LYPSA GEMS & JEWELLERY LIMITED

STATE OF THE PARTY OF THE PARTY

(Rupees in Lacs Unaudited Financial Results for the period Ended 30th September 2018 YEAR TO DATE HALF YEAR ENDED 3 MONTHS ENDED STANDALONE STANDALONE STANDALONE 31-Mar-18 30-Sep-17 30-Sep-18 30-Sep-17 30-Jun-18 30-Sep-18 Particulars Unaudited\* Audited\* Unaudited\* Unaudited\* Unaudited\* Unaudited\* 1.Income from Oerations 10,414.51 3,444.84 5,584.70 2,846.38 2,230.21 1,214.63 (I) Revenue from Operation 8.72 0.61 0.01 0.01 0.01 (II) Other Income 10,423.23 3,444.85 2,846.39 1.214.64 2,230.21 (III) Total Income (1+11) (IV) Expenses a. Cost of Materials 5,446.95 10,392.71 3,434.16 1.205.20 2,228.96 2,836.46 in-trade 53.78 (95.16)(8.18)(36.96)(3.77)(4.41)goods, work-in-progress and stock-in-50.18 19.24 25.06 12.53 9.62 9.62 d. Employee benefit expenses 9.21 13.02 4.47 93.89 0.22 93.67 e. Finance Cost 7.99 17.68 16.00 36.89 8.87 8.81 f. Depreciation and amortisation expense 7.00 23 37 (122.85)16.31 (104.29)(18.56)g. Other expenses 10,404.64 3,433.94 5,574.37 2,840.79 ,224.70 1,209.24 Total Expenses (IV) 10.94 18.59 5.60 10.91 5.51 5.40 Items & Tax (III - IV) VI Exceptional Items 18.59 5.60 10.91 10.94 5.51 5.40 (1.03)VIII. Tax Expenses 2.00 A. Current Tax (3.03)B. Deffered Tax 19.62 10.94 5.60 10.91 from continuing operation (VII - VIII 5.51 5.40 X. Profit (+)/ Loss (-) from discontinued operation XI. Tax Expense of discontinued operation discontinued operation 10.94 10.91 5.60 5.40 5.51 (IX + XII)XIV. Other Comprehensive Income profit or loss (ii) Income tax relating to items that B (i) Items that will be reclassified to (ii) Income tax relating to items that 19.62 10.94 10.91 5.51 5.40 the 2948.40.000 2948,40,000 2948,40,000 2948,40,000 2948,40,000 2948,40,000 XVI Paid-up equity share capital (Face Value of the Share shall be indicated) 1,027.8 Nil Ni Nil Ni balance sheet of previous accounting year Ni XVII Earnings Per Share (EPS) 0.07 0.04

## Notes:

for the period, for the year to date and for the

for the period, for the year to date and for the

a. The above Audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 14/11/2018 and are subject to Limited review Under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015.

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b. The previous period's figures have been regrouped and reclassified wherever necessary to make them comparable with the current periods' figures.

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0.04

- c. The Company operates in a single segments, hence segmental Reporting as required under IND AS 108 issued by the Institute of Chartered Accountants of India is not applicable.
- d.The Company has adopted Indian Accounting standards (Ind AS) with effect from 1st April 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Statndards) Rules 2015 prescribed under section 133 of companies Act, 2013
- e.The Provision for Current Tax and Deffered Tax will be made after end of the year



Nil

For LYPSA GEMS & JEWELLERY LTD.

Director/Authorised Signatory

## LYPSA GEMS & JEWELLERY LIMITED

Unaudited Assets & Liabilities for the period ended 30.09.2018

(Rs.in Lacs)

