



# 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

Date: 03.02.2023

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, 03<sup>th</sup> February, 2023 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, 03<sup>th</sup> February 2023, 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 31<sup>st</sup> December, 2022 along with Limited Review Report after these results are reviewed by the Audit Committee.

We further inform you that the Board Meeting commenced at 03:30 P.M. today and concluded at 4:00 P.M.

Request you to take the same on record.

Thanking you.

Yours faithfully

**For MOKSH ORNAMENTS LIMITED**

**For MOKSH ORNAMENTS LTD.**

(Director)

**AMRIT SHAH**  
**MANAGING DIRECTOR**  
**DIN: 05301251**

Encl:

1. Un-Audited Financial Results for the quarter ended December 31, 2022.
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., Naryan Pathare Marg, Off Sitladevi Temple Road, Mahim (West),  
Mumbai - 400 016 Tel.: 9322242663

**Independent Auditor's Review Report on Quarter and Nine Month end 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 and Nine Month ended 31<sup>st</sup> December 2022. 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.

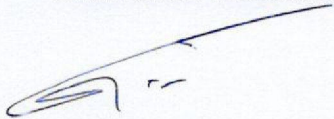
Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards specified under section 133 of the 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 D Jain  
Proprietor  
Membership No.:110218  
FRN: 121521W**



**Place: Mumbai  
Date: 03/02/2023  
UDIN No: 23110218BGWUSF7807**



**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 UnAudited Financial Results for the Quarter/Nine Month ended 31st December 2022**

