

Statement of Unaudited Consolidated Financial Results for the Quarter and Year Ended September 30, 2022							
Particulars	Quarter Ended			Half Year Ended		Year Ended	
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.22	31.03.21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*	Audited*
1 Income							
(a) Revenue from operations	32.33	97.31	101.76	129.64	318.51	1,402.38	841.09
(b) Other Income						0.02	-
Total Income	32.33	97.31	101.76	129.64	318.51	1,402.40	841.09
2 Expenses							
(a) Cost of materials consumed		-	99.77		267.46	1,241.47	1,029.11
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	18.42	82.00	(10.41)	100.42	27.40	127.68	(212.01)
(c) Employee benefits expense	0.39	0.39	4.15	0.78	8.30	13.27	18.38
(d) Finance costs	-	-	-	-	-	-	0.06
(e) Depreciation and amortisation expense	6.91	6.85	6.93	13.76	13.59	27.30	33.63
(f) Other expenses	2.59	2.14	3.27	4.73	7.43	4.09	2,571.21
Total Expenses	28.31	91.38	103.71	119.69	324.18	1,413.81	3,440.38
3 Profit before exceptional items and tax (1-2)	4.02	5.93	(1.95)	9.95	(5.67)	(11.41)	(2,599.29)
4 Exceptional items							(8.85)
5 Profit Before Tax (3-4)	4.02	5.93	(1.95)	9.95	(5.67)	(11.41)	(2,590.43)
6 Tax Expense							
Current Tax	-	-	-	-	-	-	-
Deferred Tax Charge/(Credit)	-	-	-	-	-	(2.80)	1.10
Total Tax Expense	-	-	-	-	-	(2.80)	1.10
7 Profit after Tax (5-6)	4.02	5.93	(1.95)	9.95	(5.67)	(8.61)	(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)	4.02	5.93	(1.95)	9.95	(5.67)	(8.61)	(2,591.54)
10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	294840000	294840000	294840000	294840000	294840000	294840000	294840000
11 Other Equity						7,264.87	7,024.01
12 Earning Per Share in ₹ (Not Annualised)							
- Basic	0.01	0.02	(0.01)	0.03	(0.02)	(0.03)	(8.79)
- Diluted	0.01	0.02	(0.01)	0.03	0.02	(0.03)	(8.79)

Notes to the Consolidated Financial Results:

- The Statement of Unaudited Financial Result for the Quarter and Year ended 30th September, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November 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 September, 2022 along with Limited Review Report has been approved by the Board of Directors of the Company on 14th November 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. Dipan Babulal Patwa
Director
DIN: 02579405
Place : Mumbai
Date : November 14, 2022



Place : Mumbai
Date : November 14, 2022

Unaudited Consolidated Statement of Assets and Liabilities


₹ in Lakhs

Particulars	As at September 30, 2022	As at March 31, 2022
	Unaudited	Audited
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	328.07	341.83
(b) Capital work in progress	-	-
(c) Intangible assets	-	-
(d) Financial assets	-	-
(i) Investments	7.49	7.49
(ii) Other financial assets	-	-
(e) Other non-current assets	-	-
Total non-current assets	335.56	349.32
II. Current assets		
(a) Inventories	25.88	126.29
(b) Financial assets		
(i) Trade receivables	28,367.26	27,346.24
(ii) Cash and cash equivalents	1.88	0.65
(iii) Bank balance other than (ii) above	45.99	57.34
(iv) Other financial assets	-	-
(v) Investments	-7.49	-7.49
(c) Current tax assets (Net)	21.77	18.22
(d) Other current assets	-	-
Total current assets	28,455.29	27,541.25
(I+II) Total Assets	28,790.85	27,890.57
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2,948.40	2,948.40
(b) Other equity	7,790.55	7,264.87
Total equity	10,738.95	10,213.27
LIABILITIES		
I. Non-current liabilities		
(a) Deferred tax liabilities (net)	29.35	29.35
(b) Long-term provisions	-	-
Total non-current liabilities	29.35	29.35
II. Current liabilities		
(a) Financial liabilities	823.78	1,338.53
(i) Trade payables	17,088.58	16,201.02
(ii) Other financial liabilities	106.22	104.44
(b) Short-term provisions	3.96	3.96
(c) Other current liabilities	-	-
Total current liabilities	18,022.55	17,647.95
Total equity and liabilities	28,790.85	27,890.57
<p>For and on behalf of the board of directors of Lypsa Gems & Jewellery Limited</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  Mr. Dipan Babulal Patwa Director DIN: 02579405 Place : Mumbai Date : November 14, 2022 </div> <div style="text-align: center;">  </div> </div> <p>Place : Mumbai Date : November 14, 2022</p>		

Consolidated Unaudited Statement of Cash Flows for the year ended September 30, 2022
₹ in Lakhs

