



LYPSA

www.lypsa.in

CIN: L28990GJ1995PLC028270

14/02/2019

To,  
The General Manager-Listing  
Corporate Relationship Department  
The BSE Limited, Ground Floor,  
P.J. Towers, Dalal Street, Mumbai

To,  
National Stock Exchange of India Ltd.  
Exchange Plaza,  
Plot no. C/1, G Block,  
Bandra-Kurla Complex,  
Bandra (E),  
Mumbai - 400 051

Scrip Code: 534532

Symbol: LYPSAGEMS

Dear Sir/Madam,

**SUB: - OUTCOME OF BOARD MEETING**

With reference to above subject and in compliance with the Listing Agreement, we hereby submit the outcome of the Meeting of the Board of Director held on today i.e. 14<sup>th</sup> February 2019:-

- 1) Approval of Consolidated Unaudited Financial Results Quarter ended on 31<sup>st</sup> December, 2018.

Please take the same on record.

Thanking you,

Yours faithfully

**For Lypsa Gems & Jewellery Limited**

**Jeeyan Dipan Patwa**  
Director  
DIN No.: 02579469



LYPSA GEMS & JEWELLERY LIMITED.

CIN: L28990GJ1995PLC028270

Regd. Office : Wing A, 2nd Block, 202-302, Orchid Complex, Opp. HDFC Bank, Chhapi-Pirojpur Road,  
Chhapi, Vadgam, Banaskantha, Gujarat - 385210. India

Corp. Office : Mehta Mahal, 2nd Floor, North Side, Opp. Roxy Cinema, 15th Mathew Road, Opera House, Mumbai - 400 004.  
Tel.: +91 22 2367 9792 • E-mail : info@lypsa.in



LYPSA  
www.lypsa.in

CIN: L28990GJ1995PLC028270

14/02/2019

To,  
The General Manager-Listing  
Corporate Relationship Department  
The BSE Limited, Ground Floor,  
P.J. Towers, Dalal Street, Mumbai

To,  
National Stock Exchange of India Ltd.  
Exchange Plaza,  
Plot no. C/1, G Block,  
Bandra-Kurla Complex,  
Bandra (E),  
Mumbai - 400 051

Scrip Code: 534532

Symbol: LYPSAGEMS

Dear Sir/Madam,

**Sub.: Compliance with the Regulation 30 and 33 of SEBI (Listing and Disclosure Requirement) Regulation, 2015**

With reference to above, please find attached herewith Consolidated Unaudited Financial Result for the quarter ended 31<sup>st</sup> December 2018 in compliance with the Listing Agreement.

Please take the same on record.

Thanking you,

Yours faithfully

For Lypsa Gems & Jewellery Limited

Jeeyan Dipan Patwa  
Director  
DIN No.: 02579469



LYPSA GEMS & JEWELLERY LIMITED.

CIN: L28990GJ1995PLC028270

Regd. Office : Wing A, 2nd Block, 202-302, Orchid Complex, Opp. HDFC Bank, Chhapi-Pirojpur Road,  
Chhapi, Vadgam, Banaskantha, Gujarat - 385210. India

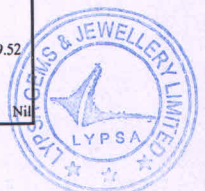
Corp. Office : Mehta Mahal, 2nd Floor, North Side, Opp. Roxy Cinema, 15th Mathew Road, Opera House, Mumbai - 400 004.  
Tel.: +91 22 2367 9792 • E-mail : info@lypsa.in

**LYPSA GEMS & JEWELLERY LIMITED**
**Unaudited Financial Results for the period Ended 31st December 2018**
**(Rupees in Lacs)**

