

LYPSA GEMS & JEWELLERY LIMITED
Unaudited Financial Results for the period Ended 30th June 2018
(Rupees in Lacs)

Particulars	3 MONTHS ENDED			YEAR TO DATE
	STANDALONE			STANDALONE
	30-Jun-18	31-Mar-18	30-Jun-17	31-Mar-18
	Unaudited*	Audited*	Unaudited*	Audited*
I. Income from Operations				
(I) Revenue from Operation	2,230.21	2,140.00	2,738.32	10,414.51
(II) Other Income	-	0.61	0.60	8.72
(III) Total Income (I + II)	2,230.21	2,140.61	2,738.92	10,423.23
(IV) Expenses				
a. Cost of Materials	-	-	-	-
b. Cost Of Materials/ Purchase of Stock-in-trade	2,228.96	2,263.68	2,610.49	10,392.71
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4.41)	(150.81)	90.74	(95.16)
d. Employee benefit expenses	9.62	12.61	12.53	50.18
e. Finance Cost	0.22	0.44	4.74	13.02
f. Depreciation and amortisation expense	8.87	12.93	8.02	36.89
g. Other expenses	(18.56)	(0.63)	7.06	7.00
Total Expenses (IV)	2,224.70	2,138.22	2,733.58	10,404.64
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	5.51	2.39	5.34	18.59
VI Exceptional Items	-	-	-	-
VII. Profit (+)/ Loss (-) before tax (V-VI)	5.51	2.39	5.34	18.59
	-	-	-	-
VIII. Tax Expenses				
A. Current Tax	-	2.00	-	2.00
B. Deffered Tax	-	(3.03)	-	(3.03)
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	5.51	3.42	5.34	19.62
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)	5.51	3.42	5.34	19.62
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)	5.51	3.42	5.34	19.62
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
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	0.01	0.03	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

For LYPSA GEMS & JEWELLERY LTD.
Director/Authorised Signatory


Notes:

- a. The above Unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 14/08/2018 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 preeceding quarter and previous year ended on 31st March 2018 as the same is not mandatory as SEBI's circular dated July 5,2016
- e. The standalone results for the quarter ended March 31, 2018 are the balancing figures between audited figures in respect of the full financial year ended March 31,2018 and the unaudited published year to date figures up to December 31, 2017.
- f. Provision fro Taxation will be made at the end of the year.

Date : 14/08/2018

Place : Mumbai



For Lypsa Gems & Jewellery Limited

Director

LYPSA GEMS & JEWELLERY LIMITED
Unaudited Financial Results for the period Ended 30th June 2018
(Rupees in Lacs)

	3 MONTHS ENDED			YEAR TO DATE
	CONSOLIDATED			CONSOLIDATED
Particulars	30-Jun-18	31-Mar-18	30-Jun-17	31-Mar-18
	Unaudited*	Audited*	Unaudited*	Audited*
I. Income from Operations				
(I) Revenue from Operation	7,458.13	7,143.80	8,143.82	32,007.04
(II) Other Income	0.00	0.61	0.60	8.72
(III) Total Income (I + II)	7,458.13	7,144.41	8,144.42	32,015.76
(IV) Expenses				
a. Cost of Materials				
b. Cost Of Materials/ Purchase of Stock-in-trade	6,841.65	6,638.62	11,131.89	29,099.25
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4.41)	(150.81)	(3,730.49)	(95.17)
d. Employee benefit expenses	13.72	35.97	14.27	78.78
e. Finance Cost	1.63	0.44	4.74	13.01
f. Depreciation and amortisation expense	8.87	12.93	8.02	36.89
g. Other expenses	(5.07)	61.87	9.05	76.59
Total Expenses (IV)	6,856.39	6,599.03	7,437.48	29,209.35
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	601.74	545.38	706.94	2,806.41
VI Exceptional Items	-	-	-	-
VII. Profit (+)/ Loss (-) before tax (V-VI)	601.74	545.38	706.94	2,806.41
	-	-	-	-
VIII. Tax Expenses	-	(1.03)	-	(1.03)
A. Current Tax		2.00		2.00
B. Deffered Tax		(3.03)		(3.03)
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	601.74	546.41	706.94	2,807.44
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)	601.74	546.41	706.94	2,807.44
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)	601.74	546.41	706.94	2,807.44
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
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)	2.04	1.85	3.36	9.52
(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


For LYPSA GEMS & JEWELLERY LTD.
[Signature]
Director/Authorised Signatory

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Date : 14/08/2018

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For Lypsa Gems & Jewellery Limited

Director