



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: 13.11.2025

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

NSE SYMBOL: MOKSH

Sub: Outcome of Board Meeting of the Company held on Thursday, November 13, 2025.

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. Thursday, November 13, 2025, 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, 2025 along with Limited Review Report.

We further inform you that the Board Meeting commenced at 3.00 P.M. today and concluded at 03.35 P.M.

Kindly take same on your records.

Thanking You.

Yours Truly,

For MOKSH ORNAMNETS LIMITED

AMRIT
JAWANMALJI
SHAH

Digitally signed by AMRIT
JAWANMALJI SHAH
Date: 2025.11.13 16:07:26
+05'30'

MR. AMRIT SHAH
MANAGING DIRECTOR
DIN: 05301251

Encl:

1. Un-Audited Financial Results for the quarter and half year ended September 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 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 2025**. 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



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: 13/11/2025
Udin No : 25110218BMGUZX3372**

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 2025

Particulars	Quarter Ended			Six Month		Year Ended	
	30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025	31/03/2024
	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited	Audited
1. Income from Operations							
(a) Revenue from Operations	15,170.20	15,066.11	15844.77	30,236.31	29,527.03	57,990.20	44,920.11
(b) Other Income	10.99	15.14	14.49	26.13	27.45	261.31	175.80
Total income from operations(net)	15,181.19	15,081.25	15,859.26	30,262.44	29,554.48	58,251.51	45,095.91
2. Expenses							
(a) Cost of material consumed							-
(b) Purchases of stock-in-trade	16,961.09	12,196.19	13043.51	29,157.28	28,560.19	59,807.85	43,849.88
(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(2,383.23)	2,193.29	1666.03	(189.94)	(1,123.66)	(4,939.63)	(1,098.38)
(d) Employee benefits expense	29.07	33.56	46.75	62.63	86.96	176.39	195.36
(e) Finance Cost	82.50	103.29	131.93	185.79	280.17	513.19	527.01
(f) depreciation and amortisation expense	4.26	4.26	4.08	8.53	8.15	17.26	16.76
(g) Other expenses	119.18	227.26	645.27	346.43	1,121.84	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)							-
Total expenses	14,812.88	14,757.84	15,537.56	29,570.71	28,933.66	57,114.57	44,245.11
3. Profit From operations before exceptional and Extra Ordinary Items and Tax (1-2)	368.31	323.41	321.70	691.72	620.82	1,136.94	850.80
4. Exceptional Items							-
5. Profit From operations before Extra Ordinary Items & Tax (3-4)	368.31	323.41	321.70	691.72	620.82	1,136.94	850.80
6. Extraordinary Items							-
7. Profit From operations before Tax (5-6)	368.31	323.41	321.70	691.72	620.82	1,136.94	850.80
8. Tax expense							-
(a) Current Tax	92.73	81.45	81.09	174.18	156.24	294.58	225.15
(b) Less : MAT Credit							-
(c) Current Tax Expense relating to Prior Years							-
(d) deferred Tax	(0.03)	(0.05)	-0.12	(0.08)	0.01	(0.40)	0.36
9. Profit/(Loss) for the period from Continuing Operation (7-8)	275.62	242.01	240.73	517.63	464.57	842.76	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)	275.62	242.01	240.73	517.63	464.57	842.76	625.29
14. Share of Profit (Loss) of Associates							-
15. Profit (Loss) of Minority Interest							-
16. Profit (Loss) for the Period	275.62	242.01	240.73	517.63	464.57	842.76	625.29
17. Paid-up equity share capital (face value of share 2/- each)	1,764.98	1,674.98	1,073.20	1,764.98	1,073.20	1,674.98	1,073.20
18. Details of Debt Securities							
Reserves excluding revaluation reserve							
19. Earnings per shares -							
(a) Basic EPS from continuing and discontinued operations	0.16	0.14	0.22	0.29	0.43	0.50	0.58
(b) Diluted from continuing and discontinued operations	0.16	0.14	0.22	0.29	0.43	0.50	0.58

NOTES TO FINANCIAL RESULTS :-

- The UnAudited results for the Quarter and half year ended September 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in it's meeting held on **13th November 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.
- During the period the company has allotted 45,00,000 (Forty Five Lakhs) Equity Shares of face value of Rs 2/- each to the promoter on preferential allotment basis at offer price of Rs 15/- (Rupees Fifteen only) each as determined in accordance with rules and regulations of securities and Exchange board of India (issue of capital and disclosure requirements) regulations, 2018
- During the period the company has allotted of 45,00,000 (Forty Five Lakhs) Convertible Warrants to promoter group on preferential allotment basis at offer price of Rs 15/- (Rupees Fifteen only) each for this company received 25% of the issue size i.e 1,68,75,000 as determined in accordance with rules and regulations of securities and Exchange Board of India (Issue of capital and Disclosure Requirements) Regulations 2018.

