



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: 09.02.2024

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

NSE SYMBOL: MOKSH

Sub: Outcome of Board Meeting of the Company held on Friday, February 09, 2024 at 02:30 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, February 09, 2024, inter alia, has approved the following items:

1. Considered and Approved the Standalone Un-Audited Financial Results of the Company for the the quarter ended on 31st December, 2023 along with Limited Review Report.
2. Considered and Approved the restated financials for the F.Y 2021 to F.Y 2023, for the purpose of incorporation of data in Draft Letter of Offer to be prepared for the proposed Rights Issue.

We further inform you that the Board Meeting commenced at 02.30 P.M. today and concluded at 05.00 P.M.

Kindly take same on your records.

Thanking You.
Yours Truly,

For MOKSH ORNAMENTS LIMITED

For MOKSH ORNAMENTS LTD.

MR. AMRIT SHAH
DIRECTOR

DIN: 05301251

Encl:

1. Limited Review Report
2. Un-Audited Financial Results for the quarter ended December 31, 2023



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 31st December 2023. 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: 09/02/2024
UDIN No: 24110218BKDAPO5013**

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 2023

Rs in Lakhs

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
	UnAudited	UnAudited	Un Audited	Un Audited	Un Audited	Audited
1. Income from Operations						
(a) Revenue from Operations	8494.25	12657.93	12666.97	34,362.07	34,224.24	44,659.20
(b) Other Income	18.99	42.74	8.48	75.54	26.84	61.25
Total income from operations(net)	8,513.24	12,700.68	12,675.45	34,437.61	34,251.08	44,720.45
2. Expenses						
(a) Cost of material consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	9175.09	12555.32	11107.44	34,339.83	34,486.39	45,751.99
(c) Changes in inventories of finished goods, work in progress and stock-in-trade	-1137.67	-292.43	1322.69	(1,159.31)	(1,097.68)	(2,840.99)
(d) Employee benefits expense	48.38	49.71	54.81	146.48	153.17	200.96
(e) Finance Cost	209.30	110.67	48.25	385.47	129.12	219.82
(f) depreciation and amortisation expense	4.11	4.11	4.37	12.33	10.78	15.15
(g) Other expenses	15.62	31.77	-60.58	68.52	15.76	525.16
(h) Disclosed each and every item that is being included in other expenses and is more than 10% of the Total Expense)	-	-	-	-	-	-
Total expenses	8,314.84	12,459.16	12,476.98	33,793.32	33,697.54	43,872.09
3. Profit From operations before exceptional and Extra Ordinary Items and Tax (1-2)	198.41	241.52	198.47	644.30	553.54	848.34
4. Exceptional Items						
5. Profit From operations before Extra Ordinary Items & Tax (3-4)	198.41	241.52	198.47	644.30	553.54	848.34
6. Extraordinary Items						
7. Profit From operations before Tax (5-6)	198.41	241.52	198.47	644.30	553.54	848.34
8. Tax expense						
(a) Current Tax	49.85	60.73	49.97	161.99	139.45	235.04
(b) Less: MAT Credit	-	-	-	-	-	-
(c) Current Tax Expense relating to Prior Years	-	-	-	-	-	-
(d) deferred Tax	0.08	0.05	-0.01	0.18	(0.13)	(0.14)
9. Profit/(Loss) for the period from Continuing Operation (7-8)	148.47	180.74	148.52	482.13	414.22	613.43
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)	148.47	180.74	148.52	482.13	414.22	613.43
14. Share of Profit (Loss) of Associates						
15. Profit (Loss) of Minority Interest						
16. Profit (Loss) for the Period	148.47	180.74	148.52	482.13	414.22	613.43
17. Paid-up equity share capital (face value of share 2/-each)	1,073.20	1,073.20	1,073.20	1,073.20	1,073.20	1,073.20
18. Details of Debt Securities						
Reserves excluding revaluation reserve						
19. Earnings per shares -						
(a) Basic EPS from continuing and discontinued operations	0.28	0.34	0.28	0.90	0.77	1.14
(b) Diluted from continuing and discontinued operations	0.28	0.34	0.28	0.90	0.77	1.14

NOTES TO FINANCIAL RESULTS :-

- The UnAudited results for the Quarter and Nine Month ended 31st December 2023 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 09th February 2024.
- 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 MOKSH ORNAMENTS LTD.

Director / Authorised Signatory
For Moksh Ornaments Limited
 Amrit J Shah
 Managing Director
 Din : 05301251
For MOKSH ORNAMENTS LTD.

Director / Authorised Signatory

 Jawanmal Shah
 Whole Time Director
 Din : 05301300

Date : 09th February 2024

Place: Mumbai