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: December 27, 2024

To,
National Stock Exchange of India Ltd
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai-400051

NSE Symbol: MOKSH

Sub: Intimation as per Regulation 84 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended (the "SEBI ICDR Regulations") and Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("SEBI Listing Regulations")

Dear Sir/Madam,

With reference to captioned subject and in furtherance to our earlier intimation dated December 14, 2024 with respect to the offer and issue of Equity shares of the Company by way of Right issue to eligible equity shareholders of the Company as on Record date (December 20, 2024) for an aggregate amount upto ₹ 4,899.40 Lakhs.

We hereby enclose copies of Newspaper clippings regarding Pre-issue advertisement (Issue with respect to Right issue) published on December 27, 2024 in following newspapers:

1. Financial Express (English) National Daily - All India Edition
2. Jansatta (Hindi) National Daily – All India Edition
3. Mumbai Lakshadeep (Marathi) – Mumbai Edition

The above advertisement is also available on the website of the Company i.e.

We request you to take the aforesaid on records.

Thanking You

Yours Faithfully,

For Moksh Ornaments Limited

Amrit Jawanmalji Shah
Managing Director
DIN: 05301251
Place: Mumbai

MOKSH ORNAMENTS LTD. MUMBAI

This advertisement is for information purpose only and does not constitute an offer or an invitation or a recommendation to acquire, purchase, subscribe or to hold or sell securities. This is not an announcement for the offer document. All capitalized terms used herein and not defined herein shall have the meaning assigned to them in the Letter of Offer dated December 14, 2024 ("LOF") filed with National Stock Exchange of India Limited ("NSE"). This advertisement is not for release, publication or distribution, directly or indirectly, outside India.

MOKSH ORNAMENTS LIMITED

CORPORATE IDENTIFICATION NUMBER: L36996MH2012PLC233562

Our Company was originally incorporated as "Moksh Ornaments Private Limited" under the provision of the Companies Act, 1956 vide certificate of incorporation dated July 19, 2012, Issued by the Registrar of Companies, Mumbai, Maharashtra. Our Company, upon incorporation, took over businesses carried on by our promoters, Mr. Amrit Jawanmalji Shah and Mr. Jawanmal Moolchand Shah as a sole proprietor of M/s. Jineshwar Gold and M/s. Padmavati Jewels respectively. Subsequently, our Company was converted into the public limited Company pursuant to special resolution passed at the Extra-Ordinary General Meeting of the members held on August 30, 2017 and consequently name was changed to "Moksh Ornaments Limited" vide fresh certificate of incorporation dated September 07, 2017 issued by Registrar of Companies, Mumbai, Maharashtra. For details see 'General Information' on page 49 of this Letter of Offer.

Registered Office: B-405/1 & B-405/2, 4th Floor, 99, Mulji Jetha Building, Glitz Mall, Vithalwadi, Kalbadevi Road, Mumbai - 400 002
Contact No: +91-22-61834395 | **Contact** Person: Ms. Charmy Harish Variya, Company Secretary & Compliance Officer;
Email-ID: cs@mokshornaments.com; jineshwar101@gmail.com | **Website:** www.mokshornaments.com

PROMOTERS OF OUR COMPANY:
MR. AMRIT JAWANMALJI SHAH AND MR. JAWANMAL MOOLCHAND SHAH

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF MOKSH ORNAMENTS LIMITED ("OUR COMPANY")

ISSUE OF UPTO 3,26,62,642* FULLY PAID-UP EQUITY SHARES OF FACE VALUE OF ₹ 2/- EACH ("RIGHTS EQUITY SHARES") OF MOKSH ORNAMENTS LIMITED (THE "COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹ 15/- EACH INCLUDING A SHARE PREMIUM OF ₹ 13 PER RIGHTS EQUITY SHARE ("ISSUE PRICE") FOR AN AGGREGATING UPTO ₹ 4899.40 LAKHS ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 14 (FORTEEN) RIGHTS EQUITY SHARES FOR EVERY 23 (TWENTY THREE) EQUITY SHARE HELD BY SUCH ELIGIBLE EQUITY SHAREHOLDERS AS ON THE RECORD DATE, FRIDAY, DECEMBER 20, 2024, ("ISSUE"). THE ISSUE PRICE OF THE RIGHTS ISSUE IS 7.5 TIME THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON 130 OF THIS LETTER OF OFFER (the "LOF").

***Assuming full subscription & subject to finalisation of the Basis of Allotment.**

NOTICE TO ELIGIBLE EQUITY SHAREHOLDES OF OUR COMPANY
ISSUE PROGRAMME*

ISSUE OPENING DATE	LAST DATE FOR ON MARKET RENUNCIATION*	ISSUE CLOSING DATE**
MONDAY, DECEMBER 30, 2024	TUESDAY, JANUARY 07, 2025	FRIDAY, JANUARY 10, 2025

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncees on or prior to the Issue Closing Date.
**Our Board or a duly authorized committee thereof will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA* Simple, Safe, Smart way of Application - Make use of it!!!

***Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.**

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI (ICDR) Regulations, SEBI ICDR Master Circular, SEBI Rights Issue Circulars and ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, please refer to the Paragraph titled '*Procedure for Application through the ASBA Process*' on page 148 of this Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renouncees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see "*Credit of Rights Entitlements in demat accounts of Eligible Shareholders*" on page 133 of this Letter of Offer.

Please note that one single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date i.e. December 20, 2024 and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI ICDR Master Circular, SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Equity Shares shall be made in dematerialised form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date i.e. December 20, 2024 and desirous of subscribing to Equity Shares in this Issue are advised to furnish the details of their demat account to our Company or Registrar at least two Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34. For details on Designated Branches of SCSBs collecting the Application Form, please refer the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorising such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

(i) Name of our Company, being 'MOKSH ORNAMENTS LIMITED'; (ii) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository); (iii) Registered Folio No./DP and Client ID No.; (iv) Number of Equity Shares held as on Record Date; (v) Allotment option – only dematerialized form; (vi) Number of Right Shares entitled to; (vii) Total number of Right Shares applied for; (viii) Number of additional Right Shares applied for, if any; (ix) Total number of Right Shares applied for; (x) Total amount paid at the rate of ₹ 15/- for Right Shares issued in one Rights Entitlement; (xi) Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB; (xii) In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules. (xiii) Except for Applications on behalf of the Central or State Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and (xvi) In addition, all such Eligible Shareholders are deemed to have accepted the following "*I/ We understand that neither the Rights Entitlement nor the Equity Shares have been, or will be, registered under the United States Securities Act of 1933, as amended (the "US Securities Act") or any United States state securities laws, and may not be offered, sold, resold or otherwise transferred within the United States or to the territories or possessions thereof (the "United States") except in a transaction exempt from, or not subject to, the registration requirements of the US Securities Act. I/ we understand the offering to which this application relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or Rights Entitlement for sale in the United States, or as a solicitation therein of an offer to buy any of the said Equity Shares or Rights Entitlement in the United States. Accordingly, I/ we understand that this application should not be forwarded to or transmitted in or to the United States at any time. I/ we understand that none of the Company, the Registrar, the Lead Manager, or any other person acting on behalf of the Company will accept subscriptions from any person, or the agent of any person, who appears to be, or who we, the Registrar, the Lead Manager or any other person acting on behalf of the Company has reason to believe is in the United States, or if such person is outside India and the United States, such person is not a corporate shareholder, or is ineligible to participate in the Issue under the securities laws of their jurisdiction. I/ We will not offer, sell or otherwise transfer any of the Equity Shares which may be acquired by us in any jurisdiction or under any circumstances in which such offer or sale is not authorized or to any person to whom it is unlawful to make such offer, sale or invitation except under circumstances that will result in compliance with any applicable laws or regulations. We satisfy, and each account for which we are acting satisfies, all suitability standards for investors in investments of the type subscribed for herein imposed by the jurisdiction of our residence. I/ We will not offer, sell or otherwise transfer any of the Equity Shares which may be acquired by us in any jurisdiction or under any circumstances in which such offer or sale is not authorized or to any person to whom it is unlawful to make such offer, sale or invitation except under circumstances that will result in compliance with any applicable laws or regulations. We satisfy, and each account for which we are acting satisfies, all suitability standards for investors in investments of the type subscribed for herein imposed by the jurisdiction of our residence. I/ We understand and agree that the Rights Entitlement and Equity Shares may not be reoffered, resold, pledged or otherwise transferred except in an offshore transaction in compliance with Regulation S under the US Securities Act (hereinafter referred to as '**Regulation S**'), or otherwise pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the US Securities Act. I/We (i) am/are, and the person, if any, for whose account I/we am/are acquiring such Rights Entitlement, and/or the Equity Shares, is/are outside the United States, and (ii) is/are acquiring the Rights Entitlement and/or the Equity Shares in an offshore transaction meeting the requirements of Regulation S.I/ We acknowledge that the Company, the Lead Manager, their affiliates and others will rely upon the truth and accuracy of the foregoing representations and agreements.". I/ We acknowledge that Our Company, the Lead Manager and the Registrar shall not be responsible if the Applications are not uploaded by SCSB or funds are not blocked in the Investors' ASBA Accounts on or before the Issue Closing Date.*"

Please note that, if the shareholders makes an application using the application form as well as plain paper or multiple plain paper Applications, such Applications shall be treated as multiple applications and are liable to be rejected.

