

MOKSH ORNAMENTS LTD.

(SPECIALIST IN MFG & EXPORTER OF KOLKATA BANGLE)

CIN No. : L36996MH2012P C233562 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: 21.10.2022

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 21st October, 2022.

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. Friday, October 21, 2022, 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, 2022 along with Limited Review Report.

We further inform you that the Board Meeting commenced at 03.30 P.M. today and concluded at 04.30 P.M.

Kindly take same on your records.

Thanking You.
Yours Truly,

For MOKSH ORNAMENTS LIMITED

For MOKSH ORNAMENTS LTD.

(Director)

MR. AMRIT SHAH
DIRECTOR
DIN: 05301251

Encl:

1. Un-Audited Financial Results for the quarter and half year ended September 30, 2022
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 Quarter and Half Year 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 Half year ended 30th September 2022. 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.

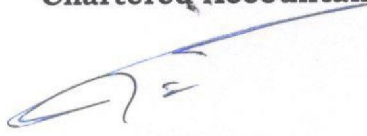
We conducted our review of the Statement in accordance with the Standards on Review Engagement (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform 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

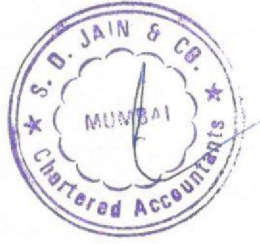


and policies has not disclosed the information required to be disclosed in terms of the regulation 33 of the SEBI (Listing Obligations and disclosure requirements) regulations, 2015 including the manner in which it is to be disclosed or that it contains any material requirements.

**For M/s S D JAIN AND CO.
Chartered Accountants**



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



**Place: Mumbai
Date: 21/10/2022
UDIN No: 22110218BAOLAO8535**

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/Half Year ended 30th September 2022

Rs in Lakhs

Particulars	Quarterly Ended			Six Month		Year Ended
	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1. Income from Operations						
(a) Revenue from Operations	10713.27	10844.00	7,753.48	21,557.27	14,441.02	32,401.68
(b) Other Income	9.67	8.69	33.92	18.36	77.85	97.52
Total income from operations(net)	10,722.94	10,852.69	7,787.40	21,575.63	14,518.87	32,499.20
2. Expenses						
(a)Cost of material consumed	-	-	-	-	-	-
(b)Purchases of stock-in-trade	12904.32	10474.63	7,200.27	23,378.96	12,782.88	30,431.27
(c) Changes in inventories of finished goods,work in progress and stock-in-trade	-2484.13	63.76	200.69	(2,420.37)	1,104.77	833.60
(d)Employee benefits expense	49.84	48.52	46.95	98.36	85.24	188.26
(e) Finance Cost	40.87	40.00	30.55	80.87	52.35	99.37
(f) depreciation and amortisation expense	4.37	2.04	4.38	6.41	7.63	16.46
(g)Other expenses	28.57	47.77	26.84	76.34	62.91	238.91
(h)(Disclosed each and every item that is being included in other expenses and is more than 10% of the Total Expense)	-	-	-	-	-	-
Total expenses	10,543.84	10,676.73	7,509.68	21,220.57	14,095.78	31,807.87
3.Profit From operations before exeptional and Extra Ordinary Items and Tax (1-2)	179.11	175.96	277.72	355.06	423.09	691.34
4.Exceptional Items						
5.Profit From operations before Extra Ordinary Items & Tax (3-4)	179.11	175.96	277.72	355.06	423.09	691.34
6.Extraordinary Items						
7.Profit From operations before Tax (5-6)	179.11	175.96	277.72	355.06	423.09	691.34
8.Tax expense						
(a)Current Tax	45.11	44.37	70.88	89.48	108.68	171.30
(b)Less : MAT Credit	-	-	-	-	-	-
(c) Current Tax Expense relating to Prior Years	-	-	-	-	-	8.62
(d)deferred Tax	-0.04	-0.08	(0.94)	(0.12)	(2.00)	(1.85)
9.Profit/(Loss) for the period from Continuing Operation (7-8)	134.03	131.67	207.79	265.70	316.41	513.27
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)	134.03	131.67	207.79	265.70	316.41	513.27
14.Share of Profit (Loss) of Associates						
15.Profit (Loss) of Minority Interest						
16.Profit (Loss) for the Period	134.03	131.67	207.79	265.70	316.41	513.27
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	0.25	0.25	0.39	0.50	0.59	0.96
(b)Dilluted from continuing and discontinued operations	0.25	0.25	0.39	0.50	0.59	0.96

NOTS TO FINANCIAL RESULTS :-

- 1.The UnAudited results for the Quarter and Half year ended ended September 30, 2022 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in it's meeting held on 21st October 2022.
- 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 entire 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

