

LYPSA GEMS & JEWELLERY LIMITED
Standalone Audited Financial Results for the period Ended 31st March 2018
(Rupees in Lacs)

Particulars	3 MONTHS ENDED			YEAR TO DATE	
	STANDALONE			STANDALONE	
	31-Mar-18	31-Dec-17	31-Mar-17	31-Mar-18	31-Mar-17
	Audited*	Unaudited*	Audited*	Audited*	Audited*
I. Income from Operations					
(I) Revenue from Operation	2,140.00	2,689.81	2,604.55	10,414.51	7,659.36
(II) Other Income	0.61	7.50	1.01	8.72	21.59
(III) Total Income (I + II)	2,140.61	2,697.31	2,605.56	10,423.23	7,680.95
(IV) Expenses					
a. Cost of Materials	-	-	-	-	-
b. Cost Of Materials/ Purchase of Stock-in-trade	2,263.68	2,682.08	2,330.99	10,392.71	5,832.50
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(150.81)	1.87	83.68	(95.16)	1,288.21
d. Employee benefit expenses	12.61	12.53	12.17	50.18	81.17
e. Finance Cost	0.44	3.36	154.67	13.02	365.76
f. Depreciation and amortisation expense	12.93	7.95	11.18	36.89	43.17
g. Other expenses	(0.63)	(15.75)	7.49	7.00	54.11
Total Expenses (IV)	2,138.22	2,692.04	2,600.18	10,404.64	7,664.92
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	2.39	5.27	5.38	18.59	16.03
VI Exceptional Items	-	-	0.59	-	0.59
VII. Profit (+)/ Loss (-) before tax (V-VI)	2.39	5.27	5.97	18.59	16.62
VIII. Tax Expenses	(1.03)	-	1.32	(1.03)	1.69
A. Current Tax	2.00	-	1.32	2.00	1.69
B. Deferred Tax	(3.03)	-	-	(3.03)	-
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	3.42	5.27	4.65	19.62	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)	3.42	5.27	4.65	19.62	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)	3.42	5.27	4.65	19.62	14.93
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	294,840,000	294,840,000	210,600,000	294,840,000	210,600,000
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)	0.01	0.02	0.02	0.07	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
J. Pathe
 Director / Authorised Signatory

LYPSA GEMS & JEWELLERY LIMITED

Standalone Audited Financial Results for the year Ended 31st March 2018

(Rupees in Lacs)

Statement of Assets and Liabilities Particulars		As at 31/03/2018 (Audited)	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	210.27	1,033.20
	(c) Foreign Currency Translation Reserves	-	-
	(d) Money received against share warrants	-	-
	Sub-total - Shareholder's funds	3,158.67	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)	29.56	32.59
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total-Non-current liabilities	29.56	32.59
5	Current liabilities		
	(a) Short-term borrowings	2,360.85	2,395.65
	(b) Trade payables	10,790.19	8,524.20
	(c) Other current liabilities	122.35	130.75
	(d) Short-term provisions	3.96	3.96
	Sub-total- Current liabilities	13,277.36	11,054.57
	TOTAL - EQUITY AND LIABILITIES	16,465.59	14,226.37
B	ASSETS		
1	Non-current assets		
	(a) Fixed assets	503.31	540.20
	(b) Goodwill on consolidation*	-	-
	(c) Non-current investments	8.94	8.86
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	16.10	5.85
	(f) Other non-current assets	-	-
	Sub-total-Non-current assets	528.34	554.90
2	Current assets		
	(a) Current investments	22.80	22.80
	(b) Inventories	240.19	162.01
	(c) Trade receivables	15,596.68	13,377.74
	(d) Cash and cash equivalents	45.06	88.60
	(e) Short-term loans and advances	31.01	18.81
	(f) Other current assets	1.50	1.50
	Sub-total-Current assets	15,937.25	13,671.47
	TOTAL - ASSETS	16,465.59	14,226.37



For Lypsa Gems & Jewellery Limited

[Signature]
Director

Note:

a. The above Audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 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 period.

c. The Company operates in a single segment, hence segmental Reporting as required under Accounting Standard 17 issued by the Institute of 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 2018 as the SEBI's circular dated July 5, 2016

e. Financial Results Standalone : (INDAS)

(Rs. In Lacs)

Particulars	Corresponding 3 Months quarter ended in previous year 31.03.2018	Corresponding 12 Months ended in previous year 31-03-2018
Revenue From Operation	2,140.00	10,414.51
Profit/Loss from Ordinary activities before Tax	2.39	18.59
Net Profit / Loss from ordinary activities after Tax	3.42	19.62



Date :

30/05/2018

Place : Mumbai

For Lypsa Gems & Jewellery Limited

A handwritten signature in blue ink, appearing to read 'Platus'.

