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LYPSA GEMS & JEWELLERY LIMITED

Audited Financial Results for the Half Year Ended 31st March 2013

(RUPEES IN LACS)

Stadalone / Consolidated Statement of Assets and Liabilities Particulars	STANDALONE		CONSOLIDATED	
	As at 31/03/2013 (Audited)	As at 31/03/2012 (Audited)	As at 31/03/2013 (Audited)	As at 31/03/2012 (Audited)
A EQUITY AND LIABILITIES				
1 Shareholder's funds				
(a) Share capital	1,404.00	1,404.00	1,411.60	1,404.00
(b) Reserves and surplus	1,145.95	969.84	1,270.65	969.84
(c) Money received against share warants	-	-	-	-
Sub-total - Shareholder's funds	2,549.95	2,373.84	2,682.25	2,373.84
2 Share application money pending allotment	-	-	-	-
3 Minority interest*	-	-	-	-
4 Non-current liabilities				
(a) Long-term borrowings	-	-	-	-
(b) Deferred tax liabilities (net)	17.25	0.69	17.25	0.69
(c) Other long-term liabilities	-	-	-	-
(d) Long-term provisions	-	-	-	-
Sub-total-Non-current liabilities	17.25	0.69	17.25	0.69
5 Current liabilities				
(a) Short-term borrowings	2,104.19	82.42	2,107.45	82.42
(b) Trade payables	10,026.85	10,724.07	11,940.79	10,724.07
(c) Other current liabilities	252.30	123.88	252.30	123.88
(d) Short-term provisions	137.02	89.05	138.49	89.05
Sub-total- Current liabilities	12,520.35	11,019.42	14,439.02	11,019.42
TOTAL - EQUITY AND LIABILITIES	15,087.55	13,393.95	17,138.52	13,393.95
B ASSETS				
1 Non-current assets				
(a) Fixed assets	174.89	12.76	174.89	12.76
(b) Goodwill on consolidation*	-	-	-	-
(c) Non-current investments	53.56	25.72	53.56	25.72
(d) Deferred tax assets (net)	-	-	-	-
(e) Long-term loans and advances	101.46	67.14	101.61	67.14
(f) Other non-current assets	-	-	-	-
Sub-total-Non-current assets	329.91	105.62	330.06	105.62
2 Current assets				
(a) Current investments	7.94	149.84	7.94	149.84
(b) Inventories	2,075.47	2,267.71	2,230.42	2,267.71
(c) Trade receivables	11,739.03	10,205.69	13,627.37	10,205.69
(d) Cash and cash equivalents	861.36	540.49	868.90	540.49
(e) Short-term loans and advances	71.44	119.78	71.44	119.78
(f) Other current assets	2.41	4.82	2.41	4.82
Sub-total-Current assets	14,757.64	13,288.33	16,808.47	13,288.33
TOTAL - ASSETS	15,087.55	13,393.95	17,138.52	13,393.95

For Lypsa Gems & Jewellery Limited

Chairman

Date : 30/05/2013

Place : Mumbai.

LYPSA GEMS & JEWELLERY LIMITED

Regd. Office : 2nd Floor, Diamond Park Building, Opp. Ambika Nagar Society, Dargah Road, Navsari - 396 445. India.

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LYPSA GEMS & JEWELLERY LIMITED

Audited/Unaudited Financial Results for the Quarter Ended 31st March 2013.

(Rs. in Lakhs)

