 31.03.06
1	Sales / Income from Operations	1,649	1,455	6,054	5,449	1,672	6,168
2	Other Income	24	45	90	106	26	96
3	Total Expenditure	1,400	1,257	5,242	4,657	1,411	5,293
	A. (Increase) / Decrease in stock in Trade	-141	19	-339	-334	-132	-331
	B. Consumption of raw material	330	293	1,164	1,149	292	1,018
	C. Goods purchased for resale	344	162	1,170	822	344	1,170
	D. Manpower	342	291	1,291	1,110	434	1,440
	E. Other Expenses	409	378	1,536	1,468	358	1,579
	F. Excise Duty	116	114	420	442	115	417
						0	
4	Interest & Financial charges	55	62	274	192	62	299
5	Depreciation	99	86	364	314	103	379
6	Profit before Tax	119	95	264	392	122	293
7	Provision for Taxation	46	20	122	129	46	123
8	Net Profit	73	75	142	263	76	170
9	Paid up Equity Share Capital	594	594	594	594	594	594
10	Reserves Excluding Revaluation Reserves	-	-	-	1,728	<b>0.00</b>	0.00
11	Basic & Diluted EPS for the Period (Rupees)	1.25	1.28	2.43	4.50	1.29	2.91
12	Aggregate of non promoters shareholding						
	Number of shares	3,051,822	3,093,705	3,051,822	3,093,705	3,051,822	3,051,822
	Percentage of shareholding	52%	53%	52%	53%	52%	52%

**Notes:**

- 1 The above results have been approved and taken on record in the Board Committee meeting held on 25.04.2006.
- 2 Provision for taxation include adjustment of deferred tax and fringe benefits tax. These are provisional figures and the same shall be adjusted after audit and / or assessment of Income Tax for the year.
- 3 Complaints received from the shareholders during the quarter - 7; resolved - 7; pending at the beginning of the next quarter - NIL .
- 4 Previous periods figures have been recast / regrouped wherever considered feasible and necessary.

 Place : Chandigarh  
 Date : 25.04.2006

**R.K. Saboo  
CHAIRMAN**

# KAMLA DIALS AND DEVICES LIMITED

## UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED 31 MARCH, 2006

(Rs. In Lacs)

Segment Reporting									
KAMLA DIALS AND DEVICES LTD.									
S.No.	Particulars	Unaudited				Audited		Consolidated	
		Quarter ended		Year to date		Year ended		Unaudited	
		31.03.2006	31.03.2005	31.03.2006	31.03.2005	31.03.2005	31.03.2005	31.03.06	31.03.06
1	<b>Segment Revenue (Net Sale/Income)</b>								
	a) Watches & its components	1,559	1,374	5,654	5,111	1,549	5,773		
	b) Others	140	115	483	436	140	483		
	<b>Net sales/income from operations</b>	<b>1,699</b>	<b>1,489</b>	<b>6,137</b>	<b>5,547</b>	<b>1,689</b>	<b>6,256</b>		
2	<b>Segment Results Profit(+)/loss(-) before tax and interest</b>								
	a) Watches & its components	250	259	806	890	260	861		
	b) Others	7	-9	59	16	6	58		
	<b>Total</b>	<b>257</b>	<b>250</b>	<b>865</b>	<b>906</b>	<b>266</b>	<b>919</b>		
	Less: Interest & Financial charges	55	62	274	192	61	299		
	Less: Other un-allocable expenditure net of un-allocable income	83	93	327	322	83	327		
	<b>Total Profit before tax</b>	<b>119</b>	<b>95</b>	<b>264</b>	<b>392</b>	<b>122</b>	<b>293</b>		
3	<b>Capital Employed</b>								
	(Segment Assets - Segment Liabilities)								
	a) Watches & its components	4,643	3,823	4,643	3,860	4,708	4,708		
	b) Others	747	564	747	563	747	747		
	<b>Total</b>	<b>5,390</b>	<b>4,387</b>	<b>5,390</b>	<b>4,423</b>	<b>5,455</b>	<b>5,455</b>		