



MOKSH ORNAMENTS LTD.

(SPECIALIST IN MFG & EXPORTER OF KOLKATA BANGLE)

CIN No. : U36996MH2012PLC233562 GST No. : 27AAICM0504E1ZX

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

Date: 19th May, 2021

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

NSE SYMBOL: MOKSH

Subject: Outcome of Board Meeting of the Company held on 19th May, 2021 at 12:30 P.M.

Dear Sir/Madam,

With reference to captioned subject, we wish to inform you that the Meeting of the Board of Directors of the Company was held on Wednesday, 19th May 2021, the Board of Directors of the Company, has considered and, either noted or approved the followings, namely: -

1. Considered and approved the Statement of Audited Financial Results together with Statement of Assets and Liabilities for the Half Year & Year ended 31st March 2021 and taken on record the Auditors' Report on the Audited Financial Statements of the Company for the Half Year & Year ended 31st March, 2021;
2. With the permission of Board, we have considered, approved and taken on record the appointment of M/s. Jaymin Modi & Co. Company Secretaries, as Secretarial Auditor of the Company for the Financial Year 2021-22.



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3. With the permission of Board, we have considered, approved and taken on record the appointment of M/s. Mukesh Mehta & Associates, Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2021-22.

We are also in process to filing the aforesaid Audited Financial Results within the stipulated time to NEAPS under Full Results and same shall also be hosted on the website of Company i.e. www.mokshornaments.com.

The Meeting was commenced at 12.30 P.M. and concluded at 01:00 P.M.

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

Thanking You.

Yours Truly,
FOR MOKSH ORNAMENTS LIMITED


AMRIT SHAH
MANAGING DIRECTOR
DIN: 05301251



Encl:

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



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

S. D. JAIN & CO.
CHARTERED ACCOUNTANTS

320, Hammersmith Ind Premises Narayan Pathare Marg, Off Sitladevi Temple Road Mahim (west),
Mumbai -400016 Tel.: 9322242663

Independent Auditor's Report on the Annual Audited Standalone Financial result of Moksh Ornament Limited for Half Year and year ended 31st March 2021 of the Company 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 reviewed the accompanying statement of Financial results (the statement) of Moksh Ornament Limited. ("the Company") for the half year ended 31st March 2021, and year to date results for the period from 1st April 2020 to 31st March 2021 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 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 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, Prepared in accordance with the aforesaid Indian accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD 1 /44/2019 Dated 29th March, 2019. Including the manner in which it is to be disclosed, or that it contains any material misstatement.

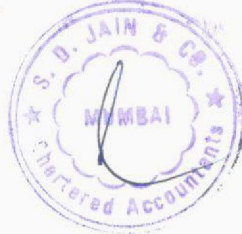



Email : shantilal@ngjain.com

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 Profit and other financial information of the company for the half year ended March 2021 and year ended 31st March 2021 and have been presented solely on the basis of information compiled by the management.

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




**Shantilal Jain
Proprietor
Membership No.:110218
FRN: 121521W
UDIN NO : 21110218AAAAEB8862
Place: Mumbai
Date: 19th May 2021**

Particulars	Six Months Ended			Year Ended	
	31/03/2021	30/09/2020	31/03/2020	31/03/2021	31/03/2020
	Audited	Audited	Audited	Audited	Audited
1. Income from Operations					
(a) Revenue from Operations					
(b) Other Income	25,298.93	8,376.79	20,401.98	33,675.72	34,394.86
Total income from operations(net)	25,475.65	8,485.92	20,763.85	33,961.57	34,865.42
2. Expenses					
(a) Cost of material consumed	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-
(c) Changes in inventories of finished goods, work in progress and stock-in-trade	21,884.51	10,232.97	18,408.40	32,117.48	31,251.97
(d) Employee benefits expense	2,807.24	(2,439.75)	1,331.21	367.50	1,923.06
(e) Finance Cost	81.43	75.62	80.65	157.05	146.61
(f) depreciation and amortisation expense	178.45	195.70	206.06	374.15	369.68
(g) Other expenses	2.05	0.80	1.23	2.85	2.46
(h) (Disclosed each and every item that is being included in other expenses and is more than 10% of the Total Expense)	140.70	224.36	421.70	365.07	460.39
Total expenses	25,094.39	8,289.70	20,449.26	33,384.10	34,154.17
3. Profit From operations before exceptional and Extra Ordinary Items and Tax (1-2)	381.25	196.22	314.60	577.47	711.25
4. Exceptional Items					
5. Profit From operations before Extra Ordinary Items & Tax (3-4)	381.25	196.22	314.60	577.47	711.25
6. Extraordinary Items					
7. Profit From operations before Tax (5-6)	381.25	196.22	314.60	577.47	711.25
8. Tax expense					
(a) Current Tax	104.77	49.38	68.66	154.15	179.01
(b) Less : MAT Credit	-	-	-	-	-
(c) Current Tax Expense relating to Prior Years	-	-	-	-	-
(d) deferred Tax	0.09	-	(0.07)	0.09	(0.07)
9. Profit/(Loss) for the period from Continuing Operation (7-8)	276.40	146.83	246.01	423.23	532.31
10. Profit (Loss) from Discontinuing Operations before Tax					
11. Tax Expense of discontinuing Operations					
12. Profit (Loss) from Discontinuing Operations after tax (10-11)					
13. Profit (Loss) for the Period before minority Interest (9+12)	276.40	146.83	246.01	423.23	532.31
14. Share of Profit (Loss) of Associates					
15. Profit (Loss) of Minority Interest					
16. Profit (Loss) for the Period	276.40	146.83	246.01	423.23	532.31
17. Paid-up equity share capital (face value of share 10/-each)	107.32	107.32	107.32	107.32	107.32
18. Reserve excluding revaluation reserves as per balance sheet of previous accounting year	2,523.47	2,523.47	1,988.76	2,523.47	1,988.76
19. Details of Debt Securities					
Reserves excluding revaluation reserve					
20. Earnings per shares -					
(a) Basic EPS from continuing and discontinued operations	2.58	1.37	2.29	3.94	4.96
(b) Diluted from continuing and discontinued operations	2.58	1.37	2.29	3.94	4.96

