

## LYPSA GEMS &amp; JEWELLERY LIMITED

Unaudited Financial Results for the Half Year Ended 30th September 2013.

(Rupees In Lacs)

	Stadalone / Consolidated Statement of Assets and Liabilities Particulars	As at 30/09/2013 (Unaudited)	As at 31/03/2013 (Audited)	As at 30/09/2013 (Unaudited)	As at 31/03/2013 (Audited)
		STANDALONE		CONSOLIDATED	
<b>A</b>	<b>EQUITY AND LIABILITIES</b>				
<b>1</b>	<b>Shareholder's funds</b>				
	(a) Share capital	1,404.00	1,404.00	1,404.00	1,411.60
	(b) Reserves and surplus	1,278.21	1,145.95	1,755.25	1,270.65
	(c) Foreign Currency Translation Reserves	-	-	17.25	-
	(d) Money received against share warants	-	-	-	-
	<b>Sub- total - Shareholder's funds</b>	<b>2,682.21</b>	<b>2,549.95</b>	<b>3,176.51</b>	<b>2,682.25</b>
<b>2</b>	<b>Share application money pending allotment</b>	-	-	-	-
<b>3</b>	<b>Minority interest*</b>	-	-	-	-
<b>4</b>	<b>Non-current liabilities</b>				
	(a) Long-term borrowings	-	-	-	-
	(b) Deferred tax liabilities (net)	17.25	17.25	17.25	17.25
	(c) Other long-term liabilities	-	-	-	-
	(d) Long-term provisions	-	-	-	-
	<b>Sub-total-Non-current liabilities</b>	<b>17.25</b>	<b>17.25</b>	<b>17.25</b>	<b>17.25</b>
<b>5</b>	<b>Current liabilities</b>				
	(a) Short-term borrowings	2,029.52	2,104.19	2,033.28	2,107.45
	(b) Trade payables	17,160.55	10,026.85	23,757.18	11,940.79
	(c) Other current liabilities	101.50	252.30	101.50	252.30
	(d) Short-term provisions	152.91	137.02	157.98	138.49
	<b>Sub-total- Current liabilities</b>	<b>19,444.47</b>	<b>12,520.36</b>	<b>26,049.93</b>	<b>14,439.03</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>22,143.93</b>	<b>15,087.56</b>	<b>29,243.69</b>	<b>17,138.53</b>
<b>B</b>	<b>ASSETS</b>				
<b>1</b>	<b>Non-current assets</b>				
	(a) Fixed assets	328.12	174.89	328.12	174.89
	(b) Goodwill on consolidation*	-	-	-	-
	(c) Non-current investments	47.95	53.56	47.95	53.56
	(d) Deferred tax assets (net)	-	-	-	-
	(e) Long-term loans and advances	42.05	101.46	42.22	101.61
	(f) Other non-current assets	-	-	-	-
	<b>Sub-total-Non-current assets</b>	<b>418.12</b>	<b>329.91</b>	<b>418.29</b>	<b>330.06</b>
<b>2</b>	<b>Current assets</b>				
	(a) Current investments	112.80	7.94	105.31	7.94
	(b) Inventories	6,055.86	2,075.47	6,323.18	2,230.42
	(c) Trade receivables	14,422.63	11,739.03	21,256.44	13,627.37
	(d) Cash and cash equivalents	986.80	861.36	992.74	868.90
	(e) Short-term loans and advances	146.52	71.44	146.52	71.44
	(f) Other current assets	1.20	2.41	1.20	2.41
	<b>Sub-total-Current assets</b>	<b>21,725.81</b>	<b>14,757.65</b>	<b>28,825.40</b>	<b>16,808.47</b>
	<b>TOTAL - ASSETS</b>	<b>22,143.93</b>	<b>15,087.56</b>	<b>29,243.69</b>	<b>17,138.53</b>

For Lypsa Gems &amp; Jewellery Limited

M. J. J. J.

Managing Director.

