

Particulars	3 MONTHS ENDED		YEAR TO DATE	
	STANDALONE		STANDALONE	
	30-Jun-20	31-Mar-20	30-Jun-19	31-Mar-20
	Unaudited*	Audited*	Unaudited*	Audited*
I. Income from Operations				
(I) Revenue from Operation	30.22	305.20	917.89	2,069.54
(II) Other Income	-	-	-	-
(III) Total Income (I + II)	30.22	305.20	917.89	2,069.54
(IV) Expenses				
a. Cost of Materials				
b. Cost Of Materials/ Purchase of Stock-in-trade	24.78	175.72	903.92	1,953.50
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	62.14	-	55.32
d. Employee benefit expenses	2.25	2.10	8.99	18.86
e. Finance Cost	-	0.15	(16.18)	(15.85)
f. Depreciation and amortisation expense	9.21	8.39	8.50	34.16
g. Other expenses	2.64	61.85	7.38	19.73
Total Expenses (IV)	38.88	310.35	912.61	2,065.72
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	(8.67)	(5.15)	5.28	3.82
VI Exceptional Items	-	1.25	-	1.25
VII. Profit (+)/ Loss (-) before tax (V-VI)	(8.67)	(6.40)	5.28	2.57
VIII. Tax Expenses	-	1.67	-	1.67
A. Current Tax	-	1.50	-	1.50
B. Deferred Tax	-	0.17	-	0.17
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	(8.67)	(8.07)	5.28	0.91
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)	(8.67)	(8.07)	5.28	0.91
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)	(8.67)	(8.07)	5.28	0.91
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)	(0.03)	(0.03)	0.02	0.00
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 15th September 2020.
- The Previous period figures have been regrouped wherever necessary.
- 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 01" April, 2017 and accordingly, the above results have been prepared in accordance
- The above results for the quarter ended 30th June,2020 along with Limited Review Report has been approved by the Board of Directors of the Company on 15th September, 2020
- 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 Provision of Current Tax and deferred Tax will be made at the end of the year
- The World Health Organisation (WHO) declared outbreak of Coronavirus Disease (COVID-19) a global pandemic on March 11, 2020. Consequent to this, Government of India declared lockdown on March 23, 2020 and the Com, pany suspended the operations in all ongoing projects of the Company in compliance with the lockdown instructions issued by the Central and State Governments. COVID-19 has impacted the normal business operations of the Company like others during the lock-down period. The Company has assessed the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of Receivables, and other assets / liabilities. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial results has used internal and external sources of Information. As on current date, the Company has concluded that the Impact of COVID - 19 is not material based on these estimates.

For LYPSA GEMS & JEWELLERY LTD.

Director/Authorised Signatory

Particulars	3 MONTHS ENDED			YEAR TO DATE
	CONSOLIDATED			CONSOLIDATED
	30-Jun-20	31-Mar-20	30-Jun-19	31-Mar-20
	Unaudited*	Audited*	Unaudited*	Audited*
I. Income from Operations				
(I) Revenue from Operation	30.22	305.20	1,917.74	3,829.23
(II) Other Income	-	-	-	0.01
(III) Total Income (I + II)	30.22	305.20	1,917.74	3,829.24
(IV) Expenses				
a. Cost of Materials				
b. Cost Of Materials/ Purchase of Stock-in-trade	24.78	175.72	1,790.89	3,541.51
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	62.14	-	55.32
d. Employee benefit expenses	6.78	11.14	13.12	40.54
e. Finance Cost	-	25.98	(13.77)	12.39
f. Depreciation and amortisation expense	9.21	8.39	8.50	34.16
g. Other expenses	1,545.87	1,563.16	13.73	2,321.89
Total Expenses (IV)	1,586.64	1,846.52	1,812.47	6,005.81
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	(1,556.42)	(1,541.32)	105.27	(2,176.57)
VI Exceptional Items	-	1.25	-	1.25
VII. Profit (+)/ Loss (-) before tax (V-VI)	(1,556.42)	(1,542.57)	105.27	(2,177.82)
	-	-	-	-
VIII. Tax Expenses	-	1.67	-	1.67
A. Current Tax	-	1.50	-	1.50
B. Deferred Tax	-	0.17	-	0.17
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	(1,556.42)	(1,544.24)	105.27	(2,179.49)
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)	(1,556.42)	(1,544.24)	105.27	(2,179.49)
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)	(1,556.42)	(1,544.24)	105.27	(2,179.49)
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)	(5.28)	(5.24)	0.36	(7.39)
(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 15th September 2020.
- The Previous period figures have been regrouped wherever necessary.
- 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 01" April, 2017 and accordingly, the above results have been prepared in accordance
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