For and on behalf of the Board of Director
of Moksh Ornaments Limited**MOKSH ORNAMENTS LTD.**Amrit J Shah
Director
DIN: 05301251Jawanmal Shah
Director
(Director)
DIN : 05301300Date : 21st October 2022
Place: Mumbai

MOKSH ORNAMENTS LIMITED
Standalone Statement of Assets & Liabilities

Particulars	As at 30 September 2022 UnAudited	As at 31 March 2022 Audited
Assets		
(1) Non - current assets		
(a) Property, Plant and Equipment	12.84	14.35
(b) Right of Use Asset	25.31	30.22
(d) Other Intangible Assets	0.02	0.02
(e) Intangible Assets under development	-	-
(e) Financial assets	-	-
(i) Non Current Investments	4.99	4.99
(ii) Other financial assets	-	-
(f) Other non current tax assets (Net)	-	-
(g) Deferred Tax Assets (Net)	1.60	1.48
(h) Other non - current assets	6.09	5.93
Total Non Current Assets	50.85	56.99
(2) Current Assets		
(a) Inventories	3,942.36	1,521.99
(b) Financial assets	-	-
(i) Investments	-	-
(i) Trade receivables	2,616.80	3,052.63
(ii) Cash and cash equivalents	218.97	121.14
(iii) Bank balances other than (ii) above	331.80	151.57
(iv) Other financial assets	-	-
(c) Other tax assets (Net)	-	-
(c) Other current assets	88.56	60.80
Total Current Assets	7,198.49	4,908.14
Total Assets	7,249.34	4,965.13
Equity and Liabilities		
Equity		
(a) Equity share capital	1,073.20	1,073.20
(b) Other Equity	3,678.76	3,413.06
Total Equity	4,751.97	4,486.27
Liabilities		
(1) Non Current Liabilities		
(a) Financial Liabilities	-	-
(i) Lease Liabilities	-	-
Total Non Current Liabilities	-	-
(1) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,338.63	378.20
(ii) Trade payables	-	-
- Dues of Micro and Small Enterprises	-	-
- Dues other than of Micro and Small Ent	69.64	9.79
(ii) Lease Liabilities	26.87	31.32
(iii) Other financial liabilities	53.59	41.58
(b) Other current liabilities	1.26	5.30
(c) Current tax liabilities (Net)	7.39	12.68
Total Current Liabilities	2,497.38	478.86
Total Liabilities	2,497.38	478.86
Total Equity & Liabilities	7,249.34	4,965.13

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

MOKSH ORNAMENTS LTD.

Amrit J Shah
Director
DIN: 05301251

Jawanmal Shah
Director
DIN : 05301300

(Director)

Date : 21st October 2022
Place: Mumbai

MOKSH ORNAMENTS LIMITED

Cash Flow Statement

Particular	Six Month Ended 30th September 2022	Year Ended 31st March 2022
A CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit (Loss) after tax and extraordinary items	265.70	513.28
Adjustment for :		
Depreciation	6.41	16.46
Interest expense	80.87	90.77
Deffered Tax	(0.04)	(1.85)
Miscellaneous expenses written off	87.24	-
Operating profit before working capital changes	352.94	618.66
Adjustment for :		
Trade & other receivables	407.84	1,206.18
Inventories	(2,420.37)	833.60
Trade & Other payables	58.09	25.99
Cash Generated from Operations	(1,954.44)	2,065.76
Interest & Financial Chgs paid	(80.87)	(90.77)
Direct taxes paid	-	(90.77)
Cash flow before extraordinary items	(1,682.37)	2,593.66
Extraordinary items		
A) Net cash from / (utilised in) operating activities	(1,682.37)	2,593.66
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets (incl. adv.)		(40.61)
Sale of fixed assets		
Other Investments		
Deposits	-	-
B) Net cash from / (utilised in) investing activities	-	(40.61)
C CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid		(53.63)
Proceeds from Issue of Share Capital	-	-
Proceeds from Long Term borrowings	-	-
Proceeds from Short Term borrowings	1,960.43	(3,172.92)
C) Net cash from / (utilised in) financing activities	1,960.43	(3,226.55)
Net increase in cash & cash equivalents (A+B+C)	278.06	(673.51)
Cash & cash equivalents at Beginning of Period (Opening Balance)	272.71	946.22
Cash & cash equivalents as at End of Period (Closing Balance)	550.77	272.71
	0	(0)

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

FOR MOKSH ORNAMENTS LTD.



Amrit J Shah
Director
DIN: 05301251



Jawanmal Shah
Director
DIN : 05301300

Date : 21st October 2022
Place: Mumbai