

LYPSA GEMS & JEWELLERY LIMITED
Standalone Unaudited Financial Results for the period Ended 30th September 2017
(Rupees in Lacs)

Particulars	3 MONTHS ENDED			YEAR TO DATE	
	STANDALONE			STANDALONE	
	30/09/2017	30/06/2017	30/09/2016	30/09/2017	31/03/2017
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
I. Income from Operations					
(I) Revenue from Operation	2,846.38	2,738.32	1,828.47	5,584.70	7,659.36
(II) Other Income	0.01	0.60	9.29	0.61	21.59
(III) Total Income (I + II)	2,846.39	2,738.92	1,837.76	5,585.31	7,680.95
(IV) Expenses					
a. Cost of Materials					
b. Cost Of Materials/ Purchase of Stock-in-trade	2,836.46	2,610.49	1,490.96	5,446.95	5,832.50
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(36.96)	90.74	230.12	53.78	1,288.21
d. Employee benefit expenses	12.53	12.53	17.36	25.06	81.17
e. Finance Cost	4.47	4.74	68.77	9.21	365.76
f. Depreciation and amortisation expense	7.98	8.02	10.77	16.00	43.17
g. Other expenses	16.31	7.06	15.45	23.37	54.11
Total Expenses (IV)	2,840.79	2,733.58	1,833.43	5,574.37	7,664.92
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	5.60	5.34	4.33	10.94	16.03
VI Exceptional Items	-	-	-	-	0.59
VII. Profit (+)/ Loss (-) before tax (V-VI)	5.60	5.34	4.33	10.94	16.62
	-	-	-	-	-
VIII. Tax Expenses	-	-	-	-	1.69
A. Current Tax	-	-	-	-	1.69
B. Deferred Tax	-	-	-	-	-
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	5.60	5.34	4.33	10.94	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)	5.60	5.34	4.33	10.94	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)	5.60	5.34	4.33	10.94	14.93
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	2948,40,000	2106,00,000	2106,00,000	2948,40,000	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)	0.02	0.03	0.02	0.04	0.07
(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

For LYPSA GEMS & JEWELLERY LTD.

[Signature]
Director/Authorised Signatory



Note:

- a. The above Unaudited/audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 10/11/2017 and are subject to Limited review Under Clause 41 of the Listing Agreement by the Statutory Auditors.
- b. The previous period's figures have been regrouped and reclassified wherever necessary to make them comparable with the current periods' figures.
- c. 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.
- d. The statement does not include Ind As compliant results for the preceeding quarter and previous year ended on 31st March 2017 as the same is not mandatory as SEBI's circular dated July 5, 2016
- e. Provision for Taxation will be made at the end of the year.
- f. Financial Results Standalone : (INDAS)

(Rs. In Lacs)

Particulars	Six Months Ended 30-09-2017 (Unaudited)	Six Months Ended 30-09-2016 (Unaudited)	Year to dated figured ended 30-09-2017 (Unaudited)	Year to dated figured ended 31-03-2017 (Audited)
Revenue From Operation	2,846.38	1,828.47	5,584.70	7,659.36
Profit/Loss from Ordinary activities before Tax	5.60	4.33	10.94	14.93
Net Profit / Loss from ordinary activities after Tax	5.60	4.33	10.94	14.93

Date : 10/11/2017
Place : Mumbai



For Lypsa Gems & Jewellery Limited

Director

LYPSA GEMS & JEWELLERY LIMITED

Standalone Financial Results for the period Ended 30th September 2017

(Rupees In Lacs)

	Stadalone Statement of Assets and Liabilities Particulars	As at 30/09/2017 (unaudited)	As at 31/03/2017 (Audited)
		STANDALONE	
A	EQUITY AND LIABILITIES		
1	Shareholder's funds		
	(a) Share capital	2,948.40	2,106.00
	(b) Reserves and surplus	1,044.13	1,033.20
	(c) Foreign Currency Translation Reserves	-	-
	(d) Money received against share warants	-	-
	Sub- total - Shareholder's funds	3,992.53	3,139.20
2	Share application money pending allotment	-	-
3	Minority interest*	-	-
4	Non-current liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	32.59	32.59
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total-Non-current liabilities	32.59	32.59
5	Current liabilities		
	(a) Short-term borrowings	2,374.45	2,395.65
	(b) Trade payables	10,325.15	8,524.20
	(c) Other current liabilities	128.78	130.75
	(d) Short-term provisions	3.96	3.96
	Sub-total- Current liabilities	12,832.35	11,054.57
	TOTAL - EQUITY AND LIABILITIES	16,857.47	14,226.37
B	ASSETS		
1	Non-current assets		
	(a) Fixed assets	524.19	540.20
	(b) Goodwill on consolidation*	-	-
	(c) Non-current investments	8.86	8.86
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	5.85	5.85
	(f) Other non-current assets	-	-
	Sub-total-Non-current assets	538.89	554.90
2	Current assets		
	(a) Current investments	22.80	22.80
	(b) Inventories	101.77	162.01
	(c) Trade receivables	15,284.64	13,377.74
	(d) Cash and cash equivalents	49.77	88.60
	(e) Short-term loans and advances	858.11	18.81
	(f) Other current assets	1.50	1.50
	Sub-total-Current assets	16,318.59	13,671.47
	TOTAL - ASSETS	16,857.47	14,226.37

