

Segment wise Revenue, Results and Capital Employed along with Quarterly Results		
Particulars	3 months ended	Previous Accounting ended
	30/06/2011	31/03/2011
	(Unaudited)	(Audited)
1. Segment Revenue		
a) Wholesale	7,350	53,581
b) Retail	11,130	44,089
Total	18,480	97,669
Less: Inter Segment Revenue	(5,166)	(45,116)
Total Revenue	13,314	52,554
2. Segment Result		
a) Wholesale	418	2,887
b) Retail	1,077	3,418
Total	1,495	6,305
Less: a. Interest Income	18	28
b. Interest Expenses	(300)	1,504
c. Exchange Gain/Loss Unallocated	(393)	590
Total Profit Before Tax	820	4,240
3. Capital Employed		
(Segment Assets-Segment Liabilities)		
a) Wholesale	17,897	17,232
b) Retail	3,446	3,129
Total	21,343	20,361

E-69, EPIP

Sitapura

Jaipur -302 022

12th August 2011

For and on behalf of the Board of Directors



SD

Rahimullah
Managing Director



VAIBHAV GEMS LIMITED

(100% Export Oriented Unit)

VAIBHAV GEMS LIMITED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2011

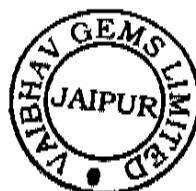
(Rs. in lacs)

	Q1 2011	Q2 2011	Q3 2011	Q4 2011	Q1 2010
1 a. Net Sales/Income from Operations	3,917.23	3,472.40	14,514.75	13,313.78	52,553.82
b. Other Operating Income	93.95	281.17	58.40	171.90	1,195.97
2 Total Income (a+b)	3,711.19	3,753.57	14,573.15	13,485.68	53,749.79
3 Expenditure					
a. (Increase)/Decrease in Stock in Trade and Work In Progress	(80.65)	(33.89)	(1,341.10)	170.53	(856.82)
b. Consumption of Raw Materials	2,527.98	2,899.04	11,448.37	2,627.39	12,321.10
c. Purchase of Traded Goods	8.20	-	149.88	2,087.76	9,200.98
d. Employees Cost	471.28	349.57	1,434.41	1,873.73	6,756.87
e. Depreciation	31.14	28.97	120.28	200.04	810.65
f. Other Expenditure	408.37	374.52	1,268.81	5,454.78	19,232.87
g. Total	3,383.64	3,818.81	13,068.41	12,324.23	47,488.83
4 Profit from Operations before Other Income, Interest and Exceptional Items (2-3)	327.55	134.76	1,504.74	1,161.43	6,264.28
5 Other Income	0.00	-	0.04	-	-
6 Profit before Interest and Exceptional Items (4+5)	327.55	134.76	1,504.78	1,161.43	6,264.28
7 Interest and Finance Charges	283.95	305.04	1,201.12	341.30	2,043.78
8 Profit (+)/Loss (-) before Exceptional Items & Tax (6-7)	43.40	(170.28)	303.66	820.13	4,240.50
9 Exceptional Items (Refer Note 3)	-	-	1,432.83	(811.66)	(69.33)
10 Profit (+)/Loss (-) from Ordinary Activities Before Tax (8-9)	43.40	(170.28)	1,736.29	8.47	4,309.83
11 Tax expense	3.14	(4.57)	(0.71)	3.39	(0.22)
12 Net Profit (+)/Loss (-) from Ordinary Activities After Tax (10-11)	40.26	(165.71)	1,737.00	8.08	4,310.05
13 Extra Ordinary Items (Net of Tax Expenses)	-	-	-	-	-
14 Net Profit (+)/Loss (-) for the Period Before Minority Interest (12-13)	40.26	(165.71)	1,737.00	8.08	4,310.05
15 Minority Interest	40.26	(165.71)	1,737.00	8.08	4,310.05
16 Net Profit (+)/Loss (-) for the Period After Minority Interest (14-15)	-	-	-	-	-
17 Paid-up Equity Share Capital (Face Value Per Share of Rs. 10/-)	3,169.85	3,169.85	3,169.85	3,169.85	3,169.85
18 Reserves excluding Revaluation Reserve	-	-	-	-	-
Earning Per Share for the Period					
i) Basic EPS	0.13	(0.56)	5.48	0.02	13.80
ii) Diluted EPS	0.13	(0.56)	5.47	0.02	13.59
19 Public Shareholding					
- Number of Shares	1,87,06,351	1,45,98,808	1,87,06,351	1,87,06,351	1,87,06,351
- Percentage of Shareholding	59.01%	45.06%	59.01%	59.01%	59.01%
20 Promoters and promoter group shareholding					
a) Pledged/ Encumbered					
- Number of Shares	25,82,472	25,82,472	25,82,472	25,82,472	25,82,472
- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	60.88%	60.92%	60.88%	60.86%	60.88%
- Percentage of Shares (as a % of the total share capital of the company)	8.15%	8.15%	8.15%	8.15%	8.15%
b) Non - encumbered					
- Number of Shares	16,59,850	19,56,583	16,59,850	16,59,850	16,59,850
- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	39.12%	39.08%	39.12%	39.12%	39.12%
- Percentage of Shares (as a % of the total share capital of the company)	5.23%	5.23%	5.23%	5.23%	5.23%

Notes :

- The Company for the first time has opted to publish Quarterly consolidated results in terms of clause 41 of listing agreement. However, this being the first year, previous year comparative figures are not available.
- The Statutory Auditors have conducted limited review of the above results of the company as required by clause 41 of the Listing Agreement.
- During the period one of the wholly owned subsidiary Indo Mexico CO S DE RL DE CV has gone under liquidation and therefore its financial statement has not been considered for consolidation. The net investment and receivables of the group amounting to Rs.811.66 lacs has been provided for and disclosed as Exceptional item. The Statement of Unaudited quarterly Financial Results have been reviewed by the Audit Committee and approved & taken on record by the Board of Directors at its meeting held on 12th August 2011.
- No investor complaints were pending at the beginning and end of the quarter. During the quarter 4 complaints received and were resolved.
- Figures for corresponding previous period/year have been regrouped / rearranged wherever necessary.

E-68, EPIP,
Sitapura
Jaipur-302 022
12th August 2011



For and on behalf of the Board of Directors

SD
Rahimullah
Managing Director

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