NOTICE TO INVESTORS

The distribution of Letter of Offer, the Abridged Letter of Offer, Application Form and Rights Entitlement Letter and the issue of Rights Entitlement and Rights Equity Shares to persons in certain jurisdictions outside India may be restricted by legal requirements prevailing in those jurisdictions. Persons into whose possession the Letter of Offer the Abridged Letter of Offer, Rights Entitlement Letter or CAFs may come are required to inform themselves about and observe such restrictions.

Our Company is making this Issue on a rights basis to the Eligible Equity Shareholders and will electronically dispatch through email and physical dispatch through speed post/courier the Letter of Offer / Abridged Letter of Offer and Application Form and Rights Entitlement Letter only to Eligible Equity Shareholders who have a registered address in India or who have provided an Indian address to our Company.

In case such Eligible Equity Shareholders have provided their valid e-mail address, the Abridged Letter of Offer, the Application Form, the Rights Entitlement Letter and other Issue material will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Abridged Letter of Offer, the Application Form (CAF's), the Rights Entitlement Letter and other Issue material will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them.

Further, the Issue Material will be provided, through email and speed post/courier, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company or who are located in jurisdictions where the offer and sale of the Rights Equity Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard. Investors can also access this, Letter of Offer, the Abridged Letter of Offer and the Application Form from the websites of the Registrar, our Company, the Lead Manager, and the Stock Exchange.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time.

Neither our Company nor any person acting on behalf of our Company will accept subscriptions or renunciation from any person, or the agent of any person, who appears to be, or who our Company or any person acting on behalf of our Company has reason to believe is in the United States when the buy order is made. Envelopes containing an Application Form and Rights Entitlement Letter should not be postmarked in the United States or otherwise dispatched from the United States or any other jurisdiction where it would be illegal to make an offer, and all persons subscribing for the Equity Shares and wishing to hold such Equity Shares in registered form must provide an address for registration of the Equity Shares in India. Our Company is making the Right Shares to Eligible Shareholders of our Company on the Record Date and issue materials will be dispatched only to Equity Shareholders who have an Indian address. Any person who acquires rights and the Right Shares will be deemed to have declared, represented, warranted, and agreed, that: (i) It is not and that at the time of subscribing for the Right Shares or the Rights Entitlements, it will not be, in the United States when the buy order is made (ii) It does not have a registered address (and is not otherwise located) in the United States, and (iii) It is authorized to acquire the rights and the Equity Shares in compliance with all applicable laws and regulations (iv) Our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and (v) Our Company shall not be bound to allot or issue any Rights Shares or Rights Entitlement in respect of any such Application Form.

Our Company, in consultation with the Lead Manager, reserves the right to treat as invalid any Application Form which: (i) Does not include the certification set out in the Application Form to the effect that the subscriber is authorised to acquire the Rights Equity Shares or Rights Entitlement in compliance with all applicable laws and regulations (ii) Appears to our Company or its agents to have been executed in or dispatched from the United States; (iii) Where a registered Indian address is not provided; or (iv) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION: The last date for submission of the duly filled in the Application Form or a plain paper Application is Friday, January 10, 2025, i.e., Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the NSE and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in this Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Right Shares hereby offered, as provided under the section, Terms of the Issue - '*Basis of Allotment*' on page 163 of the Letter of Offer.

Please note that on the Issue Closing Date, Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

PROCEDURE FOR RENUNCIATION OF RIGHTS ENTITLEMENTS: The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts, either in full or in part (a) by using the secondary market platform of the Stock Exchange; or (b) through an off -market transfer, during the Renunciation Period. Such renunciation shall result in renouncement of the Rights Equity Shares. The Investors should have the demat Rights Entitlements credited/lying in his/her own demat account prior to the renunciation. The trades through On Market Renunciation and Off Market Renunciation will be settled by transferring the Rights Entitlements through the depository mechanism.

In accordance with the SEBI ICDR Master Circular, the resident Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date shall be required to provide their demat account details to our Company or the Registrar to the Issue for credit of REs not later than two working days prior to issue closing date, such that credit of REs in their demat account takes place at least one day before issue closing date, thereby enabling them to renounce their Rights Entitlements through Off Market Renunciation.

Investors may be subject to adverse foreign, state or local tax or legal consequences as a result of trading in the Rights Entitlements. Investors who intend to trade in the Rights Entitlements should consult their tax advisor or stock broker regarding any cost, applicable taxes, charges and expenses (including brokerage) that may be levied for trading in Rights Entitlements.

THE LEAD MANAGER AND OUR COMPANY ACCEPT NO RESPONSIBILITY TO BEAR OR PAY ANY COST, APPLICABLE TAXES, CHARGES, AND EXPENSES (INCLUDING BROKERAGE), AND SUCH COSTS WILL BE INCURRED SOLELY BY THE INVESTORS.

PLEASE NOTE THAT THE RIGHTS ENTITLEMENTS WHICH ARE NEITHER RENOUNCED NOR SUBSCRIBED BY THE INVESTORS ON OR BEFORE THE ISSUE CLOSING DATE SHALL LAPSE AND SHALL BE EXTINGUISHED AFTER THE ISSUE CLOSING DATE.

On Market Renunciation

The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts by trading/selling them on the secondary market platform of the NSE through a registered stock broker in the same manner as the existing Equity Shares of our Company. In this regard, in terms of provisions of the SEBI (ICDR) Regulations, the SEBI ICDR Master Circular and the SEBI Rights Issue Circulars, the Rights Entitlements credited to the respective demat accounts of the Eligible Shareholders shall be admitted for trading on the Stock Exchange under the ISIN subject to requisite approvals. Prior to the Issue Opening Date, our Company will obtain the approval from the Stock Exchanges for trading of Rights Entitlement. No assurance can be given regarding the active or sustained On Market Renunciation or the price at which the Rights Entitlements will trade. The details for trading in Rights Entitlements will be as specified by the Stock Exchange from time to time. The Rights Entitlements are tradable in dematerialized form only. The market lot for trading of Rights Entitlements is one Rights Entitlements.

The On Market Renunciation shall take place only during the Renunciation Period for On Market Renunciation, i.e., from Monday, December 30, 2024 to Tuesday, January 07, 2025.

The Investors holding the Rights Entitlements who desire to sell their Rights Entitlements will have to do so through their registered stock brokers by quoting the ISIN INE514Y20012 (for Rights Entitlement) that shall be allotted for the Rights Entitlement and indicating the details of the Rights Entitlements they intend to sell. The Investors can place order for sale of Rights Entitlements only to the extent of Rights Entitlements available in their demat account. The On Market Renunciation shall take place electronically on secondary market platform of Stock Exchange under automatic order matching mechanism and on 'T+1 rolling settlement bases, where 'T' refers to the date of trading. The transactions will be settled on trade-for-trade basis. Upon execution of the order, the stock broker will issue a contract note in accordance with the requirements of the Stock Exchange and the SEBI.

Off Market Renunciation

The Investors may renounce the Rights Entitlements, credited to their respective demat accounts by way of an off-market transfer through a depository participant. The Rights Entitlements can be transferred in dematerialized form only.

Eligible Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncees on or prior to the Issue Closing Date.

The Shareholders holding the Rights Entitlements who desire to transfer their Rights Entitlements will have to do so through their depository participant by issuing a delivery instruction slip quoting the ISIN INE514Y20012 (for Rights Entitlement) that shall be allotted for the Rights Entitlement, the details of the buyer and the details of the Rights Entitlements they intend to transfer. The buyer of the Rights Entitlements (unless already having given a standing receipt instruction) has to issue a receipt instruction slip to their depository participant. The Investors can transfer Rights Entitlements only to the extent of Rights Entitlements available in their demat account.

The instructions for transfer of Rights Entitlements can be issued during the working hours of the depository participants.

The detailed rules for transfer of Rights Entitlements through off-market transfer shall be as specified by the NSDL and CDSL from time to time.

