

Statement of Unaudited Standalone Financial Results for Half Year Ended September 30, 2025

		₹ in Lakhs except per share data					
Particulars		Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
1 Income							
(a) Revenue from operations		716.76	115.04	275.93	831.80	417.70	1,668.76
(b) Other Income							
Total Income		716.76	115.04	275.93	831.80	417.70	1,668.76
2 Expenses							
(a) Cost of materials consumed/Purchase of Stock in Trade		606.75	50.99	258.71	657.74	498.29	1,752.73
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade		90.25	53.85	7.64	144.10	(106.35)	(125.62)
(c) Employee benefits expense		1.38	0.42	0.42	1.80	0.84	1.68
(d) Finance costs		0.02	-	-	0.02	-	-
(e) Depreciation and amortisation expense		5.32	5.26	5.45	10.58	10.89	21.46
(f) Other expenses		3.20	2.13	2.26	5.33	5.15	1,537.83
Total Expenses		706.92	112.65	274.48	819.57	408.82	3,188.08
3 Profit before exceptional items and tax (1-2)		9.84	2.39	1.45	12.23	8.88	(1,519.32)
4 Exceptional items							
5 Profit Before Tax (3-4)		9.84	2.39	1.45	12.23	8.88	(1,519.32)
6 Tax Expense							
Current Tax		-	-	-	-	-	-
Deferred Tax Charge/(Credit)		-	-	-	-	-	(1.85)
Total Tax Expense		-	-	-	-	-	(1.85)
7 Profit after Tax (5-6)		9.84	2.39	1.45	12.23	8.88	(1,517.47)
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)		9.84	2.39	1.45	12.23	8.88	(1,517.47)
10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share)		294840000	294840000	294840000	294840000	294840000	294840000
11 Other Equity							(1,299.33)
12 Earning Per Share in ₹ (Not Annualised)							
- Basic		0.03	0.01	0.00	0.04	0.03	(5.15)
- Diluted		0.03	0.01	0.00	0.04	0.03	(5.15)

Notes to the Standalone Financial Results:

- The Statement of Unaudited Financial Result for the Quarter ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November 2025.
- 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, 2025 along with Limited Review Report has been approved by the Board of Directors of the Company on 14th November 2025.
- 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


Mr. Dipan Babulal Patwa
Chairman
 DIN: 02579405
 Place : Mumbai
 Date : November 14, 2025



Place : Mumbai
Date : November 14, 2025

Unaudited Standalone Statement of Assets and Liabilities		
₹ in Lakhs		
Particulars	As at September 30, 2025	As at March 31, 2025
	Unaudited	Audited *
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	259.02	269.60
(b) Capital work in progress	-	-
(c) Intangible assets	-	-
(d) Financial assets	-	-
(i) Investments	-	-
(ii) Other financial assets	-	-
(e) Other non-current assets	-	-
Total non-current assets	259.02	269.60
II. Current assets		
(a) Inventories	78.56	222.67
(b) Financial assets		
(i) Trade receivables	6,080.78	6,004.78
(ii) Cash and cash equivalents	0.23	0.24
(iii) Bank balance other than (ii) above	45.30	44.48
(iv) Other financial assets		
(v) Investments		
(c) Current tax assets (Net)	10.46	7.68
(d) Other current assets		
Total current assets	6,215.33	6,279.85
(I+II) Total Assets	6,474.35	6,549.45
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2,948.40	2,948.40
(b) Other equity	(1,287.10)	(1,299.33)
Total equity	1,661.30	1,649.07
LIABILITIES		
I. Non-current liabilities		
(a) Deferred tax liabilities (net)	32.01	32.01
(b) Long-term provisions		
Total non-current liabilities	32.01	32.01
II. Current liabilities		
(a) Financial liabilities	1,203.45	1,297.58
(i) Trade payables	3,526.40	3,520.03
(ii) Other financial liabilities	47.53	47.10
(b) Short-term provisions	3.66	3.66
(c) Other current liabilities		
Total current liabilities	4,781.04	4,868.37
Total equity and liabilities	6,474.35	6,549.45
For Lypsa Gems & Jewellery Limited  Mr. Dipan Babulal Patwa Chairman DIN: 02579405 Place : Mumbai Date : November 14, 2025 		
Place : Mumbai Date : November 14, 2025		

