



RUPA & COMPANY LTD.

Regd. Off: "METRO TOWER", 1, Ho Chi Minh Sarani, Kolkata - 700 071

Unaudited Financial Results for the Quarter ended 30.09.2010

(Rs. in lacs)

Sl. No.	Particulars	STAND ALONE					CONSOLIDATED				
		Quarter ended 30.09.2010 (Unaudited)	Quarter ended 30.09.2009 (Unaudited)	Half Year ended 30.09.2010 (Unaudited)	Half Year ended 30.09.2009 (Unaudited)	Year ended 31.03.2010 (Audited)	Quarter ended 30.09.2010 (Unaudited)	Quarter ended 30.09.2009 (Unaudited)	Half Year ended 30.09.2010 (Unaudited)	Half Year ended 30.09.2009 (Unaudited)	Year ended 31.03.2010 (Audited)
1	Net Sales / Income from operations	18552.58	12881.26	29921.88	22766.63	51993.65	19041.08	13385.90	30728.03	23491.98	53248.22
2	Expenditure										
a)	(Increase) / Decrease in stock in trade & Work in progress	218.00	26.37	(2817.34)	258.51	(2119.61)	(31.23)	217.28	(2998.31)	395.68	(2001.30)
b)	Consumption of Raw Material	9427.84	6960.19	18142.07	12262.06	30016.58	10265.04	7261.24	19367.53	12943.56	31702.45
c)	Finished Goods Purchased	702.80	231.36	1181.98	662.84	1,831.38	27.30	0.00	27.30	0.00	23.33
d)	Employee Cost	90.70	84.09	155.75	141.42	304.18	99.66	88.61	168.68	148.48	326.77
e)	Depreciation	92.41	79.62	185.58	158.43	354.92	94.75	80.19	189.00	159.53	361.77
f)	Other Expenditure	6112.52	4506.25	10191.96	7613.19	17690.13	6587.53	4718.38	10960.61	8123.85	18748.86
	Total	16644.27	11887.88	27040.00	21096.45	48077.58	17043.05	12365.70	27714.81	21771.10	49161.88
3	Profit from operations before Other Income, Interest & Exceptional Items (1-2)	1908.31	993.38	2881.88	1670.18	3916.07	1998.03	1020.20	3013.22	1720.88	4086.34
4	Other Income	33.53	76.58	71.54	90.44	339.70	32.83	88.62	71.50	103.24	342.25
5	Profit before Interest & Exceptional Items (3+4)	1941.84	1069.96	2953.42	1760.62	4255.77	2030.86	1108.82	3084.72	1824.12	4428.59
6	Interest	378.04	100.18	599.93	185.36	569.91	387.83	100.23	616.39	185.47	583.10
7	Profit after Interest but before Exceptional Items (5-6)	1563.80	969.78	2353.49	1575.26	3685.86	1643.03	1008.59	2468.33	1638.65	3845.49
8	Exceptional Items	—	—	—	—	—	—	—	—	—	—
9	Profit (+)/Loss(-) from Ordinary Activities before tax (7+8)	1563.80	969.78	2353.49	1575.26	3685.86	1643.03	1008.59	2468.33	1638.65	3845.49
10	Tax Expense	519.49	329.62	781.83	535.43	1271.77	546.65	338.27	819.99	551.67	1326.92
11	Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)	1044.31	640.16	1571.66	1039.83	2414.09	1096.38	670.32	1648.34	1086.98	2518.57
12	Extra Ordinary Item (Net of Tax Expense)	—	—	—	—	—	—	—	—	—	—
13	Net Profit (+)/Loss(-) for the period (11+12)	1044.31	640.16	1571.66	1039.83	2414.09	1096.38	670.32	1648.34	1086.98	2518.57
14	Paid up Equity Share Capital (Face Value - Rs. 10/- each)	795.25	795.25	795.25	795.25	795.25	795.25	795.25	795.25	795.25	795.25
15	Reserve excluding Revaluation Reserve	—	—	—	—	13,384.10	—	—	—	—	13667.74
16	Basic & Diluted EPS for the period - Not Annualised (Rs. per Share) (Before and After Extraordinary Items)	13.13	8.05	19.76	13.08	30.36	13.79	8.43	20.73	13.67	31.67
17	Public Shareholding										
	- No. of Shares	1993817	1993817	1993817	1993817	1993817	1993817	1993817	1993817	1993817	1993817
	- Percentage of Share Holding	25.07	25.07	25.07	25.07	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	NIL	NIL	NIL	NIL
	- Percentage of shares (as a % of the total Shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	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	NIL	NIL	NIL	NIL
	(b) Non- Encumbered										
	- Number of Shares	5,958,639	5,958,639	5,958,639	5,958,639	5,958,639	5,958,639	5,958,639	5,958,639	5,958,639	5,958,639
	- Percentage of shares (as a % of the total Shareholding of promoter and promoter group)	100	100	100	100	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	74.93	74.93	74.93	74.93

