

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: 20.05.2022

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

Symbol: MOKSH

Sub: Outcome of the Meeting of Board of Directors Held on Friday, May 20, 2022 At 12:30 P.M.

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held on today, i.e. Friday, May 20, 2022, inter alia, has approved the following items:

1. Considered and approved the Audited Financial Statement (Standalone) of the company for the Financial Year ended 31st March, 2022.
2. Considered and approved the Audited Financial Results (Standalone) (prepared in accordance with Regulation 33 of SEBI Listing Regulations) for the Quarter and year ended 31st March, 2022.
3. Considered, approved & taken on record the appointment of M/s. Jaymin Modi & Co. Company Secretaries, as Secretarial Auditor for the year 2022-2023.
4. Considered and Approved the Appointment of M/s Mukesh Mehta & Associates, Chartered Accountants as the Internal Auditor of the Company pursuant to the provisions of Section 138 of the Companies Act, 2013.

The detailed profile of M/s. Mukesh Mehta & Associates, Chartered Accountants, and M/s Jaymin Modi & Co. Company Secretaries, as per the requirement of Regulation 30 of Listing Regulations read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 the information is given in Annexure "1" & "2".



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We further inform you that the Board Meeting commenced at 12:30 P.M. today and concluded at 4.30 P.M.

Request you to take the same on record.

Thanking you.

Yours faithfully

For MOKSH ORNAMENTS LIMITED

For MOKSH ORNAMENTS LTD.


Director / Authorised Signatory

AMRIT J SHAH
MANAGING DIRECTOR
DIN: 05301251

Encl:

1. Audited Financial Results (Standalone) for the Quarter and year ended March 31, 2022, Statement of Assets and Liabilities and Cash Flow Statement as on 31st March, 2022.
2. Auditors Report on the Audited Financial Results- Standalone.
3. Declaration of the Unmodified Auditors' Report (Standalone and Consolidated) by Chief Financial Officer pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.



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Annexure 1

Appointment of M/s. Mukesh Mehta & Associates, Chartered Accountants, as the Secretarial Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal Auditor	M/s Mukesh Mehta & Associates
2.	Reason for appointment	Following the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions (if any) of the Companies Act, 2013 the Company has appointed an Internal Auditor for conducting Internal Audit of the Company.
3.	Date of appointment & term of appointment	M/s Mukesh Mehta & Associates was appointed as Internal Auditor of the Company at the Board Meeting held 20.05.2022 for the financial year 2022-23 at a remuneration as decided by the Board of Directors and the firm mutually.
4.	Brief profile	We provide all kinds of Chartered Accountant Services in the field of Statutory Audit, Tax Audit, Internal Audits, Income Tax, Sales Tax (MVAT TAX), Income Tax and Sales Tax Appeals, Company Law Matters, Company Formation, ROF, Service Tax, TDS Return, Consultancy, Audit and Assurance Services, Society Accounts & Audits, Loans Syndication, preparing Project Reports, CMA Data etc.
5.	Disclosure of relationships between directors	Not Applicable





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Annexure 2

Appointment of M/s. Jaymin Modi & Co., Company Secretaries, as the Secretarial Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal Auditor	M/s Jaymin Modi & Co.
2.	Reason for appointment	Following the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions (if any) of the Companies Act, 2013 the Company has appointed an Internal Auditor for conducting Internal Audit of the Company.
3.	Date of appointment & term of appointment	M/s Jaymin Modi & Co. was appointed as Internal Auditor of the Company at the Board Meeting held 19.05.2022 for the financial year 2021-22 at a remuneration as decided by the Board of Directors and the firm mutually.
4.	Brief profile	Jaymin Modi & Co is Practicing Company Secretaries firm registered with the Institute of Company Secretaries of India (ICSI), providing quality services in the Corporate Law field. Jaymin Modi & Co has extensive knowledge and experience in dealing with matters relating to Company Law, Securities Laws – Initial Public Offers, Direct Listing, Secretarial Due Diligence, Listings and Capital Market Transactions, Jaymin Modi is an Associate member of Institute of Company Secretaries of India and a Commerce and Law graduate from Mumbai University. He has more than 9 years of experience in the field of Corporate Law and more than 7 years of practice experience as a Practicing Company Secretary. He provides advisory in array of corporate laws related matters through his firm.
5.	Disclosure of relationships between directors	Not Applicable





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

S. D. JAIN & CO
CHARTERED ACCOUNTANTS

320, Hammersmith Ind. Premises Co-op. Soc. Ltd., Naryan Pathare Marg, Off Sitaladevi Temple Road, Mahim (West),
Mumbai - 400 016 Tel.: 9322242663

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND
ANNUAL FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF MOKSH ORNAMENTS LIMITED

Opinion

We have audited the accompanying quarterly financial result of MOKSH ORNAMENTS Limited ("the Company"), for the quarter ended 31st March 2022 and year to date results for the period from 1st April 2021 to 31st March 2022 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/CMD1/44/2019 dated 29th March 2019.