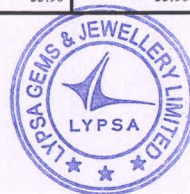
Date : 31/10/2013

Place : Mumbai





	3 MONTHS ENDED			HALF YEAR ENDED		YEAR ENDED	3 MONTHS ENDED			HALF YEAR ENDED		YEAR ENDED
	STANDALONE			STANDALONE		STANDALONE	CONSOLIDATED			CONSOLIDATED		CONSOLIDATED
Particulars	30/09/2013	30/06/2013	30/09/2012	30/09/2013	30/09/2012	31/03/2013	30/09/2013	30/06/2013	30/09/2012	30/09/2013	30/09/2012	31/03/2013
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited
1. Net Sales/Income from Operations / Other Operating Income	11,829.01	7,081.42	7,798.65	18,910.43	14,398.64	30,192.49	15,204.50	10,269.37	7,798.65	25,473.87	14,398.64	32,845.88
2. Expenditure												
a. Increase/decrease in Stock in trade and work in progress	-1,718.12	-520.74	-199.33	-2,238.86	1,422.52	1,475.57	-1,768.20	-568.46	-199.33	-2,336.66	1,422.52	1,320.62
b. Consumption of raw materials	10,686.64	7,031.17	6,882.32	17,717.81	9,429.58	21,568.85	10,686.64	7,031.17	6,882.32	17,717.81	9,429.58	21,568.85
c. Purchase of traded goods	2,202.23	34.31	1,019.26	2,236.54	2,840.95	5,979.79	5,430.61	3,107.54	1,019.26	8,538.15	2,840.95	8,658.96
d. Employees cost	98.48	85.79	42.39	184.27	60.98	192.95	100.16	87.40	42.39	187.56	60.98	194.41
e. Depreciation	5.32	4.46	0.94	9.78	1.71	6.14	5.32	4.46	0.94	9.78	1.71	6.14
f. Other expenditure	493.84	362.97	-74.12	856.81	468.21	486.75	497.11	363.70	-74.12	860.81	468.21	489.75
g. Total	11,768.40	6,997.96	7,671.46	18,766.35	14,223.95	29,710.04	14,951.64	10,025.81	7,671.46	24,977.45	14,223.95	32,238.72
(Any item exceeding 10% of the total expenditure to be shown separately)												
3. Profit from Operations before Other Income, Interest & Exceptional Items (1-2)	60.61	83.46	127.19	144.07	174.69	482.45	252.85	243.56	127.19	496.41	174.69	607.15
4. Other Income	92.53	39.76	6.97	132.29	28.18	89.92	92.53	39.76	6.97	132.29	28.18	89.92
5. Profit before Interest & Exceptional Items (3+4)	153.14	123.22	134.15	276.36	202.87	572.37	345.38	283.33	134.15	628.71	202.87	697.08
6. Interest	37.66	36.37	33.70	74.03	48.61	146.14	37.66	36.37	33.70	74.03	48.61	146.14
7. Profit after Interest but before Exceptional Items (5-6)	115.47	86.86	100.45	202.33	154.26	426.24	307.72	246.96	100.45	554.68	154.26	550.94
8. Exceptional Items	-	-	-	-	-	0.27	-	-	-	-	-	0.27
9. Profit (+)/ Loss (-) from Ordinary Activities before tax (7+8)	115.47	86.86	100.45	202.33	154.26	425.97	307.72	246.96	100.45	554.68	154.26	550.67
10. Tax expense	38.00	28.00	30.53	66.00	46.40	143.56	38.00	28.00	30.53	66.00	46.40	143.56
11. Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)	77.47	58.86	69.92	136.33	107.86	282.42	269.72	218.96	69.92	488.68	107.86	407.12
12. Extraordinary Item (net of tax expense Rs.....)	-	-	-	-	-	-	-	-	-	-	-	-
13. Net Profit (+)/Loss(-) for the period (11-12)	77.47	58.86	69.92	136.33	107.86	282.42	269.72	218.96	69.92	488.68	107.86	407.12
14. Paid-up equity share capital (Face Value of the Share shall be indicated)	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
16. Earnings Per Share (EPS)												
(a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.55	0.42	0.50	0.97	0.77	2.01	1.92	1.56	0.50	3.48	0.77	2.90
(b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
17. Public shareholding												
- Number of shares	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
- Percentage of shareholding	64.10	64.10	64.10	64.10	64.10	64.10	64.10	64.10	64.10	64.10	64.10	64.10
18. Promoters and Promoter Group Shareholding **												
a) Pledged / Encumbered												
- Number of shares	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total share capital of the company)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
b) Non - encumbered												
- Number of shares	5,040,000	5,040,000	5,040,000	5,040,000	5,040,000	5,040,000	5,040,000	5,040,000	5,040,000	5,040,000	5,040,000	5,040,000
- Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
- Percentage of shares (as a % of the total share capital of the company)	35.90	35.90	35.90	35.90	35.90	35.90	35.90	35.90	35.90	35.90	35.90	35.90



For LYPsa GEMS &amp; JEWELLERY LTD.

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Director/Authorised Signatory



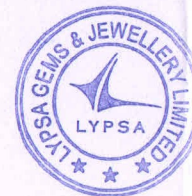
Particulars	3 Months ended (30/09/2013)
<b>INVESTOR COMPLAINTS</b>	
Pending at the beginning of the quarter	Nil
Received during the quarter	Nil
Disposed of during the quarter	Nil
Remaining unresolved at the end of the quarter	Nil

**Note:**

- The above Unaudited/audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 31/10/2013 and are subject to Limited review Under Clause 41 of the Listing Agreement by the Statutory Auditors.
- The previous period's figures have been regrouped and reclassified wherever necessary to make them comparable with the current periods' figures.
- 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.

Date : 31/10/2013

Place : Mumbai



For Lypsa Gems & Jewellery Limited

*M. J. Jagan*

Managing Director.