

**LYPSA GEMS & JEWELLERY LIMITED**
**Standalone Financial Results for the year Ended 31st March 2017**
**(Rs. In Lacs)**

Particulars	3 MONTHS ENDED			YEAR TO DATE	
	STANDALONE			STANDALONE	
	3/31/2017	12/31/2016	3/31/2016	3/31/2017	3/31/2016
	Audited*	Unaudited*	Audited*	Audited*	Audited*
1. Income from Operations					
(a). Net Sales/Income from Operations / Other Operating Income (net of excise duty)	2,604.55	2,001.71	1,909.28	7,659.36	20,763.78
(b) Other Operating Income	-	-	(0.06)	-	(0.06)
<b>Total Income from Operations (net)</b>	<b>2,604.55</b>	<b>2,001.71</b>	<b>1,909.22</b>	<b>7,659.36</b>	<b>20,763.72</b>
2. Expenses					
a. Cost of Materials	1,378.73	278.49	366.63	2,407.82	12,578.64
b. Purchase of Stock-in-trade	952.26	124.36	1,494.47	3,424.68	6,655.80
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	83.68	1,483.58	(60.68)	1,288.21	253.28
d. Employee benefit expenses	12.17	13.15	36.43	81.17	268.62
e. Depreciation and amortisation expense	11.18	10.48	11.47	43.17	46.11
f. Other expenditure (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7.49	7.10	76.21	54.11	512.08
<b>Total Expenses</b>	<b>2,445.51</b>	<b>1,917.16</b>	<b>1,924.53</b>	<b>7,299.16</b>	<b>20,314.53</b>
3. Profit / (Loss) from Operations before Other Income, finance costs & Exceptional Items (1-2)	159.04	84.55	(15.31)	360.20	449.19
4. Other Income	1.01	-	18.31	21.59	57.17
5. Profit / (Loss) from ordinary activities before finance costs & Exceptional Items (3+4)	160.05	84.55	3.00	381.79	506.36
6. Finance Cost	154.67	79.37	61.05	365.76	314.92
7. Profit/(Loss) after ordinary activities after finance costs but before Exceptional Items (5-6)	5.38	5.18	(58.05)	16.03	191.44
8. Exceptional Items	0.59	-	(11.91)	0.59	(13.39)
9. Profit (+)/ Loss (-) from Ordinary Activities before tax (7+8)	5.97	5.18	(69.96)	16.62	178.05
10. Tax expense	1.32	-	(14.66)	1.69	58.84
11. Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)	4.65	5.18	(55.30)	14.93	119.21
12. Extraordinary Item (net of tax expense Rs.....)	-	-	-	-	-
13. Net Profit (+) / Loss(-) for the period (11-12)	4.65	5.18	(55.30)	14.93	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)	4.65	5.18	(55.30)	14.93	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
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	Nil	Nil	Nil	1,033.20	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	(0.26)	0.07	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

**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 22/05/2017 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.
- The figures for the quarter ended 31/03/2017 are the balancing figures between audited figures in respect of the full financial years and the published year to date figures upto 3rd quarter of the current financial year.