St	tatement of Assets and Liabilities Particulars	As at 30/09/2018 (Unaudited)	As at 31/03/2018 (Audited)	
3	tatement of Assets and Education of the Statement of the St	STANDA	LONE	
-				
	SSETS			
	lon-current assets	485.63	503.3	
P	roperty, plant and equipment	465.65		
C	apital work-in-progress			
Ir	nvestment property	, <del>d</del>		
G	Goodwill	-		
	Other intangible assets			
	Non-current financial assets	w		
	Non-current investments	8.94	8.9	
		19.54	16.3	
	oans, non-current  Total non-current financial assets	28.48	25.0	
2	Total non-current inialicial assets	20.10		
0	Deferred tax assets (net)	-		
	Other non-current assets	F. 1		
3	Total non-current assets	514.10	528.3	
1	Current assets			
		248.36	240.:	
a 1	nventories	2.300		
	MATERIA DE LA CONTRACTOR DEL CONTRACTOR DE LA CONTRACTOR			
(	Current financial asset	22.00	22.	
(	Current investments	22.80		
	Trade receivables, current	15,529.45	15,596.	
	Cash and cash equivalents& Bank balance	45.60	45.	
		33.23	31.	
- 1	Loans, current	1.50	1.	
	Other current financial assets	15,632.58	15,697.	
b	Total current financial assets	13,032.30	50,001	
			45.027	
5	Total current assets (a + b)	15,880.95	15,937.	
	Total assets (3 + 5 )	16,395.05	16,465.	
	10.190			
	Equity and liabilities	2,948.40	2,948	
1	Equity share capital	221.00		
	Other equity	3,169.40		
2	Total equity	3,169.40	3,130	
	Liabilities			
	Non-current liabilities			
3	Non-current habilities			
	Non-current financial liabilities	-		
	Borrowings, non-current	-		
	Trade payables, non-current			
	Other non-current financial liabilities			
4	Total non-current financial liabilities	•		
-	Provisions, non-current			
	Deferred tax liabilities (net)	29.56	29	
	Deferred tax liabilities (riet)			
	Deferred government grants, Non-current	-		
	Other non-current liabilities	29.56	29	
5	Total non-current liabilities	29.30	-	
6	Current liabilities			
-	Current financial liabilities			
	Borrowings, current	2,325.02		
		10,687.9		
	Trade payables, current	179.13		
	Other current financial liabilities	13,192.1		
7	Total current financial liabilities	13,132.1		
	Other current liabilities	3.9	6	
	Provisions, current	740.10		
-	Current tax liabilities (Net)			
	Deferred government grants, Current			
	Total current liabilities	13,196.0	9 13,27	
8	Total current habilities			
	- 10 1000 17 00	13,225.6	5 13,30	
9	Total liabilities (5+8)	13,225.0	13,30	
			5 16,46	
		16,395.0		

For LYPSA GEMS & JEWELLERY LTD.

Director/Authorised Signatory



## LYPSA GEMS & JEWELLERY LIMITED

Unaudited Financial Results for the period Ended 30th September

(Rupees in Lacs)

Unaudited Financial Results for the	ne period Ended 30th September			HALF YEAR ENDED		YEAR TO DATE
	3 MONTHS ENDED  CONSOLIDATED			CONSOLIDATED		CONSOLIDATED
				30-Sep-18		31-Mar-18
Particulars	30-Sep-18	30-Jun-18	Unaudited*	Unaudited*	Unaudited*	Audited*
<b>一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个</b>	Unaudited*	Unaudited*	Unaudited	Unaddited	Character	
1.Income from Oerations	5.517.20	7,458.13	8,346.89	12,975.33	16,490.71	32,007.04
(I) Revenue from Operation	5,517.20	7,436.13	0.01	0.01	0.61	8.72
(II) Other Income	5,517.21	7,458.13	8,346.90	12,975.34		32,015.76
(III) Total Income (I+II)	3,317.21	7,430.13	0,540.50	12,7 , 0 . 0		
(IV) Expenses						
a. Cost of Materials	- 0.55 00	(041 (5	2 755 00	12,808.45	14,886.89	29,099.25
in-trade	5,966.80	6,841.65	3,755.00	(895.81)	53.77	(95.17)
goods, work-in-progress and stock-in-	(891.40)	(4.41)	3,784.26		28.56	78.78
d. Employee benefit expenses	18.32	13.72	14.29	32.04	9.21	13.01
e. Finance Cost	96.23	1.63	4.47	97.86		36.89
f. Depreciation and amortisation expense	8.81	8.87	7.99	17.68	16.01 27.94	76.59
g. Other expenses	(86.48)	(5.07)	18.89	(91.55)		29,209.35
Total Expenses (IV)	5,112.28	6,856.39	7,584.90	11,968.67	15,022.38	29,209.55
					1,468.94	2,806.41
Items & Tax (III - IV)	404.93	601.74	762.00	1,006.67	1,408.94	2,800:41
VI Exceptional Items	-	-		-	1 460 04	2,806.41
VI)	404.93	601.74	762.00	1,006.67	1,468.94	2,000.41
	-	-	-	-		(1.03)
VIII. Tax Expenses	46 A 46	20 To 104				(1.03)
A. Current Tax						
B. Deffered Tax						(3.03)
from continuing operation (VII - VIII	404.93	601.74	762.00	1,006.67	1,468.94	2,807.44
X. Profit (+)/ Loss (-) from	18/18/20	The second				
discontinued operation						
XI. Tax Expense of discontinued				-		
operation						
discontinued operation				4		
discontinued operation		-		-		
(IX+XII)	404.93	601.74	762.00	1,006.67	1,468.94	2,807.44
(IX+XII)	101,23					
XIV. Other Comprehensive Income		10 TO 10 TO 12 TO	and the same of	GARAGE PARTY		Since the Grand Helicardic
profit or loss						
(ii) Income tax relating to items that						
B (i) Items that will be reclassified to				N. V.		
(ii) Income tax relating to items that	-					
	404.93	601.74	762.00	1,006.67	1,468.9	2,807.44
the	2948,40,000					2948,40,000
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	2948,40,000	2940,40,00	22.10,10,00			
balance sheet of previous accounting yes	N	il N	Jil N	lil N	il · 1	Nil Nil
XVII Earnings Per Share (EPS)						
for the period, for the year to date and for the	1.3	7 2.0	04 2.5	3.4		98 9.5
for the period, for the year to date and for the	N		vil N	Jil N	il	Nil N

