# LYPSA GEMS & JEWELLERY LIMITED

Audited Financial Results for the period Ended 31st March 2020

(Rupees in Lacs)

Audited Financial Results for the period Ended 31st Ma		ONTHS ENDE	D	YEAR TO D	ATE
	en	NSOLIDATED		CONSOLID	ATED
Payticulura	CONTRACTOR OF THE PARTY OF THE	SIMPLE (II)	THE RESERVE AND ADDRESS OF THE PARTY OF THE	31-Mar-20]	
	Acclarate	Constitution of the	Audieut	Anticad	Audited
1 Income from Oriations		ne-co	14964100		1.00 (200.00)
(I) Revenue from Operation	305.20	444.20	3,201.56	3,829.23	19,992.28
(II) Other Income		-	CONTRACTOR OF THE PARTY OF THE	and the	0.01
(III) Total fucume (I+II)	305.20	444 20	3,201.56	3,829.23	19,992.29
(IV) Expenses				A A A A A A A A A A A A A A A A A A A	INDIANA SARA
a. Cost of Materials		~	82	3	
b. Cost Of Materials/ Purchase of Stock-in-trade	175.72	448.64	2,837.36	3,541.51	18,247.20
<ul> <li>Changes in inventories of finished goods, work-in-progress and stock-in-trade</li> </ul>	62.14	(6.82)	75.62	55.32	124.16
NAMES OF THE PROPERTY OF THE P	11.14	8.16	13.17	40.54	59.01
d. Employee benefit expenses	25.98	0.11	(72.83)	12.39	26.55
e. Finance Cost	161180	25760	3 10 500	34.16	34.92
f. Depreciation and amortisation expense	8.39	8.62	8.51	0.0000000000000000000000000000000000000	55.36
g. Other expenses	1,563.16	779.65	156.42	2,321.89	
Total Expenses (1V)	1,846,53	1,299.38	3,019.25	6,005.80	3,547.25
V. Profit / (Loss) before Exceptional Items & Tax (HII-IV)	(1.541.53)	(794.18)	183.30	(2,176,57)	1,445.00
VI Exceptional Items	1.25	100000		1.25	Name of Street
VII. Peofit (+b) Loss (-) before fax (V-VI.)	11.542.589	(794 28)	180.31	(2,)77.824	1.445.83
	-		-	-	-
VALL TOX Exposes	<b>3000000000</b>	000000000000000000000000000000000000000	3.32	3.67	3 32
A. Current Tax	1.50		2.00	1.50	2.00
B. Deffered Tax	0.17	19	1.32	0.17	1.32
IX., Fruit (+V Loss (-) for the period fram companies operation (	CONTRACTOR OF THE PARTY OF THE				
VII - VIII) X. Profit (+)/ Loss (-) from discontinued operation	(1,544,25)	(196.18)	179.98	(2,179,49)	1,441.71
XI. Tax Expense of discontinued operation			_	-	
XII. Proff: (+) Lass (+) from discontinued operation	500000000000000000000000000000000000000	***********	-	000000000000000000000000000000000000000	
(After Tux.) (X-XI)					
				Transcription	to day in
XIII Profice+VLoss (*) for the period ( IX + XII)	(12544.20)	(794, (8)	179,99	(2,179.49)	1,441.73
XIV. Othus Canqueltensive Income	S			Secretary Control	
A (1) 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		- 1			
B (i) items that will be reclassified to		- 0			
profit or loss					
(ii) Income tax relating to items that will					
be reclassified to profit or loss		200 1000000	of several section	respective the same to	
AV .Total Congrehence Corone for the period (XIII+XIV)/Cooperate Profit	<b>30000000</b>	× 1	*************	***************************************	
period (XIII-XXX)/Comprising Profit (Loss) and Other Comprehensive Lecome					
for the period)	(1.544.25)	(794-183	(79.90)	(0,179.49)	1,441.71
XVI Paid-up equity share capital	294,840,000	294,840,000	294.840,000	294,840,000	294,840.000
(Face Value of the Share shall be indicated)	254,049,000	274,040,000	271,010,000	271,010,000	274,010,000
XVII Earnings Per Share (EPS)					
(i) Basic and diluted EPS before Extraordinary items for the period, for the year to date:		3,004		11/10/02	
and for the previous year (not to be annualized)	620	(2.69)	0.61	(7.39)	4.R
(b) Besic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	Na	Nil	No	Nil	N

## Note

- 1. 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
- 2. The previous period figures have been regrouped wherever necessary.
- 3. 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
- 4. The Company has adopted Indian Accounting standards (Ind AS) with effect from 1st April, 2017 and accordingly, the above results have been prepered in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
- 5. 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.
- 6. 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 & Jewellery Limited