Rs in Lakhs

| Particulars  | Quarterly Ended  |                  |                  | Nine Months Ended |                  | Year Ended       |
|--|------------------|------------------|------------------|-------------------|------------------|------------------|
|  | 12/31/2022       | 09/30/2022       | 12/31/2021       | 12/31/2022        | 12/31/2021       | 03/31/2022       |
|  | Un Audited       | Un Audited       | Un Audited       | Un Audited        | Un Audited       | Audited          |
| <b>1. Income from Operations</b>   |                  |                  |                  |                   |                  |                  |
| (a) Revenue from Operations  | 12666.97         | 10713.27         | 10,085.27        | 34,224.24         | 24,526.29        | 32,401.68        |
| (b) Other Income   | 8.48             | 9.67             | 12.71            | 26.84             | 89.96            | 97.52            |
| <b>Total income from operations(net)</b>   | <b>12,675.45</b> | <b>10,722.94</b> | <b>10,097.98</b> | <b>34,251.08</b>  | <b>24,616.25</b> | <b>32,499.20</b> |
| <b>2. Expenses</b>   |                  |                  |                  |                   |                  |                  |
| (a) Cost of material consumed  |                  |                  |                  | -                 |                  |                  |
| (b) Purchases of stock-in-trade  | 11107.44         | 12904.32         | 10191.76         | 34,486.39         | 22,873.91        | 30,431.27        |
| (c) Changes in inventories of finished goods, work in progress and stock-in-trade                                      | 1322.69          | -2484.13         | -392.44          | (1,097.68)        | 712.33           | 833.60           |
| (d) Employee benefits expense  | 54.81            | 49.84            | 49.34            | 153.17            | 134.58           | 188.26           |
| (e) Finance Cost   | 48.25            | 40.87            | 20.91            | 129.12            | 81.85            | 99.37            |
| (f) depreciation and amortisation expense  | 4.37             | 4.37             | 4.38             | 10.78             | 12.01            | 16.46            |
| (g) Other expenses   | -60.58           | 28.57            | 62.27            | 15.76             | 216.71           | 238.91           |
| (h) (Disclosed each and every item that is being included in other expenses and is more than 10% of the Total Expense) |                  |                  |                  | -                 |                  | -                |
| <b>Total expenses</b>  | <b>12,476.98</b> | <b>10,543.84</b> | <b>9,936.21</b>  | <b>33,697.54</b>  | <b>24,031.39</b> | <b>31,807.87</b> |
| <b>3. Profit From operations before exceptional and Extra Ordinary Items and Tax (1-2)</b>                             | <b>198.47</b>    | <b>179.11</b>    | <b>161.77</b>    | <b>553.54</b>     | <b>584.85</b>    | <b>691.34</b>    |
| <b>4. Exceptional Items</b>  |                  |                  |                  | -                 |                  |                  |
| <b>5. Profit From operations before Extra Ordinary Items &amp; Tax (3-4)</b>   | <b>198.47</b>    | <b>179.11</b>    | <b>161.77</b>    | <b>553.54</b>     | <b>584.85</b>    | <b>691.34</b>    |
| <b>6. Extraordinary Items</b>  |                  |                  |                  | -                 |                  |                  |
| <b>7. Profit From operations before Tax (5-6)</b>  | <b>198.47</b>    | <b>179.11</b>    | <b>161.77</b>    | <b>553.54</b>     | <b>584.85</b>    | <b>691.34</b>    |
| <b>8. Tax expense</b>  |                  |                  |                  | -                 |                  |                  |
| (a) Current Tax  | 49.97            | 45.11            | 40.83            | 139.45            | 149.50           | 171.30           |
| (b) Less : MAT Credit  |                  |                  |                  | -                 | -                |                  |
| (c) Current Tax Expense relating to Prior Years  |                  |                  | 8.62             | -                 | 8.62             | 8.62             |
| (d) deferred Tax   | -0.01            | -0.04            | -0.09            | (0.13)            | (2.09)           | (1.85)           |
| <b>9. Profit/(Loss) for the period from Continuing Operation (7-8)</b>   | <b>148.52</b>    | <b>134.03</b>    | <b>112.42</b>    | <b>414.22</b>     | <b>428.82</b>    | <b>513.27</b>    |
| <b>10. Profit (Loss) from Discontinuing Operations before Tax</b>  |                  |                  |                  | -                 |                  |                  |
| <b>11. Tax Expense of discontinuing Operations</b>   |                  |                  |                  | -                 |                  |                  |
| <b>12. Profit (Loss) from Discontinuing Operations after tax (10-11)</b>   |                  |                  |                  | -                 |                  |                  |
| <b>13. Profit (Loss) for the Period before minority Interest (9+12)</b>  | <b>148.52</b>    | <b>134.03</b>    | <b>112.42</b>    | <b>414.22</b>     | <b>428.82</b>    | <b>513.27</b>    |
| <b>14. Share of Profit (Loss) of Associates</b>  |                  |                  |                  | -                 |                  |                  |
| <b>15. Profit (Loss) of Minority Interest</b>  |                  |                  |                  | -                 |                  |                  |
| <b>16. Profit (Loss) for the Period</b>  | <b>148.52</b>    | <b>134.03</b>    | <b>112.42</b>    | <b>414.22</b>     | <b>428.82</b>    | <b>513.27</b>    |
| <b>17. Paid-up equity share capital (face value of share 2/-each)</b>  | <b>1,073.20</b>  | <b>1,073.20</b>  | <b>1,073.20</b>  | <b>1,073.20</b>   | <b>1,073.20</b>  | <b>1,073.20</b>  |
| <b>18. Details of Debt Securities</b>  |                  |                  |                  |                   |                  |                  |
| <b>Reserves excluding revaluation reserve</b>  |                  |                  |                  |                   |                  |                  |
| <b>19. Earnings per shares -</b>   |                  |                  |                  |                   |                  |                  |
| (a) Basic EPS from continuing and discontinued operations  | 0.28             | 0.25             | 0.21             | 0.77              | 0.80             | 0.96             |
| (b) Diluted from continuing and discontinued operations  | 0.28             | 0.25             | 0.21             | 0.77              | 0.80             | 0.96             |

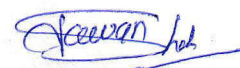
**NOTES TO FINANCIAL RESULTS :-**

- The UnAudited results for the Quarter and Nine Month ended ended December 31, 2022 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 03rd February 2023.
- 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.
- 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 entire operations of the company relate to one segment only. Hence Segment reporting as per Ind AS 108 is not applicable
- 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.

For MOKSH ORNAMENTS LTD.

Amrit J Shah  
Director (Director)Jawanmal Shah  
Director

(Director)

Date : 03rd February 2023  
Place: Mumbai

DIN: 05301251

DIN : 05301300