LYPSA GEMS & JEWELLERY LIMITED

Unaudited Financial Results for the period Ended 31st December 2019

(Rupees in Lacs)

Unaudited Financial Results for the period Ended 31st D Particulars	QU	ARTER ENDE	D	NINE MONTI	NINE MONTH ENDED	
		TANDALONE		STANDALONE		STANDALONE
	31-Dec-19	30-Sep-19	31-Dec-18	31-Dec-19	31-Dec-18	31-Mar-19
t at totals	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
1.Income from Oerations						
(I) Revenue from Operation	444.20	402.26	1,292.17	1,764.34	4,737.01	5,895.55
(II) Other Income	-				0.01	0.01
(III) Total Income (I + II)	444.20	402.26	1,292.17	1,764.34	4,737.02	5,895.56
(IV) Expenses						
a. Cost of Materials		-	+		-	
b. Cost Of Materials/ Purchase of Stock-in-trade	448.64	425.23	1,231.65	1,777.79	4,665.81	5,660.00
c. Changes in inventories of finished goods, work-in-progress and stock-						1.00
in-trade	(6.82)	-	56.72	(6.82)	48.54	121.80
d. Employee benefit expenses	3.89	3.89	9.61	16.76	28.85	37.89
e. Finance Cost	0.11	0.07	0.22	(16.00)	94.11	17.74
f. Depreciation and amortisation expense	8.62	8.65	8.73	25.77	26.41	34.92
g. Other expenses	(12.56)	(36.95)	(19.47)	(42.12)	(142.32)	(1.48)
Total Expenses (IV)	441.88	400.88	1,287.46	1,755.37	4,721.40	5,870.87
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	2.31	1.38	4,71	8.97	15.62	24.69
VI Exceptional Items	2,31	1.56	7.71	6.57	15,02	(4.39)
VII. Profit (+)/ Loss (-) before tax (V-VI)	2.31	1.38	4.71	8.97	15.62	20.30
	-					-
VIII. Tax Expenses	Local Maria Section 4	AND LODGE		是一个一个 · · · · · · · · · · · · · · · · · ·		3.32
A. Current Tax			-	-	-	2.00
B. Deffered Tax	-			-		1.32
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	2.31	1.38	4.71	8.97	15.62	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)	2.31	1.38	4.71	8.97	15.62	16.98
YW OIL O						estilication access to the second
XIV. Other Comprehensive Income A (i) Items that will not be reclassified to	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -			The state of the s	***	
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		a production in		Callette of the Callette of		Mark Brook and the
period (XIII+XIV)(Comprising Profit						
(Loss) and Other Comprehensive Income	7	100		0.05	15.60	16.00
for the period)	2.31	1.38	4.71	8.97	15.62	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
The second secon						
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	0.00	0.02	0.03	0.05	0.06
(b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and			Co.			
for the previous year (not to be annualized)	Nil	Nil	Nil	Nil	Nil	N

Note

- 1. The above Unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 14th February 2020.
- 2. 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.
- 3. 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.
- 4.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.
- 5. The Previous period figures have been regrouped wherever necessary.
- 6. The Provision of Current Tax and deffered Tax will be made at the end of the year



(Rupees in Lacs)

