



HOUSE OF PEARL FASHIONS LIMITED
 Regd. Office: Pearl House, A-3, Community Centre, Karama Industrial Area, Phase-II, New Delhi-110 028
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31 ST DECEMBER 2009

(Rs. In Lacs)

Sl. No.	Particulars	Consolidated						Standalone		
		Quarter Ended 31.12.2009 (Unaudited)	Quarter Ended 31.12.2008 (Unaudited)	Nine Months Ended 31.12.2009 (Unaudited)	Nine Months Ended 31.12.2008 (Unaudited)	Financial Year Ended 31.03.2009 (Audited)	Quarter Ended 31.12.2009 (Unaudited)	Quarter Ended 31.12.2008 (Unaudited)	Nine Months Ended 31.12.2009 (Unaudited)	Nine Months Ended 31.12.2008 (Unaudited)
1	a) Net Sales/ Income from Operations	38735.53	32189.36	125890.36	97511.96	144730.94	605.99	2354.67	1721.67	2293.25
2	b) Other Operating Income	23.16	99.53	501.39	2449.37	1592.07	605.99	2354.67	1721.67	2293.25
	Total	38908.69	33148.91	127381.77	99961.20	146323.01	1109.30	2354.67	1721.67	2293.25
3	a) Depreciation/Decrease in Stock, fixtures & work in Progress	1123.32	1642.36	5664.73	406.29	1438.98				
4	b) Consumption of raw material	5974.24	4561.79	15708.09	11967.36	18152.99	599.25	1041.60	2281.03	2047.14
5	c) Purchase of Traded Goods	22982.38	17924.81	74240.01	54900.52	82273.20	61.08	711.17	235.98	233.62
6	d) Employees Cost	5189.03	4680.05	15462.03	12884.68	18591.08	68.53	5.18	144.12	19.57
7	e) Depreciation	537.86	437.84	1559.46	1285.47	1680.60	1.88	46.04	147.51	49.07
8	f) Manufacturing Expenses	2008.18	2705.86	7859.11	6047.22	9797.22	332.24	240.72	784.54	754.08
9	g) Other Expenditure	5010.66	4890.03	18930.27	11809.77	18901.78	332.24	240.72	784.54	754.08
	By Total	39966.04	34631.40	130063.89	99732.28	146746.47	1083.77	1406.67	3602.90	3179.02
3	Profit from operations before other income, interest & exceptional items (1-2)	(958.35)	(1181.49)	(2062.22)	228.91	(232.46)	(457.78)	(286.37)	(1247.60)	(951.02)
4	Other Income	1224.04	514.86	4467.07	1428.91	1630.51	188.28	426.90	872.18	1717.88
5	Profit before interest & exceptional items (3+4)	265.69	11196.91	1528.85	1667.82	1397.05	31.07	139.53	(378.71)	1195.75
6	Interest	378.80	387.86	1064.20	1032.11	1354.49	31.07	3.24	86.68	8.10
7	Profit after interest but before exceptional items (5-6)	188.89	(1654.67)	720.87	635.71	173.56	(300.89)	(126.68)	(442.30)	(169.66)
8	Exceptional items									
9	Profit (+) / Loss (-) from Ordinary Activities before tax (7+8)	188.89	(1654.67)	720.87	635.71	173.56	(300.89)	(126.68)	(442.30)	(169.66)
10	Tax Expenses	147.81	(114.64)	465.98	484.74	41.43	(21.47)	41.88	(80.02)	123.11
11	Net Profit (+) / Loss (-) from Ordinary Activities after tax (9-10)	38.08	(1439.83)	254.89	150.97	132.13	(279.12)	84.80	(362.28)	(1033.66)
12	Extraordinary item (net of tax expenses)	39.08	(1439.83)	254.89	150.97	132.13	(279.12)	84.80	(362.28)	(1033.66)
13	Net Profit (+) / Loss (-) for the Period (11+12)	(128.79)	305.07	(82.03)	408.95	408.86	(279.12)	84.80	(362.28)	(1033.66)
13 a)	Minority Interest									
13 b)	Net Profit (+) / Loss (-) after Minority Interest for the Period (13+13a)	(188.71)	(1044.30)	(82.88)	408.95	408.86	(279.12)	84.80	(362.28)	(1033.66)
14	Build-up equity share capital (Face value of Rs. 10/- each)	1850.03	1950.03	1850.03	1880.03	1950.03	1850.03	1850.03	1850.03	1850.03
15	Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year					44802.16				28241.08
16	Larong Per Share (LPS)									
a)	Basic and diluted EPS before Extraordinary items									
- Basic		(0.48)	(5.56)	0.78	3.07	2.76	(1.43)	0.43	(1.98)	5.30
- Diluted		(0.48)	(5.56)	0.78	3.07	2.76	(1.43)	0.43	(1.98)	5.30
b)	Basic and diluted EPS after Extraordinary items									
- Basic		(0.48)	(5.56)	0.78	3.07	2.76	(1.43)	0.43	(1.98)	5.30
- Diluted		(0.48)	(5.56)	0.78	3.07	2.76	(1.43)	0.43	(1.98)	5.30

