

LYPSA GEMS & JEWELLERY LIMITED

Unaudited Financial Results for the Quarter Ended 30th September 2014.

(Rupees in Lacs)

	3 MONTHS ENDED				HALF YEAR ENDED				YEAR ENDED				3 MONTHS ENDED				HALF YEAR ENDED				YEAR ENDED			
	STANDALONE				STANDALONE				STANDALONE				CONSOLIDATED				CONSOLIDATED				CONSOLIDATED			
Particulars	30/09/2014	30/06/2014	30/09/2013	30/09/2014	30/09/2013	31/03/2014	30/09/2014	30/06/2014	30/09/2013	30/09/2014	30/06/2014	30/09/2013	30/09/2014	30/06/2014	30/09/2013	30/09/2014	30/06/2014	30/09/2013	31/03/2014					
1. Net Sales/Income from Operations / Other Operating Income	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited					
2. Expenditure																								
a. Increase/decrease in Stock in trade and work in progress	(1,916.17)	(1,403.97)	(1,718.12)	(3,320.14)	(2,238.86)	(1,124.30)	(1,977.91)	(1,293.72)	(1,768.20)	(3,271.63)	(2,336.66)	(1,079.60)												
b. Consumption of raw materials	11,065.87	11,119.18	10,686.64	22,185.05	17,717.81	37,064.04	11,065.87	11,119.18	10,686.64	22,185.05	17,717.81	37,064.04												
c. Purchase of traded goods	1,061.56	709.23	2,202.23	1,770.79	2,236.54	3,763.85	4,594.62	3,355.39	5,430.61	7,950.01	8,538.15	15,361.05												
d. Employees cost	128.99	104.78	98.48	233.77	184.27	387.94	130.66	106.41	100.16	237.07	187.56	394.52												
e. Depreciation	8.49	2.53	5.32	11.02	9.78	19.43	8.49	2.53	5.32	11.02	9.78	19.43												
f. Other expenditure	342.22	126.10	493.84	468.32	856.81	640.88	345.71	128.03	497.11	473.74	860.81	651.33												
g. Total	10,690.97	10,657.84	11,768.40	21,348.81	18,766.35	40,751.84	14,167.43	13,417.81	14,951.64	27,585.24	24,977.45	52,410.75												
(Any item exceeding 10% of the total expenditure to be shown separately)																								
3. Profit from Operations before Other Income, Interest & Exceptional Items (1-2)	199.19	126.06	60.61	325.25	144.07	483.30	537.53	466.17	252.85	1,003.70	496.41	1,127.86												
4. Other Income	10.27	19.05	92.53	29.32	132.29	170.16	10.27	19.05	92.53	29.32	132.29	156.01												
5. Profit before Interest & Exceptional Items (3+4)	209.45	145.11	153.14	354.56	276.36	653.47	547.80	485.22	345.38	1,033.02	628.71	1,283.87												
6. Interest	89.95	40.05	37.66	130.00	74.03	181.94	89.95	40.05	37.66	130.00	74.03	181.95												
7. Profit after Interest but before Exceptional Items (5-6)	119.50	105.05	115.47	224.55	202.33	471.52	457.85	445.17	307.72	903.02	554.68	1,101.92												
8. Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-												
9. Profit (+) Loss (-) from Ordinary Activities before tax (7+8)	119.50	105.05	115.47	224.55	202.33	471.52	457.85	445.17	307.72	903.02	554.68	1,101.92												
10. Tax expense	39.00	34.00	38.00	73.00	66.00	156.76	39.00	34.00	38.00	73.00	66.00	156.76												
11. Net Profit (+) Loss (-) from Ordinary Activities after tax (9-10)	80.50	71.05	77.47	151.55	136.33	314.76	418.85	411.17	269.72	830.02	488.68	945.16												
12. Extraordinary Item (net of tax expense Rs.....)	-	-	-	-	-	-	-	-	-	-	-	-												
13. Net Profit (-) Loss (+) for the period (11-12)	80.50	71.05	77.47	151.55	136.33	314.76	418.85	411.17	269.72	830.02	488.68	945.16												
14. Paid-up equity share capital (Face Value of the Share shall be indicated)	140,400,000.00	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000												
15. Reserve excluding Retention Reserves as per balance sheet of previous accounting year	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL												
16. Earnings Per Share (EPS) (a) Basic and diluted EPS before Extraordinary Items for the period, for the year to date and for the previous year (not to be annualized) (b) Basic and diluted EPS after Extraordinary Items for the period, for the year to date and for the previous year (not to be annualized)	0.57 0.51 NIL	0.51 0.55 NIL	0.55 0.55 NIL	1.08 0.97 NIL	0.97 2.24 NIL	2.98 2.93 1.92	5.91 3.48 6.73	2.93 1.92 NIL	1.92 5.91 3.48	5.91 3.48 6.73	5.91 3.48 6.73	6.73												
17. Public shareholding - Number of shares - Percentage of shareholding	8,990,000 64.03	9,000,000 64.10	9,000,000 64.10	8,990,000 64.03	9,000,000 64.10	9,000,000 64.10	8,990,000 64.03	9,000,000 64.10	9,000,000 64.10	8,990,000 64.03	9,000,000 64.10	9,000,000 64.10												
18. Promoters and Promoter Group Shareholding ** a) Pledged / Encumbered - Number of shares - Percentage of shares (as a % of the total shareholding of promoter and promoter group) b) Non - encumbered - Number of shares - Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group) - Percentage of shares (as a % of the total share capital of the company)	NIL NIL NIL 5,050,000 100.00 35.97	NIL NIL NIL 5,040,000 100.00 35.90	NIL NIL NIL 5,040,000 100.00 35.90	NIL NIL NIL 5,050,000 100.00 35.97	NIL NIL NIL 5,040,000 100.00 35.90	NIL NIL NIL 5,040,000 100.00 35.90	NIL NIL NIL 5,050,000 100.00 35.97	NIL NIL NIL 5,040,000 100.00 35.90	NIL NIL NIL 5,040,000 100.00 35.90	NIL NIL NIL 5,050,000 100.00 35.97	NIL NIL NIL 5,040,000 100.00 35.90	NIL NIL NIL 5,040,000 100.00 35.90												