Director

LYPSA GEMS & JEWELLERY LIMITED
Consolidated Audited Financial Results for the period Ended 31st March 2018
(Rupees in Lacs)

Particulars	3 MONTHS ENDED			YEAR TO DATE	
	CONSOLIDATED			CONSOLIDATED	
	31-Mar-18	31-Dec-17	31-Mar-17	31-Mar-18	31-Mar-17
	Audited*	Unaudited*	Audited*	Audited*	Audited*
I. Income from Operations					
(I) Revenue from Operation	7,143.80	8,372.53	8,004.54	32,007.04	26,073.85
(II) Other Income	0.61	7.50	1.01	8.72	21.59
(III) Total Income (I + II)	7,144.41	8,380.03	8,005.55	32,015.76	26,095.44
(IV) Expenses					
a. Cost of Materials					
b. Cost Of Materials/ Purchase of Stock-in-trade	6,638.62	7,582.30	7,030.99	29,099.25	22,023.02
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(150.81)	1.87	83.67	(95.17)	1,359.02
d. Employee benefit expenses	35.97	14.25	13.91	78.78	88.37
e. Finance Cost	0.44	3.36	154.67	13.01	365.76
f. Depreciation and amortisation expense	12.93	7.95	11.19	36.89	43.18
g. Other expenses	61.87	(13.22)	10.54	76.59	63.73
Total Expenses (IV)	6,599.03	7,596.51	7,304.97	29,209.35	23,943.08
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	545.38	783.52	700.58	2,806.41	2,152.36
VI Exceptional Items	-	-	0.59	-	0.59
VII. Profit (+)/ Loss (-) before tax (V-VI)	545.38	783.52	701.17	2,806.41	2,152.95
VIII. Tax Expenses	(1.03)	-	1.32	(1.03)	1.69
A. Current Tax	2.00	-	1.32	2.00	1.69
B. Deferred Tax	(3.03)	-	-	(3.03)	-
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	546.41	783.52	699.85	2,807.44	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)	546.41	783.52	699.85	2,807.44	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)	546.41	783.52	699.85	2,807.44	2,151.26
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	294,840,000	294,840,000	210,600,000	294,840,000	210,600,000
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)	1.85	2.66	3.32	9.52	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
Platus
 Director / Authorised Signatory

LYPSA GEMS & JEWELLERY LIMITED

Consolidated Audited Financial Results for the year Ended 31st March 2018

(Rupees In Lacs)

Statement of Assets and Liabilities Particulars		As at 31/03/2018 (Audited)	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	9,052.19	7,076.58
	(c) Foreign Currency Translation Reserves	-	-
	(d) Money received against share warrants	-	-
	Sub- total - Shareholder's funds	12,000.59	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)	29.56	32.59
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total-Non-current liabilities	29.56	32.59
5	Current liabilities		
	(a) Short-term borrowings	2,360.85	2,395.65
	(b) Trade payables	12,769.73	22,939.16
	(c) Other current liabilities	122.35	130.75
	(d) Short-term provisions	3.96	3.96
	Sub-total- Current liabilities	15,256.90	25,469.53
	TOTAL - EQUITY AND LIABILITIES	27,287.05	34,684.71
B	ASSETS		
1	Non-current assets		
	(a) Fixed assets	503.31	540.20
	(b) Goodwill on consolidation*	-	-
	(c) Non-current investments	8.94	8.86
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	16.27	10.86
	(f) Other non-current assets	-	-
	Sub-total-Non-current assets	528.51	559.91
2	Current assets		
	(a) Current investments	15.31	15.31
	(b) Inventories	240.20	162.02
	(c) Trade receivables	26,351.03	33,838.55
	(d) Cash and cash equivalents	114.62	88.60
	(e) Short-term loans and advances	31.01	18.81
	(f) Other current assets	6.36	1.50
	Sub-total-Current assets	26,758.54	34,124.80
	TOTAL - ASSETS	27,287.05	34,684.71



For Lypsa Gems & Jewellery Limited

Director

Note:

a. The above Audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 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 period.

c. The Company operates in a single segment, hence segmental Reporting as required under Accounting Standard 17 issued by the Institute of 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 2018 as the SEBI's circular dated July 5, 2016

e. Financial Results Consolidated : (INDAS)

(Rs. In Lacs)

Particulars	Corresponding 3 Months quarter ended in previous year 31.03.2018	Corresponding 12 Months ended in previous year 31-03-2018
Revenue From Operation	7,143.80	32,007.04
Profit/Loss from Ordinary activities before Tax	545.38	2,806.41
Net Profit / Loss from ordinary activities after Tax	546.41	2,807.44

Date :

30/05/2018

Place : Mumbai



For Lypsa Gems & Jewellery Limited

Director