



(Mfg. & Exporter)

# Moksh Ornaments Ltd.

SDF4, Gala No. 121, 2nd Floor, Seepz, SEZ Andheri (E) - MIDC, Mumbai-400 093.

CIN : L36996MH2012PLC233562 GST : 27AAICM0504E2ZW

jineshwar101@gmail.com

Date: 11.05.2026

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 Monday, May 11, 2026 At 04.00 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. Monday, May 11, 2026, inter alia, has approved the following items:

1. 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, 2026.
2. Considered and approved the Appointment of M/s Mukesh Mehta & Associates, Chartered Accountants as the Internal Auditor of the Company for the financial year 2026-2027 pursuant to the provisions of Section 138 of the Companies Act, 2013.

The detailed profile of M/s. Mukesh Mehta & Associates, Chartered Accountants 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".

We further inform you that the Board Meeting commenced at 04:00 P.M. today and concluded at 05.00 P.M

Request you to take the same on record.

Thanking you.

Yours faithfully

**For MOKSH ORNAMENTS LIMITED**

**For MOKSH ORNAMENTS LTD.**

**AMRIT SHAH**  
**MANAGING DIRECTOR**  
**DIN: 05301251**

  
**Director / Authorised Signatory**

**Encl:**

1. Audited Financial Results (Standalone) for the Quarter and year ended March 31, 2026, Statement of Assets and Liabilities and Cash Flow Statement as on 31<sup>st</sup> March, 2026.
2. Auditors Report on the Audited Financial Results.
3. Declaration of the Unmodified Auditors' Report.



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# Moksh Ornaments Ltd.

SDF4, Gala No. 121, 2nd Floor, Seepz, SEZ Andheri (E) - MIDC, Mumbai-400 093.

CIN : L36996MH2012PLC233562 GST : 27AAICM0504E2ZW

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## Annexure 1

### Appointment of M/s. Mukesh Mehta & Associates, Chartered Accountants, as the Internal 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 11.05.2026 for the financial year 2026-27 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

For MOKSH ORNAMENTS LTD.

Director / Authorised Signatory



320, Hammersmith Ind. Premises Co-op. Soc. Ltd, Naryan Pathare Marg, Off Sitladevi 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 31<sup>st</sup> March 2026 and year to date results for the period from 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026 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 29<sup>th</sup> 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 31<sup>st</sup> March 2026 and year to date results for the period from 1<sup>st</sup> April 2025 to 31<sup>st</sup> March



Email : cashantilaljain@gmail.com

**Basis for Opinion**

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

**Management's Responsibility for the Financial Statements**

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

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

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



### **Auditor's Responsibilities for the Audit of the 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: 11<sup>th</sup> May 2026  
UDIN No: 26110218DSJMCQ6282

**MOKSH ORNAMENTS LIMITED**

CIN : L36996MH2012PLC233562

Address : Building No SDF-IV, Gala No 121; 2nd Floor, Seepz SEZ, MIDC Central Road, Andheri East, Mumbai 400 096.

