Statement of Unaudited Standalone Financial Results for the Quarter Ended June 30, 2026

₹ in Lakhs except per share data

	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited*	Unaudited	Audited*
1	**Income**				
	(a) Revenue from operations	236.69	176.68	115.04	1,472.38
	(b) Other Income		4.00		123.04
	Total Income	**236.69**	**180.68**	**115.04**	**1,595.42**
2	**Expenses**				
	(a) Cost of materials consumed/Purchase of Stock in Trade	192.37	232.00	50.99	1,480.66
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	7.02	(91.57)	53.85	(93.15)
	(c) Employee benefits expense	9.42	3.26	0.42	8.34
	(d) Finance costs	0.01	0.01	-	0.03
	(e) Depreciation and amortisation expense	5.06	5.01	5.26	20.91
	(f) Other expenses	15.32	(0.61)	2.13	7.61
	Total Expenses	**229.20**	**148.10**	**112.65**	**1,424.40**
3	**Profit before exceptional items and tax (1-2)**	**7.49**	**32.58**	**2.39**	**171.02**
4	Exceptional items				
5	**Profit Before Tax (3-4)**	**7.49**	**32.58**	**2.39**	**171.02**
6	**Tax Expense**				
	Current Tax	-	-	-	-
	Deferred Tax Charge/(Credit)	-	(2.08)	-	(2.08)
	Total Tax Expense	**-**	**(2.08)**	**-**	**(2.08)**
7	**Profit after Tax (5-6)**	**7.49**	**34.66**	**2.39**	**173.10**
8	**Other Comprehensive Income/(Loss) (Net of Tax)**				
	Items that will not be classified to profit and loss				
	Re-measurement of defined benefit plans				
	Income Tax impact relating to above				
	Total Other Comprehensive Income/ (Loss) (Net of Tax)	-	-	-	-
9	**Total Comprehensive Income for the period (7+8)**	**7.49**	**34.66**	**2.39**	**173.10**
10	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	294840000	294840000	294840000	294840000
11	Other Equity	-	-	-	(1,131.42)
12	**Earning Per Share in ₹ (Not Annualised)**				
	- Basic	0.03	0.12	0.01	0.59
	- Diluted	0.03	0.12	0.01	0.59

Notes to the Standalone Financial Results:

1. The Statement of Unaudited Financial Result for the Quarter ended 30th June,2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their metting held on 14th August 2026.
2. The Previous period figures have been regrouped wherever necessary.
3. The Statutory auditors of the Company have carried out a " Limited Review Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015.
4. The above standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
5.The above results for the quarter ended 30th June, 2026 along with Limited Review Report has been approved by the Board of Directors of the Company on 14th August 2026.
6.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.
7.The Provision of Current Tax and Deferred Tax will be made at the end of the year.

For For AURUS GEM CORPORATION LIMITED
(formerly known as Lypsa Gems & Jewellery Limited)

Mr.Dipan Babulal Patwa
Chairman & Managing Director
DIN: 02579405
Place : Mumbai
Date : August 14, 2026

Place : Mumbai
Date : August 14, 2026

B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
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Limited Review Report on Unaudited quarterly standalone financial results of **M/s. AURUS GEM CORPORATION LIMITED (Formerly known as "LYPSA GEMS & JEWELLERY LIMITED")** under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors,
M/s. Aurus Gem Corporation Limited
[Formerly known as "Lypsa Gems & Jewellery Limited"]
Wing A, 2nd Block, 202-302,,
Orchid Complex, Opp. HDFC Bank,
Chhapi-Pirojpura Road, Chhapi, Vadgam,
Banaskantha, Gujarat – 385210.

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **M/s. Aurus Gem Corporation Limited [Formerly known as "Lypsa Gems & Jewellery Limited"]**
("the Company") for the quarter ended June 30, 2026 together with notes thereon ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEB! (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance

B. B. Gusani & Associates Chartered Accountants M. No. 120710