

**LYPSA GEMS & JEWELLERY LIMITED**
**Audited Financial Results for the period Ended 31st March 2019**
**(Rupees in Lacs)**

Particulars	3 MONTHS ENDED			YEAR TO DATE	
	STANDALONE			STANDALONE	
	31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18
	Audited*	Unaudited*	Audited*	Audited*	Audited*
I. Income from Operations					
(I) Revenue from Operation	1,158.54	1,292.17	2,140.00	5,895.55	10,414.51
(II) Other Income	-	-	0.61	0.01	8.72
(III) Total Income (I + II)	1,158.54	1,292.17	2,140.61	5,895.56	10,423.23
(IV) Expenses					
a. Cost of Materials	-	-	-	-	-
b. Cost Of Materials/ Purchase of Stock-in-trade	992.88	1,231.65	2,263.68	5,660.00	10,392.71
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	73.26	56.72	(150.81)	121.80	(95.16)
d. Employee benefit expenses	9.04	9.61	12.61	37.89	50.18
e. Finance Cost	(76.37)	0.22	0.44	17.74	13.02
f. Depreciation and amortisation expense	8.51	8.73	12.93	34.92	36.89
g. Other expenses	140.84	(19.47)	(0.63)	(1.48)	7.00
Total Expenses (IV)	1,148.16	1,287.46	2,138.22	5,870.87	10,404.64
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	10.38	4.71	2.39	24.69	18.59
VI. Exceptional Items	(4.39)	-	-	(4.39)	-
VII. Profit (+)/ Loss (-) before tax (V-VI)	5.99	4.71	2.39	20.30	18.59
VIII. Tax Expenses	3.32	-	(1.03)	3.32	(1.03)
A. Current Tax	2.00	-	2.00	2.00	2.00
B. Deferred Tax	1.32	-	(3.03)	1.32	(3.03)
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	2.67	4.71	3.42	16.98	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)	2.67	4.71	3.42	16.98	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)	2.67	4.71	3.42	16.98	19.62
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	2948,40,000	2948,40,000	2948,40,000	2948,40,000	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)	0.01	0.02	0.01	0.06	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

**Note :**

- The above Audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 30th May 2019.
- The Previous period figures have been regrouped wherever necessary.
- The Statutory auditors of the Company have carried out a " Auditor Report" of the above results as per Regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirement) Regulation 2015.
- The Company has adopted Indian Accounting Standards (Ind AS) with effect from 01st April 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules 2015, prescribed under section 133 of the SEBI ( Listing Obligation and Disclosure Requirement) Regulation 2015.
- 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.
- The above results for the quarter & year ended 31st March 2019 along with Auditor Report has been approved by the Board of Directors of the company.

Date : 30/05/2019  
Place : Mumbai



For and behalf of Borad Lypsa Gems & Jewellery Limited

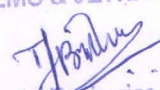
Name : Dipan B. Patwa  
Designation : Chairman  
DIN : 02579405



