(Mfg. & Exporter)

Moksh Ornaments Ltd.

SDF4, Gala No. 121, 2nd Floor, Seepz, SEZ Andheri (E) - MIDC, Mumbai-400 093.
CIN : L36996MH2012PLC233562 GST : 27AAICM0504E2ZW
jineshwar101@gmail.com

Date: 14.11.2026

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 Saturday, November 14, 2026.

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. Saturday, November 14, 2026, 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, 2026 along with Limited Review Report.

We further inform you that the Board Meeting commenced at 02.30 P.M. today and concluded at 03.00 P.M.

Kindly take same on your records.

Thanking You.

Yours Truly,

For MOKSH ORNAMNETS LIMITED

For MOKSH ORNAMENTS LTD.

Director / Authorised Signatory

MR. AMRIT SHAH
MANAGING DIRECTOR
DIN: 05301251

Encl:
1. Un-Audited Financial Results for the quarter and half year ended September 30, 2026
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 2026.** 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

S. D. JAIN & CO. MUMBAI Chartered Accountants

Email : cashantilaljain@gmail.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: 14/11/2026
Udin No : 26110218OYLHLL1875

MOKSH ORNAMENTS LIMITED

CIN : L36996MH2012PLC233562

Address :Building No SDF-IV, Gala No 121, 2nd Floor, Seepz SEZ, MIDC Central Road, Andheri East, Mumbai 400 096.

Statement of Standalone UnAudited Financial Results for the Quarter ended 30th September 2026

Particulars	Quarter Ended			Six Month		Year Ended	
	30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026	31/03/2025
	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited	Audited
1. Income from Operations							
(a) Revenue from Operations	23,764.88	26,763.46	15,170.20	50,528.33	30,236.31	67,894.53	57,990.20
(b) Other Income	162.43	103.42	10.99	265.86	26.13	199.51	261.31
Total income from operations(net)	**23,927.31**	**26,866.88**	**15,181.19**	**50,794.19**	**30,262.44**	**68,094.04**	**58,251.51**
2. Expenses							
(a)Cost of material consumed							
(b)Purchases of stock-in-trade	30,896.59	22,809.51	16,961.09	53,706.10	29,157.28	62,850.99	59,807.85
(c) Changes in inventories of finished goods,work in progress and stock-in-trade	(8,173.93)	3,230.03	(2,383.23)	(4,943.89)	(189.94)	2,684.02	(4,939.63)
				-		-	-
(d)Employee benefits expense	93.16	55.74	29.07	148.89	62.63	137.65	176.39
(e) Finance Cost	253.10	129.11	82.50	382.21	185.79	345.04	513.19
(f) depreciation and amortisation expense	68.28	68.28	4.26	136.55	8.53	17.05	17.26
(g)Other expenses	207.86	163.28	119.18	371.14	346.43	706.42	1,539.51
(h)(Disclosed each and every item that is being included in other expenses and is more than 10% of the Total Expense)							
Total expenses	**23,345.05**	**26,455.95**	**14,812.88**	**49,801.00**	**29,570.71**	**66,741.18**	**57,114.57**
3.Profit From operations before exeptional and Extra Ordinary Items and Tax (1-2)	**582.26**	**410.93**	**368.31**	**993.19**	**691.72**	**1,352.86**	**1,136.94**
4.Exceptional Items							
5.Profit From operations before Extra Ordinary Items & Tax (3-4)	**582.26**	**410.93**	**368.31**	**993.19**	**691.72**	**1,352.86**	**1,136.94**
6.Extraordinary Items							
7.Profit From operations before Tax (5-6)	**582.26**	**410.93**	**368.31**	**993.19**	**691.72**	**1,352.86**	**1,136.94**
8.Tax expense							
(a)Current Tax	148.00	104.53	92.73	252.53	174.18	367.51	294.58
(b)Less : MAT Credit				-			
(c) Current Tax Expense relating to Prior Years				-			
(d)deffered Tax	(1.13)	(3.96)	(0.03)	(5.10)	(0.08)	(0.07)	(0.40)
9.Profit/(Loss) for the period from Continuing Operation (7-8)	**435.38**	**310.37**	**275.62**	**745.75**	**517.63**	**985.42**	**842.76**
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)	**435.38**	**310.37**	**275.62**	**745.75**	**517.63**	**985.42**	**842.76**
14.Share of Profit (Loss) of Associates							
15.Profit (Loss) of Minority Interest							
16.Profit (Loss) for the Period	**435.38**	**310.37**	**275.62**	**745.75**	**517.63**	**985.42**	**842.76**
17.Paid-up equity share capital(face value of share 2/-each	**1,764.98**	**1,764.98**	**1,764.98**	**1,073.20**	**1,764.98**	**1,764.98**	**1,674.98**
18.Details of Debt Securities							
Reserves excluding revalution reserve							
19. Earnings per shares -							
(a)Basic EPS from continuing and discontinued operations	**0.25**	**0.18**	**0.16**	**0.69**	**0.29**	**0.56**	**0.50**
(b)Dilluted from continuing and discontinued operations	**0.25**	**0.18**	**0.16**	**0.69**	**0.29**	**0.56**	**0.50**

