

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 & Half Year Ended 30th Sept, 2012 (₹ in Lakhs)

PART I

SL NO	Particulars	3 Months ended			Half Year ended		Previous Year ended
		30 Sept 2012 Unaudited	30 June 2012 Unaudited	30 Sept 2011 Unaudited	30 Sept 2012 Unaudited	30 Sept 2011 Unaudited	31 March 2012 Audited
1	Income from operations						
	a) Net Sales / Income from operations (Net of Excise Duty)	22,806.82	17,228.43	22,759.85	40,035.25	34,450.30	69,744.81
	b) Other Operating income	50.01	27.17	32.44	77.18	52.57	134.78
	Total income from operations [1(a)+1(b)]	22,856.83	17,255.60	22,792.29	40,112.43	34,502.87	69,879.59
2	Expenses						
	a) Cost of Raw Material consumed	12,430.35	8,877.27	11,838.25	21,307.62	20,006.97	37,746.84
	b) Purchases of Traded Goods	802.79	482.96	1,104.19	1,285.75	1,487.27	3,217.44
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	(429.99)	(503.15)	(56.04)	(933.14)	(2,274.85)	(3,305.18)
	d) Employee benefits expense	283.38	183.80	221.67	467.18	322.23	828.06
	e) Depreciation and amortisation expense	160.48	155.99	154.88	316.47	306.59	606.15
	f) Other Expenses	6,889.48	5,755.12	6,933.37	12,644.60	10,637.78	22,721.11
	Total expenses [2(a) to 2(f)]	20,136.49	14,951.99	20,196.32	35,088.48	30,485.99	61,814.42
3	Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	2,720.34	2,303.61	2,595.97	5,023.95	4,016.88	8,065.17
4	Other Income	31.23	27.70	12.38	58.93	26.71	67.68
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	2,751.57	2,331.31	2,608.35	5,082.88	4,043.59	8,132.85
6	Finance Costs	487.76	457.37	513.58	945.13	942.04	2,114.30
7	Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6)	2,263.81	1,873.94	2,094.77	4,137.75	3,101.55	6,018.55
8	Exceptional Items	-	295.00	-	295.00	-	-
9	Profit/(Loss) from ordinary activities before tax [7-8]	2,263.81	1,578.94	2,094.77	3,842.75	3,101.55	6,018.55
10	Tax Expense	734.49	512.29	671.85	1,246.78	1,006.30	1,866.39
11	Net Profit/(Loss) from ordinary activities after tax (9-10)	1,529.32	1,066.65	1,422.92	2,595.97	2,095.25	4,152.16
12	Extra Ordinary Item (Net of Tax)	-	-	-	-	-	-
13	Net Profit/(Loss) for the period (11+12)	1,529.32	1,066.65	1,422.92	2,595.97	2,095.25	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)	1.92	1.34	1.79	3.26	2.63	5.22
17	Diluted earnings per share (Not Annualised)- in ₹ (before & after extraordinary items)	1.92	1.34	1.79	3.26	2.63	5.22

For Rupa & Company Limited

K. B. Agarwala

K. B. Agarwala
(Managing Director)

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PART II

Particulars	3 Months ended			Half Year ended		Previous Year ended
	30 Sept 2012	30 June 2012	30 Sept 2011	30 Sept 2012	30 Sept 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 30.09.2012
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

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For Rupa & Company Limited

K. B. Agarwala

K. B. Agarwala
(Managing Director)

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 REGD. OFFICE : "METRO TOWER", 1, HO CHI MINH SARANI, KOLKATA-700 071
Statement of Consolidated Unaudited Financial Results for the Quarter & Half year Ended 30th Sept, 2012 (₹ in Lakhs)

