



KDDL LIMITED			
Statement of Standalone Unaudited Financial Results for the Quarter ended 30 June 2017			
(₹ in Lakh except earnings per share)			
		Quarter ended	
S.No.	Particulars	30 June (Unaudited)	30 June (Unaudited)
		2017	2016
1	Total income from operations	3492	3603
2	Net Profit for the period from ordinary activities (before tax, exceptional items and/or extraordinary items)	390	385
3	Net Profit for the period from ordinary activities before tax (after exceptional items and/or extraordinary items)	390	385
4	Net Profit for the period from ordinary activities after tax (after exceptional items and/or extraordinary items)	251	251
5	Total Comprehensive income for the period [comprising profit for the period (after tax) and other comprehensive Income (after tax)]	250	250
6	Paid-up equity share capital (face value is Rs 10 per share)	1084	1008
7	Earnings per share (of Rs 10/- each) (not annualised):		
	(a) Basic (₹)	2.31	2.49
	(b) Diluted (₹)	2.31	2.48

Note:
The above standalone unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14 September 2017. The standalone unaudited financial results for the current quarter have been subjected to limited review by the Statutory Auditors of the Company. The unmodified review report of the Statutory Auditors is being filed with the BSE and National Stock Exchange. For more details on standalone unaudited financial results, visit Investor Info section of the Company's website www.kddl.com and Financial Results at Corporates section of www.bseindia.com and www.nseindia.com.

For and on the behalf of Board of Director


Y. Saboo
(Chairman and Managing Director)
DIN-00012158

Place: Chandigarh
Date: 14 September 2017

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KDDL LIMITED Statement of Consolidated Unaudited financial results for the Quarter ended 30 June 2017			
(₹ in Lakh except earnings per share)			
S.No.	Particulars	Quarter ended	
		30 June	30 June
		(Unaudited)	(Unaudited)
		2017	2016
1	Total income from operations	12427	10816
2	Net Profit for the period from ordinary activities (before tax, exceptional items and/or extraordinary items)	69	(32)
3	Net Profit for the period from ordinary activities before tax (after exceptional items and/or extraordinary items)	69	(31)
4	Net Profit for the period from ordinary activities after tax (after exceptional items and/or extraordinary items)	(70)	(166)
5	Total Comprehensive income for the period [comprising profit for the period (after tax) and other comprehensive Income (after tax)]	(51)	(156)
6	Paid-up equity share capital (face value is Rs 10 per share)	1084	1008
7	Earnings per share (of Rs 10/- each) (not annualised):		
	(a) Basic (₹)	(0.64)	(1.65)
	(b) Diluted (₹)	(0.64)	(1.65)

Note:
The above consolidated unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14 September 2017. The consolidated unaudited financial results for the current quarter have been subjected to limited review by the Statutory Auditors of the Company. The unmodified review report of the Statutory Auditors is being filed with the BSE and National Stock Exchange. For more details on consolidated unaudited financial results, visit Investor Info section of the Company's website www.kddl.com and Financial Results at Corporates section of www.bseindia.com and www.nseindia.com.

For and on the behalf of Board of Director


Y. Saboo
(Chairman and Managing Director)
DIN-00012158

Place: Chandigarh
Date: 14 September 2017

B S R & Co. LLP

Chartered Accountants

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Chandigarh - 160 019, India

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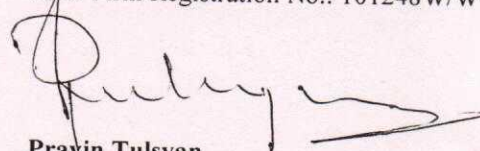
Review report to the Board of Directors of KDDL Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the financial results") of KDDL Limited ('the Company') for the quarter ended 30 June 2017, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. These financials results are the responsibility of the Company's management and have been approved by the Board of Directors at its meeting held on 14 September 2017. Our responsibility is to issue a report on these financial results based on our review.
2. The financial results for the quarter ended 30 June 2016 included in the financial results, are based on the previously issued results of the Company prepared in accordance with the Accounting Standards as per Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies, reviewed by the predecessor auditor, whose report dated 12 August 2016 expressed unmodified opinion on those financial results, as adjusted for the differences in the accounting principles adopted by the Company on transition to the Indian Accounting Standards ('Ind AS'), which have been reviewed by us.
3. 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 financial results are 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying financial results, prepared in accordance with applicable Indian Accounting Standards ("Ind AS") prescribed under 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 05 July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B S R & Co. LLP

Chartered Accountants

ICAI Firm Registration No.: 101248W/W-100022



Pravin Tulsyan

Partner

Membership No.: 108044

Place : Chandigarh

Date : 14 September 2017

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

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Chartered Accountants

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Review report to the Board of Directors of KDDL Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("the consolidated financial results") of KDDL Limited ("the Company") and its subsidiaries (collectively referred to as "the Group"), and its share of the profit of its associate for the quarter ended 30 June 2017 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that the figures for the corresponding quarter ended 30 June 2016, including the reconciliation of profit/ loss under Indian Accounting Standards ("Ind-AS") of the corresponding quarter with loss reported under previous GAAP, as reported in these consolidated financial results have been approved by the Company's Board of Directors but have not been subjected to review.
2. These consolidated financial results are the responsibility of the Company's management and have been approved by the Board of Directors at its meeting held on 14 September 2017. Our responsibility is to issue a report on these consolidated financial results based on our review.
3. 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 consolidated financial results are 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial results, prepared in accordance with applicable Indian Accounting Standards ("Ind AS") prescribed under 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 05 July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The consolidated financial results include the interim financial information of four subsidiaries which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs. 387 lakhs for the quarter ended 30 June 2017 and total profit after tax of Rs. 7 lakhs and total comprehensive income of Rs. 7 lakhs for the quarter ended 30 June 2017, as considered in the



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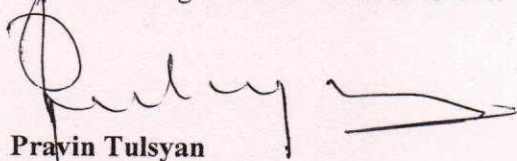
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consolidated financial results. The consolidated financial results also include the Group's share of profit after tax of Rs. Nil and total comprehensive income of Rs. Nil for the quarter ended 30 June 2017, as considered in the consolidated financial results, in respect of an associate based on their interim financial information which has not been reviewed by their auditor. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group. Our report on the consolidated financial results is not modified in respect of our reliance on the interim financial information certified by the Management.

For B S R & Co. LLP

Chartered Accountants

ICAI Firm Registration No.: 101248W/W-100022



Pravin Tulseyan

Partner

Membership No.: 108044

Place : Chandigarh

Date : 14 September 2017