**LYPSA GEMS & JEWELLERY LIMITED**
**Standalone Assets & Liabilities for the period ended 31.03.2019**
**(Rs.in Lacs)**

	Statement of Assets and Liabilities Particulars	As at 31/03/2019 (Audited)	As at 31/03/2018 (Audited)
	<b>STANDALONE</b>		
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and equipment	468.39	503.31
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	<b>Non-current financial assets</b>		
	Non-current investments	8.85	8.94
	Loans, non-current	14.63	16.10
<b>2</b>	<b>Total non-current financial assets</b>	<b>23.48</b>	<b>25.04</b>
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
<b>3</b>	<b>Total non-current assets</b>	<b>491.86</b>	<b>528.34</b>
<b>4</b>	<b>Current assets</b>		
<b>a</b>	<b>Inventories</b>	<b>100.40</b>	<b>240.19</b>
	<b>Current financial asset</b>		
	Current investments	22.80	22.80
	Trade receivables, current	14,461.93	15,596.68
	Cash and cash equivalents & Bank balance	51.72	45.06
	Loans, current	34.35	31.01
	Other current financial assets	1.50	1.50
<b>b</b>	<b>Total current financial assets</b>	<b>14,572.30</b>	<b>15,697.05</b>
<b>5</b>	<b>Total current assets (a + b)</b>	<b>14,672.71</b>	<b>15,937.25</b>
	<b>Total assets (3 + 5)</b>	<b>15,164.57</b>	<b>16,465.59</b>
<b>B</b>	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity share capital</b>	<b>2,948.40</b>	<b>2,948.40</b>
	Other equity	170.58	210.27
<b>2</b>	<b>Total equity</b>	<b>3,118.98</b>	<b>3,158.67</b>
	<b>Liabilities</b>		
<b>3</b>	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	-	-
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
<b>4</b>	<b>Total non-current financial liabilities</b>	<b>-</b>	<b>-</b>
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	30.89	29.56
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
<b>5</b>	<b>Total non-current liabilities</b>	<b>30.89</b>	<b>29.56</b>
<b>6</b>	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current	2,377.15	2,360.85
	Trade payables, current	9,479.29	10,790.19
	Other current financial liabilities	154.31	122.35
<b>7</b>	<b>Total current financial liabilities</b>	<b>12,010.75</b>	<b>13,273.39</b>
	Other current liabilities	-	-
	Provisions, current	3.96	3.96
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
<b>8</b>	<b>Total current liabilities</b>	<b>12,014.70</b>	<b>13,277.36</b>
<b>9</b>	<b>Total liabilities (5 + 8)</b>	<b>12,045.59</b>	<b>13,306.92</b>
<b>10</b>	<b>Total equity and liabilities (2 + 9)</b>	<b>15,164.57</b>	<b>16,465.59</b>

For LYPSA GEMS &amp; JEWELLERY LTD.

  
 Director/Authorised Signatory




**LYPsa GEMS & JEWELLERY LIMITED**
**Audited Financial Results for the period Ended 31st March 2019**
**(Rupees in Lacs)**

	3 MONTHS ENDED			YEAR TO DATE	
	CONSOLIDATED			CONSOLIDATED	
Particulars	31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18
	Audited*	Unaudited*	Audited*	Audited*	Audited*
I. Income from Operations					
(I) Revenue from Operation	3,201.56	3,815.39	7,143.80	19,992.28	32,007.04
(II) Other Income	-	-	0.61	0.01	8.72
<b>(III) Total Income (I + II)</b>	<b>3,201.56</b>	<b>3,815.39</b>	<b>7,144.41</b>	<b>19,992.29</b>	<b>32,015.76</b>
(IV) Expenses					
a. Cost of Materials	-	-	-	-	-
b. Cost Of Materials/ Purchase of Stock-in-trade	2,837.36	2,601.45	6,638.62	18,247.26	29,099.25
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	75.62	944.35	(150.81)	124.16	(95.17)
d. Employee benefit expenses	13.17	13.80	35.97	59.01	78.78
e. Finance Cost	(72.83)	1.52	0.44	26.55	13.01
f. Depreciation and amortisation expense	8.51	8.73	12.93	34.92	36.89
g. Other expenses	156.42	(9.51)	61.87	55.36	76.59
<b>Total Expenses (IV)</b>	<b>3,018.25</b>	<b>3,560.34</b>	<b>6,599.03</b>	<b>18,547.26</b>	<b>29,209.35</b>
<b>V. Profit / (Loss) before Exceptional Items &amp; Tax (III - IV)</b>	<b>183.31</b>	<b>255.05</b>	<b>545.38</b>	<b>1,445.03</b>	<b>2,806.41</b>
VI Exceptional Items	-	-	-	-	-
<b>VII. Profit (+)/ Loss (-) before tax (V-VI)</b>	<b>183.31</b>	<b>255.05</b>	<b>545.38</b>	<b>1,445.03</b>	<b>2,806.41</b>
	-	-	-	-	-
<b>VIII. Tax Expenses</b>	<b>3.32</b>	<b>-</b>	<b>(1.03)</b>	<b>3.32</b>	<b>(1.03)</b>
A. Current Tax	2.00		2.00	2.00	2.00
B. Deferred Tax	1.32		(3.03)	1.32	(3.03)
<b>IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)</b>	<b>179.99</b>	<b>255.05</b>	<b>546.41</b>	<b>1,441.71</b>	<b>2,807.44</b>
X. Profit (+)/ Loss (-) from discontinued operation					
XI. Tax Expense of discontinued operation					
XII Profit (+)/ Loss (-) from discontinued operation (After Tax) (X-XI)	-	-	-	-	-
	-	-	-	-	-
<b>XIII Profit (+)/ Loss (-) for the period (IX + XII)</b>	<b>179.99</b>	<b>255.05</b>	<b>546.41</b>	<b>1,441.71</b>	<b>2,807.44</b>
<b>XIV. Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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					
<b>XV. Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>179.99</b>	<b>255.05</b>	<b>546.41</b>	<b>1,441.71</b>	<b>2,807.44</b>
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	2948,40,000	2948,40,000	2948,40,000	2948,40,000	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)	0.61	0.87	1.85	4.89	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	Nil

