



LYPSA

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CIN No.: L282990GJ1995PLC028270

21st October, 2014

To,
The Corporate Relation and Listing Department (CRD)
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra - East
Mumbai - 400051

Symbol: LYPSAGEMS

Dear Sir/Madam,

Sub: Unaudited Financial Results as per Clause 41 for Quarter ended 30-09-2014

With reference to above, please find enclosed herewith the Unaudited Standalone/Consolidated Financial Results as per Clause 41 of the Equity Listing Agreement for Quarter ended 30th September, 2014.

Please take the same on your record and acknowledge the receipt.

Thanking you.

Yours faithfully,
For Lypsa Gems and Jewellery Limited

M. S. J. J. J.

Managing Director
DIN No.: 02579381



Encl: As Above

LYPSA GEMS & JEWELLERY LIMITED.

Corp. Off. : BC-6021, 6th Floor, Bharat Diamond Bourse, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051, INDIA.
Tel. : +91 22 6741 3600 | E-mail : info@lypsa.in

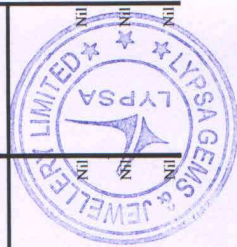
Regd. Off. : 2nd Floor, Diamond Park Building, Opp. Ambika Nagar Society, Dargah Road, Navsari - 396445, India.
Tel. : +91 2637 280365

LYP SA GEMS & JEWELLERY LIMITED

Unaudited Financial Results for the Quarter Ended 30th September 2014.

(Rupees in Lacs)

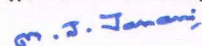
Particulars	3 MONTHS ENDED			HALF YEAR ENDED			YEAR ENDED			3 MONTHS ENDED			HALF YEAR ENDED			YEAR ENDED		
	STANDALONE			STANDALONE			STANDALONE			CONSOLIDATED			CONSOLIDATED			CONSOLIDATED		
	30/09/14	30/06/14	30/09/13	30/09/14	30/09/13	30/09/14	31/03/14	30/09/13	30/09/14	30/09/14	30/06/14	30/09/13	30/09/14	30/09/13	30/09/14	31/03/14	31/03/14	31/03/14
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited	Audited	Audited
1. Net Sales/Income from Operations / Other Operating Income	10,890.15	10,783.90	11,829.01	21,674.05	18,910.43	41,235.14	14,704.96	13,883.98	15,204.50	28,588.94	25,473.87	53,538.61						
2. Expenditure																		
a. Increase/decrease in Stock in trade and work in progress	(1,916.17)	(1,403.97)	(1,718.12)	(3,320.14)	(2,238.86)	(1,124.30)	(1,977.91)	(1,293.72)	(1,768.20)	(3,271.63)	(2,336.66)	(1,079.60)						
b. Consumption of raw materials	11,065.87	11,119.18	10,686.64	22,185.05	17,717.81	37,064.04	11,065.87	11,119.18	10,686.64	22,185.05	17,717.81	37,064.04						
c. Purchase of traded goods	1,061.56	709.23	2,202.23	1,770.79	2,236.54	3,763.85	4,594.62	3,355.39	5,430.61	7,950.01	8,538.15	15,361.05						
d. Employees cost	128.99	104.78	98.48	233.77	184.27	387.94	130.66	106.41	100.16	237.07	187.56	394.52						
e. Depreciation	8.49	2.53	5.32	11.02	9.78	19.43	8.49	2.53	5.32	11.02	9.78	19.43						
f. Other expenditure	342.22	126.10	493.84	468.32	856.81	640.88	345.71	128.03	497.11	473.74	860.81	651.33						
g. Total	10,690.97	10,657.84	11,768.40	21,348.81	18,766.35	40,751.84	14,167.43	13,417.81	14,951.64	27,585.24	24,977.45	52,410.75						
(Any item exceeding 10% of the total expenditure to be shown separately)																		
3. Profit from Operations before Other Income, Interest & Exceptional Items (1-2)	199.19	126.06	60.61	325.25	144.07	483.30	537.53	466.17	252.85	1,003.70	496.41	1,127.86						
4. Other Income	10.27	19.05	92.53	29.32	132.29	170.16	10.27	19.05	92.53	29.32	132.29	156.01						
5. Profit before Interest & Exceptional Items (3+4)	209.45	145.11	153.14	354.56	276.36	653.47	547.80	485.22	345.38	1,033.02	628.71	1,283.87						
6. Interest	89.95	40.05	37.66	130.00	74.03	181.94	89.95	40.05	37.66	130.00	74.03	181.95						
7. Profit after Interest but before Exceptional Items (5-6)	119.50	105.05	115.47	224.55	202.33	471.52	457.85	445.17	307.72	903.02	554.68	1,101.92						
8. Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-						
9. Profit (+) / Loss (-) from Ordinary Activities before tax (7+8)	119.50	105.05	115.47	224.55	202.33	471.52	457.85	445.17	307.72	903.02	554.68	1,101.92						
10. Tax expense	39.00	34.00	38.00	73.00	66.00	156.76	39.00	34.00	38.00	73.00	66.00	156.76						
11. Net Profit (+) / Loss (-) from Ordinary Activities after tax (9-10)	80.50	71.05	77.47	151.55	136.33	314.76	418.85	411.17	269.72	830.02	488.68	945.16						
12. Extraordinary Item (net of tax expense Rs.)	-	-	-	-	-	-	-	-	-	-	-	-						
13. Net Profit (-) / Loss (+) for the period (11-12)	80.50	71.05	77.47	151.55	136.33	314.76	418.85	411.17	269.72	830.02	488.68	945.16						
14. Paid-up equity share capital (Face Value of the Share shall be indicated)	140,400,000.00	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000	140,400,000						
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	Nil	Nil	Nil	Nil	Nil	135,030,244.00	Nil	Nil	Nil	Nil	Nil	210,551,124.00						
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)	0.57	0.51	0.55	1.08	0.97	2.24	2.98	2.93	1.92	5.91	3.48	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	Nil	Nil						
17. Public shareholding																		
- Number of shares	8,990,000	9,000,000	9,000,000	8,990,000	9,000,000	9,000,000	8,990,000	9,000,000	9,000,000	8,990,000	9,000,000	9,000,000						
- Percentage of shareholding	64.03	64.10	64.10	64.03	64.10	64.10	64.10	64.10	64.10	64.03	64.10	64.10						
18. Promoters and Promoter Group Shareholding **																		
a) Pledged / Encumbered	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil						
- Number of shares	Nil	Nil	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	Nil	Nil						
- Percentage of shares (as a % of the total share capital of the company)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil						



