

	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	STANDALONE			STANDALONE		STANDALONE
Particulars	30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	31-Mar-19
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
I. Income from Operations						
(I) Revenue from Operation	402.26	917.89	1,214.63	1,320.14	3,444.84	5,895.55
(II) Other Income	-	-	0.01	-	0.01	0.01
(III) Total Income (I + II)	402.26	917.89	1,214.64	1,320.14	3,444.85	5,895.56
(IV) Expenses						
a. Cost of Materials	-	-	-	-	-	-
b. Cost Of Materials/ Purchase of Stock-in-trade	425.23	903.92	1,205.20	1,329.15	3,434.16	5,660.00
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	(3.77)	-	(8.18)	121.80
d. Employee benefit expenses	3.89	8.99	9.62	12.88	19.24	37.89
e. Finance Cost	0.07	(16.18)	93.67	(16.11)	93.89	17.74
f. Depreciation and amortisation expense	8.65	8.50	8.81	17.15	17.68	34.92
g. Other expenses	(36.95)	7.38	(104.29)	(29.57)	(122.85)	(1.48)
Total Expenses (IV)	400.89	912.61	1,209.24	1,313.50	3,433.94	5,870.87
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	1.37	5.28	5.40	6.64	10.91	24.69
VI Exceptional Items	-	-	-	-	-	(4.39)
VII. Profit (+)/ Loss (-) before tax (V-VI)	1.37	5.28	5.40	6.64	10.91	20.30
VIII. Tax Expenses	-	-	-	-	-	3.32
A. Current Tax	-	-	-	-	-	2.00
B. Deferred Tax	-	-	-	-	-	1.32
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	1.37	5.28	5.40	6.64	10.91	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)	1.37	5.28	5.40	6.64	10.91	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)	1.37	5.28	5.40	6.64	10.91	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	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)	0.00	0.02	0.02	0.02	0.04	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	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 November 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 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 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

Unaudited Standalone Assets & Liabilities for the period ended 30.09.2019

(Rs.in Lacs)

	Statement of Assets and Liabilities Particulars	As at 30/09/2019 (Unaudited)	As at 31/03/2019 (Audited)
	STANDALONE		
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	451.24	468.39
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Non-current financial assets		
	Non-current investments	8.85	8.85
	Loans, non-current	15.33	14.63
2	Total non-current financial assets	24.18	23.48
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
3	Total non-current assets	475.41	491.86
4	Current assets		
a	Inventories	100.40	100.40
	Current financial asset		
	Current investments	22.80	22.80
	Trade receivables, current	15,911.46	14,461.93
	Cash and cash equivalents& Bank balance	44.93	51.72
	Loans, current	33.80	34.35
	Other current financial assets	1.50	1.50
b	Total current financial assets	16,014.49	14,572.30
5	Total current assets (a + b)	16,114.89	14,672.71
	Total assets (3 + 5)	16,590.30	15,164.57
B	Equity and liabilities		
1	Equity share capital	2,948.40	2,948.40
	Other equity	175.25	170.58
2	Total equity	3,123.65	3,118.98
	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)	30.89	30.89
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
5	Total non-current liabilities	30.89	30.89
6	Current liabilities		
	Current financial liabilities		
	Borrowings, current	2,241.30	2,377.15
	Trade payables, current	10,950.84	9,479.29
	Other current financial liabilities	239.66	154.31
7	Total current financial liabilities	13,431.80	12,010.75
	Other current liabilities	-	-
	Provisions, current	3.96	3.96
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
8	Total current liabilities	13,435.76	12,014.70
9	Total liabilities (5 + 8)	13,466.65	12,045.59
10	Total equity and liabilities (2 + 9)	16,590.30	15,164.57

For LYPSA GEMS & JEWELLERY LTD.


 Director/Authorised Signatory

LYPSA GEMS & JEWELLERY LIMITED	
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER, 2019 (STANDALONE)	
PARTICULAR	30-Sep-2019
	UNAUDITED
A Cash flow from operating activities	
Net profit before Tax	6.64
Adjustments for:	
Depreciation	17.15
Preliminary Expenses w/off	
Long Term Capital Loss/ (Gain) of Previous Year	-
Prior Period Item	-
Provision for reduction in value of investments	-
Interest Received	-
Dividend Received	
	17.15
Operating profit before working capital changes	23.79
Decrease/(Increase) in Current Assets	(1,452.38)
Increase in Outstanding Liabilities	1,557.63
Increase / (Decrease) in other liabilities	-
	105.24
Cash generated from operations	129.03
Income Tax Paid	-
Net cash from operating activities	129.03
B Cash flow from investing activities:	
Interest Received	-
Dividend Received	-
Sale/(Purchase) of Investment	-
Decrease/ (Increase) in fixed Assets	-
Net cash used in investing activities	-
C Cash flow from financing activities	
Capital raised during the year	-
Increase/(decrease) in Secured Loan Taken	(95.09)
Increase/(decrease) in Unsecured Loans	(40.73)
Net cash from financing activities	(135.82)
Net Increase/(Decrease) in cash and cash equivalents	(6.79)
Cash and cash equivalents (opening balance)	51.72
Cash and cash equivalents (closing balance)	44.93
	(6.79)



