

**LYPSA GEMS & JEWELLERY LIMITED**
**Audited Financial Results for the period Ended 31st March 2020**
**(Rupees in Lacs)**

Particulars	3 MONTHS ENDED			YEAR TO DATE	
	CONSOLIDATED			CONSOLIDATED	
	31-Mar-20	31-Dec-19	31-Mar-19	31-Mar-20	31-Mar-19
	Audited <sup>1</sup>	Cleaned <sup>2</sup>	Audited <sup>3</sup>	Audited <sup>4</sup>	Audited <sup>5</sup>
<b>I Income from Operations</b>					
(I) Revenue from Operation	305.20	444.20	3,201.56	3,829.23	19,992.28
(II) Other Income	-	-	-	-	0.01
<b>(III) Total Income (I + II)</b>	<b>305.20</b>	<b>444.20</b>	<b>3,201.56</b>	<b>3,829.23</b>	<b>19,992.29</b>
<b>(IV) Expenses</b>					
a. Cost of Materials	-	-	-	-	-
b. Cost Of Materials/ Purchase of Stock-in-trade	175.72	448.64	2,837.36	3,541.51	18,247.26
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	62.14	(6.82)	75.62	55.32	124.16
d. Employee benefit expenses	11.14	8.16	13.17	40.54	59.01
e. Finance Cost	25.98	0.11	(72.83)	12.39	26.55
f. Depreciation and amortisation expense	8.39	8.62	8.51	34.16	34.92
g. Other expenses	1,563.16	779.65	156.42	2,321.89	55.36
<b>Total Expenses (IV)</b>	<b>1,846.53</b>	<b>1,240.38</b>	<b>3,019.25</b>	<b>6,005.80</b>	<b>18,547.26</b>
<b>V. Profit/(Loss) before Exceptional Items &amp; Tax (III - IV)</b>	<b>(1,541.33)</b>	<b>(796.18)</b>	<b>183.31</b>	<b>(2,176.57)</b>	<b>1,445.03</b>
<b>VI Exceptional Items</b>	<b>1.25</b>	<b>-</b>	<b>-</b>	<b>1.25</b>	<b>-</b>
<b>VII. Profit (+)/ Loss (-) before tax (V-VI)</b>	<b>(1,542.58)</b>	<b>(796.18)</b>	<b>183.31</b>	<b>(2,177.82)</b>	<b>1,445.03</b>
<b>VIII. Tax Expenses</b>	<b>1.32</b>	<b>-</b>	<b>3.32</b>	<b>1.67</b>	<b>3.32</b>
A. Current Tax	1.50	-	2.00	1.50	2.00
B. Deferred Tax	0.17	-	1.32	0.17	1.32
<b>IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)</b>	<b>(1,544.25)</b>	<b>(796.18)</b>	<b>179.99</b>	<b>(2,179.49)</b>	<b>1,441.71</b>
<b>X. Profit (+)/ Loss (-) from discontinued operation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XI. Tax Expense of discontinued operation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XII. Profit (+)/ Loss (-) from discontinued operation (After Tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIII. Profit (+)/ Loss (-) for the period (IX + XII)</b>	<b>(1,544.25)</b>	<b>(796.18)</b>	<b>179.99</b>	<b>(2,179.49)</b>	<b>1,441.71</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>(1,544.25)</b>	<b>(796.18)</b>	<b>179.99</b>	<b>(2,179.49)</b>	<b>1,441.71</b>
<b>XVI. Paid-up equity share capital (Face Value of the Share shall be indicated)</b>	<b>294,840,000</b>	<b>294,840,000</b>	<b>294,840,000</b>	<b>294,840,000</b>	<b>294,840,000</b>
<b>XVII. Earnings Per Share (EPS)</b>					
(a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	(5.24)	(2.69)	0.61	(7.39)	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

**Note:**

- The above Audited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on **31st July 2020**
- 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) Regulations, 2015
- 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 Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
- The above results for the quarter & year ended 31st March, 2020 along with Auditor Report has been approved by the Board of Directors of the Company.
- 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.

