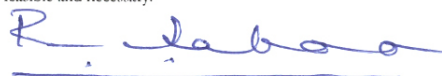




KDDL LIMITED CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2016					
(Amount in Rs 'Lacs except EPS)					
Statement of unaudited consolidated financial results for the quarter ended 30 June 2016					
S.No	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Previous year ended
		30 June 2016	31 March 2016	30 June 2015	31 March 2016
		Unaudited	Unaudited	Unaudited	Audited
1	Income from operations				
	(a) Income from operations (Net of excise duty)	10666	10665	9887	4353
	(b) Other operating income	130	148	135	625
	Total	10796	10813	10022	44978
2	Expenses				
	(a) Cost of materials consumed	744	674	696	2662
	(b) Purchases of stock-in-trade	6312	4197	6272	26802
	(c) Cost of services rendered	13	16	9	42
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(683)	1930	(1258)	(1783)
	(e) Employee benefits expense	1611	1375	1404	5703
	(f) Depreciation and amortisation expense	288	271	284	1123
	(g) Other expenses	2178	2299	2117	8600
	Total expenses	10463	10762	9524	43149
3	Profit/ (loss) from operations before other income, finance costs and exceptional items (1-2)	333	51	498	1829
4	Other income	69	8	95	463
5	Profit/ (loss) from ordinary activities before finance costs and exceptional items (3 ±4)	402	59	593	2292
6	Finance costs	386	352	415	1502
7	Profit/ (loss) from ordinary activities after finance costs but before exceptional items (5 ±6)	16	(293)	178	790
8	Exceptional items	-	-	-	-
9	Profit/ (loss) from ordinary activities before tax (7 ±8)	16	(293)	178	790
10	Tax expense	132	177	45	371
11	Net Profit/ (loss) from ordinary activities after tax	(116)	(470)	133	419
12	Share of profit/ (loss) of associates	1	1	-	1
13	Minority Interest	68	160	-	110
14	Net Profit / (loss) after taxes, minority interest and share of profit/ (loss) of associates	(47)	(309)	133	530
15	Paid-up equity share capital (Face Value @ 10/- per share)	1008	1008	908	1008
16	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				4100
17 i	Earnings per share (before extraordinary items) (of Rs 10/- each) (not annualised):				
	(a) Basic	(0.47)	(3.06)	1.47	5.53
	(b) Diluted	(0.47)	(3.06)	1.47	5.52
17 ii	Earnings per share (after extraordinary items) (of Rs 10/- each) (not annualised):				
	(a) Basic	(0.47)	(3.06)	1.47	5.53
	(b) Diluted	(0.47)	(3.06)	1.47	5.52

Notes :

- The above unaudited consolidated financial results of the company were reviewed and recommended by the Audit Committee on 12 August, 2016 and subsequently approved by the Board of Directors at its meeting held on 12 August, 2016 and are being published by way of additional information.
- The unaudited consolidated financial results includes subsidiaries i.e. Ethos Ltd. 80.95% (Previous Year 80.52%), Mahen Distribution Ltd. 100% (Previous Year 100%), Pylania S.A. 85% (Previous Year 85%) and Kamla International Holdings SA. 100% (Previous Year 100%), Joint Venture Company i.e. Satva Jewellery and Design Ltd 50% (Previous Year 50%) and Associate Company i.e. Kamla Tesio Dials Ltd 30% (Previous Year 30%).
- Previous year figures have been recaste/ regrouped wherever considered feasible and necessary.



Place : Parwanoo
Date : 12 August 2016

R.K. Saboo
(Chairman)





