

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

Particulars	3 MONTHS ENDED			HALF YEAR ENDED		YEAR TO DATE
	STANDALONE			STANDALONE		STANDALONE
	30-Sep-18	30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17	31-Mar-18
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
I. Income from Operations						
(I) Revenue from Operation	1,214.63	2,230.21	2,846.38	3,444.84	5,584.70	10,414.51
(II) Other Income	0.01	-	0.01	0.01	0.61	8.72
(III) Total Income (I + II)	1,214.64	2,230.21	2,846.39	3,444.85		10,423.23
(IV) Expenses						
a. Cost of Materials						
in-trade	1,205.20	2,228.96	2,836.46	3,434.16	5,446.95	10,392.71
goods, work-in-progress and stock-in-	(3.77)	(4.41)	(36.96)	(8.18)	53.78	(95.16)
d. Employee benefit expenses	9.62	9.62	12.53	19.24	25.06	50.18
e. Finance Cost	93.67	0.22	4.47	93.89	9.21	13.02
f. Depreciation and amortisation expense	8.81	8.87	7.99	17.68	16.00	36.89
g. Other expenses	(104.29)	(18.56)	16.31	(122.85)	23.37	7.00
Total Expenses (IV)	1,209.24	2,224.70	2,840.79	3,433.94	5,574.37	10,404.64
Items & Tax (III - IV)	5.40	5.51	5.60	10.91	10.94	18.59
VI Exceptional Items	-	-	-	-	-	-
VI)	5.40	5.51	5.60	10.91	10.94	18.59
	-	-	-	-	-	-
VIII. Tax Expenses	-	-	-	-	-	(1.03)
A. Current Tax	-	-	-	-	-	2.00
B. Deferred Tax	-	-	-	-	-	(3.03)
from continuing operation (VII - VIII)	5.40	5.51	5.60	10.91	10.94	19.62
X. Profit (+)/ Loss (-) from discontinued operation						
XI. Tax Expense of discontinued operation						
discontinued operation	-	-	-	-	-	-
	-	-	-	-	-	-
(IX + XII)	5.40	5.51	5.60	10.91	10.94	19.62
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						
the	5.40	5.51	5.60	10.91	10.94	19.62
XVI Paid-up equity share capital	2948,40,000	2948,40,000	2948,40,000	2948,40,000	2948,40,000	2948,40,000
(Face Value of the Share shall be indicated)						
balance sheet of previous accounting year	Nil	Nil	Nil	Nil	Nil	1,027.86
XVII Earnings Per Share (EPS)						
for the period, for the year to date and for the	0.02	0.02	0.02	0.04	0.04	0.07
for the period, for the year to date and for the	Nil	Nil	Nil	Nil	Nil	Nil

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.

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 Standards) Rules 2015 prescribed under section 133 of companies Act, 2013

e. The Provision for Current Tax and Deferred Tax will be made after end of the year

For LYPsa GEMS & JEWELLERY LTD.

[Signature]
Director/Authorised Signatory



LYPSA GEMS & JEWELLERY LIMITED

Unaudited Assets & Liabilities for the period ended 30.09.2018

(Rs.in Lacs)

	Statement of Assets and Liabilities Particulars	As at 30/09/2018 (Unaudited)	As at 31/03/2018 (Audited)
	STANDALONE		
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	485.63	503.31
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Non-current financial assets		
	Non-current investments	8.94	8.94
	Loans, non-current	19.54	16.10
2	Total non-current financial assets	28.48	25.04
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
3	Total non-current assets	514.10	528.34
4	Current assets		
a	Inventories	248.36	240.19
	Current financial asset		
	Current investments	22.80	22.80
	Trade receivables, current	15,529.45	15,596.68
	Cash and cash equivalents & Bank balance	45.60	45.06
	Loans, current	33.23	31.01
	Other current financial assets	1.50	1.50
b	Total current financial assets	15,632.58	15,697.05
5	Total current assets (a + b)	15,880.95	15,937.25
	Total assets (3 + 5)	16,395.05	16,465.59
B	Equity and liabilities		
1	Equity share capital	2,948.40	2,948.40
	Other equity	221.00	210.27
2	Total equity	3,169.40	3,158.67
	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	-	-
	Deferred tax liabilities (net)	29.56	29.56
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
5	Total non-current liabilities	29.56	29.56
6	Current liabilities		
	Current financial liabilities		
	Borrowings, current	2,325.02	2,360.85
	Trade payables, current	10,687.97	10,790.19
	Other current financial liabilities	179.13	122.35
7	Total current financial liabilities	13,192.12	13,273.39
	Other current liabilities	-	-
	Provisions, current	3.96	3.96
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
8	Total current liabilities	13,196.09	13,277.36
9	Total liabilities (5 + 8)	13,225.65	13,306.92
10	Total equity and liabilities (2 + 9)	16,395.05	16,465.59

For LYPSA GEMS & JEWELLERY LTD.