These quarterly results and year to date financial results have been prepared on the basis of 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 Financial Statements, which was prepared in accordance with the recognition and measurement principles laid down in India Accounting Standards 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.

In our opinion and to the best of our information and according to the explanations given to us these quarterly results and year to date 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 Profit and other financial information of the company for the quarter ended 31st March 2022 and year to date results for the period from 1st April 2021 to 31st March 2022.



Email : shantilal@ngjain.com

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



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

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

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

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

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



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

Shantilal D Jain
Proprietor

Mem No: 110218

Mumbai

Date: 20th May 2022

UDIN No: 22110218AJHNCO6066



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MOKSH ORNAMENTS LIMITED					
CIN : L36996MH2012PLC233562					
Address :B-405/1, B-405/2, 4th floor, 99,Mulji Jetha Bldg, Kalbadevi Road, Vitthalwadi, Kalbadevi. Mumbai -400002					
Statement of Standalone Audited Financial Results for the Quarter / Year ended 31st March 2022					
Particulars	Quarterly Ended			Year Ended	
	31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
	Audited	Un Audited	Audited	Audited	Audited
1. Income from Operations					
(a) Revenue from Operations	7,875.39	10,085.27	12,481.25	32,401.68	33,675.72
(b) Other Income	7.56	12.71	103.44	98.12	99.67
Total income from operations(net)	7,882.95	10,097.98	12,584.69	32,499.80	33,775.39
2. Expenses					
(a)Cost of material consumed					
(b)Purchases of stock-in-trade	7,557.35	10,191.76	10,159.36	30,531.98	31,703.65
(c) Changes in inventories of finished goods,work in progress and stock-in-trade	121.27	(392.44)	2,031.02	833.60	367.50
(d)Employee benefits expense	53.68	49.34	38.33	188.26	167.63
(e) Finance Cost	17.52	20.91	80.90	90.77	376.08
(f) depreciation and amortisation expense	4.46	4.38	4.38	16.46	2.85
(g)Other expenses	22.20	62.27	177.07	147.38	580.05
(h)Disclosed each and every item that is being included in other expenses and is more than 10% of the Total Expenses					
Total expenses	7,776.47	9,936.21	12,491.06	31,808.46	33,197.75
3.Profit From operations before exeptional and Extra Ordinary	106.48	161.77	93.63	691.34	577.64
Items and Tax (1-2)					
4.Exceptional Items			-		
5.Profit From operations before Extra Ordinary Items & Tax (3-4)	106.48	161.77	93.63	691.34	577.64
6.Extraordinary Items			-		
7.Profit From operations before Tax (5-6)	106.48	161.77	93.63	691.34	577.64
8.Tax expense					
(a)Current Tax	21.80	40.83	42.98	171.30	154.15
(b)Less : MAT Credit					-
(c) Current Tax Expense relating to Prior Years		8.62		8.62	-
(d)deferred Tax	0.24	(0.09)	(10.86)	(1.85)	(0.21)
9.Profit/(Loss) for the period from Continuing Operation (7-8)	84.44	112.41	61.50	513.27	423.70
10.Profit (Loss) from Discontinuing Operations before Tax			-		
11.Tax Expense of discontinuing Operations			-		-
12.Profit (Loss) from Discontinuing Operations after tax (10-11)			-		-
13.Profit (Loss) for the Period before minority Interest (9+12)	84.44	112.41	61.50	513.27	423.70
14.Share of Profit (Loss) of Associates					-
15.Profit (Loss) of Minority Interest					-
16.Profit (Loss) for the Period	84.44	112.41	61.50	513.27	423.70
17.Paid-up equity share capital(face value of share 10/-each					1,073.20
18.Paid-up equity share capital(face value of share 2/-each	1,073.20	1,073.20	1,073.20	1,073.20	-
19.Details of Debt Securities					-
Reserves excluding revaluation reserve					-
20. Earnings per shares -					
(a)Basic EPS from continuing and discontinued operations	0.16	0.21	0.11	0.96	0.79
(b)Dilluted from continuing and discontinued operations	0.16	0.21	0.11	0.96	0.79



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Description	Year Ended 31st March 2021
Net Profit as per GAAP	566.08
Add/Less: Increase/(Decrease) in Net Profit as reported under Indian GAAP	
- Depreciation on Right to Use asset	13.43
- Inds AS 116 Impact	(14.57)
- Mark to Market gain on Forward Contract	(195.81)
- Taxes on account of above items	54.56
Net Profit after Tax as per previous GAAP	423.70
Other Comprehensive Income, net of income tax	
Net Profit after Tax as per previous GAAP	423.70

