

LYPSA GEMS & JEWELLERY LIMITED

Unaudited Financial Results for the Quarter Ended 30th September 2015

Particulars	3 MONTHS ENDED			HALF YEAR ENDED		YEAR ENDED
	STANDALONE			STANDALONE		STANDALONE
	30/09/2015	30/06/2015	30/09/2014	30/09/2015	30/09/2014	31/03/2015
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
1. Net Sales/Income from Operations / Other Operating Income	5,747.43	8,031.76	10,890.15	13,779.19	21,674.05	43,684.16
2. Expenditure						
a. Increase/decrease in Stock in trade and work in progress	(627.26)	134.22	(1,916.17)	(493.04)	(3,320.14)	(351.51)
b. Consumption of raw materials	4,797.66	5,075.66	11,065.87	9,873.32	22,185.05	39,106.03
c. Purchase of traded goods	1,134.05	2,331.97	1,061.56	3,466.02	1,770.79	2,727.00
d. Employees cost	66.11	118.02	128.99	184.13	233.77	453.37
e. Depreciation	11.54	11.57	8.49	23.11	11.02	35.37
f. Other expenditure	205.85	156.07	342.22	361.92	468.32	902.74
g. Total	5,587.95	7,827.51	10,690.97	13,415.46	21,348.81	42,873.00
(Any item exceeding 10% of the total expenditure to be shown separately)						
3. Profit from Operations before Other Income, Interest & Exceptional Items (1-2)	159.48	204.26	199.19	363.74	325.25	811.16
4. Other Income	13.70	12.91	10.27	26.61	29.32	55.67
5. Profit before Interest & Exceptional Items (3+4)	173.18	217.16	209.45	390.35	354.56	866.83
6. Interest	84.35	109.78	89.95	194.13	130.00	333.85
7. Profit after Interest but before Exceptional Items (5-6)	88.83	107.39	119.50	196.22	224.55	532.98
8. Exceptional Items	-	(1.48)	-	(1.48)	-	-
9. Profit (+)/Loss (-) from Ordinary Activities before tax (7+8)	88.83	105.91	119.50	194.74	224.55	532.98
10. Tax expense	21.50	34.50	39.00	56.00	73.00	179.06
11. Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)	67.33	71.41	80.50	138.74	151.55	353.92
12. Extraordinary Item (net of tax expense Rs.....)	-	-	-	-	-	-
13. Net Profit (+)/Loss(-) for the period (11-12)	67.33	71.41	80.50	138.74	151.55	353.92
14. Paid-up equity share capital (Face Value of the Share shall be indicated)	210,600,000	210,600,000	140,400,000	210,600,000	140,400,000	210,600,000
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	Nil	Nil	Nil	Nil	Nil	90,767,989.00
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)	0.32	0.34	0.57	0.66	1.08	1.68
(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
17. Public shareholding						
- Number of shares	13,475,000	13,475,000	8,990,000	13,475,000	8,990,000	13,475,000
- Percentage of shareholding	63.98	63.98	64.03	63.98	64.03	63.98
18. Promoters and Promoter Group Shareholding **						
a) Pledged / Encumbered						
- Number of shares	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
- Percentage of shares (as a % of the total share capital of the company)	Nil	Nil	Nil	Nil	Nil	Nil
b) Non - encumbered						
- Number of shares	7,585,000	7,585,000	5,050,000	7,585,000	5,050,000	7,585,000
- 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
- Percentage of shares (as a % of the total share capital of the company)	36.02	36.02	35.97	36.02	35.97	36.02

Particulars	3 Months ended (30/09/2015)
INVESTOR COMPLAINTS	
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 09/11/2015 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 : 09/11/2015
Place : Mumbai



For LYPSA GEMS & JEWELLERY LTD.

Director/Authorised Signatory

LYPSA GEMS & JEWELLERY LIMITED

Unaudited Financial Results for the Half Year Ended 30th September 2015

Stadalone / Consolidated Statement of Assets and Liabilities Particulars		As at 30/09/2015 (Unaudited)	As at 31/03/2015 (Audited)
STANDALONE			
A	EQUITY AND LIABILITIES		
1	Shareholder's funds		
	(a) Share capital	2,106.00	2,106.00
	(b) Reserves and surplus	1,046.41	907.68
	(c) Foreign Currency Translation Reserves	-	-
	(d) Money received against share warants	-	-
	Sub- total - Shareholder's funds	3,152.41	3,013.68
2	Share application money pending allotment	-	-
3	Minority interest*	-	-
4	Non-current liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	32.80	32.80
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total-Non-current liabilities	32.80	32.80
5	Current liabilities		
	(a) Short-term borrowings	3,330.46	3,807.67
	(b) Trade payables	11,243.78	9,053.17
	(c) Other current liabilities	90.74	114.59
	(d) Short-term provisions	108.72	149.38
	Sub-total- Current liabilities	14,773.70	13,124.81
TOTAL - EQUITY AND LIABILITIES		17,958.92	16,171.30
B	ASSETS		
1	Non-current assets		
	(a) Fixed assets	611.86	486.05
	(b) Goodwill on consolidation*	-	-
	(c) Non-current investments	17.36	17.36
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	100.54	96.51
	(f) Other non-current assets	-	-
	Sub-total-Non-current assets	729.76	599.92
2	Current assets		
	(a) Current investments	25.80	10.79
	(b) Inventories	4,437.17	2,617.25
	(c) Trade receivables	12,015.24	12,086.45
	(d) Cash and cash equivalents	671.69	648.05
	(e) Short-term loans and advances	76.63	205.84
	(f) Other current assets	2.63	3.00
	Sub-total-Current assets	17,229.16	15,571.37
TOTAL - ASSETS		17,958.92	16,171.30

Date : 09/11/2015

Place : Mumbai



For LYPSA GEMS & JEWELLERY LTD.

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Director/Authorised Signatory