



MOKSH ORNAMENTS LTD.

(SPECIALIST IN MFG & EXPORTER OF KOLKATA BANGLE)

CIN No. : U36996MH2012PLC233562 GST No. : 27AAICM0504E1ZX

B-405 / 1&B - 405/2, 4TH FLOOR, 99,MULJI JETHA BUILDING, GLITZ MALL, VITHALWADI, KALBADEVI ROAD, MUMBAI-400002.
email:jineshwar101@gmail.com • Tel:02240041473. I. Com : 4395

Date: 03rd June, 2021

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

NSE SYMBOL: MOKSH

Subject: Clarification for Financial Results -MOKSH

Dear Sir/Madam,

This is with reference to query raised by National Stock Exchange of India Limited regarding Financial Results submitted by the Company. The Exchange raised query that results are not as per the format prescribed by the SEBI.

With reference to the same, the following is the point inadvertently missed out of the notes of the financial results submitted:

In the Notes of Statement of Audited Financial Results for the half year ended and year ended 31st March, 2021 the following point will be included after point no. 7:

The figures of the last half year ended on March 31, 2021 are the balancing figures between the audited figures in respect of the full financial year ended on March 31, 2021 and figures of the half year ended on September 30, 2020.

Please consider the above points as part of the Audited Financial Results. Further, we are hereby enclosing legible copy of the Financial Results for the half year ended and year ended 31st March, 2021 along with the Auditor's Report.

You are requested to please take on record the aforesaid information for your reference, records and for further needful.

Thanking You.

Yours Truly,

FOR MOKSH ORNAMENTS LIMITED

AMRIT SHAH
MANAGING DIRECTOR
DIN: 05301251



Encl:

1. Auditors Report on Audited Financial Results.
2. Audited Financial Results for the half year and year ended March 31, 2021 and Statement of Assets and Liabilities along with Cash Flow Statement.
3. Declaration of the Unmodified Auditor's Report.



CA. Shantilal Jain
B.com. F.C.A

S. D. JAIN & CO.
CHARTERED ACCOUNTANTS

320, Hammersmith Ind Premises Narayan Pathare Marg, Off Sitladevi Temple Road Mahim (west),

Mumbai -400016 Tel.: 9322242663

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MOKSH ORNAMENTS LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **MOKSH ORNAMENTS Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss, and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.



Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr No	Key Audit Matter	How Matter was addressed in our Audit
1	Revenue recognition Revenue is one of the key profit drives Revenue is gross inflow of cash, receivables or other consideration arising in the course of the ordinary activities of an enterprise from the sale of goods, from the rendering of services. Revenue is recognized when it is probable that future economic benefits will flow to the entity and these benefits can be measured reliably.	Our Audit procedures included following - Understanding the process followed by the management for the purpose of identifying and determining the sales. - Considering the appropriateness of the company's accounting policies regarding revenue recognition. - Testing controls, automated and manual, around dispatches/deliveries, inventory reconciliations and circularization of receivable balances.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.



If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure A"**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

- i. There were no Pending litigation on the Company;
- ii. The provisions as required under the applicable law or accounting standards for material foreseeable losses if any on the long term contracts including derivative contracts are not applicable to the company.
- iii. There has been no such requirement for transferring amounts, required to be transferred the Investor Education and Protection Fund transfer by the company.



2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.



for S D JAIN & CO
Chartered Accountants
FRN: 121521W

A handwritten signature in blue ink, appearing to be "Shantilal D Jain", written over a horizontal line.