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

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

For Moksh Ornaments Limited

For **MOKSH ORNAMENTS LTD.**

Director/Authorised Signatory

Amrit J Shah

Director

Din : 05301251

Date : 20/05/2022

Place: Mumbai

For **MOKSH ORNAMENTS LTD.**

Director/Authorised Signatory

Jawanmal Shah

Director

Din : 05301300



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MOKSH ORNAMENTS LIMITED		
Standalone Statement of Assets & Liabilities		
Particulars	As at 31 March 2022 Audited	As at 31 March 2021 Audited
Assets		
(1) Non - current assets		
(a) Property, Plant and Equipment	14.35	18.17
(b) Right of Use Asset	30.22	2.24
(d) Other Intangible Assets	0.02	0.03
(e) Intangible Assets under development	-	-
(e) Financial assets	-	-
(i) Non Current Investments	4.99	4.99
(ii) Other financial assets	5.93	7.58
(f) Other non current tax assets (Net)	-	-
(g) Deferred Tax Assets (Net)	1.48	-0.36
(h) Other non - current assets	-	-
Total Non Current Assets	56.99	32.65
(2) Current Assets		
(a) Inventories	1,521.99	2,355.59
(b) Financial assets	-	-
(i) Investments	-	-
(i) Trade receivables	3,048.38	4,193.85
(ii) Cash and cash equivalents	121.14	10.32
(iii) Bank balances other than (ii) above	151.57	935.89
(iv) Other financial assets	-	11.24
(c) Other tax assets (Net)	-	-
(c) Other current assets	60.80	108.54
Total Current Assets	4,903.88	7,615.44
Total Assets	4,960.87	7,648.09
Equity and Liabilities		
Equity		
(a) Equity share capital	1,073.20	1,073.20
(b) Other Equity	3,413.06	2,953.34
Total Equity	4,486.27	4,026.54
Liabilities		
(1) Non Current Liabilities		
(a) Financial Liabilities	-	-
(i) Lease Liabilities	-	-
Total Non Current Liabilities	-	-
(1) Current liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	378.20	3,551.13
(ii) Trade payables	-	-
- Dues of Micro and Small Enterprises	-	-
- Dues other than of Micro and Small En	15.08	22.72
(ii) Lease Liabilities	31.32	2.57
(iii) Other financial liabilities	-	-
(b) Other current liabilities	-	-
(c) Current tax liabilities (Net)	50.00	45.13
Total Current Liabilities	474.61	3,621.55
Total Liabilities	474.61	3,621.55
Total Equity & Liabilities	4,960.87	7,648.09

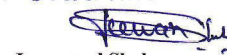
For and on behalf of the Board of Director
of Moksh Ornaments Limited

For MOKSH ORNAMENTS LTD.


Amrit J Shah

Director

DIN: 05301251


Jawanmal Shah

Director/Authorised Signatory

DIN : 05301300

Date: 20/05/2022

Place: Mumbai



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MOKSH ORNAMENTS LIMITED

Cash Flow Statement for the Year Ended 31st March 2022

Particular	As on 31/03/2022	As on 31/03/2021
A CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit (Loss) after tax and extraordinary items	513.28	- 423.70
Adjustment for :		
Depreciation	16.46	2.85 -
Interest expense	90.77	376 -
Deffered Tax	(1.85)	(0.21) -
Miscellaneous expenses written off	- 105.39	- 378.72
Operating profit before working capital changes	618.66	- 802.42
Adjustment for :		
Trade & other receivables	1,206.18	(521.51) -
Inventories	833.60	367.50 -
Trade & Other payables	25.99 2,065.76	(3,372.32) (3,526.33)
Cash Generated from Operations	2,684.43	- (2,723.91)
Interest & Financial Chgs paid	(90.77)	(376.08) -
Direct taxes paid	- (90.77)	- (376.08)
Cash flow before extraordinary items	2,593.66	- (3,099.99)
Extraordinary items	-	- -
A) Net cash from / (utilised in) operating activities	2,593.66	- (3,099.99)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets (incl. adv.)	(40.61)	(15.27) -
Sale of fixed assets	-	- -
Other Investments	-	2,740.56 -
Deposits	-	- -
B) Net cash from / (utilised in) investing activities	(40.61)	- 2,725.28
C CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	(53.63)	- -
Proceeds from Issue of Share Capital	-	- -
Proceeds from Long Term borrowings	-	- -
Proceeds from Short Term borrowings	(3,172.92) (3,226.55)	(2,431.87) (2,431.87)
C) Net cash from / (utilised in) financing activities	(3,226.55)	(2,431.87)
Net increase in cash & cash equivalents (A+B+C)	(673.51)	(2,806.58)
Cash & cash equivalents at Beginning of Period (Opening Balance)	946.22	3,752.81
Cash & cash equivalents as at End of Period (Closing Balance)	272.71	946.22

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

For MOKSH ORNAMENTS LTD.



Amrit J Shah
Director
DIN: 05301251



Director
Director
DIN : 05301300

Date: 20/05/2022
Place: Mumbai



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Date: 20.05.2022

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

NSE SYMBOL: MOKSH

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

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby state that the Statutory Auditors of the Company S D JAIN & CO., Chartered Accountants, have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone) for the year ended March, 31, 2022.

Kindly take the same on record.

Thanking You.

Yours Faithfully,
For **Moksh Ornaments Ltd**



Mr. Purvesh Shah
Chief Financial Officer