

Statement of Unaudited Standalone Financial Results for the Quarter and Year Ended December 31, 2021

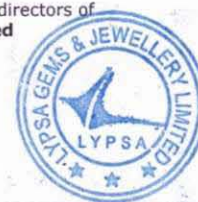
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
1 Income						
(a) Revenue from operations	696.56	101.76	336.75	1,015.07	679.94	841.09
(b) Other Income	0.02	-	-	0.02	-	-
Total Income	696.58	101.76	336.75	1,015.09	679.94	841.09
2 Expenses						
(a) Cost of materials consumed	502.44	99.77	2.53	769.90	659.89	1,029.11
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	182.15	(10.41)	314.32	209.55	(19.09)	(212.02)
(c) Employee benefits expense	0.81	0.81	-	2.43	4.50	5.04
(d) Finance costs	-	-	-	-	-	0.06
(e) Depreciation and amortisation expense	6.94	6.93	8.13	20.53	26.66	33.64
(f) Other expenses	2.01	2.33	1.98	6.42	5.51	10.36
Total Expenses	694.35	99.43	326.96	1,008.83	677.47	866.20
3 Profit before exceptional items and tax (1-2)	2.23	2.33	9.79	6.26	2.47	(25.11)
4 Exceptional items	-	-	-	-	-	(8.85)
5 Profit Before Tax (3-4)	2.23	2.33	9.79	6.26	2.47	(16.26)
6 Tax Expense						
Current Tax	-	-	-	-	-	-
Deferred Tax Charge/(Credit)	-	-	-	-	-	1.10
Total Tax Expense	-	-	-	-	-	1.10
7 Profit after Tax (5-6)	2.23	2.33	9.79	6.26	2.47	(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)	2.23	2.33	9.79	6.26	2.47	(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	0.03	0.02	0.01	(0.06)
- Diluted	0.01	0.01	0.03	0.02	0.01	(0.06)

Notes to the Standalone Financial Results:

- The Statement of Unaudited Financial Result for the Quarter and Year ended 31st December, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th February 2022.
- 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 31st December, 2021 along with Limited Review Report has been approved by the Board of Directors of the Company on 12th February 2022
- 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

Mr. Jeeyan D. Patwa
Director
DIN: 02579469
Place : Mumbai
Date : February 12, 2022



Place : Mumbai
Date : February 12, 2022

Statement of Unaudited Consolidated Financial Results for the Quarter and Year Ended December 31, 2021

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
1 Income						
(a) Revenue from operations	696.56	101.76	336.75	1,015.07	679.94	841.09
(b) Other Income	0.02	-	-	0.02	-	-
Total Income	696.58	101.76	336.75	1,015.09	679.94	841.09
2 Expenses						
(a) Cost of materials consumed	502.44	99.77	2.53	769.90	659.89	1,029.11
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	182.15	(10.41)	314.32	209.55	(19.08)	(212.01)
(c) Employee benefits expense	4.16	4.15	4.38	12.46	17.84	18.38
(d) Finance costs	-	-	-	-	-	0.06
(e) Depreciation and amortisation expense	6.93	6.93	8.13	20.52	26.65	33.63
(f) Other expenses	2.46	3.27	4.88	9.89	2,569.62	2,571.21
Total Expenses	698.14	103.71	334.24	1,022.32	3,254.92	3,440.38
3 Profit before exceptional items and tax (1-2)	(1.56)	(1.95)	2.51	(7.23)	(2,574.98)	(2,599.29)
4 Exceptional items	-	-	-	-	-	(8.85)
5 Profit Before Tax (3-4)	(1.56)	(1.95)	2.51	(7.23)	(2,574.98)	(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)	(1.56)	(1.95)	2.51	(7.23)	(2,574.98)	(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)	(1.56)	(1.95)	2.51	(7.23)	(2,574.98)	(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)	0.01	(0.02)	(8.73)	(8.79)
- Diluted	(0.01)	(0.01)	0.01	(0.02)	(8.73)	(8.79)

Notes to the Consolidated Financial Results:

- The Statement of Unaudited 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 12th February 2022
- 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 31st December, 2021 along with Limited Review Report has been approved by the Board of Directors of the Company on 12th February 2022
- 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 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. Jeeyan D. Patwa

Director
DIN: 02579469

Place : Mumbai
Date : February 12, 2022



Place : Mumbai
Date : February 12, 2022