AURUS GEM CORPORATION LIMITED

5th November 2026

To, **BSE Limited** **Ground Floor, P.J. Tower** **Dalal Street** **Mumbai- 400001** **Security Code: AURUS / 534532**	**To,** **Listing Department** **National Stock Exchange of India Limited** **Exchange Plaza, 5th Floor Plot No. C/1, G. Block Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051** **Symbol: AURUS**

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on November 05, 2026 - Disclosure under Regulation 30 and other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

In continuation of our intimation dated October 31, 2026 and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held on November 5, 2026, which commenced at 4:00 p.m. and concluded at 5:30 p.m., inter alia, considered and approved the following:

1. The Unaudited Financial Results (Standalone) of the Company for the quarter and half year ended September 30, 2026, as recommended by the Audit Committee; Pursuant to Regulation 33 and other applicable regulations of the Listing Regulations, we enclose the unaudited Financial Results (Standalone) for the quarter and half year ended September 30, 2026 along with the Limited Review Reports issued by the Statutory Auditors thereon, are enclosed herewith.

2. Reviewed the other business of the company.

You are requested to take the above information on records and disseminate the same on your website.

Thanking you,

Yours faithfully,
For, Aurus Gem Corporation Limited
(Formerly Known As Lypsa Gems & Jewellery Limited)

Jeeyan Dipan Patwa
Digitally signed by Jeeyan Dipan Patwa
Date: 2026.11.05 17:33:49 +05'30'

Jeeyan Dipan Patwa
Chief Financial Officer/Director
DIN: 02579469

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2026

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
1	**Income**						
	(a) Revenue from operations	503.11	236.69	716.76	739.80	831.80	1,472.38
	(b) Other Income	-			-		123.04
	Total Income	**503.11**	**236.69**	**716.76**	**739.80**	**831.80**	**1,595.42**
2	**Expenses**						
	(a) Cost of materials consumed and stock-in-trade	286.30	192.37	606.75	478.67	657.74	1,480.66
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	184.33	7.02	90.25	191.35	144.10	(93.15)
	(c) Employee benefits expense	9.50	9.42	1.38	18.92	1.80	8.34
	(d) Finance costs	-	0.01	0.02	0.01	0.02	0.03
	(e) Depreciation and amortisation expense	5.12	5.06	5.32	10.18	10.58	20.91
	(f) Other expenses	6.85	15.32	3.20	22.17	5.33	7.61
	Total Expenses	**492.10**	**229.20**	**706.92**	**721.30**	**819.57**	**1,424.40**
3	**Profit before exceptional items and tax (1-2)**	**11.01**	**7.49**	**9.84**	**18.50**	**12.23**	**171.02**
4	Exceptional items						
5	**Profit Before Tax (3-4)**	**11.01**	**7.49**	**9.84**	**18.50**	**12.23**	**171.02**
6	**Tax Expense**						
	Current Tax	-	-	-	-	-	-
	Deferred Tax Charge/(Credit)	-	-		-	-	(2.08)
	Total Tax Expense	**-**	**-**	**-**	**-**	**-**	**(2.08)**
7	**Profit after Tax (5-6)**	**11.01**	**7.49**	**9.84**	**18.50**	**12.23**	**173.10**
8	**Other Comprehensive Income/(Loss) (Net of Tax)**						
	Items that will not be classified to profit and loss						
	Re-measurement of defined benefit plans						
	Income Tax impact relating to above						
	Total Other Comprehensive Income/ (Loss) (Net of Tax)	-	-	-	-	-	-
9	**Total Comprehensive Income for the period (7+8)**	**11.01**	**7.49**	**9.84**	**18.50**	**12.23**	**173.10**
10	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	294840000	294840000	294840000	294840000	294840000	294840000
11	Other Equity						(1,131.42)
12	**Earning Per Share in ₹ (Not Annualised)**						
	- Basic	0.04	0.03	0.03	0.06	0.04	0.59
	- Diluted	0.04	0.03	0.03	0.06	0.04	0.59

Notes to the Standalone Financial Results:

1. The Statement of Unaudited Financial Result for the Quarter ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their metting held on 5th November 2026.
2. The Previous period figures have been regrouped wherever necessary.
3. The Statutory auditors of the Company have carried out a " Limited Review Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015.
4. The above standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
5. The above results for the quarter ended 30th September, 2026 along with Limited Review Report has been approved by the Board of Directors of the Company on 5th November 2026.
6. 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.
7. The Provision of Current Tax and Deferred Tax will be made at the end of the year.