Date : 22/05/2017

Place : Mumbai

For Lypsa Gems &amp; Jewellery Limited

Director




**LYPSA GEMS & JEWELLERY LIMITED**

**Standalone Financial Results for the year Ended 31st March 2017**

Stadalone Statement of Assets and Liabilities		As at 31/03/2017	As at 31/03/2016
Particulars		(Audited)	(Audited)
		<b>STANDALONE</b>	
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholder's funds</b>		
	(a) Share capital	2,106.00	2,106.00
	(b) Reserves and surplus	1,033.20	1,027.86
	(c) Foreign Currency Translation Reserves	-	-
	(d) Money received against share warants	-	-
	<b>Sub- total - Shareholder's funds</b>	<b>3,139.20</b>	<b>3,133.86</b>
2	<b>Share application money pending allotment</b>	-	-
3	<b>Minority interest*</b>	-	-
4	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	32.59	30.99
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	<b>Sub-total-Non-current liabilities</b>	<b>32.59</b>	<b>30.99</b>
5	<b>Current liabilities</b>		
	(a) Short-term borrowings	2,395.65	3,240.89
	(b) Trade payables	8,524.20	8,197.88
	(c ) Other current liabilities	130.75	68.74
	(d) Short-term provisions	3.96	13.57
	<b>Sub-total- Current liabilities</b>	<b>11,054.57</b>	<b>11,521.08</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>14,226.37</b>	<b>14,685.93</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Fixed assets	540.20	586.12
	(b) Goodwill on consolidation*	-	-
	(c ) Non-current investments	8.86	8.89
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	5.85	17.86
	(f) Other non-current assets	-	-
	<b>Sub-total-Non-current assets</b>	<b>554.90</b>	<b>612.87</b>
2	<b>Current assets</b>		
	(a) Current investments	22.80	30.74
	(b) Inventories	162.01	3,391.56
	(c) Trade receivables	13,377.74	9,885.25
	(d) Cash and cash equivalents	88.60	674.21
	(e) Short-term loans and advances	18.81	89.05
	(f) Other current assets	1.50	2.25
	<b>Sub-total-Current assets</b>	<b>13,671.47</b>	<b>14,073.06</b>
	<b>TOTAL - ASSETS</b>	<b>14,226.37</b>	<b>14,685.93</b>

For Lypsa Gems & Jewellery Limited

*Platon*  
Director





**LYPSA GEMS & JEWELLERY LIMITED**
**Consolidated Financial Results for the year Ended 31st March 2017**
**(Rupees in Lacs)**

Particulars	3 MONTHS ENDED			YEAR TO DATE	
	CONSOLIDATED			CONSOLIDATED	
	3/31/2017	12/31/2016	3/31/2016	3/31/2017	3/31/2016
	Audited*	Unaudited*	Audited*	Audited*	Audited*
<b>1. Income from Operations</b>					
(a). Net Sales/Income from Operations / Other Operating Income(net of excise duty)	8,004.54	7,027.91	5,141.71	26,073.85	47,701.87
(b) Other Operating Income	-	-	(0.06)	-	(0.06)
<b>Total Income from Operations (net)</b>	<b>8,004.54</b>	<b>7,027.91</b>	<b>5,141.65</b>	<b>26,073.85</b>	<b>47,701.81</b>
<b>2. Expenses</b>					
a. Cost of Materials	1,378.73	278.49	366.63	2,407.82	12,578.64
b. Purchase of Stock-in-trade	5,652.26	2,401.14	4,457.86	19,615.20	31,810.96
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	83.67	3,587.42	59.87	1,359.02	266.68
d. Employee benefit expenses	13.91	14.99	38.22	88.37	275.70
e. Depreciation and amortisation expense	11.19	10.48	11.47	43.18	46.11
f. Other expenditure (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	10.54	9.50	79.84	63.73	538.37
<b>Total Expenses</b>	<b>7,150.30</b>	<b>6,302.02</b>	<b>5,013.89</b>	<b>23,577.32</b>	<b>45,516.46</b>
<b>3. Profit / (Loss) from Operations before Other Income, finance costs &amp; Exceptional Items (1-2)</b>	<b>854.24</b>	<b>725.89</b>	<b>127.76</b>	<b>2,496.53</b>	<b>2,185.35</b>
4. Other Income	1.01	-	31.82	21.59	70.68
<b>5. Profit / (Loss) from ordinary activities before finance costs &amp; Exceptional Items (3+4)</b>	<b>855.25</b>	<b>725.89</b>	<b>159.58</b>	<b>2,518.12</b>	<b>2,256.03</b>
6. Finance Cost	154.67	79.37	61.06	365.76	314.93
<b>7. Profit/(Loss) after ordinary activities after finance costs but before Exceptional Items (5-6)</b>	<b>700.58</b>	<b>646.52</b>	<b>98.52</b>	<b>2,152.36</b>	<b>1,941.10</b>
8. Exceptional Items	0.59	-	(11.91)	0.59	(13.39)
<b>9. Profit (+)/ Loss (-) from Ordinary Activities before tax (7+8)</b>	<b>701.17</b>	<b>646.52</b>	<b>86.61</b>	<b>2,152.95</b>	<b>1,927.71</b>
10. Tax expense	1.32	-	(14.66)	1.69	58.84
<b>11. Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)</b>	<b>699.85</b>	<b>646.52</b>	<b>101.27</b>	<b>2,151.26</b>	<b>1,868.87</b>
12. Extraordinary Item (net of tax expense Rs.....)	-	-	-	-	-
<b>13. Net Profit (+) / Loss(-) for the period (11-12)</b>	<b>699.85</b>	<b>646.52</b>	<b>101.27</b>	<b>2,151.26</b>	<b>1,868.87</b>
14. Share of Profit / (loss) of Associates	-	-	-	-	-
15. Minority Interest	-	-	-	-	-
<b>16. Net Profit (+) / Loss(-) after taxes, minority interest and share of profit/(loss) of associates (13+14+15)</b>	<b>699.85</b>	<b>646.52</b>	<b>101.27</b>	<b>2,151.26</b>	<b>1,868.87</b>
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
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	Nil	Nil	Nil	7,076.58	5,134.96
<b>19. Earnings Per Share (EPS)</b>					
(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)	3.32	3.07	0.48	10.21	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:**