Unaudited Financial Results for the period Ended 31st December 2019

Unaudited Financial Results for the period Ended 31st D	3 MONTHS ENDED CONSOLIDATED			NINE MON	TH ENDED	YEAR TO DATE CONSOLIDATED
				CONSOL	IDATED	
	31-Dec-19	30-Sep-19		31-Dec-19	31-Dec-18	
Particulars	Unaudited*					
1.Income from Oerations	Unaudited*	"Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
(I) Revenue from Operation	444.20	1,162.09	3,815.39	3,079.83	16,790.72	19,992.28
	444.20	1,102.09	3,613.39	3,079.83	0.01	0.01
(II) Other Income	144.20	1 162 00	2 915 20	2.070.92		
(III) Total Income (I+II) (IV) Expenses	444.20	1,162.09	3,815.39	3,079.83	16,790.73	19,992.29
a. Cost of Materials	a to be a second					
	440.64	1 126 26	2 (01 45	201716	15 400 00	10.247.26
b. Cost Of Materials/ Purchase of Stock-in-trade	448.64	1,126.26	2,601.45	2,917.15	15,409.90	18,247.26
 Changes in inventories of finished goods, work-in-progress and stock- in-trade 	(6.82)		944.35		48.54	124.16
d. Employee benefit expenses	8.16	8.12	13.80	29.41	45.84	59.01
e. Finance Cost	0.11	0.07	1.52	(13.59)	99.38	26.55
f. Depreciation and amortisation expense	8.62	8.65	8.73	25.77	26.41	34.92
	-					
g. Other expenses	(10.03)	(34.66)	(9.51)	(30.96)	(101.06)	55.36
Total Expenses (IV)	448.69	1,108.44	3,560.34	2,927.78	15,529.01	18,547.26
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	(4.40)	57.65	255.05	152.05	1,261.72	1,445.03
	(4.49)	53,65	255.05	152.05 (789.69)	1,201.72	1,445.05
VI Exceptional Items	(789.69)					-
VII. Profit (+)/ Loss (-) before tax (V-VI)	(794.18)	53.65	255.05	(637.64)	1,261.72	1,445.03
VIII. Tax Expenses	Parket Service			100 Table 100 Ta	MENT OF THE OWNER OF THE OWNER.	3.32
A. Current Tax		CONTRACTOR OF STREET		-	AMERICAN PROPERTY OF THE PARTY	2.00
B. Deffered Tax				-	-	1.32
IX. Profit (+)/ Loss (-) for the period from continuing operation		District to the second	44 O 2 2 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3	100 (CA CA CA CA CA CA CA CA	PROPERTY OF THE PARTY OF THE PA	1.32
(VII-VIII)	(794.18)	53.65	255.05	(637.64)	1,261.72	1,441.71
X. Profit (+)/ Loss (-) from discontinued operation -						
XI. Tax Expense of discontinued operation						
XII Profit (+)/ Loss (-) from discontinued operation		to have 2 or biggs Tools	40 T S TO THE R P. LEWIS CO., LANSING, MICH.	(A) A) (A) (A) (A) (A)		The state of the s
(After Tax) (X-XI)	外解导应		· · · · · · · · · · · · · · · · · · ·			2. 第二年 日本
						-
XIII Profit (+)/ Loss (-) for the period (IX + XII)	(794.18)	53.65	255.05	(637.64)	1,261.72	1,441.71
XIV. Other Comprehensive Income			ES OF A STREET SHOW	Name and the same		STREET, STREET
A (i) Items that will not be reclassified to	NAME OF STREET	ALC: U.S.	图的图像	The said of the said	美国的国际产业	of the second
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			1			
(ii) Income tax relating to items that will						
be reclassified to profit or loss	M - 100		10.73			
XV .Total Comprehensive Income for the	Control of the Contro			AND AND PROPERTY OF THE PARTY.	Part of the Control o	
period (XIII+XIV)(Comprising Profit						
(Loss) and Other Comprehensive Income					A CONTRACTOR	
for the period)	(794.18)	53.65	255.05	(637.64)	1,261.72	1,441.71
XVI Paid-up equity share capital	294,840,000	294,840,000	294,840,000	294,840,000	294,840,000	294,840,000
(Face Value of the Share shall be indicated)						
XVII Earnings Per Share (EPS)	1,0 10 .					
(i) Basic and diluted EPS before Extraordinary items for the period, for the year to date				4.4		
and for the previous year (not to be annualized)	(2.69)	0.18	0.87	(2.16)	4.28	4.89
(b) Basic and diluted EPS after Extraordinary items for the period, for the year to date	1 1 2 1				Nil	

Note:

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- 2. 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.
- 3. 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.
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