	Particulars	Nine Months Ended			pt per share data Year Ended		
	- Indicated a second and a second a sec	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
ī	Income	Ollaudited	Ollaudited	Ollaudited	Ollaudited	Ondudited	Addited
7	(a) Revenue from operations	349.97	32.33	696.56	479.61	1,015.07	1,402.38
	(b) Other Income	343.37	32.33	0.02		0.02	0.02
	(b) other fricome	4.00		. 0.02	1200	0.02	0.02
	Total Income	349.97	32.33	696.58	479.61	1,015.09	1,402.40
	DEED TO STANDARD T						
0	Expenses						
	(a) Cost of materials consumed	375.15		502.44	375.15	769.90	1,241.4
	(b) Changes in inventories of finished goods, work-in-progress and	3,3,113		502711	37,31,53	VI TO THE PARTY OF	
	stock-in-trade	(36.06)	18.42	182.15	64.36	209.55	127:6
						77-1-27-17-17-17-17-17-17-17-17-17-17-17-17-17	177.771.5171
	(c) Employee benefits expense	0.39	0.39	0.81	1.17•	2.43	3.2
	(d) Finance costs	-			ner Samer		200
	(e) Depreciation and amortisation expense	6.84	6.91	6.94	20.60	20.53	27.3
	(f) Other expenses	1.79	2.59	2.01	6.52	6.42	(1.5
	Total Expenses	348.11	28.31	694.35	467.80	1,008.83	1,398.1
	La Company of the Com						13
	Profit before exceptional items and tax (1-2)	1.86	4.02	2.23	11.81	6.26	4.24
ŀ	Exceptional items						
,	Profit Before Tax (3-4)	1.86	4.02	2.23	11.81	6.26	4.24
,	Tax Expense						
	Current Tax	2.1	: #	140			¥.
	Deferred Tax Charge/(Credit)	100					(2.8
	Total Tax Expense	_	20	-		-	(2.80
	Profit after Tax (5-6)	1.86	4.02	2.23	11.81	6.26	7.04
É	Other Comprehensive Income/(Loss) (Net of Tax)	1100					
	Items that will not be classified to profit and loss						
		10 (2) (20)					
	Re-measurement of defined benefit plans	7.00		8 .			
	Income Tax impact relating to above						
	Total Other Comprehensive Income/ (Loss) (Net of Tax)	-	-	-	-	-	-
	Total Comprehensive Income for the period (7+8)	1.86	4.02	2.23	11.81	6.26	7.0
_					201010000	201010000	20 10 10000
	Paid-up Equity Share Capital (Face Value ₹ 10/- per share) Other Equity	294840000	294840000	294840000	294840000	294840000	294840000 232.5
2	Earning Per Share in ₹ (Not Annualised)			1			
25	- Basic	0.01	0.01	0.01	0.03	0.01	0.0
	- Diluted	0.01	0.01	0.01	0.03	0.01	0.0
	Dilated	0.01	0.01	0.01	0.05	0.01	0.0
		77.00					

## Notes to the Standalone Financial Results:

1. 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 metting held on 14th February 2023.

2. The Previous period figures have been regrouped wherever necessary.

3. 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 Directors Regulation 33 of the SEBI ( Listing Obligation and Directors Regulation 33 of the SEBI ( Listing Obligation and Directors Regulation 33 of the SEBI ( Listing Obligation and Directors Regulation 33 of the SEBI ( Listing Obligation and Directors Regulation 34 of the SEBI ( Listing Obligation and Directors Regulation 35 of the SEBI ( Listing Obligation and Directors Regulation 35 of the SEBI ( Listing Obligation and Directors Regulation 35 of the SEBI ( Listing Obligation and Directors Regulation 35 of the SEBI ( Listing Obligation and Directors Regulation 35 of the SEBI ( Listing Obligation and Directors Regulation 35 of the SEBI ( Listing Obligation and Directors Regulation 35 of the SEBI ( Listing Obligation Action 25 of the Company Regulation 35 of the SEBI ( Listing Obligation 25 of the Company Regulation 35 of the SEBI ( Listing Obligation 25 of the Company Regulation 25 of the Company Regulat

- Disclosure Requirement) Regulation 2015.

  4. 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.
- 5. 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 6. 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. 7. 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

Place: Mumbai

Date: February 14, 2023

Mr. Jeeyan Dipan Patwa

Director DIN: 02579469 Place : Mumbai Date : February 14, 2023

		₹ in Lakhs except per sha						
	Particulars	Quarter Ended			Nine Months Ended		Year Ended	
		31.12.2022 Unaudited	30.09.2022 Unaudited	31.12.2021 Unaudited	31.12.2022 Unaudited	31.12.2021 Unaudited	31.03.22 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							
4	(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	3/3.13		302,44	3/3.13	709.90	1,241.47	
	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	0.39	0.39	4.10	1.17	12.40	13.27	
	(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	
			2.00	2,7,0	0,04			
	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	-	23				(*)	
	Deferred Tax Charge/(Credit)  Total Tax Expense						(2.80	
	Total Tax expense	) <del>-</del>					(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)	T. Table						
	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)	3-1	-	-		-	-	
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	
	Other Equity	294840000	294040000	294640000	294040000	294840000	7,264.87	
12	Earning Per Share in ₹ (Not Annualised)	50						
	- 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:

Place : Mumbai

Date: February 14, 2023

1. 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 metting held on 14th February 2023.

- 2. The Previous period figures have been regrouped wherever necessary.

  3. 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.
- 4. 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.
- 5. 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
- 6. 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.

7. 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 JEWE

Lypsa Gems & Jewellery Limited

Mr. Jeeyan Dipan Patwa

Director DIN: 02579469

Place : Mumbai Date : February 14, 2023