SEGMENTAL RESULTS

(Rs. in lacs)

Particulars	Quarter ended 30.09.2010 (Unaudited)	Quarter ended 30.09.2009 (Unaudited)	Half Year ended 30.09.2010 (Unaudited)	Half Year ended 30.09.2009 (Unaudited)	Year ended 30.03.2010 (Audited)
	Stand Alone	Stand Alone	Stand Alone	Stand Alone	Stand Alone
Primary Segments (Business Segments)					
Segment Revenues					
Sales	18478.40	12620.54	29666.49	22287.58	51132.59
Services	214.90	582.76	607.53	1051.17	2154.86
Power Generation	24.19	33.44	66.95	81.11	96.82
Total	18717.49	13236.74	30340.97	23419.86	53384.27
Less : Inter Segment Services	164.91	355.48	419.09	653.23	1390.62
Net Sales/Income from operations	18552.58	12881.26	29921.88	22766.63	51993.65
Secondary Geographical Segments					
Segment Revenues					
Domestic	18481.19	12541.11	29644.02	22269.52	51033.83
Export	71.39	340.15	277.86	497.11	959.82
Total	18552.58	12881.26	29921.88	22766.63	51993.65

Statement of Assets and Liabilities as at 30th September, 2010

(Rs. in lacs)

Particulars	As at six months ended	
	30th Sept, 10 (Unaudited)	30th Sept, 09 (Unaudited)
Shareholders Funds		
a) Share Capital	796.29	796.29
b) Reserve and Surplus	14566.67	12473.51
Loan Funds	18435.93	7170.56
Deferred Tax Liability	948.45	699.69
Total	34747.34	21140.05
Fixed Assets	10761.81	6155.30
Investments	412.00	411.00
Current Assets, Loans and Advances		
a) Inventories	17549.29	7620.07
b) Sundry Debtors	11976.87	9452.87
c) Cash & Bank Balance	332.66	622.64
d) Loans & Advance	2759.04	3489.89
Less: Current Liabilities and Provisions		
a) Liabilities	8213.93	5837.53
b) Provisions	830.40	774.19
Miscellaneous Expenditure (Not Written Off Or Adjusted)	—	—
Total	34747.34	21140.05

Notes:

- The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at the respective meetings held on 13th November, 2010 and have undergone "Limited Review" by the Statutory Auditors of the Company.
- In terms of Clause 41 of the listing Agreement details of no. of Investors complaints for the quarter ended 30th September 2010 beginning NIL Received 1, disposed off 1, Pending NIL.
- 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.
- Consolidated unaudited Financial Statements have been prepared in accordance with Accounting Standard 21. "Consolidated Financial Statements" issued by ICAI.
- Previous Period / Year figures have been regrouped / recasted wherever necessary.

Place : Kolkata
Dated : 13-11-2010

By Order of the Board
Ramesh Agarwal
Director