

Statement of Unaudited Financial Results for the three months and nine months ended 31st December, 2018

(Rs in lakhs)

Particulars	Three months ended 31st Dec, 2018	Three months ended 30th Sep, 2018	Three months ended 31st Dec, 2017	Nine months ended 31st Dec, 2018	Nine months ended 31st Dec, 2017	Twelve months ended 31st March, 2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	7,846.43	7,248.71	6,977.38	20,607.27	19,142.17	25,945.28
II Other Income	619.28	345.07	195.95	1,159.02	963.52	1,327.67
III Total Income (I+II)	8,465.71	7,593.78	7,173.33	21,766.29	20,105.69	27,272.95
IV Expenses:						
Cost of materials consumed	1,333.62	1,369.55	1,246.60	3,945.55	3,340.35	4,432.22
Purchases of Stock-in-Trade	30.51	-	-	78.07	85.72	85.72
Changes in Inventories of finished goods, Work-in-progress and Stock-in-Trade	215.24	(523.41)	(21.94)	(1,171.78)	(36.82)	280.52
Employee benefits expense	1,192.55	1,081.99	1,053.54	3,288.70	2,766.22	3,780.76
Finance costs	12.18	27.87	16.74	57.45	62.47	83.52
Depreciation and amortization expenses	407.53	425.57	356.03	1,254.31	1,025.02	1,378.05
Power and Fuel	1,142.49	1,180.78	959.10	3,360.50	2,538.06	3,396.83
Excise Duty	-	-	-	-	16.02	16.02
Other expenses	951.11	707.47	750.98	2,240.48	2,105.17	3,273.22
Total Expenses (IV)	5,285.23	4,269.82	4,361.05	13,053.28	11,902.21	16,726.86
V Profit/ (Loss) before exceptional and tax (III-IV)	3,180.48	3,323.96	2,812.28	8,713.01	8,203.48	10,546.09
VI Exceptional items	-	-	-	-	-	-
VII Profit/ (Loss) before tax (V+VI)	3,180.48	3,323.96	2,812.28	8,713.01	8,203.48	10,546.09
VIII Tax expenses						
(1) Current Tax	944.67	1,141.76	965.19	2,844.00	2,670.45	3,355.75
(2) Deferred Tax	49.44	29.18	(438.95)	81.00	(395.90)	(153.44)
Total Tax Expenses	994.11	1,170.94	526.24	2,925.00	2,274.55	3,202.31
IX Profit / (Loss) for the period (VII-VIII)	2,186.37	2,153.02	2,286.04	5,788.01	5,928.93	7,343.78
X Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
Equity instruments through other comprehensive income	(76.07)	(818.95)	2,903.64	(3,389.90)	1,883.01	1,018.46
Remeasurement of the defined benefit liability	(4.16)	(4.15)	(4.15)	(12.46)	(12.46)	(16.62)
Income tax relating to items that will not be reclassified to profit or loss	10.37	96.88	(332.51)	399.35	(210.95)	(129.34)
Other Comprehensive Income (Net of tax)	(69.86)	(726.22)	2,566.98	(3,003.01)	1,659.60	872.50
XI Total Comprehensive Income for the period (IX+X)	2,116.51	1,426.80	4,853.02	2,785.00	7,588.53	8,216.28
XII Paid up Equity Share Capital (Face Value Rs. 2/-)	2,220.00	2,220.00	1,110.00	2,220.00	1,110.00	2,220.00
XIII Other Equity	-	-	-	-	-	48,140.40
XIV Earnings per equity share - not annualized						
(a) Basic	1.97	1.94	2.06	5.21	5.34	6.62
(b) Diluted	1.97	1.94	2.06	5.21	5.34	6.62

NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 14th February, 2019. The Statutory Auditors of the Company have carried out a "Limited Review" of the results for three months and nine months ended 31st December, 2018.
- These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rule, 2015 and relevant amendments thereafter.
- Subsequent to introduction of Goods and Services Tax (GST) w.e.f. 1st July, 2017, Revenue from Operations is required to be disclosed net of GST. Accordingly, the figure of Revenue from operations for the nine months ended 31st December, 2018 is not comparable with the figures of nine month ended 31st December, 2017.
- The earnings per share figures for all previous period have been restated to give effect to the allotment of the bonus shares on 24th March, 2018.
- The Company mainly deals in one product - glass & glassware and hence has only one reportable operating segment as per Ind AS 108 - Operating Segments.
- Figures for the previous periods have been regrouped and reclassified to conform to the classification of the current period, wherever considered necessary.

By order of the Board
For La Opala RG Limited

AJIT JHUNJHUNWALA
(Managing Director)
DIN 00111872

Place : Kolkata
Date : 14th February, 2019



(Signature)