



MOKSH ORNAMENTS LIMITED

MFG. & EXPORTER IN GOLD JEWELLERY

CIN No. : U36996MH2012PLC233562 | GST No. : 27AAICM0504E1ZX

B-405/1 & B-405/2, 4th Floor, 99, Mulji Jetha Building, Glitz Mall, Kalbadevi Road, Vitthalwadi, Kalbadevi,
Mumbai - 400 002. Tel.: 022 4004 1473 / 61834395 I. Com (M.M.) : 4395 | Email : jineshwar101@gmail.com

Date: 20.05.2019

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

NSE SYMBOL: MOKSH

Subject: Outcome of Board Meeting of the Company held on 20.05.2019

Dear Sir/Madam,

With reference to the above mentioned subject we would like to inform you that the meeting of the board of directors of Moksh Ornaments Limited was held on 20th May, 2019 at B-405/1, B-405/2, 4th floor, 99, Mulji Jetha Bldg, Kalbadevi Road, Vitthalwadi, Mumbai - 400002, of the Company Commenced meeting at 3:30pm and concluded at 5:00 pm among others the following business as specified below were transacted at the meeting :-

The Board of Director duly Considered and approved the Audited Standalone financial results of the Company for the half year and full year Ended on 31st March, 2019 along with the Auditor report thereon.

We hereby enclose the following documents:

- A. Standalone Financial Results for the Year ended 31st March, 2019.
- B. Statement of Assets and Liability
- C. Reports of the Auditor
- D. Declaration about unmodified opinion of Auditor on financial Results

Kindly arrange to take the same on your records.

Thanking You.

Yours Truly,
For Moksh Ornaments Ltd

For MOKSH ORNAMENTS LTD.

Mr. Amrit Shah
Director



(Director)

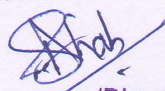
MOKSH ORNAMENTS LIMITED			
Standalone Statement of Assets & Liabilities			
		As at 31.03.2019	As at 31.03.2018
<u>EQUITIES & LIABILITIES</u>			
1	Shareholders Fund		
	Share Capital	1,073.20	1,073.20
	Reserves & Surplus	1,988.76	1,508.92
	Money Recd against Share Warrants	-	-
	Total Shareholders Funds	3,061.96	2,582.13
2	Share Applications Money Pending Allotment	-	-
3	Non-Current Liabilities		
	Long Term Borrowing	-	-
	Deferred tax liabilities (Net)	-	-
	Other Long Term Liabilities	-	-
	Long Term Provisions	-	-
	Sub total Non Current Liabilities		-
4	Current Liabilities		
	Short Term borrowings	4,952.79	3,392.61
	Trade payables	261.837	-
	Micro Enterprises & Small Enterprises		
	Other Than Micro Enterprises & Small Enterprises		
	Other current liabilities	8.38	49.41
	Short-term provisions	186.90	193.79
	Sub total Current Liabilities	5,409.92	3,635.80
TOTAL EQUITY AND LIABILITIES		8,471.88	6,217.92
<u>ASSETS</u>			
1	Non Current Assets		
	Fixed Assets	-	-
	Tangible assets	184.51	184.72
	Intangible assets	-	-
	Capital Work in Progress	-	-
	Intangible assets under development	-	-
	Non-Current Investment	-	-
	Deferred Tax Asset	1.19	0.91
	Long Term Loans and Advances	-	-
	Other Non- Current Assets	27.87	24.70
	Sub total Non Current Assets	213.57	210.33
2	CURRENT ASSETS		
	Current Investments	-	-
	Inventories	4,646.15	4,338.03
	Trade Receivables	1,040.15	985.78
	Cash & Cash equivalents	2,289.27	458.86
	Short terms loans and advances	282.73	224.92
	other current assets	-	-
	Sub total Current Assets	8,258.30	6,007.60
TOTAL ASSETS		8,471.88	6,217.92

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

For MOKSH ORNAMENTS LTD.

Date: 20/05/2019
Place: Mumbai

Amrit J Shah
Director
DIN: 05301251


(Director)

MOKSH ORNAMENTS LIMITED

CIN : U36996MH2012PLC233562

Address :B-405/1, B-405/2, 4th floor, 99,Mulji Jetha Bldg, Kalbadevi Road, Vitthalwadi, Kalbadevi. Mumbai -400002
Statement of Standalone audited Financial Results for the Half Year/Year ended on 31st March 2019

