

LYPSA GEMS & JEWELLERY LIMITED
Unaudited Financial Results for the period Ended 30th June 2019

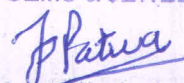
(Rupees in Lacs)

Particulars	3 MONTHS ENDED		YEAR ENDED	
	STANDALONE		STANDALONE	
	30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
	Unaudited*	Audited*	Unaudited*	Audited*
I. Income from Operations				
(I) Revenue from Operation	917.89	1,158.54	2,230.21	5,895.55
(II) Other Income	-	-	-	0.01
(III) Total Income (I + II)	917.89	1,158.54	2,230.21	5,895.56
(IV) Expenses				
a. Cost of Materials	-	-	-	-
b. Cost Of Materials/ Purchase of Stock-in-trade	903.92	992.88	2,228.96	5,660.00
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	73.26	(4.41)	121.80
d. Employee benefit expenses	8.99	9.04	9.62	37.89
e. Finance Cost	(16.18)	(76.37)	0.22	17.74
f. Depreciation and amortisation expense	8.50	8.51	8.87	34.92
g. Other expenses	7.38	140.84	(18.56)	(1.48)
Total Expenses (IV)	912.61	1,148.16	2,224.70	5,870.87
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	5.28	10.38	5.51	24.69
VI Exceptional Items	-	(4.39)	-	(4.39)
VII. Profit (+)/ Loss (-) before tax (V-VI)	5.28	5.99	5.51	20.30
VIII. Tax Expenses	-	3.32	-	3.32
A. Current Tax	-	2.00	-	2.00
B. Deferred Tax	-	1.32	-	1.32
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	5.28	2.67	5.51	16.98
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)	5.28	2.67	5.51	16.98
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)	5.28	2.67	5.51	16.98
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	294,840,000	294,840,000	294,840,000	294,840,000
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	0.02	0.06
(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

Note :

- The above Unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 14th August 2019.
- The Statutory auditors of the Company have carried out a " Limited review" 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 01s 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 Previous period figures have been regrouped wherever necessary.
- The Provision of Current Tax and deferred Tax will be made at the end of the year

For LYPSA GEMS & JEWELLERY LTD.


 Director/Authorised Signatory


LYPSA GEMS & JEWELLERY LIMITED
Unaudited Financial Results for the period Ended 30th June 2019
(Rupees in Lacs)

Particulars	3 MONTHS ENDED			YEAR ENDED
	CONSOLIDATED		CONSOLIDATED	
	30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
	Unaudited*	Audited*	Unaudited*	Audited*
I. Income from Operations				
(I) Revenue from Operation	1,917.74	3,201.56	7,458.13	19,992.28
(II) Other Income	-	-	-	0.01
(III) Total Income (I + II)	1,917.74	3,201.56	7,458.13	19,992.29
(IV) Expenses				
a. Cost of Materials	-	-	-	-
b. Cost Of Materials/ Purchase of Stock-in-trade	1,790.89	2,837.36	6,841.65	18,247.26
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	75.62	(4.41)	124.16
d. Employee benefit expenses	13.12	13.17	13.72	59.01
e. Finance Cost	(13.77)	(72.83)	1.63	26.55
f. Depreciation and amortisation expense	8.50	8.51	8.87	34.92
g. Other expenses	13.73	156.42	(5.07)	55.36
Total Expenses (IV)	1,812.47	3,018.25	6,856.39	18,547.26
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	105.27	183.31	601.74	1,445.03
VI Exceptional Items	-	-	-	-
VII. Profit (+)/ Loss (-) before tax (V-VI)	105.27	183.31	601.74	1,445.03
VIII. Tax Expenses	-	3.32	-	3.32
A. Current Tax	-	2.00	-	2.00
B. Deferred Tax	-	1.32	-	1.32
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	105.27	179.99	601.74	1,441.71
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)	105.27	179.99	601.74	1,441.71
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)	105.27	179.99	601.74	1,441.71
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	294,840,000	294,840,000	294,840,000	294,840,000
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)	0.36	0.61	2.04	4.89
(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

Note :

- The above Unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 14th August 2019.
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For LYPSA GEMS & JEWELLERY LTD.
Pratwa
 Director/Authorised Signatory