Particulars	CONSOLIDATED					
	QUARTER ENDED			9 MONTHS ENDED		YEAR ENDED
	31-Dec-18	30-Sep-18	31-Dec-17	31-Dec-18	31-Dec-17	31-Mar-18
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
<b>I. Income from Operations</b>						
(I) Revenue from Operation	3,815.39	5,517.20	8,372.53	16,790.72	24,863.24	32,007.04
(II) Other Income	-	0.01	7.50	0.01	8.11	8.72
<b>(III) Total Income (I + II)</b>	<b>3,815.39</b>	<b>5,517.21</b>	<b>8,380.03</b>	<b>16,790.73</b>	<b>24,871.35</b>	<b>32,015.76</b>
<b>(IV) Expenses</b>						
a. Cost of Materials	-	-	-	-	-	-
b. Cost Of Materials/ Purchase of Stock-in-trade	2,601.45	5,966.80	7,582.30	15,409.90	22,469.19	29,099.25
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	944.35	(891.40)	1.87	48.54	55.64	(95.17)
d. Employee benefit expenses	13.80	18.32	14.25	45.84	42.81	78.78
e. Finance Cost	1.52	96.23	3.36	99.38	12.57	13.01
f. Depreciation and amortisation expense	8.73	8.81	7.95	26.41	23.96	36.89
g. Other expenses	(9.51)	(86.48)	(13.22)	(101.06)	14.72	76.59
<b>Total Expenses (IV)</b>	<b>3,560.34</b>	<b>5,112.28</b>	<b>7,596.51</b>	<b>15,529.01</b>	<b>22,618.89</b>	<b>29,209.35</b>
<b>V. Profit / (Loss) before Exceptional Items &amp; Tax (III - IV)</b>	<b>255.05</b>	<b>404.93</b>	<b>783.52</b>	<b>1,261.72</b>	<b>2,252.46</b>	<b>2,806.41</b>
VI Exceptional Items	-	-	-	-	-	-
<b>VII. Profit (+)/ Loss (-) before tax (V-VI)</b>	<b>255.05</b>	<b>404.93</b>	<b>783.52</b>	<b>1,261.72</b>	<b>2,252.46</b>	<b>2,806.41</b>
VIII. Tax Expense:						
A. Current Tax	-	-	-	-	-	2.00
B. Deferred Tax	-	-	-	-	-	(3.03)
<b>IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)</b>	<b>255.05</b>	<b>404.93</b>	<b>783.52</b>	<b>1,261.72</b>	<b>2,252.46</b>	<b>2,807.44</b>
X. Profit (+)/ Loss (-) from discontinued operation						
XI. Tax Expense of discontinued operation						
XII Profit (+)/ Loss (-) from discontinued operation (After Tax) (X-XI)	-	-	-	-	-	-
<b>XIII Profit (+)/ Loss (-) for the period (IX + XII)</b>	<b>255.05</b>	<b>404.93</b>	<b>783.52</b>	<b>1,261.72</b>	<b>2,252.46</b>	<b>2,807.44</b>
XIV. Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss						
(ii) Income tax relating to items that will not be reclassified to profit or loss						
B (i) Items that will be reclassified to profit or loss						
(ii) Income tax relating to items that will be reclassified to profit or loss						
<b>XV. Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>255.05</b>	<b>404.93</b>	<b>783.52</b>	<b>1,261.72</b>	<b>2,252.46</b>	<b>2,807.44</b>
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	2948,40,000	2948,40,000	2948,40,000	2948,40,000	2948,40,000	2948,40,000
XVII Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	Nil	Nil	Nil	Nil	Nil	9,052.19
XVII Earnings Per Share (EPS)						
(i) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.87	1.37	2.66	4.28	7.64	9.52
(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

**Note :**

- The above Unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 14th February 2019.
- The Previous period figures have been regrouped wherever necessary.
- The Statutory auditors of the Company have carried out a " Limited review" of the above results as per Regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirement) Regulation 2015.
- The Company has adopted Indian Accounting Standards (Ind AS) with effect from 01s April 2017 and accordingly, the above results have been



Director/Authorised Signatory

# Doshi Maru & Associates

Chartered Accountants

9, Shreepal Building,  
S N Road, Tambe Nagar,  
Mulund- (West),  
Mumbai - 400 080  
Tel: (O)23472578  
(R) 25654859

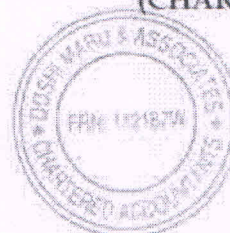
The Board of Directors,  
M/s. Lypsa Gems & Jewellery Limited  
Wing A, 2nd Block, 202-302,,  
Orchid Complex, Opp. HDFC Bank,  
Chhapi-Pirojpura Road, Chhapi, Vadgam,  
Banaskantha, Gujarat - 385210.

We have reviewed the accompanying **Consolidated statement of unaudited financial results** of M/s. **LYPSA GEMS & JEWELLERY LIMITED** for the period ended 31<sup>st</sup> December 2018 This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Doshi Maru & Associates  
(CHARTERED ACCOUNTANTS)



*Atul B Doshi*

[ATUL B DOSHI]  
PARTNER  
M.NO.: -102585  
F.R.No. 112187W

Place: Mumbai  
Date: 14/02/2019