



MOKSH ORNAMENTS LTD.

(SPECIALIST IN MFG & EXPORTER OF KOLKATA BANGLE)

CIN No. : L36996MH2012PLC233562

GST No. : 27AAICM0504E1ZX

B-405 / 1&B - 405/2, 4TH FLOOR, 99, MULJI JETHA BUILDING, GLITZ MALL, VITHALWADI, KALBADEVI ROAD, MUMBAI - 400 002.

Email : jineshwar101@gmail.com • Tel : 02240041473 I. Com : 4395

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

NSE SYMBOL: MOKSH

Dear Sir/ Madam,

Sub: - Annual Secretarial Compliance Report for the year ended March 31, 2023.

Pursuant to Regulation 24A of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, we are attached herewith the Annual Secretarial Compliance Report for the year ended 31st March, 2023.

You are requested to take the same on your record.

Thanking you,
Yours Faithfully,

For, MOKSH ORNAMENTS LIMITED

AMRIT
JAWANM
SHAH
ALJI SHAH

Digitally signed
by AMRIT
JAWANMALJI
SHAH
Date: 2023.05.17
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**MR. AMRIT SHAH
DIRECTOR
DIN: 05301251**

**Date: 17.05.2023
Place: Mumbai**



ANNUAL SECRETARIAL COMPLIANCE REPORT OF MOKSH ORNAMENTS LIMITED FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2023

I/We, Jaymin Modi, Practising Company Secretary (M No.A44248; C.P No.16948), 603/604, 6th Floor Sai Janak Classic, Near Sudhir Phadke Flyover, Borivali (West), Mumbai- 400103 have examined:

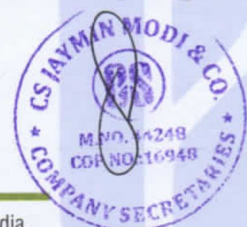
- All the documents and records made available to us and explanation provided by M/s. **Moksh Ornaments Limited** ("the Listed Entity")
- The filings/submissions made by the listed entity to the stock exchange;
- Website of the listed entity;
- Any other document/filing as may be relevant, which has been relied upon to make this certification;

For the year ended 31st March, 2023 in respect of compliance with the provision of:

- The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulation, circulars, guidelines issued thereunder; and
- The Securities Contracts (Regulation) 2018 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI")

The Specific Regulations, whose provisions and the circulars/guidelines issued thereunder, have been examined include:-

- The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeover) Regulations, 2011;
- The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (Not applicable during the review period);
- The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulation, 2021 (Not applicable during the review period);
- Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 (Not applicable during the review period);
- The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;



- h) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (Not applicable during the review period);
- i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

and circulars/ guidelines issued thereunder;

I hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remark by PCS
1	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	
2	Adoption and timely updation of the Policies: <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/ guidelines issued by SEBI 	Yes Yes	
3	Maintenance and disclosures on Website: <ul style="list-style-type: none"> • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website 	Yes Yes Yes	
4	Disqualification of Director: None of the Director(s) of the	Yes	



	Regulations, 2015.		
11	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.	Yes	No Actions taken against the listed entity / its promoters/ directors/subsidiaries either by SEBI or BSE Under SEBI Regulations and circulars/ guidelines issued thereunder during the year under review.
12	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	No additional non-compliance was observed for any SEBI regulation/ circular/ guidance note etc. during the year under review.

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remark by PCS
1	Compliances with the following conditions while appointing/re-appointing an auditor		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or	NA	
	ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or	NA	
	iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	NA	
2	Other conditions relating to resignation of statutory auditor		
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:		
	a. In case of any concern with the		



	<p>management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable.</p> <p>c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.</p>	<p>NA</p> <p>NA</p> <p>NA</p> <p>NA</p>	
3	<p>The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.</p>	NA	



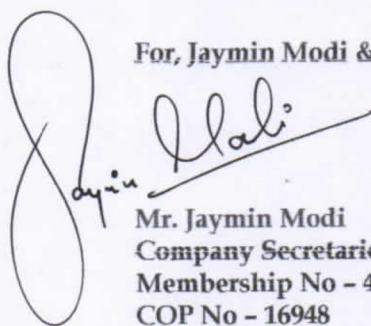
(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:-

Sr. No.	Compliance requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviation	Action Taken by	Details of Violation	Type of Action	Fine Amount	Observations/Remarks of the Practising Company Secretary	Management Response	Remarks
NIL										

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Compliance requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviation	Action Taken by	Details of Violation	Type of Action	Fine Amount	Observations/Remarks of the Practising Company Secretary	Management Response	Remarks
NIL										

For, Jaymin Modi & Co.



Mr. Jaymin Modi
Company Secretaries
Membership No - 44248
COP No - 16948
UDIN No - A044248E000320513
PR No. - 2146/2022



Date: 17.05.2023
Place: Mumbai