Particulars	Year ended		Year ended	
	September 30, 2022		March 31, 2022	
	Unaudited		Audited	
A Cash Flow from Operating activities				
Profit before tax for the year	9.95		-11.41	
Adjustments to reconcile profit to net cash flows:				
Depreciation /Amortization	13.76		27.30	
Interest Income	-		-	
Gain on mutual fund investment	-		-	
Interest and Other Borrowing cost	-		-	
Provision for doubtful debts	-		-	
Provision for doubtful Advances	-		-	
Provision for reduction in value of investments	-		-	
Provision for Tax	-		-	
Long Term Capital Loss/ (Gain) of Previous Year	-		-	
Prior Period Item (Adjustment Previous Year)	-		-	
Bad Debts written off	-		-	
Property, Plant & Equipment written off	-		-	
Capital Reserve	515.73		258.58	
Sundry Credit Balances written back	-		-	
Loss/(Profit) on sale of Property, Plant & Equipment	-		-	
Share based payment expense	-		-	
		539.44		274.47
Operating Profit before Working Capital Changes				
Adjustments for changes in working capital :				
(Increase)/Decrease in Inventories	100.42		147.08	
(Increase)/Decrease in trade receivables	(1,021.00)		687.43	
(Increase)/Decrease in other financial assets	(3.56)		(11.97)	
(Increase)/Decrease in other assets	-		1.25	
Increase/(Decrease) in trade payables	887.56		(354.40)	
Increase/(Decrease) in other financial liabilities	-		-	
Increase/(Decrease) in other current liabilities	1.78		(12.82)	
Increase/(Decrease) in provisions	-		-	
Net Changes in Working Capital		(34.80)		456.57
Cash Generated from Operations				
Income Taxes paid (Net of Tax refund)				
Net Cash Flow from Operating Activities (A)		504.64		731.04
B Cash Flow from Investing Activities				
Purchase of Property, Plant & Equipment				
Sale of Property, Plant & Equipment		-		-
Changes in other bank balances				
Sale/(Purchase) of investments				
Loans (given)/repayment received (net)				
Interest Received				
Net Cash Flow (used in) Investing Activities (B)		-		-
C Cash Flow from Financing Activities				
Proceeds from Issue of Share Capital				
Buy-back of Equity shares				
Tax on Buy-back of equity shares				
Expenses for buy-back for equity shares				
Repayment of short term borrowings		-514.74		-721.93
Dividend paid (including tax on dividend of previous year)				
Proceeds for fractional entitlement				
Interest Paid				
Net Cash Flow used in Financing Activities ©		(514.74)		(721.93)
Net Increase/(Decrease) in cash and cash equivalents		(10.12)		9.10
(A+B+C)				
Cash and Cash equivalent at the beginning of the year		57.99		48.89
Cash and Cash equivalent at the end of the year		47.87		57.99

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


Mr. Dipan Babulal Patwa
 Director
 DIN : 02579405
 Place : Mumbai
 Date : November 14, 2022



Place : Mumbai
 Date : November 14, 2022

Statement of Unaudited Standalone Financial Results for the Quarter and Year Ended September 30, 2022

Particulars	Quarter Ended			Half Year Ended		Year Ended	
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.22	31.03.21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*	Audited*
1 Income							
(a) Revenue from operations	32.33	97.31	101.76	129.64	318.51	1,402.38	841.09
(b) Other Income						0.02	-
Total Income	32.33	97.31	101.76	129.64	318.51	1,402.40	841.09
2 Expenses							
(a) Cost of materials consumed		-	99.77		267.46	1,241.46	1,029.11
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	18.42	82.00	(10.41)	100.42	27.40	127.67	(212.02)
(c) Employee benefits expense	0.39	0.39	0.81	0.78	1.62	3.24	5.04
(d) Finance costs	-	-	-	-	-	-	0.06
(e) Depreciation and amortisation expense	6.91	6.85	6.93	13.76	13.59	27.30	33.64
(f) Other expenses	2.59	2.14	2.33	4.73	4.41	(1.51)	10.36
Total Expenses	28.31	91.38	99.43	119.69	314.48	1,398.16	866.20
3 Profit before exceptional items and tax (1-2)	4.02	5.93	2.33	9.95	4.03	4.24	(25.11)
4 Exceptional items							(8.85)
5 Profit Before Tax (3-4)	4.02	5.93	2.33	9.95	4.03	4.24	(16.26)
6 Tax Expense							
Current Tax	-	-	-	-	-	-	-
Deferred Tax Charge/(Credit)						(2.80)	1.10
Total Tax Expense	-	-	-	-	-	(2.80)	1.10
7 Profit after Tax (5-6)	4.02	5.93	2.33	9.95	4.03	7.04	(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)	4.02	5.93	2.33	9.95	4.03	7.04	(17.36)
10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	294840000	294840000	294840000	294840000	294840000	294840000	294840000
11 Other Equity						232.57	225.54
12 Earning Per Share in ₹ (Not Annualised)							
- Basic	0.01	0.02	0.01	0.03	0.01	0.02	(0.06)
- Diluted	0.01	0.02	0.01	0.03	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, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November 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 30th September, 2022 along with Limited Review Report has been approved by the Board of Directors of the Company on 14th November 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. Dipan Babulal Patwa
Director
DIN: 02579405
Place : Mumbai
Date : November 14, 2022