Segment Reporting		(Rs.in Lacs)									
Geographical Segment	Qtr Ended 31.12.09	%	Qtr Ended 31.12.08	%	Nine Months 31.12.09	%	Nine Months 31.12.08	%	Year Ended 31.03.2009	%	
Particulars											
Segment Revenue											
USA	2319.01	5.50	2,735.01	7.22	9993.87	7.21	6,731.58	6.09	12274.82	7.48	
UK	4829.32	11.46	6,762.91	17.84	13307.39	9.60	22,372.50	20.25	28058.80	17.10	
Hong Kong	18561.95	44.03	13,659.76	36.04	63003.65	45.43	41,584.44	37.64	61628.07	37.56	
India	12500.40	29.65	8,716.61	23.00	40074.13	28.90	25,100.91	22.72	42167.87	25.70	
Bangladesh	1343.08	3.19	3,314.50	8.75	4154.42	3.00	8,131.91	7.36	10012.91	6.10	
South America	416.53	0.99	1,161.62	3.07	1530.20	1.10	1,596.33	1.44	2030.82	1.24	
Others	2185.21	5.18	1,548.04	4.08	6623.79	4.78	4967.69	4.50	7916.21	4.82	
Total	42155.50	100.00	37,898.45	100.00	138887.45	100.00	110485.36	100.00	164098.60	100.00	
Less: Inter Segment Revenue	3424.34		5,730.07		11807.07		12,973.47		19298.67		
Net Segment Revenue	38731.16		32,168.38		126980.38		97511.89		144790.93		
Segment Results											
Profit/(Loss) before Tax and Interest											
USA	(358.30)	24.39	(256.66)	17.05	(745.06)	21.19	(721.87)	19.83	(712.32)	19.68	
UK	(450.63)	30.87	141.11	9.37	(124.24)	3.63	736.22	20.20	35.91	0.98	
Hong Kong	511.63	34.82	270.99	18.00	2703.19	78.89	1,442.70	38.63	886.71	24.36	
India	615.31	41.88	(276.87)	18.32	812.48	23.11	765.85	21.04	2033.70	56.86	
Bangladesh	42.35	2.88	(673.36)	44.72	(182.89)	5.20	(393.44)	10.61	(1253.50)	34.43	
South America	141.20	9.61	(104.63)	6.95	(227.05)	6.48	478.93	13.18	530.34	14.57	
Others	158.74	10.80	(195.12)	12.96	(46.62)	1.33	(27.07)	0.74	153.69	4.23	
Total	680.30	165.06	(1,093.84)	127.37	2188.83	137.71	2280.32	128.40	1675.03	183.99	
Less : (i) Interest	378.81		387.66		1064.28		1,012.11		1354.49		
(ii) Other Un-allocable Expenditure net off.	94.60		73.22		404.98		812.60		146.88		
Total Profit before Tax	188.89		(1,554.42)		720.57		685.71		173.68		
Capital Employed per Segment											
USA	1240.15	1.85	1,992.57	3.03	1240.15	1.85	1,992.57	3.03	2317.76	3.67	
UK	6574.25	9.82	3,811.95	5.79	6574.25	9.82	3,811.95	5.79	4099.75	6.50	
Hong Kong	12426.93	18.57	12,540.44	19.06	12426.93	18.57	12,540.44	19.06	11614.11	18.41	
India	38913.72	58.15	37,827.45	57.48	38913.72	58.15	37,827.45	57.48	33989.00	53.87	
Bangladesh	4679.48	6.99	5,986.11	9.10	4679.48	6.99	5,986.11	9.10	5291.21	8.39	
South America	1836.98	2.75	1,358.22	2.06	1836.98	2.75	1,358.22	2.06	2271.97	3.60	
Others	1242.82	1.86	2,292.49	3.48	1242.82	1.86	2,292.49	3.48	3509.04	5.56	
Total	66914.33	100.00	65,809.23	97.94	66914.33	100.00	65809.23	100.00	63092.84	100.00	

		Qtr Ended 31.12.09	%	Qtr Ended 31.12.08	%	Nine Months 31.12.09	%	Nine Months 31.12.08	%	Year Ended 31.03.2009	%
(Rs. in Lacs)											
Business Segment											
Particulars											
Segment Revenue											
Manufacturing		15604.10	37.02	14,740.77	38.90	49890.13	35.97	38,200.51	34.58	60096.99	36.62
Marketing, Distribution Branding & Retailing		26126.81	61.98	23,157.68	61.10	87836.11	63.33	72,284.85	65.42	103992.51	63.38
Total		42155.50	100.00	37,898.45	100.00	138687.45	100.00	110485.36	100.00	164089.50	100.00
Less inter Segment Revenue		3424.34		5,730.07		11807.07		12,973.47		19298.57	
Net Segment Revenue		38731.16		32,168.38		126880.38		97511.89		144790.93	
Segment Results											
Profit/Loss before Tax and Interest											
Manufacturing		1022.32	100.00	(1,468.49)	100.00	1268.90	44.76	345.34	15.14	934.29	55.78
Marketing, Distribution Branding & Retailing		(155.79)	15.24	375.95	25.58	(845.15)	55.24	1934.98	84.86	740.74	44.22
Total		660.30	136.41	(1,093.54)	126.68	2188.83	122.76	2280.32	100.00	1675.03	100.00
Less : (i) Interest		378.81		387.68		1084.28		1012.11		1354.49	
(ii) Other Un-allocable Expenditure net off		94.60		73.22		404.98		612.50		146.88	
Total Profit before Tax		186.89		(1,554.42)		720.57		656.71		173.66	
Capital employed per segment											
Manufacturing		43556.68	65.09	45,171.78	66.64	43556.68	65.09	45171.78	66.64	42077.23	66.69
Marketing, Distribution Branding & Retailing		22086.55	33.01	20,637.45	31.36	22086.55	33.01	20637.45	31.36	20303.58	32.18
Total		65643.23	100.00	65809.23	100.00	65643.23	100.00	65809.23	100.00	62380.81	100.00

For current period & previous year, the geographical segments of the Company based on the location of assets are United States of America, United Kingdom, Hong Kong, India Bangladesh & South America.