



February 11, 2012

Listing Department National Stock Exchange of India Ltd. Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex Bandra (E) Mumbai - 400 051 <u>NSE Symbol: RUPA</u>	The Department of Corporate Services Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001 <u>Scrip Code 533552</u>
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Dear Sir,

Sub: Intimation pursuant to Clause-41 of the Listing Agreement

Please find enclosed herewith the following:

1. Unaudited Financial Results for the quarter ended December 31, 2011 as reviewed by the Audit committee and taken on record by the Board of Directors at their meeting held on February 11, 2012.
2. Limited Review Report for the quarter ended December 31, 2011.

Thanking you

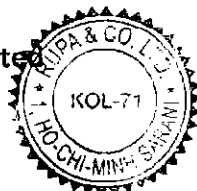
Yours truly

For Rupa & Company Limited

P. Punjabi

Priya Punjabi Agarwal

Company Secretary & Compliance Officer



CC:

The Secretary, Calcutta Stock Exchange Limited 7, Lyons Range Kolkata-700 001 Scrip Code: 028161	Jaipur Stock Exchange Limited Stock Exchange Building, Jawaharlal Nehru Marg, Malviya Nagar, Jaipur – 302017 Scrip Code: 811
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RUPA & CO. LTD.

Metro tower, 1, Ho Chi Minh Sarani, Kolkata 700 071, INDIA P 30572100 T 22881362 W rupa.co.in E info@rupa.co.in
 An ISO 9001:2008 Certified Company

RUPA

RUPA & COMPANY LTD.

REGD. OFFICE : "METRO TOWER", 1, HO CHI MINH SARANI, KOLKATA-700 071

Unaudited Financial Results for the Quarter ended 31.12.2011

(₹ in Lakhs)

SL NO	Particulars	Quarter ended 31.12.2011 (Un-Audited) Stand Alone	Previous Quarter ended 30.09.2011 (Un-Audited) Stand Alone	Corresponding Quarter ended 31.12.2010 (Un-Audited) Stand Alone	Nine Month Ended 31.12.2011 (Un-Audited) Stand Alone	Nine Month Ended 31.12.2010 (Un-Audited) Stand Alone	Year ended 31.03.2011 (Audited) Stand Alone
1	a) Net Sales / Income from operations	14,070.09	22,792.29	15,092.46	48,572.96	45,014.34	63,850.34
	b) Other Operating income						
2	Expenditure						
	a) (Increase) / Decrease in stock in trade and Work in progress	(2,012.95)	(56.04)	(1,292.45)	(4,287.80)	(4,109.79)	(6,061.70)
	b) Consumption of Raw Material	8,541.46	11,838.25	9,007.77	28,548.43	27,149.84	39,428.03
	c) Finished Goods Purchased	521.60	1,104.19	583.01	2,008.87	1,764.99	2,315.19
	d) Employee Cost	157.18	221.67	128.98	479.41	284.73	458.20
	e) Depreciation	150.05	154.88	134.87	456.64	320.45	458.02
	f) Other Expenditure	5,101.69	6,822.80	4,924.67	15,624.23	15,064.64	21,059.70
	g) Total	12,459.03	20,085.75	13,486.85	42,829.78	40,474.86	57,657.44
3	Profit from operations before Other Income, Interest & Exceptional Items (1-2)	1,611.07	2,706.54	1,605.61	5,743.19	4,539.48	6,192.90
4	Other Income	56.57	12.38	36.20	83.28	107.74	129.42
5	Profit before Interest & Exceptional Items (3+4)	1,667.64	2,718.92	1,641.81	5,826.47	4,647.22	6,322.32
6	Interest	563.22	624.15	496.31	1,620.50	1,148.23	1,519.63
7	Profit after Interest but exceptional Items (5-6)	1,104.42	2,094.77	1,145.50	4,205.97	3,498.99	4,802.69
8	Exceptional Items	-	-	-	-	-	-
9	Profit (+)/Loss(-) from Ordinary Activities before tax (7+8)	1,104.42	2,094.77	1,145.50	4,205.97	3,498.99	4,802.69
10	Tax Expense	358.33	671.85	380.53	1,364.63	1,162.36	1,598.62
11	Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)	746.09	1,422.92	764.97	2,841.34	2,336.63	3,204.07
12	Extra Ordinary Item	-	-	-	-	-	(2.25)
13	Net Profit (+)/Loss(-) for the period (11+12)	746.09	1,422.92	764.97	2,841.34	2,336.63	3,201.82
14	Paid up Equity Share Capital (Face Value-Rs 1/ each)	795.25	795.25	795.25	795.25	795.25	795.25
15	Reserve excluding Revaluation Reserve	-	-	-	-	-	15,692.88
16	EPS for the period (Not Annualised)	0.94	1.79	0.96	3.57	2.94	4.03
17	Public Shareholding						
	- No. of Shares	19,938,170	19,938,170	19,938,170	19,938,170	19,938,170	19,938,170
	- Percentage of Share Holding	25.07	25.07	25.07	25.07	25.07	25.07
18	Promoters and Promoter Group Shareholding						
	(a) Pledged / Encumbered						
	- Number of Shares	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of shares (as a % of the total Shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of shares (as a % of the total Share capital of the Company)	NIL	NIL	NIL	NIL	NIL	NIL
	(b) Non- Encumbered						
	- Number of Shares	59,586,390	59,586,390	59,586,390	59,586,390	59,586,390	59,586,390
	- Percentage of shares (as a % of the total Shareholding of promoter and promoter group)	100	100	100	100	100	100
	- Percentage of shares (as a % of the total Share capital of the Company)	74.93	74.93	74.93	74.93	74.93	74.93

