

LYPSA GEMS & JEWELLERY LIMITED
Standalone Unaudited Financial Results for the period Ended 31st December 2017
(Rupees in Lacs)

	3 MONTHS ENDED			YEAR TO DATE		YEAR
	STANDALONE			STANDALONE		ENDED
Particulars	31-12-2017	30-9-2017	31-12-2016	31-12-2017	31-12-2016	31-3-2017
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
I. Income from Operations						
(I) Revenue from Operation	2,689.81	2,846.38	2,001.71	8,274.51	5,054.81	7,659.36
(II) Other Income	7.50	0.01	-	8.11	20.58	21.59
(III) Total Income (I + II)	2,697.31	2,846.39	2,001.71	8,282.62	5,075.39	7,680.95
(IV) Expenses						
a. Cost of Materials						
b. Cost Of Materials/ Purchase of Stock-in-trade	2,682.08	2,836.46	402.85	8,129.03	3,501.51	5,832.50
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.87	(36.96)	1,483.58	55.65	1,204.53	1,288.21
d. Employee benefit expenses	12.53	12.53	13.15	37.59	69.00	81.17
e. Finance Cost	3.36	4.47	79.37	12.57	211.09	365.76
f. Depreciation and amortisation expense	7.95	7.98	10.48	23.95	31.99	43.17
g. Other expenses	(15.75)	16.31	7.10	7.62	46.62	54.11
Total Expenses (IV)	2,692.04	2,840.79	1,996.53	8,266.41	5,064.74	7,664.92
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	5.27	5.60	5.18	16.21	10.65	16.03
VI Exceptional Items						0.59
VII. Profit (+)/ Loss (-) before tax (V-VI)	5.27	5.60	5.18	16.21	10.65	16.62
VIII. Tax Expenses						
A. Current Tax					0.37	1.69
B. Deferred Tax					0.37	1.69
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	5.27	5.60	5.18	16.21	10.28	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)	5.27	5.60	5.18	16.21	10.28	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)	5.27	5.60	5.18	16.21	10.28	14.93
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	2948,40,000	2948,40,000	2106,00,000	2948,40,000	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)	0.02	0.02	0.02	0.05	0.05	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	Nil


For LYPsa GEMS & JEWELLERY LTD
Phatuc
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 12/02/2018 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.
- h. There is no reconciliation as there are no items to be covered under comprehensive income group
- i. Financial Results Standalone : (INDAS)

(Rs. In Lacs)

Particulars	Quarter Ended 31-12-2017 (Unaudited)	Quarter Ended 31-12-2016 (Unaudited)	Year to dated figured ended 31-12-2017 (Unaudited)	Year to dated figured ended 31-03-2017 (Audited)
Revenue From Operation	2,689.81	2,001.71	8,274.51	7,659.36
Profit/Loss from Ordinary activities before Tax	5.27	5.18	16.21	16.62
Net Profit / Loss from ordinary activities after Tax	5.27	5.18	16.21	14.93

Date :
12/02/2018
Place : Mumbai



For Lypsa Gems & Jewellery Limited

Platino
Director

LYPSA GEMS & JEWELLERY LIMITED
Consolidated Unaudited Financial Results for the period Ended 31st December 2017
(Rupees in Lacs)

	3 MONTHS ENDED			YEAR TO DATE		YEAR
	CONSOLIDATED			CONSOLIDATED		ENDED
Particulars	31-12-2017	30-9-2017	31-12-2016	31-12-2017	31-12-2016	31/03/2017
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
I. Income from Operations						
(I) Revenue from Operation	8,372.53	8,346.89	7,027.91	24,863.24	18,069.31	26,073.85
(II) Other Income	7.50	0.01		8.11	20.58	21.59
(III) Total Income (I + II)	8,380.03	8,346.90	7,027.91	24,871.35	18,089.89	26,095.44
(IV) Expenses						
a. Cost of Materials						
b. Cost Of Materials/ Purchase of Stock-in-trade	7,582.30	3,755.00	2,679.63	22,469.19	14,992.03	22,023.02
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.87	3,784.26	3,587.42	55.64	1,275.35	1,359.02
d. Employee benefit expenses	14.25	14.29	14.99	42.81	74.46	88.37
e. Finance Cost	3.36	4.47	79.37	12.57	211.09	365.76
f. Depreciation and amortisation expense	7.95	7.99	10.48	23.96	31.99	43.18
g. Other expenses	(13.22)	18.89	9.50	14.72	53.19	63.73
Total Expenses (IV)	7,596.51	7,584.90	6,381.39	22,618.89	16,638.11	23,943.08
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	783.52	762.00	646.52	2,252.46	1,451.78	2,152.36
VI Exceptional Items	-	-	-	-	-	0.59
VII. Profit (+)/ Loss (-) before tax (V-VI)	783.52	762.00	646.52	2,252.46	1,451.78	2,152.95
VIII. Tax Expenses	-	-	-	-	0.37	1.69
A. Current Tax	-	-	-	-	0.37	1.69
B. Deferred Tax	-	-	-	-	-	-
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	783.52	762.00	646.52	2,252.46	1,451.41	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)	783.52	762.00	646.52	2,252.46	1,451.41	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)	783.52	762.00	646.52	2,252.46	1,451.41	2,151.26
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	2948,40,000	2948,40,000	2106,00,000	2948,40,000	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)	2.66	2.58	3.07	7.64	6.89	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	Nil


For LYPsa GEMS & JEWELLERY LTD
Platve
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 12/02/2018 and are subject to Limited review Under Clause 41 of the Listing Agreement by the Statutory Auditors.
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- h. There is no reconciliation as there are no items to be covered under comprehensive income group
- i. Fianancial Results Consolidated : (INDAS)

(Rs. In Lacs)

Particulars	Six Months Ended 31-12-2017 (Unaudited)	Six Months Ended 31- 12-2016 (Unaudited)	Year to dated figured ended 31-12-2017 (Unaudited)	Year to dated figured ended 31-03-2017 (Audited)
Revenue From Operation	8,372.53	7,027.91	24,863.24	26,073.85
Profit/Loss from Ordinary activities before Tax	783.52	646.52	2,252.46	2,152.95
Net Profit / Loss from ordinary activities after Tax	783.52	646.52	2,252.46	2,151.26

Date :
12/02/2018
Place : Mumbai



For Lypsa Gems & Jewellery Limited

Platus
Director