



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 30th September, 2007

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Rupees in Lacs

INCOME / EXPENDITURES	Quarter Ended		Half Year Ended		Year Ended
	30.09.07	30.09.06	30.09.07	30.09.06	31.03.07
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Net Income from Sales/Service	503.16	347.34	1,050.61	635.52	1,619.97
2. Other Income	9.57	5.83	18.59	17.02	58.81
Total Income	512.73	353.17	1,069.20	652.54	1,678.78
3. (Increase) / Decrease in Stocks	3.54	(14.86)	23.76	(22.96)	(80.61)
4. Consumption of Raw materials	101.18	94.09	357.60	182.04	514.91
5. Other Manufacturing Expenditure	38.19	35.88	71.76	70.03	161.19
GROSS PROFIT	369.82	238.06	616.08	423.43	1,083.29
6. Staff Cost	202.29	91.13	350.52	173.13	488.11
7. General Administrative Expenses	85.70	57.24	157.51	110.36	267.51
8. Selling and Distribution Expenses	139.23	45.51	233.36	74.59	218.29
Total Expenditure	570.13	308.99	1,194.51	587.19	1,569.40
EBITDA	(57.40)	44.18	(125.31)	65.35	109.38
9. Interest	45.35	41.19	93.62	77.18	166.95
10.a) Depreciation	15.23	10.50	29.79	21.00	50.30
b) Amortisation	26.24	-	51.26	-	94.56
11. Profit /(-) Loss before Tax	(144.22)	(7.51)	(299.98)	(32.83)	(202.43)
12. Provision for Tax:-					
Deferred Tax					43.78
Fringe Benefit Tax	1.29	0.82	2.41	1.57	4.55
13. Net Profit / (-) Loss	(145.51)	(8.33)	(302.39)	(34.40)	(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)	(1.38)	(0.10)	(2.86)	(0.43)	(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 Half Year ended 30th September, 2007

Particulars	Quarter Ended		Half Year Ended		Year Ended
	30.09.07	30.09.06	30.09.07	30.09.06	31.03.07
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue					
a) Ayurveda Business	396.83	353.17	746.15	652.54	1,369.27
b) Healthcare Software Business	115.90	-	323.05	-	309.51
Total	512.73	353.17	1,069.20	652.54	1,678.78
Less-Inter Segment Revenue	0.71	-	1.75	-	-
Gross Sales / Income from Operation	512.02	353.17	1,067.45	652.54	1,678.78
2. Segment Result					
a) Ayurveda Business	(63.37)	(7.51)	(150.16)	(32.83)	(52.44)
b) Healthcare Software Business	2.46	-	17.40	-	94.67
Total	(60.91)	(7.51)	(132.76)	(32.83)	42.23
Less: Interest (Not Allocable)	45.35	-	93.62	-	166.95
Other Unallocable Expenditure	37.96	-	73.60	-	77.71
Total Profit / (Loss) before Tax	(144.22)	(7.51)	(299.98)	(32.83)	(202.43)
3. Capital Employed					
A) Ayurveda Business	2,438.25	3,186.62	2,438.25	3,186.62	2,518.67
B) Healthcare Software Business	300.49	-	300.49	-	248.90
C) Other unallocable-Invst. in Subsidiaries listed below	1,144.71	-	1,144.71	-	1,130.51
Total Capital Employed	3,883.45	3,186.62	3,883.45	3,186.62	3,898.08

Notes:

- The above unaudited results for the Quarter ended 30th Sept, 2007, were reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 31st Oct, 2007.
- The Auditors of the company have carried out the limited review of the above financial results.
- 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 and Katrasoft Europe GmbH, Germany for the quarter is as under:

Particulars	Quarter Ended 30/09/2007			Half Year Ended 30/09/2007		
	Revenues	PAT	EPS	Revenues	PAT	EPS
	(Amount Rs. in Lacs)					
	592.21	(249.19)	(2.36)	1260.77	(475.03)	(4.50)

- Kerala Ayurveda has two business segments - Ayurveda Business and Healthcare Software Business
- During the quarter ended 30th Sept 2007, 2 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.
- On 22nd 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
- 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
31.10.2007