MOKSH ORNAMENTS LIMITED

MFG. & EXPORTER IN GOLD JEWELLERY

CIN No. : U36996MH2012PLC233562 | GST No. : 27AAICM0504E1ZX

B-405/1 & B-405/2, 4th Floor, 99, Mulji Jetha Building, Glitz Mall, Kalbadevi Road, Vithalwadi, Kalbadevi, Mumbai – 400 002. Tel.: 022 4004 1473 / 61834395 I. Com (M.M.) : 4395 I Email : jineshwar101@gmail.com

Date: 15/11/2018

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

Subject: Submission Un-Audited Financial Result for the quarter/half year ended on 30th September, 2018.

REF: Symbol: MOKSH

Dear Sir / Madam,

With reference to the captioned subject, we wish to inform you that the board of directors at their meeting held today at 03.30 p.m. approved the unaudited Financial Results along with the Limited review report for the quarter and half year ended 30th September, 2018.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find unaudited Financial Results along with the Limited review report signed by the Auditor of the Company for the quarter and half year ended on 30th September, 2018, along with the Limited review Report signed by the Auditor of the Company duly approved by the Board of Directors.

Kindly take the same on records.

Thanking You.

Yours Faithfully,
For **Moksh Ornaments Limited**

For MOKSH ORNAMENTS LTD.

Mr. AmritJawanmal Shah
Managing Director
DIN: 05301251

(Director)

Encl:

MOKSH ORNAMENTS LIMITED

CIN : U36996MH2012PLC233562

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 Half Year/Year ended on 30 thSeptember 2018

Rs in Lakhs

Part 1	Quarter Ended		Quarter Ended		Year Ended
Particulars	30/06/2018	30/09/2018	31/03/2018	31/12/2017	31/03/2018
	Audited	UnAudited	Audited	UnAudited	Audited
1. Income from Operations					
(a) Net sales/Income from operation(net of excise duty)	10,561.29	8,961.31	8,917.95	7,418.28	30,970.59
(b)other operating income	4.21	8.11	22.16	-	31.18
Total income from operations(net)	**10,565.50**	**8,969.42**	**8,940.11**	**7,418.28**	**31,001.77**
2. Expenses	-	-	-	-	-
(a)Cost of material consumed	-	-	-	-	-
(b)Purchases of stock-in-trade	9,210.78	9,636.87	9,007.27	6,596.71	30,220.25
©Changes in inventories of finished goods,work in progress and stock-in-trade	1,037.88	(972.01)	(760.13)	536.51	(556.75)
(d)Employee benefits expense	24.22	26.33	21.84	22.24	72.73
(e) depreciation and amortisation expense	0.61	0.61	0.75	0.75	2.99
(f)Other expenses	8.45	21.81	160.66	73.52	383.12
Total expenses	**10,281.93**	**8,713.61**	**8,430.38**	**7,229.73**	**30,122.33**
3.Profit/(loss)From operations before other Income,finance costs and exeptional item(1-2)	**283.56**	**255.81**	**509.73**	**188.55**	**879.44**
4.Other Income	-	-	-	-	-
5.Profit/(loss)from ordinary activities before finance cost and exceptional item(3+4)	**283.56**	**255.81**	**509.73**	**188.55**	**879.44**
6.Finance costs	**54.03**	**70.66**	**75.81**	**71.05**	**294.29**
7.Profit/(loss) from ordinary activities after finance cost but before exceptional items(5-6)	**229.53**	**185.15**	**433.93**	**117.50**	**585.14**
8.Exceptional Items	-	-	-	-	-
9.Profit/(loss)from ordinary activities before tax	229.53	185.15	433.93	117.50	585.14
10.Tax expense	-	-	-	-	-
(a)Current Tax	75.89	61.22	143.47	38.85	193.79
(b)deffered Tax	-	-	(0.07)	(0.07)	(0.30)
11.Net profit/(loss) from ordinary activities after tax(9-10)	**153.64**	**123.93**	**290.53**	**78.73**	**391.66**
12.Extraordinary items(net of tax expense Re 1 lakh)	-	-	-	-	-
13.Net profit /(loss) for the period(11+12)	**153.64**	**123.93**	**290.53**	**78.73**	**391.66**
14.Share of profit/(loss) of associates*	-	-	-	-	-
15.Minority Interest*	-	-	-	-	-
16.Net profit/(loss)after taxes,minority interest and share of profit/(loss) of associates(13+14+15)	**153.64**	**123.93**	**290.53**	**78.73**	**391.66**
17.Paid-up equity share captital(face value of share 10/-each afters split)	**107.32**	**107.32**	**107.32**	**107.32**	**107.32**
18.Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	**1,508.92**	**1,508.92**	**1,508.92**
19.I Earnings per share(before extraordinary items of Rs 10/- each(not annualised)	-	-	-	-	
(a)Basic	**5.28**	**5.28**	**5.28**	**5.28**	**5.28**
(b)Dilluted	**5.28**	**5.28**	**5.28**	**5.28**	**5.28**
19.II Earnings per share(after extraordinary items of Rs 10/- each)	-	-	-	-	
(a)Basic	**5.28**	**5.28**	**5.28**	**5.28**	**5.28**
(b)Dilluted	**5.28**	**5.28**	**5.28**	**5.28**	**5.28**
see acccompanying note to the financial results	-	-	-	-	

