



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, KALBADEV ROAD, MUMBAI - 400002.
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

Subject: Outcome of Board Meeting of the Company held on 24.06.2020

Dear Sir/Madam,

With reference to captioned subject, we wish to inform you that the Meeting of the Board of Directors of the Company was held on Wednesday, 24th June 2020, the Board of Directors of the Company, has considered and, either noted or approved the followings, namely: -

1. Consider and approved the Audited Financial Statements of the Company for the Half Year/Year ended 31st March, 2020 and Statement of Audited Financial Results together with Statement of Assets and Liabilities for the Half Year/Year ended 31st March 2020;
2. Taken on record the Auditors' Report on the Audited Financial Statements of the Company for the Half Year/Year ended 31st March, 2020 and Auditors Report on Audited Financial Results of the Company for the Half year/Year ended 31 March 2020;

We are also in process to filing the aforesaid Audited Financial Results within the stipulated time to NEAPS under Full Results and same shall also be hosted on the website of Company i.e. www.mokshornaments.com.

The Meeting was commenced at 11.30 A.M. and concluded at 12:30 P.M.

You are requested to please take on record the aforesaid information for your reference, records and for further needful.

Thanking You.

Yours Truly,
For **Moksh Ornaments Ltd**

Mr. Amrit Shah
Director
DIN: 05301251

For **MOKSH ORNAMENTS LTD.**

Director/Authorised Signatory

MOKSH ORNAMENTS LIMITED

CIN : U36996MH2012PLC233562

Address :B-405/1, B-405/2, 4th floor, 99,Mulji Jetha Bldg,

Statement of Audited Financial Results for the Half Year and Year End 31st March 2020

Rs in Lakhs

Particulars	Six Months Ended			Year Ended	Year Ended
	31/03/2020	30/09/2019	31/03/2019	31/03/2020	31/03/2019
	Audited	Audited	Audited	Audited	Audited
1. Income from Operations					
(a) Revenue from Operations	20,401.98	13,992.89	18,564.04	34,394.86	38,086.64
(b) Other Income	361.88	108.68	48.00	470.56	60.32
Total income from operations(net)	20,763.85	14,101.57	18,612.04	34,865.42	38,146.96
2. Expenses					
(a) Cost of material consumed	-	-	-	-	-
(b) Purchases of stock-in-trade	18,408.40	12,843.57	18,278.05	31,251.97	37,125.70
(c) Changes in inventories of finished goods, work in	1,331.21	591.85	(373.99)	1,923.06	(308.12)
(d) Employee benefits expense	80.65	65.96	46.71	146.61	97.25
(e) Finance Cost	206.06	163.61	158.23	369.68	282.92
(f) depreciation and amortisation expense	1.23	1.23	1.22	2.46	2.44
(g) Other expenses	421.70	38.69	245.74	460.39	275.96
Total expenses	20,449.26	13,704.91	18,355.96	34,154.17	37,476.16
3. Profit From operations before exceptional and Extra	314.60	396.65	256.09	711.25	670.80
4. Exceptional Items	-	-	-	-	-
5. Profit From operations before Extra Ordinary Items &	314.60	396.65	256.09	711.25	670.80
6. Extraordinary Items	-	-	-	-	-
7. Profit From operations before Tax (5-6)	314.60	396.65	256.09	711.25	670.80
8. Tax expense	-	-	-	-	-
(a) Current Tax	68.66	110.35	53.98	179.01	191.25
(b) deffered Tax	(0.07)	-	(0.28)	(0.07)	(0.28)
10. Net profit from ordinary activities after tax (7-8)	246.01	286.30	202.39	532.31	479.83
11. Profit (Loss) from Discontinuing Operations	-	-	-	-	-
12. Tax Expense of discontinuing Operations	-	-	-	-	-
13. Profit (Loss) from Discontinuing Operations (13-14)	-	-	-	-	-
14. Profit (Loss) for the Period	246.01	286.30	202.39	532.31	479.83
15. Paid-up equity share captital(face value of share 10/-	107.32	107.32	107.32	107.32	107.32
16. Reserve excluding revaluation reserves as per balance	1,988.76	1,988.76	1,508.92	1,988.76	1,508.92
17. Earnings per shares -	-	-	-	-	-
(a) Basic	2.29	2.67	1.89	4.96	4.47
(b) Dilluted	2.29	2.67	1.89	4.96	4.47

For MOKSH ORNAMENTS LIMITED

For MOKSH ORNAMENTS LTD

Amrit J Shah

Director

DIN: 05301251

Director / Authorised Signatory

Date: 24/06/2020

Place: Mumbai

NOTE:

1. The above results were reviewed and recommended by the Audit Committee at its meeting held on 24th June, 2020 and were approved & taken on record by the Board of Directors at the meeting held on that date.
2. Segment reporting as required AS-17 is not applicable, as 100% revenue comes from a single segment.
3. The Financial Results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.
4. Figures for the previous period has been regrouped/reclassified wherever necessary to confirm to the figures of the current period's presentation.
5. The Company does not have any subsidiary, associate or Joint Venture, Therefore it has prepared only standalone results as consolidation requirement is not applicable to the company
6. Statement of Assets and Liabilities as on 31st March 2020 is enclosed herewith.
7. The Auditors' Report is unmodified and there is no comments or remarks which needs to be described in the prescribed form.
8. Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), 2015 was made to the Stock Exchange vide our letter dated 29th May 2020 for the material impact of COVID-19 pandemic on Business operations as required in pursuant to SEBI circular dated 20th May 2020.
9. The Auditors have given their report on the financial results for the half/year ended 31st March, 2020 which has also reviewed and approved by the Audit Committee and the Board at their Meeting held on Wednesday, 24th June, 2020.

