

RUPA & COMPANY LIMITED
 REGD. OFFICE : "METRO TOWER",1,HO CHI MINH SARANI, KOLKATA-700 071
 CIN. L17299WB1985PLC038517, Website: www.rupa.co.in, email: connect@rupa.co.in
 Statement of Unaudited Financial Results for the Quarter & Nine Months Ended 31st December, 2014

PART I

(₹ in Lakhs)

	3 Months ended			Nine Months ended		Previous Year ended
	31 Dec 2014 Unaudited	30 Sept 2014 Unaudited	31 Dec 2013 Unaudited	31 Dec 2014 Unaudited	31 Dec 2013 Unaudited	31st March 2014 Audited
1 Income from operations						
a) Net Sales / Income from operations (Net of Excise Duty)	17,720.04	25,702.23	19,549.85	63,493.35	61,153.66	88,958.91
b) Other Operating income	94.72	159.77	106.76	388.14	288.55	451.32
Total income from operations [1(a)+1(b)]	17,814.76	25,862.00	19,656.61	63,881.49	61,442.21	89,410.23
2 Expenses						
a) Cost of Materials consumed	10,458.82	18,533.81	9,171.93	40,446.88	32,062.78	44,202.96
b) Purchases of Traded Goods	282.48	61.38	576.63	1,818.24	2,255.37	3,358.24
c) Changes in inventories of finished goods, work-in-progress and stock in trade	(3,258.59)	(7,507.57)	(354.02)	(14,269.88)	(3,687.11)	(761.17)
d) Employee benefits expense	702.84	777.14	424.12	1,982.18	1,197.53	1,486.06
e) Depreciation and amortisation expense	375.97	369.02	185.58	1,136.59	548.61	1,117.50
f) Sub-contracting/Jobbing Expenses	4,541.50	6,783.81	3,206.68	15,161.74	10,663.93	14,563.23
g) Other Expenses	3,122.66	3,794.62	3,672.19	10,243.56	10,364.00	14,120.84
Total expenses [2(a) to 2(g)]	16,225.68	22,812.21	16,883.11	56,519.31	53,405.11	78,087.66
3 Profit from operations before other income & finance costs (1-2)	1,589.08	3,049.79	2,773.50	7,362.18	8,037.10	11,322.57
4 Other income	252.94	17.75	28.73	303.49	258.13	702.56
5 Profit from ordinary activities before finance costs (3+4)	1,842.02	3,067.54	2,802.23	7,665.67	8,295.23	12,025.13
6 Finance Costs	580.75	561.65	513.26	1,676.28	1,728.78	2,451.81
7 Profit from ordinary activities before tax	1,261.27	2,505.89	2,288.97	5,989.39	6,566.45	9,573.32
8 Tax Expense	471.21	846.97	777.61	2,036.48	2,320.88	3,367.71
9 Net Profit for the period (7-8)	790.06	1,658.92	1,511.36	3,952.91	4,245.57	6,205.61
10 Paid up Equity Share Capital (Face Value- ₹ 1/ each)	795.25	795.25	795.25	795.25	795.25	795.25
11 Reserve excluding Revaluation Reserve						26,482.94
12 Basic and Diluted earnings per share - in ₹	0.99 #	2.09 #	1.90 #	4.97 #	5.34 #	7.80

PART II

Particulars	3 Months ended			Nine Months ended		Year ended
	31 Dec 2014	30 Sep 2014	31 Dec 2013	31 Dec 2014	31 Dec 2013	31st March 2014
A Particulars of Shareholding						
1 Aggregate of public shareholding						
Number of shares	1,99,38,170	1,99,38,170	1,99,38,170	1,99,38,170	1,99,38,170	1,99,38,170
% 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	5,95,86,390	5,95,86,390	5,95,86,390	5,95,86,390	5,95,86,390	5,95,86,390
% 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 31.12.2014
B Investor Complaints	
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

Not annualised

Notes

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 2, 2015 and February 6, 2015 respectively at Kolkata. Limited Review of these results as required under clause 41 of the Listing Agreement has been completed by the Statutory Auditors
- There were no exceptional and extraordinary items during the quarter and nine months ended December 31, 2014
- As the Company's business activities falls within a single significant primary business segment, i.e., "Hosiery and related services", no separate segment information is disclosed
- The previous period figures have been regrouped/rearranged wherever necessary, to confirm to the current period figures.

Place: Kolkata
 Date: February 6, 2015



Limited Review Report**Review Report to
The Board of Directors
Rupa & Company Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Rupa & Company Limited ('the Company') for the quarter ended December 31, 2014 (the "Statement"), 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 reviewed by us. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. We did not review revenues and assets of Rs. 1,784.12 lacs and Rs.21,060.86 lacs respectively, included in the accompanying unaudited financial results in respect of branches not reviewed by us, whose financial information have been reviewed by the other auditors and whose reports have been furnished to us. Our conclusion on the unaudited quarterly financial results, in so far as it relates to the affairs of such branches is based solely on the reports of the other auditors.
4. Based on our review conducted as above and on consideration of reports of other auditors on the unaudited separate quarterly financial results and on the other financial information of the components, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", specified under the Companies Act, 1956 (which are deemed to be applicable as per section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014) and other recognized accounting practices and policies 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 S.R. BATLIBOI & CO. LLP.**ICAI Firm registration number: 301003E**

Chartered Accountants

Per Kamal Agarwal

Partner

Membership No.: 58652

Place: Kolkata

Date: February 6, 2015