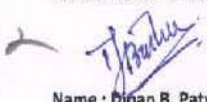
**Note :**

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- The Previous period figures have been regrouped wherever necessary.
- The Statutory auditors of the Company have carried out a " Auditor Report" of the above results as per Regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirement) Regulation 2015.
- The Company has adopted Indian Accounting Standards (Ind AS) with effect from 01st April 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules 2015, prescribed under section 133 of the SEBI ( Listing Obligation and Disclosure Requirement) Regulation 2015.
- 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.
- The above results for the quarter & year ended 31st March 2019 along with Auditor Report has been approved by the Board of Directors of the company.

**For and behalf of Borad Lypsa Gems & Jewellery Limited**

Date : 30/05/2019

Place : Mumbai

  
 Name : Dipan B. Patwa  
 Designation : Chairman  
 DIN : 02579405

## Consolidated Assets &amp; Liabilities for the period ended 31.03.2019

(Rs.in Lacs)

	Statement of Assets and Liabilities Particulars	As at 31/03/2019 (Audited)	As at 31/03/2018 (Audited)
		<b>CONSOLIDATED</b>	
A	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	Property, plant and equipment	468.39	503.31
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	<b>Non-current financial assets</b>		
	Non-current investments	354.70	8.94
	Loans, non-current	14.81	16.27
2	<b>Total non-current financial assets</b>	<b>369.51</b>	<b>25.21</b>
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
3	<b>Total non-current assets</b>	<b>837.90</b>	<b>528.51</b>
4	<b>Current assets</b>		
a	Inventories	100.41	240.20
	<b>Current financial asset</b>		
	Current investments	15.31	15.31
	Trade receivables, current	35,542.83	26,351.03
	Cash and cash equivalents & Bank balance	56.72	114.62
	Loans, current	34.35	31.01
	Other current financial assets	6.89	6.36
b	<b>Total current financial assets</b>	<b>35,656.11</b>	<b>26,518.33</b>
5	<b>Total current assets ( a + b )</b>	<b>35,756.52</b>	<b>26,758.54</b>
	<b>Total assets ( 3 + 5 )</b>	<b>36,594.42</b>	<b>27,287.05</b>
B	<b>Equity and liabilities</b>		
1	Equity share capital	2,948.40	2,948.40
	Other equity	11,014.28	9,052.19
2	<b>Total equity</b>	<b>13,962.68</b>	<b>12,000.59</b>
	<b>Liabilities</b>		
3	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	-	-
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
4	<b>Total non-current financial liabilities</b>	<b>-</b>	<b>-</b>
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	30.89	29.56
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
5	<b>Total non-current liabilities</b>	<b>30.89</b>	<b>29.56</b>
6	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current	2,653.90	2,360.85
	Trade payables, current	19,788.92	12,769.73
	Other current financial liabilities	154.07	122.35
7	<b>Total current financial liabilities</b>	<b>22,596.89</b>	<b>15,252.93</b>
	Other current liabilities	-	-
	Provisions, current	3.96	3.96
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
8	<b>Total current liabilities</b>	<b>22,600.85</b>	<b>15,256.90</b>
9	<b>Total liabilities ( 5 + 8 )</b>	<b>22,631.74</b>	<b>15,286.46</b>
10	<b>Total equity and liabilities ( 2 + 9 )</b>	<b>36,594.42</b>	<b>27,287.05</b>