PAYMENT SCHEDULE: ₹ 15/- per Rights Equity Shares (including premium of ₹ 13/- per Rights Equity Share) shall be payable on Application

ALLOTMENT ONLY IN DEMATERIALISED FORM: The Allotment of Equity Shares pursuant to the Issue will only be made in dematerialised form. In accordance with the SEBI Circular SEBI/H0/CFD/DIL2/CIR/P/2020/13 dated January 22, 2020, the credit of Rights Entitlement and Allotment of Equity Shares shall be made in dematerialised form only. Further, The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see '*Terms of the Issue - Application by eligible equity shareholders holding equity shares in physical form*' and '*Terms of the Issue - Allotment Advice or Refund/ Unblocking Of ASBA Accounts*' on pages 155 and 164 of the Letter of Offer, respectively.

FRACTIONAL ENTITLEMENTS: The Rights Equity Shares are being offered on a rights basis to existing Eligible Equity Shareholders in the ratio of 14 (Fourteen) Rights Equity Shares for every 23 (Twenty Three) Equity Shares held as on the Record Date. As per SEBI Rights Issue Circulars, the fractional entitlements are to be ignored. Accordingly, if the shareholding of any of the Eligible Equity Shareholders is less than 23 (Twenty Three) Equity Shares or is not in the multiple of 23 (Twenty Three) Equity Shares, the fractional entitlements of such Eligible Shareholders shall be ignored by rounding down of their Rights Entitlements. However, the Eligible Equity Shareholders whose fractional entitlements are being ignored, will be given preferential consideration for the Allotment of one additional Rights Equity Share if they apply for additional Rights Equity Shares over and above their Rights Entitlements, if any, subject to availability of Rights Equity Shares in this Issue post allocation towards Rights Entitlements applied for.

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGE ONLY IN DEMATERIALISED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on NSE (Symbol: MOKSH) under the ISIN: INE514Y01020. The Rights Equity Shares shall be credited to a temporary ISIN i.e. INE514Y20012, which will be frozen until the receipt of the final listing' trading approvals from the Stock Exchange. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to ₹ 4899.40 Lakhs. The present Issue being of less than Rs. 5000.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF NSE: "It is to be distinctly understood that the permission given by NSE should not in any way be deemed or construed that the letter of offer has been cleared or approved by NSE nor does it certify the correctness of completeness of any of the contents of the letter of offer. The investors are advised to refer to the letter of offer for the full text of the "Disclaimer clause of NSE".

BANKER TO THE ISSUE: Kotak Mahindra Bank Limited

MONITORING AGENCY: Not Applicable

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER AND ABRIDGED LETTER OF OFFER.

DISPATCH AND AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Abridged Letter of Offer, the Entitlement Letter, Application Form and other issue material ("Issue Material") to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Issue Material will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, the dispatch of the abridged letter of offer, the Rights Entitlement Letter alongwith the Application form has been completed in electronic form through email on December 24, 2024 and by Registered post/ courier on December 26, 2024 and on December 27, 2024. The shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar. Further, Issue Material will be sent/ dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, Issue Material will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Issue Material will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at www.bigshareonline.com by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.mokshornaments.com.

Our Company along with the Lead Manager will undertake all adequate steps to reach out to the Eligible Equity Shareholders who have provided their Indian address through means as may be considered feasible by our Company will not be liable for considering or choosing or not considering or choosing any specific means to reach out to the Eligible Equity Shareholders.

Investors can access the Letter of Offer, the Abridged Letter of Offer, and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.mokshornaments.com; (ii) the Registrar at www.bigshareonline.com; and (iii) the Lead Manager at https://kunvarji.com/; (iii) NSE's website at www.nseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at www.bigshareonline.com.

For Updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to rightsissue@bigshareonline.com. For Updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to rightsissue@bigshareonline.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: rightsissue@bigshareonline.com.

The Letter of Offer is available on Our Company's website at www.mokshornaments.com; the Registrar at www.bigshareonline.com; the Lead Manager at https://kunvarji.com/ and the Stock Exchanges at www.nseindia.com.

LEAD MANAGER TO THE ISSUE

KUNVARJI
Let's Grow Together

KUNVARJI FINSTOCK PRIVATE LIMITED
Registered Office: B-Wing, Siddhivinayak Towers, Nr D.A.V School, Next to Kataria House, Off S.G. Highway, Makarba, Ahmedabad – 380051
Corporate Office: 1218-20, 12th Floor, Summit Business Bay, Opp PVR Cinema, Near Western Express Highway-Metro Station, Andheri (E), Mumbai - 400093
CIN: U65910GJ1986PTC008979
Contact Person: Jiten Patel/Parth Pankhaniya
Tel No.: +91 79 6666 9000 | +91 63 5986 2253
Email ID: mb@kunvarji.com
Investor Grievance Email: mb.investorgrievances@kunvarji.com
Website: https://kunvarji.com/
SEBI Registration No.: INM000012564

REGISTRAR TO THE ISSUE

BIGSHARE SERVICES PRIVATE LIMITED
Address: Office No S6-2, 6th floor Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East), Mumbai–400093
Contact Person: Mr. Jibu John
Tel No.: 022-62638200/22
Email: rightsissue@bigshareonline.com
Investor grievance e-mail: investor@bigshareonline.com
Website: www.bigshareonline.com
SEBI Registration No: INR000001385

COMPANY SECRETARY & COMPLIANCE OFFICER

MOKSH ORNAMENTS LIMITED
CIN: L36996MH2012PLC233562
Registered Office: B-405/1 & B-405/2, 4th Floor, 99, Mulji Jetha Building, Glitz Mall, Vithalwadi, Kalbadevi Road, Mumbai - 400002; **Contact No:** +91-22-61834395;
Contact Person: Ms. Charmy Harish Variya, Company Secretary and Compliance Officer;
Email-ID: cs@mokshornaments.com; jineshwar101@gmail.com; **Website:** www.mokshornaments.com

Investors may contact the Registrar or the Company Secretary and Compliance Officer for any pre issue or post issue related matter. All grievances relating the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process), giving full details such as name, address of the Applicant contact number(s), e- mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the-case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For MOKSH ORNAMENTS LIMITED
On behalf of the Board of Directors
Sd/-
Mr. Amrit Jawanmalji Shah
Managing Director & Chief Financial Officer
DIN: 05301251

Date: 27th December, 2024
Place: Mumbai

Disclaimer: Moksh Ornaments Limited is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated December 14, 2024 with the NSE and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchange where the Equity Shares are listed i.e. NSE at www.nseindia.com, Our Company at www.mokshornaments.com, Our Lead Manager at https://kunvarji.com/ and the Registrar to the Issue at www.bigshareonline.com. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 26 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

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Delhi Advertising

This advertisement is for information purpose only and does not constitute an offer or an invitation or a recommendation to acquire, purchase, subscribe or to hold or sell securities. This is not an announcement for the offer document. All capitalized terms used herein and not defined herein shall have the meaning assigned to them in the Letter of Offer dated December 14, 2024 ("LOF") filed with National Stock Exchange of India Limited ("NSE"). This advertisement is not for release, publication or distribution, directly or indirectly, outside India.

MOKSH ORNAMENTS LIMITED

CORPORATE IDENTIFICATION NUMBER: L36996MH2012PLC233562

Our Company was originally incorporated as "Moksh Ornaments Private Limited" under the provision of the Companies Act, 1956 vide certificate of incorporation dated July 19, 2012, Issued by the Registrar of Companies, Mumbai, Maharashtra. Our Company, upon incorporation, took over businesses carried on by our promoters, Mr. Amrit Jawanmalji Shah and Mr. Jawanmal Moolchand Shah as a sole proprietor of M/s. Jineshwar Gold and M/s. Padmavati Jewels respectively. Subsequently, our Company was converted into the public limited Company pursuant to special resolution passed at the Extra-Ordinary General Meeting of the members held on August 30, 2017 and consequently name was changed to "Moksh Ornaments Limited" vide fresh certificate of incorporation dated September 07, 2017 issued by Registrar of Companies, Mumbai, Maharashtra. For details see 'General Information' on page 49 of this Letter of Offer.

Registered Office: B-405/1 & B-405/2, 4th Floor, 99, Mulji Jetha Building, Glitz Mall, Vithalwadi, Kalbadevi Road, Mumbai - 400 002
Contact No: +91-22-61834395 | **Contact** Person: Ms. Charmy Harish Variya, Company Secretary & Compliance Officer;
Email-ID: cs@mokshornaments.com; jineshwar101@gmail.com | **Website:** www.mokshornaments.com

PROMOTERS OF OUR COMPANY:
MR. AMRIT JAWANMALJI SHAH AND MR. JAWANMAL MOOLCHAND SHAH

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF MOKSH ORNAMENTS LIMITED ("OUR COMPANY")

ISSUE OF UPTO 3,26,62,642* FULLY PAID-UP EQUITY SHARES OF FACE VALUE OF ₹ 2/- EACH ("RIGHTS EQUITY SHARES") OF MOKSH ORNAMENTS LIMITED (THE "COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹ 15/- EACH INCLUDING A SHARE PREMIUM OF ₹ 13 PER RIGHTS EQUITY SHARE ("ISSUE PRICE") FOR AN AGGREGATING UPTO ₹ 4899.40 LAKHS ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 14 (FORTEEN) RIGHTS EQUITY SHARES FOR EVERY 23 (TWENTY THREE) EQUITY SHARE HELD BY SUCH ELIGIBLE EQUITY SHAREHOLDERS AS ON THE RECORD DATE, FRIDAY, DECEMBER 20, 2024, ("ISSUE"). THE ISSUE PRICE OF THE RIGHTS ISSUE IS 7.5 TIME THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON 130 OF THIS LETTER OF OFFER (the "LOF").

