

LYPsa GEMS & JEWELLERY LIMITED

Audited Financial Results for the Year Ended 31st March 2015.

(Rupees In Lacs)

Stadalone / Consolidated Statement of Assets and Liabilities Particulars		As at 31/03/2015 (Audited)	As at 31/03/2014 (Audited)	As at 31/03/2015 (Audited)	As at 31/03/2014 (Audited)
		STANDALONE		CONSOLIDATED	
<b>A</b>	<b>EQUITY AND LIABILITIES</b>				
1	Shareholder's funds				
	(a) Share capital	2,106.00	1,404.00	2,106.00	1,404.00
	(b) Reserves and surplus	907.68	1,350.30	3,131.08	2,105.51
	(c) Foreign Currency Translation Reserves	-	-	-	-
	(d) Money received against share warants	-	-	-	-
	<b>Sub- total - Shareholder's funds</b>	<b>3,013.68</b>	<b>2,754.30</b>	<b>5,237.08</b>	<b>3,509.51</b>
2	Share application money pending allotment	-	-	-	-
3	Minority interest*	-	-	-	-
4	Non-current liabilities				
	(a) Long-term borrowings	-	-	-	-
	(b) Deferred tax liabilities (net)	32.80	19.01	32.80	19.01
	(c) Other long-term liabilities	-	-	-	-
	(d) Long-term provisions	-	-	-	-
	<b>Sub-total-Non-current liabilities</b>	<b>32.80</b>	<b>19.01</b>	<b>32.80</b>	<b>19.01</b>
5	Current liabilities				
	(a) Short-term borrowings	3,807.67	2,112.81	3,807.67	2,112.81
	(b) Trade payables	9,053.17	9,775.38	18,882.12	19,301.53
	(c) Other current liabilities	114.59	161.47	114.59	161.47
	(d) Short-term provisions	149.38	128.32	158.38	130.48
	<b>Sub-total- Current liabilities</b>	<b>13,124.81</b>	<b>12,177.98</b>	<b>22,962.75</b>	<b>21,706.29</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>16,171.30</b>	<b>14,951.29</b>	<b>28,232.64</b>	<b>25,234.82</b>
<b>B</b>	<b>ASSETS</b>				
1	Non-current assets				
	(a) Fixed assets	486.05	338.79	486.05	338.79
	(b) Goodwill on consolidation*	-	-	-	-
	(c) Non-current investments	17.36	19.30	17.36	19.30
	(d) Deferred tax assets (net)	-	-	-	-
	(e) Long-term loans and advances	96.51	91.89	96.68	92.06
	(f) Other non-current assets	-	-	-	-
	<b>Sub-total-Non-current assets</b>	<b>599.92</b>	<b>449.98</b>	<b>600.09</b>	<b>450.15</b>
2	Current assets				
	(a) Current investments	10.79	104.66	3.30	97.17
	(b) Inventories	2,617.25	3,340.26	2,701.47	3,450.50
	(c) Trade receivables	12,086.45	8,741.05	23,677.68	18,846.97
	(d) Cash and cash equivalents	648.05	1,718.18	1,036.60	1,788.98
	(e) Short-term loans and advances	205.84	597.17	210.50	601.04
	(f) Other current assets	3.00	-	3.00	-
	<b>Sub-total-Current assets</b>	<b>15,571.37</b>	<b>14,501.31</b>	<b>27,632.55</b>	<b>24,784.68</b>
	<b>TOTAL - ASSETS</b>	<b>16,171.30</b>	<b>14,951.29</b>	<b>28,232.64</b>	<b>25,234.82</b>

Date : 29/05/2015

Place : Mumbai



For Lypsa Gems & Jewellery Limited

*M. J. J. J.*

Managing Director/Director.

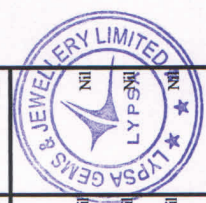


**LYPSA GEMS & JEWELLERY LIMITED**

**Audited Financial Results for the Quarter Ended 31st March 2015.**

(Rupees in Lacs)

