

LYPSA GEMS & JEWELLERY LIMITED
Standalone Financial Results for the year Ended 31st December 2016

	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
	STANDALONE			STANDALONE		STANDALONE
Particulars	31/12/16	30/09/16	31/12/15	31/12/16	31/12/15	31/03/16
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
1. Income from Operations						
(a). Net Sales/Income from Operations / Other Operating Income(net of excise duty)	2,001.71	1,828.47	5,075.31	5,054.81	18,854.50	20,763.78
(b) Other Operating Income	-	-	-	-	-	(0.06)
Total Income from Operations (net)	2,001.71	1,828.47	5,075.31	5,054.81	18,854.50	20,763.72
2. Expenses						
a. Cost of Materials	278.49	0.54	2,338.69	1,029.09	12,212.01	12,578.64
b. Purchase of Stock-in-trade	124.36	1,490.42	1,695.31	2,472.42	5,161.33	6,655.80
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,483.58	230.12	807.00	1,204.53	313.96	253.28
d. Employee benefit expenses	13.15	17.36	48.06	69.00	232.19	268.62
e. Depreciation and amortisation expense	10.48	10.77	11.53	31.99	34.64	46.11
f. Other expenditure (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7.10	15.45	73.95	46.62	435.87	512.08
Total Expenses	1,917.16	1,764.66	4,974.54	4,853.65	18,390.00	20,314.53
3. Profit / (Loss) from Operations before Other Income, finance costs & Exceptional Items (1-2)	84.55	63.81	100.77	201.16	464.50	449.19
4. Other Income	-	9.29	12.25	20.58	38.86	57.17
5. Profit / (Loss) from ordinary activities before finance costs & Exceptional Items (3+4)	84.55	73.10	113.02	221.74	503.36	506.36
6. Finance Cost	79.37	68.77	59.74	211.09	253.87	314.92
7. Profit/(Loss) after ordinary activities after finance costs but before Exceptional Items (5-6)	5.18	4.33	53.28	10.65	249.49	191.44
8. Exceptional Items	-	-	-	-	(1.48)	(13.39)
9. Profit (+)/ Loss (-) from Ordinary Activities before tax (7+8)	5.18	4.33	53.28	10.65	248.01	178.05
10. Tax expense	-	-	17.50	0.37	73.50	58.84
11. Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)	5.18	4.33	35.78	10.28	174.51	119.21
12. Extraordinary Item (net of tax expense Rs.)	-	-	-	-	-	-
13. Net Profit (+) / Loss(-) for the period (11-12)	5.18	4.33	35.78	10.28	174.51	119.21
14. Share of Profit / (loss) of Associates	-	-	-	-	-	-
15. Minority Interest	-	-	-	-	-	-
16. Net Profit (+) / Loss(-) after taxes , minority interest and share of profit /(loss) of associates (13+14+15)	5.18	4.33	35.78	10.28	174.51	119.21
17. Paid-up equity share capital (Face Value of the Share shall be indicated)	210,600,000	210,600,000	210,600,000	210,600,000	210,600,000	210,600,000
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	Nil	Nil	Nil	Nil	Nil	1,027.86
19. Earnings Per Share (EPS)						
(i) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.02	0.02	0.17	0.05	0.83	0.57
(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)	Nil	Nil	Nil	Nil	Nil	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 13/02/2017 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.
- Provision for taxation will be made at the end of the year .

Date : 13/02/2017

Place : Mumbai

For Lypsa Gems & Jewellery Limited

Platus
Director


LYPSA GEMS & JEWELLERY LIMITED
Consolidated Financial Results for the year Ended 31st December 2016

	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
	CONSOLIDATED			CONSOLIDATED		CONSOLIDATED
Particulars	31/12/16	30/09/16	31/12/15	31/12/16	31/12/15	31/03/16
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
1. Income from Operations						
(a). Net Sales/Income from Operations / Other Operating Income (net of excise duty)	7,027.91	6,410.87	13,924.06	18,069.31	42,560.16	47,701.87
(b) Other Operating Income	-	-	-	-	-	(0.06)
Total Income from Operations (net)	7,027.91	6,410.87	13,924.06	18,069.31	42,560.16	47,701.81
2. Expenses						
a. Cost of Materials	278.49	0.54	2,338.69	1,029.09	12,212.01	12,578.64
b. Purchase of Stock-in-trade	2,401.14	7,605.85	10,010.40	13,962.94	27,353.10	31,810.96
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	3,587.42	(1,760.54)	769.58	1,275.35	206.81	266.68
d. Employee benefit expenses	14.99	19.16	49.86	74.46	237.48	275.70
e. Depreciation and amortisation expense	10.48	10.77	11.53	31.99	34.64	46.11
f. Other expenditure (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	9.50	17.53	76.51	53.19	458.53	538.37
Total Expenses	6,302.02	5,893.31	13,256.57	16,427.02	40,502.57	45,516.46
3. Profit / (Loss) from Operations before Other Income, finance costs & Exceptional Items (1-2)	725.89	517.56	667.49	1,642.29	2,057.59	2,185.35
4. Other Income	0.00	9.29	12.25	20.58	38.86	70.68
5. Profit / (Loss) from ordinary activities before finance costs & Exceptional Items (3+4)	725.89	526.85	679.74	1,662.87	2,096.45	2,256.03
6. Finance Cost	79.37	68.77	59.74	211.09	253.87	314.93
7. Profit/(Loss) after ordinary activities after finance costs but before Exceptional Items (5-6)	646.52	458.08	620.00	1,451.78	1,842.58	1,941.10
8. Exceptional Items	-	-	-	-	(1.48)	(13.39)
9. Profit (+) / Loss (-) from Ordinary Activities before tax (7+8)	646.52	458.08	620.00	1,451.78	1,841.10	1,927.71
10. Tax expense	-	-	17.50	0.37	73.50	58.84
11. Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)	646.52	458.08	602.50	1,451.41	1,767.60	1,868.87
12. Extraordinary Item (net of tax expense Rs.....)	-	-	-	-	-	-
13. Net Profit (+) / Loss(-) for the period (11-12)	646.52	458.08	602.50	1,451.41	1,767.60	1,868.87
14. Share of Profit / (loss) of Associates	-	-	-	-	-	-
15. Minority Interest	-	-	-	-	-	-
16. Net Profit (+) / Loss(-) after taxes, minority interest and share of profit/(loss) of associates (13+14+15)	646.52	458.08	602.50	1,451.41	1,767.60	1,868.87
17. Paid-up equity share capital (Face Value of the Share shall be indicated)	210,600,000	210,600,000	210,600,000	210,600,000	210,600,000	210,600,000
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	Nil	Nil	Nil	Nil	Nil	5,134.96
19. Earnings Per Share (EPS)						
(i) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	3.07	2.18	2.86	6.89	8.39	8.87
(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)	Nil	Nil	-	Nil	Nil	Nil

Note:

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Date : 13/02/2017

Place : Mumbai

For Lypsa Gems & Jewellery Limited

Platwa
Director
