	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
1	Income						
	(a) Revenue from operations	101.76	216.75	312.97	318.51	343.19	841.09
	(b) Other Income	728	=				171
	Total Income	101.76	216.75	312.97	318.51	343.19	841.09
2	Expenses						
_	(a) Cost of materials consumed	99.77	167.69	632.58	267.46	657.36	1,029.11
	(b) Changes in inventories of finished goods, work-in-progress	33.77	107.05	032,30	207.40	057,50	1,023.11
	and stock-in-trade	(10.41)	37.81	(333.40)	27.40	(333.40)	(212.02)
	(c) Employee benefits expense	0.81	0.81	2.25	1.62	4.50	5.04
	(d) Finance costs	200	1		2722		0.06
	(e) Depreciation and amortisation expense	6.93	6.66	9.31	13.59	18.53	33.64
	(f) Other expenses	2.33	2.08	0.89	4.41	3.53	10.36
	Total Expenses	99.43	215.05	311.63	314.48	350.51	866.20
3	Profit before exceptional items and tax (1-2)	2.33	1.70	1.35	4.03	(7.32)	(25.11)
4	Exceptional items	-		- 1.00	7.05	(7.52)	(8.85
5	Profit Before Tax (3-4)	2.33	1.70	1.35	4.03	(7.32)	(16.26)
6	Tax Expense						
	Current Tax	₩	(4)	340	345	*	
	Deferred Tax Charge/(Credit)	+9		- 36	(#)	8.	1.10
	Total Tax Expense	(#)	-	-		(+)	1.10
7	Profit after Tax (5-6)	2.33	1.70	1.35	4.03	(7.32)	(17.36)
8	Other Comprehensive Income/(Loss) (Net of Tax) Items that will not be classified to profit and loss Re-measurement of defined benefit plans Income Tax impact relating to above						
	Total Other Comprehensive Income/ (Loss) (Net of Tax)	:=:	-	*	1=0	+	-
9	Total Comprehensive Income for the period (7+8)	2.33	1.70	1.35	4.03	(7.32)	(17.36)
	Paid-up Equity Share Capital (Face Value ₹ 10/- per share) Other Equity	294840000	294840000	294840000	294840000	294840000	294840000 225.54
2	Earning Per Share in ₹ (Not Annualised) - Basic - Diluted	0.01 0.01	0.01 0.01	0.00	0.01 0.01	(0.02) (0.02)	(0.06 (0.06

Notes to the Standalone Financial Results:

Place: Mumbai

Date: November 13, 2021

1. The Statement of Unadited Financial Result for the Quarter and Year ended 30th September, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their metting held on 13th November 2021.

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

3. The Statutory auditors of the Company have carried out a "Limited Review Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015.

4. The above standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

5. The above results for the quarter ended 30th September, 2021 along with Limited Review Report has been approved by the Board of Directors of the Company on 13th November 2021

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.

