LYPSA GEMS & JEWELLERY LIMITED

CONSOLIDATED CONSOLIDATED CONSOLIDATED STANDALONE Particulars 31-Dec-20	Unaudited Financial Results for the period Ended 31st D	and the second se	IONTHS ENDE	D	NINE MONT	(Rupees in Lacs) YEAR ENDED		
Income from Operation (1) Revenue from Operation (1) Revenue from Operation (1) Revenue from Operation (10) Other Income (1+11) 336.75 336.75 312.97 444.20 679.94 679.94 3,079.83 3,328.92 3,009.83 (10) Other Income (1+11) 336.75 312.97 444.20 679.94 3,079.83 3,328.92 0.00 (10) Testal Income (1+11) 336.75 312.97 444.20 679.94 3,079.83 3,828.92 0.00 (10) Testal Income (1+11) 336.75 312.97 444.20 679.94 3,079.83 3,828.92 0.00 (10) Testal Income (1+11) 336.75 312.97 444.80 669.98 2,917.15 5,351.71 (11) Comparison (11) Testal Income of Stock-in-Inde metal and mortisation expense 6.438 6.688 8.16 17.84 2.941 40.54 (11) Comparison (11) 32.14 1.534.06 2.50.05 2.97.78 6.005.81 (11) Comparison (11) 32.15 (11.920.06 (4.64 9.245.92 (2.006.92.92.92.78 6.005.81 (11) Comparison (11) 2.51 (11.920.06 (4.64 (2.574.98.96 (2.574.98.96 (2.574.	Particulars						The second s	
Income from Operation (1) Revenue from Operation (1) Revenue from Operation (1) Revenue from Operation (10) Other Income (1+11) 336.75 336.75 312.97 444.20 679.94 679.94 3,079.83 3,328.92 3,009.83 (10) Other Income (1+11) 336.75 312.97 444.20 679.94 3,079.83 3,328.92 0.00 (10) Testal Income (1+11) 336.75 312.97 444.20 679.94 3,079.83 3,828.92 0.00 (10) Testal Income (1+11) 336.75 312.97 444.20 679.94 3,079.83 3,828.92 0.00 (10) Testal Income (1+11) 336.75 312.97 444.80 669.98 2,917.15 5,351.71 (11) Comparison (11) Testal Income of Stock-in-Inde metal and mortisation expense 6.438 6.688 8.16 17.84 2.941 40.54 (11) Comparison (11) 32.14 1.534.06 2.50.05 2.97.78 6.005.81 (11) Comparison (11) 32.15 (11.920.06 (4.64 9.245.92 (2.006.92.92.92.78 6.005.81 (11) Comparison (11) 2.51 (11.920.06 (4.64 (2.574.98.96 (2.574.98.96 (2.574.								
Linear from Operation 336.75 312.97 444.20 679.94 3,079.83 3,089.23 0,009.83 0,007.84 0,017.85 0,017.85 0,017.85		the second s		the second s			and the second se	
(11) Other Inscome (11) Ot	1.Income from Oerations	Ginnadia	Childred	Cinturied	Citadanco	Unitedited	- Contractor	
(11) Other Inscome (11) Ot	(I) Revenue from Operation	336 75	312.97	444 20	679.94	3 079 83	3 829 23	
(III) Total lacenic (1+11) 336.75 312.97 444.20 679.94 3,079.83 3,829.24 (IV) Expenses 2.53 -	(II) Other Income	550.75	512.77	111.20	-	2,017.02		
UP Deprese Could Materials 2.53 -<	(III) Total Income (1+II)	336 75	312.97	444 20	679.94	3 079 83	in the second	
a. Cord of Materials 2.53 - <td>(IV) Expenses</td> <td>300.13</td> <td>214.71</td> <td>471.20</td> <td>912.74</td> <td>53017.00</td> <td>Carles Carles</td>	(IV) Expenses	300.13	214.71	471.20	912.74	53017.00	Carles Carles	
b. Card Materials/ Purchase of Stock-in-trade 632.58 448.64 659.89 2,917.15 3,541.51 c. Changes in inventors of finished goods, work-in-progress and stock-in-trade 314.32 (333.40) (6.82) (10.08) - 553.33 d. Employee benefit expenses 4.33 6.68 8.16 17.84 29.41 40.55 E. Finnee Cos 4.31 6.31 0.511 - (11.59) 12.23 C. Ober expenses 4.81 10.18.87 (10.05) 2.569.62 (20.69) 2.511.85 Coller expenses 4.81 1.01.87 (10.01) 2.506.5 2.57.77 3.41.61 Coller expenses 4.92 448.60 3.254.92 2.927.78 6.005.81 V. Profit (/Loss) before tax (V-V1) 2.51 (1.021.06) (7.94.18) (2.574.98) (52.05) (2.176.87 VIL Profit (+) Loss (-) before tax (V-V1) 2.51 (1.021.06) (7.94.18) (2.574.98) (637.64) (2.177.82 VIL Tax Expenses - - - - - - <td></td> <td>2.53</td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td>		2.53	-		-			
