

HOUSE OF PEARL		<b>HOUSE OF PEARL FASHIONS LIMITED</b>					
Regd. Office: "Pearl House", A-3, Community Centre, Naraina Industrial Area, Phase-II, New Delhi-110 028							
<b>UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2011</b>							
							(Rs. In Lacs)
		<b>Consolidated</b>			<b>Standalone</b>		
		Quarter Ended	Quarter Ended	Financial Year Ended	Quarter Ended	Quarter Ended	Financial Year Ended
<b>Sl. No.</b>	<b>Particulars</b>	30.06.2011	30.06.2010	31.03.2011	30.06.2011	30.06.2010	31.03.2011
		<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Audited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Audited)</b>
1	a) Net Sales/ Income from Operations	62028.20	54365.05	223206.76	0.00	1260.05	2258.97
	b) Other Operating Income	253.32	186.69	1530.41	-	-	-
	<b>Total</b>	<b>62281.52</b>	<b>54551.74</b>	<b>224737.17</b>	<b>0.00</b>	<b>1260.05</b>	<b>2258.97</b>
2	Expenditure						
	a) (Increase)/Decrease in stock in trade & work in Progress	1576.94	1473.54	(2198.47)	-	-	-
	b) Consumption of raw materials	8373.12	8031.24	30190.51	-	-	-
	c) Purchase of Traded Goods	35520.79	28819.02	132035.90	0.00	1167.72	2023.31
	d) Employees Cost	5593.43	5127.98	22653.50	106.28	117.60	459.71
	e) Depreciation	599.04	512.96	2271.98	92.56	68.55	348.09
	f) Manufacturing Expenses	3928.19	5329.33	16867.66	15.16	18.43	54.26
	g) Other Expenditure	4997.65	5432.88	21190.79	203.72	(29.81)	391.55
	h) Total	60589.16	54726.95	223011.87	417.72	1342.49	3276.92
3	Profit from operations before other income, interest & exceptional items (1-2)	1692.36	(175.21)	1725.30	(417.72)	(82.44)	(1017.95)
4	Other Income	337.81	1874.92	3802.04	305.48	248.90	1039.88
5	Profit before interest & exceptional items (3+4)	2030.17	1699.71	5527.34	(112.24)	166.46	21.93
6	Interest	845.65	684.20	2758.49	13.81	14.08	54.82
7	Profit after interest but before exceptional items (5-6)	1184.52	1015.51	2768.85	(126.05)	152.38	(32.89)
8	Exceptional Items		-	-	-	-	-
9	<b>Profit(+)/Loss (-) from Ordinary Activities before tax (7+8)</b>	<b>1184.52</b>	<b>1015.51</b>	<b>2768.85</b>	<b>(126.05)</b>	<b>152.38</b>	<b>(32.89)</b>
10	Tax Expenses						
	Deferred Tax	14.39	351.98	(264.93)	(49.14)	24.78	(576.83)
	Income Tax	326.56	(155.42)	314.97	0.78	0.54	0.84
	MAT Credit	(82.76)	98.77	(169.31)		0.00	
11	<b>Net Profit (+)/Loss (-) from Ordinary Activities After tax (9-10)</b>	<b>926.33</b>	<b>720.18</b>	<b>2888.12</b>	<b>(77.69)</b>	<b>127.06</b>	<b>543.10</b>
12	Extraordinary Item (net of tax expense Rs. Nil)		-	600.58		-	2923.83
13	<b>Net Profit(+)/ loss(-) for the Period (11-12)</b>	<b>926.33</b>	<b>720.18</b>	<b>2287.54</b>	<b>(77.69)</b>	<b>127.06</b>	<b>(2380.73)</b>
13 a	Minority Interest	(152.03)	(110.41)	(331.04)	-	-	-
	<b>Net Profit(+)/ loss(-) after Minority Interest for the Period (13+13a)</b>	<b>774.30</b>	<b>609.77</b>	<b>1956.50</b>	<b>(77.69)</b>	<b>127.06</b>	<b>(2380.73)</b>
14	Paid-up equity share capital (Face value of Rs.10/-each)	1950.03	1950.03	1950.03	1950.03	1950.03	1950.03
15	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year.			44942.54			26461.44
16	Earning Per Share (EPS)						
	a) Basic and diluted EPS before Extraordinary items.						
	- Basic	3.97	3.13	13.11	(0.40)	0.65	2.79
	- Diluted	3.97	3.13	13.11	(0.40)	0.65	2.79
	b) Basic and diluted EPS after Extraordinary items.						
	- Basic	3.97	3.13	10.03	(0.40)	0.65	(12.21)
	- Diluted	3.97	3.13	10.03	(0.40)	0.65	(12.21)



