LYPSA GEMS & JEWELLERY LIMITED

Standalone Unaudited Financial Results for the period Ended 31st December 2017

(Rupees in Lacs)

Standalone Unaudited Financial Results for the period	d Ended 31st December 2017 3 MONTHS ENDED			VEADTO	Lacs) YEAR	
			Alliano e alcamenta en	YEAR TO DATE		ENDED
	STANDALONE			STANDA	ALONE	
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*
1.Income from Oerations				(*)		
(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				4		
a. Cost of Materials	8					
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)		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
Total Dapenses (11)	2,092:04	2,840.73	1,990.33	0,200.41	3,004.74	7,004.72
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	5.27	5.60	5.18	16.21	10.65	16.03
VI Exceptional Items	0.27	1	2,10		1	0.59
VII. Profit (+)/ Loss (-) before tax (V-VI)	5.27	5.60	5.18	16.21	10.65	16.62
		-			-	
VIII. Tax Expenses	Partie of the life			A STATE OF THE STA	0.37	1.69
A. Current Tax				Ten.	0.37	1.69
B. Deffered Tax						
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 Prolit (+)/ Loss (-) from discontinued operation (After Tax) (X-XI)						Alter Service Alter Service
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		- 11 1				
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	1.0					
be reclassified to profit or loss	1. "				1	
XV. Total Comprehensive Income for the						
period (XIII+XIV)(Comprising Profit				计算机是原序		
(Loss) and Other Comprehensive Income	S College State College					
for the period)	5.27	5.60	5.18	16.21	10.28	14.93
XVI Paid-up equity share capital	2948,40,000	2948,40,000	2106,00,000	2948,40,000	2106,00,000	2106,00,000
(Face Value of the Share shall be indicated)	25.0,10,000					
XVII Earnings Per Share (EPS)			-			
(i) Basic and diluted EPS before Extraordinary items for the period, for the year to		V X 1	×		0.00	0.05
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						N.
date and for the previous year (not to be annualized)	Ni	l Ni	l Ni	l Ni	l Ni	l N



FOT LYPSA GENS & 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 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 preceding quarter and previous year ended on 31st March 2017as the same is not mandatory as SEBI's circular dated July 5,2016
- e. Provision fro 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. Fianancial 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 SEMELLERAL LINE TO SALE TO SAL

For Lypsa Gems & Jewellery Limited

Director

LYPSA GEMS & JEWELLERY LIMITED

Consolidated Unaudited Financial Results for the per				YEAR TO DATE		es in Lacs) YEAR	
	3 MONTHS ENDED CONSOLIDATED			The second distance of the	to an analysis		
	CONSC		D .	CONSOLIDATED		ENDED	
Particulars	31-12-2017	30-9-2017		31-12-2017	31-12-2016	31/03/2017	
March 200 and March 200 and American State of the Company of the C	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*	
1.Income from Oerations					40.000.01	26.052.05	
(I) Revenue from Operation	8,372.53	8,346.89	7,027.91	24,863.24	18,069.31 20.58	26,073.85 21.59	
(II) Other Income	7.50	0.01	7.027.01	8.11	18,089.89	26,095.44	
(III) Total Income (I+II)	8,380.03	8,346.90	7,027.91	24,871.35	10,009.09	20,093,44	
(IV) Expenses							
a. Cost of Materials					11,000,00	22 023 02	
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	1.87	3,784.26	3,587.42	55.64	1,275.35	1,359.02	
stock-in-trade	14.25	14.29	14.99	42.81	74.46	88.37	
d. Employee benefit expenses	3.36	4.47	79.37	12.57	211.09	365.76	
e. Finance Cost	7.95	7.99	10.48	23.96	31.99	43.18	
f. Depreciation and amortisation expense g. Other expenses	(13.22)	18.89	9.50	14.72	53.19	63.73	
Total Expenses (IV)		7,584.90	6,381.39	22,618.89	16,638,11	23,943.08	
Total Expenses (1v)	7,596.51	1,304.90	0,301.39	22,016.89	10,038.11	23,743.00	
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	
			THE REPORT OF THE REST	76-60-00	-	-	
VIII. Tax Expenses	District Control			The Particulation	0.37	1.69	
A. Current Tax	-			9	0.37	1.69	
B. Deffered Tax							
TX. Profit (+)/ Loss (-) for the period from continuing operation	i -			CONTRACTOR OF THE SAME		THE SAME PAY SAME	
(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				1 - 94			
XII Profit (+)/ Loss (-) from discontinued operation				Compression of the Compression	克里斯斯 斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯	Marini Law 1	
(After Tax) (X-XI)		1000		排除的一种形式			
VIII D. C. (1)(I - () for the second (IV + VII)		7(2,00	CACED	2 252 46	1,451.41	2,151.26	
XIII Profit (+)/ Loss (-) for the period (IX + XII)	783.52	762.00	646.52	2,252.46	1,431.41	2,131.20	
XIV. Other Comprehensive Income				TOTAL CONTRACTOR			
A (i) Items that will not be reclassified to				1000			
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						- Maria D	
profit or loss				1			
(ii) Income tax relating to items that will	1.0					1. IS-U-1	
be reclassified to profit or loss				*			
XV. Total Comprehensive Income for the			SECTION SECTION		THE RESERVE OF THE PERSON OF T		
period (XIII+XIV)(Comprising Profit							
(Loss) and Other Comprehensive Income	Section of the second						
for the period)	783.52	762.00	646.52	4		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)		+		* **		×= 5,5 5	
(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)	2.6	2.58	3.07	7.64	6.89	10.2	
(b) Basic and diluted EPS after Extraordinary items for the period, for the year to					20 20	N	
date and for the previous year (not to be annualized)	N	il N	il N	il N	il Nil	N	



For LYPSA GEMS & JEWELLERY LTD

Director / Authorised Signatory

Note:

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- e.Provision fro 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. 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 SEMELLERY CONTROL OF THE OFFICE OF THE OFFICE OF THE OFFICE OFFICE OF THE OFFICE OFFIC

For Lypsa Gems & Jewellery Limited

Director