c. Changes in inventories of finished goods, work-in-progress and stock in-rade 314.32 (333.40) (6.82) (10.98) - 55.33 d. Employee benefit expenses 4.33 6.68 8.16 17.84 29.41 40.55 e. Finance Cost - 0.11 - (13.59) 12.33 g. Other expenses 4.88 1.01.837 (10.03) 2.590.62 (30.96) 2.21.18 g. Other expenses 4.88 1.01.837 (10.02) 2.590.62 (30.96) 2.21.18 g. Other expenses 4.88 1.02.166 (44.49) 2.549.42 2.927.78 6.0058 V. Profit / (Lass () before tax (V-V1) 2.51 (1.02.166) (784.18) (2.574.48) (6.5764) (2.176.57 VIL. Frodit (Py Lass () before tax (V-V1) 2.51 (1.02.106) (784.18) (2.574.48) (6.5764) (2.176.57 NL Track Expenses - - - - - - - - - - - - - - - -		-	632 58	448 64	659.89	2 917 15	3 541 51	
Handler Analysis	c. Changes in inventories of finished goods, work-in-progress and stock-	222		Tradition of the		2,717.12		
e. Finance Cost - 0.11 - (13.59) 12.33 f. Depreciation and amortisation expense 8.13 9.31 8.62 26.65 25.77 34.16 Cober expenses 10.18 10.087 20.602 (20.095) 2.22.18 Cober expenses 13.34.04 448.69 3.22.492 2.927.78 6.005 81 V. Profit (*Loss) before Exceptional Items & Tax (III-IV) 2.51 (1.021.06) (4.49) (2.574.98) 152.05 (2.178.57) VIL Exceptional Items 1 (738.09) - <t< td=""><td>in-trade</td><td>314.32</td><td>(333.40)</td><td>(6.82)</td><td>(19.08)</td><td>-</td><td>55.32</td></t<>	in-trade	314.32	(333.40)	(6.82)	(19.08)	-	55.32	
f. Depreciation and amortisation expense 8.13 9.31 8.62 26.65 25.77 34.16 g. Other expenses 10.18.87 (10.03) 2.569.62 (20.06) 2.2321.85 Total Expenses (IV) 334.24 1.334.04 448.69 3.254.92 2.927.78 0.0006 2.2321.85 VP Defit (/Loss) before Exceptional Items & Tax (III-IV) 2.51 (1.021.06) (4.40) (2.574.98) 1652.05 (2.176.57) VII. Exceptional Items	d. Employee benefit expenses	4.38	6.68	8.16	17.84	29.41	40.54	
g. Obier expenses 4.88 1,018.87 (10.03) 2.569.62 (30.96) 2,321.85 Total Expenses (IV) 334.24 1,334.04 448.69 3,254.92 2,927.78 6,055.81 V. Profit /(Loss) before Exceptional Items & Tax (III - IV) 2.51 (1,021.06) (4.49) (2,574.98) 152.05 (2,176.57) VIL Exceptional Items (T89.69) (789.69) (789.69) (789.69) 1.27 VIL Exceptional Items (10.21.06) (794.18) (2,574.98) (637.64) (2,177.82 VIL Tax Expenses - - - - 1.67 A. Current Tax - - 1.67 1.67 D. Deficed Tax - - 1.67 1.50 D. Deficed Tax - - - 1.67 X. Trac Expenses of discontinued operation - - - - X. Trac Expense of discontinued operation - - - - X. Trac Expense of discontinued operation - - -	e. Finance Cost		-	0.11	-	(13.59)	12.39	
Total Expenses (IV) 334.24 1,534.04 448.69 3,254.92 2,227,78 6,005.81 V. Profit (Loss) before Exceptional Items & Tax (III - IV) 2.51 (1,021.06) (440) 1.534.04 448.69 3,254.92 2,227,78 6,005.81 VI. Exceptional Items 2.51 (1,021.06) (440) 1.536.04 (2,574.98) (637.64) (2,176.57) VII. Frofit (*) Loss (-) before tax (V-V1) 2.51 (1,021.06) (794.18) (2,574.98) (637.64) (2,176.57) VIII. Tax Expenses -	f. Depreciation and amortisation expense	8.13	9.31	8.62	26.65	25.77	34.16	
Under Tax Control Contro Control Control <	g. Other expenses	4.88	1,018.87	(10.03)	2,569.62	(30.96)	2,321.89	
V. Profit (Lass) before Exceptional Items & Tax (III - IV) 2.51 (1,021.06) (4.49) (2,574.98) (52.05) VI. Exceptional Items (1,021.06) (789.69) 1.22 (789.69) 1.22 VI. Profit (+/ Lass (-) before tax (V-VI) 2.51 (1,021.06) (794.18) (2,574.98) (637.64) (2,177.82 VIII. Tax Expenses - <td< td=""><td>Total Expenses (IV)</td><td>334.24</td><td>1,334.04</td><td>448.69</td><td>3,254,92</td><td>2,927.78</td><td>6,005.81</td></td<>	Total Expenses (IV)	334.24	1,334.04	448.69	3,254,92	2,927.78	6,005.81	
VI Exceptional Items 100 1000000 100000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 100000000 100000000 100000000 100000000 100000000 1000000000 1000000000000000 1000000000000000000000000000000000000								
