



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: 09.08.2024

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

Symbol: MOKSH

Sub: Outcome of the Meeting of Board of Directors Held on Friday, 09th August, 2024 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, 09th August, 2024, 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 30th June, 2024 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 4:30 P.M.

Request you to take the same on record.

Thanking you.

Yours faithfully

For MOKSH ORNAMENTS LIMITED

For MOKSH ORNAMENTS LTD.

AMRIT SHAH
MANAGING DIRECTOR
DIN: 05301251


Director / Authorised Signatory

Encl:

1. Un-Audited Financial Results for the quarter ended June 30, 2024.
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 Quarterly 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 M/s. MOKSH ORNAMENTS LIMITED ('The Company') (CIN NO: U36996MH2012PLC233562) for the quarter ended 30th June 2024. 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



Email : shantilal@ngjain.com

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: 09/08/2024
Udin No : 24110218BKDAUI8236

MOKSH ORNAMENTS LIMITED

CTN : 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 ended 30th June 2024

Particulars	Quarter Ended			Year Ended
	30/06/2024	31/03/2024	30/06/2023	31/03/2024
	UnAudited	Audited	UnAudited	Audited
1. Income from Operations				
(a) Revenue from Operations	13682.26	10558.03	13209.89	44,920.11
(b) Other Income	12.96	78.72	13.80	175.80
Total income from operations(net)	13,695.22	10,636.76	13,223.70	45,095.91
2. Expenses				
(a)Cost of material consumed				-
(b)Purchases of stock-in-trade	15516.68	10115.55	12609.42	43,849.88
(c) Changes in inventories of finished goods,work in progress and stock-in-trade	-2789.69	60.93	270.79	(1,098.38)
(d)Employee benefits expense	40.21	48.88	48.38	195.36
(e) Finance Cost	148.24	139.99	65.50	527.01
(f) depreciation and amortisation expense	4.08	4.43	4.11	16.76
(g)Other expenses	476.58	60.47	21.12	754.48
(h)(Disclosed each and every item that is being included in other expenses and is more than 10% of the Total Expense)				-
Total expenses	13,396.09	10,430.26	13,019.32	44,245.11
3.Profit From operations before exceptional and Extra Ordinary Items and Tax (1-2)	299.13	206.50	204.37	850.80
4.Exceptional Items				-
5.Profit From operations before Extra Ordinary Items & Tax (3-4)	299.13	206.50	204.37	850.80
6.Extraordinary Items				-
7.Profit From operations before Tax (5-6)	299.13	206.50	204.37	850.80
8.Tax expense				-
(a)Current Tax	75.15	63.16	51.40	225.15
(b)Less : MAT Credit				-
(c) Current Tax Expense relating to Prior Years				-
(d)deferred Tax	0.13	0.18	0.05	0.36
9.Profit/(Loss) for the period from Continuing Operation (7-8)	223.85	143.16	152.92	625.29
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)	223.85	143.16	152.92	625.29
14.Share of Profit (Loss) of Associates				-
15.Profit (Loss) of Minority Interest				-
16.Profit (Loss) for the Period	223.85	143.16	152.92	625.29
17.Paid-up equity share capital(face value of share 2/-each)	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	0.42	0.27	0.28	1.17
(b)Dilluted from continuing and discontinued operations	0.42	0.27	0.28	1.17

NOTS TO FINANCIAL RESULTS :-

- 1.The UnAudited results for the Quarter ended June'30, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in it's meeting held on 09th August 2024.
- 2.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.
- 3.The previous periods figures have been reclassified / regrouped wherever required to conform with current periods presentation.
- 4.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.
- 5.The entire operations of the company relate to one segment only. Hence Segment reporting as per Ind AS 108 is not applicable.
- 6.Figures of previous year / period have been re grouped/recast wherever necessary in order to make them comparable.

For Moksh Ornaments Limited

For MOKSH ORNAMENTS LTD.

For MOKSH ORNAMENTS LTD.

Director / Authorised Signatory

Director / Authorised Signatory

Date : 09/08/2024

Place: Mumbai

Amrit J Shah

Chairman

Din : 05301251

Jawanmal Shah

Wholetime Director

Din : 05301300