

Statement of Unaudited Consolidated Financial Results for the Quarter and Year Ended June 30, 2022					
Particulars	₹ in Lakhs except per share data				
	Quarter Ended		Year Ended		
	30.06.2022	31.03.22	30.06.2021	31.03.22	31.03.21
	Unaudited*	Audited*	Unaudited*	Audited*	Audited*
<b>1 Income</b>					
(a) Revenue from operations	97.31	387.31	216.75	1,402.38	841.09
(b) Other Income	-	-	-	0.02	-
<b>Total Income</b>	<b>97.31</b>	<b>387.31</b>	<b>216.75</b>	<b>1,402.40</b>	<b>841.09</b>
<b>2 Expenses</b>					
(a) Cost of materials consumed	-	471.57	167.69	1,241.47	1,029.11
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	82.00	(81.87)	37.81	127.68	(212.01)
(c) Employee benefits expense	0.39	0.81	4.15	13.27	18.38
(d) Finance costs	-	-	-	-	0.06
(e) Depreciation and amortisation expense	6.85	6.78	6.66	27.30	33.63
(f) Other expenses	2.14	(5.80)	4.16	4.09	2,571.21
<b>Total Expenses</b>	<b>91.38</b>	<b>391.49</b>	<b>220.47</b>	<b>1,413.81</b>	<b>3,440.38</b>
<b>3 Profit before exceptional items and tax (1-2)</b>	<b>5.93</b>	<b>(4.18)</b>	<b>(3.72)</b>	<b>(11.41)</b>	<b>(2,599.29)</b>
<b>4 Exceptional items</b>					(8.85)
<b>5 Profit Before Tax (3-4)</b>	<b>5.93</b>	<b>(4.18)</b>	<b>(3.72)</b>	<b>(11.41)</b>	<b>(2,590.43)</b>
<b>6 Tax Expense</b>					
Current Tax	-	-	-	-	-
Deferred Tax Charge/(Credit)	-	(2.80)	-	(2.80)	1.10
<b>Total Tax Expense</b>	<b>-</b>	<b>(2.80)</b>	<b>-</b>	<b>(2.80)</b>	<b>1.10</b>
<b>7 Profit after Tax (5-6)</b>	<b>5.93</b>	<b>(1.38)</b>	<b>(3.72)</b>	<b>(8.61)</b>	<b>(2,591.54)</b>
<b>8 Other Comprehensive Income/(Loss) (Net of Tax) Items that will not be classified to profit and loss</b>					
Re-measurement of defined benefit plans	-	-	-	-	-
Income Tax impact relating to above	-	-	-	-	-
<b>Total Other Comprehensive Income/ (Loss) (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9 Total Comprehensive Income for the period (7+8)</b>	<b>5.93</b>	<b>(1.38)</b>	<b>(3.72)</b>	<b>(8.61)</b>	<b>(2,591.54)</b>
<b>10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share)</b>	294840000	294840000	294840000	294840000	294840000
<b>11 Other Equity</b>				7,264.87	7,024.01
<b>12 Earning Per Share in ₹ (Not Annualised)</b>					
- Basic	0.02	(0.00)	(0.01)	(0.03)	(8.79)
- Diluted	0.02	(0.00)	(0.01)	(0.03)	(8.79)

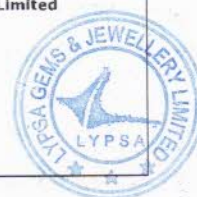
**Notes to the Consolidated Financial Results:**

- The Statement of Unaudited Financial Result for the Quarter and Year ended 30th June, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th August 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 30th June, 2022 along with Limited Review Report has been approved by the Board of Directors of the Company on 13th August 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.

Place : Mumbai  
Date : August 13, 2022

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

*Mr. Dipan Babulal Patwa*  
Director  
DIN: 02579405  
Place : Mumbai  
Date : August 13, 2022



Statement of Unaudited Standalone Financial Results for the Quarter and Year Ended June 30, 2022					
Particulars	Quarter Ended		Year Ended		
	30.06.2022	31.03.22	30.06.2021	31.03.22	31.03.21
	Unaudited*	Audited*	Unaudited*	Audited*	Audited*
<b>1 Income</b>					
(a) Revenue from operations	97.31	387.31	216.75	1,402.38	841.09
(b) Other Income	-	-	-	0.02	-
<b>Total Income</b>	<b>97.31</b>	<b>387.31</b>	<b>216.75</b>	<b>1,402.40</b>	<b>841.09</b>
<b>2 Expenses</b>					
(a) Cost of materials consumed	-	471.57	167.69	1,241.46	1,029.11
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	82.00	(81.87)	37.81	127.67	(212.02)
(c) Employee benefits expense	0.39	0.81	0.81	3.24	5.04
(d) Finance costs	-	-	-	-	0.06
(e) Depreciation and amortisation expense	6.85	6.78	6.66	27.30	33.64
(f) Other expenses	2.14	(7.93)	2.08	(1.51)	10.36
<b>Total Expenses</b>	<b>91.38</b>	<b>389.36</b>	<b>215.05</b>	<b>1,398.16</b>	<b>866.20</b>
<b>3 Profit before exceptional items and tax (1-2)</b>	<b>5.93</b>	<b>(2.05)</b>	<b>1.70</b>	<b>4.24</b>	<b>(25.11)</b>
<b>4 Exceptional items</b>					<b>(8.85)</b>
<b>5 Profit Before Tax (3-4)</b>	<b>5.93</b>	<b>(2.05)</b>	<b>1.70</b>	<b>4.24</b>	<b>(16.26)</b>
<b>6 Tax Expense</b>					
Current Tax	-	-	-	-	-
Deferred Tax Charge/(Credit)	-	(2.80)	-	(2.80)	1.10
<b>Total Tax Expense</b>	<b>-</b>	<b>(2.80)</b>	<b>-</b>	<b>(2.80)</b>	<b>1.10</b>
<b>7 Profit after Tax (5-6)</b>	<b>5.93</b>	<b>0.75</b>	<b>1.70</b>	<b>7.04</b>	<b>(17.36)</b>
<b>8 Other Comprehensive Income/(Loss) (Net of Tax)</b>					
Items that will not be classified to profit and loss					
Re-measurement of defined benefit plans					
Income Tax impact relating to above					
<b>Total Other Comprehensive Income/ (Loss) (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9 Total Comprehensive Income for the period (7+8)</b>	<b>5.93</b>	<b>0.75</b>	<b>1.70</b>	<b>7.04</b>	<b>(17.36)</b>
<b>10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share)</b>	294840000	294840000	294840000	294840000	294840000
<b>11 Other Equity</b>				232.57	225.54
<b>12 Earning Per Share in ₹ (Not Annualised)</b>					
- Basic	0.02	0.00	0.01	0.02	(0.06)
- Diluted	0.02	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 June, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th August 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.
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For and on behalf of the board of directors of  
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