NOTS TO FINANCIAL RESULTS :-

1.The Un Audited results for the Quarter and Half Year ended 30th September 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in it's meeting held on **14th November 2026**

2.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.

3.The previous periods figures have been reclassified / regrouped wherever required to conform with current periods presentation.

4.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.

5.The entrire operations of the company relate to one segment only. Hence Segment reporting as per Ind AS 108 is not applicable.

6.Figures of previous year / period have been re grouped/recast wherever necessary in order to make them comparable.

7.The Figure for the quarter ended 31st March 2026 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 and on behalf of the Board of Director
of Moksh Ornaments Limited

For MOKSH ORNAMENTS LTD.

Director / Authorised Signatory

Amrit J Shah
Managing Director
DIN: 05301251

For MOKSH ORNAMENTS LTD.

Director / Authorised Signatory

Sangeeta Shah
Director
DIN : 05301330

Date : 14/11/2026
Place: Mumbai

MOKSH ORNAMENTS LIMITED

Cash Flow Statement

Rs in Lakhs

	Particular	30th September 2026		31st March 2026	
A	**CASH FLOW FROM OPERATING ACTIVITIES :**				
	Net profit (Loss) after tax and extraordinary items	-	745.75	-	985.42
	Adjustment for :	-	-	-	-
	Depreciation	136.55	-	17.05	-
	Interest expense	382.21	-	345.04	-
	Deffered Tax	-	-	(0.07)	-
	Miscellaneous expenses written off	-	518.76	-	362.03
	Operating profit before working capital changes	-	**1,264.51**	-	**1,347.45**
	Adjustment for :	-	-	-	-
	Trade & other receivables	(5,084.71)	-	(6,330.34)	-
	Inventories	(4,943.89)	-	2,684.02	-
	Trade & Other payables	645.74	**(9,382.87)**	3,029.38	**(616.94)**
	Cash Generated from Operations	-	(8,118.35)	-	730.51
	Interest & Financial Chgs paid	(382.21)	-	(345.04)	-
	Direct taxes paid	-	(382.21)	-	(345.04)
	Cash flow before extraordinary items		(8,500.56)		385.47
	Extraordinary items		-		-
	A) Net cash from / (utilised in) operating activities		(8,500.56)		385.47
B	**CASH FLOW FROM INVESTING ACTIVITIES**		-		-
	Purchase of fixed assets (incl. adv.)	(604.69)	-		-
	Sale of fixed assets		-		-
	Other Investments		-		-
	Deposits				-
	B) Net cash from / (utilised in) investing activities		**(604.69)**		**(717.36)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Dividend Paid				
	Proceeds from Issue of Share Capital	-			
	Proceeds from Long Term borrowings	9,065.43		-	
	Proceeds from Short Term borrowings	-	9,065.43	(772.02)	
	C) Net cash from / (utilised in) financing activities		**9,065.43**		**71.73**
			-		-
	Net increase in cash & cash equivalents (A+B+C)		**(39.82)**		**(260.16)**
			-		-
			-		-
	Cash & cash equivalents at Beginning of Period (Opening Balance)		671.95		932.11
			-		-
	Cash & cash equivalents as at End of Period (Closing Balance)		**632.14**		**671.95**

