

Statement of Unaudited Standalone Financial Results for Half Year Ended December 31, 2025

Particulars	₹ in Lakhs except per share data					
	Quarter Ended			Half Year Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
1 Income						
(a) Revenue from operations	463.90	716.76	593.32	1,295.70	1,011.02	1,668.76
(b) Other Income	119.04			119.04		
Total Income	582.94	716.76	593.32	1,414.74	1,011.02	1,668.76
2 Expenses						
(a) Cost of materials consumed/Purchase of Stock in Trade	590.92	606.75	635.59	1,248.66	1,133.89	1,752.73
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(145.68)	90.25	(51.90)	(1.58)	(158.25)	(125.62)
(c) Employee benefits expense	3.28	1.38	0.42	5.08	1.26	1.68
(d) Finance costs	-	0.02	-	0.02	-	-
(e) Depreciation and amortisation expense	5.32	5.32	5.37	15.90	16.26	21.46
(f) Other expenses	2.89	3.20	2.37	8.22	7.51	1,537.83
Total Expenses	456.73	706.92	591.85	1,276.30	1,000.67	3,188.08
3 Profit before exceptional items and tax (1-2)	126.21	9.84	1.47	138.44	10.35	(1,519.32)
4 Exceptional items						
5 Profit Before Tax (3-4)	126.21	9.84	1.47	138.44	10.35	(1,519.32)
6 Tax Expense						
Current Tax	-	-	-	-	-	(1.85)
Deferred Tax Charge/(Credit)	-	-	-	-	-	(1.85)
Total Tax Expense						
7 Profit after Tax (5-6)	126.21	9.84	1.47	138.44	10.35	(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)	126.21	9.84	1.47	138.44	10.35	(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	0.43	0.03	0.00	0.47	0.04	(5.15)
- Diluted	0.43	0.03	0.00	0.47	0.04	(5.15)

Notes to the Standalone Financial Results:

- The Statement of Unaudited Financial Result for the Quarter ended 31st December, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th February 2026.
- 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, 2025 along with Limited Review Report has been approved by the Board of Directors of the Company on 13th February 2026.
- 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
Managing Director

DIN: 02579405
Place : Mumbai
Date : February 13, 2026



Place : Mumbai
Date : February 13, 2026



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 December 31, 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.





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

B. B. Gusani

(Bhargav B. Gusani)
Proprietor
M.No: 120710
Place: Mumbai
Dated: 13TH February 2026



UDIN: 26120710MHYMI1X1575