NOTES TO FINANCIAL RESULTS :-

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

Date: 19/05/2021
Place: Mumbai

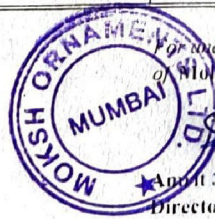
For MOKSH ORNAMENTS LIMITED

 Anil J. Shah
 Director
 DIN: 05301251



MOKSH ORNAMENTS LIMITED
Standalone Statement of Assets & Liabilities

	As at 31.3.2021 Audited	As at 31.03.2020 Audited
EQUITIES & LIABILITIES		
1 Shareholders Fund		
Share Capital	1,073.20	1,073.20
Reserves & Surplus	2,946.70	2,573.47
Money Recd against Share Warrants		
Total Shareholders Funds	4,019.90	3,596.67
2 Share Applications Money Pending Allotment		
3 Deferred Government Grants		
3 Non-Current Liabilities		
Long Term Borrowing	-	-
Deferred tax liabilities (Net)	-	-
Foreign Currency monetary item translation difference liability account		
Other Long Term Liabilities	-	-
Long Term Provisions	-	-
Sub total Non Current Liabilities	-	-
4 Current Liabilities		
Short Term borrowings	3,553.74	5,985.61
Trade payables		
Micro Enterprises & Small Enterprises	12.43	169.97
Other Than Micro Enterprises & Small Enterprises	-	234
Other current liabilities	9.57	171.52
Short-term provisions	153.41	179.08
Sub total Current Liabilities	3,729.15	6,742.99
TOTAL EQUITY AND LIABILITIES	7,749.05	10,339.66
ASSETS		
1 Non Current Assets		
Fixed Assets		
Tangible assets	18.20	5.78
Producing Properties		
Intangible assets		
Pre Producing Properties		
Capital Work in Progress		
Intangible assets under development		
Non-Current Investment		
Deferred Tax Asset	1.42	1.51
Foreign Currency monetary item translation difference asset account		
Long Term Loans and Advances		
Other Non- Current Assets	12.66	66.36
Sub total Non Current Assets	32.28	73.65
2 CURRENT ASSETS		
Current Investments		
Inventories	2,355.59	2,723.09
Trade Receivables	4,230.01	3,546.03
Cash & Cash equivalents	946.22	3,752.81
Short terms loans and advances	184.95	244.09
other current assets	-	-
Sub total Current Assets	7,716.77	10,266.01
TOTAL ASSETS	7,749.05	10,339.66

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



 Anant J. Shah Jawanmal Shah
 Director Director
 DIN: 05301251 DIN: 05301300

Date: 19/05/2021
Place: Mumbai

MOKSH ORNAMENTS LIMITED

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

Particular	As on 31/03/2021	As on 31/03/2020
A CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit (Loss) after tax and extraordinary items	423.23	- 534.71
Adjustment for :		
Depreciation	2.85	2.46
Interest expense	374.15	371
Direct taxes Expense	154.15	179
Deffered Tax	0.09	(0.32)
Miscellaneous expenses written off	-	-
Operating profit before working capital changes	531.24	552.06
Adjustment for :		
Trade & other receivables	(571.15)	(2,505.72)
Inventories	367.50	1,923.06
Trade & Other payables	(581.96)	300.26
Cash Generated from Operations	168.86	804.36
Interest & Financial Chgs paid	(374.15)	(371)
Direct taxes paid	(154.15)	(179)
Cash flow before extraordinary items	(359.44)	254.45
Extraordinary items	-	-
A) Net cash from / (utilised in) operating activities	(359.44)	254.45
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets (incl. adv.)	(15.27)	(1.24)
Sale of fixed assets	-	178
Other Investments	-	-
Deposits	-	-
B) Net cash from / (utilised in) investing activities	(15.27)	176.27
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	-
Proceeds from Long Term borrowings	-	-
Proceeds from Short Term borrowings	(2,431.87)	1,033
C) Net cash from / (utilised in) financing activities	(2,431.87)	1,032.82
Net increase in cash & cash equivalents (A+B+C)	(2,806.59)	1,463.54
Cash & cash equivalents at Beginning of Period (Opening Balance)	3,752.81	2,289.27
Cash & cash equivalents as at End of Period (Closing Balance)	946.22	3,752.81



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

(Signature)

Amrit J Shah
Director
DIN: 05301251

(Signature)

Jawannal Shah
Director
DIN : 05301300

Date: 19/05/2021
Place: Mumbai



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Date: 19th May, 2021

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

NSE SYMBOL: MOKSH

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

Dear Sir/Madam,

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

Thanking You.

Yours Truly,
FOR MOKSH ORNAMENTS LIMITED

AMRIT SHAH
MANAGING DIRECTOR
DIN: 05301251