***Assuming full subscription &subject to finalisation of the Basis of Allotment.**

NOTICE TO ELIGIBLE EQUITY SHAREHOLDES OF OUR COMPANY
ISSUE PROGRAMME*

ISSUE OPENING DATE	LAST DATE FOR ON MARKET RENUNCIATION*	ISSUE CLOSING DATE**
MONDAY, DECEMBER 30, 2024	TUESDAY, JANUARY 07, 2025	FRIDAY, JANUARY 10, 2025

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncees on or prior to the Issue Closing Date.
**Our Board or a duly authorized committee thereof will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA* Simple, Safe, Smart way of Application - Make use of it!!!

***Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.**

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI (ICDR) Regulations, SEBI ICDR Master Circular, SEBI Rights Issue Circulars and ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, please refer to the Paragraph titled '*Procedure for Application through the ASBA Process*' on page 148 of this Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renouncees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see "*Credit of Rights Entitlements in demat accounts of Eligible Shareholders*" on page 133 of this Letter of Offer.

Please note that one single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date i.e. December 20, 2024 and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI ICDR Master Circular, SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Equity Shares shall be made in dematerialised form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date i.e. December 20, 2024 and desirous of subscribing to Equity Shares in this Issue are advised to furnish the details of their demat account to our Company or Registrar at least two Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34. For details on Designated Branches of SCSBs collecting the Application Form, please refer the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorising such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

(i) Name of our Company, being 'MOKSH ORNAMENTS LIMITED'; (ii) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository); (iii) Registered Folio No./DP and Client ID No.; (iv) Number of Equity Shares held as on Record Date; (v) Allotment option – only dematerialized form; (vi) Number of Right Shares entitled to; (vii) Total number of Right Shares applied for; (viii) Number of additional Right Shares applied for, if any; (ix) Total number of Right Shares applied for; (x) Total amount paid at the rate of ₹ 15/- for Right Shares issued in one Rights Entitlement; (xi) Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB; (xii) In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules. (xiii) Except for Applications on behalf of the Central or State Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and (xvi) In addition, all such Eligible Shareholders are deemed to have accepted the following "*I/ We understand that neither the Rights Entitlement nor the Equity Shares have been, or will be, registered under the United States Securities Act of 1933, as amended (the "US Securities Act") or any United States state securities laws, and may not be offered, sold, resold or otherwise transferred within the United States or to the territories or possessions thereof (the "United States") except in a transaction exempt from, or not subject to, the registration requirements of the US Securities Act. I/ we understand the offering to which this application relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or Rights Entitlement for sale in the United States, or as a solicitation therein of an offer to buy any of the said Equity Shares or Rights Entitlement in the United States. Accordingly, I/ we understand that this application should not be forwarded to or transmitted in or to the United States at any time. I/ we understand that none of the Company, the Registrar, the Lead Manager, or any other person acting on behalf of the Company will accept subscriptions from any person, or the agent of any person, who appears to be, or who we, the Registrar, the Lead Manager or any other person acting on behalf of the Company has reason to believe is in the United States, or if such person is outside India and the United States, such person is not a corporate shareholder, or is ineligible to participate in the Issue under the securities laws of their jurisdiction. I/ We will not offer, sell or otherwise transfer any of the Equity Shares which may be acquired by us in any jurisdiction or under any circumstances in which such offer or sale is not authorized or to any person to whom it is unlawful to make such offer, sale or invitation except under circumstances that will result in compliance with any applicable laws or regulations. We satisfy, and each account for which we are acting satisfies, all suitability standards for investors in investments of the type subscribed for herein imposed by the jurisdiction of our residence. I/ We will not offer, sell or otherwise transfer any of the Equity Shares which may be acquired by us in any jurisdiction or under any circumstances in which such offer or sale is not authorized or to any person to whom it is unlawful to make such offer, sale or invitation except under circumstances that will result in compliance with any applicable laws or regulations. We satisfy, and each account for which we are acting satisfies, all suitability standards for investors in investments of the type subscribed for herein imposed by the jurisdiction of our residence. I/ We understand and agree that the Rights Entitlement and Equity Shares may not be reoffered, resold, pledged or otherwise transferred except in an offshore transaction in compliance with Regulation S under the US Securities Act (hereinafter referred to as '**Regulation S**'), or otherwise pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the US Securities Act. I/We (i) am/are, and the person, if any, for whose account I/we am/are acquiring such Rights Entitlement, and/or the Equity Shares, is/are outside the United States, and (ii) is/are acquiring the Rights Entitlement and/or the Equity Shares in an offshore transaction meeting the requirements of Regulation S.I/ We acknowledge that the Company, the Lead Manager, their affiliates and others will rely upon the truth and accuracy of the foregoing representations and agreements.". I/ We acknowledge that Our Company, the Lead Manager and the Registrar shall not be responsible if the Applications are not uploaded by SCSB or funds are not blocked in the Investors' ASBA Accounts on or before the Issue Closing Date.*"

Please note that, if the shareholders makes an application using the application form as well as plain paper or multiple plain paper Applications, such Applications shall be treated as multiple applications and are liable to be rejected.

NOTICE TO INVESTORS

The distribution of Letter of Offer, the Abridged Letter of Offer, Application Form and Rights Entitlement Letter and the issue of Rights Entitlement and Rights Equity Shares to persons in certain jurisdictions outside India may be restricted by legal requirements prevailing in those jurisdictions. Persons into whose possession the Letter of Offer the Abridged Letter of Offer, Rights Entitlement Letter or CAFs may come are required to inform themselves about and observe such restrictions.

Our Company is making this Issue on a rights basis to the Eligible Equity Shareholders and will electronically dispatch through email and physical dispatch through speed post/courier the Letter of Offer / Abridged Letter of Offer and Application Form and Rights Entitlement Letter only to Eligible Equity Shareholders who have a registered address in India or who have provided an Indian address to our Company.

In case such Eligible Equity Shareholders have provided their valid e-mail address, the Abridged Letter of Offer, the Application Form, the Rights Entitlement Letter and other Issue material will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Abridged Letter of Offer, the Application Form (CAF's), the Rights Entitlement Letter and other Issue material will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them.

Further, the Issue Material will be provided, through email and speed post/courier, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company or who are located in jurisdictions where the offer and sale of the Rights Equity Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard. Investors can also access this, Letter of Offer, the Abridged Letter of Offer and the Application Form from the websites of the Registrar, our Company, the Lead Manager, and the Stock Exchange.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time.

Neither our Company nor any person acting on behalf of our Company will accept subscriptions or renunciation from any person, or the agent of any person, who appears to be, or who our Company or any person acting on behalf of our Company has reason to believe is in the United States when the buy order is made. Envelopes containing an Application Form and Rights Entitlement Letter should not be postmarked in the United States or otherwise dispatched from the United States or any other jurisdiction where it would be illegal to make an offer, and all persons subscribing for the Equity Shares and wishing to hold such Equity Shares in registered form must provide an address for registration of the Equity Shares in India. Our Company is making the Right Shares to Eligible Shareholders of our Company on the Record Date and issue materials will be dispatched only to Equity Shareholders who have an Indian address. Any person who acquires rights and the Right Shares will be deemed to have declared, represented, warranted, and agreed, that: (i) It is not and that at the time of subscribing for the Right Shares or the Rights Entitlements, it will not be, in the United States when the buy order is made (ii) It does not have a registered address (and is not otherwise located) in the United States, and (iii) It is authorized to acquire the rights and the Equity Shares in compliance with all applicable laws and regulations (iv) Our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and (v) Our Company shall not be bound to allot or issue any Rights Shares or Rights Entitlement in respect of any such Application Form.

Our Company, in consultation with the Lead Manager, reserves the right to treat as invalid any Application Form which: (i) Does not include the certification set out in the Application Form to the effect that the subscriber is authorised to acquire the Rights Equity Shares or Rights Entitlement in compliance with all applicable laws and regulations (ii) Appears to our Company or its agents to have been executed in or dispatched from the United States; (iii) Where a registered Indian address is not provided; or (iv) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION: The last date for submission of the duly filled in the Application Form or a plain paper Application is Friday, January 10, 2025, i.e., Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the NSE and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in this Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Right Shares hereby offered, as provided under the section, Terms of the Issue - '*Basis of Allotment*' on page 163 of the Letter of Offer.