VI Exceptional ltems (789.69) (789.69) 1.25 VII. Profit (+)/ Loss (-) before tax (V-VI) 2.51 (1,021.06) (794.18) (2,574.98) (637.64) (2,177.82) VII. Tax Expenses . </td <td>V. Profit / (Loss) before Exceptional Items & Tax (III - IV)</td> <td>2.51</td> <td>(1.021.06)</td> <td>(4.49)</td> <td>(2.574.98)</td> <td>152.05</td> <td>(2,176,57)</td>	V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	2.51	(1.021.06)	(4.49)	(2.574.98)	152.05	(2,176,57)	
VII. Profit (+)/Loss (-) before tax (V-V1) 2.51 (1.021.06) (794.18) (2.574.98) (637.64) (2.177.82 VIII. Tax Expenses - </td <td>VI Exceptional Items</td> <td></td> <td>AND STREET</td> <td></td> <td>(</td> <td></td> <td></td>	VI Exceptional Items		AND STREET		(
Yull Tax Expenses .	VII. Profit (+)/ Loss (-) before tax (V-VI)	2.51	(1.021.06)		(2 574 98)	and the second se		
A. Current Tax 1.50 B. Deffered Tax 1.50 B. Deffered Tax 1.50 B. Deffered Tax 1.50 B. Deffered Tax 1.50 Defined Term continuing operation 2.51 (1.021.06) (794.18) (2.574.98) (637.64) (2.179.49 X. Profit (+) Loss (-) from discontinued operation 1.51 XI. Tax Expense of discontinued operation 1.51 XI. Other Comprehensive Income 1.51 (i) Income tax relating to items that will be reclassified to profit or loss 1.51 XI. Tata Comprehensive Income 100 r Items 1.51 (i) Income tax relating to items that will be reclassified to profit or loss 1.51 XI. Tata Comprehensive Income 100 r Items 1.51 (i) Income tax relating to items that will be reclassified to profit or loss 1.51 XI. Tata Comprehensive Income 100 r Items 1.51 (i) Income tax relating to items that will be reclassified to profit or loss 1.51 XI. Tata Comprehensive Income 100 r Items 1.51 (i) Income tax relating to items that will be indicated) XVI Paid-ou opersha	and and the state of the second state of the s		(198-1198)	(171.10)	(myse + ter sefe	(007.07)	(=,11,104)	
A. Current Tax 1.50 B. Deffered Tax 1.50 B. Deffered Tax 1.50 B. Deffered Tax 1.50 B. Deffered Tax 1.50 Defined Term continuing operation 2.51 (1.021.06) (794.18) (2.574.98) (637.64) (2.179.49 X. Profit (+) Loss (-) from discontinued operation 1.51 XI. Tax Expense of discontinued operation 1.51 XI. Other Comprehensive Income 1.51 (i) Income tax relating to items that will be reclassified to profit or loss 1.51 XI. Tata Comprehensive Income 100 r Items 1.51 (i) Income tax relating to items that will be reclassified to profit or loss 1.51 XI. Tata Comprehensive Income 100 r Items 1.51 (i) Income tax relating to items that will be reclassified to profit or loss 1.51 XI. Tata Comprehensive Income 100 r Items 1.51 (i) Income tax relating to items that will be reclassified to profit or loss 1.51 XI. Tata Comprehensive Income 100 r Items 1.51 (i) Income tax relating to items that will be indicated) XVI Paid-ou opersha	VIII. Tax Expenses		CONTRACTOR OF THE OWNER	PROPERTY AND INCOME.		In the second second second	1.67	
B. Defiered Tax (VII - VIII) (VII - VIII - VIII) (VII - VIII - VIII) (VII - VIII			The share was a second		Hereit in an an and the state			
IN: Profit (+): Loss (-) for the period from continuing operation 2.51 (1,021.06) (794.18) (2,574.98) (637.64) (2,179.49) X.P. Profit (+): Loss (-) from discontinued operation								
(VII - VIII) 2.51 (1.021.06) (794.18) (2,574.98) (637.64) (2,179.49) X. Profit (+)/ Loss (-) from discontinued operation <							0.17	
XI. Tax Expense of discontinued operation	(VII - VIII)	2,51	(1,021.06)	(794.18)	(2,574.98)	(637.64)	(2,179.49)	
XII Profit (+)/ Loss (-) for the period (IX + XII) -	X. Profit (+)/ Loss (-) from discontinued operation							
