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LYPSA GEMS & JEWELLERY LIMITED

(RUPEES IN LACS)

Unaudited Financial Results for the Half Year Ended 30th September 2012.

Stadalone / Consolidated Statement of Assets and Liabilities Particulars	As at 30/09/2012 (Unaudited)	As at 31/03/2012 (Audited)
A EQUITY AND LIABILITIES		
1 Shareholder's funds		
(a) Share capital	1,404.00	1,404.00
(b) Reserves and surplus	1,077.70	969.84
(c) Money received against share warrants	-	-
Sub-total - Shareholder's funds	2,481.70	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)	0.69	0.69
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total-Non-current liabilities	0.69	0.69
5 Current liabilities		
(a) Short-term borrowings	1,893.80	82.42
(b) Trade payables	9,442.02	10,724.07
(c) Other current liabilities	262.05	123.88
(d) Short-term provisions	15.19	89.05
Sub-total- Current liabilities	11,613.06	11,019.42
TOTAL - EQUITY AND LIABILITIES	14,095.45	13,393.95
B ASSETS		
1 Non-current assets		
(a) Fixed assets	26.68	12.76
(b) Goodwill on consolidation*	-	-
(c) Non-current investments	80.90	25.72
(d) Deferred tax assets (net)	-	-
(e) Long-term loans and advances	69.05	67.14
(f) Other non-current assets	-	-
Sub-total-Non-current assets	176.62	105.62
2 Current assets		
(a) Current investments	163.46	149.84
(b) Inventories	2,300.42	2,267.71
(c) Trade receivables	10,792.94	10,205.69
(d) Cash and cash equivalents	536.20	540.49
(e) Short-term loans and advances	93.35	119.78
(f) Other current assets	32.45	4.82
Sub-total-Current assets	13,918.83	13,288.33
TOTAL - ASSETS	14,095.45	13,393.95

For Lypsa Gems & Jewellery Limited

M. J. Junar

Managing Director.

Date : 29/10/2012

Place : Navsari.

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Corp. Office: 32, Kala Bhavan, 3 Mathew Road, Opera House, Mumbai – 400 004, India.

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Unaudited Financial Results for the Quarter Ended 30th September 2012.

(Rs. in lakhs)

Particulars	3 months ended	Previous 3	Corresponding	Year to date	Year to date	Previous
	30/09/2012	months ended	3 months	figures for	figures for	accounting Year
	Unaudited*	30/06/2012	ended in the	previous year	previous year	ended
		Unaudited*	ended in the	ended	ended	ended
			previous year	(30/09/2012)	(30/09/2011)	(31/03/2012)
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
1. Net Sales/Income from Operations / Other Operating Income	7,798.65	6,601.21	5,755.12	14,398.64	9,160.11	25,983.53
2. Expenditure						
a. Increase/decrease in Stock in trade and work in progress	-199.33	1,621.85	-16.80	1,422.52	-108.58	-986.32
b. Consumption of raw materials	6,882.32	2,547.26	1,891.14	9,429.58	2,471.34	6,380.76
c. Purchase of traded goods	1,019.26	1,821.70	3,703.55	2,840.95	6,606.00	19,957.84
d. Employees cost	42.39	18.59	9.95	60.98	19.81	40.07
e. Depreciation	0.94	0.77	0.72	1.71	1.44	5.29
f. Other expenditure	-74.12	542.33	358.39	468.21	530.60	266.08
g. Total	7,671.46	6,552.49	5,946.95	14,223.95	9,520.61	25,663.72
(Any item exceeding 10% of the total expenditure to be shown separately)						
3. Profit from Operations before Other Income, Interest & Exceptional Items (1-2)	127.19	48.73	-191.83	174.69	-360.50	319.81
4. Other Income	6.97	21.21	237.73	28.18	503.06	841.24
5. Profit before Interest & Exceptional Items (3+4)	134.15	69.94	45.90	202.87	142.56	1,161.05
6. Interest	33.70	14.91	-	48.61	-	864.77
7. Profit after Interest but before Exceptional Items (5-6)	100.45	55.03	45.90	154.26	142.56	296.28
8. Exceptional Items	-	-	-	-	-	-
9. Profit (+)/ Loss (-) from Ordinary Activities before tax (7+8)	100.45	55.03	45.90	154.26	142.56	296.28
10. Tax expense	30.53	15.87	-	46.40	31.93	86.40
11. Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)	69.92	39.16	45.90	107.86	110.63	209.88
12. Extraordinary Item (net of tax expense Rs.....)	-	-	-	-	-	-
13. Net Profit (-)/Loss(-) for the period (11-12)	69.92	39.16	45.90	107.86	110.63	209.88
14. Paid-up equity share capital (Face Value of the Share shall be indicated)	140,400,000	140,400,000	70,200,000	140,400,000	70,200,000	140,400,000
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	Nil	Nil	Nil	Nil	Nil	Nil
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)	0.50	0.28	0.65	0.77	1.58	1.49
(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
17. Public shareholding						
- Number of shares	9,000,000	9,000,000	4,500,000	9,000,000	4,500,000	9,000,000
- Percentage of shareholding	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
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	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
b) Non - encumbered						
- Number of shares	5,040,000	5,040,000	2,520,000	5,040,000	2,520,000	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
- 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

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Particulars	3 Months ended (30/09/2012)
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 Unaudited/audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 29/10/2012 and are subject to Limited review Under Clause 41 of the Listing Agreement by the Statutory Auditors.
- 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.

Date : 29/10/2012
Place : Navsari.



For Lypsa Gems & Jewellery Limited

M. J. Junar.

Managing Director.

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