*Applicable in the case of consolidsated results.

NOTE:

1)The above unaudited standalone financial results which are published in accordance with regulation 33 of the SEBI(listing obligation & disclosure requiurements) regulation 2015 have been reviewed by the audit committee & approved by the board of directors at its meeting held on November 15, 2018. The statutory auditors have carried out " limited review" of the financial results for the quarter ended September 30, 2018.

2)Previous period figures have been regrouped or rearranged,wherever necessary.

3)Segment reporting as required by AS - 17 is not applicable as the company operator in one single primary business segament

For **MOKSH ORNAMENTS LIMITED**

Amrit J Shah
Director
DIN: 05301251

Date: 15/11/2018
Place: Mumbai

MOKSH ORNAMENTS LIMITED
Standalone Statement of Assets & Liabilities

		As at 30.09.2018	As at 31.03.2018
	EQUITIES & LIABILITIES		
1	**Shareholders Fund**		
	Share Capital	1,073.20	1,073.20
	Reserves & Surplus	1,786.50	1,508.92
	Money Recd against Share Warrants	-	-
	Total Shareholders Funds	**2,859.70**	**2,582.13**
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 Curent Liabilities		-
4	**Current Liabilities**		
	Short Term borrowings	3,356.62	3,392.61
	Trade payables	-	-
	Micro Enterprises & Small Enterprises		
	Other Than Micro Enterprises & Small Enterprises		
	Other current liabilities	186.18	49.41
	Short-term provisions	330.89	193.79
	Sub total Curent Liabilities	**3,873.69**	**3,635.80**
	TOTAL EQUITY AND LIABILITIES	**6,733.39**	**6,217.92**
	ASSETS		
1	**Non Current Assets**		
	Fixed Assets	-	-
	Tangible assets	185.73	184.72
	Intangible assets	-	-
	Capital Work in Progress	-	-
	Intangible assets under development	-	-
	Non-Current Investment	-	-
	Deferred Tax Asset	0.91	0.91
	Long Term Loans and Advances		-
	Other Non- Current Assets	24.70	24.70
	Sub total Non Curent Assets	**211.34**	**210.33**
2	**CURRENT ASSETS**		
	Current Investments		-
	Inventories	4,272.16	4,338.03
	Trade Receivables	1,653.13	985.78
	Cash & Cash equivalents	274.78	458.86
	Short terms loans and advances	321.98	224.92
	other current assets	-	-
	Sub total Curent Assets	**6,522.05**	**6,007.60**
		6,733.39	**6,217.92**

For and on behalf of the Board of Directror
of **Moksh Ornaments Limited**

Amrit J Shah
Director
DIN: 05301251

Date: 15/11/2018
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

INDEPENDENT AUDITORS REVIEW REPORT

(Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations2015

To,
Board of Directors
MOKSH ORNAMENTS LIMITED
B-405/1, B-405/2, 4th floor,
99,Mulji Jetha Bldg, Kalbadevi Road,
Vitthalwadi, Kalbadevi,
Mumbai -400002

1) We have reviewed the accompanying statement of unaudited Standalone financial results of MOKSH ORNAMENTS LIMITED for the period ended 30th September,2018. 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.

2) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures Applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of 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 misstatement.

for S D JAIN & CO
Chartered Accountants
FRN: 121521W

S. D. JAIN & CO. MUMBAI Chartered Accountants

Shantilal D Jain
Proprietor
Membership number 110218

Place: Mumbai
Date: 15th November' 2018

Email : shantilal@ngjain.com