8)	<b>Segment Reporting</b>						( Rs.in Lacs)	
	<b>Geographical Segment</b>	<b>Qtr Ended</b>	<b>%</b>	<b>Qtr Ended</b>	<b>%</b>	<b>Year Ended</b>		
		<b>30.06.2011</b>		<b>30.06.2010</b>		<b>31.03.2011</b>		
	<u>Particulars</u>							
	<b>Segment Revenue</b>							
	<b>UK</b>	<b>1877.38</b>	2.83	<b>3097.41</b>	5.40	<b>10758.29</b>	4.49	
	<b>Hong Kong</b>	<b>36896.01</b>	55.66	<b>24419.13</b>	42.54	<b>131626.31</b>	54.92	
	<b>India</b>	<b>18617.80</b>	28.09	<b>22837.94</b>	39.79	<b>66772.36</b>	27.86	
	<b>Others</b>	8899.43	13.42	7047.81	12.28	<b>30525.06</b>	12.74	
	<b>Total</b>	<b>66290.62</b>	<b>100.00</b>	<b>57402.29</b>	<b>100.00</b>	<b>239682.02</b>	<b>100.00</b>	
	Less: Inter Segment Revenue	4262.42		<b>3037.24</b>		<b>16475.12</b>		
	<b>Net Segment Revenue</b>	<b>62028.20</b>		<b>54365.05</b>		<b>223206.90</b>		
	<b>Segment Results</b>							
	<b>Profit /(Loss) before Tax and Interest</b>							
	<b>UK</b>	54.26	2.61	79.83	4.65	<b>(397.46)</b>	6.40	
	<b>Hong Kong</b>	1245.56	59.91	917.30	53.46	4086.50	65.76	
	<b>India</b>	600.64	28.89	622.98	36.31	1785.97	28.74	
	<b>Others</b>	178.69	8.59	95.70	5.58	341.91	5.50	
	<b>Total</b>	<b>2079.15</b>	<b>100.00</b>	<b>1715.81</b>	100.00	<b>5816.92</b>	<b>106.40</b>	
	Less : (i) Interest	845.65		<b>684.20</b>		2758.49		
	(ii) Other Un-allocable Expen net off.	48.98		<b>16.10</b>		289.58		
	<b>Total Profit before Tax</b>	<b>1,184.52</b>		<b>1015.51</b>		<b>2768.85</b>		
	<b>Capital Employed per Segment</b>							
	<b>UK</b>	7262.37	7.45	9106.51	11.42	7247.34	7.47	
	<b>Hong Kong</b>	29569.07	30.34	19629.50	24.61	30409.38	31.34	
	<b>India</b>	41810.26	42.90	39454.20	49.46	43245.74	44.57	
	<b>Others</b>	18808.40	19.30	11577.62	14.51	16122.08	16.62	
	<b>Total</b>	<b>97450.10</b>	<b>100.00</b>	<b>79767.83</b>	100.00	<b>97024.54</b>	<b>100.00</b>	

<u>Business Segment</u>	<u>Qtr Ended</u> <u>30.06.2011</u>	<u>%</u>	<u>Qtr Ended</u> <u>30.06.2010</u>	<u>%</u>	<u>Year Ended</u> <u>31.03.2011</u>	
<u>Particulars</u>						
<u>Segment Revenue</u>						
Manufacturing	23855.73	36.00	26115.67	45.50	83158.34	34.70
Marketing, Distribution	42418.92	64.00	31198.48	54.35	156429.73	65.27
Branding & Retailing	15.97	0.02	88.14	0.15	93.95	0.04
- Total	<b>66290.62</b>	<b>100.02</b>	<b>57402.29</b>	<b>100.00</b>	<b>239682.02</b>	<b>100.00</b>
Less inter Segment Revenue	4262.42		3037.24		16475.12	
- Net Segment Revenue	<b>62,028.20</b>		<b>54,365.05</b>		<b>223206.90</b>	
<u>Segment Results</u>						
<u>Profit/(Loss) before Tax and Interest</u>						
Manufacturing	1128.65	49.30	1032.04	49.74	3236.40	47.57
Marketing, Distribution	1160.49	50.70	1042.84	50.26	3566.70	52.43
Branding & Retailing	(209.99)	9.17	(359.07)	17.31	(986.18)	14.50
Total	<b>2079.15</b>	<b>109.17</b>	<b>1715.81</b>	<b>117.31</b>	<b>5816.92</b>	<b>114.50</b>
Less : (i) Interest	845.65		684.20		2758.49	
(ii) Other Un-allocable Expenses net off.	48.98		16.10		289.58	
- Total Profit before Tax	<b>1184.52</b>		<b>1,015.51</b>		<b>2768.85</b>	
<u>Capital employed per segment</u>						
Manufacturing	48736.24	50.01	45292.57	56.78	48209.35	49.69
Marketing, Distribution	48252.32	49.51	33131.77	41.54	48140.61	49.62
Branding & Retailing	461.54	0.47	1343.49	1.68	674.58	0.70
- Total	<b>97450.10</b>	<b>100.00</b>	<b>79767.83</b>	<b>100.00</b>	<b>97024.54</b>	<b>100.00</b>
For current period & previous year, the geographical segments of the Company based on the location of assets are United Kingdom Hong Kong, India & others.						