Date : 13/11/2025
Place : Mumbai



For of Moksh Ornaments Limited

Amrit J Shah
Managing Director
DIN: 05301251

Sangeeta Shah
Director
DIN : 05301330



MOKSH ORNAMENTS LIMITED
Standalone Statement of Assets & Liabilities


Rs in Lakhs

Particulars	30.9.2025	31.03.2025
	Un Audited	Audited
ASSETS		
Non Current Assets		
Fixed Assets		
Property Plant and Equipment	75.13	43.01
Capital work-in-progress	-	-
Investment property	-	-
Goodwill	-	-
Other Intangible Asset	0.02	0.02
Financial Asstes	-	-
Investments	4.99	4.99
Deferred Tax Asset	1.74	1.66
Other financial assets	-	-
Other non-current assets	79.86	3.23
Total Non Current Asset	161.75	52.91
CURRENT ASSETS		
Inventories	10,590.94	10,400.99
Financial assets	-	-
Investments	-	-
Trade receivables	4,994.86	2,653.79
Cash and cash equivalents	107.66	25.05
Bank balances other than cash and cash equivalent	761.59	907.06
Loans and Advances	-	-
Other financial assets	-	-
Current tax assets (net)	-	-
Other Current Assets	406.18	353.69
Total Current Asset	16,861.21	14,340.58
TOTAL ASSETS	17,022.96	14,393.49
EQUITIES & LIABILITIES		
Equity		
Equity share capital	1,764.98	1,674.98
Other equity	10,677.51	9,406.13
Total equity	12,442.49	11,081.11
Liabilities		
Non-Current Liabilities		
Financial liabilities	-	-
Borrowings	-	-
Other financial liabilities	-	-
Provisions	221.59	47.41
Deferred Tax Liabilities	-	-
Other non-current liabilities	-	-
Total non-current liabilities	221.59	47.41
Current Liabilities		
Financial liabilities		
Borrowings	3,845.42	3,210.55
Lease Liabilities	29.56	37.10
Trade payables	475.20	9.25
Other financial liabilities	-	-
Other current liabilities	-	3.12
Provisions	-	-
Current tax liabilities (net)	8.71	4.94
Total current liabilities	4,358.88	3,264.97
Total liabilities	4,580.47	3,312.38
Total equity and liabilities	17,022.96	14,393.49

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


Amit J Shah
Managing Director
DIN: 0530123

Date : 13/11/2025
Place : Mumbai


Sangeeta Shah
Director
DIN : 05301330



MOKSH ORNAMENTS LIMITED

Cash Flow Statement

Rs in Lakhs

Particular	30th September 2025	31st March 2025
A CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit (Loss) after tax and extraordinary items	- 517.63	- 842.76
Adjustment for :	-	-
Depreciation	8.53 -	17.26 -
Interest expense	185.79 -	527.37 -
Deffered Tax	(0.08) -	(0.40) -
Miscellaneous expenses written off	- 194.23	- 544.23
Operating profit before working capital changes	- 711.86	- 1,386.99
Adjustment for :	-	-
Trade & other receivables	(2,470.19) -	1,362.03 -
Inventories	(189.94) -	(4,939.63) -
Trade & Other payables	633.22 (2,026.90)	47.54 (3,530.06)
Cash Generated from Operations	- (1,315.04)	- (2,143.07)
Interest & Financial Chgs paid	(185.79) -	(527.37) -
Direct taxes paid	- (185.79)	- (527.37)
Cash flow before extraordinary items	(1,500.83)	(2,670.44)
Extraordinary items	-	-
A) Net cash from / (utilised in) operating activities	(1,500.83)	(2,670.44)
B CASH FLOW FROM INVESTING ACTIVITIES	-	-
Purchase of fixed assets (incl. adv.)	(40.65) -	-
Sale of fixed assets	-	-
Other Investments	-	-
Deposits	-	-
B) Net cash from / (utilised in) investing activities	(40.65)	(47.18)
C CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid		
Proceeds from Issue of Share Capital	843.75	
Proceeds from Long Term borrowings	-	(163.29)
Proceeds from Short Term borrowings	634.87 1,478.62	(1,637.92)
C) Net cash from / (utilised in) financing activities	1,478.62	2,712.13
Net increase in cash & cash equivalents (A+B+C)	(62.86)	(5.49)
Cash & cash equivalents at Beginning of Period (Opening Balance)	932.11	937.60
Cash & cash equivalents as at End of Period (Closing Balance)	869.25	932.11

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



[Signature]

Amrit J Shah
Managing Director
DIN: 05301251

[Signature]

Sangeeta Shah
Director
DIN : 05301330



Date : 13/11/2025
Place: Mumbai