For Lypsa Gems & Jewellery Limited

[Signature]
Director



LYPSA GEMS & JEWELLERY LIMITED
Consolidated Unaudited Financial Results for the period Ended 30th September 2017
(Rupees in Lacs)

	3 MONTHS ENDED			YEAR TO DATE	
	CONSOLIDATED			CONSOLIDATED	
Particulars	30/09/2017	30/06/2017	30/09/2016	30/09/2017	31/03/2017
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
I. Income from Operations					
(I) Revenue from Operation	8,346.89	8,143.82	6,410.87	16,490.71	26,073.85
(II) Other Income	0.01	0.60	9.29	0.61	21.59
(III) Total Income (I + II)	8,346.90	8,144.42	6,420.16	16,491.32	26,095.44
(IV) Expenses					
a. Cost of Materials					
b. Cost Of Materials/ Purchase of Stock-in-trade	3,755.00	11,131.89	7,606.39	14,886.89	22,023.02
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	3,784.26	(3,730.49)	(1,760.54)	53.77	1,359.02
d. Employee benefit expenses	14.29	14.27	19.16	28.56	88.37
e. Finance Cost	4.47	4.74	68.77	9.21	365.76
f. Depreciation and amortisation expense	7.99	8.02	10.77	16.01	43.18
g. Other expenses	18.89	9.05	17.53	27.94	63.73
Total Expenses (IV)	7,584.90	7,437.48	5,962.08	15,022.38	23,943.08
V. Profit/(Loss) before Exceptional Items & Tax (III - IV)	762.00	706.94	458.08	1,468.94	2,152.36
VI Exceptional Items	-	-	-	-	0.59
VII. Profit (+)/ Loss (-) before tax (V-VI)	762.00	706.94	458.08	1,468.94	2,152.95
VIII. Tax Expenses	-	-	-	-	1.69
A. Current Tax	-	-	-	-	1.69
B. Deffered Tax	-	-	-	-	-
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	762.00	706.94	458.08	1,468.94	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)	762.00	706.94	458.08	1,468.94	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)	762.00	706.94	458.08	1,468.94	2,151.26
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	2948,40,000	2106,00,000	2106,00,000	2948,40,000	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)	2.58	3.36	2.18	4.98	10.21
(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

For LYPSA GEMS & JEWELLERY LTD.
Director/Authorised Signatory


Note:

- a. The above Unaudited/audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 10/11/2017 and are subject to Limited review Under Clause 41 of the Listing Agreement by the Statutory Auditors.
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- e. Provision for Taxation will be made at the end of the year.
- f. Financial Results Consolidated : (INDAS)

(Rs. In Lacs)

Particulars	Six Months Ended 30-09-2017 (Unaudited)	Six Months Ended 30-09-2016 (Unaudited)	Year to dated figured ended 30-09-2017	Year to dated figured ended 31-03-2017
Revenue From Operation	8,346.89	6,410.87	16,490.71	26,073.85
Profit/Loss from Ordinary activities before Tax	762.00	458.08	1,468.94	2,151.26
Net Profit / Loss from ordinary activities after Tax	762.00	458.08	1,468.94	2,151.26

Date : 10/11/2017
Place : Mumbai



For Lypsa Gems & Jewellery Limited


Director

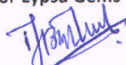
LYPSA GEMS & JEWELLERY LIMITED

Consolidated Financial Results for the period Ended :

(Rupees In Lacs)

Stadalone Statement of Assets and Liabilities Particulars		As at 30/09/2017 (unaudited)	As at 31/03/2017 (Audited)
		CONSOLIDATED	
A	EQUITY AND LIABILITIES		
1	Shareholder's funds		
	(a) Share capital	2,948.40	2,106.00
	(b) Reserves and surplus	8,554.67	7,076.58
	(c) Foreign Currency Translation Reserves	-	-
	(d) Money received against share warrants	-	-
	Sub- total - Shareholder's funds	11,503.07	9,182.58
2	Share application money pending allotment	-	-
3	Minority interest*	-	-
4	Non-current liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	32.59	32.59
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total-Non-current liabilities	32.59	32.59
5	Current liabilities		
	(a) Short-term borrowings	2,374.45	2,395.65
	(b) Trade payables	19,066.68	22,939.16
	(c) Other current liabilities	128.78	130.75
	(d) Short-term provisions	3.96	3.96
	Sub-total- Current liabilities	21,573.88	25,469.53
	TOTAL - EQUITY AND LIABILITIES	33,109.54	34,684.71
B	ASSETS		
1	Non-current assets		
	(a) Fixed assets	524.19	540.20
	(b) Goodwill on consolidation*	-	-
	(c) Non-current investments	8.86	8.86
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	7.10	10.86
	(f) Other non-current assets	-	-
	Sub-total-Non-current assets	540.14	559.91
2	Current assets		
	(a) Current investments	15.31	15.31
	(b) Inventories	101.78	162.02
	(c) Trade receivables	31,542.94	33,838.55
	(d) Cash and cash equivalents	49.77	88.60
	(e) Short-term loans and advances	858.11	18.81
	(f) Other current assets	1.50	1.50
	Sub-total-Current assets	32,569.41	34,124.80
	TOTAL - ASSETS	33,109.54	34,684.71

For Lypsa Gems & Jewellery Limited


Director