Please note that on the Issue Closing Date, Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

PROCEDURE FOR RENUNCIATION OF RIGHTS ENTITLEMENTS: The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts, either in full or in part (a) by using the secondary market platform of the Stock Exchange; or (b) through an off -market transfer, during the Renunciation Period. Such renunciation shall result in renouncement of the Rights Equity Shares. The Investors should have the demat Rights Entitlements credited/lying in his/her own demat account prior to the renunciation. The trades through On Market Renunciation and Off Market Renunciation will be settled by transferring the Rights Entitlements through the depository mechanism.

In accordance with the SEBI ICDR Master Circular, the resident Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date shall be required to provide their demat account details to our Company or the Registrar to the Issue for credit of REs not later than two working days prior to issue closing date, such that credit of REs in their demat account takes place at least one day before issue closing date, thereby enabling them to renounce their Rights Entitlements through Off Market Renunciation.

Investors may be subject to adverse foreign, state or local tax or legal consequences as a result of trading in the Rights Entitlements. Investors who intend to trade in the Rights Entitlements should consult their tax advisor or stock broker regarding any cost, applicable taxes, charges and expenses (including brokerage) that may be levied for trading in Rights Entitlements.

THE LEAD MANAGER AND OUR COMPANY ACCEPT NO RESPONSIBILITY TO BEAR OR PAY ANY COST, APPLICABLE TAXES, CHARGES, AND EXPENSES (INCLUDING BROKERAGE), AND SUCH COSTS WILL BE INCURRED SOLELY BY THE INVESTORS.

PLEASE NOTE THAT THE RIGHTS ENTITLEMENTS WHICH ARE NEITHER RENOUNCED NOR SUBSCRIBED BY THE INVESTORS ON OR BEFORE THE ISSUE CLOSING DATE SHALL LAPSE AND SHALL BE EXTINGUISHED AFTER THE ISSUE CLOSING DATE.

On Market Renunciation

The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts by trading/selling them on the secondary market platform of the NSE through a registered stock broker in the same manner as the existing Equity Shares of our Company. In this regard, in terms of provisions of the SEBI (ICDR) Regulations, the SEBI ICDR Master Circular and the SEBI Rights Issue Circulars, the Rights Entitlements credited to the respective demat accounts of the Eligible Shareholders shall be admitted for trading on the Stock Exchange under the ISIN subject to requisite approvals. Prior to the Issue Opening Date, our Company will obtain the approval from the Stock Exchanges for trading of Rights Entitlement. No assurance can be given regarding the active or sustained On Market Renunciation or the price at which the Rights Entitlements will trade. The details for trading in Rights Entitlements will be as specified by the Stock Exchange from time to time. The Rights Entitlements are tradable in dematerialized form only. The market lot for trading of Rights Entitlements is one Rights Entitlements.

The On Market Renunciation shall take place only during the Renunciation Period for On Market Renunciation, i.e., from Monday, December 30, 2024 to Tuesday, January 07, 2025.

The Investors holding the Rights Entitlements who desire to sell their Rights Entitlements will have to do so through their registered stock brokers by quoting the ISIN INE514Y20012 (for Rights Entitlement) that shall be allotted for the Rights Entitlement and indicating the details of the Rights Entitlements they intend to sell. The Investors can place order for sale of Rights Entitlements only to the extent of Rights Entitlements available in their demat account. The On Market Renunciation shall take place electronically on secondary market platform of Stock Exchange under automatic order matching mechanism and on 'T+1 rolling settlement bases, where 'T' refers to the date of trading. The transactions will be settled on trade-for-trade basis. Upon execution of the order, the stock broker will issue a contract note in accordance with the requirements of the Stock Exchange and the SEBI.

Off Market Renunciation

The Investors may renounce the Rights Entitlements, credited to their respective demat accounts by way of an off-market transfer through a depository participant. The Rights Entitlements can be transferred in dematerialized form only.

Eligible Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncees on or prior to the Issue Closing Date.

The Shareholders holding the Rights Entitlements who desire to transfer their Rights Entitlements will have to do so through their depository participant by issuing a delivery instruction slip quoting the ISIN INE514Y20012 (for Rights Entitlement) that shall be allotted for the Rights Entitlement, the details of the buyer and the details of the Rights Entitlements they intend to transfer. The buyer of the Rights Entitlements (unless already having given a standing receipt instruction) has to issue a receipt instruction slip to their depository participant. The Investors can transfer Rights Entitlements only to the extent of Rights Entitlements available in their demat account.

The instructions for transfer of Rights Entitlements can be issued during the working hours of the depository participants.

The detailed rules for transfer of Rights Entitlements through off-market transfer shall be as specified by the NSDL and CDSL from time to time.

PAYMENT SCHEDULE: ₹ 15/- per Rights Equity Shares (including premium of ₹ 13/- per Rights Equity Share) shall be payable on Application

ALLOTMENT ONLY IN DEMATERIALISED FORM: The Allotment of Equity Shares pursuant to the Issue will only be made in dematerialised form. In accordance with the SEBI Circular SEBI/HO/CFD/DIL2/CIR/P/2020/13 dated January 22, 2020, the credit of Rights Entitlement and Allotment of Equity Shares shall be made in dematerialised form only. Further, The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see '*Terms of the Issue - Application by eligible equity shareholders holding equity shares in physical form*' and '*Terms of the Issue - Allotment Advice or Refund/ Unblocking Of ASBA Accounts*' on pages 155 and 164 of the Letter of Offer, respectively.

FRACTIONAL ENTITLEMENTS: The Rights Equity Shares are being offered on a rights basis to existing Eligible Equity Shareholders in the ratio of 14 (Fourteen) Rights Equity Shares for every 23 (Twenty Three) Equity Shares held as on the Record Date. As per SEBI Rights Issue Circulars, the fractional entitlements are to be ignored. Accordingly, if the shareholding of any of the Eligible Equity Shareholders is less than 23 (Twenty Three) Equity Shares or is not in the multiple of 23 (Twenty Three) Equity Shares, the fractional entitlements of such Eligible Shareholders shall be ignored by rounding down of their Rights Entitlements. However, the Eligible Equity Shareholders whose fractional entitlements are being ignored, will be given preferential consideration for the Allotment of one additional Rights Equity Share if they apply for additional Rights Equity Shares over and above their Rights Entitlements, if any, subject to availability of Rights Equity Shares in this Issue post allocation towards Rights Entitlements applied for.

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGE ONLY IN DEMATERIALISED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on NSE (Symbol: MOKSH) under the ISIN: INE514Y01020. The Rights Equity Shares shall be credited to a temporary ISIN i.e. INE514Y20012, which will be frozen until the receipt of the final listing' trading approvals from the Stock Exchange. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to ₹ 4899.40 Lakhs. The present Issue being of less than Rs. 5000.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF NSE: "It is to be distinctly understood that the permission given by NSE should not in any way be deemed or construed that the letter of offer has been cleared or approved by NSE nor does it certify the correctness of completeness of any of the contents of the letter of offer. The investors are advised to refer to the letter of offer for the full text of the "Disclaimer clause of NSE".

BANKER TO THE ISSUE: Kotak Mahindra Bank Limited

MONITORING AGENCY: Not Applicable

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER AND ABRIDGED LETTER OF OFFER.

DISPATCH AND AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Abridged Letter of Offer, the Entitlement Letter, Application Form and other issue material ("Issue Material") to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Issue Material will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, the dispatch of the abridged letter of offer, the Rights Entitlement Letter alongwith the Application form has been completed in electronic form through email on December 24, 2024 and by Registered post/ courier on December 26, 2024 and on December 27, 2024. The shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar. Further, Issue Material will be sent/ dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, Issue Material will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Issue Material will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at www.bigshareonline.com by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.mokshornaments.com.

Our Company along with the Lead Manager will undertake all adequate steps to reach out to the Eligible Equity Shareholders who have provided their Indian address through means as may be considered feasible by our Company will not be liable for considering or choosing or not considering or choosing any specific means to reach out to the Eligible Equity Shareholders.

Investors can access the Letter of Offer, the Abridged Letter of Offer, and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.mokshornaments.com; (ii) the Registrar at www.bigshareonline.com; and (iii) the Lead Manager at https://kunvarji.com/; (iii) NSE's website at www.nseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at www.bigshareonline.com.

For Updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to rightsissue@bigshareonline.com. For Updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to rightsissue@bigshareonline.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: rightsissue@bigshareonline.com.

The Letter of Offer is available on Our Company's website at www.mokshornaments.com; the Registrar at www.bigshareonline.com; the Lead Manager at https://kunvarji.com/ and the Stock Exchanges at www.nseindia.com.

