

CIN: L28990GJ1995PLC028270

14/11/2018

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 Standalone Unaudited Financial Result for the quarter ended 30<sup>th</sup> September 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 -400004  
Tel. : +91 22 2367 9792 | Email : [info@lypsa.in](mailto:info@lypsa.in)

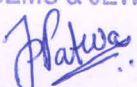
**LYPSA GEMS & JEWELLERY LIMITED**
**Unaudited Financial Results for the period Ended 30th September 2018**
**(Rupees in Lacs)**

Particulars	3 MONTHS ENDED			HALF YEAR ENDED		YEAR TO DATE
	STANDALONE			STANDALONE		STANDALONE
	30-Sep-18	30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17	31-Mar-18
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
I. Income from Operations						
(I) Revenue from Operation	1,214.63	2,230.21	2,846.38	3,444.84	5,584.70	10,414.51
(II) Other Income	0.01	-	0.01	0.01	0.61	8.72
(III) Total Income (I + II)	1,214.64	2,230.21	2,846.39	3,444.85		10,423.23
(IV) Expenses						
a. Cost of Materials						
in-trade	1,205.20	2,228.96	2,836.46	3,434.16	5,446.95	10,392.71
goods, work-in-progress and stock-in-	(3.77)	(4.41)	(36.96)	(8.18)	53.78	(95.16)
d. Employee benefit expenses	9.62	9.62	12.53	19.24	25.06	50.18
e. Finance Cost	93.67	0.22	4.47	93.89	9.21	13.02
f. Depreciation and amortisation expense	8.81	8.87	7.99	17.68	16.00	36.89
g. Other expenses	(104.29)	(18.56)	16.31	(122.85)	23.37	7.00
Total Expenses (IV)	1,209.24	2,224.70	2,840.79	3,433.94	5,574.37	10,404.64
Items & Tax (III - IV)	5.40	5.51	5.60	10.91	10.94	18.59
VI Exceptional Items	-	-	-	-	-	-
VI)	5.40	5.51	5.60	10.91	10.94	18.59
VIII. Tax Expenses	-	-	-	-	-	(1.03)
A. Current Tax	-	-	-	-	-	2.00
B. Deffered Tax	-	-	-	-	-	(3.03)
from continuing operation (VII - VIII)	5.40	5.51	5.60	10.91	10.94	19.62
X. Profit (+)/ Loss (-) from discontinued operation						
XI. Tax Expense of discontinued operation						
discontinued operation	-	-	-	-	-	-
(IX + XII)	5.40	5.51	5.60	10.91	10.94	19.62
XIV. Other Comprehensive Income						
profit or loss						
(ii) Income tax relating to items that						
B (i) Items that will be reclassified to						
(ii) Income tax relating to items that						
the	5.40	5.51	5.60	10.91	10.94	19.62
XVI Paid-up equity share capital	2948,40,000	2948,40,000	2948,40,000	2948,40,000	2948,40,000	2948,40,000
(Face Value of the Share shall be indicated)						
balance sheet of previous accounting year	Nil	Nil	Nil	Nil	Nil	1,027.86
XVII Earnings Per Share (EPS)						
for the period, for the year to date and for the	0.02	0.02	0.02	0.04	0.04	0.07
for the period, for the year to date and for th	Nil	Nil	Nil	Nil	Nil	Nil

**Notes:**

- The above Audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 14/11/2018 and are subject to Limited review Under Regulation 33 of SEBI ( Listing Obligation and Disclosure Requirement) Regulation 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 IND AS 108 issued by the Institute of Chartered Accountants of India is not applicable.
- The Company has adopted Indian Accounting standards (Ind AS) with effect from 1st April 2017 and accordingly, the above results have been prepared in accordance with the Companies ( Indian Accounting Statndards) Rules 2015 prescribed under section 133 of companies Act, 2013
- The Provision for Current Tax and Deffered Tax will be made after end of the year

For LYPSA GEMS &amp; JEWELLERY LTD.

  
 Director/Authorised Signatory




## LYPSA GEMS &amp; JEWELLERY LIMITED

Unaudited Assets &amp; Liabilities for the period ended 30.09.2018

(Rs.in Lacs)

	Statement of Assets and Liabilities Particulars	As at 30/09/2018 (Unaudited)	As at 31/03/2018 (Audited)
		<b>STANDALONE</b>	
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	Property, plant and equipment	485.63	503.31
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	<b>Non-current financial assets</b>		
	Non-current investments	8.94	8.94
	Loans, non-current	19.54	16.10
2	<b>Total non-current financial assets</b>	<b>28.48</b>	<b>25.04</b>
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
3	<b>Total non-current assets</b>	<b>514.10</b>	<b>528.34</b>
4	<b>Current assets</b>		
a	Inventories	248.36	240.19
	<b>Current financial asset</b>		
	Current investments	22.80	22.80
	Trade receivables, current	15,529.45	15,596.68
	Cash and cash equivalents & Bank balance	45.60	45.06
	Loans, current	33.23	31.01
	Other current financial assets	1.50	1.50
b	<b>Total current financial assets</b>	<b>15,632.58</b>	<b>15,697.05</b>
5	<b>Total current assets ( a + b )</b>	<b>15,880.95</b>	<b>15,937.25</b>
	<b>Total assets ( 3 + 5 )</b>	<b>16,395.05</b>	<b>16,465.59</b>
<b>B</b>	<b>Equity and liabilities</b>		
1	Equity share capital	2,948.40	2,948.40
	Other equity	221.00	210.27
2	<b>Total equity</b>	<b>3,169.40</b>	<b>3,158.67</b>
	<b>Liabilities</b>		
3	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	-	-
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
4	<b>Total non-current financial liabilities</b>	<b>-</b>	<b>-</b>
	Provisions, non-current	29.56	29.56
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
5	<b>Total non-current liabilities</b>	<b>29.56</b>	<b>29.56</b>
6	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current	2,325.02	2,360.85
	Trade payables, current	10,687.97	10,790.19
	Other current financial liabilities	179.13	122.35
7	<b>Total current financial liabilities</b>	<b>13,192.12</b>	<b>13,273.39</b>
	Other current liabilities	3.96	3.96
	Provisions, current	-	-
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
8	<b>Total current liabilities</b>	<b>13,196.09</b>	<b>13,277.36</b>
9	<b>Total liabilities ( 5 + 8 )</b>	<b>13,225.65</b>	<b>13,306.92</b>
10	<b>Total equity and liabilities ( 2 + 9 )</b>	<b>16,395.05</b>	<b>16,465.59</b>

For LYPSA GEMS &amp; JEWELLERY LTD.



Director/Authorised Signatory