Director/Authorised Signatory



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

Particulars	3 MONTHS ENDED			HALF YEAR ENDED		YEAR TO DATE
	CONSOLIDATED			CONSOLIDATED		CONSOLIDATED
	30-Sep-18	30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17	31-Mar-18
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
I. Income from Operations						
(I) Revenue from Operation	5,517.20	7,458.13	8,346.89	12,975.33	16,490.71	32,007.04
(II) Other Income	0.01	-	0.01	0.01	0.61	8.72
(III) Total Income (I + II)	5,517.21	7,458.13	8,346.90	12,975.34		32,015.76
(IV) Expenses						
a. Cost of Materials						
in-trade	5,966.80	6,841.65	3,755.00	12,808.45	14,886.89	29,099.25
goods, work-in-progress and stock-in-	(891.40)	(4.41)	3,784.26	(895.81)	53.77	(95.17)
d. Employee benefit expenses	18.32	13.72	14.29	32.04	28.56	78.78
e. Finance Cost	96.23	1.63	4.47	97.86	9.21	13.01
f. Depreciation and amortisation expense	8.81	8.87	7.99	17.68	16.01	36.89
g. Other expenses	(86.48)	(5.07)	18.89	(91.55)	27.94	76.59
Total Expenses (IV)	5,112.28	6,856.39	7,584.90	11,968.67	15,022.38	29,209.35
Items & Tax (III - IV)	404.93	601.74	762.00	1,006.67	1,468.94	2,806.41
VI Exceptional Items:	-	-	-	-	-	-
VI)	404.93	601.74	762.00	1,006.67	1,468.94	2,806.41
	-	-	-	-	-	-
VIII. Tax Expenses	-	-	-	-	-	(1.03)
A. Current Tax						2.00
B. Deferred 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 discontinued operation						
XI. Tax Expense of discontinued operation						
discontinued operation	-	-	-	-	-	-
	-	-	-	-	-	-
(IX + XII)	404.93	601.74	762.00	1,006.67	1,468.94	2,807.44
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						
the	404.93	601.74	762.00	1,006.67	1,468.94	2,807.44
XVI Paid-up equity share capital	2948,40,000	2948,40,000	2948,40,000	2948,40,000	2948,40,000	2948,40,000
(Face Value of the Share shall be indicated)						
balance sheet of previous accounting year:	Nil	Nil	Nil	Nil	Nil	Nil
XVII Earnings Per Share (EPS)						
for the period, for the year to date and for the	1.37	2.04	2.58	3.41	4.98	9.52
for the period, for the year to date and for th	Nil	Nil	Nil	Nil	Nil	Nil

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.

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 Standards) Rules 2015 prescribed under section 133 of companies Act, 2013

e. The Provision for Current Tax and Deferred Tax will be made after end of the year

For LYPSA GEMS & JEWELLERY LTD.

Platino
Director/Authorised Signatory



LYPSA GEMS & JEWELLERY LIMITED

Unaudited Assets & Liabilities for the period ended 30.09.2018

(Rs.in Lacs)

	Statement of Assets and Liabilities Particulars	As at 30/09/2018 (Unaudited)	As at 31/03/2018 (Audited)
	CONSOLIDATED		
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	485.63	503.31
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Non-current financial assets		
	Non-current investments	371.49	8.94
	Loans, non-current	19.73	16.27
2	Total non-current financial assets	391.22	25.21
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
3	Total non-current assets	876.85	528.51
4	Current assets		
a	Inventories	1,136.00	240.20
	Current financial asset		
	Current investments	15.31	15.31
	Trade receivables, current	35,099.36	26,351.03
	Cash and cash equivalents& Bank balance	56.56	114.62
	Loans, current	33.23	31.01
	Other current financial assets	3.30	6.36
b	Total current financial assets	35,207.76	26,518.33
5	Total current assets (a + b)	36,343.77	26,758.54
	Total assets (3 + 5)	37,220.62	27,287.05
B	Equity and liabilities		
1	Equity share capital	2,948.40	2,948.40
	Other equity	11,105.58	9,052.19
2	Total equity	14,053.98	12,000.59
	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	-	-
	Deferred tax liabilities (net)	29.56	29.56
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
5	Total non-current liabilities	29.56	29.56
6	Current liabilities		
	Current financial liabilities		
	Borrowings, current	2,615.16	2,360.85
	Trade payables, current	20,338.83	12,769.73
	Other current financial liabilities	179.13	122.35
7	Total current financial liabilities	23,133.12	15,252.93
	Other current liabilities	-	-
	Provisions, current	3.96	3.96
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
8	Total current liabilities	23,137.08	15,256.90
9	Total liabilities (5 + 8)	23,166.64	15,286.46
10	Total equity and liabilities (2 + 9)	37,220.62	27,287.05

For LYPSA GEMS & JEWELLERY LTD.

Platus
Director/Authorised Signatory

