

MARICO KAYA ENTERPRISES LIMITED

PART I		(Rs. in Lacs)
STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE PERIOD FROM JANUARY 19, 2013 TO MARCH 31, 2014		
Particulars	Period from January 19, 2013 to March 31, 2014 (Audited)	
1 Income from operations		
a. Net Sales/Income from operations		78.08
b. Other Operating Income		-
Total Income from operations(net)		78.08
2 Expenses		
a Cost of material consumed		-
b Purchase of stock in trade		-
c Change in inventory of finished goods, work in progress and stock in trade (Increase)/ decrease		-
d Employee benefits expenses		-
e Depreciation and amortisation expense		-
f Legal and Professional Fees		73.31
g Other expenses		13.24
Total Expenses		86.55
3 Profit from operations before other income, finance cost and Exceptional Items(1-2)		(8.47)
4 Other Income		23.69
5 Profit from ordinary activities before finance cost and Exceptional Items (3+4)		15.22
6 Finance Cost		-
7 Profit from ordinary activities after finance cost but before Exceptional Items (5-6)		15.22
8 Exceptional Items		-
9 Profit from ordinary activities before tax (7+8)		15.22
10 Tax expenses		9.50
11 Net Profit from ordinary activities after tax (9-10)		5.72
12 Extraordinary Item (net of tax)		-
13 Net Profit for the period (11-12)		5.72
14 Paid up Equity Share Capital (Face value Re 10 per share)		1,289.71
15 Reserves excluding Revalutaion Reserves (as per audited Balance Sheet)		28,425.64
16 Earning Per Share (EPS) Not Annualised (In Rs.)		
i EPS before Extraordinary items for the period		
a Basic		0.05
b Diluted		0.05
ii EPS after Extraordinary items for the period		
a Basic		0.05
b Diluted		0.05



MARICO KAYA ENTERPRISES LIMITED

PART II

SELECT INFORMATION FOR THE YEAR PERIOD FROM JANUARY 19, 2013 TO MARCH 31, 2014

Particulars	Period ended March 31, 2014
A PARTICULARS OF SHARE HOLDING	
1 Public Shareholding	
- Number of shares	51,98,551
- Percentage of shareholding	40.31%
2 Promoters & Promoter Group Shareholding	
(a) Pledged/Encumbered	
- Number of shares	-
- Percentage of shareholding (as a % of total shareholding of promoters and promoter group)	-
- Percentage of shareholding (as a % of total share capital of the company)	-
(b) Non-emcumbered	
- Number of shares	76,98,549
- Percentage of shareholding (as a % of total shareholding of promoters and promoter group)	100%
- Percentage of shareholding (as a % of total share capital of the company)	59.69%

PARTICULARS	Period ended March 31, 2014
B INVESTOR COMPLAINTS	
Pending at the beginning of the year	Nil
Received during the year	Nil
Disposed off during the year	Nil
Remaining unresolved at the end of the year	Nil



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MARICO KAYA ENTERPRISES LIMITED

(Rs. in Lacs)

STATEMENT OF ASSETS AND LIABILITIES - MARICO KAYA ENTERPRISES LIMITED (STANDALONE)

Particulars	As at March 31, 2014 (Audited)
A EQUITY & LIABILITIES	
1 Shareholder's funds	
(a) Share Capital (Note 3)	1,289.71
(b) Reserves and Surplus (Note 3)	28,425.64
Sub-total Shareholder's Funds	29,715.35
2 Current Liabilities	
(a) Trade Payable	12.99
(b) Other Current Liabilities	46.45
Sub-total Current Liabilities	59.44
TOTAL EQUITY AND LIABILITIES	29,774.79
B ASSETS	
1 Non Current Assets	
(a) Non Current Investment	18,184.17
(b) Long term loans and advance	11,355.93
Sub-total Non Current Assets	29,540.10
2 Current Assets	
(a) Current Investment	188.75
(b) Cash and Bank Balances	44.25
(c) Short term loans and advance	1.69
Sub-total Current Assets	234.69
TOTAL ASSETS	29,774.79



Notes to the Marico Kaya Enterprises Limited Standalone financial results:

1. The information presented for the period from January 19, 2013 (Date of incorporation of the Company) to March 31, 2014 is extracted from the audited financial statements for the period ended March 31, 2014. The said financial statements and results for the period from January 19, 2013 (Date of incorporation of the Company) to March 31, 2014 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on June 19, 2014 and are available on the Company's website - <http://www.maricokaya.com>.
2. The Company has only one reportable segment- "Skin Care Business"- in terms of Accounting Standard 17 "Segment Reporting" mandated by Rule 3 of the Companies (Accounting Standards) Rules, 2006.
3. Pursuant to the Scheme of Arrangement (the 'Scheme') under Sections 391 to 394 read with Sections 78, 100 to 103 of the Companies Act, 1956 between Marico Limited ('Marico') and the Company and their respective shareholders and creditors, skin care business of Marico, as sanctioned by the Hon'ble High Court of Bombay, vide its order dated September 27, 2013, and thereafter filed with Registrar of Companies on October 17, 2013, has been transferred by way of demerger to the Company on a going concern basis with effect from the appointed date of the Scheme, i.e., April 1, 2013. The carrying value of assets and liabilities relating to Kaya business as at March 31, 2013 was Rs. 29,829.31 lacs and Rs. 102.58 lacs, respectively. In accordance with the Scheme, the difference between the share capital issued (including securities premium) and the net assets acquired has been treated as Capital Reserve.

Further, in terms of the Scheme, the existing share capital of the Company of Rs. 10.00 lacs (100,000 equity shares) stands reduced upon the Scheme becoming effective i.e. on October 17, 2013, with corresponding credit to Capital Reserve.

In terms of the Scheme, 12,897,100 equity shares of Rs. 10/- each, fully paid-up, of the Company, at a premium of Rs. 200 per share, have been issued to the holder of Equity shares of Marico Limited whose names were registered in the register of members on the record date, i.e. November 5, 2013, without payment being received in cash, in the ratio of 1 (one) fully paid-up equity shares of Rs. 10/- each of the Company for every 50 (Fifty) fully paid-up equity shares of Rs. 1 held in Marico Limited.

The above equity shares issued to the shareholders of Marico Limited will be listed on the respective stock exchanges where shares of Marico Limited are listed. The Company has initiated the process for listing of equity shares of the Company on BSE Limited and National Stock Exchange of India Limited.

4. On November 14, 2013, the Board of Directors of Kaya Limited, wholly owned subsidiary of the Company, approved the divestment of its investment in Derma Rx International Aesthetics Pte Limited, along with its step down subsidiaries DRx Clinic Pte. Ltd., DRx Aesthetics Sdn Bhd and DRx Medispa Pte. Ltd (collectively referred as 'DIAL Group') subject to the approval of the shareholders. The shareholders' approval was obtained at the Extra Ordinary General Meeting held on November 15, 2013. As a result, a Share Purchase Agreement was entered on December 1, 2013 for divestment of 100% stake in DIAL Group, which was concluded on January 9, 2014 upon receipt of consideration of SGD 34.48 million (Equivalent Rs. 16,800.83 lacs) by Kaya Limited.
5. These financial results are drawn for the first time for the period from January 19, 2013 (Date of Incorporation of the Company) to March 31, 2014 and hence there are no previous period figures.

Place: Mumbai

Date: June 19, 2014


Harsh Mariwala

Chairman and Wholetime Director

