



MOKSH ORNAMENTS LTD.

(SPECIALIST IN MFG & EXPORTER OF KOLKATA BANGLE)

CIN No. : U36996MH2012PLC233562 GST No. : 27AAICM0504E1ZX

B-405 / 1&B - 405/2, 4TH FLOOR, 99,MULJI JETHA BUILDING, GLITZ MALL, VITHALWADI, KALBADEVI ROAD, MUMBAI-4000002.
email:jineshwar101@gmail.com • Tel:02240041473. I. Com : 4395

Date: 11.02.2022

To,
The Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai - 400 051
Symbol: MOKSH

Sub: Outcome of the Meeting of Board of Directors Held on Friday, 11th February, 2022 at 03:30 P.M.

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held today, i.e. Friday, 11th February 2022, inter alia, has approved the following items:

1. Considered and approved Standalone Un-Audited Financial Results of the Company for the the quarter ended on 31st December, 2021 along with Limited Review Report after these results are reviewed by the Audit Committee.
2. Considered and approved the constitution of the right issue committee for the proposed right issue of the company.

We further inform you that the Board Meeting commenced at 03:30 P.M. today and concluded at 4:30 P.M.

Request you to take the same on record.

Thanking you.

Yours faithfully

For MOKSH ORNAMENTS LIMITED

For **MOKSH ORNAMENTS LTD.**

Director/Authorised Signatory

AMRIT J SHAH
MANAGING DIRECTOR
DIN: 05301251

Encl:

1. Un-Audited Financial Results for the quarter ended December 31, 2021.
2. Limited Review Report.



CA. Shantilal Jain
B. Com. F.C.A.

S. D. JAIN & CO.
CHARTERED ACCOUNTANTS

320, Hammersmith Ind. Premises Co-op. Soc. Ltd., Narayan Pathare Marg, Off. Sitladevi Temple Road, Mahim (West),
Mumbai - 400 016. Office Phone : + 91 22 24440564 / +91 22 24440716, Fax : +91 22 24440716 Mob.: 9322242663

**Independent Auditor's Review Report on Quarterly and Nine Months Ended on
December 31, 2021 Unaudited Financial Results of Company Pursuant to the
Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015, as amended.**

**To the Board of Directors of
MOKSH ORNAMENTS LIMITED**

We have reviewed the accompanying statement of unaudited financial results of M/s. **MOKSH ORNAMENTS LIMITED** (The Company) for the quarter ended 31st December 2021 and year to date results for the period from 1st April 2021 to 31st December 2021. 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 of the Statement in accordance with the Standards on Review Engagement (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the entity' 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 results are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles



and policies has not disclosed the information required to be disclosed in terms of the 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 requirements.

**For M/s S D JAIN AND CO.
Chartered Accountants**


**Shantilal Jain
Proprietor
Membership No.:110218
FRN: 121521W**



**Place: Mumbai
Date: 11/02/2022
UDIN No: 22110218ABJXCK8409**

MOKSH ORNAMENTS LIMITED

CIN : L36996MH2012PLC233562

Address :B-405/1, B-405/2, 4th floor, 99,Mulji Jetha Bldg, Kalbadevi Road, Vitthalwadi, Kalbadevi. Mumbai -400002

Statement of Standalone Un Audited Financial Results for the Quarter / Nine Month ended 31st December 2021