Mumbai
19th May'2021

UDIN No: **21110218AAAAEB8862**

Shantilal D Jain
Proprietor
Membership number: 110218

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT (Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of MOKSH ORNAMENTS Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **MOKSH ORNAMENTS LIMITED** ("the Company") as of March 31, 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of



the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

for S D JAIN & CO
Chartered Accountants
FRN: 121521W



Mumbai
19th May'2021

UDIN No: **21110218AAAAEB8862**


Shantilal D Jain
Proprietor
Membership number: 110218

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **MOKSH ORNAMENTS LIMITED** of even date)

i. In respect of the Company's fixed assets:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the company there are immovable properties held in the name of the company and the Directors which are mortgage with Bharat Co-operative Bank for availing Bank guarantee and cash credit facilities.

ii. In respect of its inventories:

Physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed.

Accordingly, reporting under clause 3 (ii) of the Order is not applicable to the Company.

iii. The Company has not granted any loans, secured or unsecured to companies, firms, limited liability Proprietorships or other parties covered in the register under section 189 of the Companies Act, 2013 ('the Act').

iv. In our opinion and according the information and explanations given to us and on the basis of our examination of the records of the company, the company has not given loans, made investments or given guarantees which are covered by the provisions of Section 185 and 186 of the act.

v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2021 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.



vii. According to the information and explanations given to us, in respect of statutory dues:

(a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues in arrears as at March 31, 2021 for a period of more than six months from the date they became payable.

viii. The Company has not defaulted on any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3 (viii) of the Order is not applicable to the Company.

ix. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable to the Company.

x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

xi. In our opinion and according to the information and explanations given to us, the Company has paid/provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.

xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.

xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.



xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.



for S D JAIN & CO
Chartered Accountants
FRN: 121521W

Mumbai
19th May'2021
UDIN No: **21110218AAAAEB8862**

Shantilal D Jain
Proprietor
Membership number: 110218

MOKSH ORNAMENTS LIMITED
Standalone Statement of Assets & Liabilities

	As at 31.3.2021 Audited	As at 31.03.2020 Audited
<u>EQUITIES & LIABILITIES</u>		
1 Shareholders Fund		
Share Capital	1,073.20	1,073.20
Reserves & Surplus	2,946.70	2,523.47
Money Recd against Share Warrants		-
Total Shareholders Funds	4,019.90	3,596.67
2 Share Applications Money Pending Allotment		-
3 Deffered Government Grants		
3 Non-Current Liabilities		
Long Term Borrowing	-	-
Deferred tax liabilities (Net)	-	-
Foreign Currency monetary item translation difference liability account		
Other Long Term Liabilities	-	-
Long Term Provisions	-	-
Sub total Non Current Liabilities		
4 Current Liabilities		
Short Term borrowings	3,553.74	5,985.61
Trade payables		
Micro Enterprises & Small Enterprises	12.43	169.97
Other Than Micro Enterprises & Small Enterprises	-	234
Other current liabilities	9.57	174.52
Short-term provisions	153.41	179.08
Sub total Current Liabilities	3,729.15	6,742.99
TOTAL EQUITY AND LIABILITIES	7,749.05	10,339.66
<u>ASSETS</u>		
1 Non Current Assets		
Fixed Assets		-
Tangible assets	18.20	5.78
Producing Properties		
Intangible assets		-
Pre Producing Properties		
Capital Work in Progress		-
Intangible assets under development		-
Non-Current Investment		-
Deferred Tax Asset	1.42	1.51
Foreign Currency monetary item translation difference asset account		
Long Term Loans and Advances		
Other Non- Current Assets	12.66	66.36
Sub total Non Current Assets	32.28	73.65
2 CURRENT ASSETS		
Current Investments		
Inventories	2,355.59	2,723.09
Trade Receivables	4,230.01	3,546.03
Cash & Cash equivalents	946.22	3,752.81
Short terms loans and advances	184.95	244.09
other current assets	-	-
Sub total Current Assets	7,716.77	10,266.01
TOTAL ASSETS	7,749.05	10,339.66

0 0

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

AMRIT JAWANMALJI SHAH
 Digitally signed by AMRIT JAWANMALJI SHAH
 Date: 2021.06.03 16:31:27 +05'30'