- The above Unaudited/audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 22/05/2017 and are subject to Limited review Under Clause 41 of the Listing Agreement by the Statutory Auditors.
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- 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.
- The figures for the quarter ended 31/03/2017 are the balancing figures between audited figures in respect of the full financial years and the published year to date figures upto 3rd quarter of the current financial year.

Date : 22/05/2017

Place : Mumbai

For Lypsa Gems &amp; Jewellery Limited

  
 Director


## LYPSA GEMS &amp; JEWELLERY LIMITED

Consolidated Financial Results for the year Ended 31st March 2017

(Rupees In Lacs)

	Standalone Statement of Assets and Liabilities Particulars	As at 31/03/2017 (Audited)	As at 31/03/2016 (Audited)
		CONSOLIDATED	
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	Shareholder's funds		
	(a) Share capital	2,106.00	2,106.00
	(b) Reserves and surplus	7,076.58	5,134.97
	(c) Foreign Currency Translation Reserves	-	-
	(d) Money received against share warrants	-	-
	Sub- total - Shareholder's funds	9,182.58	7,240.97
2	Share application money pending allotment	-	-
3	Minority interest*	-	-
4	Non-current liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	32.59	30.99
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total-Non-current liabilities	32.59	30.99
5	Current liabilities		
	(a) Short-term borrowings	2,395.65	3,240.89
	(b) Trade payables	22,939.16	24,448.15
	(c) Other current liabilities	130.75	68.74
	(d) Short-term provisions	3.96	26.95
	Sub-total- Current liabilities	25,469.53	27,784.72
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>34,684.71</b>	<b>35,056.69</b>
<b>B</b>	<b>ASSETS</b>		
1	Non-current assets		
	(a) Fixed assets	540.20	586.12
	(b) Goodwill on consolidation*	-	-
	(c) Non-current investments	8.86	8.89
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	10.86	22.98
	(f) Other non-current assets	-	-
	Sub-total-Non-current assets	559.91	618.00
2	Current assets		
	(a) Current investments	15.31	23.25
	(b) Inventories	162.02	3,462.39
	(c) Trade receivables	33,838.55	30,187.55
	(d) Cash and cash equivalents	88.60	674.21
	(e) Short-term loans and advances	18.81	89.05
	(f) Other current assets	1.50	2.25
	Sub-total-Current assets	34,124.80	34,438.70
	<b>TOTAL - ASSETS</b>	<b>34,684.71</b>	<b>35,056.69</b>

For Lypsa Gems &amp; Jewellery Limited

Director