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Particulars	3 Months ended (30/09/2014)
INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	Nil
Received during the quarter	Nil
Disposed of during the quarter	Nil
Remaining unresolved at the end of the quarter	Nil

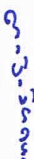
Note:

- The above Unaudited/audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 21/10/2014 and are subject to Limited review Under Clause 41 of the Listing Agreement by the Statutory Auditors.
- The previous period's figures have been regrouped and reclassified wherever necessary to make them comparable with the current periods' figures.
- The Company operates in a single segments, hence segmental Reporting as required under Accounting Standard 17 issued by the Institute of Chartered Accountants of India is not applicable.

Date : 21/10/2014

Place : Mumbai



For Lypsa Gems & Jewellery Limited

 Managing Director.

LYPSA GEMS & JEWELLERY LIMITED
Unaudited Financial Results for the Half Year Ended 30th September 2014
(Rupees In Lacs)

	Stadalone / Consolidated Statement of Assets and Liabilities Particulars	As at 30/09/2014 (Unaudited)	As at 31/03/2014 (Audited)	As at 30/09/2014 (Unaudited)	As at 31/03/2014 (Audited)
		STANDALONE		CONSOLIDATED	
A	EQUITY AND LIABILITIES				
1	Shareholder's funds				
	(a) Share capital	1,404.00	1,404.00	1,404.00	1,404.00
	(b) Reserves and surplus	1,501.86	1,350.30	2,966.90	2,105.51
	(c) Foreign Currency Translation Reserves	-	-	1.16	-
	(d) Money received against share warrants	-	-	-	-
	Sub- total - Shareholder's funds	2,905.86	2,754.30	4,372.06	3,509.51
2	Share application money pending allotment	-	-	-	-
3	Minority interest*	-	-	-	-
4	Non-current liabilities				
	(a) Long-term borrowings	-	-	-	-
	(b) Deferred tax liabilities (net)	19.01	19.01	19.01	19.01
	(c) Other long-term liabilities	-	-	-	-
	(d) Long-term provisions	-	-	-	-
	Sub-total-Non-current liabilities	19.01	19.01	19.01	19.01
5	Current liabilities				
	(a) Short-term borrowings	3,990.16	2,112.81	3,990.16	2,112.81
	(b) Trade payables	19,520.06	9,775.38	32,008.91	19,301.53
	(c) Other current liabilities	378.00	161.47	378.00	161.47
	(d) Short-term provisions	59.79	128.32	65.35	130.48
	Sub-total- Current liabilities	23,948.01	12,177.98	36,442.42	21,706.29
	TOTAL - EQUITY AND LIABILITIES	26,872.87	14,951.29	40,833.49	25,234.82
B	ASSETS				
1	Non-current assets				
	(a) Fixed assets	415.57	338.79	415.57	338.79
	(b) Goodwill on consolidation*	-	-	-	-
	(c) Non-current investments	19.30	19.30	19.30	19.30
	(d) Deferred tax assets (net)	-	-	-	-
	(e) Long-term loans and advances	77.34	91.89	77.51	92.06
	(f) Other non-current assets	-	-	-	-
	Sub-total-Non-current assets	512.21	449.98	512.37	450.15
2	Current assets				
	(a) Current investments	18.97	104.66	11.41	97.17
	(b) Inventories	10,584.38	3,340.26	10,646.12	3,450.50
	(c) Trade receivables	14,730.19	8,741.05	28,560.09	18,846.97
	(d) Cash and cash equivalents	623.63	1,718.18	698.68	1,788.98
	(e) Short-term loans and advances	400.12	597.17	401.44	601.04
	(f) Other current assets	3.38	-	3.38	-
	Sub-total-Current assets	26,360.67	14,501.31	40,321.12	24,784.67
	TOTAL - ASSETS	26,872.87	14,951.29	40,833.49	25,234.82

Date : 21/10/2014

Place : Mumbai



For Lypsa Gems & Jewellery Limited

Managing Director.