Rs in Lakhs

Particulars	Quarterly Ended			Nine Months Ended		Year Ended
	31/12/2021 Un Audited	30/09/2021 Un Audited	31/12/2020 Un Audited	31/12/2021 Un Audited	31/12/2020 Un Audited	31/03/2021 Audited
1. Income from Operations						
(a) Revenue from Operations	10,085.27	7,753.48	12,817.68	24,526.29	21,194.47	33,675.72
(b) Other Income	12.71	33.92	141.35	90.56	580.44	359.81
Total income from operations(net)	10,097.98	7,787.40	12,959.04	24,616.85	21,774.91	34,035.53
2. Expenses						
(a)Cost of material consumed		-				-
(b)Purchases of stock-in-trade	10191.76	7,200.27	11,725.15	22,974.63	21,958.12	31,703.65
(c) Changes in inventories of finished goods,work in progress and stock-in-trade	-392.44	200.69	776.22	712.33	(1,663.52)	367.50
(d)Employee benefits expense	49.34	46.95	43.10	134.58	118.72	167.63
(e) Finance Cost	20.91	30.55	97.90	73.25	294.31	373.89
(f) depreciation and amortisation expense	4.38	4.38	4.38	12.01	11.89	16.28
(g)Other expenses	62.27	26.84	59.43	125.18	374.43	632.01
(h)(Disclosed each and every item that is being included in other expenses and is more than 10% of the Total Expense)						
Total expenses	9,936.21	7,509.68	12,706.18	24,031.99	21,093.94	33,260.95
3.Profit From operations before exceptional and Extra Ordinary Items and Tax (1-2)	161.77	277.72	252.85	584.86	680.97	774.57
4.Exceptional Items						
5.Profit From operations before Extra Ordinary Items & Tax (3-4)	161.77	277.72	252.85	584.86	680.97	774.57
6.Extraordinary Items						
7.Profit From operations before Tax (5-6)	161.77	277.72	252.85	584.86	680.97	774.57
8.Tax expense						
(a)Current Tax	40.83	70.88	61.79	149.50	111.17	153.39
(b)Less : MAT Credit		-	-	-	-	-
(c) Current Tax Expense relating to Prior Years	8.62	-	-	8.62	-	0.76
(d)deferred Tax	-0.09	(0.94)	1.85	(2.09)	65.21	54.35
9.Profit/(Loss) for the period from Continuing Operation (7-8)	112.42	207.79	189.22	428.83	504.59	566.08
10.Profit (Loss) from Discontinuing Operations before Tax		-				
11.Tax Expense of discontinuing Operations		-				-
12.Profit (Loss) from Discontinuing Operations after tax (10-11)		-				-
13.Profit (Loss) for the Period before minority Interest (9+12)	112.42	207.79	189.22	428.83	504.59	566.08
14.Share of Profit (Loss) of Associates		-				-
15.Profit (Loss) of Minority Interest		-				-
16.Profit (Loss) for the Period	112.42	207.79	189.22	428.83	504.59	566.08
17.Paid-up equity share capital(face value of share 10/-each		-	1,073.20		1,073.20	1,073.20
18.Paid-up equity share capital(face value of share 2/-each	1,073.20	1,073.20		1,073.20		-
19.Details of Debt Securities		-				-
Reserves excluding revaluation reserve		-				-
20. Earnings per shares -						
(a)Basic EPS from continuing and discontinued operations	0.21	0.39	0.35	0.80	0.94	1.05
(b)Dilluted from continuing and discontinued operations	0.21	0.39	0.35	0.80	0.94	1.05

NOTS TO FINANCIAL RESULTS :-

- The Un Audited results for the Quarter and Nine Months ended December 31, 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in it's meeting held on 11th February 2022.
- The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable. Subject to a "Limited Review" by the statutory auditors of the Company. The Limited review report does not contain any qualification. The Limited review report will be filed with the stock Exchange and will also be available on Company's website www.mokshornaments.com
- The previous periods figures have been reclassified / regrouped wherever required to conform with current periods presentation.
- However, in view of the evolving nature of the Financial Reporting requirements and modifications to the existing standards, the financial results for both the current and previous periods may undergo changes in line with such regulatory / legislative changes.
- The reconciliation of net profit or loss reported earlier in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below

For **MOKSH ORNAMENTS LTD.**

Director / Authorised Signatory

Description	Quarter ended December 31, 2020
Net Profit after Tax as per previous GAAP (Indian GAAP)	183.71
Add/Less: Increase/(Decrease) in Net Profit as reported under Indian GAAP	
- Depreciation on Right to Use asset	(3.36)
- Inds AS 116 Impact	3.69
- Mark to Market gain on Forward Contract	7.03
- Taxes on account of above items	(1.85)
Net Profit as per IND AS	189.22
Other Comprehensive Income, net of income tax	-
Total Comprehensive Income for the period	189.22

6.The entire operations of the company relate to one segment only. Hence Segment reporting as per Ind AS 108 is not applicable

7.Figures of previous year / period have been re grouped/recast wherever necessary in order to make them comparable

For and on behalf of the Board of Director
of Moksh Ornaments Limited

For MOKSH ORNAMENTS LTD.

Amrit J Shah
Director
DIN: 05301251


Director/Authorised Signatory

Date : 11/02/2022
Place: Mumbai