

LYPSA GEMS & JEWELLERY LIMITED

Audited Financial Results for the Year Ended 31st March 2015.

(Rupees in Lacs)

	Standalone / Consolidated Statement of Assets and Liabilities Particulars	As at 31/03/2015 (Audited)	As at 31/03/2014 (Audited)	As at 31/03/2015 (Audited)	As at 31/03/2014 (Audited)
		STANDALONE		CONSOLIDATED	
A	EQUITY AND LIABILITIES				
1	Shareholder's funds				
	(a) Share capital	2,106.00	1,404.00	2,106.00	1,404.00
	(b) Reserves and surplus	907.68	1,350.30	3,131.08	2,105.51
	(c) Foreign Currency Translation Reserves	-	-	-	-
	(d) Money received against share warrants	-	-	-	-
	Sub-total - Shareholder's funds	3,013.68	2,754.30	5,237.08	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)	32.80	19.01	32.80	19.01
	(c) Other long-term liabilities	-	-	-	-
	(d) Long-term provisions	-	-	-	-
	Sub-total-Non-current liabilities	32.80	19.01	32.80	19.01
5	Current liabilities				
	(a) Short-term borrowings	3,807.67	2,112.81	3,807.67	2,112.81
	(b) Trade payables	9,053.17	9,775.38	18,882.12	19,301.53
	(c) Other current liabilities	114.59	161.47	114.59	161.47
	(d) Short-term provisions	149.38	128.32	158.38	130.48
	Sub-total- Current liabilities	13,124.81	12,177.98	22,962.75	21,706.29
	TOTAL - EQUITY AND LIABILITIES	16,171.30	14,951.29	28,232.64	25,234.82
B	ASSETS				
1	Non-current assets				
	(a) Fixed assets	486.05	338.79	486.05	338.79
	(b) Goodwill on consolidation*	-	-	-	-
	(c) Non-current investments	17.36	19.30	17.36	19.30
	(d) Deferred tax assets (net)	-	-	-	-
	(e) Long-term loans and advances	96.51	91.89	96.68	92.06
	(f) Other non-current assets	-	-	-	-
	Sub-total-Non-current assets	599.92	449.98	600.09	450.15
2	Current assets				
	(a) Current investments	10.79	104.66	3.30	97.17
	(b) Inventories	2,617.25	3,340.26	2,701.47	3,450.50
	(c) Trade receivables	12,086.45	8,741.05	23,677.68	18,846.97
	(d) Cash and cash equivalents	648.05	1,718.18	1,036.60	1,788.98
	(e) Short-term loans and advances	205.84	597.17	210.50	601.04
	(f) Other current assets	3.00	-	3.00	-
	Sub-total-Current assets	15,571.37	14,501.31	27,632.55	24,784.68
	TOTAL - ASSETS	16,171.30	14,951.29	28,232.64	25,234.82

Date : 29/05/2015

Place : Mumbai



For Lypsa Gems & Jewellery Limited

M. J. J. J.

Managing Director/Director.

LYPSA GEMS & JEWELLERY LIMITED

Audited Financial Results for the Quarter Ended 31st March 2015.

(Rupees in Lacs)

