

KDDL LIMITED					
(Formerly known as " Kamla Dials and Devices Limited ")					
UNAUDITED FINANCIAL RESULTS					
FOR THE QUARTER ENDED 30 SEPTEMBER, 2007					
(Rs. in lacs)					
S.No. Particulars	Unaudited				Audited
	Quarter ended 30.09.2007	Quarter ended 30.09.2006	Year to date 30.09.2007	Year to date 30.09.2006	Year ended 31.03.2007
1. Sales / Income from Operations	2,449	2,071	4,784	3,722	8,979
2. Other Income	54	-7	117	24	143
3. Total Expenditure	2,260	1,752	4,356	3,211	7,767
A. (Increase) / Decrease in stock in Trade	-146	-266	-361	-460	-586
B. Consumption of raw material	493	484	1,048	803	1,825
C. Goods purchased for resale	677	538	1,181	954	2,169
D. Manpower	512	376	1,024	743	1,667
E. Other Expenses	590	490	1,211	935	2,207
F. Excise Duty	134	130	253	237	485
4. Interest & Financial charges	104	90	207	169	330
5. Depreciation	112	101	219	197	423
6. Profit before Tax	27	120	119	169	602
7. Provision for Taxation	5	39	42	49	195
8. Net Profit	22	81	77	120	407
9. Paid up Equity Share Capital	724	594	724	594	698
10. Reserves Excluding Revaluation Reserves	-	-	-	-	2,523
11. Basic EPS for the Period (Rupees)	0.29	1.38	1.09	2.05	6.91
12. Diluted EPS for the Period (Rupees)	0.29	1.38	1.09	2.05	6.89
13. Aggregate of non promoters shareholding					
Number of shares	3,591,452	2,891,452	3,591,452	2,891,452	3,591,452
Percentage of shareholding	50%	49%	50%	49%	52%

Notes:

- The above results were reviewed by the Audit committee and approved by the Board of Directors at their meeting held on 23.10.2007.
- Provision for taxation include adjustment of deferred tax and fringe benefits tax.
- Complaints received from the shareholders during the quarter - 10 ; resolved - 10 ; pending at the beginning of the next quarter - nil.
- Company has received an amount of Rs.75,245,000/- on account of preferential allotment of 1,040,000 Equity Shares and 460,000 convertible Share warrants out of which 260,000 Share warrants were converted into equity share during the half year. The details of utilization/ investment of the said amount is 1) For Capital contribution in foreign subsidiary Rs.26,747,000/- ; 2) For capital purchases Rs.35,476,013/- ; 3) For Establishment of new stores for the watch retail business Rs.10,747,000/- and 4) Unutilized amount lying with banks Rs.2,274,987/-.
- Previous periods figures have been recast / regrouped wherever considered feasible and necessary.

Place : Chandigarh
Date : 23.10.2007

Y.Saboo
Chief Executive Officer

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FOR THE QUARTER ENDED 30 SEPTEMBER , 2007					
Segment Reporting					(Rs. in lacs)
S.No. Particulars	Unaudited				Audited
	Quarter ended		Year to date		Year ended
	30.09.2007	30.09.2006	30.09.2007	30.09.2006	31.03.2007
1 Segment Revenue					
a) Watches & its components	2,295	1,924	4,441	3,509	8,470
b) Others	193	143	364	266	603
Sales/income from operations (Including other income)	2,488	2,066	4,805	3,775	9,073
2 Segment Results Profit(+)/loss(-) before tax and interest					
a) Watches & its components	285	304	565	529	1,325
b) Others	-44	-5	-76	1	-28
Total	241	299	489	530	1,297
Less: Interest & Financial charges	104	90	207	169	330
Less: Other un-allocable expenditure net of un-allocable income	110	89	163	192	365
Total Profit before tax	27	120	119	169	602
3 Capital Employed					
(Segment Assets - Segment Liabilities)					
a) Watches & its components	6,116	5,035	6,116	5,035	5,389
b) Others	1,024	860	1,024	860	956
Total	7,140	5,895	7,140	5,895	6,345