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

	3 MONTHS ENDED			HALF YEAR ENDED		YEAR TO DATE
	CONSOLIDATED			CONSOLIDATED		CONSOLIDATED
Particulars	30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	31-Mar-19
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
I. Income from Operations						
(I) Revenue from Operation	1,162.09	1,917.74	5,517.20	3,079.83	12,975.33	19,992.28
(II) Other Income	-	-	0.01	-	0.01	0.01
(III) Total Income (I + II)	1,162.09	1,917.74	5,517.21	3,079.83	12,975.34	19,992.29
(IV) Expenses						
a. Cost of Materials	-	-	-	-	-	-
b. Cost Of Materials/ Purchase of Stock-in-trade	1,126.26	1,790.89	5,966.80	2,917.15	12,808.45	18,247.26
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	(891.40)	-	(895.81)	124.16
d. Employee benefit expenses	8.12	13.12	18.32	21.24	32.04	59.01
e. Finance Cost	0.07	(13.77)	96.23	(13.70)	97.86	26.55
f. Depreciation and amortisation expense	8.65	8.50	8.81	17.15	17.68	34.92
g. Other expenses	(34.66)	13.73	(86.48)	(20.93)	(91.55)	55.36
Total Expenses (IV)	1,108.44	1,812.47	5,112.28	2,920.91	11,968.67	18,547.26
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	53.65	105.27	404.93	158.92	1,006.67	1,445.03
VI Exceptional Items	-	-	-	-	-	-
VII. Profit (+)/ Loss (-) before tax (V-VI)	53.65	105.27	404.93	158.92	1,006.67	1,445.03
VIII. Tax Expenses	-	-	-	-	-	3.32
A. Current Tax	-	-	-	-	-	2.00
B. Deferred Tax	-	-	-	-	-	1.32
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	53.65	105.27	404.93	158.92	1,006.67	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)	53.65	105.27	404.93	158.92	1,006.67	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)	53.65	105.27	404.93	158.92	1,006.67	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	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)	0.18	0.36	1.37	0.54	3.41	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	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 November 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 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)
- 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

Unaudited Consolidated Assets & Liabilities for the period ended 30.09.2019

(Rs.in Lacs)

	Statement of Assets and Liabilities Particulars	As at 30/09/2019 (Unaudited)	As at 31/03/2019 (Audited)
		CONSOLIDATED	
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	451.24	468.39
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Non-current financial assets		
	Non-current investments	362.05	354.70
	Loans, non-current	15.51	14.81
2	Total non-current financial assets	377.56	369.51
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
3	Total non-current assets	828.80	837.90
4	Current assets		
a	Inventories	100.40	100.41
	Current financial asset		
	Current investments	15.31	15.31
	Trade receivables, current	38,515.57	35,542.83
	Cash and cash equivalents& Bank balance	44.64	56.72
	Loans, current	33.80	34.35
	Other current financial assets	3.28	6.89
b	Total current financial assets	38,612.60	35,656.11
5	Total current assets (a + b)	38,713.00	35,756.52
	Total assets (3 + 5)	39,541.80	36,594.42
B	Equity and liabilities		
1	Equity share capital	2,948.40	2,948.40
	Other equity	11,404.28	11,014.28
2	Total equity	14,352.68	13,962.68
	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)	30.89	30.89
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
5	Total non-current liabilities	30.89	30.89
6	Current liabilities		
	Current financial liabilities		
	Borrowings, current	2,523.96	2,653.90
	Trade payables, current	22,390.90	19,788.92
	Other current financial liabilities	239.41	154.07
7	Total current financial liabilities	25,154.27	22,596.89
	Other current liabilities	-	-
	Provisions, current	3.96	3.96
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
8	Total current liabilities	25,158.23	22,600.85
9	Total liabilities (5 + 8)	25,189.12	22,631.74
10	Total equity and liabilities (2 + 9)	39,541.80	36,594.42

LYP SA GEMS & JEWELLERY LIMITED		
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2019 (CONSOLIDATED)		
PARTICULAR	30-Sep-2019	
	UNAUDITED	
A Cash flow from operating activities		
Net profit before Tax		158.92
Adjustments for:		
Depreciation	17.15	
Preliminary Expenses w/off	-	
Capital Reserve	233.09	
Long Term Capital Loss/ (Gain) of Previous Year	-	
Prior Period Item	-	
Provision for reduction in value of investments	-	
Interest Received	-	
Dividend Received	-	
		250.24
Operating profit before working capital changes		409.16
Decrease/(Increase) in Current Assets	(2,979.32)	
Increase in Outstanding Liabilities	2,688.04	
Increase / (Decrease) in other liabilities		(291.28)
Cash generated from operations		117.88
Income Tax Paid		-
Net cash from operating activities		117.88
B Cash flow from investing activities:		
Interest Received	-	
Dividend Received	-	
Sale/(Purchase) of Investment	-	
Decrease /(Increase) in fixed Assets	-	
Net cash used in investing activities		-
C Cash flow from financing activities		
Capital raised during the year	-	
Increase/(decrease) in Secured Loan Taken	(89.20)	
Increase/(decrease) in Unsecured Loans	(40.76)	
Net cash from financing activities		(129.96)
Net Increase/(Decrease) in cash and cash equivalents		(12.08)
Cash and cash equivalents (opening balance)	56.72	
Cash and cash equivalents (closing balance)	44.64	(12.08)



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