Amrit J Shah
Director
DIN: 05301251

Date: 19/05/2021
Place: Mumbai

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 Audited Financial Results for the Half Year and Year End 31st March 2021

Rs in Lakhs

Particulars	Six Months Ended			Year Ended	
	31/03/2021	30/09/2020	31/03/2020	31/03/2021	31/03/2020
	Audited	Audited	Audited	Audited	Audited
1. Income from Operations					
(a) Revenue from Operations	25,298.93	8,376.79	20,401.98	33,675.72	34,394.86
(b) Other Income	176.72	109.13	361.88	285.85	470.56
Total income from operations(net)	25,475.65	8,485.92	20,763.85	33,961.57	34,865.42
2. Expenses	-	-	-	-	-
(a)Cost of material consumed	-	-	-	-	-
(b)Purchases of stock-in-trade	21,884.51	10,232.97	18,408.40	32,117.48	31,251.97
(c) Changes in inventories of finished goods,work in progress and stock-in-trade	2,807.24	(2,439.75)	1,331.21	367.50	1,923.06
(d)Employee benefits expense	81.43	75.62	80.65	157.05	146.61
(e) Finance Cost	178.45	195.70	206.06	374.15	369.68
(f) depreciation and amortisation expense	2.05	0.80	1.23	2.85	2.46
(g)Other expenses	140.70	224.36	421.70	365.07	460.39
(h)(Disclosed each and every item that is being included in other expenses and is more than 10% of the Total Expense)					
Total expenses	25,094.39	8,289.70	20,449.26	33,384.10	34,154.17
3.Profit From operations before exeptional and Extra Ordinary Items and Tax (1-2)	381.25	196.22	314.60	577.47	711.25
4.Exceptional Items	-	-	-	-	-
5.Profit From operations before Extra Ordinary Items & Tax (3-4)	381.25	196.22	314.60	577.47	711.25
6.Extraordinary Items	-	-	-	-	-
7.Profit From operations before Tax (5-6)	381.25	196.22	314.60	577.47	711.25
8.Tax expense	-	-	-	-	-
(a)Current Tax	104.77	49.38	68.66	154.15	179.01
(b)Less : MAT Credit	-	-	-	-	-
(c) Current Tax Expense relating to Prior Years	-	-	-	-	-
(d)deferred Tax	0.09	-	(0.07)	0.09	(0.07)
9.Profit/(Loss) for the period from Continuing Operation (7-8)	276.40	146.83	246.01	423.23	532.31
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)	276.40	146.83	246.01	423.23	532.31
14.Share of Profit (Loss) of Associates	-	-	-	-	-
15.Profit (Loss) of Minority Interest	-	-	-	-	-
16.Profit (Loss) for the Period	276.40	146.83	246.01	423.23	532.31
17.Paid-up equity share capital(face value of share 10/-each	107.32	107.32	107.32	107.32	107.32
18.Reserve excluding revaluation reserves as per balance sheet of previous accounting year	2,523.47	2,523.47	1,988.76	2,523.47	1,988.76
19.Details of Debt Securities	-	-	-	-	-
Reserves excluding revaluation reserve	-	-	-	-	-
20. Earnings per shares -	-	-	-	-	-
(a)Basic EPS from continuing and discontinued operations	2.58	1.37	2.29	3.94	4.96
(b)Dilluted from continuing and discontinued operations	2.58	1.37	2.29	3.94	4.96