For MOKSH ORNAMENTS LIMITED

For **MOKSH ORNAMENTS LTD.**

Amrit J Shah
Director
DIN: 05301251

[Signature]
Director / Authorised Signatory

Date: 24/06/2020
Place: Mumbai

MOKSH ORNAMENTS LIMITED
Standalone Statement of Assets & Liabilities

	As at 31.03.2020	As at 31.03.2019
<u>EQUITIES & LIABILITIES</u>		
1 Shareholders Fund		
Share Capital	1,073.20	1,073.20
Reserves & Surplus	2,521.07	1,988.76
Money Recd against Share Warrants	-	-
Total Shareholders Funds	3,594.27	3,061.96
2 Share Applications Money Pending Allotment		-
3 Non-Current Liabilities		
Long Term Borrowing	-	-
Deferred tax liabilities (Net)	-	-
Other Long Term Liabilities	-	-
Long Term Provisions	-	-
Sub total Non Current Liabilities		
4 Current Liabilities		
Short Term borrowings	5,985.61	4,952.79
Trade payables	559.299	261.837
Micro Enterprises & Small Enterprises		
Other Than Micro Enterprises & Small Enterprises		
Other current liabilities	6.06	8.38
Short-term provisions	193.18	186.90
Sub total Current Liabilities	6,744.15	5,409.92
TOTAL EQUITY AND LIABILITIES	10,338.42	8,471.88
<u>ASSETS</u>		
1 Non Current Assets		
Fixed Assets		-
Tangible assets	5.78	184.51
Intangible assets		-
Capital Work in Progress		-
Intangible assets under development		-
Non-Current Investment		-
Deferred Tax Asset	1.26	1.19
Long Term Loans and Advances		
Other Non- Current Assets	69.54	27.87
Sub total Non Current Assets	76.58	213.57
2 CURRENT ASSETS		
Current Investments		
Inventories	2,723.09	4,646.15
Trade Receivables	3,546.03	1,040.15
Cash & Cash equivalents	3,752.81	2,289.27
Short terms loans and advances	239.91	282.73
other current assets	-	-
Sub total Current Assets	10,261.83	8,258.30
TOTAL ASSETS	10,338.42	8,471.88

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: 24/06/2020

Place: Mumbai



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

Auditor's Report's on Audited Half Year Standalone Financial Results of the Company for the Half Year ended on 31st March 2020 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**To,
Board of Directors of
Moksh Ornaments Limited
Mumbai.**

We have audited the accompanying statement of Financial results (the statement) of Moksh Ornament Limited. ("the Company") for the half year ended 31st March 2020 and the year to date results for the period 01st April, 2019 to 31st March 2020, attached herewith, being submitted by the company's management pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 read with SEBI Circular No, CIR/CFD/CMD1/44/2019 dated 29th March 2019.

These half yearly financial results as well as the year to date financial results have been prepared on the basis of interim financial statements, which are the responsibility of company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim Financial Statements, which was prepared in accordance with the recognition and measurement principles laid down in India Accounting Standards (AS 25) specified under section 133 Companies Act, 2013 read with relevant rules issued under companies (accounts) rules 2014 as amended and other accounting principles generally accepted in India.

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 aforesaid Indian accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD 1 /44/2019 Dated 29th March, 2019. Including the manner in which it is to be disclosed, or that it contains any material misstatement.



Email : shantilal@ngjain.com

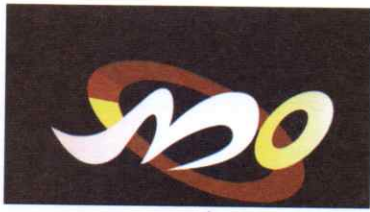
In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results:

- (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements)Regulation.2015,as modified by Circular No.CIR/CFD/FAC/62/2016 dated July 5,2016; and
- (ii) Give a true and fair view in conformity with the aforesaid accounting standards and other accounting principles generally accepted in India of the net Profit and other financial information of the company for the half year ended September 2019 and have been presented solely on the basis of information compiled by the management.

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



**Shantilal Jain
Proprietor
Membership No.:110218
FRN: 121521W
Place: Mumbai
Date: 24th June 2020
UDIN No : 20110218AAAABZ6622**



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Date: 24.06.2020

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

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board Of India (LODR) Regulations, 2015

Dear Sir/Madam,

This is hereby declared and confirmed that the Auditors' Report given by the Statutory Auditors of the Company on the Audited financials Results of the Company for the half year and financial year ended on 31 March, 2020 is with Unmodified Opinion.

Thanking You.

Yours Truly,
For Moksh Ornaments Ltd

For MOKSH ORNAMENTS LTD.

Director/Authorised Signatory

Mr. Amrit Shah
Director
DIN: 05301251