LEAD MANAGER TO THE ISSUE

KUNVARJI
Let's Grow Together

KUNVARJI FINSTOCK PRIVATE LIMITED
Registered Office: B-Wing, Siddhivinayak Towers, Nr D.A.V School, Next to Kataria House, Off S.G. Highway, Makarba, Ahmedabad – 380051
Corporate Office: 1218-20, 12th Floor, Summit Business Bay, Opp PVR Cinema, Near Western Express Highway-Metro Station, Andheri (E), Mumbai - 400093
CIN: U65910GJ1986PTC008979
Contact Person: Jiten Patel/Parth Pankhaniya
Tel No.: +91 79 6666 9000 | +91 63 5986 2253
Email ID: mb@kunvarji.com
Investor Grievance Email: mb.investorgrievances@kunvarji.com
Website: https://kunvarji.com/
SEBI Registration No.: INM000012564

REGISTRAR TO THE ISSUE

BIGSHARE SERVICES PRIVATE LIMITED
Address: Office No S6-2, 6th floor Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East), Mumbai–400093
Contact Person: Mr. Jibu John
Tel No.: 022-62638200/22
Email: rightsissue@bigshareonline.com
Investor grievance e-mail: investor@bigshareonline.com
Website: www.bigshareonline.com
SEBI Registration No: INR000001385

COMPANY SECRETARY & COMPLIANCE OFFICER

MOKSH ORNAMENTS LIMITED
CIN: L36996MH2012PLC233562
Registered Office: B-405/1 & B-405/2, 4th Floor, 99, Mulji Jetha Building, Glitz Mall, Vithalwadi, Kalbadevi Road, Mumbai - 400002; **Contact No:** +91-22-61834395;
Contact Person: Ms. Charmy Harish Variya, Company Secretary and Compliance Officer;
Email-ID: cs@mokshornaments.com; jineshwar101@gmail.com; **Website:** www.mokshornaments.com

Investors may contact the Registrar or the Company Secretary and Compliance Officer for any pre issue or post issue related matter. All grievances relating the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process), giving full details such as name, address of the Applicant contact number(s), e- mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the-case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For MOKSH ORNAMENTS LIMITED
On behalf of the Board of Directors
Sd/-
Mr. Amrit Jawanmalji Shah
Managing Director & Chief Financial Officer
DIN: 05301251

Date: 27th December, 2024
Place: Mumbai

Disclaimer: Moksh Ornaments Limited is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated December 14, 2024 with the NSE and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchange where the Equity Shares are listed i.e. NSE at www.nseindia.com, Our Company at www.mokshornaments.com, Our Lead Manager at https://kunvarji.com/ and the Registrar to the Issue at www.bigshareonline.com. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 26 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

Delhi Advertising

This advertisement is for information purpose only and does not constitute an offer or an invitation or a recommendation to acquire, purchase, subscribe or to hold or sell securities. This is not an announcement for the offer document. All capitalized terms used herein and not defined herein shall have the meaning assigned to them in the Letter of Offer dated December 14, 2024 ("LOF") filed with National Stock Exchange of India Limited ("NSE"). This advertisement is not for release, publication or distribution, directly or indirectly, outside India.

MOKSH ORNAMENTS LIMITED

CORPORATE IDENTIFICATION NUMBER: L36996MH2012PLC233562

Our Company was originally incorporated as "Moksh Ornaments Private Limited" under the provision of the Companies Act, 1956 vide certificate of incorporation dated July 19, 2012, Issued by the Registrar of Companies, Mumbai, Maharashtra. Our Company, upon incorporation, took over businesses carried on by our promoters, Mr. Amrit Jawanmalji Shah and Mr. Jawanmal Moolchand Shah as a sole proprietor of M/s. Jineshwar Gold and M/s. Padmavati Jewels respectively. Subsequently, our Company was converted into the public limited Company pursuant to special resolution passed at the Extra-Ordinary General Meeting of the members held on August 30, 2017 and consequently name was changed to "Moksh Ornaments Limited" vide fresh certificate of incorporation dated September 07, 2017 issued by Registrar of Companies, Mumbai, Maharashtra. For details see 'General Information' on page 49 of this Letter of Offer.

Registered Office: B-405/1 & B-405/2, 4th Floor, 99, Mulji Jetha Building, Glitz Mall, Vithalwadi, Kalbadevi Road, Mumbai - 400 002
Contact No: +91-22-61834395 | **Contact** Person: Ms. Charmy Harish Variya, Company Secretary & Compliance Officer;
Email-ID: cs@mokshornaments.com; jineshwar101@gmail.com | **Website:** www.mokshornaments.com

PROMOTERS OF OUR COMPANY:
MR. AMRIT JAWANMALJI SHAH AND MR. JAWANMAL MOOLCHAND SHAH

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF MOKSH ORNAMENTS LIMITED ("OUR COMPANY")

ISSUE OF UPTO 3,26,62,642* FULLY PAID-UP EQUITY SHARES OF FACE VALUE OF ₹ 2/- EACH ("RIGHTS EQUITY SHARES") OF MOKSH ORNAMENTS LIMITED (THE "COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹ 15/- EACH INCLUDING A SHARE PREMIUM OF ₹ 13 PER RIGHTS EQUITY SHARE ("ISSUE PRICE") FOR AN AGGREGATING UPTO ₹ 4899.40 LAKHS ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 14 (FORTEEN) RIGHTS EQUITY SHARES FOR EVERY 23 (TWENTY THREE) EQUITY SHARE HELD BY SUCH ELIGIBLE EQUITY SHAREHOLDERS AS ON THE RECORD DATE, FRIDAY, DECEMBER 20, 2024, ("ISSUE"). THE ISSUE PRICE OF THE RIGHTS ISSUE IS 7.5 TIME THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON 130 OF THIS LETTER OF OFFER (the "LOF").
***Assuming full subscription &subject to finalisation of the Basis of Allotment.**

NOTICE TO ELIGIBLE EQUITY SHAREHOLDES OF OUR COMPANY
ISSUE PROGRAMME*

ISSUE OPENING DATE	LAST DATE FOR ON MARKET RENUNCIATION*	ISSUE CLOSING DATE**
MONDAY, DECEMBER 30, 2024	TUESDAY, JANUARY 07, 2025	FRIDAY, JANUARY 10, 2025

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncees on or prior to the Issue Closing Date.
**Our Board or a duly authorized committee thereof will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA* Simple, Safe, Smart way of Application - Make use of it!!!

***Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.**

FACILITIES FOR APPLICATION IN THIS ISSUE
In accordance with Regulation 76 of the SEBI (ICDR) Regulations, SEBI ICDR Master Circular, SEBI Rights Issue Circulars and ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, please refer to the Paragraph titled '*Procedure for Application through the ASBA Process*' on page 148 of this Letter of Offer.
The Application Form can be used by the Eligible Equity Shareholders as well as the Renouncees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see "*Credit of Rights Entitlements in demat accounts of Eligible Shareholders*" on page 133 of this Letter of Offer.
Please note that one single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date i.e. December 20, 2024 and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.
APPLICATION THROUGH ASBA FACILITY
Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.
Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.
CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS
In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.
APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM
Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI ICDR Master Circular, SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Equity Shares shall be made in dematerialised form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date i.e. December 20, 2024 and desirous of subscribing to Equity Shares in this Issue are advised to furnish the details of their demat account to our Company or Registrar at least two Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.
Prior to the Issue Opening Date, the Rights Entitlements of those Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company.
SELF-CERTIFIED SYNDICATE BANKS
Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs. Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.
ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34. For details on Designated Branches of SCSBs collecting the Application Form, please refer the above-mentioned link.
ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.
APPLICATION ON PLAIN PAPER
An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorising such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.
Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.
The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:
(i) Name of our Company, being 'MOKSH ORNAMENTS LIMITED'; (ii) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository); (iii) Registered Folio No./DP and Client ID No.; (iv) Number of Equity Shares held as on Record Date; (v) Allotment option – only dematerialized form; (vi) Number of Right Shares entitled to; (vii) Total number of Right Shares applied for; (viii) Number of additional Right Shares applied for, if any; (ix) Total number of Right Shares applied for; (x) Total amount paid at the rate of ₹ 15/- for Right Shares issued in one Rights Entitlement; (xi) Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB; (xii) In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules. (xiii) Except for Applications on behalf of the Central or State Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and (xvi) In addition, all such Eligible Shareholders are deemed to have accepted the following *"I/ We understand that neither the Rights Entitlement nor the Equity Shares have been, or will be, registered under the United States Securities Act of 1933, as amended (the "US Securities Act") or any United States state securities laws, and may not be offered, sold, resold or otherwise transferred within the United States or to the territories or possessions thereof (the "United States") except in a transaction exempt from, or not subject to, the registration requirements of the US Securities Act. I/ we understand the offering to which this application relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or Rights Entitlement for sale in the United States, or as a solicitation therein of an offer to buy any of the said Equity Shares or Rights Entitlement in the United States. Accordingly, I/ we understand that this application should not be forwarded to or transmitted in or to the United States at any time. I/ we understand that none of the Company, the Registrar, the Lead Manager, or any other person acting on behalf of the Company will accept subscriptions from any person, or the agent of any person, who appears to be, or who we, the Registrar, the Lead Manager or any other person acting on behalf of the Company has reason to believe is in the United States, or if such person is outside India and the United States, such person is not a corporate shareholder, or is ineligible to participate in the Issue under the securities laws of their jurisdiction. I/ We will not offer, sell or otherwise transfer any of the Equity Shares which may be acquired by us in any jurisdiction or under any circumstances in which such offer or sale is not authorized or to any person to whom it is unlawful to make such offer, sale or invitation except under circumstances that will result in compliance with any applicable laws or regulations. We satisfy, and each account for which we are acting satisfies, all suitability standards for investors in investments of the type subscribed for herein imposed by the jurisdiction of our residence. I/ We will not offer, sell or otherwise transfer any of the Equity Shares which may be acquired by us in any jurisdiction or under any circumstances in which such offer or sale is not authorized or to any person to whom it is unlawful to make such offer, sale or invitation except under circumstances that will result in compliance with any applicable laws or regulations. We satisfy, and each account for which we are acting satisfies, all suitability standards for investors in investments of the type subscribed for herein imposed by the jurisdiction of our residence. I/ We understand and agree that the Rights Entitlement and Equity Shares may not be reoffered, resold, pledged or otherwise transferred except in an offshore transaction in compliance with Regulation S under the US Securities Act (hereinafter referred to as '**Regulation S**'), or otherwise pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the US Securities Act. I/We (i) am/are, and the person, if any, for whose account I/we am/are acquiring such Rights Entitlement, and/or the Equity Shares, is/are outside the United States, and (ii) is/are acquiring the Rights Entitlement and/or the Equity Shares in an offshore transaction meeting the requirements of Regulation S. I/ We acknowledge that the Company, the Lead Manager, their affiliates and others will rely upon the truth and accuracy of the foregoing representations and agreements. " I/ We acknowledge that Our Company, the Lead Manager and the Registrar shall not be responsible if the Applications are not uploaded by SCSB or funds are not blocked in The Investors' ASBA Accounts on or before the Issue Closing Date."*
Please note that, if the shareholders makes an application using the application form as well as plain paper or multiple plain paper Applications, such Applications shall be treated as multiple applications and are liable to be rejected.
NOTICE TO INVESTORS
The distribution of Letter of Offer, the Abridged Letter of Offer, Application Form and Rights Entitlement Letter and the issue of Rights Entitlement and Rights Equity Shares to persons in certain jurisdictions outside India may be restricted by legal requirements prevailing in those jurisdictions. Persons into whose possession the Letter of Offer the Abridged Letter of Offer, Rights Entitlement Letter or CAFs may come are required to inform themselves about and observe such restrictions.
Our Company is making this issue on a rights basis to the Eligible Equity Shareholders and will electronically dispatch through email and physical dispatch through speed post/courier the Letter of Offer / Abridged Letter of Offer and Application Form and Rights Entitlement Letter only to Eligible Equity Shareholders who have a registered address in India or who have provided an Indian address to our Company.
In case such Eligible Equity Shareholders have provided their valid e-mail address, the Abridged Letter of Offer, the Application Form, the Rights Entitlement Letter and other Issue material will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Abridged Letter of Offer, the Application Form (CAFs), the Rights Entitlement Letter and other Issue material will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them.
Further, the Issue Material will be provided, through email and speed post/courier, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company or who are located in jurisdictions where the offer and sale of the Rights Equity Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard. Investors can also access this, Letter of Offer, the Abridged Letter of Offer and the Application Form from the websites of the Registrar, our Company, the Lead Manager, and the Stock Exchange.
NOTICE TO OVERSEAS SHAREHOLDERS
The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time.
Neither our Company nor any person acting on behalf of our Company will accept subscriptions or renunciation from any person, or the agent of any person, who appears to be, or who our Company or any person acting on behalf of our Company has reason to believe is in the United States when the buy order is made. Envelopes containing an Application Form and Rights Entitlement Letter should not be postmarked in the United States or otherwise dispatched from the United States or any other jurisdiction where it would be illegal to make an offer, and all persons subscribing for the Equity Shares and wishing to hold such Equity Shares in registered form must provide an address for registration of the Equity Shares in India. Our Company is making the Right Shares to Eligible Shareholders of our Company on the Record Date and issue materials will be dispatched only to Eligible Shareholders who have an Indian address. Any person who acquires rights and the Right Shares will be deemed to have declared, represented, warranted, and agreed, that: (i) It is not and at the time of subscribing for the Right Shares or the Rights Entitlements, it will not be, in the United States when the buy order is made (ii) It does not have a registered address (and is not otherwise located) in the United States, and (iii) It is authorized to acquire the rights and the Equity Shares in compliance with all applicable laws and regulations (iv) Our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and (v) Our Company shall not be bound to allot or issue any Rights Shares or Rights Entitlement in respect of any such Application Form.
Our Company, in consultation with the Lead Manager, reserves the right to treat as invalid any Application Form which: (i) Does not include the certification set out in the Application Form to the effect that the subscriber is authorised to acquire the Rights Equity Shares or Rights Entitlement in compliance with all applicable laws and regulations (ii) Appears to our Company or its agents to have been executed in or dispatched from the United States; (iii) Where a registered Indian address is not provided; or (iv) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.
Rights Entitlements may not be transferred or sold to any person in the United States.
LAST DATE FOR APPLICATION: The last date for submission of the duly filled in the Application Form or a plain paper Application is Friday, January 10, 2025, i.e., Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).
If the Application Form is not submitted with an SCSB, uploaded with the NSE and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in this Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Right Shares hereby offered, as provided under the section, Terms of the Issue - '*Basis of Allotment*' on page 163 of the Letter of Offer.
Please note that on the Issue Closing Date, Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.
PROCEDURE FOR RENUNCIATION OF RIGHTS ENTITLEMENTS: The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts, either in full or in part (a) by using the secondary market platform of the Stock Exchange; or (b) through an off -market transfer, during the Renunciation Period. Such renunciation shall result in renouncement of the Rights Equity Shares. The Investors should have the demat Rights Entitlements credited/lying in his/her own demat account prior to the renunciation. The trades through On Market Renunciation and Off Market Renunciation will be settled by transferring the Rights Entitlements through the depository mechanism.
In accordance with the SEBI ICDR Master Circular, the resident Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date shall be required to provide their demat account details to our Company or the Registrar to the Issue for credit of REs not later than two working days prior to issue closing date, such that credit of REs in their demat account takes place at least one day before issue closing date, thereby enabling them to renounce their Rights Entitlements through Off Market Renunciation.
Investors may be subject to adverse foreign, state or local tax or legal consequences as a result of trading in the Rights Entitlements. Investors who intend to trade in the Rights Entitlements should consult their tax advisor or stock broker regarding any cost, applicable taxes, charges and expenses (including brokerage) that may be levied for trading in Rights Entitlements.
THE LEAD MANAGER AND OUR COMPANY ACCEPT NO RESPONSIBILITY TO BEAR OR PAY ANY COST, APPLICABLE TAXES, CHARGES, AND EXPENSES (INCLUDING BROKERAGE), AND SUCH COSTS WILL BE INCURRED SOLELY BY THE INVESTORS.
PLEASE NOTE THAT THE RIGHTS ENTITLEMENTS WHICH ARE NEITHER RENOUNCED NOR SUBSCRIBED BY THE INVESTORS ON OR BEFORE THE ISSUE CLOSING DATE SHALL LAPSE AND SHALL BE EXTINGUISHED AFTER THE ISSUE CLOSING DATE.
On Market Renunciation
The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts by trading/selling them on the secondary market platform of the NSE through a registered stock broker in the same manner as the existing Equity Shares of our Company. In this regard, in terms of provisions of the SEBI (ICDR) Regulations, the SEBI ICDR Master Circular and the SEBI Rights Issue Circulars, the Rights Entitlements credited to the respective demat accounts of the Eligible Shareholders shall be admitted for trading on the Stock Exchange under the ISIN subject to requisite approvals. Prior to the Issue Opening Date, our Company will obtain the approval from the Stock Exchanges for trading of Rights Entitlement. No separate application for the purpose of trading shall be given regarding the active or sustained On Market Renunciation or the price at which the Rights Entitlements will trade. The details for trading in Rights Entitlements will be as specified by the Stock Exchange from time to time. The Rights Entitlements are tradable in dematerialized form only. The market lot for trading of Rights Entitlements is one Rights Entitlements.
The On Market Renunciation shall take place only during the Renunciation Period for On Market Renunciation, i.e., from Monday, December 30, 2024 to Tuesday, January 07, 2025.
The Investors holding the Rights Entitlements who desire to sell their Rights Entitlements will have to do so through their registered stock brokers by quoting the ISIN INE514Y20012 (for Rights Entitlement) that shall be allotted for the Rights Entitlement and indicating the details of the Rights Entitlements they intend to sell. The Investors can place order for sale of Rights Entitlements only to the extent of Rights Entitlements available in their demat account. The On Market Renunciation shall take place electronically on secondary market platform of Stock Exchange under automatic order matching mechanism and on 'T +1 rolling settlement bases, where 'T' refers to the date of trading. The transactions will be settled on trade-for-trade basis.
Upon execution of the order, the stock broker will issue a contract note in accordance with the requirements of the Stock Exchange and the SEBI.
Off Market Renunciation
The Investors may renounce the Rights Entitlements, credited to their respective demat accounts by way of an off-market transfer through a depository participant. The Rights Entitlements can be transferred in dematerialized form only.
Eligible Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncees on or prior to the Issue Closing Date.
The Shareholders holding the Rights Entitlements who desire to transfer their Rights Entitlements will have to do so through their depository participant by issuing a delivery instruction slip quoting the ISIN INE514Y20012 (for Rights Entitlement) that shall be allotted for the Rights Entitlement, the details of the buyer and the details of the Rights Entitlements they intend to transfer. The buyer of the Rights Entitlements (unless already having given a standing receipt instruction) has to issue a receipt instruction slip to their depository participant. The Investors can transfer Rights Entitlements only to the extent of Rights Entitlements available in their demat account.
The instructions for transfer of Rights Entitlements can be issued during the working hours of the depository participants.
The detailed rules for transfer of Rights Entitlements through off-market transfer shall be as specified by the NSDL and CDSL from time to time.
PAYMENT SCHEDULE: ₹ 15/- per Rights Equity Shares (including premium of ₹ 13/- per Rights Equity Share) shall be payable on Application
ALLOTMENT ONLY IN DEMATERIALISED FORM: The Allotment of Equity Shares pursuant to the Issue will only be made in dematerialised form. In accordance with the SEBI Circular SEBI/HO/CFD/DIL2/CIR/P/2020/13 dated January 22, 2020, the credit of Rights Entitlement and Allotment of Equity Shares shall be made in dematerialised form only. Further, The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.
The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see '*Terms of the Issue - Application by eligible equity shareholders holding equity shares in physical form*' and '*Terms of the Issue - Allotment Advice or Refund/ Unblocking Of ASBA Accounts*' on pages 155 and 164 of the Letter of Offer, respectively.
FRACTIONAL ENTITLEMENTS: The Rights Equity Shares are being offered on a rights basis to existing Eligible Equity Shareholders in the ratio of 14 (Fourteen) Rights Equity Shares for every 23 (Twenty Three) Equity Shares held as on the Record Date. As per SEBI Rights Issue Circulars, the fractional entitlements are to be ignored. Accordingly, if the shareholding of any of the Eligible Equity Shareholders is less than 23 (Twenty Three) Equity Shares or is not in the multiple of 23 (Twenty Three) Equity Shares, the fractional entitlements of such Eligible Shareholders shall be ignored by rounding down of their Rights Entitlements. However, the Eligible Equity Shareholders whose fractional entitlements are being ignored, will be given preferential consideration for the Allotment of one additional Rights Equity Share if they apply for additional Rights Equity Shares over and above their Rights Entitlements, if any, subject to availability of Rights Equity Shares in this Issue post allocation towards Rights Entitlements applied for.
INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGE ONLY IN DEMATERIALISED FORM.
LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on NSE (Symbol: MOKSH) under the ISIN: INE514Y01020. The Rights Equity Shares shall be credited to a temporary ISIN i.e. INE514Y20012, which will be frozen until the receipt of the final listing/ trading approvals from the Stock Exchange. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.
DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to ₹ 4899.40 Lakhs. The present Issue being of less than Rs. 5000.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.
DISCLAIMER CLAUSE OF NSE: "It is to be distinctly understood that the permission given by NSE should not in any way be deemed or construed that the letter of offer has been cleared or approved by NSE nor does it certify the correctness of completeness of any of the contents of the letter of offer. The investors are advised to refer to the letter of offer for the full text of the "Disclaimer clause of NSE".
BANKER TO THE ISSUE: Kotak Mahindra Bank Limited
MONITORING AGENCY: Not Applicable
FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER AND ABRIDGED LETTER OF OFFER.
DISPATCH AND AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Abridged Letter of Offer, the Entitlement Letter, Application Form and other issue material ("Issue Material") to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Issue Material will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, the dispatch of the abridged letter of offer, the Rights Entitlement Letter alongwith the Application form has been completed in electronic form through email on December 24, 2024 and by Registered post/ courier on December 26, 2024 and on December 27, 2024. The shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar. Further, Issue Material will be sent/ dispatched, by the Registrar to the Issuer on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, Issue Material will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Issue Material will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.
Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issuer's website at www.bigshareonline.com by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.mokshornaments.com.
Our Company along with the Lead Manager will undertake all adequate steps to reach out to the Eligible Equity Shareholders who have provided their Indian address through means as may be considered feasible by our Company will not be liable for considering or choosing or not considering or choosing any specific means to reach out to the Eligible Equity Shareholders.
Investors can access the Letter of Offer, the Abridged Letter of Offer, and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.mokshornaments.com; (ii) the Registrar at www.bigshareonline.com; and (iii) the Lead Manager at https://kunvarji.com/; (iii) NSE's website at www.nseindia.com.
For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at www.bigshareonline.com.
For Updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to rightsissue@bigshareonline.com. For Updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to rightsissue@bigshareonline.com.
For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: rightsissue@bigshareonline.com.
The Letter of Offer is available on Our Company's website at www.mokshornaments.com; the Registrar at www.bigshareonline.com; the Lead Manager at https://kunvarji.com/ and the Stock Exchanges at www.nseindia.com.

