

RUPA
RUPA & COMPANY LIMITED
REGD. OFFICE : "METRO TOWER", 1, HO CHI MINH SARANI, KOLKATA-700 071
Statement of Consolidated Unaudited Financial Results for the Quarter & Nine Months Ended 31st Dec, 2012 (₹ In Lakhs)

SL NO	Particulars	3 Months ended			Nine Months ended		Previous Year ended
		31 Dec 2012 Unaudited	30 Sept 2012 Unaudited	31 Dec 2011 Unaudited	31 Dec 2012 Unaudited	31 Dec 2011 Unaudited	31 March 2012 Audited
1	Income from operations						
	a) Net Sales / Income from operations (Net of Excise Duty)	17,036.31	23,043.94	14,109.82	57,607.91	49,419.46	70,965.45
	b) Other Operating Income	27.53	50.01	33.64	104.71	86.21	134.78
	Total Income from operations [1(a)+1(b)]	17,063.84	23,093.95	14,143.46	57,712.62	49,505.67	71,100.23
2	Expenses						
	a) Cost of Raw Material consumed	12,294.68	13,065.26	9,196.95	34,867.44	30,035.23	39,587.77
	b) Purchases of Traded Goods	118.19	23.09	-	142.94	-	189.89
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	(4,805.79)	(561.67)	(2,373.80)	(6,038.63)	(4,122.51)	(2,542.93)
	d) Employee benefits expense	311.04	302.64	178.25	807.44	520.56	888.04
	e) Depreciation and amortisation expense	166.28	162.34	151.85	486.44	462.01	613.31
	f) Other Expenses	6,351.66	7,288.51	5,307.63	19,626.68	16,597.14	23,942.77
	Total expenses [2(a) to 2(f)]	14,436.06	20,280.17	12,460.88	49,892.31	43,492.43	62,678.85
3	Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	2,627.78	2,813.78	1,682.58	7,820.31	6,013.24	8,421.38
4	Other Income	24.97	31.76	57.42	85.26	85.56	71.64
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	2,652.75	2,845.54	1,740.00	7,905.57	6,098.80	8,493.02
6	Finance Costs	403.67	490.14	579.50	1,353.12	1,665.85	2,172.78
7	Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6)	2,249.08	2,355.40	1,160.50	6,552.45	4,432.95	6,320.24
8	Exceptional Items (Refer Note-2)	-	-	-	295.00	-	-
9	Profit/(Loss) from ordinary activities before tax [7-8]	2,249.08	2,355.40	1,160.50	6,257.45	4,432.95	6,320.24
10	Tax Expense	729.73	764.20	377.17	2,030.23	1,437.96	1,964.64
11	Net Profit/(Loss) from ordinary activities after tax (9-10)	1,519.35	1,591.20	783.33	4,227.22	2,994.99	4,355.60
12	Extra Ordinary Item (Net of Tax)	-	-	-	-	-	-
13	Net Profit/(Loss) for the period (11+12)	1,519.35	1,591.20	783.33	4,227.22	2,994.99	4,355.60
14	Paid up Equity Share Capital (Face Value- ₹ 1/ each)	795.25	795.25	795.25	795.25	795.25	795.25
15	Reserve excluding Revaluation Reserve as per Balance Sheet of previous accounting year	-	-	-	-	-	18,882.80
16	Basic earnings per share (Not Annualised)- in ₹ (before & after extraordinary items)	1.91	2.00	0.99	5.32	3.77	5.48
17	Diluted earnings per share (Not Annualised)- in ₹ (before & after extraordinary items)	1.91	2.00	0.99	5.32	3.77	5.48

Notes :

1) The above results consisting of the unaudited Consolidated Financial results and the unaudited standalone financial results have been reviewed by Audit Committee and thereafter approved by the Board of Directors at the respective meetings held on 4th February, 2013 and a Limited Review of the same has been carried out by the Statutory Auditors of the Company.

2) An amount of ₹ 2.95 crores relating to goods lost by fire at our Delhi unit has been provided for in full in the financial results however the effect of Insurance claim has not been accounted for since the claim is yet to be admitted.