Particulars	3 MONTHS ENDED				PERIOD ENDED				3 MONTHS ENDED				PERIOD ENDED			
	STANDALONE				STANDALONE				CONSOLIDATED				CONSOLIDATED			
	31/03/2015	31/12/2014	31/03/2014	31/03/2014	31/03/2015	31/03/2014	31/03/2014	31/03/2014	31/03/2015	31/12/2014	31/03/2014	31/03/2014	31/03/2015	31/03/2014	31/03/2014	31/03/2014
I. Net Sales/Income from Operations / Other Operating Income	Audited*	Unaudited*	Audited*	Audited*	Audited*	Audited*	Audited*	Audited*	Audited*	Unaudited*	Audited*	Audited*	Audited*	Audited*	Audited*	Audited*
1. Expenditure:																
a. Increase/decrease in Stock in trade and work in progress	934.48	2,034.15	365.02	(1,124.30)	(351.51)	(1,124.30)			910.77	2,035.85	438.46		(325.01)		(1,079.60)	
b. Consumption of raw materials	9,125.31	7,795.67	11,828.53	37,064.04	39,106.03	37,064.04			9,125.31	7,795.67	11,828.53		39,106.03		37,064.04	
c. Purchase of traded goods	380.37	575.64	272.33	3,763.85	2,727.00	3,763.85			4,390.32	4,419.09	2,759.98		16,759.42		15,361.05	
d. Employees cost	128.24	91.36	106.20	387.94	453.37	387.94			129.92	93.06	107.82		460.05		394.52	
e. Depreciation	17.01	7.34	5.14	19.43	35.37	19.43			17.01	7.34	5.14		35.37		19.43	
f. Other expenditure	71.22	363.20	(146.30)	640.88	902.74	640.88			58.86	366.40	(146.87)		899.00		651.33	
g. Total	10,656.83	10,867.35	12,430.91	40,751.84	42,873.00	40,751.84			14,632.19	14,717.41	14,993.05		56,934.86		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)	258.37	227.56	215.47	483.30	811.16	483.30			673.34	569.42	360.17		2,246.44		1,127.86	
4. Other Income	13.69	12.66	19.50	170.16	55.67	170.16			13.69	12.66	5.35		55.67		156.01	
5. Profit before Interest & Exceptional Items (3+4)	272.06	240.21	234.98	653.47	866.83	653.47			687.03	582.08	365.51		2,302.11		1,283.87	
6. Interest	98.23	105.62	55.06	181.94	333.85	181.94			98.23	105.62	55.07		333.85		181.95	
7. Profit after Interest but before Exceptional Items (5-6)	173.83	134.60	179.91	471.52	532.98	471.52			588.80	476.46	310.44		1,968.26		1,101.92	
8. Exceptional Items	-	-	-	-	-	-			-	-	-		-		-	
9. Profit (+) / Loss (-) from Ordinary Activities before tax (7+8)	173.83	134.60	179.91	471.52	532.98	471.52			588.80	476.46	310.44		1,968.26		1,101.92	
10. Tax expense	56.06	50.00	58.76	156.76	179.06	156.76			56.06	50.00	58.76		179.06		156.76	
11. Net Profit (+) / Loss (-) from Ordinary Activities after tax (9-10)	117.77	84.60	121.15	314.76	353.92	314.76			532.74	426.46	251.68		1,789.20		945.16	
12. Extraordinary item (net of tax expense Rs.)	-	-	-	-	-	-			-	-	-		-		-	
13. Net Profit (+) / Loss (-) for the period (11+12)	117.77	84.60	121.15	314.76	353.92	314.76			532.74	426.46	251.68		1,789.20		945.16	
14. Paid-up equity share capital	210,600,000	210,600,000	140,400,000	140,400,000	210,600,000	140,400,000			210,600,000	210,600,000	140,400,000		210,600,000		140,400,000	
(Face Value of the Share shall be indicated)																
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	Nil	Nil	Nil	135,030,244	90,767,989	135,030,244			Nil	Nil	Nil		313,082,279		210,551,124	
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)	0.56	0.40	0.86	2.24	1.68	2.24			2.53	2.02	1.79		8.50		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	
17. Public shareholding																
- Number of shares	13,475,000	13,475,000	9,000,000	9,000,000	13,475,000	9,000,000			13,475,000	13,475,000	9,000,000		13,475,000		9,000,000	
- Percentage of shareholding	63.98	63.98	64.10	64.10	63.98	64.10			63.98	63.98	64.10		63.98		64.10	
18. Promoters and Promoter Group Shareholding **																
- Number of shares	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	
- Percentage of shares (as a % of the total share capital of the company)	Nil	Nil	Nil	Nil	Nil	Nil			Nil	Nil	Nil		Nil		Nil	
b) Non -encumbered																
- Number of shares	7,585,000	7,585,000	5,040,000	5,040,000	7,585,000	5,040,000			7,585,000	7,585,000	5,040,000		7,585,000		5,040,000	
- Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	100.00	100.00	100.00	100.00	100.00	100.00			100.00	100.00	100.00		100.00		100.00	
- Percentage of shares (as a % of the total share capital of the company)	36.02	36.02	35.90	35.90	36.02	35.90			36.02	36.02	35.90		36.02		35.90	

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Particulars	3 Months ended (31/03/2015)
INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	Nil
Received during the quarter	Nil
Disposed of during the quarter	Nil
Remaining unresolved at the end of the quarter	Nil

Note:

- The above Audited/Unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 29/05/2015.
- 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 Accounting Standard 17 issued by the Institute of Chartered Accountants of India is not applicable.
- The figures of the quarter ended 31/03/2015 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto third quarter of the current financial year.
- The Board of Directors has recommended a dividend of Rs 0.35 P Share on the face value of each share of Rs 10/- for the year ended 31/03/2015, which is subject to approval of shareholders in the forth coming Annual General Body Meeting.

For Lypsa Gems & Jewellery Limited

On 3 June

Managing Director/Director.



Date : 29/05/2015

Place : Mumbai