Notes :

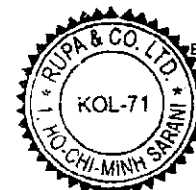
1) The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at the respective meetings held on 11th February, 2012 and have undergone "Limited Review" by the Statutory Auditors of the Company

2) In terms of Clause 41 of the listing Agreement details of no. of Investors complaints for the quarter ended 31.12.2011 beginning NIL Received 3, disposed off 3, Pending NIL.

3) Liabilities towards Gratuity, Leave Encashment and Bonus will be provided at the year end.

4) Previous Period /Year figures have been regrouped /recasted wherever necessary.

Place : Kolkata
Dated : 11.02.2012



BY ORDER OF THE BOARD

Rajesh Agarwal
Director

RUPA**RUPA & COMPANY LTD.**

REGD. OFFICE : "METRO TOWER", 1, HO CHI MINH SARANI, KOLKATA-700 071

Consolidated Unaudited Financial Results for the Quarter ended 31.12.2011

(₹ in Lakhs)

SL NO	Particulars	Quarter ended 31.12.2011 (Un-Audited)	Previous Quarter ended 30.09.2011 (Un-Audited)	Corresponding Quarter ended 31.12.2010 (Un-Audited)	Nine Month Ended 31.12.2011 (Un-Audited)	Nine Month Ended 31.12.2010 (Un-Audited)	Year ended 31.03.2011 (Audited)
		Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
1	a) Net Sales / Income from operations	14,143.46	23,363.97	15,334.84	49,505.67	46,062.87	65,003.38
	b) Other Operating income						
2	Expenditure						
	a) (Increase) / Decrease in stock in trade and Work in progress	(2,373.80)	314.37	(1,539.13)	(4,122.51)	(4,537.44)	(7,777.52)
	b) Consumption of Raw Material	9,196.95	12,569.04	9,693.75	30,035.23	29,061.28	42,793.76
	c) Finished Goods Purchased	-	-	3.38	-	30.68	36.05
	d) Employee Cost	178.25	234.44	137.45	520.56	306.13	489.62
	e) Depreciation	151.85	156.68	136.59	462.01	325.59	465.08
	f) Other Expenditure	5,307.63	7,246.68	5,192.27	16,597.14	16,100.89	22,514.09
	g) Total	12,460.88	20,521.21	13,624.31	43,492.43	41,287.13	58,521.08
3	Profit from operations before Other Income, Interest & Exceptional Items (1-2)	1,682.58	2,842.76	1,710.53	6,013.24	4,775.74	6,482.30
4	Other Income	57.42	12.53	37.76	85.56	109.26	130.83
5	Profit before Interest & Exceptional Items (3+4)	1,740.00	2,855.29	1,748.29	6,098.80	4,885.00	6,613.13
6	Interest	579.50	638.39	498.98	1,665.85	1,167.36	1,559.78
7	Profit after Interest but exceptional Items (5-6)	1,160.50	2,216.90	1,249.31	4,432.95	3,717.64	5,053.35
8	Exceptional Items	-	-	-	-	-	-
9	Profit (+)/Loss(-) from Ordinary Activities before tax (7+8)	1,160.50	2,216.90	1,249.31	4,432.95	3,717.64	5,053.35
10	Tax Expense	377.17	710.77	415.01	1,437.96	1,235.00	1,681.05
11	Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)	783.33	1,506.13	834.30	2,994.99	2,482.64	3,372.30
12	Extra Ordinary Item	-	-	-	-	-	(2.25)
13	Net Profit (+)/Loss(-) for the period (11+12)	783.33	1,506.13	834.30	2,994.99	2,482.64	3,370.05
14	Paid up Equity Share Capital (Face Value-Rs 1/ each)	795.25	795.25	795.25	795.25	795.25	795.25
15	Reserve excluding Revaluation Reserve	-	-	-	-	-	16,144.64
16	EPS for the period (Not Annualised)	0.99	1.89	1.05	3.77	3.12	4.24
17	Public Shareholding						
	- No. of Shares	19,938,170	19,938,170	19,938,170	19,938,170	19,938,170	19,938,170
	- Percentage of Share Holding	25.07	25.07	25.07	25.07	25.07	25.07
18	Promoters and Promoter Group Shareholding						
	(a) Pledged / Encumbered						
	- Number of Shares	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of shares (as a % of the total Shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of shares (as a % of the total Share capital of the Company)	NIL	NIL	NIL	NIL	NIL	NIL
	(b) Non- Encumbered						
	- Number of Shares	59,586,390	59,586,390	59,586,390	59,586,390	59,586,390	59,586,390
	- Percentage of shares (as a % of the total Shareholding of promoter and promoter group)	100	100	100	100	100	100
	- Percentage of shares (as a % of the total Share capital of the Company)	74.93	74.93	74.93	74.93	74.93	74.93

