

Date: 08.02.2019

To,

The Listing Department National Stock Exchange of India Ltd Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex Bandra (E) Mumbai - 400 051 NSE Symbol: RUPA	The Department of Corporate Services BSE Ltd Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001 Script Code: 533552
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Respected Ma'am/ Sir,

Ref: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Sub: Outcome of the 231st Board Meeting

Pursuant to Regulation 30, read with Part A of Schedule III, of the Listing Regulations, we hereby inform you that the Board of Directors of the Company, at its 231st Meeting held on February 08, 2019, has, *inter alia*, pursuant to Regulation 33 of the Listing Regulations, considered and approved the Unaudited Standalone Financial Results of the Company for the quarter and nine month ended December 31, 2018. The said Financial Results, along with the Limited Review Report of the Statutory Auditors thereon, has been enclosed herewith.

The aforesaid Board Meeting commenced at 02:15 p.m. and concluded at 5:30 p.m.

This is for your reference and record.

Thanking you.

Yours faithfully,

For Rupa & Company Limited



Kundan Kumar Jha

Company Secretary & Compliance Officer
ACS 17612

Encl.: As above

RUPA & COMPANY LIMITED
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Statement of Unaudited Standalone Financial Results for the Quarter & Nine Month Ended December 31, 2018

(in Rs lakhs)

Sr. No.	Particulars	Quarter ended			Nine Month ended		Year Ended
		Dec-31 2018 Unaudited	Sep 30 2018 Unaudited	Dec-31 2017 Unaudited	Dec-31 2018 Unaudited	Dec-31 2017 Unaudited	Mar-31 2018 Audited
1-	Revenue from Operations						
	a) Sales of Products and Services	28,304.60	24,654.30	27,721.75	71,176.68	68,657.16	108,563.01
	b) Other Operating income	64.43	105.02	73.84	297.70	308.70	412.56
	c) Other Income	112.42	171.34	69.52	394.81	297.93	341.50
	Total Revenue [1(a) to 1(c)]	28,481.45	24,930.66	27,865.11	71,869.19	69,263.79	109,317.07
2	Expenses						
	a) Cost of Materials consumed	9,871.48	14,364.60	10,993.00	40,498.91	33,189.45	50,750.05
	b) Purchase of Traded Goods	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	3,648.07	(7,114.84)	2,539.57	(16,050.98)	(3,412.96)	(820.84)
	d) Employee benefits expense	1,115.01	1,055.45	981.63	3,203.48	2,837.35	3,901.91
	e) Finance Costs	507.34	394.15	210.57	1,197.79	597.47	759.18
	f) Depreciation and amortisation expense	330.99	327.83	348.44	977.64	1,111.08	1,441.18
	g) Sub-contracting/Jobbing Expenses	5,364.11	7,882.71	5,261.17	20,457.36	15,594.62	22,388.09
	h) Other Expenses	4,145.32	3,687.24	3,888.46	12,164.01	10,905.01	16,152.24
	Total expenses [2(a) to 2(h)]	24,982.32	20,597.14	24,222.84	62,448.21	60,822.02	94,571.81
3	Profit from ordinary activities before Exceptional items and tax (1-2)	3,499.13	4,333.52	3,642.27	9,420.98	8,441.77	14,745.26
4	Exceptional Items	-	-	-	-	-	-
5	Profit from ordinary activities before tax (3+4)	3,499.13	4,333.52	3,642.27	9,420.98	8,441.77	14,745.26
6	Tax Expense						
	a) Current Tax (including earlier years)	1,239.07	1,519.40	1,276.00	3,332.11	2,992.00	5,299.90
	b) Deferred Tax	6.34	5.19	(17.43)	(1.52)	(22.62)	(16.07)
	Total Tax Expense [6(a)+6(b)]	1,245.41	1,524.59	1,258.57	3,330.59	2,969.38	5,283.83
7	Net Profit for the period (5-6)	2,253.72	2,808.93	2,383.70	6,090.39	5,472.39	9,461.43
8	Other Comprehensive Income (Net of Tax)						
	a) Items that will not be reclassified to Profit and loss (net of tax)	(3.30)	(3.30)	(0.05)	(9.90)	(0.19)	(13.20)
	b) Items that will be reclassified to Profit and loss (net of tax)	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	(3.30)	(3.30)	(0.05)	(9.90)	(0.19)	(13.20)
9	Total Comprehensive Income for the period (Net of Tax) (7-8)	2,250.42	2,805.63	2,383.65	6,080.49	5,472.20	9,448.23
10	Paid up Equity Share Capital (Face Value Rs 1/ each)	795.25	795.25	795.25	795.25	795.25	795.25
11	Other Equity	-	-	-	-	-	50,296.75
12	Basic and Diluted earnings per share - in Rs	2.83	3.53	3.00	7.66	6.88	11.90

Notes:

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 8, 2019 at Kolkata. Limited Review of these results as required under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors.
- The Company has adopted Ind AS 115 " Revenue from contracts with Customers" which is mandatory for the reporting periods beginning on or after 1st April, 2018. Application of Ind As -115 does not have material impact on the financial results of the company.
- As the Company's business activity falls within a single significant primary business segment i.e. 'Hosiery and related service', no separate segment information is disclosed.
- There were no exceptional items during the quarter and nine months ended December 31, 2018.
- The previous period figures have been regrouped/rearranged wherever necessary, to confirm to the current period figures.

Place: Kolkata
Date: February 8, 2019



By Order of the Board
K.B. Agarwal
 Kunj Bihari Agarwal
 Managing Director
 DIN: 00224857

Limited Review Report on Quarterly and Year-to-date Standalone Financial Results of Rupa & Company Limited pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Rupa & Company Limited

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s Rupa & Company Limited ("the Company") for the quarter and nine months ended 31st December, 2018 together with notes thereon ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.


This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 8th February, 2019, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E




(Aditya Singhi)
Partner
Membership No. 305161

Place: Kolkata

Date: 8th February, 2019