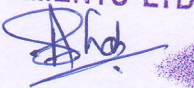
Part 1	Half Year Ended			Rs in Lakhs	
	Year Ended				
	31/03/2018	30/09/2018	31/03/2019	31/03/2019	31/03/2018
Particulars	Audited	Audited	Audited	Audited	Audited
1. Income from Operations					
(a) Revenue from Operations					
(b) Other Income	16,336.23	19,522.60	18,564.04	38,086.64	30,970.59
Total income from operations(net)	22.16	12.32	48.00	60.32	31.18
2. Expenses	16,358.39	19,534.92	18,612.04	38,146.96	31,001.77
(a) Cost of material consumed	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-
(c) Changes in inventories of finished goods, work in progress and stock-in-trade	15,750.74	18,847.65	18,278.05	37,125.70	30,220.25
(d) Employee benefits expense	7.14	65.87	(373.99)	(308.12)	(556.75)
(e) Finance Cost	44.08	50.54	46.71	97.25	72.73
(f) depreciation and amortisation expense	146.85	124.69	158.23	282.92	294.29
(g) Other expenses	1.08	1.22	1.22	2.44	2.99
Total expenses	88.24	30.22	245.74	275.96	383.12
3. Profit From operations before exceptional and Extra Ordinary Items and Tax (1-2)	16,038.13	19,120.20	18,355.96	37,476.16	30,416.63
4. Exceptional Items	320.25	414.72	256.09	670.80	585.14
5. Profit From operations before Extra Ordinary Items & Tax (3-4)	320.25	414.72	256.09	670.80	585.14
6. Extraordinary Items	320.25	414.72	256.09	670.80	585.14
7. Profit From operations before Tax (5-6)	320.25	414.72	256.09	670.80	585.14
8. Tax expense	320.25	414.72	256.09	670.80	585.14
(a) Current Tax	-	-	-	-	-
(b) deferred Tax	106.11	137.27	53.98	191.25	193.79
10. Net profit from ordinary activities after tax (7-8)	(0.30)	-	(0.28)	(0.28)	(0.30)
11. Profit (Loss) from Discontinuing Operations	214.44	277.45	202.39	479.83	391.66
12. Tax Expense of discontinuing Operations	-	-	-	-	-
13. Profit (Loss) from Discontinuing Operations (13-14)	-	-	-	-	-
14. Profit (Loss) for the Period	-	-	-	-	-
15. Paid-up equity share capital (face value of share 10/-each)	214.44	277.45	202.39	479.83	391.66
16. Reserve excluding revaluation reserves as per balance sheet of previous accounting year	107.32	107.32	107.32	107.32	107.32
17. Earnings per shares -	591.65	1,508.92	1,508.92	1,508.92	591.65
(a) Basic	-	-	-	-	-
(b) Dilluted	2.89	2.59	1.89	4.47	5.28
NOTE:	2.89	2.59	1.89	4.47	5.28

- The above results were reviewed and recommended by the Audit Committee at its meeting held on 20th May, 2019 and were approved & taken on record by the Board of Directors at the meeting held on that date.
- Segment reporting as required AS-17 is not applicable, as 100% revenue comes from a single segment.
- The Financial Results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.
- Figures for the previous period has been regrouped/reclassified wherever necessary to confirm to the figures of the current period's presentation.
- The figures for the half year ended 31st March 2019 are the balancing figure between the audited figure for the financial year ended 31st March 2019 and half year ended 30th September 2018.

For MOKSH ORNAMENTS LIMITED

For MOKSH ORNAMENTS LTD.

Amrit J Shah
Director
DIN: 05301251


(Director)

Date: 20/05/2019
Place: Mumbai



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

S. D. JAIN & CO.

CHARTERED ACCOUNTANTS

320, Hammersmith Ind. Premises Co-op. Soc. Ltd., Narayan Pathare Marg, Off. Sitladevi Temple Road, Mahim (West),
Mumbai - 400 016. Office Phone : + 91 22 24440564 / +91 22 24440716, Fax : +91 22 24440716 Mob.: 9322242663

INDEPENDENT AUDITOR'S REPORT

Auditor's Report on Standalone Financial Results of the Company for the Half Year/ Year ended on 31st March 2019 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To,
Board of Directors of
Moksh Ornaments Limited
Mumbai.**

We have audited accompanying statement of Financial results (the statement) of Moksh Ornament Limited. ("the Company") for the half year ended 31st March 2019 and year to date results for the period from 01st April 2018 to 31st March 2019, attached herewith, being submitted by the company's management pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 read with SEBI Circular No, CIR/CFD/FAC/62/2016 dated July 5, 2016.

These financial results have been prepared on the basis of interim financial statements, which are the responsibility of company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim Financial Statements, which was prepared in accordance with the recognition and measurement principles laid down in India Accounting Standards (Ind AS) specified under section 133 Companies Act, 2013 read with relevant rules issued under companies (accounts) rules 2014 as amended and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on test basis, evidence supporting the amounts disclose as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit evidence we have obtained is sufficient appropriate to provide a reasonable basis for our opinion.



In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results:

- (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements)Regulation.2015,as modified by Circular No.CIR/CFD/FAC/62/2016 dated July 5,2016; and
- (ii) Give a true and fair view in conformity with the aforesaid accounting standards and other accounting principles generally accepted in India of the net loss and other financial information of the company for the half year ended March 31,2019 as well as year to date results for the period from 01st April 2018 to 31st March 2019.

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



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

Place: Mumbai
Date: 20th May 2019



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Mumbai - 400 002. Tel.: 022 4004 1473 / 61834395 I. Com (M.M.) : 4395 | Email : jineshwar101@gmail.com

Date: 20th May, 2019

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

Symbol: MOKSH

Ref: Declaration pursuant to Regulation 33 of SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 with respect to Audit Report for the half year and year ended on 31st March, 2019 with unmodified opinion

Pursuant to Regulation 33 of SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that Statutory Auditors of the Company M/s S.D. Jain & Co. , have issue Auditors Report with unmodified opinion in respect of Audited Financial Results for the half year and year ended on March 31, 2019 approved at Board Meeting held on May 20th, 2019.

Kindly take the same on your records and acknowledge the receipt.

Thanking You.

Yours Truly,

For Moksh Ornaments Limited

For MOKSH ORNAMENTS LTD.

Mr. Amrit Shah
Director


(Director)

DIN: 05301251