



HOUSE OF PEARL FASHIONS LIMITED

Regd. Office: "Pearl House", A-3, Community Centre, Naraina Industrial Area, Phase-II, New Delhi-110 028

AUDITED FINANCIAL RESULTS

FOR THE SECOND QUARTER ENDED 30TH SEPTEMBER 2006.

(Rs. In Lacs)

Sl. No.	Particulars	STANDALONE HOPFL		CONSOLIDATED RESULTS HOPFL	
		6 Months Ended 30.09.2006	Year Ended 31.03.2006 Audited	6 Months Ended 30.09.2006	Year Ended 31.03.2006 Audited
1	Net Sales/ Income from Operations	340.56	-	43,361.52	16,516.28
2	Other Income	159.33	106.17	1,527.63	444.84
				44,889.15	
3	Total Expenditure				
	a) (Increase)/Decrease in stock in trade	-	-	(295.95)	107.46
	b) Consumption of raw materials	116.03	-	6,440.11	6,947.12
	c) Purchase of finished Goods (including cost of raw material sold)	65.36	-	21,204.12	988.61
	d) Staff Cost	8.50	0.27	5,104.67	1,784.14
	e) Manufacturing Expenses	55.98	-	1,644.20	3,287.47
	f) Other Expenditure	36.14	34.13	5,857.85	1,969.92
4	Interest	68.55	-	614.42	262.12
5	Depreciation	3.23	4.12	519.83	303.71
6	Profit(+) /Loss (-) before tax (1+2-3-4-5)	146.10	67.65	3,799.90	1,310.57
7	Provision for taxation				
	Current Tax	(16.00)	(5.16)	(1,047.22)	(110.16)
	Wealth Tax				(1.91)
	Deferred Tax	17.21	4.06	(161.55)	(497.96)
	Fringe Tax	(0.70)		(10.91)	(24.95)
	Tax Adjustment earlier Year				(105.00)
8	Net Profit (+)/Loss (-) (6-7)	146.61	66.55	2,580.22	570.59
9	Prior Period / Tax Adjustments	0.10	(0.17)	2.24	(9.33)
10	Provision For Doubtful Debts				(1.45)
11	Profit after tax and Prior Period adjustments	146.71	66.38	2,582.46	559.81
12	Paid-up equity share capital (face value of Rs.10/each)	-	-	-	-
13	Reserves excluding revaluation reserves (as per balance sheet) of previous accounting year.	-	-	-	-
14	Basic and diluted EPS for the period, for the year to date and for the previous year	1.05	1.43	18.49	12.02
15	Aggregate of non promoting shareholding				
	No.of Shares	-	-	-	-
	Percentage of Shareholding	-	-	-	-

Place : Gurgaon
Date :

(PULKIT SETH)
MANAGING DIRECTOR

Geographic Segment						
Six months ended September 30, 2006						
(Rs. In Lacs)						
	USA	UK	HK	B,desh	India	Other
Total segment Revenue	6188.46	13882.41	12424.66	3803.28	8935.24	2287.52
Total revenue of each segment as a percentage of total revenue of all segments.	14%	29%	26%	8%	18%	5%
Total segment operative profit.	556.71	1543.10	1085.89	406.59	1121.92	219.92
Total segment result after tax but before prior period and extraordinary items.	252.02	933.31	698.10	181.41	413.96	101.42
Total segment result of each segment as a percentage of total segment result of all segments.	10%	36%	27%	7%	16%	4%

Business Segment			
Six months ended September 30, 2006			
(Rs. In Lacs)			
	Manufacturing	Marketing, Distribution, Sourcing & Trading.	Others
Total segment Revenue	14871.43	32650.05	0.08
Total revenue of each segment as a percentage of total revenue of all segments.	31%	69%	0%
Total segment operative profit.	1751.98	3195.20	(13.12)
Total segment result after tax but before prior period and extraordinary items.	724.45	1888.20	(32.43)
Total segment result of each segment as a percentage of total segment result of all segments.	28%	73%	1%