

LYPSA GEMS & JEWELLERY LIMITED
Standalone Financial Results for the year Ended 30th June 2017
(Rupees in Laacs)

Particulars	3 MONTHS ENDED		YEAR TO DATE	
	STANDALONE		STANDALONE	
	30/06/2017	31/03/2017	30/06/2016	31/03/2017
	Unaudited*	Audited*	Unaudited*	Audited*
(I) Revenue from Operation	2,738.32	2,604.55	1,224.63	7,659.36
(II) Other Income	0.60	1.01	11.29	21.59
(III) Total Income (I + II)	2,738.92	2,605.56	1,235.92	7,680.95
(IV) Expenses				
a. Cost of Materials	0.85	1,378.73	750.06	2,407.82
b. Purchase of Stock-in-trade	2,609.64	952.26	857.64	3,424.68
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	90.74	83.68	(509.17)	1,288.21
d. Employee benefit expenses	12.53	12.17	38.49	81.17
e. Finance Cost	4.74	154.67	62.95	365.76
f. Depreciation and amortisation expense	8.02	11.18	10.74	43.17
g. Other expenses	7.06	7.49	24.07	54.11
Total Expenses (IV)	2,733.58	2,600.18	1,234.78	7,664.92
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	5.34	5.38	1.14	16.03
VI Exceptional Items	-	(0.59)	-	(0.59)
VII. Profit (+)/ Loss (-) before tax (V-VI)	5.34	5.97	1.14	16.62
VIII. Tax Expenses	-	1.32	0.37	1.69
A. Current Tax	-	1.32	0.37	1.69
B. Deferred Tax	-	-	-	-
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	5.34	4.65	0.77	14.93
X. Profit (+)/ Loss (-) from discontinued operation	-	-	-	-
XI. Tax Expense of discontinued operation	-	-	-	-
XII. Profit (+)/ Loss (-) from discontinued operation (After Tax) (X-XI)	-	-	-	-
XIII. Profit (+)/ Loss (-) for the period (IX + XII)	5.34	4.65	0.77	14.93
XIV. Other Comprehensive Income	-	-	-	-
A (i) Items that will not be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XV. Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	5.34	4.65	0.77	14.93
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	2106,00,000	2106,00,000	2106,00,000	2106,00,000
XVII 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)	0.03	0.02	0.004	0.07
(ii) 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

Particulars	3 Months ended (30/06/2017)
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 financial results of the company for the quarter ended 30th June 2017 have been reviewed by the audit committee and approved by the Board of Directors at their respective meetings held on 11th August 2017 and the Limited Review of the same has been carried by the Auditors.
- As the company's business activity falls within a single primary business segment viz. "Diamonds", the disclosure requirement of Accounting Standard (Ind AS 108) on "Segment Reporting" is not applicable.
- Provision for Taxation will be made at the end of the year.
- Figures of the previous periods have been regrouped/ recast/ reclassified wherever considered necessary.
- The statement does not include Ind AS compliant results for the preceding quarter and previous year ended on 31st March 2017 as the same is not mandatory as SEBI's circular dated July 5, 2016

Date : 11/08/2017
Place : Mumbai

For Lypsa Gems & Jewellery Limited


Director

LYPSA GEMS & JEWELLERY LIMITED
Consolidated Financial Results for the year Ended 30th June 2017
(Rupees in Laacs)

Particulars	3 MONTHS ENDED		YEAR TO DATE	
	CONSOLIDATED		CONSOLIDATED	
	30/06/2017	31/03/2017	30/06/2016	31/03/2017
	Unaudited*	Audited*	Unaudited*	Audited*
(I) Revenue from Operation	8,143.82	8,004.54	4,630.53	26,073.85
(II) Other Income	0.60	1.01	11.29	21.59
(III) Total Income (I + II)	8,144.42	8,005.55	4,641.82	26,095.44
(IV) Expenses				
a. Cost of Materials	0.85	1,378.73	750.06	2,407.82
b. Purchase of Stock-in-trade	11,131.04	5,652.26	3,955.95	19,615.20
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,730.49)	83.67	(551.53)	1,359.02
d. Employee benefit expenses	14.27	13.91	40.31	88.37
e. Finance Cost	4.74	154.67	62.95	365.76
f. Depreciation and amortisation expense	8.02	11.19	10.74	43.18
g. Other expenses	9.05	10.54	26.16	63.73
Total Expenses (IV)	7,437.48	7,304.97	4,294.64	23,943.08
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	706.94	700.58	347.18	2,152.36
VI. Exceptional Items	-	(0.59)	-	(0.59)
VII. Profit (+) / Loss (-) before tax (V-VI)	706.94	701.17	347.18	2,151.95
VIII. Tax Expenses	-	1.32	0.37	1.69
A. Current Tax	-	1.32	0.37	1.69
B. Deferred Tax	-	-	-	-
IX. Profit (+) / Loss (-) for the period from continuing operation (VII - VIII)	706.94	699.85	346.81	2,151.26
X. Profit (+) / Loss (-) from discontinued operation	-	-	-	-
XI. Tax Expense of discontinued operation	-	-	-	-
XII. Profit (+) / Loss (-) from discontinued operation (After Tax) (X-XI)	-	-	-	-
XIII. Profit (+) / Loss (-) for the period (IX + XII)	706.94	699.85	346.81	2,151.26
XIV. Other Comprehensive Income	-	-	-	-
A (i) Items that will not be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	706.94	699.85	346.81	2,151.26
XVI. Paid-up equity share capital (Face Value of the Share shall be indicated)	2106,00,000	2106,00,000	2106,00,000	2106,00,000
XVII. 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)	3.36	3.32	1.65	10.21
(ii) 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

Particulars
INVESTOR COMPLAINTS

Pending at the beginning of the quarter

Received during the quarter

Disposed of during the quarter

Remaining unresolved at the end of the quarter

Notes:

- The financial results of the company for the quarter ended 30th June 2017 have been reviewed by the audit committee and approved by the Board of Directors at their respective meetings held on 11th August 2017 and the Limited Review of the same has been carried by the Auditors.
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Date : 11/08/2017

Place : Mumbai

For Lypsa Gems & Jewellery Limited



Director