Particulars	3 MONTHS ENDED				3 MONTHS ENDED				PERIOD ENDED			
	STANDALONE		STANDALONE		STANDALONE		STANDALONE		CONSOLIDATED		CONSOLIDATED	
	31/03/2015	31/12/2014	31/03/2014	31/03/2014	31/03/2015	31/12/2014	31/03/2014	31/03/2014	31/03/2015	31/03/2015	31/03/2015	31/03/2014
	Audited*	Unaudited*	Audited*	Audited*	Audited*	Unaudited*	Audited*	Audited*	Audited*	Audited*	Audited*	Audited*
<b>1. Net Sales/Income from Operations / Other Operating Income</b>	10,915.20	11,094.91	12,646.38	43,684.16	41,235.14	15,305.53	15,286.83	15,353.21	59,181.30	53,538.61		
2. Expenditure												
a. Increase/decrease in Stock in trade and work in progress	934.48	2,034.15	365.02	(351.51)	(1,124.30)	910.77	2,035.85	438.46	(325.01)	(1,079.60)		
b. Consumption of raw materials	9,125.31	7,795.67	11,828.53	39,106.03	37,064.04	9,125.31	7,795.67	11,828.53	39,106.03	37,064.04		
c. Purchase of traded goods	380.57	575.64	272.33	2,727.00	3,763.85	4,390.32	4,419.09	2,759.98	16,759.42	15,361.05		
d. Employees cost	128.24	91.36	106.20	453.37	387.94	129.92	93.06	107.82	460.05	394.52		
e. Depreciation	17.01	7.34	5.14	35.37	19.43	17.01	7.34	5.14	35.37	19.43		
f. Other expenditure	71.22	363.20	(146.30)	902.74	640.88	58.86	366.40	(146.87)	899.00	651.33		
<b>g. Total</b>	<b>10,656.83</b>	<b>10,867.35</b>	<b>12,430.91</b>	<b>42,873.00</b>	<b>40,751.84</b>	<b>14,632.19</b>	<b>14,717.41</b>	<b>14,993.05</b>	<b>56,934.86</b>	<b>52,410.75</b>		
(Any item exceeding 10% of the total expenditure to be shown separately)												
<b>3. Profit from Operations before Other Income, Interest &amp; Exceptional Items (1-2)</b>	<b>258.37</b>	<b>227.56</b>	<b>215.47</b>	<b>811.16</b>	<b>483.30</b>	<b>673.34</b>	<b>569.42</b>	<b>360.17</b>	<b>2,246.44</b>	<b>1,127.86</b>		
4. Other Income	13.69	12.66	19.50	55.67	170.16	13.69	12.66	5.35	55.67	156.01		
<b>5. Profit before Interest &amp; Exceptional Items (3+4)</b>	<b>272.06</b>	<b>240.21</b>	<b>234.98</b>	<b>866.83</b>	<b>653.47</b>	<b>687.03</b>	<b>582.08</b>	<b>365.51</b>	<b>2,302.11</b>	<b>1,283.87</b>		
6. Interest	98.23	105.62	55.06	333.85	181.94	98.23	105.62	55.07	333.85	181.95		
<b>7. Profit after Interest but before Exceptional Items (5-6)</b>	<b>173.83</b>	<b>134.60</b>	<b>179.91</b>	<b>532.98</b>	<b>471.52</b>	<b>588.80</b>	<b>476.46</b>	<b>310.44</b>	<b>1,968.26</b>	<b>1,101.92</b>		
8. Exceptional Items	-	-	-	-	-	-	-	-	-	-		
<b>9. Profit (+) / Loss (-) from Ordinary Activities before tax (7+8)</b>	<b>173.83</b>	<b>134.60</b>	<b>179.91</b>	<b>532.98</b>	<b>471.52</b>	<b>588.80</b>	<b>476.46</b>	<b>310.44</b>	<b>1,968.26</b>	<b>1,101.92</b>		
10. Tax expense	56.06	50.00	58.76	179.06	156.76	56.06	50.00	58.76	179.06	156.76		
<b>11. Net Profit (+) / Loss (-) from Ordinary Activities after tax (9-10)</b>	<b>117.77</b>	<b>84.60</b>	<b>121.15</b>	<b>353.92</b>	<b>314.76</b>	<b>532.74</b>	<b>426.46</b>	<b>251.68</b>	<b>1,789.20</b>	<b>945.16</b>		
12. Extraordinary item (net of tax expense Rs. ....)	-	-	-	-	-	-	-	-	-	-		
<b>13. Net Profit (Loss) for the period (11-12)</b>	<b>117.77</b>	<b>84.60</b>	<b>121.15</b>	<b>353.92</b>	<b>314.76</b>	<b>532.74</b>	<b>426.46</b>	<b>251.68</b>	<b>1,789.20</b>	<b>945.16</b>		
14. Paid-up equity share capital	210,600,000	210,600,000	140,400,000	210,600,000	140,400,000	210,600,000	210,600,000	140,400,000	210,600,000	140,400,000		
(Face Value of the Share shall be indicated)												
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	Nil	Nil	Nil	90,767,989	135,030,244	Nil	Nil	Nil	313,108,279	210,551,124		
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)	0.56	0.40	0.86	1.68	2.24	2.53	2.02	1.79	8.50	6.73		
(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		
17. Public shareholding												
- Number of shares	13,475,000	13,475,000	9,000,000	13,475,000	9,000,000	13,475,000	13,475,000	9,000,000	13,475,000	9,000,000		
- Percentage of shareholding	63.98	63.98	64.10	63.98	64.10	63.98	63.98	64.10	63.98	64.10		
18. Promoters and Promoter Group Shareholding **												
a) Pledged / Encumbered												
- Number of shares	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		
b) Non - encumbered												
- Percentage of shares (as a % of the total shareholding of the company)	7,585,000	7,585,000	5,040,000	7,585,000	5,040,000	7,585,000	7,585,000	5,040,000	7,585,000	5,040,000		
- Number of shares	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 shareholding of the Promoter and Promoter group)	36.02	36.02	35.90	36.02	35.90	36.02	36.02	35.90	36.02	35.90		
- Percentage of shares (as a % of the total share capital of the company)												



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Particulars	3 Months ended (31/03/2015)
<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 Audited/Unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 29/05/2015.
- 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.
- The figures of the quarter ended 31/03/2015 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto third quarter of the current financial year.
- The Board of Directors has recommended a dividend of Rs 0.35 P.Share on the face value of each share of Rs10/- for the year ended 31/03/2015, which is subject to approval of shareholders in the forth coming Annual General Body Meeting.



*Cm. S. J. J. J.*

**For Lypsa Gems & Jewellery Limited**

**Managing Director/Director.**

Date : 29/05/2015

Place : Mumbai