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

For MOKSH ORNAMENTS LTD.
Director / Authorised Signatory
Amrut J Shah
Managing Director
DIN: 05301251

For MOKSH ORNAMENTS LTD.
Director / Authorised Signatory
Sangeeta Shah
Director
DIN : 05301330

Date : 14/11/2026
Place: Mumbai

MOKSH ORNAMENTS LIMITED

BALANCE SHEET AS AT 30.9.2026

Rs in Lakhs

Particulars	As at 30.09.2026 Un Audited	As at 31.03.2026 Audited
ASSETS		
Non Current Assets		
Fixed Assets		
Property Plant and Equipment	1,211.45	743.31
Capital work-in-progress	-	-
Investment property	-	-
Goodwill	-	-
Other Intangible Asset	0.02	0.02
Financial Asstes	-	-
Investments	4.99	4.99
Deferred Tax Asset	6.82	1.73
Trade receivables	-	-
Loans	-	-
Other financial assets	-	-
Other non-current assets	45.79	75.04
Total Non Current Asset	**1,269.07**	**825.09**
	-	-
CURRENT ASSETS	-	-
	-	-
Inventories	12,660.87	7,716.98
Financial assets	-	-
Investments	-	-
Trade receivables	14,062.20	9,053.63
Cash and cash equivalents	8.55	11.81
Bank balances other than cash and cash equivalent	623.58	660.15
Loans and Advances	-	-
Other financial assets	(0.05)	-
Current tax assets (net)	-	-
Other Current Assets	564.92	212.04
Total Current Asset	**27,920.08**	**17,654.60**
	-	-
TOTAL ASSETS	**29,189.15**	**18,479.69**
EQUITIES & LIABILITIES		
Equity		
Equity share capital	1,764.98	1,764.98
Other equity	11,891.06	11,145.30
Total equity	**13,656.04**	**12,910.28**
Liabilities		
Non-Current Liabilities	-	-
Financial liabilities	-	-
Borrowings	-	-
Lease Liabilities	-	-
Trade Payables	-	-
Other financial liabilities	-	-
Provisions	252.53	125.08
Deferred Tax Liabilities	-	-
Other non-current liabilities	-	-
Total non-current liabilities	**252.53**	**125.08**
Current Liabilities		
Financial liabilities	-	-
Borrowings	11,503.97	2,438.53
Lease Liabilities	538.93	21.63
Trade payables	3,230.64	2,954.71
Other financial liabilities	-	-
Other current liabilities	-	7.61
Provisions	-	-
Current tax liabilities (net)	7.04	21.84
	-	-
Total current liabilities	**15,280.58**	**5,444.33**
Total liabilities	**15,533.11**	**5,569.41**
	-	-
Total equity and liabilities	**29,189.15**	**18,479.69**

For MOKSH ORNAMENTS LTD. For MOKSH ORNAMENTS LTD.

Director / Authorised Signatory Director / Authorised Signatory

Date : 14/11/2026
Place: Mumbai

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

Mukesh Shah
Managing Director
DIN: 05301251

Sangeeta Shah
Director
DIN : 05301330

(Mfg. & Exporter)

Moksh Ornaments Ltd.

SDF4, Gala No. 121, 2nd Floor, Seepz, SEZ Andheri (E) - MIDC, Mumbai-400 093.
CIN : L36996MH2012PLC233562 GST : 27AAICM0504E2ZW
jineshwar101@gmail.com

Date: 14.11.2026

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: Non-applicability of Statement for Deviation(s) or Variation (s) under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended September 30, 2026.

Dear Sir/Madam,

Pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company hereby confirms, that there has been no deviation(s) or variation(s) in the use of the Public Issue Proceeds raised from the Initial Public Issue (IPO).

Hence the Statement of Deviation(s) or Variation(s) is not applicable to the Company.

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