LEAD MANAGER TO THE ISSUE

KUNVARJI
Let's Grow Together™

KUNVARJI FINSTOCK PRIVATE LIMITED
Registered Office: B-Wing, Siddhivinayak Towers, Nr D.A.V School, Next to Kataria House, Off S.G. Highway, Makarba, Ahmedabad – 380051
Corporate Office: 1218-20, 12th Floor, Summit Business Bay, Opp PVR Cinema, Near Western Express Highway-Metro Station, Andheri (E), Mumbai - 400093
CIN: U65910GJ1986PTC008979
Contact Person: Jiten Patel/Parth Pankhaniya
Tel No.: +91 79 6666 9000 | +91 63 5986 2253
Email ID: mb@kunvarji.com
Investor Grievance Email: mb.investorgrievances@kunvarji.com
Website: https://kunvarji.com/
SEBI Registration No.: INM000012564

REGISTRAR TO THE ISSUE

BIGSHARE SERVICES PRIVATE LIMITED
Address: Office No S6-2, 6th floor Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East), Mumbai–400093
Contact Person: Mr. Jibu John
Tel No.: 022-62638200/22
Email: rightsissue@bigshareonline.com
Investor grievance e-mail: investor@bigshareonline.com
Website: www.bigshareonline.com
SEBI Registration No: INR000001385

COMPANY SECRETARY & COMPLIANCE OFFICER

MOKSH ORNAMENTS LIMITED
CIN: L36996MH2012PLC233562
Registered Office: B-405/1 & B-405/2, 4th Floor, 99, Mulji Jetha Building, Glitz Mall, Vithalwadi, Kalbadevi Road, Mumbai - 400002; **Contact No:** +91-22-61834395;
Contact Person: Ms. Charmy Harish Variya, Company Secretary and Compliance Officer;
Email-ID: cs@mokshornaments.com; jineshwar101@gmail.com; **Website:** www.mokshornaments.com

Investors may contact the Registrar or the Company Secretary and Compliance Officer for any pre issue or post issue related matter. All grievances relating the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process), giving full details such as name, address of the Applicant contact number(s), e- mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the-case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For MOKSH ORNAMENTS LIMITED
On behalf of the Board of Directors
Sd/-
Mr. Amrit Jawanmalji Shah
Managing Director & Chief Financial Officer
DIN: 05301251

Date: 27th December, 2024
Place: Mumbai

Disclaimer: Moksh Ornaments Limited is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated December 14, 2024 with the NSE and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchange where the Equity Shares are listed i.e. NSE at www.nseindia.com, Our Company at www.mokshornaments.com, Our Lead Manager at https://kunvarji.com/ and the Registrar to the Issue at www.bigshareonline.com. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 26 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

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