

Statement of Unaudited Standalone Financial Results for the Quarter and Year Ended December 31, 2022

₹ in Lakhs except per share data

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
1 Income						
(a) Revenue from operations	349.97	32.33	696.56	479.61	1,015.07	1,402.38
(b) Other Income			0.02		0.02	0.02
Total Income	349.97	32.33	696.58	479.61	1,015.09	1,402.40
2 Expenses						
(a) Cost of materials consumed	375.15	-	502.44	375.15	769.90	1,241.46
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(36.06)	18.42	182.15	64.36	209.55	127.67
(c) Employee benefits expense	0.39	0.39	0.81	1.17	2.43	3.24
(d) Finance costs						
(e) Depreciation and amortisation expense	6.84	6.91	6.94	20.60	20.53	27.30
(f) Other expenses	1.79	2.59	2.01	6.52	6.42	(1.51)
Total Expenses	348.11	28.31	694.35	467.80	1,008.83	1,398.16
3 Profit before exceptional items and tax (1-2)	1.86	4.02	2.23	11.81	6.26	4.24
4 Exceptional items						
5 Profit Before Tax (3-4)	1.86	4.02	2.23	11.81	6.26	4.24
6 Tax Expense						
Current Tax	-	-	-			-
Deferred Tax Charge/(Credit)						(2.80)
Total Tax Expense	-	-	-	-	-	(2.80)
7 Profit after Tax (5-6)	1.86	4.02	2.23	11.81	6.26	7.04
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)	1.86	4.02	2.23	11.81	6.26	7.04
10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	294840000	294840000	294840000	294840000	294840000	294840000
11 Other Equity						232.57
12 Earning Per Share in ₹ (Not Annualised)						
- Basic	0.01	0.01	0.01	0.03	0.01	0.02
- Diluted	0.01	0.01	0.01	0.03	0.01	0.02

Notes to the Standalone Financial Results:

- The Statement of Unaudited Financial Result for the Quarter and Year ended 31st December, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th February 2023.
- 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, 2022 along with Limited Review Report has been approved by the Board of Directors of the Company on 14th February 2023.
- 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 Dipan Patwa

Mr. Jeeyan Dipan Patwa
Director
DIN: 02579469
Place : Mumbai
Date : February 14, 2023



Place : Mumbai
Date : February 14, 2023

Statement of Unaudited Consolidated Financial Results for the Quarter and Year Ended December 31, 2022


₹ in Lakhs except per share data

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
1 Income						
(a) Revenue from operations	349.97	32.33	696.56	479.61	1,015.07	1,402.38
(b) Other Income			0.02		0.02	0.02
Total Income	349.97	32.33	696.58	479.61	1,015.09	1,402.40
2 Expenses						
(a) Cost of materials consumed	375.15		502.44	375.15	769.90	1,241.47
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(36.06)	18.42	182.15	64.36	209.55	127.68
(c) Employee benefits expense	0.39	0.39	4.16	1.17	12.46	13.27
(d) Finance costs	-	-	-	-	-	-
(e) Depreciation and amortisation expense	6.84	6.91	6.93	20.60	20.52	27.30
(f) Other expenses	1.79	2.59	2.46	6.52	9.89	4.09
Total Expenses	348.11	28.31	698.14	467.80	1,022.32	1,413.81
3 Profit before exceptional items and tax (1-2)	1.86	4.02	(1.56)	11.81	(7.23)	(11.41)
4 Exceptional items						
5 Profit Before Tax (3-4)	1.86	4.02	(1.56)	11.81	(7.23)	(11.41)
6 Tax Expense						
Current Tax	-	-	-	-	-	-
Deferred Tax Charge/(Credit)	-	-	-	-	-	(2.80)
Total Tax Expense	-	-	-	-	-	(2.80)
7 Profit after Tax (5-6)	1.86	4.02	(1.56)	11.81	(7.23)	(8.61)
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)	1.86	4.02	(1.56)	11.81	(7.23)	(8.61)
10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	294840000	294840000	294840000	294840000	294840000	294840000
11 Other Equity						7,264.87
12 Earning Per Share in ₹ (Not Annualised)						
- Basic	0.01	0.02	(0.01)	0.03	(0.02)	(0.03)
- Diluted	0.01	0.02	(0.01)	0.03	0.02	(0.03)

Notes to the Consolidated Financial Results:

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