



LYPSA
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Date: -05-12-2017

**To,
BSE Limited
The Corporate Relationship Department
P.J. Towers, 1st Floor,
Dalal Street,
Mumbai - 400001**

Sub: - Revised Unaudited Consolidated Financial Results for the quarter and half year ended on 30-09-2017.

Ref:-Lypsa Gems & Jewellery Limited:-(Scrip Code: 534532).

Dear Sir,

Please find enclosed herewith revised Unaudited Consolidated Financial Results for the quarter and half year ended on 30-09-2017 as one column for year to date figure for the half year ended 30-09-2016 was inadvertently missed out.

We deeply regret the inconvenience caused to you.

Kindly take the same on record.

**Thanking you,
For Lypsa Gems & Jewellery Limited**

**Dipan Patwa
Chairman
DIN: 02579405**



LYPSA GEMS & JEWELLERY LIMITED.

CIN: L28990GJ1995PLC028270

**Regd. Office : Wing A, 2nd Block, 202-302, Orchid Complex, Opp. HDFC Bank, Chhapi-Pirojपुरa 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
Revised Unaudited Financial Results for the period Ended 30th September 2017

(Rupees in Lacs)

Particulars	3 MONTHS ENDED			YEAR TO DATE		
	CONSOLIDATED			CONSOLIDATED		
	30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016	31/03/2017
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
I. Income from Operations						
(I) Revenue from Operation	8,346.89	8,143.82	6,410.87	16,490.71	11,041.40	26,073.85
(II) Other Income	0.01	0.60	9.29	0.61	20.58	21.59
(III) Total Income (I + II)	8,346.90	8,144.42	6,420.16	16,491.32	11,061.98	26,095.44
(IV) Expenses						
a. Cost of Materials						
b. Cost Of Materials/ Purchase of Stock-in-trade	3,755.00	11,131.89	7,606.39	14,886.89	12,312.40	22,023.02
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	3,784.26	(3,730.49)	(1,760.54)	53.77	(2,312.07)	1,359.02
d. Employee benefit expenses	14.29	14.27	19.16	28.56	59.47	88.37
e. Finance Cost	4.47	4.74	68.77	9.21	131.72	365.76
f. Depreciation and amortisation expense	7.99	8.02	10.77	16.01	21.51	43.18
g. Other expenses	18.89	9.05	17.53	27.94	43.69	63.73
Total Expenses (IV)	7,584.90	7,437.48	5,962.08	15,022.38	10,256.72	23,943.08
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	762.00	706.94	458.08	1,468.94	805.26	2,152.36
VI Exceptional Items	-	-	-	-	-	0.59
VII. Profit (+)/ Loss (-) before tax (V-VI)	762.00	706.94	458.08	1,468.94	805.26	2,152.95
VIII. Tax Expenses						
A. Current Tax	-	-	-	-	0.37	1.69
B. Deferred Tax	-	-	-	-	0.37	1.69
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	762.00	706.94	458.08	1,468.94	804.89	2,151.26
X. Profit (+)/ Loss (-) from discontinued operation						
XI. Tax Expense of discontinued operation						
XII Profit (+)/ Loss (-) from discontinued operation (After Tax) (X-XI)	-	-	-	-	-	-
XIII Profit (+)/ Loss (-) for the period (IX + XII)	762.00	706.94	458.08	1,468.94	804.89	2,151.26
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						
XV. Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	762.00	706.94	458.08	1,468.94	804.89	2,151.26
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	2948,40,000	2106,00,000	2106,00,000	2948,40,000	2106,00,000	2106,00,000
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)	2.58	3.36	2.18	4.98	3.82	10.21
(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



For LYPsa GEMS & JEWELLERY LTD.

Director/Authorised Signatory

Note:

- a. The above Unaudited/audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 10/11/2017 and are subject to Limited review Under Clause 41 of the Listing Agreement by the Statutory Auditors.
- b. The previous period's figures have been regrouped and reclassified wherever necessary to make them comparable with the current periods' figures.
- c. 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.
- d. The statement does not include Ind As compliant results for the preceeding quarter and previous year ended on 31st March 2017as the same is not mandatory as SEBI's circular dated July 5,2016
- e.Provision fro Taxation will be made at the end of the year.
- f.We would like to inform you that there is no reconciliation as there are no item to be covered under comprehensive income group.
- g. Fianancial Results Consolidated : (INDAS)

(Rs. In Lacs)

Particulars	Six Months Ended 30-09-2017 (Unaudited)	Six Months Ended 30-09-2016 (Unaudited)	Year to dated figured ended 30-09-2017	Year to dated figured ended 31-03-2017
Revenue From Operation	8,346.89	6,410.87	16,490.71	26,073.85
Profit/Loss from Ordinary activities before Tax	762.00	458.08	1,468.94	2,152.95
Net Profit / Loss from ordinary activities after Tax	762.00	458.08	1,468.94	2,151.26

Date : 05/12/2017
Place : Mumbai



For Lypsa Gems & Jewellery Limited

J. B. Lypsa
Director

Revised Assets and Liabilities as per Schedule III of the Companies Act 2013

	Statement of Assets and Liabilities Particulars	As at 30/09/2017 (unaudited)	As at 31/03/2017 (Audited)
		CONSOLIDATED	
A	ASSETS :		
1	Non-current assets		
	(a) Fixed assets	524.19	540.20
	(b) Goodwill on consolidation*	-	-
	(c) Non-current investments	8.86	8.86
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	7.10	10.86
	(f) Other non-current assets	-	-
	Sub-total-Non-current assets	540.14	559.91
2	Current assets		
	(a) Current investments	15.31	15.31
	(b) Inventories	101.78	162.02
	(c) Trade receivables	31,542.94	33,838.55
	(d) Cash and cash equivalents	49.77	88.60
	(e) Short-term loans and advances	858.11	18.81
	(f) Other current assets	1.50	1.50
	Sub-total-Current assets	32,569.41	34,124.80
	TOTAL	33,109.54	34,684.71
B	EQUITY AND LIABILITIES		
	(a) Share capital	2,948.40	2,106.00
	(b) Reserves and surplus	8,554.67	7,076.58
	(c) Foreign Currency Translation Reserves	-	-
	(d) Money received against share warants	-	-
	Sub- total - Shareholder's funds	11,503.07	9,182.58
2	Share application money pending allotment	-	-
3	Minority interest*	-	-
4	Non-current liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	32.59	32.59
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total-Non-current liabilities	32.59	32.59
5	Current liabilities		
	(a) Short-term borrowings	2,374.45	2,395.65
	(b) Trade payables	19,066.68	22,939.16
	(c) Other current liabilities	128.78	130.75
	(d) Short-term provisions	3.96	3.96
	Sub-total- Current liabilities	21,573.88	25,469.53
	TOTAL	33,109.54	34,684.71



For LYP SA GEMS & JEWELLERY LTD.

Director/Authorised Signatory