

CIN: L28990GJ1995PLC028270

14/02/2019

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: - OUTCOME OF BOARD MEETING

With reference to above subject and in compliance with the Listing Agreement, we hereby submit the outcome of the Meeting of the Board of Director held on today i.e. 14th February 2019:-

- 1) Approval of Standalone Unaudited Financial Results Quarter ended on 31st December, 2018.

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 - 400 004.
Tel.: +91 22 2367 9792 • E-mail : info@lypsa.in



LYPSA

www.lypsa.in

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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 31st December 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.

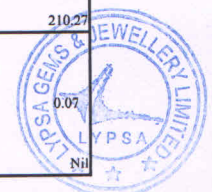
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LYPSA GEMS & JEWELLERY LIMITED
Unaudited Financial Results for the period Ended 31st December 2018
(Rupees in Lacs)

Particulars	STANDALONE					
	QUARTER ENDED		9 MONTHS ENDED		YEAR ENDED	
	31-Dec-18	30-Sep-18	31-Dec-17	31-Dec-18	31-Dec-17	31-Mar-18
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
I. Income from Operations						
(I) Revenue from Operation	1,292.17	1,214.63	2,689.81	4,737.01	8,274.51	10,414.51
(II) Other Income	-	0.01	7.50	0.01	8.11	8.72
(III) Total Income (I + II)	1,292.17	1,214.64	2,697.31	4,737.02	8,282.62	10,423.23
(IV) Expenses						
a. Cost of Materials	-	-	-	-	-	-
b. Cost Of Materials/ Purchase of Stock-in-trade	1,231.65	1,205.20	2,682.08	4,665.81	8,129.03	10,392.71
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	56.72	(3.77)	1.87	48.54	55.65	(95.16)
d. Employee benefit expenses	9.61	9.62	12.53	28.85	37.59	50.18
e. Finance Cost	0.22	93.67	3.36	94.11	12.57	13.02
f. Depreciation and amortisation expense	8.73	8.81	7.95	26.41	23.95	36.89
g. Other expenses	(19.47)	(104.29)	(15.75)	(142.32)	7.62	7.00
Total Expenses (IV)	1,287.46	1,209.24	2,692.04	4,721.40	8,266.41	10,404.64
V. Profit / (Loss) before Exceptional Items & Tax (III - IV)	4.71	5.40	5.27	15.62	16.21	18.59
VI Exceptional Items	-	-	-	-	-	-
VII. Profit (+)/ Loss (-) before tax (V-VI)	4.71	5.40	5.27	15.62	16.21	18.59
VIII. Tax Expenses	-	-	-	-	-	(1.03)
A. Current Tax	-	-	-	-	-	2.00
B. Deferred Tax	-	-	-	-	-	(3.03)
IX. Profit (+)/ Loss (-) for the period from continuing operation (VII - VIII)	4.71	5.40	5.27	15.62	16.21	19.62
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)	4.71	5.40	5.27	15.62	16.21	19.62
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)	4.71	5.40	5.27	15.62	16.21	19.62
XVI Paid-up equity share capital (Face Value of the Share shall be indicated)	2948,40,000	2948,40,000	2948,40,000	2948,40,000	2948,40,000	2948,40,000
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	Nil	Nil	Nil	Nil	Nil	210.27
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)	0.02	0.02	0.02	0.05	0.05	0.07
(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


Note :

1. The above Unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 14th February 2019.

2. The Previous period figures have been regrouped wherever necessary.

3. The Statutory auditors of the Company have carried out a " Limited review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015.

4. The Company has adopted Indian Accounting Standards (Ind AS) with effect from 01st April 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules 2015, prescribed under section 133 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015.

For LYP SA GEMS & JEWELLERY LTD.

Director/Authorised Signatory

Doshi Maru & Associates

Chartered Accountants

9, Shreepal Building,
S N Road, Tambe Nagar,
Mulund- (West),
Mumbai - 400 080
Tel: (O)23472578
(R) 25654859

The Board of Directors,
M/s. Lypsa Gems & Jewellery Limited
Wing A, 2nd Block, 202-302,,
Orchid Complex, Opp. HDFC Bank,
Chhapi-Pirojpur Road, Chhapi, Vadgam,
Banaskantha, Gujarat - 385210.

We have reviewed the accompanying **Standalone statement of unaudited financial results** of M/s. **LYPSA GEMS & JEWELLERY LIMITED** for the period ended 31ST December 2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Doshi Maru & Associates
(CHARTERED ACCOUNTANTS)



Atul B Doshi

[ATUL B DOSHI]

PARTNER

M.NO.: -102585

F.R.No. 112187W

Place: Mumbai
Date: 14/02/2019