Consolidated Assets & Liabilities for the period ended 31.03.2020

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- 1	man.		.,	-

	Statement of Assets and Liabilities Particulars	As at 31/03/2020 (Audited)	As at 31/03/2019 (Audited)
		CONSO	LIDATED
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	434.23	468.3
	Capital work-in-progress		
	Investment property		
	Goodwill		
	Other intangible assets		
	Non-current financial assets		
	Non-current investments	9.19	354.7
	Loans, non-current	25.96	14.8
2	Total non-current financial assets	35.15	369.5
		-	
_	Deferred tax assets (net)		
	Other non-current assets		
3	Total non-current assets	469.38	837.9
2	Total horizon and a specia	403.30	837.3
4	Company		
	Current assets	24.56	100.4
a	Inventories	61.36	100.4
_			
	Current financial asset	- To 10	40.0
	Current investments	(7.49)	
	Trade receivables, current	30,324.17	35,542.8
	Cash and cash equivalents& Bank balance	49.02	56.7
	Loans, current	14.71	34.3
	Other current financial assets		6.8
b	Total current financial assets	30,380.42	35,656.1
5	Total current assets (a + b)	30,441.78	35,756.5
	Total assets (3 + 5 )	30,911.16	36,594.4
В	Equity and liabilities		
1	Equity share capital	2,948.40	2,948.4
7	Other equity	9,842.82	11,014.2
2	Total equity	12,791.22	13,962.6
	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	1.50	
	Provisions, non-current	31.05	30.8
	Deferred tax liabilities (net)		
	Deferred government grants, Non-current		
	Other non-current liabilities		
		32.55	30.8
5	Total non-current liabilities		
5	Current liabilities		
	Current liabilities Current financial liabilities		
	Current liabilities	2,060.65	
	Current liabilities Current financial liabilities	15,874.11	19,788.9
	Current liabilities Current financial liabilities Borrowings, current		19,788.9
	Current liabilities Current financial liabilities Borrowings, current Trade payables, current	15,874.11 145.87	19,788.9 154.0
6	Current liabilities Current financial liabilities Borrowings, current Trade payables, current Other current financial liabilities	15,874.11 145.87	19,788.5 154.6 22,596.8
6	Current liabilities Current financial liabilities Borrowings, current Trade payables, current Other current financial liabilities Total current financial liabilities Other current liabilities	15,874.11 145.87 18,080.63	19,788.5 154.0 22,596.8
6	Current liabilities Current financial liabilities Borrowings, current Trade payables, current Other current financial liabilities Total current financial liabilities Provisions, current	15,874.11 145.87 18,080.63 2.80	19,788.5 154.0 22,596.8
6	Current liabilities Current financial liabilities Borrowings, current Trade payables, current Other current financial liabilities Total current financial liabilities Other current liabilities Provisions, current Current tax liabilities (Net)	15,874.11 145.87 18,080.63 2.80	19,788.9 154.0 22,596.8
7	Current liabilities Current financial liabilities Borrowings, current Trade payables, current Other current financial liabilities  Total current financial liabilities  Other current liabilities Provisions, current Current tax liabilities (Net) Deferred government grants, Current	15,874.11 145.87 18,080.63 2.80 3.96	19,788.9 154.0 22,596.8 3.9
6	Current liabilities Current financial liabilities Borrowings, current Trade payables, current Other current financial liabilities Total current financial liabilities Other current liabilities Provisions, current Current tax liabilities (Net)	15,874.11 145.87 18,080.63 2.80 3.96	19,788.5 154.0 22,596.8
7	Current liabilities Current financial liabilities Borrowings, current Trade payables, current Other current financial liabilities  Other current liabilities Provisions, current Current tax liabilities (Net) Deferred government grants, Current  Total current liabilities Total current liabilities	15,874.11 145.87 18,080.63 2.80 3.96	19,788.5 154.0 22,596.8 3.9 22,600.8
7	Current liabilities Current financial liabilities Borrowings, current Trade payables, current Other current financial liabilities  Total current financial liabilities  Other current liabilities Provisions, current Current tax liabilities (Net) Deferred government grants, Current	15,874.11 145.87 18,080.63 2.80 3.96	19,788.9 154.0 22,596.8 3.9 22,600.8

For LYPSA GEMS & JEWELLERY LTD.