KDDL LIMITED					
Statement of unaudited standalone financial results for the quarter ended 30 June 2016					
(Rs in Lac except earnings per share)					
S.No.	Particulars (Refer notes below)	3 months ended 30 June 2016	Preceeding 3 months ended 31 March 2016	Corresponding 3 months ended 30 June 2015	Year ended 31 March 2016
		Unaudited	Unaudited	Unaudited	Audited
1	Income from operations				
	(a) Net sales from operations (Net of excise duty)	3285	2979	2925	11440
	(b) Other operating income	128	134	102	461
	Total income from operations (net)	3413	3113	3027	11901
2	Expenses				
	(a) Cost of materials consumed	744	674	695	2665
	(b) Purchases of stock-in-trade	-	-	-	-
	(c) Cost of services rendered	-	-	-	-
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	6	(20)	(67)	(67)
	(e) Employee benefits expense	1084	912	930	3664
	(f) Depreciation and amortisation expense	173	162	180	689
	(g) Other expenses	944	944	928	3559
	Total expenses	2951	2672	2666	10510
3	Profit from operations before other income, finance cost and exceptional items (1-2)	462	441	361	1391
4	Other income	66	44	43	203
5	Profit from ordinary activities before finance costs and exceptional items (3+4)	528	485	404	1594
6	Finance costs	149	119	193	622
7	Profit from ordinary activities after finance costs but before exceptional items (5-6)	379	366	211	972
8	Exceptional items	-	-	-	-
9	Profit from ordinary activities before tax (7-8)	379	366	211	972
10	Tax expense (Refer note 4)	132	109	72	313
11	Net Profit from ordinary activities after tax (9-10)	247	257	139	659
12	Extraordinary items (net of tax expense)	-	-	-	-
13	Net Profit for the period (11-12)	247	257	139	659
14	Paid-up equity share capital (Face value is Rs. 10 per share) (Refer note 5)	1008	1008	908	1008
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	4336
16 i	Earnings per share (before extraordinary items) (of Rs 10/- each) (not annualised):				
	(a) Basic	2.45	2.54	1.53	6.86
	(b) Diluted	2.45	2.54	1.53	6.85
16 ii	Earnings per share (after extraordinary items) (of Rs 10/- each) (not annualised):				
	(a) Basic	2.45	2.54	1.53	6.86
	(b) Diluted	2.45	2.54	1.53	6.85





KDDL LIMITED

Unaudited standalone financial results for the quarter ended 30 June 2016 Segment wise Revenue, Results and Capital Employed

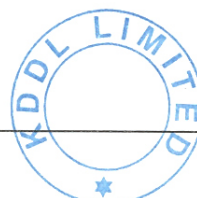
S.No	Particulars	3 months ended	Preceding	Corresponding	Year ended
		30 June 2016	3 months ended	3 months ended	31 March 2016
		Unaudited	Unaudited	Unaudited	Audited
1	Segment revenue				
	a) Precision and watch components	3301	3035	2915	11443
	b) Others	112	78	112	458
	Less: Inter segment revenue	0	0	0	0
	Net sales/income	3413	3113	3027	11901
2	Segment results (Profit before tax and interest from each segment)				
	a) Precision and watch components	778	793	705	2595
	b) Others	(21)	(24)	(17)	14
	Total	757	769	688	2609
	Less: Interest	134	111	181	567
	Less: Other un-allocable expenditure net of un-allocable income	245	292	296	1070
	Total profit before tax	379	366	211	972
3	Capital employed (Segment assets - segment liabilities)				
	a) Precision and watch components	9104	8880	8333	8880
	b) Others	122	177	240	177
	c) Unallocated	4691	4064	2667	4064
	Total	13917	13121	11240	13121

Notes:

- The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on 12 August 2016.
- The statutory auditors of the Company have carried out a review of the financial results for the quarter ended 30 June 2016 and have issued an unmodified review report. The review report is available on the Company's website at www.kddl.com.
- The figures for the quarter ended 31 March 2016 are the balancing figures between audited figures in respect of the full financial year 2015-16 and the published year to date figures upto the end of the third quarter of the financial year 2015-16. Also, the figures upto the end of third quarter were only reviewed and not subject to audit.
- Tax expense includes deferred tax.
- Paid-up share capital excludes forfeited share capital of Rs. 8 lacs.
- The figures of the previous periods/year have been regrouped/reclassified to make them comparable with those of current period.

For and on behalf of Board of Directors

R.K. Saboo
(Chairman)



Place: Parwanoo
 Date: 12 August 2016

Walker Chandiook & Co LLP

Walker Chandiook & Co LLP
(Formerly Walker, Chandiook & Co)
B 406 A, 4th Floor
L & T Elante Office
Industrial Area, Phase I
Chandigarh 160002 India

T +91 172 433 8000
F +91 172 433 8005

Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of KDDL Limited

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of KDDL Limited ("the Company") for the quarter ended 30 June 2016 and the year to date results for the period 1 April 2016 to 30 June 2016. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable accounting standards, as notified under the Companies (Accounting Standards) Rules, 2006 (as amended) read with Rule 7 of the Companies (Accounts) Rules, 2014 in respect of



Walker Chandiook & Co LLP

Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Walker Chandiook & Co LLP
For Walker Chandiook & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Lalit Kumar
per Lalit Kumar
Partner
Membership No. 095256



Place: Chandigarh
Date: 12 August 2016