

Statement of Unaudited Standalone Financial Results for the Quarter and Year Ended September 30, 2021

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	-	-	-	-	-	-
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 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	-	-	-	-	-	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	-	-	-	-	-	(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	-	-	-	-	-	-
Deferred Tax Charge/(Credit)	-	-	-	-	-	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)	-	-	-	-	-	-
9 Total Comprehensive Income for the period (7+8)	2.33	1.70	1.35	4.03	(7.32)	(17.36)
10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	294840000	294840000	294840000	294840000	294840000	294840000
11 Other Equity						225.54
12 Earning Per Share in ₹ (Not Annualised)						
- Basic	0.01	0.01	0.00	0.01	(0.02)	(0.06)
- Diluted	0.01	0.01	0.00	0.01	(0.02)	(0.06)

Notes to the Standalone Financial Results:

- The Statement of Unaudited 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 meeting held on 13th November 2021.
- The Previous period figures have been regrouped wherever necessary.
- 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.
- 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.
- 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
- 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



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

[Signature]
Mr. Dipan B. Patwa
Director
DIN: 02579405
Place : Mumbai
Date : November 13, 2021

Place : Mumbai
Date : November 13, 2021

Unaudited Standalone Statement of Assets and Liabilities

₹ in Lakhs

Particulars	As at September 30, 2021	As at March 31, 2021
	Unaudited	Audited
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	355.54	369.14
(b) Capital work in progress	-	-
(c) Intangible assets	-	-
(d) Financial assets	-	-
(i) Investments	8.74	8.74
(ii) Other financial assets	-	-
(e) Other non-current assets	-	-
Total non-current assets	364.28	377.88
II. Current assets		
(a) Inventories	245.98	273.38
(b) Financial assets		
(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		
(v) Investments		
(c) Current tax assets (Net)	18.63	15.15
(d) Other current assets		
Total current assets	9,780.22	9,736.92
(I+II) Total Assets	10,144.50	10,114.80
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2,948.40	2,948.40
(b) Other 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		
(a) Financial liabilities	1,971.94	2,060.46
(i) Trade payables	4,860.19	4,726.42
(ii) Other financial liabilities	98.28	117.86
(b) Short-term provisions	3.96	3.96
(c) Other current liabilities		
Total current liabilities	6,934.38	6,908.71
Total equity and liabilities	10,144.50	10,114.80



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

[Signature]

Mr. Dipan B. Patwa
Director

DIN: 02579405

Place : Mumbai

Date : November 13, 2021

Place : Mumbai

Date : November 13, 2021

LYPSA GEMS & JEWELLERY LIMITED

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

	30.09.2021 Rs.(In Lacs)	31.03.2021 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	-	-
Provision for Tax	-	-
Provision for Deffered Tax	-	-
Loss/Profit on sale of Fixed Asset	-	10.96
Interest expenses	-	-
Operating profit before working capital changes	17.62	25.15
Movement in Working Capital :		
Increase/(decrease) in Inventory	27.40	(212.02)
Increase/(decrease) in Trade receivables	(66.77)	(843.40)
Increase/(decrease) in Short Term Loan & Advances	(3.48)	4.86
Increase/(decrease) in Current Liabilities	(19.58)	(29.52)
Increase/(decrease) in Trade Payable	133.77	1,036.98
Increase/(decrease) in Other Current Assets	-	(2.35)
Direct taxes paid (net of refunds)	-	-
Net Cash Flow from Operating Activities(A)	88.96	(20.30)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment in Equity shares	-	-
Purchase / Sale of Fixed Assets	-	20.50
Increase/(decrease) in Long Term Loan & Advances	-	-
Interest income	-	-
Net Cash Flow from Investing Activities(B)	-	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 Preferential Warrants	-	-
Net Cash Flow from Financing Activities(C)	(88.52)	(0.19)
Net increase/(decrease) in cash & cash equivalents(A+B+C)	0.44	0.00
Cash and Cash equivalents (Opening Balance)	44.34	44.34
Cash and Cash equivalents (Closing Balance)	44.79	44.34



Place : Mumbai
Date : November 13, 2021

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

[Signature]

Mr.Dipan B. Patwa
Director

DIN: 02579405

Place : Mumbai

Date : November 13, 2021

Statement of Unaudited Consolidated Financial Results for the Quarter and Year Ended September 30, 2021

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	-	-	-	-	-	-
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 and 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	-	-	-	-	-	0.06
(e) Depreciation and amortisation expense	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	-	-	-	-	-	(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						
Current Tax	-	-	-	-	-	-
Deferred Tax Charge/(Credit)	-	-	-	-	-	1.10
Total Tax Expense	-	-	-	-	-	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)
10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	294840000	294840000	294840000	294840000	294840000	294840000
11 Other Equity						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:

- The Statement of Unaudited 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 meeting held on 13th November 2021.
- The Previous period figures have been regrouped wherever necessary.
- 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.
- 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.
- 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.
- 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



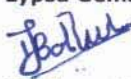

Place : Mumbai
Date : November 13, 2021

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

[Signature]
Mr. Dipan B. Patwa
Director
DIN: 02579405
Place : Mumbai
Date : November 13, 2021

Unaudited Consolidated Statement of Assets and Liabilities

₹ in Lakhs

Particulars	As at September 30, 2021	As at March 31, 2021
	Unaudited	Audited
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	355.54	369.14
(b) Capital work in progress	-	-
(c) Intangible assets	-	-
(d) Financial assets	-	-
(i) Investments	8.74	8.74
(ii) Other financial assets	-	-
(e) Other non-current assets	-	-
Total non-current assets	364.28	377.88
II. Current assets		
(a) Inventories	245.98	273.38
(b) Financial assets		
(i) Trade receivables	28,385.84	28,033.67
(ii) Cash and cash equivalents	0.81	0.89
(iii) Bank balance other than (ii) above	48.60	48.00
(iv) Other financial assets	-	-
(v) Investments	-7.49	-7.49
(c) Current tax assets (Net)	16.96	15.34
(d) Other current assets	-	-
Total current assets	28,690.70	28,363.79
(I+II) Total Assets	29,054.98	28,741.67
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2,948.40	2,948.40
(b) Other equity	7,122.61	7,024.01
Total equity	10,071.01	9,972.41
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		
(a) Financial liabilities	1,971.94	2,060.46
(i) Trade payables	16,878.24	16,555.42
(ii) Other financial liabilities	97.68	117.27
(b) Short-term provisions	3.96	3.96
(c) Other current liabilities	-	-
Total current liabilities	18,951.82	18,737.11
Total equity and liabilities	29,054.98	28,741.67
<p>For and on behalf of the board of directors of Lypsa Gems & Jewellery Limited</p> <p> Mr. Dipan B. Patwa Director DIN: 02579405 Place : Mumbai Date : November 13, 2021</p> <p></p>		
Place : Mumbai		
Date : November 13, 2021		

LYPSA GEMS & JEWELLERY LIMITED

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

	30.09.2021 Rs.(In Lacs)	31.03.2021 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	-	-
Provision for Tax	-	-
Loss on sale of Fixed Asset	-	10.96
Interest expenses	-	-
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	-	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)	(34.99)
Direct taxes paid (net of refunds)	-	-
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	-	-
Interest income	-	-
Net Cash Flow from Investing Activities(B)	-	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 Preferential Warrants	-	-
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

Date : November 13, 2021