For and on behalf of the board of directors of
Aurus Gem Corporation Limited
[Formerly Known as "Lypsa Gems & Jewellery Limited"]

Mr.Dipan Babulal Patwa
Managing Director
DIN: 02579405
Place : Mumbai
Date : 5/11/2026

Place : Mumbai
Date : 5/11/2026

Unaudited Standalone Statement of Assets and Liabilities

₹ in Lakhs

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited *
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	211.17	221.36
(b) Capital work in progress	-	-
(c) Intangible assets	-	-
(d) Financial assets	-	-
(i) Investments	-	-
(ii) Other financial assets	-	-
(e) Other non-current assets	-	-
Total non-current assets	**211.17**	**221.36**
II.Current assets		
(a) Inventories	124.48	315.82
(b) Financial assets		
(i) Trade receivables	5,861.56	6,258.22
(ii) Cash and cash equivalents	0.12	0.12
(iii) Bank balance other than (ii) above	44.55	45.84
(iv) Other financial assets	-	-
(v) Investments	-	-
(c) Current tax assets (Net)	-	-
(d) Other current assets	14.39	11.60
Total current assets	**6,045.10**	**6,631.60**
(I+II) Total Assets	**6,256.27**	**6,852.96**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2,948.40	2,948.40
(b) Other equity	(1,112.92)	(1,131.42)
Total equity	**1,835.48**	**1,816.98**
LIABILITIES		
I. Non-current liabilities		
(a) Deferred tax liabilities (net)	29.93	29.93
(b) Long-term provisions	-	-
Total non-current liabilities	**29.93**	**29.93**
II.Current liabilities		
(a) Financial liabilities		
(i) Borrowings	819.54	1,434.71
(ii) Trade payables	3,517.34	3,519.21
(iii) Other financial liabilities	50.32	48.47
(b) Short-term provisions	3.66	3.66
(c) Other current liabilities		
Total current liabilities	**4,390.86**	**5,006.05**
Total equity and liabilities	**6,256.27**	**6,852.96**

For and on behalf of the board of directors of
Aurus Gem Corporation Limited
[Formerly Known as "Lypsa Gems & Jewellery Limited"]

Mr.Dipan Babulal Patwa
Managing Director
DIN: 02579405
Place : Mumbai
Date : 5/11/2026

AURUS GEM CORPORATION LIMITED

Place : Mumbai
Date : 5/11/2026

Standalone Unaudited Statement of Cash Flows for the Half year ended September 30, 2026