## Notes:

- a. The above Audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 14/11/2018 and are subject to Limited review Under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015.
- 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 IND AS 108 issued by the Institute of Chartered Accountants of India is not applicable.

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- d.The Company has adopted Indian Accounting standards (Ind AS) with effect from 1st April 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Statndards) Rules 2015 prescribed under section 133 of companies Act, 2013
- e.The Provision for Current Tax and Deffered Tax will be made after end of the year

Director/Authorised Signatory



udited	Assets & Liabilities for the period ended 30.09.2018			
duited	Statement of Assets and Liabilities Particulars	As at 30/09/2018 (Unaudited)	As at 31/03/2018 (Audited)	
_	Statement of Assets and Education of Assets	CONSOLI	DATED	
	ACCET	- 1	-	
Α	ASSETS			
1	Non-current assets	485.63	503.31	
	Property, plant and equipment	-		
	Capital work-in-progress	-		
	Investment property	-	-	
	Goodwill			
	Other intangible assets			
	Non-current financial assets	371.49	8.9	
	Non-current investments		16.2	
	Loans, non-current	19.73	25.2	
2	Total non-current financial assets	391.22	25.2	
_				
-	Deferred tax assets (net)			
	Other non-current assets			
3	Total non-current assets	876.85	528.5	
3				
4	Current assets			
		1,136.00	240.2	
а	Inventories			
		-		
	Current financial asset	15.31	15.3	
	Current investments	35,099.36	26,351.0	
	Trade receivables, current	56.56	114.6	
	Cash and cash equivalents& Bank balance	33.23	31.0	
	Loans, current	3.30	6.	
	Other current financial assets	TO STATE OF THE PARTY OF THE PA	26,518.3	
b	Total current financial assets	35,207.76	20,510.5	
			26 750 1	
5	Total current assets (a + b)	36,343.77	26,758.5	
	Total assets (3 + 5 )	37,220.62	27,287.0	
_				
В	Equity and liabilities			
1	Equity share capital	2,948.40		
1	Other equity	11,105.58		
2		14,053.98	12,000.	
2	Total equity			
	Liabilities			
3	Non-current liabilities			
	Non-current financial liabilities			
	Borrowings, non-current	-		
	Trade payables, non-current	-	-	
	Other non-current financial liabilities			
4	Total non-current financial liabilities			
	Provisions, non-current	29.56	29	
	Deferred tax liabilities (net)			
	Deferred government grants, Non-current	-		
	Other pen-current liabilities	-		
5	Total non-current liabilitie	29.56	29	
6	Current liabilities			
0	Current financial liabilities			
_	Borrowings, current	2,615.1		
	Trade payables, current	20,338.8		
	Other current financial liabilities	179.1		
-	Other current financial liabilities  Total current financial liabilitie	s 23,133.1	2 15,252	
7				
	Other current liabilities	3.9	6	
	Provisions, current			
	Current tax liabilities (Net)			
	Deferred government grants, Current	22 127 0	8 15,256	
8	Total current liabilitie	23,137.0	15,250	
0			4 4 900	
		11 22 100 0	4 15,286	
0	Total liabilities (5+8	) 23,166.6	15,200	
9	Total liabilities (5 + 8	37,220.6		



