



# 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: 13.08.2025

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 Wednesday, 13<sup>th</sup> August, 2025 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. Wednesday, 13<sup>th</sup> August, 2025, 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 30<sup>th</sup> June, 2025 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 4:00 P.M.

Request you to take the same on record.

Thanking you.

Yours faithfully

For MOKSH ORNAMENTS LIMITED

For MOKSH ORNAMENTS LTD.

Director / Authorized Signatory

**AMRIT SHAH**  
**MANAGING DIRECTOR**  
**DIN: 05301251**

**Encl:**

1. Un-Audited Financial Results for the quarter ended June 30, 2025.
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 UNAUDITED  
QUARTERLY FINANCIAL RESULTS OF THE COMPANY PURSUANT TO  
THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND  
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED).**

The Board of Directors of **MOKSH ORNAMENTS LIMITED**,

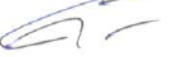
1. We have reviewed the accompanying statement of unaudited financial results of **MOKSH ORNAMENTS LIMITED** (the "Company") (CIN NO: **U36996MH2012PLC233562**) for the quarter ended June 30, 2025. The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34") prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on the statements based on our review.
3. We conducted our review in accordance with the Standard 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 statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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.



Email: shantilal@ngjain.com

5. The financial results for the quarter ended on March 31, 2025 are the balancing figures between the audited figures in respect of the year ended on March 31, 2025 and the published year to date figures up to the period December 31, 2024, being the date of the end of the third quarter of the financial year, which were subject to limited review, as required under the Listing Regulations.

For and on behalf of  
S D Jain & Co.  
Chartered Accountants  
FRN: 121521W

 Shantilal D Jain  
Proprietor  
Membership No. 110218  
UDIN: 25110218BMGUWK8348



Place: Mumbai  
Date: 13/08/2025



**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 ended 30th June 2025.**

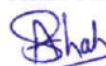
Particulars	Quarter Ended			Year Ended	
	30/06/2025	31/03/2025	30/06/2024	31/03/2025	31/03/2024
	UnAudited	Audited	UnAudited	Audited	Audited
<b>1. Income from Operations</b>					
(a) Revenue from Operations	15,066.11	16733.45	13682.26	57,990.20	44,920.11
(b) Other Income	15.14	220.30	12.96	261.31	175.80
<b>Total income from operations(net)</b>	<b>15,081.25</b>	<b>16,953.75</b>	<b>13,695.22</b>	<b>58,251.51</b>	<b>45,095.91</b>
<b>2. Expenses</b>					
(a)Cost of material consumed					-
(b)Purchases of stock-in-trade	12,196.19	18727.37	15516.68	59,807.85	43,849.88
(c) Changes in inventories of finished goods,work in progress and stock-in-trade	2,193.29	-2470.70	-2789.69	(4,939.63)	(1,098.38)
(d)Employee benefits expense	33.56	45.57	40.21	176.39	195.36
(e) Finance Cost	103.29	107.09	148.24	513.19	527.01
(f) depreciation and amortisation expense	4.26	4.39	4.08	17.26	16.76
(g)Other expenses	227.17	355.86	476.58	1,539.51	754.48
(h)(Disclosed each and every item that is being included in other expenses and is more than 10% of the Total Expense)					-
<b>Total expenses</b>	<b>14,757.76</b>	<b>16,769.59</b>	<b>13,396.09</b>	<b>57,114.57</b>	<b>44,245.11</b>
<b>3.Profit From operations before exeptional and Extra Ordinary Items and Tax (1-2)</b>	<b>323.49</b>	<b>184.16</b>	<b>299.13</b>	<b>1,136.94</b>	<b>850.80</b>
<b>4.Exceptional Items</b>					-
<b>5.Profit From operations before Extra Ordinary Items &amp; Tax (3-4)</b>	<b>323.49</b>	<b>184.16</b>	<b>299.13</b>	<b>1,136.94</b>	<b>850.80</b>
<b>6.Extraordinary Items</b>					-
<b>7.Profit From operations before Tax (5-6)</b>	<b>323.49</b>	<b>184.16</b>	<b>299.13</b>	<b>1,136.94</b>	<b>850.80</b>
<b>8.Tax expense</b>					-
(a)Current Tax	81.45	54.56	75.15	294.58	225.15
(b)Less : MAT Credit					-
(c ) Current Tax Expense relating to Prior Years					-
(d)deferred Tax	(0.05)	-0.17	0.13	(0.40)	0.36
<b>9.Profit/(Loss) for the period from Continuing Operation (7-8)</b>	<b>242.10</b>	<b>129.78</b>	<b>223.85</b>	<b>842.76</b>	<b>625.29</b>
<b>10.Profit (Loss) from Discontinuing Operations before Tax</b>					-
<b>11.Tax Expense of discontinuing Operations</b>					-
<b>12.Profit (Loss) from Discontinuing Operations after tax (10-11)</b>					-
<b>13.Profit (Loss) for the Period before minority Interest (9+12)</b>	<b>242.10</b>	<b>129.78</b>	<b>223.85</b>	<b>842.76</b>	<b>625.29</b>
<b>14.Share of Profit (Loss) of Associates</b>					-
<b>15.Profit (Loss) of Minority Interest</b>					-
<b>16.Profit (Loss) for the Period</b>	<b>242.10</b>	<b>129.78</b>	<b>223.85</b>	<b>842.76</b>	<b>625.29</b>
<b>17.Paid-up equity share capital(face value of share 2/-each)</b>	<b>1,674.98</b>	<b>1,674.98</b>	<b>1,073.20</b>	<b>1,674.98</b>	<b>1,073.20</b>
<b>18.Details of Debt Securities</b>					
<b>Reserves excluding revaluation reserve</b>					
<b>19. Earnings per shares -</b>					
(a)Basic EPS from continuing and discontinued operations	0.29	0.15	0.42	1.01	1.17
(b)Dilluted from continuing and discontinued operations	0.29	0.15	0.42	1.01	1.17

**NOTS TO FINANCIAL RESULTS :-**

- The UnAudited results for the Quarter ended June 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in it's meeting held on **13th August 2025**
- 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.
- The Figure for the quarter ended 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the relevant financial year.

**For MOKSH ORNAMENTS LTD.**

For Moksh Ornaments Ltd

**Director / Authorised Signatory**

Amrit J Shah  
Managing Director/CFO  
Din : 05301251

Date : 13/08/2025

Place: Mumbai