LYPSA GEMS & JEWELLERY LIMITED
Unaudited Financial Results for the Half Year Ended 30th September 2014
(Rupees In Lacs)

Stadalone / Consolidated Statement of Assets and Liabilities Particulars		As at 30/09/2014 (Unaudited)	As at 31/03/2014 (Audited)	As at 30/09/2014 (Unaudited)	As at 31/03/2014 (Audited)
		STANDALONE		CONSOLIDATED	
A	EQUITY AND LIABILITIES				
1	Shareholder's funds				
	(a) Share capital	1,404.00	1,404.00	1,404.00	1,404.00
	(b) Reserves and surplus	1,501.86	1,350.30	2,966.90	2,105.51
	(c) Foreign Currency Translation Reserves	-	-	1.16	-
	(d) Money received against share warrants	-	-	-	-
	Sub- total - Shareholder's funds	2,905.86	2,754.30	4,372.06	3,509.51
2	Share application money pending allotment	-	-	-	-
3	Minority interest*	-	-	-	-
4	Non-current liabilities				
	(a) Long-term borrowings	-	-	-	-
	(b) Deferred tax liabilities (net)	19.01	19.01	19.01	19.01
	(c) Other long-term liabilities	-	-	-	-
	(d) Long-term provisions	-	-	-	-
	Sub-total-Non-current liabilities	19.01	19.01	19.01	19.01
5	Current liabilities				
	(a) Short-term borrowings	3,990.16	2,112.81	3,990.16	2,112.81
	(b) Trade payables	19,520.06	9,775.38	32,008.91	19,301.53
	(c) Other current liabilities	378.00	161.47	378.00	161.47
	(d) Short-term provisions	59.79	128.32	65.35	130.48
	Sub-total- Current liabilities	23,948.01	12,177.98	36,442.42	21,706.29
	TOTAL - EQUITY AND LIABILITIES	26,872.87	14,951.29	40,833.49	25,234.82
B	ASSETS				
1	Non-current assets				
	(a) Fixed assets	415.57	338.79	415.57	338.79
	(b) Goodwill on consolidation*	-	-	-	-
	(c) Non-current investments	19.30	19.30	19.30	19.30
	(d) Deferred tax assets (net)	-	-	-	-
	(e) Long-term loans and advances	77.34	91.89	77.51	92.06
	(f) Other non-current assets	-	-	-	-
	Sub-total-Non-current assets	512.21	449.98	512.37	450.15
2	Current assets				
	(a) Current investments	18.97	104.66	11.41	97.17
	(b) Inventories	10,584.38	3,340.26	10,646.12	3,450.50
	(c) Trade receivables	14,730.19	8,741.05	28,560.09	18,846.97
	(d) Cash and cash equivalents	623.63	1,718.18	698.68	1,788.98
	(e) Short-term loans and advances	400.12	597.17	401.44	601.04
	(f) Other current assets	3.38	-	3.38	-
	Sub-total-Current assets	26,360.67	14,501.31	40,321.12	24,784.67
	TOTAL - ASSETS	26,872.87	14,951.29	40,833.49	25,234.82

For Lypsa Gems & Jewellery Limited



Managing Director.

Date : 21/10/2014

Place : Mumbai