(After Tax) (X-XI) -	XI. Tax Expense of discontinued operation							
(Alter Tax / (X-X1)) 2 (1,021,06) (794,18) (2,574,98) (637,64) (2,179,49) XIV. Other Comprehensive Income - - - - - XIV. Other Comprehensive Income - - - - - XIV. Other Comprehensive Income - - - - - - XIV. Other Comprehensive Income -	XII Profit (+)/ Loss (-) from discontinued operation		Han-Halling annual	Contraction of the second second		Continue of the literation		
XIV. Other Comprehensive Income -	(After Tax) (X-XI)						山中的相当用些市区	
XIV. Other Comprehensive Income -					-	*	-	
A (1) Items that will not be reclassified to profit or loss Image: Constraint of the profit or loss Image: Constraint of the profit or loss Image: Constraint of the profit or loss B (i) Items that will be reclassified to profit or loss Image: Constraint of the profit or loss Image: Constraint of the profit or loss Image: Constraint of the profit or loss B (i) Items that will be reclassified to profit or loss Image: Constraint of the profit or loss Image: Constraint of the profit or loss Image: Constraint of the profit or loss X.V. I carl Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period) Image: Constraint of the profit or loss Image: Constraint of the profit or loss Image: Constraint of the profit or loss X.V. I Paid-up equity share capital (Face Value of the Share shall be indicated) Image: Constraint of the period, for the year to date and for the previous year (not to be annualized) Image: Constraint of the period, for the year to date and for the previous year (not to be annualized) Image: Constraint of the proid, for the year to date and for the previous year (not to be annualized) Image: Constraint of the proid, for the year to date and for the previous year (not to be annualized) Image: Constraint of the proid, for the year to date and for the previous year (not to be annualized) Image: Constraint of the proid, for the year to date and for the previous year (not to be annualized) Image: Constraint of the proid or constraint of the period, for the year to date and for the previous year (not to b	XIII Profit (+)/ Loss (-) for the period (IX + XII)	2.51	(1,021.06)	(794,18)	(2,574.98)	(637.64)	(2,179.49)	
A (1) Items that will not be reclassified to profit or loss Image: Constraint of the profit or loss Image: Constraint of the profit or loss Image: Constraint of the profit or loss B (i) Items that will be reclassified to profit or loss Image: Constraint of the profit or loss Image: Constraint of the profit or loss Image: Constraint of the profit or loss B (i) Items that will be reclassified to profit or loss Image: Constraint of the profit or loss Image: Constraint of the profit or loss Image: Constraint of the profit or loss X.V. I carl Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period) Image: Constraint of the profit or loss Image: Constraint of the profit or loss Image: Constraint of the profit or loss X.V. I Paid-up equity share capital (Face Value of the Share shall be indicated) Image: Constraint of the period, for the year to date and for the previous year (not to be annualized) Image: Constraint of the period, for the year to date and for the previous year (not to be annualized) Image: Constraint of the proid, for the year to date and for the previous year (not to be annualized) Image: Constraint of the proid, for the year to date and for the previous year (not to be annualized) Image: Constraint of the proid, for the year to date and for the previous year (not to be annualized) Image: Constraint of the proid, for the year to date and for the previous year (not to be annualized) Image: Constraint of the proid or constraint of the period, for the year to date and for the previous year (not to b								