SL NO	Particulars	3 Months ended			Half Year ended		Previous Year ended
		30 Sept 2012 Unaudited	30 June 2012 Unaudited	30 Sept 2011 Unaudited	30 Sept 2012 Unaudited	30 Sept 2011 Unaudited	31 March 2012 Audited
1	Income from operations						
	a) Net Sales / Income from operations (Net of Excise Duty)	23,043.94	17,527.66	23,331.53	40,571.60	35,309.64	70,965.45
	b) Other Operating income	50.01	27.17	32.44	77.18	52.57	134.78
	Total income from operations [1(a)+1(b)]	23,093.95	17,554.83	23,363.97	40,648.78	35,362.21	71,100.23
2	Expenses						
	a) Cost of Raw Material consumed	13,065.26	9,507.50	12,569.04	22,572.76	20,838.28	39,587.77
	b) Purchases of Traded Goods	23.09	1.66	-	24.75		189.89
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	(561.67)	(671.17)	314.37	(1,232.84)	(1,748.71)	(2,542.93)
	d) Employee benefits expense	302.64	193.76	234.44	496.40	342.31	888.04
	e) Depreciation and amortisation expense	162.34	157.82	156.68	320.16	310.16	613.31
	f) Other Expenses	7,288.51	5,986.51	7,357.25	13,275.02	11,404.75	23,942.77
	Total expenses [2(a) to 2(f)]	20,280.17	15,176.08	20,631.78	35,456.25	31,146.79	62,678.85
3	Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	2,813.78	2,378.75	2,732.19	5,192.53	4,215.42	8,421.38
4	Other Income	31.76	28.53	12.53	60.29	28.14	71.64
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	2,845.54	2,407.28	2,744.71	5,252.82	4,243.55	8,493.02
6	Finance Costs	490.14	459.31	527.82	949.45	971.11	2,172.78
7	Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6)	2,355.40	1,947.97	2,216.89	4,303.37	3,272.44	6,320.24
8	Exceptional Items (Refer Note-6)	-	295.00	-	295.00	-	-
9	Profit/(Loss) from ordinary activities before tax [7-8]	2,355.40	1,652.97	2,216.89	4,008.37	3,272.44	6,320.24
10	Tax Expense	764.20	536.30	710.77	1,300.50	1,060.79	1,964.64
11	Net Profit/(Loss) from ordinary activities after tax (9-10)	1,591.20	1,116.67	1,506.12	2,707.87	2,211.65	4,355.60
12	Extra Ordinary Item (Net of Tax)	-	-	-	-	-	-
13	Net Profit/(Loss) for the period (11+12)	1,591.20	1,116.67	1,506.12	2,707.87	2,211.65	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)	2.00	1.40	1.89	3.41	2.78	5.48
17	Diluted earnings per share (Not Annualised)- in ₹ (before & after extraordinary items)	2.00	1.40	1.89	3.41	2.78	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 3rd November, 2012 and a Limited Review of the same has been carried out by the Statutory Auditors of the Company.

2) In terms of Clause 41 of the Listing Agreement details of number of Investor complaints for the quarter ended 30.09.2012 was as follows -
 Beginning - NIL ; Received - NIL ; Disposed off - NIL, Pending - NIL.

3) 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.

4) Segment Reporting:

a) 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.

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

6) An amount of ₹ 2.95 crores relating to goods lost by fire at out 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.