Particulars	3 MONTHS ENDED			YEAR ENDED		ENDED Consolidated	
	31/03/2013	31/12/2012	31/03/2012	31/03/2013	31/03/2012	31/03/2013	31/03/2012
	Audited	Unaudited	Audited	Audited	Audited	Audited	Audited
1. Net Sales/Income from Operations / Other Operating Income	7,627.53	8,166.32	7,340.41	30,192.49	25,983.53	32,845.88	25,983.53
2. Expenditure							
a. Increase/decrease in Stock in trade and work in progress	925.88	(872.83)	(1,288.11)	1,475.57	(986.32)	1,320.62	(986.32)
b. Consumption of raw materials	6,252.59	5,886.68	2,415.62	21,568.85	6,380.76	21,568.85	6,380.76
c. Purchase of traded goods	181.46	2,957.38	5,967.03	5,979.79	19,965.29	8,658.96	19,965.29
d. Employees cost	84.94	47.03	10.28	192.95	40.07	194.41	40.07
e. Depreciation	3.06	1.36	0.72	6.14	2.88	6.14	2.88
f. Other expenditure	18.83	(0.30)	118.51	486.75	380.31	489.75	380.31
g. Total	7,466.76	8,019.32	7,224.05	29,710.04	25,782.99	32,238.72	25,782.99
(Any item exceeding 10% of the total expenditure to be shown separately)							
3. Profit from Operations before Other Income, Interest & Exceptional Items (1-2)	160.77	147.00	116.36	482.45	200.54	607.15	200.54
4. Other Income	50.55	11.19	95.92	89.92	825.56	89.92	825.56
5. Profit before Interest & Exceptional Items (3+4)	211.32	158.19	212.28	572.37	1,026.10	697.08	1,026.10
6. Interest	40.93	56.59	94.25	146.14	835.84	146.14	835.84
7. Profit after Interest but before Exceptional Items (5-6)	170.39	101.59	118.03	426.24	190.26	550.94	190.26
8. Exceptional Items	0.27	-	-	0.27	-	0.27	-
9. Profit (+)/ Loss (-) from Ordinary Activities before tax (7+8)	170.12	101.59	118.03	425.97	190.26	550.67	190.26
10. Tax expense	62.56	34.60	31.52	143.56	86.70	143.56	86.70
11. Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)	107.57	66.99	86.51	282.42	103.56	407.12	103.56
12. Extraordinary Item (net of tax expense Rs.)	(5.96)	5.96	-	-	-	0.00	-
13. Net Profit (+)/Loss(-) for the period (11-12)	113.53	61.03	86.51	282.42	103.56	407.12	103.56
14. Paid-up equity share capital (Face Value of the Share shall be indicated)	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	Nil	Nil
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)	0.81	0.43	0.62	2.01	0.74	2.90	0.74
(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
17. Public shareholding							
- Number of shares	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
- Percentage of shareholding	64.10	64.10	64.10	64.10	64.10	64.10	64.10
18. Promoters and Promoter Group Shareholding **							
a) Pledged / Encumbered							
- Number of shares	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
- Percentage of shares (as a % of the total share capital of the company)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
b) Non - encumbered							
- Number of shares	5,040,000	5,040,000	5,040,000	5,040,000	5,040,000	5,040,000	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
- Percentage of shares (as a % of the total share capital of the company)	35.90	35.90	35.90	35.90	35.90	35.90	35.90

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Particulars	3 Months ended (31/03/2013)
INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	Nil
Received during the quarter	1
Disposed of during the quarter	1
Remaining unresolved at the end of the quarter	Nil

Note:

- a. The above Unaudited/audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 30/05/2013 and are subject to Limited review Under Clause 41 of the Listing Agreement by the Statutory Auditors.
- b. The previous period's figures have been regrouped and reclassified wherever necessary to make them comparable with the current periods figures.
- c. 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.
- d. The figures of the quarter ended 31/03/2013 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.
- e. Exceptional item represents Long term loss on Share Investments
- f. The Board of Directors has recommended a dividend of 5% on the face value of each share of Rs10/- for the year ended 31/03/2013, which is subject to approval of shareholders in the forth coming Annual General Body Meeting. (Previous year 5% of face value of Rs 10/- per share).
- g. M/s Lypsa Gems & Jewellery DMCC is wholly owned subsidiary of the Company.
- h. The subsidiary company is incorporated on 27/11/2012. The subsidiary company follows calander year as it's financial year and maintains it's books of accounts in US \$. The consolidated figures includes the unaudited Profit and loss Account and Balance Sheet of the subsidiary company as on 31/03/2013 and is converted at the closing rate as on 31/03/2013.

Date : 30/05/2013
Place : Mumbai.



For Lypsa Gems & Jewellery Limited


Chairman

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