profit or loss	XIV. Other Comprehensive Income					Short States (1914)	Sale Martin Sales	
(ii) Income tax relating to items that will Image: Comparison of the period of the	A (i) Items that will not be reclassified to							
not be reclassified to profit or loss Image: constraint of the second secon								
B (i) Items that will be reclassified to profit or loss Image: Constraint of the period state in the period state in the period state in the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period (Face Value of the Share shall be indicated) 29,48,40,000 29,48,40,000 29,48,40,000 29,48,40,000 29,48,40,000 29,48,40,000 29,48,40,000 29,48,40,000 29,48,40,000 29,48,40,000 29,48,40,000 29,48,40,000 29,48,40,000 29,48,40,000 29,48,40,000 29,48,40,000 29,48,40,000 29,4	(ii) Income tax relating to items that will							
profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss XV. Total Comprehensive Income period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period) XVI Paid-up equity share capital (Face Value of the Share shall be indicated) XVII Earnings Per Share (EPS) (i) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized) (b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and Nat	A REAL PROPERTY OF A REA							
(ii) Income tax relating to items that will Image: Comparison of the second	B (i) Items that will be reclassified to							
be reclassified to profit or loss Interview Income for the period (XIII+XIV)(Compresensive Income for the period (XIII+XIV)(Compresensive Income for the period) 2.51 (1,021.06 (794.18) (2,574.98) (637.64) (2,179.49 (1,179.49 (1,179.49 (1,179.49 (1,119.	profit or loss							
X.V. Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period) 2.51 (1,021.06) (794.18) (2,574.98) (637.64) (2,179.49) XVI Paid-up equity share capital (Face Value of the Share shall be indicated) 29,48,40,000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)2.51(1,021.06)(794.18)(2,574.98)(637.64)(2,179.49)XVI Paid-up equity share capital (Face Value of the Share shall be indicated)29,48,40,000 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>								
(Loss) and Other Comprehensive Income for the period)2.51(1,021.06)(794.18)(2,574.98)(637.64)(2,179.48)XVI Paid-up equity share capital (Face Value of the Share shall be indicated)29,48,40,000<		是行為自治的法律		THE PARTY OF		A State of the late		
for the period) Image: control period pe	(Loss) and Other Comprehensive Income	2.51	(1,021.06)	(794.18)	(2,574.98)	(637.64)	(2,179.49)	
XVI Paid-up equity share capital 29,48,40,000 29,48,4					的目标的问题的		1000日1000日100日	
(Face Value of the Share shall be indicated) Image: Constraint of the second state of the second sta		29 48 40 000	29 48 40 000	29.48.40.000	29.48.40.000	29.48.40.000	29,48,40,000	
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) (b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and Nil			2., 10110,000			0.0550550557577	100000000000000000000000000000000000000	
(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(3.46)(2.69)(8.73)(2.16)(7.39)(b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and (b) Basic and diluted EPS after Extraordinary items for the period, for the year to date andNoilNoilNoil	and a second							
and for the previous year (not to be annualized) 0.01 (3.46) (2.69) (8.73) (2.10) (7.55 (b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and Nil Nil Nil Nil								
		0.01	(3.46)	(2.69)	(8.73)	(2.16)	(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	-NG	Nil	Nil	Nil	Ni	