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

For and on behalf of the board of directors of Lypsa Gems & Jewellery Limited

Mr. Dipan B. Patwa Director

DIN: 02579405 Place : Mumbai

Unaudited Standalone Statement of Assets and Liabilities

Particulars	As at September 30, 2021	₹ in Lakhs As at March 31, 2021
ASSETS	Unaudited	Audited
I. Non-current assets	0.0000000000000000000000000000000000000	
(a) Property, plant and equipment	355.54	369.14
(b) Capital work in progress	-	
(c) Intangible assets	-	E
(d) Financial assets	5	
(i) Investments	8.74	8.74
(ii) Other financial assets		
(e) Other non-current assets	-	9
Total non-current assets	364.28	377.88
II.Current assets		
(a) Inventories	245.98	273.38
(b) Financial assets	243.90	2/3.30
(i) Trade receivables	9,470.83	9,404.05
(ii) Cash and cash equivalents	0.16	0.26
(iii) Bank balance other than (ii) above	44.62	44.08
(iv) Other financial assets		11100
(v) Investments		
(c) Current tax assets (Net)		
(d) Other current assets	18.63	15.15
Total current assets	9,780.22	9,736.92
(I+II) Total Assets	10,144.50	10,114.80
EQUITY AND LIABILITIES		
Parities.		
Equity	2 2 4 2 4 2	201011
(a) Equity share capital (b) Other equity	2,948.40	2,948.40
(b) Other equity Total equity	229.57	225.54
Total equity	3,177.97	3,173.94
LIABILITIES		
I. Non-current liabilities		
(a) Deferred tax liabilities (net)	32.15	32.15
(b) Long-term provisions		
Total non-current liabilities	32.15	32.15
II.Current liabilities	1,971.94	2,060.46
		4,726.42
(a) Financial liabilities		
	4,860.19 98.28	
(a) Financial liabilities (i) Trade payables	4,860.19	117.86
(a) Financial liabilities (i) Trade payables (ii) Other financial liabilities	4,860.19 98.28	117.86
(a) Financial liabilities	4,860.19 98.28	117.86
(i) Trade payables (ii) Other financial liabilities (b) Short-term provisions (c) Other current liabilities	4,860.19 98.28 3.96	117.86 3.96



Place : Mumbai

Date: November 13, 2021

For and on behalf of the board of directors of Lypsa Gems & Jewellery Limited

Mr.Dipan B. Patwa Director

DIN: 02579405 Place : Mumbai Date : November 13, 2021

LYPSA GEMS & JEWELLERY LIMITED

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBBER 2021

	30.09.2021	31.03.2021
	Rs.(In Lacs)	Rs.(In Lacs)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax and extra ordinary items	4.02	(16.26)
Adjustment For:		
Share of (profit)/loss from investment in partnership firm	-	
Depreciation/amortization on continuing operation	13.60	33.64
Long Term Capital Loss/ (Gain) of Previous Year	-	-
Prior Period Item (Adjustment Previous Year)	-	(3.19)
Provision for reduction in value of investments	- 1	
Provision for Tax		-
Provision for Deffered Tax	_	-
Loss/Profit on sale of Fixed Asset		10.96
Interest expenses		000000
Operating profit before working capital changes	17.62	25.15
Movement in Working Capital :		
	27.40	(212.02)
Increase/(decrease) in Inventory	(66.77)	(843.40)
Increase/(decrease) in Trade receivables	(3.48)	4.86
Increase/(decrease) in Short Term Loan & Advances	(19.58)	(29.52
Increase/(decrease) in Current Liabilities	133.77	1,036.98
Increase/(decrease) in Trade Payable	133.77	
Increase/(decrease) in Other Current Assets	100	(2.35)
Direct taxes paid (net of refunds)	574	7.
Net Cash Flow from Operating Activities(A)	88.96	(20.30)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Leavest in Equity shares		
Investment in Equity shares		20.50
Purchase / Sale of Fixed Assets		
Increase/(decrease) in Long Term Loan & Advances		
Interest income		
Net Cash Flow from Invesing Activities(B)	V 2	20.50
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from long term borrowing		-
Proceed (Repayment) from short term borrowing	(88.52)	(0.19
Proceed from Preferenital Warrants	-	-
Net Cash Flow from Financing Activities(C)	(88.52)	(0.19
		0.0
Net increase/(decrease) in cash & cash equivalents(A+B+C)	0.44	0.0
Cash and Cash equivalents (Opening Balance)	44.34	44.3
Cash and Cash equivalents (Closing Balance)	44.79	44.34