3) Segment Reporting:

The Company's main business represents the manufacture, jobbing and sale of hosiery garments. However, the company also operates a Wind mill for power generation. Assets used in the Company's Operations or Liabilities contracted have not been identified to any of the reportable segments, as they are common to the segments.

4) In terms of Clause 41 of the Listing Agreement details of number of Investor complaints for the quarter ended 31.12.2012 was as follows - Beginning - NIL ; Received - 1 ; Disposed off - 1, Pending - NIL.

5) The above Consolidated Financial Results (CFS) represents results of:

- a) Rupa & Company Limited
- b) Its Subsidiaries
 - (i) Euro Fashion Inners International Pvt. Ltd.
 - (ii) Imoogi Fashions Pvt. Ltd.

6) The previous period/year figures have been regrouped/recasted wherever necessary.

Place : Kolkata
Dated : 04.02.2013

BY ORDER OF THE BOARD

K. B. Agarwal

Kunj Bihari Agarwal
Managing Director

RUPA

RUPA & COMPANY LIMITED

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

Statement of Standalone Unaudited Financial Results for the Quarter & Nine Months Ended 31st Dec, 2012 (₹ In Lakhs)

PART I

SL NO	Particulars	3 Months ended			Nine Months ended		Previous Year ended
		31 Dec 2012	30 Sept 2012	31 Dec 2011	31 Dec 2012	31 Dec 2011	31 March 2012
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	a) Net Sales / Income from operations (Net of Excise Duty)	16,705.99	22,806.82	14,036.45	56,741.24	48,486.75	69,744.81
	b) Other Operating Income	27.53	50.01	33.64	104.71	86.21	134.78
	Total Income from operations [1(a)+1(b)]	16,733.52	22,856.83	14,070.09	56,845.95	48,572.96	69,879.59
2	Expenses						
	a) Cost of Raw Material consumed	11,761.48	12,430.35	8,541.46	33,069.10	28,548.43	37,746.84
	b) Purchases of Traded Goods	722.30	802.79	521.60	2,008.05	2,008.87	3,217.44
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	(4,706.11)	(429.99)	(2,012.95)	(5,639.25)	(4,287.80)	(3,305.18)
	d) Employee benefits expense	285.24	283.38	157.18	752.42	479.41	828.06
	e) Depreciation and amortisation expense	164.42	160.48	150.05	480.89	456.64	606.15
	f) Other Expenses	5,972.79	6,889.48	5,101.69	18,617.39	15,624.23	22,721.11
	Total expenses [2(a) to 2(f)]	14,200.12	20,136.49	12,459.03	49,288.60	42,829.78	61,814.42
3	Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	2,533.40	2,720.34	1,611.07	7,557.35	5,743.19	8,065.17
4	Other Income	24.51	31.23	56.57	83.44	83.28	67.68
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	2,557.91	2,751.57	1,667.64	7,640.79	5,826.47	8,132.85
6	Finance Costs	398.18	487.76	563.22	1,343.31	1,620.50	2,114.30
7	Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6)	2,159.73	2,263.81	1,104.42	6,297.48	4,205.97	6,018.55
8	Exceptional Items (Refer Note-2)	-	-	-	295.00	-	-
9	Profit/(Loss) from ordinary activities before tax [7-8]	2,159.73	2,263.81	1,104.42	6,002.48	4,205.97	6,018.55
10	Tax Expense	700.72	734.49	358.33	1,947.50	1,364.63	1,866.39
11	Net Profit/(Loss) from ordinary activities after tax (9-10)	1,459.01	1,529.32	746.09	4,054.98	2,841.34	4,152.16
12	Extra Ordinary Item (Net of Tax)	-	-	-	-	-	-
13	Net Profit/(Loss) for the period (11+12)	1,459.01	1,529.32	746.09	4,054.98	2,841.34	4,152.16
14	Paid up Equity Share Capital (Face Value- ₹ 1/ each)	795.25	795.25	795.25	795.25	795.25	795.25
15	Reserve excluding Revaluation Reserve as per Balance Sheet of previous accounting year	-	-	-	-	-	18,227.60
16	Basic earnings per share (Not Annualised)- in ₹ (before & after extraordinary items)	1.83	1.92	0.94	5.10	3.57	5.22
17	Diluted earnings per share (Not Annualised)- in ₹ (before & after extraordinary items)	1.83	1.92	0.94	5.10	3.57	5.22