Director/Authorised Signatory

# LYPSA GEMS & JEWELLERY LIMITED

Audited Financial Results for the period Ended 31st Ma		IONTHS ENDE		Rupees in Lacs)	na're
	930000000000000000000000000000000000000	250000000000000000000000000000000000000	и.		Reflection Co.
Pardeulars	31-Mar-201	TANDALONE.	31-Mar-19	STANDAI 31-Mar-20	JI-Mar-15
III a second	Audited*	Loabettal	Aluthode	Audical	Sarriand
1. Income from Ocrations					
(I) Revenue from Operation	305.20	444.20	1,158.54	2,069.54	5,895.55
(II) Other Income					0.01
(III) Total Income (I+II)	305.20	441.20	1,158.54	2,069,54	5,895.56
(IV) Expenses			Section Section 1		Maria Barrell
a. Cost of Materials	100	Section 2	*		1 14
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	10000	0.000	2001	7222	2000
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
c. Finance Cost	0.15	0.13	(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)
Tutal Expenses (1V)	216.910	441.88	1,148.16	2,065.72	5,876.87
V. Profet/(East) before Exceptional tress & Fax ( III - IV )	(5.13)	231.0	10.38	3.82	24.69
VI Exceptional Items	1.25		4.39	1.25	4 39
VII. Profit (*)/ Lost (-) hefure tax (V-VI)	(6.40)	2019	5.09	2.57	260 AD
	- Control	-			att.ptp
VIII. Tas Espenses	1.67	000000000000000000000000000000000000000		167	9.32
A. Current Tax	1.50	-	2,00	1.50	2.00
B. Deffered Tax	0.17	-	1.32	0.17	1.32
LA Profit (+V Lous (-) for the period from constanting operation (			1.32	0.17	1.32
VII-VHI)	(8.07)	326	2.67	2.91	16.98
X. Profit (+)/ Loss (-) from discontinued operation					
XI. Tax Expense of discontinued operation					
All Profit (4)/ Lass (-) from discontinued operation	***************************************	\$ 00000 S		000000000000000000000000000000000000000	STORY OF THE PARTY
(Alber Tex ) (K-XI)					
XIII Proffic(+)/ Loss (-) for the period ( IX + XII)	(8.07)	231	260	(201)	10.98
XIV. Other Comprehensive Income			160800000000000000000000000000000000000	\$1000000000000000000000000000000000000	100000000000000
A (i) Items that will not be reclassified to	200000000000000000000000000000000000000	WW//00 TO 11/2		E0000000000000000000000000000000000000	CONTRACTOR OF THE PARTY OF THE
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 lass					
(ii) Income tax relating to items that will					
be reclassified to profit or loss					
XV Listif Comprehensive Income for the	##CC0050000000			000000000000000000000000000000000000000	************
period XIII XIV at Comprising Profit		*********			
(Loss) and Other Comprehensive Income					
For the pecind)	(94)	2311	2.67	991	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
XVII Earnings Per Share (EPS)					
(i) Basic and diluted EPS before Extraordinary items for the period, for the year to date	1122			17.00	DOM: N
and for the previous year (not to be annualized)	(0.03)	0.01	0.01	0,00	0.06
(b) Basic and diluted EPS after Extraordinary items for the period, for the year to date	110				

## Note:

and for the previous year (not to be annualized)

- 1. 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.
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- G.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 & Jewellery Limited

Director

# LYPSA GEMS & JEWELLERY LIMITED

Standalone Assets & Liabilities for the period ended 31.03.2020

		AC 37 4 1/114 / / / / / / / / / / / / / / / /	
	Statement of Assets and Liabilities Particulars	(Audited)	(Audited)
		STANDALONE	E
۷.	ASSETS		
4	Non-current assets		
	Property, plant and equipment	434.23	468.39
	Capital work-in-progress	•	
	Investment property	•	
	Goodwill	•	
	Other intangible assets		
	Non-current financial assets		
	Non-current investments	9.19	8.85
	Loans, non-current	25.76	14.63
7	Total non-current financial assets	34.95	23.48
	Deferred tax assets (net)		
	Other non-current assets	+	
3	Total non-current assets	469.18	491.86
4	Current assets		200
ю	Inventories	61.36	100.40
	Current financial asset		
	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
g	Total current financial assets	8,619.70	14,572.30
2	Total current assets (a + b)	8,681.06	14,672.71
		The state of the s	Name of the last
	Total assets (3 + 5 )	9,150.24	15,164.57
	Equity and liabilities		
-	Equity share capital	2,948.40	2,948.40
	Other equity	246,08	170.58
7	Total equity	3,194.48	3,118.98
	The state of the s		
	Liabilities		
m	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	+	S.
	Trade payables, non-current	*	•
	Other non-current financial liabilities	-11	
4	Total non-current financial liabilities		
	Provisions, non-current	1.50	
	Deferred tax liabilities (net)	31.05	30.89
	Deferred government grants, Non-current	+	
	Other non-current liabilities	*	*
'n	Total non-current liabilities	32.55	30.89
9	Current liabilities		
	Current financial liabilities		
	Borrowings, current	2,060,65	2.377.1
	Trade payables, current	3.709.92	9,479.29
	Other current financial liabilities	145.87	154.31
7	Total current financial liabilities	5.916.44	12.010.75
	ities	2.80	
	Provisions, current	3.96	3.96
	Current tax liabilities (Net)		
1	Deferred government grants. Current		
00	Total current liabilities	5,923.20	12,014.70
6	Total liabilities (5+8)	5,955.76	12,045.59
-		100000000000000000000000000000000000000	
ļ	Total Accounts and Cabilities 1 to 1	9 150 24 1	15 164 57

FOLLYPSA GEMS & JEWELLERY LTD.

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