

Date: 24/07/2021

To,
National Stock Exchange of India Ltd.
Exchange Plaza Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051

Symbol: LYPSAGEMS

Sub.: Clarification for Financial results - (for Results of September-2020 quarter)

Dear Sir/Madam,

This is with Reference to your mail and reminder regarding quick result submitted to the Exchange dated 12th November, 2020, for the quarter ended on 30th September,2020.

Exchange Remarks- - Statement of Cash Flow not submitted.

Company Reply - Company earlier submitted, now again It is attached, signed copy for the quarter ended on Sep. 2020.

Kindly check and resolve the query.

Thanking you,
Yours faithfully,

For Lypsa Gems and Jewellery Limited



Dipan B. Patwa
Chairman
Din: 02579405



LYPSA GEMS & JEWELLERY LIMITED.CIN : L28990GJ1995PLC028270

Regd. Office :Wing A.2nd block,202-302,orchid complex,opphdfcbank, chhapi-pirojpura road, chhapi, Gujrat-385210
Corp. Off. :Mehta Mahal,2nd floor,North Side,Opp.roxy Cinema,15th Mathew road,Opera House,Mumbai-400000
Tel : +91 22 2367 9792 | Email : info@lypsa.in

Consolidated Unaudited Statement of Cash Flows for the year ended September 30, 2020

₹ in Lakhs

Particulars	Year ended			
	September 30, 2020		March 31, 2020	
	Unaudited		Audited	
A Cash Flow from Operating activities				
Profit before tax for the year	-2,577.48		-2,177.83	
Adjustments to reconcile profit to net cash flows:				
Depreciation /Amortization	18.53		34.16	
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	-		0.34	
Provision for Tax	(2.80)		(1.50)	
Long Term Capital Loss/ (Gain) of Previous Year	-		-	
Prior Period Item (Adjustment Previous Year)	-		76.50	
Bad Debts written off	-		-	
Property, Plant & Equipment written off	-		-	
Capital Reserve	(162.60)		934.71	
Sundry Credit Balances written back	-		-	
Loss/(Profit) on sale of Property, Plant & Equipment	-		-	
Share based payment expense	-		-	
		-2,724.35		-1,133.63
Operating Profit before Working Capital Changes				
Adjustments for changes in working capital :				
(Increase)/Decrease in Inventories	(333.40)		39.04	
(Increase)/Decrease in trade receivables	2,621.85		5,218.67	
(Increase)/Decrease in other financial assets	(19.57)		35.03	
(Increase)/Decrease in other assets	2.80		372.61	
Increase/(Decrease) in trade payables	449.34		(3,935.03)	
Increase/(Decrease) in other financial liabilities	-		-	
Increase/(Decrease) in other current liabilities	3.22		(9.61)	
Increase/(Decrease) in provisions	-		(1.50)	
		2,724.24		1,719.21
Net Changes in Working Capital				
Cash Generated from Operations				
Income Taxes paid (Net of Tax refund)				
Net Cash Flow from Operating Activities (A)		(0.10)		585.57
B Cash Flow from Investing Activities				
Purchase of Property, Plant & Equipment				
Sale of Property, Plant & Equipment			-	-
Changes in other bank balances				
Sale/(Purchase) of investments				
Loans (given)/repayment received (net)				
Interest Received				
Net Cash Flow (used in) Investing Activities (B)		-		-
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			-	-593.27
Dividend paid (including tax on dividend of previous year)				
Proceeds for fractional entitlement				
Interest Paid				
Net Cash Flow used in Financing Activities ©		-		(593.27)
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)		(0.10)		(7.69)
Cash and Cash equivalent at the beginning of the year		49.03		56.72
Cash and Cash equivalent at the end of the year		48.93		49.03

For and on behalf of the board of directors of
Lypsa Gems & Jewellery Limited

Mr. Jeeyan Dipan Patwa

DIN: 02579469

Place : Mumbai

Date : November 12, 2020



Place : Mumbai
Date : November 12, 2020

Standalone Unaudited Statement of Cash Flows for the year ended September 30, 2020

₹ in Lakhs

Particulars	Year ended	
	September 30, 2020	March 31, 2020
	Unaudited	Audited
A Cash Flow from Operating activities		
Profit before tax for the year	-7.33	3.82
Adjustments to reconcile profit to net cash flows:		
Depreciation /Amortization	18.53	34.16
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		0.34
Provision for Tax	(2.80)	(1.50)
Long Term Capital Loss/ (Gain) of Previous Year	-	
Prior Period Item (Adjustment Previous Year)	-	76.50
Bad Debts written off	-	
Property, Plant & Equipment written off	-	
Sundry Credit Balances written back	-	
Loss/(Profit) on sale of Property, Plant & Equipment	-	
Share based payment expense	-	
	8.40	113.32
Operating Profit before Working Capital Changes		
Adjustments for changes in working capital :		
(Increase)/Decrease in Inventories	(333.40)	39.04
(Increase)/Decrease in trade receivables	(343.87)	5,901.28
(Increase)/Decrease in other financial assets	(23.46)	29.65
(Increase)/Decrease in other assets	2.80	26.76
Increase/(Decrease) in trade payables	686.04	(5,789.82)
Increase/(Decrease) in other financial liabilities	-	
Increase/(Decrease) in other current liabilities	3.49	(9.61)
Increase/(Decrease) in provisions		(1.50)
Net Changes in Working Capital	(8.40)	195.80
Cash Generated from Operations		
Income Taxes paid (Net of Tax refund)		
Net Cash Flow from Operating Activities (A)	(0.00)	309.12
B Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment		
Sale of Property, Plant & Equipment	-	-
Changes in other bank balances		
Sale/(Purchase) of investments		
Loans (given)/repayment received (net)		
Interest Received		
Net Cash Flow (used in) Investing Activities (B)	-	-
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	-	-316.49
Dividend paid (including tax on dividend of previous year)		
Proceeds for fractional entitlement		
Interest Paid		
Net Cash Flow used in Financing Activities ©	-	(316.49)
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(0.00)	(7.38)
Cash and Cash equivalent at the beginning of the year	44.34	51.72
Cash and Cash equivalent at the end of the year	44.34	44.34

For and on behalf of the board of directors of
Lypsa Gems & Jewellery Limited



Mr. Jeeyan Dipan Patwa

DIN: 02579469

Place : Mumbai

Date : November 12, 2020



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