

Rs. In Lacs

**SEGMENTAL RESULTS**

	Quarter ended 31.12.2008 Stand Alone	Quarter ended 31.12.2007 Stand Alone	9 Months ended 31.12.2008 Stand Alone	9 Months ended 31.12.2007 Stand Alone	Year ended 31.03.2008 (Audited) Stand Alone	
<b>Primary Segments (Business Segments)</b>						
<b><u>Segment Revenues</u></b>						
Sales	8574.06	8526.55	26731.76	22898.96	34436.24	18157.70
Services	359.65	347.98	1289.80	898.22	1250.73	930.15
Power Generation	3.51	3.64	69.20	39.15	47.08	65.69
Total	8937.22	8878.17	28090.76	23836.33	35734.05	19153.54
Less : Inter Segment Services	156.25	202.59	708.00	409.99	600.42	551.75
Net Sales/Income from operations	8780.97	8675.58	27382.76	23426.34	35133.63	18601.79
<b>Secondary Geographical Segments</b>						
<b><u>Segment Revenues</u></b>						
Domestic	8130.46	8223.91	26287.26	22426.02	33833.62	18156.8
Export	650.51	451.67	1095.50	1000.32	1300.01	444.99
Total	8780.97	8675.58	27382.76	23426.34	35133.63	18601.79

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.

# RUPA

## RUPA & COMPANY LTD.

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

Unaudited Financial Results for the Quarter ended 31.12.2008

Rs in lacs

Sep-08

SL NO	Particulars	Quarter ended 31.12.2008 Stand Alone	Quarter ended 31.12.2007 Stand Alone	9 Months ended 31.12.2008 Stand Alone	9 Months ended 31.12.2007 Stand Alone	Year ended 31.03.2008 (Audited) Stand Alone	
1	Net Sales / Income from operations	8780.97	8675.58	27382.76	23426.34	35133.64	18601.79
2	Expenditure						
	a) (Increase) / Decrease in stock in trade and Work in progress	1428.48	(1246.31)	(1140.19)	(4378.25)	(926.49)	(2568.67)
	b) Consumption of Raw Material	2993.68	4359.49	12959.74	13279.74	16454.94	9966.06
	c) Finished Goods Purchased	184.85	41.56	662.22	71.81	346.80	477.37
	d) Employee Cost	66.94	67.37	202.65	157.45	205.73	135.71
	e) Depreciation	72.13	67.81	220.38	215.46	290.58	148.25
	e) Other Expenditure	3361.37	4576.10	12454.62	11967.96	16140.32	9093.25
	Total	8107.45	7866.02	25359.42	21314.17	32511.88	17251.97
3	Profit from operations before Other Income, Interest & Exceptional Items (1-2)	673.52	809.56	2023.34	2112.17	2621.76	1349.82
4	Other Income	38.90	4.03	97.53	20.70	45.79	58.63
5	Profit before Interest & Exceptional Items (3+4)	712.42	813.59	2120.87	2132.87	2667.55	1408.45
6	Interest	202.27	231.66	610.87	621.51	863.22	408.60
7	Profit after Interest but exceptional Items (5-6)	510.15	581.93	1510.00	1511.36	1804.33	999.85
8	Exceptional Items	-	-	-	-	-	0.00
9	Profit (+)/Loss(-) from Ordinary Activities before tax (7+8)	510.15	581.93	1510.00	1511.36	1804.33	999.85
10	Tax Expense	180.14	203.60	533.25	530.71	642.72	353.11
11	Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)	330.01	378.33	976.75	980.65	1161.61	646.74
12	Extra Ordinary Item	-	-	-	-	-	0.00
13	Net Profit (+)/Loss(-) for the period (11+12)	330.01	378.33	976.75	980.65	1161.61	646.74
14	Paid up Equity Share Capital (Face Value-Rs 10/ each)	457.91	457.91	457.91	457.91	457.91	
15	Reserve excluding Revaluation Reserve	-	-	-	-	4062.98	
16	EPS for the period (Not Annualised)	7.21	8.26	21.33	21.42	25.37	
17	Public Shareholding						
	- No. of Shares	568817	568817	568817	568817	568817	
	- Percentage of Share Holding	12.42%	12.42%	12.42%	12.42%	12.42%	