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 13thFebruary 2021.

2. The Previous period figures have been regrouped wherever necessary.

3. 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.

4. The Company has adopted Indian Accounting standards (Ind AS) with effect from 01" April, 2017 and accordingly, the above results have been prepared in accordancewith the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013

5. The above results for the quarter ended 31st December, 2020 along with Limited Review Report has been approved by the Board of Directors of the Company on 13th February, 2021

6. The Company operates in a single segment, hence segmental Reporting as required under Accounting Standard 17 issued by the Institute of Chartered Accountants of India is not applicable.

7. The Provision of Current Tax and deffered Tax will be made at the end of the year



LYPSA GEMS & JEWELLERY LIMITED

Unaudited Financial Results for the period Ended 31st December 2020

(Rupees in Lacs)

Unaudited Financial Results for the period Ended Sist D	and the second se	IONTHS ENDE	D	NINE MONTH ENDED STANDALONE		YEAR ENDED
	5	TANDALONE				
Particulars	31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	31-Mar-20
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
1.Income from Oerations						
(1) Revenue from Operation	336.75	312.97	444.20	679.94	1,764.34	2,069.54
(II) Other Income	-	-		-	-	-
(III) Total Income (1+11)	336.75	312.97	444.20	679,94	1,764.34	2,069.54
(IV) Expenses	223.12		111.25		1,703.57	2,007.01
a. Cost of Materials						
b. Cost Of Materials/ Purchase of Stock-in-trade	2.53	622.59	119 61	650.90	1 777 70	1.052.50
c. Changes in inventories of finished goods, work-in-progress and	2.55	632.58	448.64	659.89	1,777.79	1,953.50
stock-in-trade	314.32	(333,40)	(6.82)	(19.09)	(6.82)	55.32
d. Employee benefit expenses	-	2.25	3.89	4.50	16.76	18.86
e. Finance Cost			0.11		(16.00)	(15.85
f. Depreciation and amortisation expense	8,13	9.31	8.62	26.66	25.77	34.16
g. Other expenses	1.98	0.89	(12.56)	5.51	(42.12)	19.73
Total Expenses (IV)	326.96	311.63	441.88	677.47	1,755.38	2,065.72
	520,70	511.05	441.00	077.47	1,100.00	2,000.72
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	9,79	1.35	2.31	2.47	8.97	3.82
VI Exceptional Items	9.19	100 Co.	4.21	2.47	8.71	1.25
VII. Profit (+)/ Loss (-) before tax (V-VI)	0.70	1.20	0.21	0.12	8.07	2.57
VII. FIOR (+)/ Loss (-) before tax (V-VI)	9.79	1.35	2.31	2.47	8.97	2.57
VIII To Ferrar	-	-	-	-	-	-
VIII. Tax Expenses		line and a state of the	-		-	1.67
A. Current Tax						1.50
B. Deffered Tax						0.17
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	0.70	1.00	0.21	2.17	8.97	0.91
X. Profit (+)/ Loss (-) from discontinued operation	9.79	1.35	2.31	2.47	0.97	0.91
XI. Tax Expense of discontinued operation						
XII Profit (+)/ Loss (-) from discontinued operation (After Tax) (X-XI)	A CARLES AND A CARLES					
			CONTRACTOR OF A			-
XIII Profit (+)/ Loss (-) for the period (IX + XII)	0.70	1.35	2.31	2.47	8.97	0.91
Ain Floin (+) Loss (-) for the period (1A + An)	9.79	1.33	2.31	2.17	0.21	0.21
VIL Od - Complexity Income						
XIV. Other Comprehensive Income A (i) Items that will not be reclassified to	Calling the second second		7.14			
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				Contraction of the local distance		
period (XIII+XIV)(Comprising Profit	and the second			and the second second		
(Loss) and Other Comprehensive Income	and the state of the state		E THE THE			
for the period)	9,79	1.35	2.31	2.47	8.97	
XVI Paid-up equity share capital	29,48,40,000	29,48,40,000	29,48,40,000	29,48,40,000	29,48,40,000	29,48,40,00
(Face Value of the Share shall be indicated)						
XVII Earnings Per Share (EPS)						
(i) Basic and diluted EPS before Extraordinary items for the period, for the year to date	0.03	0.00	0.01	0.01	0.0	3 0.1
and for the previous year (not to be annualized) (b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and	1	0.00	5,01	0.01		
(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)	Ni	Ni	Ni	Ni	N	il 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 13thFebruary 2021.

2. The Previous period figures have been regrouped wherever necessary.

3. 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.

4. The Company has adopted Indian Accounting standards (Ind AS) with effect from 01" April, 2017 and accordingly, the above results have been prepared in accordancewith the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013

5. The above results for the quarter ended 31st December, 2020 along with Limited Review Report has been approved by the Board of Directors of the Company on 13th February, 2021

6. The Company operates in a single segment, hence segmental Reporting as required under Accounting Standard 17 issued by the Institute of Chartered For LYPSA GEMS & JEWELLERY LTD. Accountants of India is not applicable. Authorised Signatory

7. The Provision of Current Tax and deffered Tax will be made at the end of the year