A Line

For and on behalf of the board of directors of Lypsa Gems & Jewellery Limited

Mr.Dipan B. Patwa Director

DIN: 02579405 Place : Mumbai

Date: November 13, 2021

Place : Mumbai

	Particulars Quarter Ended			Half Year Ended		Year Ended	
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
1	Income						
	(a) Revenue from operations	101.76	216.75	312.97	318.51	343.19	841.09
	(b) Other Income	-	150				-
	Total Income	101.76	216.75	312.97	318.51	343.19	841.09
_	Harton Charles						
2	Expenses	Value of the second	5704274347	1900000000	7274-00905	NAME OF THE PARTY.	1.099242355555
	(a) Cost of materials consumed	99.77	167.69	632.58	267.46	657.36	1,029.11
	(b) Changes in inventories of finished goods, work-in-progress and	10041200	22-21	20007107	02000000	100001400	102101210200
	stock-in-trade	(10.41)	37.81	(333.40)	27.40	(333,40)	(212.01
	(c) Employee benefits expense	4.15	4.15	6.68	8.30	13.46	18.38
	(d) Finance costs	5.00					0.06
	(e) Depreciation and amortisation expense (f) Other expenses	6.93	6.66	9.31	13.59	18.52	33.63
	(f) Other expenses	3.27	4.16	1,018.87	7.43	2,564.74	2,571.21
	Total Expenses	103.71	220.47	1,334.04	324.18	2,920.68	3,440.38
3	Profit before exceptional items and tax (1-2)	(1.95)	(3.72)	(1,021.06)	(5.67)	(2,577.48)	(2,599.29
4	Exceptional items	(2.55)	(3.72)	(1,021.00)	(3.07)	(2,377.40)	(8.85
5	Profit Before Tax (3-4)	(1.95)	(3.72)	(1,021.06)	(5.67)	(2,577.48)	(2,590.43)
6	Tax Expense	(1-1-1-1	
	Current Tax		14	-	6	-	
	Deferred Tax Charge/(Credit)	-	12	/2		-	1.10
	Total Tax Expense	-	27	-	-	-	1.10
7	Profit after Tax (5-6)	(1.95)	(3.72)	(1,021.06)	(5.67)	(2,577.48)	(2,591.54)
8	Other Comprehensive Income/(Loss) (Net of Tax)						
•	Items that will not be classified to profit and loss						
	Re-measurement of defined benefit plans						
	Income Tax impact relating to above						
	Total Other Comprehensive Income/ (Loss) (Net of Tax)	-	-	-	-	-	
9	Total Comprehensive Income for the period (7+8)	(1.95)	(3.72)	(1,021.06)	(5.67)	(2,577.48)	(2,591.54
		Tarana Marana		22700000			
	Paid-up Equity Share Capital (Face Value ₹ 10/- per share) Other Equity	294840000	294840000	294840000	294840000	294840000	294840000 7,024.01
12	Earning Per Share in ₹ (Not Annualised)						
	- Basic	(0.01)	(0.01)	(3.46)	(0.02)	(8.74)	(8.79
	- Diluted	(0.01)	(0.01)	(3.46)	(0.02)	(8.74)	(8.79

Notes to the Consolidated Financial Results:

Place : Mumbai Date: November 13, 2021

1. The Statement of Unadited Financial Result for the Quarter and Year ended 30th Septemebr, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their metting held on 13th November 2021.

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

3. The Statutory auditors of the Company have carried out a "Limited Review Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015.

4. The above Consolidated financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

5. The above results for the quarter ended 30th September, 2021 along with Limited Review Report has been approved by the Board of Directors of the Company on 13th

November 2021
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.