Date : 31/07/2020

Place : Mumbai

For Lypsa Gems &amp; Jewellery Limited

  
 Director


Consolidated Assets &amp; Liabilities for the period ended 31.03.2020

(Rs. in Lacs)

	Statement of Assets and Liabilities Particulars	As at 31/03/2020 (Audited)	As at 31/03/2019 (Audited)
		CONSOLIDATED	
A	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	Property, plant and equipment	434.23	458.39
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	<b>Non-current financial assets</b>		
	Non-current investments	9.19	354.70
	Loans, non-current	25.96	14.81
2	<b>Total non-current financial assets</b>	<b>35.15</b>	<b>369.51</b>
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
3	<b>Total non-current assets</b>	<b>459.38</b>	<b>837.90</b>
4	<b>Current assets</b>		
a	Inventories	61.36	100.41
	<b>Current financial asset</b>		
	Current investments	(7.49)	15.31
	Trade receivables, current	30,324.17	35,542.83
	Cash and cash equivalents & Bank balance	49.02	56.72
	Loans, current	14.71	34.35
	Other current financial assets	-	6.89
b	<b>Total current financial assets</b>	<b>30,380.42</b>	<b>35,656.11</b>
5	<b>Total current assets ( a + b )</b>	<b>30,441.78</b>	<b>35,756.52</b>
	<b>Total assets ( 3 + 5 )</b>	<b>30,911.16</b>	<b>36,594.42</b>
B	<b>Equity and liabilities</b>		
1	Equity share capital	2,948.40	2,948.40
	Other equity	9,842.82	11,014.28
2	<b>Total equity</b>	<b>12,791.22</b>	<b>13,962.68</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	1.50	-
	Deferred tax liabilities (net)	31.05	30.89
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
5	<b>Total non-current liabilities</b>	<b>32.55</b>	<b>30.89</b>
6	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current	2,060.65	2,653.90
	Trade payables, current	15,874.11	19,788.92
	Other current financial liabilities	145.87	154.07
7	<b>Total current financial liabilities</b>	<b>18,080.63</b>	<b>22,596.89</b>
	Other current liabilities	2.80	-
	Provisions, current	3.96	3.96
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
8	<b>Total current liabilities</b>	<b>18,087.39</b>	<b>22,600.85</b>
9	<b>Total liabilities ( 5 + 8 )</b>	<b>18,119.94</b>	<b>22,631.74</b>
10	<b>Total equity and liabilities ( 2 + 9 )</b>	<b>30,911.16</b>	<b>36,594.42</b>

For LYPSA GEMS &amp; JEWELLERY LTD.

  
 Director/Authorised Signatory



**LYPSA GEMS & JEWELLERY LIMITED**
**Audited Financial Results for the period Ended 31st March 2020**
**(Rupees in Lacs)**

Particulars	3 MONTHS ENDED			YEAR TO DATE	
	STANDALONE			STANDALONE	
	31-Mar-20	31-Dec-19	31-Mar-19	31-Mar-20	31-Mar-19
	Audited*	Unaudited*	Audited*	Audited*	Audited*
<b>I. Income from Operations</b>					
(I) Revenue from Operation	305.20	444.20	1,158.54	2,069.54	5,895.55
(II) Other Income	-	-	-	-	0.01
<b>(III) Total Income (I + II)</b>	305.20	444.20	1,158.54	2,069.54	5,895.56
<b>(IV) Expenses</b>					
a. Cost of Materials	-	-	-	-	-
b. Cost Of Materials/ Purchase of Stock-in-trade	175.72	448.64	992.88	1,953.50	5,660.00
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	62.14	(6.82)	73.26	55.32	121.80
d. Employee benefit expenses	2.10	3.89	9.04	18.86	37.89
e. Finance Cost	0.15	0.11	(76.37)	(15.85)	17.74
f. Depreciation and amortisation expense	8.39	8.62	8.51	34.16	34.92
g. Other expenses	61.85	(12.56)	140.84	19.73	(1.48)
<b>Total Expenses (IV)</b>	310.35	443.85	1,148.16	2,065.72	5,879.87
<b>V. Profit/(Loss) before Exceptional Items &amp; Tax (III - IV)</b>	(5.15)	0.35	10.38	3.82	24.69
<b>VI. Exceptional Items</b>	1.25	-	4.39	1.25	4.39
<b>VII. Profit (+)/ Loss (-) before tax (V-VI)</b>	(6.40)	0.35	5.99	2.57	20.20
<b>VIII. Tax Expenses</b>	1.67	-	5.32	1.67	5.32
A. Current Tax	1.50	-	2.00	1.50	2.00
B. Deferred Tax	0.17	-	1.32	0.17	1.32
<b>IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)</b>	(8.07)	0.35	2.67	0.91	16.98
<b>X. Profit (+)/ Loss (-) from discontinued operation</b>	-	-	-	-	-
<b>XI. Tax Expense of discontinued operation</b>	-	-	-	-	-
<b>XII. Profit (+)/ Loss (-) from discontinued operation (After Tax) (X-XI)</b>	-	-	-	-	-
<b>XIII. Profit(+)/ Loss (-) for the period (IX + XII)</b>	(8.07)	0.35	2.67	0.91	16.98
<b>XIV. Other Comprehensive Income</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>	(8.07)	0.35	2.67	0.91	16.98
<b>XVI. Paid-up equity share capital (Face Value of the Share shall be indicated)</b>	294,840,000	294,840,000	294,840,000	294,840,000	294,840,000
<b>XVII. Earnings Per Share (EPS)</b>					
(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)	(0.03)	0.01	0.01	0.00	0.06
(ii) 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) Regulations, 2015.
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**Date : 31/07/2020**
**Place : Mumbai**