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BY ORDER OF THE BOA

K. B. Agarwal

Place : Kolkata
 Dated : 03.11.2012

Kunj Bihari Agarwal
 Managing Director



SEGMENTAL RESULTS

Particulars	(₹ in Lakhs)					
	3 Months ended			Half Year Ended		Previous Year Ended
	30 Sept 2012 Unaudited	30 June 2012 Unaudited	30 Sept 2011 Unaudited	30 Sept 2012 Unaudited	30 Sept 2011 Unaudited	31 March 2012 Audited
	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
Primary Segments (Business Segments)						
Revenue by Business Segment:						
Sales	22,345.28	16,790.04	22,144.34	39,135.32	33,274.38	67,771.85
Services	1,057.67	811.25	931.95	1,868.92	1,697.96	3,381.90
Power Generation	35.32	48.09	26.19	83.41	69.22	79.76
Total	23,438.27	17,649.38	23,102.47	41,087.65	35,041.55	71,233.51
Less : Inter Segment Services	631.45	420.95	342.62	1,052.40	591.25	1,488.70
Net Sales/Income from operations	22,806.82	17,228.43	22,759.85	40,035.25	34,450.30	69,744.81
Segment results before finance costs, exceptional items and tax:						
Sales	2,607.55	2,174.91	2,456.63	4,782.46	3,740.18	7,660.08
Services	120.25	119.22	144.00	239.47	256.58	429.77
Power Generation	23.77	37.18	7.72	60.95	46.83	43.00
Total Segment results before finance costs, exceptional items and tax	2,751.57	2,331.31	2,608.35	5,082.88	4,043.59	8,132.85
Less: Finance Costs	487.76	457.37	513.58	945.13	942.04	2,114.30
Profit/(Loss) before exceptional items & tax	2,263.81	1,873.94	2,094.77	4,137.75	3,101.55	6,018.55
Secondary Geographical Segments						
Segment Revenues						
Domestic	22,075.98	16,868.82	22,329.03	38,944.80	33,728.86	67,864.87
Export	730.84	359.61	430.82	1,090.45	721.44	1,879.94
Total	22,806.82	17,228.43	22,759.85	40,035.25	34,450.30	69,744.81
Segment results (Profit Before Interest & Tax)						
Domestic	2,637.77	1,941.40	2,510.57	4,579.17	3,878.23	7,669.46
Export	113.80	94.91	97.78	208.71	165.36	463.39
Total	2,751.57	2,036.31	2,608.35	4,787.88	4,043.59	8,132.85
Less: Finance Charges	487.76	457.37	513.58	945.13	942.04	2,114.30
Profit before Tax	2,263.81	1,578.94	2,094.77	3,842.75	3,101.55	6,018.55

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For Rup & Company Limited

K. B. Agarwala

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

RUPA & COMPANY LTD.

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

Standalone Statement of Assets and Liabilities

(₹ in Lakhs)

Particulars	As at	As at
	30-September-2012	31-Mar-2012
	Unaudited	Audited
A. EQUITY & LIABILITIES		
1) Shareholder's Fund		
a) Share Capital	796.29	796.29
b) Reserve & Surplus	20,884.31	18,288.35
Sub Total- Shareholder's Fund	21,680.60	19,084.64
2) Non- Current Liabilities		
a) Long Term Borrowings	2,100.00	1,600.00
b) Deferred Tax Liabilities	1,308.29	1,261.98
c) Other Long Term Liabilities	1,617.73	1,426.75
Sub Total- Non- Current Liabilities	5,026.02	4,288.73
3) Current Liabilities		
a) Short Term Borrowings	13,744.35	14,708.80
b) Trade Payables	3,378.64	3,884.88
c) Other Current Liabilities	7,124.99	5,392.14
d) Short Term Provisions	1,386.38	1,386.38
Sub Total-Current Liabilities	25,634.36	25,372.20
TOTAL- EQUITY & LIABILITIES	52,340.98	48,745.57
B. ASSETS		
1) Non- Current Assets		
a) Tangible Assets	11,277.14	11,169.58
b) Intangible Assets	83.13	124.17
c) Capital Work In Progress	679.28	398.51
d) Non Current Investments	412.00	412.00
e) Long Term- Loans & Advances	1,534.23	1,144.02
Sub Total- Non- Current Assets	13,985.78	13,248.28
2) Current Assets		
a) Inventory	22,122.86	20,666.46
b) Trade Receivables	13,648.88	12,554.52
c) Cash and cash Equivalents	687.20	512.45
d) Short Term- Loans & Advances	1,381.72	1,204.17
e) Other Current Assets	514.54	559.69
Sub Total- Current Assets	38,355.20	35,497.29
TOTAL-ASSETS	52,340.98	48,745.57

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For Rupa & Company Limited

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(Managing Director)