



KERALA AYURVEDA LTD

(Formerly Kerala Ayurveda Pharmacy Limited)

Regd. office :VII/415, Nedumbassery, Athani P.O-683 585, Kerala.

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Unaudited Financial Results for the Quarter ended 31st December, 2007

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Rupees in Lacs

INCOME / EXPENDITURES	Quarter Ended		Nine Months Ended		Year Ended
	31.12.07	31.12.06	31.12.07	31.12.06	31.03.07
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Net Income from Sales/Service	407.04	550.45	1,457.65	1,185.97	1,619.97
2. Other Income	20.27	11.11	38.86	28.13	58.81
Total Income	427.31	561.56	1,496.51	1,214.10	1,678.78
3. (Increase) / Decrease in Stocks	(72.53)	(32.50)	(48.77)	(55.46)	(80.61)
4. Consumption of Raw materials	141.95	206.07	499.55	388.11	514.91
5. Other Manufacturing Expenditure	48.28	44.61	120.04	109.64	161.19
GROSS PROFIT	309.61	343.38	925.69	771.81	1,083.29
6. Staff Cost	176.52	143.98	527.04	317.11	488.11
7. General Administrative Expenses	78.81	85.87	236.32	201.23	267.51
8. Selling and Distribution Expenses	108.70	58.31	342.06	132.90	218.29
Total Expenditure	481.73	506.34	1,676.24	1,093.53	1,569.40
EBITDA	(54.42)	55.22	(179.73)	120.57	109.38
9. Interest	44.82	44.32	138.44	121.50	166.95
10.a) Depreciation	15.52	10.50	45.31	31.50	50.30
b) Amortisation	24.96	-	76.22	-	94.56
11. Profit /(-) Loss before Tax	(139.72)	0.40	(439.70)	(32.43)	(202.43)
12. Provision for Tax:-					
Deferred Tax					43.78
Fringe Benefit Tax	1.27	1.24	3.68	2.81	4.55
13. Net Profit / (-) Loss	(140.99)	(0.84)	(443.38)	(35.24)	(163.20)
14. Paid up equity share capital (Equity shares of Rs. 10/- each)	1,055.57	805.82	1,055.57	805.82	1,055.57
15. Reserves excluding revaluation Reserve					1,194.24
16. Earning Per share (Not annualised)	(1.34)	(0.01)	(4.20)	(0.44)	(1.54)
17. Aggregate of Non-Promoter share holding					
- Number of Shares	40,62,235	40,62,210	40,62,235	40,62,210	40,62,235
- Percentage of Share holding	38.48	50.41	38.48	50.41	38.48

Segmentwise Revenue, Results and Capital employed for the Quarter and Nine months ended 31st December, 2007

Particulars	Quarter Ended		Nine Months Ended		Year Ended
	31.12.07	31.12.06	31.12.07	31.12.06	31.03.07
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue					
a) Ayurveda Business	415.90	359.36	1,162.05	1,011.90	1,369.27
b) Healthcare Software Business	11.41	202.20	334.46	202.20	309.51
Total	427.31	561.56	1,496.51	1,214.10	1,678.78
Less-Inter Segment Revenue	-	-	1.75	-	-
Gross Sales / Income from Operation	427.31	561.56	1,494.76	1,214.10	1,678.78
2. Segment Result					
a) Ayurveda Business	(34.71)	(7.78)	(184.87)	36.57	(52.44)
b) Healthcare Software Business	(19.51)	52.50	(2.11)	52.50	94.67
Total	(54.22)	44.72	(186.98)	89.07	42.23
Less: Interest (Not Allocable)	44.82	44.32	138.44	121.50	166.95
Other Unallocable Expenditure	40.68	-	114.28	-	77.71
Total Profit / (Loss) before Tax	(139.72)	0.40	(439.70)	(32.43)	(202.43)
3. Capital Employed					
A) Ayurveda Business	2,600.64	1,677.25	2,600.64	1,677.25	2,518.67
B) Healthcare Software Business	403.78	220.00	403.78	220.00	248.90
C) Other unallocable-Invst. in Subsidiaries listed below	1,145.06	-	1,145.06	-	1,130.51
Total Capital Employed	4,149.48	1,897.25	4,149.48	1,897.25	3,898.08

Notes:

- The above unaudited results for the Quarter ended 31st Dec, 2007, were reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 31st Jan, 2008.
- The Auditors of the company have carried out the limited review of the above financial results.
- During Oct 2007, the company's subsidiary CMS-Katra Holdings LLC, USA acquired a 51% equity stake in US Based CMS-Katra Nursing LLC, which acquired the entire business and assets of CMS Inc, a leading healthcare staffing company based in Florida, USA.
- The aggregate financial results of the company & its subsidiaries - Ayurvedagram Heritage Wellness Centre, Ayu Inc, USA, Ayu Natural Medicine Clinic PS, USA, Ayurvedic Academy Inc, USA, Katrasoft Europe GmbH, Germany, CMS Katra Holdings LLC, USA and CMS Katra Nursing LLC, USA for the quarter is as under:

Particulars	Quarter Ended 31/12/2007			Nine Months Ended 31/12/2007		
	Revenues	PAT	EPS	Revenues	PAT	EPS
(Amount Rs. in Lacs)	831.21	(241.96)	(2.29)	2091.97	(716.99)	(6.79)

- Kerala Ayurveda has two business segments - Ayurveda Business and Healthcare Software Business.
- During the quarter ended 31st Dec 2007, 3 investor complaints were received and disposed off. There were no complaints pending for redressal as at the commencement and at the end of the quarter.
- Previous period figures have been regrouped & rearranged wherever necessary to conform to current period classification.

For and on behalf of the Board
For Kerala Ayurveda Limited,
sd/
Sonjoy Mohanty
(Managing Director & CEO)

Bangalore
31.01.2008