₹ in Lakhs

Particulars	Year ended			
	September 30, 2026 Unaudited		March 31, 2026 Audited	
A Cash Flow from Operating activities				
Profit before tax for the year	18.50		171.02	
Adjustments to reconcile profit to net cash flows:				
Depreciation /Amortization	10.19		20.91	
Interest Income	-		-	
Gain on mutual fund investment	-		-	
Interest and Other Borrowing cost	-		-	
Provision for doubtful debts	-		-	
Provision for doubtful Advances	-		-	
Provision for reduction in value of investments				
Provision for Defferd Tax	-		2.08	
Long Term Capital Loss/ (Gain) of Previous Year	-		(5.19)	
Prior Period Item (Adjustment Previous Year)	-		-	
Bad Debts written off	-		-	
Property, Plant & Equipment written off				
Sundry Credit Balances written back				
Loss/(Profit) on sale of Property, Plant & Equipment	-		(2.67)	
Share based payment expense				
Investment in 100% Subsidiary Written Off	-		-	
	-			
		28.69		**186.15**
Operating Profit before Working Capital Changes				
Adjustments for changes in working capital :				
(Increase)/Decrease in Inventories	191.34		(93.15)	
(Increase)/Decrease in trade receivables	396.66		(253.44)	
(Increase)/Decrease in other financial assets	-		-	
(Increase)/Decrease in other assets	(2.79)		(3.92)	
Increase/(Decrease) in trade payables	(1.87)		(0.82)	
Increase/(Decrease) in other financial liabilities	1.85		(0.71)	
Increase/(Decrease) in other current liabilities	-		-	
Increase/(Decrease) in provisions				
Net Changes in Working Capital		**585.19**		**(352.04)**
Cash Generated from Operations				
Income Taxes paid (Net of Tax refund)				
Net Cash Flow from Operating Activities (A)		**613.88**		**(165.89)**
B Cash Flow from Investing Activities				
Purchase of Property, Plant & Equipment				
Sale of Property, Plant & Equipment		-	30.00	30.00
Changes in other bank balances				
Sale/(Purchase) of investments				
Loans (given)/repayment received (net)				
Interest Received				
Net Cash Flow (used in) Investing Activities (B)		**-**		**30.00**
C Cash Flow from Financing Activities				
Proceeds from Issue of Share Capital				
Buy-back of Equity shares				
Tax on Buy-back of equity shares				
Expenses for buy-back for equity shares				
Repayment of short term borrowings		(615.17)		137.13
Dividend paid (including tax on dividend of previous year)				
Proceeds for fractional entitlement				
Interest Paid				
Net Cash Flow used in Financing Activities (C)		**(615.17)**		**137.13**
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)		**(1.29)**		**1.24**
Cash and Cash equivalent at the beginning of the year		**45.96**		**44.72**
Cash and Cash equivalent at the end of the year		**44.67**		**45.96**

For and on behalf of the board of directors of
Aurus Gem Corporation Limited
[Formerly Known as "Lypsa Gems & Jewellery Limited"]

Mr.Dipan Babulal Patwa
Managing Director
DIN: 02579405
Place : Mumbai
Date : 5/11/2026

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AURUS GEM CORPORATION LIMITED

S. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of the related party transaction ratified by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Lypsa Gems & Jewellery Limited	AABCM0649K	DIPAN B. PATWA	ADSPP9952D	KMP OF COMPANY	Loans & Advances			6,15,17,200/-	8,96,19,493/-	2,81,02,293/-	-	-	-	-	-	-	-	General Business Purpose
2	Lypsa Gems & Jewellery Limited	AABCM0649K	SHRISHTY MEHTA	BNSPM6443H	KMP OF COMPANY	Salary			87,000/-	-	-	-	-	-	-	-	-	-	General Business Purpose
Total									6,16,04,200/-	8,96,19,493/-	2,81,02,293/-								

For AURUS GEM CORPORATION LIMITED

Director / Authorised Sign.

B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
bhargavgusani77@gmail.com

Limited Review Report on Unaudited quarterly standalone financial results of **M/s. AURUS GEM CORPORATION LIMITED (Formerly known as "LYPSA GEMS & JEWELLERY LIMITED")** under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors,
M/s. Aurus Gem Corporation Limited
[Formerly known as "Lypsa Gems & Jewellery Limited"]
Wing A, 2nd Block, 202-302,,
Orchid Complex, Opp. HDFC Bank,
Chhapi-Pirojpura Road, Chhapi, Vadgam,
Banaskantha, Gujarat – 385210.

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **M/s. Aurus Gem Corporation Limited [Formerly known as "Lypsa Gems & Jewellery Limited"]** ("the Company") for the quarter ended September 30, 2026 together with notes thereon ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEB! (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

CA BHARGAV B. GUSANI
bhargavgusani77@gmail.com

4. Based on our review conducted and procedures performed as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying unaudited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material aye misstatement.

For M/s. B B Gusani & Associates
Chartered Accountants
FRN: 140785W

Bhargav B. Gusani
Proprietor
M.No: 120710
Place : Jamnagar
Dated : 5TH November 2026
UDIN : 26120710AMETMY8931