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

For and on behalf of the board of directors of Lypsa Gems & Jewellery Limited

Mr.Dipan B. Patwa

DIN: 02579405 Place : Mumbai

Unaudited Consolidated Statement of Assets and Liabilities

₹ in Lakhs

ASSETS I. Non-current assets (a) Property, plant and equipment (b) Capital work in progress (c) Intangible assets (d) Financial assets (i) Investments (ii) Other financial assets (e) Other non-current assets Total non-current assets II.Current assets (a) Inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets II.Lurrent assets (iii) Bank balance other than (iii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other eurrent assets II.Lurrent assets (I+II) Total current assets II.Lurrent assets III.Lurrent assets III.Lurrent assets III.Lurrent assets III.Lurrent assets III.Lurrent assets III.Lurrent assets	355.54 	369.14
I. Non-current assets (a) Property, plant and equipment (b) Capital work in progress (c) Intangible assets (d) Financial assets (i) Investments (ii) Other financial assets (e) Other non-current assets Total non-current assets II.Current assets (a) Inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets III.Current assets (iii) Trade receivables (iii) Trade receivables (iii) Trade receivables (iii) Trade receivables (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets Total current assets III.Current assets (iii) Trade receivables (iv) Other financial assets (iv) Investments (c) Current tax assets (Net) (d) Other current assets III.Current assets (iv) Trade receivables (iv) Total Assets III.Current assets (iv) Trade receivables (iv) Other current assets (IIII) Total Assets III.Current assets (IIII) Total Assets III.Current assets (IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	364.28 245.98 28,385.84 0.81 48.60	377.88 273.38 28,033.67 0.89 48.00
(a) Property, plant and equipment (b) Capital work in progress (c) Intangible assets (d) Financial assets (i) Investments (ii) Other financial assets (e) Other non-current assets Total non-current assets II.Current assets (a) Inventories (b) Financial assets (ii) Cash and cash equivalents (iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets III.Current assets (iii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets Total current assets III.Current assets (iii) Cash and cash equivalents (iii) Bank balance other than (iii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other equity assets Total current assets III.Current assets Total current assets III.Current assets III.I	364.28 245.98 28,385.84 0.81 48.60	377.88 273.38 28,033.67 0.89 48.00
(b) Capital work in progress (c) Intangible assets (d) Financial assets (i) Investments (ii) Other financial assets (e) Other non-current assets Total non-current assets II.Current assets (a) Inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets II.Current assets (iii) Cash and cash equivalents (iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets Total current assets II.Current assets (iii) Cash and cash equivalents (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets Total current assets II.Current assets (III) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	364.28 245.98 28,385.84 0.81 48.60	377.88 273.38 28,033.67 0.89 48.00
(c) Intangible assets (d) Financial assets (i) Investments (ii) Other financial assets (e) Other non-current assets Total non-current assets II.Current assets (a) Inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets ITOTAL current assets (I+II) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	245.98 28,385.84 0.81 48.60	273.38 28,033.67 0.89 48.00
(d) Financial assets	245.98 28,385.84 0.81 48.60	273.38 28,033.67 0.89 48.00
(i) Investments (ii) Other financial assets (e) Other non-current assets Total non-current assets II.Current assets (a) Inventories (b) Financial assets (ii) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets Total current assets (I+II) Total Assets Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	245.98 28,385.84 0.81 48.60	273.38 28,033.67 0.89 48.00
(ii) Other financial assets (e) Other non-current assets Total non-current assets II.Current assets (a) Inventories (b) Financial assets (ii) Trade receivables (iii) Cash and cash equivalents (iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets Total current assets (I+II) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	245.98 28,385.84 0.81 48.60	273.38 28,033.67 0.89 48.00
(e) Other non-current assets Total non-current assets II.Current assets (a) Inventories (b) Financial assets (ii) Trade receivables (iii) Cash and cash equivalents (iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets Total current assets (I+II) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	245.98 28,385.84 0.81 48.60	273.38 28,033.67 0.89 48.00
II.Current assets (a) Inventories (b) Financial assets (ii) Cash and cash equivalents (iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets (I+II) Total current assets (I+II) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	245.98 28,385.84 0.81 48.60	273.38 28,033.67 0.89 48.00
(a) Inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets (I+II) Total current assets (I+II) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	28,385.84 0.81 48.60	28,033.67 0.89 48.00
(a) Inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets (I+II) Total current assets (I+II) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	28,385.84 0.81 48.60	28,033.67 0.89 48.00
(b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets Total current assets (I+II) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	28,385.84 0.81 48.60	28,033.67 0.89 48.00
(i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets (I+II) Total current assets (I+II) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	0.81 48.60	0.89 48.00
(ii) Cash and cash equivalents (iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets Total current assets (I+II) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	0.81 48.60	0.89 48.00
(iii) Bank balance other than (ii) above (iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets Total current assets (I+II) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	48.60	48.00
(iv) Other financial assets (v) Investments (c) Current tax assets (Net) (d) Other current assets Total current assets (I+II) EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	(HECHILLE)	- 1 (Z3-Z-Z
(v) Investments (c) Current tax assets (Net) (d) Other current assets Total current assets (I+II) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	-7.49	-7.49
(d) Other current assets (I+II) Total current assets (I+II) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions		
(I+II) Total current assets (I+II) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions		
(I+II) Total Assets EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	16.96	15.34
EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	28,690.70	28,363.79
Equity (a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	29,054.98	28,741.67
(a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions		
(a) Equity share capital (b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions		
(b) Other equity Total equity LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	2,948.40	2,948.40
LIABILITIES I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	7,122.61	7,024.01
I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions	10,071.01	9,972.41
I. Non-current liabilities (a) Deferred tax liabilities (net) (b) Long-term provisions		
(a) Deferred tax liabilities (net) (b) Long-term provisions		
(b) Long-term provisions	32.15	32.15
[32.13	52.15
	32.15	32.15
II.Current liabilities (a) Financial liabilities	1,971.94	2,060.46
(i) Trade payables	16,878.24	16,555.42
(ii) Other financial liabilities	10/0/0121	117.27
(b) Short-term provisions	97.68	3.96
(c) Other current liabilities	97.68 3.96	AND 200
Total current liabilities	\$1.687 BLD-501	18,737.11
Total equity and liabilities	\$1.687 BLD-501	

