



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: 12.11.2024

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 Tuesday, November 12, 2024 at 02:00 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. Tuesday, November 12, 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 and half year ended on 30th September, 2024 along with Limited Review Report.

We further inform you that the Board Meeting commenced at 02.00 P.M. today and concluded at 03.00 P.M.

Kindly take same on your records.

Thanking You.

Yours Truly,

For MOKSH ORNAMENTS LIMITED
For MOKSH ORNAMENTS LTD.


MR. AMRIT SHAH Director / Authorised Signatory
MANAGING DIRECTOR
DIN: 05301251

Encl:

1. Un-Audited Financial Results for the quarter and half year ended September 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 and Half Year Ended 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 and Half Year ended **30th September 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.

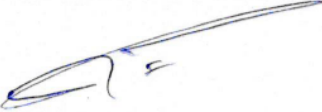
Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards specified under section 133 of the 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: 12/11/2024
Udin No : 24110218BKDAXQ7405**

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 and Half Year ended 30th September 2024

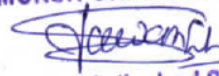
Rs in Lakhs

Particulars	Quarter Ended			Six Month		Year Ended
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
1. Income from Operations						
(a) Revenue from Operations	15844.77	13682.26	12657.93	29,527.03	25,867.82	44,920.11
(b) Other Income	14.49	12.96	42.74	27.45	56.55	175.80
Total income from operations(net)	15,859.26	13,695.22	12,700.68	29,554.48	25,924.37	45,095.91
2. Expenses						
(a)Cost of material consumed						
(b)Purchases of stock-in-trade	13043.51	15516.68	12555.32	28,560.19	25,164.74	43,849.88
(c) Changes in inventories of finished goods,work in progress and stock-in-trade	1666.03	-2789.69	-292.43	(1,123.66)	(21.64)	(1,098.38)
(d)Employee benefits expense	46.75	40.21	49.71	86.96	98.10	195.36
(e) Finance Cost	131.93	148.24	110.67	280.17	176.17	527.01
(f) depreciation and amortisation expense	4.08	4.08	4.11	8.15	8.22	16.76
(g)Other expenses	645.27	476.58	31.77	1,121.84	52.89	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	15,537.56	13,396.09	12,459.16	28,933.66	25,478.48	44,245.11
3.Profit From operations before exceptional and Extra Ordinary Items and Tax (1-2)	321.70	299.13	241.52	620.82	445.89	850.80
4.Exceptional Items						
5.Profit From operations before Extra Ordinary Items & Tax (3-4)	321.70	299.13	241.52	620.82	445.89	850.80
6.Extraordinary Items						
7.Profit From operations before Tax (5-6)	321.70	299.13	241.52	620.82	445.89	850.80
8.Tax expense						
(a)Current Tax	81.09	75.15	60.73	156.24	112.13	225.15
(b)Less : MAT Credit						
(c) Current Tax Expense relating to Prior Years						
(d)deferred Tax	-0.12	0.13	0.05	0.01	0.10	0.36
9.Profit/(Loss) for the period from Continuing Operation (7-8)	240.73	223.85	180.74	464.57	333.65	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)	240.73	223.85	180.74	464.57	333.65	625.29
14.Share of Profit (Loss) of Associates						
15.Profit (Loss) of Minority Interest						
16.Profit (Loss) for the Period	240.73	223.85	180.74	464.57	333.65	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	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	0.45	0.42	0.34	0.87	0.62	1.17
(b)Dilluted from continuing and discontinued operations	0.45	0.42	0.34	0.87	0.62	1.17

NOTS TO FINANCIAL RESULTS :-

- The UnAudited results for the Quarter and Half year ended ended September30, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in it's meeting held on 12th November 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 Limited
For MOKSH ORNAMENTS LTD.

 Director / Authorised Signatory
 Amrit J Shah
 Chairman
 Din : 05301251

 For Moksh Ornaments Limited
For MOKSH ORNAMENTS LTD.