Place : Mumbai
Date : November 14, 2022

Unaudited Standalone Statement of Assets and Liabilities

₹ in Lakhs

Particulars	As at September 30, 2022	As at March 31, 2022
	Unaudited	Audited
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	328.07	341.83
(b) Capital work in progress	-	-
(c) Intangible assets	-	-
(d) Financial assets	-	-
(i) Investments	7.49	7.49
(ii) Other financial assets	-	-
(e) Other non-current assets	-	-
Total non-current assets	335.56	349.32
II. Current assets		
(a) Inventories	25.88	126.29
(b) Financial assets		
(i) Trade receivables	7,639.22	8,033.08
(ii) Cash and cash equivalents	1.18	1.18
(iii) Bank balance other than (ii) above	44.68	54.93
(iv) Other financial assets		
(v) Investments		
(c) Current tax assets (Net)	21.55	18.02
(d) Other current assets		
Total current assets	7,732.51	8,233.50
(I+II) Total Assets	8,068.07	8,582.82
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2,948.40	2,948.40
(b) Other equity	242.52	232.57
Total equity	3,190.92	3,180.97
LIABILITIES		
I. Non-current liabilities		
(a) Deferred tax liabilities (net)	29.35	29.35
(b) Long-term provisions		
Total non-current liabilities	29.35	29.35
II. Current liabilities		
(a) Financial liabilities	823.78	1,338.53
(i) Trade payables	3,913.17	3,924.94
(ii) Other financial liabilities	106.88	105.06
(b) Short-term provisions	3.96	3.96
(c) Other current liabilities		
Total current liabilities	4,847.80	5,372.50
Total equity and liabilities	8,068.07	8,582.82

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



Mr. Dipan Babulal Patwa
Director

DIN: 02579405

Place : Mumbai

Date : November 14, 2022



Place : Mumbai

Date : November 14, 2022

Standalone Unaudited Statement of Cash Flows for the year ended September 30, 2022

₹ in Lakhs

Particulars	Year ended			
	September 30, 2022		March 31, 2022	
	Unaudited		Audited	
A Cash Flow from Operating activities				
Profit before tax for the year	9.95		4.24	
Adjustments to reconcile profit to net cash flows:				
Depreciation /Amortization	13.76		27.30	
Interest Income	-		-	
Gain on mutual fund investment	-		-	
Interest and Other Borrowing cost	-		-	
Provision for doubtful debts	-		-	
Provision for doubtful Advances	-		-	
Provision for reduction in value of investments	-		-	
Provision for Tax	-		-	
Long Term Capital Loss/ (Gain) of Previous Year	-		-	
Prior Period Item (Adjustment Previous Year)	-		-	
Bad Debts written off	-		-	
Property, Plant & Equipment written off	-		-	
Sundry Credit Balances written back	-		-	
Loss/(Profit) on sale of Property, Plant & Equipment	-		-	
Share based payment expense	-		-	
		23.71		31.54
Operating Profit before Working Capital Changes				
Adjustments for changes in working capital :				
(Increase)/Decrease in Inventories	100.42		147.08	
(Increase)/Decrease in trade receivables	393.86		1,370.97	
(Increase)/Decrease in other financial assets	(3.54)		(2.87)	
(Increase)/Decrease in other assets	-		1.25	
Increase/(Decrease) in trade payables	(11.78)		(801.47)	
Increase/(Decrease) in other financial liabilities	-		-	
Increase/(Decrease) in other current liabilities	1.82		(12.80)	
Increase/(Decrease) in provisions	-		-	
Net Changes in Working Capital		480.78		702.16
Cash Generated from Operations				
Income Taxes paid (Net of Tax refund)				
Net Cash Flow from Operating Activities (A)		504.49		733.70
B Cash Flow from Investing Activities				
Purchase of Property, Plant & Equipment				
Sale of Property, Plant & Equipment		-		-
Changes in other bank balances				
Sale/(Purchase) of investments				
Loans (given)/repayment received (net)				
Interest Received				
Net Cash Flow (used in) Investing Activities (B)		-		-
C Cash Flow from Financing Activities				
Proceeds from Issue of Share Capital				
Buy-back of Equity shares				
Tax on Buy-back of equity shares				
Expenses for buy-back for equity shares				
Repayment of short term borrowings		-514.74		-721.93
Dividend paid (including tax on dividend of previous year)				
Proceeds for fractional entitlement				
Interest Paid				
Net Cash Flow used in Financing Activities ©		(514.74)		(721.93)
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)		(10.25)		11.77
Cash and Cash equivalent at the beginning of the year		56.11		44.34
Cash and Cash equivalent at the end of the year		45.86		56.11

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

Mr. Dipan Babulal Patwa
Director

DIN: 02579405

Place : Mumbai

Date : November 14, 2022

Place : Mumbai

Date : November 14, 2022