Standalone Unaudited Statement of Cash Flows for the Half year ended September 30, 2025

₹ in Lakhs

Particulars	Year ended			
	September 30, 2025		March 31, 2025	
	Unaudited		Audited	
A Cash Flow from Operating activities				
Profit before tax for the year	12.23		(1,519.32)	
Adjustments to reconcile profit to net cash flows:				
Depreciation /Amortization	10.58		21.46	
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 Defferd Tax	-		1.85	
Long Term Capital Loss/ (Gain) of Previous Year	-		-	
Prior Period Item (Adjustment Previous Year)	-		(4.00)	
Bad Debts written off	-		1,524.00	
Property, Plant & Equipment written off	-		-	
Sundry Credit Balances written back	-		-	
Loss/(Profit) on sale of Property, Plant & Equipment	-		-	
Share based payment expense	-		(7.49)	
Investment in 100% Subsidiary Written Off	-		-	
		22.81		16.50
Operating Profit before Working Capital Changes				
Adjustments for changes in working capital :				
(Increase)/Decrease In Inventories	144.11		(137.14)	
(Increase)/Decrease in trade receivables	(76.00)		(404.83)	
(Increase)/Decrease in other financial assets	-		7.49	
(Increase)/Decrease in other assets	(2.78)		(2.53)	
Increase/(Decrease) in trade payables	6.37		(162.94)	
Increase/(Decrease) in other financial liabilities	-		-	
Increase/(Decrease) in other current liabilities	0.43		(0.48)	
Increase/(Decrease) in provisions	-		-	
Net Changes in Working Capital		72.13		(700.43)
Cash Generated from Operations				
Income Taxes paid (Net of Tax refund)				
Net Cash Flow from Operating Activities (A)		94.94		(683.93)
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		(94.13)		684.00
Dividend paid (including tax on dividend of previous year)				
Proceeds for fractional entitlement				
Interest Paid				
Net Cash Flow used in Financing Activities ©		(94.13)		684.00
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)		0.81		0.07
Cash and Cash equivalent at the beginning of the year		44.72		44.65
Cash and Cash equivalent at the end of the year		45.53		44.72

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


Mr. Dipan Babulal Patwa
Chairman
DIN: 02579405
Place : Mumbai
Date : November 14, 2025



Place : Mumbai
Date : November 14, 2025



B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
M bhargavgusani77@gmail.com

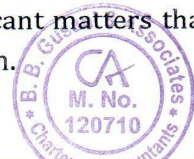
Limited Review Report on Unaudited quarterly standalone financial results of **M/s. LYPsa GEMS & JEWELLERY LIMITED** under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors,
M/s. Lypsa Gems & Jewellery Limited
Wing A, 2nd Block, 202-302,,
Orchid Complex, Opp. HDFC Bank,
Chhapi-Pirojpura Road, Chhapi, Vadgam,
Banaskantha, Gujarat – 385210.

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **M/s. Lypsa Gems & Jewellery Limited** ("the Company") for the quarter ended September 30, 2025 together with notes thereon ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Office Address: 215, Manek Centre, P.N. Marg,
Jamnagar - 361 001 (Gujarat) India.



B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
M bhargavgusani77@gmail.com

4. Based on our review conducted and procedures performed as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying unaudited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material aye misstatement.

For M/s. B B Gusani & Associates
Chartered Accountants
FRN: 140785W


(Bhargav B. Gusani)
Proprietor

M.No : 120710

Place : Mumbai

Dated : 14th November 2025

UDIN : 25120710BMHTZC6727

Office Address: 215, Manek Centre, P.N. Marg,
Jamnagar - 361 001 (Gujarat) India.