31.03.08 31.12.07 31.12.08 30.09.08 Q-Dec-07  
388.62 664.44 453.1 990.68 170.51

### 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 21st January, 2009 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 31st December 2008 beginning NIL Received 1, disposed off 1, Pending NIL.
- 3) Other Expenditure includes loss on account of Foreign Exchange Fluctuation of Rs222.65 lacs
- 4) Previous Period /Year figures have been regrouped /recasted wherever necessary.

BY ORDER OF THE BOARD

Place : Kolkata  
Dated : 21.01.2009

K.B. Agarwala  
Managing 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 31.12.2008 Rs in lacs

Particulars	Quarter ended	Quarter ended	9 Months ended	9 Months ended	Year ended	Sep-08					
	31.12.2008 Consolidated	31.12.2007 Consolidated	31.12.2008 Consolidated	31.12.2007 Consolidated	31.03.2008 (Audited) Consolidated		31.03.08	31.12.07	31.12.08	30.09.08	Q-Dec-07
1 Net Sales / Income from operations	9181.70	9141.13	28423.47	25147.89	37232.03	19241.77					
2 Expenditure											
a) (Increase) / Decrease in stock in trade and Work in progress	1643.78	(1073.69)	(1046.18)	(4199.69)	(474.19)	(2689.96)	388.62	664.44	453.1	990.68	170.51
b) Consumption of Raw Material	3089.70	4424.36	13657.28	13935.78	17216.30	10567.58	-44.99	-35.29	-1.02	33.65	-5.65
c) Finished Goods Purchased	0.00	-	0.00	-	-		343.63	629.15	452.08	1024.33	164.86
d) Employee Cost	73.26	72.78	218.91	178.02	230.74	145.65					
e) Depreciation	72.74	68.35	221.90	216.92	292.39	149.16					
e) Other Expenditure	3606.86	4817.45	13272.01	12814.42	17220.68	9665.15					
Total	8486.34	8309.25	26323.92	22945.45	34485.92	17837.58					
3 Profit from operations before Other Income, Interest & Exceptional Items (1-2)	695.36	831.88	2099.55	2202.44	2746.11	1404.19					
4 Other Income	40.11	5.39	100.48	24.86	46.13	60.37					
5 Profit before Interest & Exceptional Items (3+4)	735.47	837.27	2200.03	2227.30	2792.24	1464.56					
6 Interest	208.09	248.34	633.71	665.80	924.24	425.62					
7 Profit after Interest but exceptional Items (5-6)	527.38	588.93	1566.32	1561.50	1868.00	1038.94					
8 Exceptional Items	-	-	-	-	-	0.00					
9 Profit (+)/Loss(-) from Ordinary Activities before tax (7+8)	527.38	588.93	1566.32	1561.50	1868.00	1038.94					
10 Tax Expense	186.85	207.27	553.12	550.35	664.91	366.27					
11 Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)	340.53	381.66	1013.20	1011.15	1203.09	672.67					
12 Extra Ordinary Item	-	-	-	-	-	0.00					
13 Net Profit (+)/Loss(-) for the period (11+12)	340.53	381.66	1013.20	1011.15	1203.09	672.67					
14 Paid up Equity Share Capital (Face Value-Rs 10/ each)	457.91	457.91	457.91	457.91	457.91						
15 Reserve excluding Revaluation Reserve					4183.28						
16 EPS for the period (Not Annualised)	7.44	8.33	22.13	22.08	26.27						

### 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 21st January,2009 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 by ICAI.

Place : Kolkata  
Dated : 21.01.2009

BY ORDER OF THE BOARD

K.B.Agarwala  
Managing Director