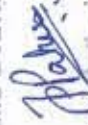
**For Lypsa Gems & Jewellery Limited**
  
**Director**

## Standalone Assets &amp; Liabilities for the period ended 31.03.2020

(Rs.in Lacs)

Statement of Assets and Liabilities Particulars		As at 31/03/2020 (Audited)	As at 31/03/2019 (Audited)
		STANDALONE	
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and equipment	434.23	468.39
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	<b>Non-current financial assets</b>		
	Non-current investments	9.19	8.85
	Loans, non-current	25.76	14.63
<b>2</b>	<b>Total non-current financial assets</b>	<b>34.95</b>	<b>23.48</b>
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
<b>3</b>	<b>Total non-current assets</b>	<b>469.18</b>	<b>491.86</b>
<b>4</b>	<b>Current assets</b>		
<b>a</b>	Inventories	61.36	100.40
	<b>Current financial asset</b>		
	Current investments	-	22.80
	Trade receivables, current	8,560.65	14,461.93
	Cash and cash equivalents& Bank balance	44.34	51.72
	Loans, current	14.71	34.35
	Other current financial assets	-	1.50
<b>b</b>	<b>Total current financial assets</b>	<b>8,619.70</b>	<b>14,572.30</b>
<b>5</b>	<b>Total current assets ( a + b )</b>	<b>8,681.06</b>	<b>14,672.71</b>
	<b>Total assets ( 3 + 5 )</b>	<b>9,150.24</b>	<b>15,164.57</b>
<b>B</b>	<b>Equity and liabilities</b>		
<b>1</b>	Equity share capital	2,948.40	2,948.40
	Other equity	246.08	170.58
<b>2</b>	<b>Total equity</b>	<b>3,194.48</b>	<b>3,118.98</b>
	<b>Liabilities</b>		
<b>3</b>	<b>Non-current liabilities</b>		
	Non-current financial liabilities		
	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	1.50	-
	Deferred tax liabilities (net)	31.05	30.89
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
<b>5</b>	<b>Total non-current liabilities</b>	<b>32.55</b>	<b>30.89</b>
<b>6</b>	<b>Current liabilities</b>		
	Current financial liabilities		
	Borrowings, current	2,060.65	2,377.15
	Trade payables, current	3,709.92	9,479.29
	Other current financial liabilities	145.87	154.31
<b>7</b>	<b>Total current financial liabilities</b>	<b>5,916.44</b>	<b>12,010.75</b>
	Other current liabilities	2.80	-
	Provisions, current	3.96	3.96
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
<b>8</b>	<b>Total current liabilities</b>	<b>5,923.20</b>	<b>12,014.70</b>
<b>9</b>	<b>Total liabilities ( 5 + 8 )</b>	<b>5,955.76</b>	<b>12,045.59</b>
<b>10</b>	<b>Total equity and liabilities ( 2 + 9 )</b>	<b>9,150.24</b>	<b>15,164.57</b>

For LYPSA GEMS &amp; JEWELLERY LTD.



Director/Authorised Signatory