

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 30th September 2018

Rs in Lakhs

Part 1 Particulars	Half Year Ended		Year Ended
	31/03/2018	30/09/2018	31/03/2018
	Audited	Un-Audited	Audited
1. Income from Operations			
(a) Revenue from Operations	16,336.23	19,522.60	30,970.59
(b) Other Income	22.16	12.32	31.18
Total income from operations(net)	16,358.39	19,534.92	31,001.77
2. Expenses			
(a)Cost of material consumed	-	-	-
(b)Purchases of stock-in-trade	15,750.74	18,847.65	30,220.25
(c) Changes in inventories of finished goods,work in progress and stock-in-trade	7.14	65.87	(556.75)
(d)Employee benefits expense	44.08	50.54	72.73
(e) Finance Cost	146.85	124.69	294.29
(f) depreciation and amortisation expense	1.08	1.22	2.99
(g)Other expenses	88.24	30.22	383.12
Total expenses	16,038.13	19,120.20	30,416.63
3.Profit From operations before exeptional and Extra Ordinary Items and Tax (1-2)	320.25	414.72	585.14
4.Exceptional Items	-	-	-
5.Profit From operations before Extra Ordinary Items & Tax (3-4)	320.25	414.72	585.14
6.Extraordinary Items	-	-	-
7.Profit From operations before Tax (5-6)	320.25	414.72	585.14
8.Tax expense			
(a)Current Tax	106.11	137.27	193.79
(b)deffered Tax	(0.30)	-	(0.30)
10.Net profit from ordinary activities after tax (7-8)	214.44	277.45	391.66
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	214.44	277.45	391.66
15.Paid-up equity share captital(face value of share 10/-each	107.32	107.32	107.32
16.Reserve excluding revaluation reserves as per balance sheet of previous accounting year	591.65	1,508.92	591.65
17. Earnings per shares -			
(a)Basic	2.89	2.59	5.28
(b)Dilluted	2.89	2.59	5.28

NOTE:

1) The above unaudited standalone financial results which are published in accordance with regulation 33 of the SEBI (listing Obligation & disclosures requirements.) regulation 2015 have been reviewed by the audite committee & approval by the board of director at its meeting held on November 15, 2018. The statutory auditors have carried out " limited review" of the financial result 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
<u>EQUITIES & LIABILITIES</u>		
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 Current 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 Current Liabilities	3,873.69	3,635.80
TOTAL EQUITY AND LIABILITIES	6,733.39	6,217.92
<u>ASSETS</u>		
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 Current 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 Current Assets	6,522.05	6,007.60
	6,733.39	6,217.92

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

Date: 15/11/2018
Place: Mumbai

Amrit J Shah
Director
DIN: 05301251





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) Regulations 2015)

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

Shantilal D Jain
Proprietor
Membership number 110218

Place: Mumbai
Date: 15th November' 2018