

Statement of Unaudited Standalone Financial Results for the Quarter Ended June 30, 2023

| Particulars | | ₹ in Lakhs except per share data | | | |
|---|--|----------------------------------|------------------|------------------|------------------|
| | | Quarter Ended | | Year Ended | |
| | | 30.06.2023 | 31.03.2023 | 30.06.2022 | 31.03.2023 |
| | | Unaudited | Audited* | Unaudited | Audited* |
| 1 Income | | | | | |
| (a) Revenue from operations | | 241.72 | 839.75 | 97.31 | 1,319.35 |
| (b) Other Income | | | | | |
| Total Income | | 241.72 | 839.75 | 97.31 | 1,319.35 |
| 2 Expenses | | | | | |
| (a) Cost of materials consumed | | 243.53 | 837.71 | - | 1,212.86 |
| (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade | | (13.51) | 8.13 | 82.00 | 72.49 |
| (c) Employee benefits expense | | 0.42 | 0.39 | 0.39 | 1.56 |
| (d) Finance costs | | - | - | - | - |
| (e) Depreciation and amortisation expense | | 6.13 | 6.59 | 6.85 | 27.19 |
| (f) Other expenses | | 4.41 | (4.38) | 2.14 | 2.14 |
| Total Expenses | | 240.98 | 848.44 | 91.38 | 1,316.24 |
| 3 Profit before exceptional items and tax (1-2) | | 0.74 | (8.69) | 5.93 | 3.11 |
| 4 Exceptional items | | | | | |
| 5 Profit Before Tax (3-4) | | 0.74 | (8.69) | 5.93 | 3.11 |
| 6 Tax Expense | | | | | |
| Current Tax | | - | - | - | - |
| Deferred Tax Charge/(Credit) | | - | 0.36 | - | 0.36 |
| Total Tax Expense | | - | 0.36 | - | 0.36 |
| 7 Profit after Tax (5-6) | | 0.74 | (9.05) | 5.93 | 2.75 |
| 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) | | 0.74 | (9.05) | 5.93 | 2.75 |
| 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) | | 294840000 | 294840000 | 294840000 | 294840000 |
| 11 Other Equity | | | | | 232.75 |
| 12 Earning Per Share in ₹ (Not Annualised) | | | | | |
| - Basic | | - | (0.03) | 0.02 | 0.01 |
| - Diluted | | - | (0.03) | 0.02 | 0.01 |

Notes to the Standalone Financial Results:

- The Statement of Unaudited Financial Result for the Quarter ended 30th June, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th August 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 30th June, 2023 along with Limited Review Report has been approved by the Board of Directors of the Company on 14th August 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 Lypsa Gems & Jewellery Limited

Je Patwa


Mr. Jeeyan Dipan Patwa
Chief Financial Officer and
Compliance Officer

DIN: 02579469
Place : Mumbai
Date : August 14, 2023

Place : Mumbai
Date : August 14, 2023

Statement of Unaudited Consolidated Financial Results for the Quarter Ended June 30, 2023

| Particulars | ₹ in Lakhs except per share data | | | |
|---|----------------------------------|-------------------|--------------|-------------------|
| | Quarter Ended | | Year Ended | |
| | 30.06.2023 | 31.03.23 | 30.06.2022 | 31.03.23 |
| | Unaudited | Audited* | Unaudited | Audited* |
| 1 Income | | | | |
| (a) Revenue from operations | 241.72 | 839.75 | 97.31 | 1,319.35 |
| (b) Other Income | - | - | - | - |
| Total Income | 241.72 | 839.75 | 97.31 | 1,319.35 |
| 2 Expenses | | | | |
| (a) Cost of materials consumed | 243.53 | 837.71 | - | 1,212.86 |
| (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (13.51) | 8.13 | 82.00 | 72.49 |
| (c) Employee benefits expense | 0.42 | 0.39 | 0.39 | 1.56 |
| (d) Finance costs | - | - | - | - |
| (e) Depreciation and amortisation expense | 6.13 | 6.59 | 6.85 | 27.19 |
| (f) Other expenses | 4.41 | 4,408.09 | 2.14 | 4,414.61 |
| Total Expenses | 240.98 | 5,260.91 | 91.38 | 5,728.71 |
| 3 Profit before exceptional items and tax (1-2) | 0.74 | (4,421.16) | 5.93 | (4,409.36) |
| 4 Exceptional items | | | | |
| 5 Profit Before Tax (3-4) | 0.74 | (4,421.16) | 5.93 | (4,409.36) |
| 6 Tax Expense | | | | |
| Current Tax | - | - | - | - |
| Deferred Tax Charge/(Credit) | - | 0.36 | - | 0.36 |
| Total Tax Expense | - | 0.36 | - | 0.36 |
| 7 Profit after Tax (5-6) | 0.74 | (4,421.52) | 5.93 | (4,409.72) |
| 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) | 0.74 | (4,421.52) | 5.93 | (4,409.72) |
| 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) | 294840000 | 294840000 | 294840000 | 294840000 |
| 11 Other Equity | | | | 3,444.93 |
| 12 Earning Per Share in ₹ (Not Annualised) | | | | |
| - Basic | - | (15.00) | 0.02 | (14.96) |
| - Diluted | - | (15.00) | 0.02 | (14.96) |

Notes to the Consolidated Financial Results:

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