 Director / Authorised Signatory
 Jawanmal Shah
 Whole Time Director
 DIN : 05301300

Date : 12/11/2024

Place: Mumbai

MOKSH ORNAMENTS LIMITED

Cash Flow Statement

Rs in Lakhs

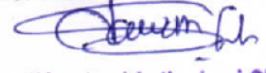
Particular	30th September 2024	31st March 2024
A CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit (Loss) after tax and extraordinary items	- 464.57	- 625.29
Adjustment for :		
Depreciation	8.15	16.76
Interest expense	280.17	527.01
Deffered Tax	0.01	0.36
Miscellaneous expenses written off	-	544.13
Operating profit before working capital changes	-	1,169.42
Adjustment for :		
Trade & other receivables	378.50	(1,344.89)
Inventories	(1,123.66)	(1,098.38)
Trade & Other payables	480.93	(40.03)
Cash Generated from Operations	-	(1,313.88)
Interest & Financial Chgs paid	(280.17)	(527.01)
Direct taxes paid	-	(527.01)
Cash flow before extraordinary items	208.51	(1,840.89)
Extraordinary items	-	-
A) Net cash from / (utilised in) operating activities	208.51	(1,840.89)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets (incl. adv.)	(43.39)	-
Sale of fixed assets	-	-
Other Investments	-	-
Deposits	-	-
B) Net cash from / (utilised in) investing activities	(43.39)	(0.44)
C CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid		
Proceeds from Issue of Share Capital		
Proceeds from Long Term borrowings	(163.29)	(125.89)
Proceeds from Short Term borrowings	308.75	2,310.93
C) Net cash from / (utilised in) financing activities	145.46	2,185.04
Net increase in cash & cash equivalents (A+B+C)	310.59	343.71
Cash & cash equivalents at Beginning of Period (Opening Balance)	866.21	522.50
Cash & cash equivalents as at End of Period (Closing Balance)	1,176.80	866.21

For and on behalf of the Board of Director
Of MOKSH ORNAMENTS LTD.

For MOKSH ORNAMENTS LTD.

For MOKSH ORNAMENTS LTD.


Director / Authorised Signatory


Director / Authorised Signatory

Amrit J Shah
Managing Director
DIN: 05301251

Jawanmal Shah
WholeTime Director
DIN : 05301300

Date : 12/11/2024
Place: Mumbai

MOKSH ORNAMENTS LIMITED
Standalone Statement of Assets & Liabilities

Rs in Lakhs

Particulars	30.9.2024	31.03.2024
	Un Audited	Audited
ASSETS		
Non Current Assets		
Fixed Assets		
Property Plant and Equipment	48.32	13.09
Capital work-in-progress	-	-
Investment property	-	-
Goodwill	-	-
Other Intangible Asset	0.02	0.02
Financial Assets		
Investments	4.99	4.99
Deferred Tax Asset	1.25	1.26
Other financial assets		
Other non-current assets	3.08	3.91
Total Non Current Asset	57.67	23.27
CURRENT ASSETS		
Inventories	6,585.02	5,461.36
Financial assets		
Investments	-	-
Trade receivables	3,787.86	4,169.88
Cash and cash equivalents		
166.06	181.86	
Bank balances other than cash and cash equivalent		
1,010.73	684.34	
Loans and Advances	-	-
Other financial assets	-	-
Current tax assets (net)		
Other Current Assets	203.87	199.52
Total Current Asset	11,753.54	10,696.97
TOTAL ASSETS	11,811.21	10,720.24
EQUITIES & LIABILITIES		
Equity		
Equity share capital	1,073.20	1,073.20
Other equity	5,116.39	4,651.82
Total equity	6,189.59	5,725.02
Liabilities		
Non-Current Liabilities		
Financial liabilities	-	-
Borrowings	-	163.29
Other financial liabilities		
Provisions	137.15	31.45
Deferred Tax Liabilities	-	-
Other non-current liabilities	-	-
Total non-current liabilities	137.15	194.74
Current Liabilities		
Financial liabilities		
Borrowings	5,085.83	4,777.08
Lease Liabilities	40.25	4.13
Trade payables	352.45	6.93
Other financial liabilities		
Other current liabilities	-	3.74
Provisions	-	-
Current tax liabilities (net)		
5.94	8.60	
Total current liabilities	5,484.47	4,800.48
Total liabilities	5,621.62	4,995.22
Total equity and liabilities	11,811.21	10,720.24

For and on behalf of the Board of Director
of Moksh Ornaments Limited

For MOKSH ORNAMENTS LTD.

Amrit J Shah
Managing Director

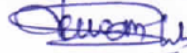
DIN: 05301251

Director / Authorised Signatory

Date : 12/11/2024

Place : Mumbai

For MOKSH ORNAMENTS LTD.



Director / Authorised Signatory

Jawanmal Shah

WholeTime Director

DIN : 05301300