Notes :

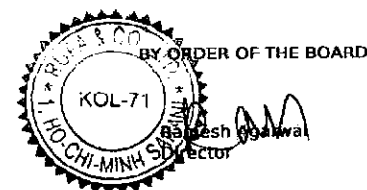
1) The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at the respective meetings held on 11th February, 2012 and have undergone "Limited Review" by the Statutory Auditors of the Company

2) Consolidated unaudited Financial Statements have been prepared in accordance with Accounting Standard 21. " Consolidated Financial Statements " issued u/s 211(3C) of the Companies Act 1956.

3) Liabilities towards Gratuity , Leave Encashment and Bonus will be provided at the year end.

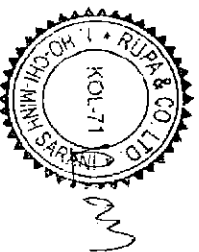
4) Previous Period /Year figures have been regrouped /recasted wherever necessary.

Place : Kolkata
Dated : 11.02.2012



(₹ in Lakhs)

Note : Assets used in the Company's Operations or Liabilities contracted have not been identified to any of the reportable segments, as the assets and liabilities are used interchangeably between segments.





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Ref. SA/R/10P

The Board of Directors
Rupa & Company Limited
Metro Tower
1, Ho-Chi-Minh Sarani
Kolkata 700 071

**Report on Limited Review of Rupa & Company Limited
for the quarter and nine months ended 31st December, 2011**

1. We have reviewed the accompanying statement of unaudited consolidated financial results (Statement) of Rupa & Company Limited for the quarter and nine months ended 31st December, 2011 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been verified by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these consolidated financial statements based on our review.
2. We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 3.(i) Attention is drawn to the following:
 - Accrued Liability as at 31st December, 2011 on account of Gratuity as required under Accounting Standard (AS) 15, Employee Benefit, have not been ascertained and provided for.
 - Accrued liabilities on account of leave Pay and Bonus payable to the employees as at 31st December, 2011 have not also been ascertained and provided for.

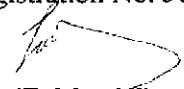
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These have consequential effect on the consolidated financial results for the period.

- 3.(ii) The financial statements and other financial information in respect of two subsidiaries of the Company, have been reviewed by other auditors whose reports have been furnished to us, and our opinion on the consolidated quarterly financial results and the year to date results, to the extent they have been derived from such financial statements is based solely on the reports of such other auditors.
4. Based on our review conducted in the manner indicated in paragraph 2 and read with paragraph 3 (i) above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results is not prepared in all material respects, in accordance with applicable accounting standards and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For L. B. Jha & Co.
Chartered Accountants
(Firm Registration No. 301088E)



(T. Mandal)
Partner

(Membership Number: 050070)

Kolkata
Date: 11th February, 2012