



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: 14.02.2025

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: Integrated Filing (Financial) for the quarter ended December 31, 2024.

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter ended December 31, 2024.

Kindly take same on your records.

Thanking You,

For MOKSH ORNAMENTS LIMITED

For MOKSH ORNAMENTS LTD.

Director / Authorised Signatory

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

Encl: As above



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 Quarter and Nine Month end 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 of M/s. **MOKSH ORNAMENTS LIMITED** ('The Company') for the quarter and Nine Month ended 31st December 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



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 D Jain
Proprietor
Membership No.:110218
FRN: 121521W**



**Place: Mumbai
Date: 14/02/2024
UDIN No:251102188MGUTW6224**

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 Nine Month ended 31st December 2024

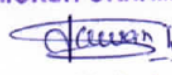
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
	UnAudited	UnAudited	UnAudited	Un Audited	Un Audited	Audited
1. Income from Operations						
(a) Revenue from Operations	11729.72	15844.77	8494.25	41,256.75	34,362.07	44,920.11
(b) Other Income	13.56	14.49	18.99	41.01	75.54	175.80
Total income from operations(net)	11,743.28	15,859.26	8,513.24	41,297.76	34,437.61	45,095.91
2. Expenses						
(a)Cost of material consumed						
(b)Purchases of stock-in-trade	12520.30	13043.51	9175.09	41,080.48	34,339.83	43,849.88
(c) Changes in inventories of finished goods,work in progress and stock-in-trade	-1345.27	1666.03	-1137.67	(2,468.93)	(1,159.31)	(1,098.38)
(d)Employee benefits expense	43.85	46.75	48.38	130.82	146.48	195.36
(e) Finance Cost	125.93	131.93	209.30	406.10	385.47	527.01
(f) depreciation and amortisation expense	4.71	4.08	4.11	12.86	12.33	16.76
(g)Other expenses	61.80	645.27	15.62	1,183.65	68.52	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	11,411.32	15,537.56	8,314.84	40,344.98	33,793.32	44,245.11
3.Profit From operations before exceptional and Extra Ordinary Items and Tax (1-2)	331.96	321.70	198.41	952.78	644.30	850.80
4.Exceptional Items						
5.Profit From operations before Extra Ordinary Items & Tax (3-4)	331.96	321.70	198.41	952.78	644.30	850.80
6.Extraordinary Items						
7.Profit From operations before Tax (5-6)	331.96	321.70	198.41	952.78	644.30	850.80
8.Tax expense						
(a)Current Tax	83.79	81.09	49.85	240.02	161.99	225.15
(b)Less : MAT Credit						
(c) Current Tax Expense relating to Prior Years						
(d)deferred Tax	-0.24	-0.12	0.08	(0.23)	0.18	0.36
9.Profit/(Loss) for the period from Continuing Operation (7-8)	248.41	240.73	148.47	712.98	482.13	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)	248.41	240.73	148.47	712.98	482.13	625.29
14.Share of Profit (Loss) of Associates						
15.Profit (Loss) of Minority Interest						
16.Profit (Loss) for the Period	248.41	240.73	148.47	712.98	482.13	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	0.46	0.45	0.28	1.33	0.90	1.17
(b)Dilluted from continuing and discontinued operations	0.46	0.45	0.28	1.33	0.90	1.17

NOTS TO FINANCIAL RESULTS :-

- The UnAudited results for the Quarter and Nine Month ended December'31, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in it's meeting held on 14th February 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.

For MOKSH ORNAMENTS LTD. For MOKSH ORNAMENTS LTD.


 Director / Authorised Signatory


 Director / Authorised Signatory
Date : 14/02/2025
Place: MumbaiAmrit J Shah
Chairman
Din : 05301251Jawarun Shah
Whole Time Director
Din : 05301300



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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

Sr. No.	Particulars	Amt in ₹ crore
1	Loans/revolving facilities like cash credit from banks/financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e., NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.

For MOKSH ORNAMENTS LTD.

Director / Authorised Signatory