For and on behalf of the board of directors of Lypsa Gems & Jewellery Limited

Mr.Dipan B. Patwa

Director DIN: 02579405

Place : Mumbai Date : November 13, 2021

Place : Mumbai

LYPSA GEMS & JEWELLERY LIMITED

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST SEPTEMBER 2021

	30.09.2021	31.03.2021
	Rs.(In Lacs)	Rs.(In Lacs)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax and extra ordinary items	(5.67)	(2,590.44
Adjustment For:		
Share of (profit)/loss from investment in partnership firm	-	
Depreciation/amortization on continuing operation	13.60	33.64
Capital Reserve	104.27	(186.72
Long Term Capital Loss/ (Gain) of Previous Year	-	
Prior Period Item (Adjustment Previous Year)		. (3.19
Provision for reduction in value of investments		. (5.12)
Provision for Tax		
Loss on sale of Fixed Asset		10.96
Interest expenses		10.70
Operating profit before working capital changes	112.20	(2,735.75)
Movement in Working Capital :		
Increase/(decrease) in Inventory	27.40	(212.02)
Increase/(decrease) in Trade receivables	(352.17)	2,290.50
Increase/(decrease) in Short Term Loan & Advances	(552.17)	0.14
Increase/(decrease) in Current Liabilities	(19.59)	(30.12
Increase/(decrease) in Trade Payable	322.82	701.79
Increase/(decrease) in Other Current Assets	(1.63)	
Direct taxes paid (net of refunds)	(1.03)	(34.99)
Paret uses paid (let of fetulos)		
Net Cash Flow from Operating Activities(A)	89.03	(20.44)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment in Equity shares		
Purchase / Sale of Fixed Assets		20.50
Increase/(decrease) in Long Term Loan & Advances		20.50
Interest income		
Net Cash Flow from Invesing Activities(B)		20.50
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from long term borrowing	Ä	/5/
Proceed (Repayment) from short term borrowing	(88.52)	(0.19
Proceed from Preferenital Warrants		79
Net Cash Flow from Financing Activities(C)	(88.52)	(0.19)
Net increase/(decrease) in cash & cash equivalents(A+B+C)	0.51	(0.14
Cash and Cash equivalents (Opening Balance)	48.89	49.03
Cash and Cash equivalents (Closing Balance)	49.40	48.89

For and on behalf of the board of directors of Lypsa Gems & Jewellery Limited

Mr.Dipan B. Patwa Director

DIN: 02579405 Place : Mumbai

Date: November 13, 2021

Place : Mumbai