For Rupa & Company Limited

K.B. Agarwala

K. B Agarwala
(Managing Director)

PART II

Particulars	3 Months ended			Nine Months ended		Previous Year ended
	31 Dec 2012	30 Sept 2012	31 Dec 2011	31 Dec 2012	31 Dec 2011	31 March 2012
A Particulars of Shareholding						
1 Aggregate of public shareholding						
Number of shares	19,938,170	19,938,170	19,938,170	19,938,170	19,938,170	19,938,170
% of shareholding	25.07	25.07	25.07	25.07	25.07	25.07
2 Promoters and Promoter Group Shareholding						
(a) Pledged / Encumbered						
Number of Shares	NIL	NIL	NIL	NIL	NIL	NIL
%of shares to total shareholding of promoter & promoter group	NIL	NIL	NIL	NIL	NIL	NIL
% of shares to 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
%of shares to total shareholding of promoter & promoter group	100.00	100.00	100.00	100.00	100.00	100.00
% of shares to total share capital of the company	74.93	74.93	74.93	74.93	74.93	74.93

Particulars	Quarter ended on 31.12.2012
B Investor Complaints	
Pending at the beginning of the quarter	NIL
Received during the quarter	1
Disposed off during the quarter	1
Remaining unresolved at the end of the quarter	NIL

For Rupa & Company Limited

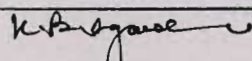
K. B. Agarwala

**K. B. Agarwala
(Managing Director)**

SEGMENTAL RESULTS

Particulars	3 Months ended			Nine Months Ended		(₹ in Lakhs) Previous Year Ended
	31 Dec 2012	30 Sept 2012	31 Dec 2011	31 Dec 2012	31 Dec 2011	31 March 2012
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
Primary Segments (Business Segments)						
Revenue by Business Segment:						
Sales	16,354.60	22,345.28	13,636.00	55,489.92	46,910.37	67,771.85
Services	1,006.47	1,057.67	715.81	2,875.39	2,413.77	3,381.90
Power Generation	3.53	35.32	2.43	86.94	71.65	79.76
Total	17,364.60	23,438.27	14,354.24	58,452.25	49,395.79	71,233.51
Less : Inter Segment Services	658.61	631.45	317.79	1,711.01	909.04	1,488.70
Net Sales/Income from operations	16,705.99	22,806.82	14,036.45	56,741.24	48,486.75	69,744.81
Segment results before finance costs, exceptional items and tax:						
Sales	2,415.28	2,607.55	1,560.86	7,197.74	5,416.28	7,660.08
Services	147.94	120.25	107.65	387.41	364.23	429.77
Power Generation	(5.31)	23.77	(0.87)	55.64	45.96	43.00
Total Segment results before finance costs, exceptional items and tax	2,557.91	2,751.57	1,667.64	7,640.79	5,826.47	8,132.85
Less: Finance Costs	398.18	487.76	563.22	1343.31	1,620.50	2,114.30
Profit/(Loss) before exceptional items & tax	2,159.73	2,263.81	1,104.42	6,297.48	4,205.97	6,018.55
Secondary Geographical Segments						
Segment Revenues						
Domestic	16,331.92	22,075.98	13,584.93	55,276.72	47,313.79	67,864.87
Export	374.07	730.84	451.52	1,464.52	1,172.96	1,879.94
Total	16,705.99	22,806.82	14,036.45	56,741.24	48,486.75	69,744.81
Segment results (Profit Before Interest & Tax)						
Domestic	2,419.16	2,637.77	1,553.13	6,998.33	5,546.60	7,669.46
Export	138.75	113.80	114.51	347.46	279.87	463.39
Total	2,557.91	2,751.57	1,667.64	7,345.79	5,826.47	8,132.85
Less: Finance Charges	398.18	487.76	563.22	1343.31	1,620.50	2,114.30
Profit before Tax	2,159.73	2,263.81	1,104.42	6,002.48	4,205.97	6,018.55

For Rupa & Company Limited


K. B. Agarwala
(Managing Director)