NOTS TO FINANCIAL RESULTS :-

- The above results were reviewed and recommended by the Audit Committee at its meeting held on 19th May 2021 and were approved & taken on record by the Board of Directors at the meeting held on that date.
- Segment reporting as required AS-17 is not applicable, as 100% revenue comes from a single segment.
- The Financial Results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.
- Figures for the previous period has been regrouped/reclassified wherever necessary to confirm to the figures of the current period's presentation.
- The Company does not have any subsidiary, associate or Joint Venture, Therefore it has prepared only standalone results as consolidation requirement is not applicable to the company
- In Terms of SEBI Circular No SEBI/HO/CFD/CMD1/CIR/P/2020/84 dated May 20,2020, the Coronavirus (Covid - 19) Outbreak is an unprecedented global situation, declared as a pandemic by World Health Organisation
- The Statement of audited cashflow for the year ended 31st March 2021 and 31st March 2020 is attached herewith.
- The figures of the last half year ended on March 31, 2021 are the balancing figures between the audited figures in respect of the full financial year ended on March 31, 2021 and figures of the half year ended on September 30, 2020.

For MOKSH ORNAMENTS LIMITED

AMRIT JAWANM
ALJI SHAH

Amrit J Shah

Director

DIN: 05301251

Date: 19/05/2021

Place: Mumbai

MOKSH ORNAMENTS LIMITED

Cash Flow Statement for the Half Year Ended 31st March 2021

Particular	As on 31/03/2021	As on 31/03/2020
A CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit (Loss) after tax and extraordinary items	423.23	- 534.71
Adjustment for :		-
Depreciation	2.85	2.46
Interest expense	374.15	371
Direct taxes Expense	154.15	179
Deffered Tax	0.09	(0.32)
Miscellaneous expenses written off	-	-
Operating profit before working capital changes	531.24	552.06
Adjustment for :	954.47	- 1,086.77
Trade & other receivables	(571.15)	(2,505.72)
Inventories	367.50	1,923.06
Trade & Other payables	(581.96)	300.26
Cash Generated from Operations	(785.61)	(282.41)
Interest & Financial Chgs paid	168.86	-
Direct taxes paid	(374.15)	(371)
Cash flow before extraordinary items	(154.15)	(549.92)
Extraordinary items	(359.44)	-
A) Net cash from / (utilised in) operating activities	(359.44)	- 254.45
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets (incl. adv.)	(15.27)	(1.24)
Sale of fixed assets		178
Other Investments	-	-
Deposits	-	-
B) Net cash from / (utilised in) investing activities	(15.27)	- 176.27
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	-
Proceeds from Long Term borrowings	-	-
Proceeds from Short Term borrowings	(2,431.87)	1,033
C) Net cash from / (utilised in) financing activities	(2,431.87)	1,032.82
Net increase in cash & cash equivalents (A+B+C)	(2,806.59)	- 1,463.54
Cash & cash equivalents at Beginning of Period (Opening Balance)	3,752.81	2,289.27
Cash & cash equivalents as at End of Period (Closing Balance)	946.22	3,752.81

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

AMRIT
JAWANM
ALJI SHAH
Date: 2021.06.03
16:32:36 +05'30'

Amrit J Shah
Director
DIN: 05301251

Date: 19/05/2021
Place: Mumbai



MOKSH ORNAMENTS LTD.

(SPECIALIST IN MFG & EXPORTER OF KOLKATA BANGLE)

CIN No. : U36996MH2012PLC233562 GST No. : 27AAICM0504E1ZX

B-405 / 1&B - 405/2, 4TH FLOOR, 99, MULJI JETHA BUILDING, GLITZ MALL, VITHALWADI, KALBADEVI ROAD, MUMBAI-4000002.
email:jineshwar101@gmail.com • Tel:02240041473. I. Com : 4395

Date: 19th May, 2021

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

NSE SYMBOL: MOKSH

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board
Of India (LODR) Regulations, 2015

Dear Sir/Madam,

This is hereby declared and confirmed that the Auditors' Report given by the Statutory Auditors of the Company on the Audited financials Results of the Company for the half year and year ended on 31 March, 2021 is with Unmodified Opinion.

Thanking You.

Yours Truly,
FOR MOKSH ORNAMENTS LIMITED

AMRIT SHAH
MANAGING DIRECTOR
DIN: 05301251