**Statement of Standalone Audited Financial Results for the Quarter and Year ended 31st March 2026**

Particulars	Quarter Ended			Year Ended	
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
	Audited	UnAudited	Audited	Audited	Audited
<b>1. Income from Operations</b>					
(a) Revenue from Operations	26,138.06	11,520.16	16733.45	67,894.53	57,990.20
(b) Other Income	164.99	8.38	220.30	199.51	261.31
<b>Total income from operations(net)</b>	<b>26,303.06</b>	<b>11,528.54</b>	<b>16,953.75</b>	<b>68,094.04</b>	<b>58,251.51</b>
<b>2. Expenses</b>					
(a) Cost of material consumed					
(b) Purchases of stock-in-trade	21,851.29	11,842.42	18727.37	62,850.99	59,807.85
(c) Changes in inventories of finished goods, work in progress and stock-in-trade	3,811.33	(937.37)	-2470.70	2,684.02	(4,939.63)
(d) Employee benefits expense					
(e) Finance Cost	40.17	34.85	45.57	137.65	176.39
(f) Depreciation and amortisation expense	89.65	69.60	107.09	345.04	513.19
(g) Other expenses	4.26	4.26	4.39	17.05	17.26
(h) (Disclosed each and every item that is being included in other expenses and is more than 10% of the Total Expense)	223.43	136.56	355.86	706.42	1,539.51
<b>Total expenses</b>	<b>26,020.14</b>	<b>11,150.33</b>	<b>16,769.59</b>	<b>66,741.18</b>	<b>57,114.57</b>
<b>3. Profit From operations before exceptional and Extra Ordinary Items and Tax (1-2)</b>	<b>282.92</b>	<b>378.21</b>	<b>184.16</b>	<b>1,352.86</b>	<b>1,136.94</b>
<b>4. Exceptional Items</b>					
<b>5. Profit From operations before Extra Ordinary Items &amp; Tax (3-4)</b>	<b>282.92</b>	<b>378.21</b>	<b>184.16</b>	<b>1,352.86</b>	<b>1,136.94</b>
<b>6. Extraordinary Items</b>					
<b>7. Profit From operations before Tax (5-6)</b>	<b>282.92</b>	<b>378.21</b>	<b>184.16</b>	<b>1,352.86</b>	<b>1,136.94</b>
<b>8. Tax expense</b>					
(a) Current Tax	98.14	95.19	54.56	367.51	294.58
(b) Less : MAT Credit					
(c) Current Tax Expense relating to Prior Years					
(d) deferred Tax	0.02	(0.00)	-0.17	(0.07)	(0.40)
<b>9. Profit/(Loss) for the period from Continuing Operation (7-8)</b>	<b>184.76</b>	<b>283.02</b>	<b>129.78</b>	<b>985.42</b>	<b>842.76</b>
<b>10. Profit (Loss) from Discontinuing Operations before Tax</b>					
<b>11. Tax Expense of discontinuing Operations</b>					
<b>12. Profit (Loss) from Discontinuing Operations after tax (10-11)</b>					
<b>13. Profit (Loss) for the Period before minority Interest (9+12)</b>	<b>184.76</b>	<b>283.02</b>	<b>129.78</b>	<b>985.42</b>	<b>842.76</b>
<b>14. Share of Profit (Loss) of Associates</b>					
<b>15. Profit (Loss) of Minority Interest</b>					
<b>16. Profit (Loss) for the Period</b>	<b>184.76</b>	<b>283.02</b>	<b>129.78</b>	<b>985.42</b>	<b>842.76</b>
<b>17. Paid-up equity share capital (face value of share 2/-each)</b>	<b>1,764.98</b>	<b>1,764.98</b>	<b>1,674.98</b>	<b>1,764.98</b>	<b>1,674.98</b>
<b>18. Details of Debt Securities</b>					
Reserves excluding revaluation reserve					
<b>19. Earnings per shares -</b>					
(a) Basic EPS from continuing and discontinued operations	0.10	0.16	0.08	0.56	0.50
(b) Diluted from continuing and discontinued operations	0.10	0.16	0.08	0.56	0.50

**NOTS TO FINANCIAL RESULTS :-**

- The Audited results for the Quarter and Year ended 31st March 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 11th May 2026
- The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
- The previous periods figures have been reclassified / regrouped wherever required to conform with current periods presentation.
- However, in view of the evolving nature of the Financial Reporting requirements and modifications to the existing standards, the financial results for both the current and previous periods may undergo changes in line with such regulatory / legislative changes.
- The entire operations of the company relate to one segment only. Hence Segment reporting as per Ind AS 108 is not applicable.
- Figures of previous year / period have been re grouped/recast wherever necessary in order to make them comparable.
- The Figure for the quarter ended 31st March 2026 and March 31 2025 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the relevant financial year.

For MOKSH ORNAMENTS LTD. MOKSH Ornaments Ltd

Director / Authorised Signatory

Amrit J Shah  
Managing Director/CFO  
Din : 05301251

For MOKSH ORNAMENTS LTD.

Director / Authorised Signatory

Sangeeta Shah  
Director  
DIN : 05301330Date : 11/05/2026  
Place: Mumbai

MOKSH ORNAMENTS LIMITED				
BALANCE SHEET AS AT 31.03.2026				
Particulars	Note	As at 31.03.2026		As at 31.03.2025
		Rs in Lakhs		Rs in Lakhs
<b>ASSETS</b>				
<b>Non Current Assets</b>				
<b>Fixed Assets</b>				
Property Plant and Equipment	3	743.31		43.01
Capital work-in-progress		-		-
Investment property		-		-
Goodwill		-		-
Other Intangible Asset	3.10	0.02		0.02
<b>Financial Assets</b>				
Investments	4	4.99		4.99
Deferred Tax Asset	29	1.73		1.66
Trade receivables		-		-
Loans		-		-
<b>Other financial assets</b>		-		-
<b>Other non-current assets</b>	5	75.04		3.23
<b>Total Non Current Asset</b>		<b>825.09</b>		<b>52.91</b>
<b>CURRENT ASSETS</b>				
Inventories	6	7,716.98		10,400.99
<b>Financial assets</b>				
Investments		-		-
Trade receivables	7	9,053.63		2,653.79
Cash and cash equivalents	8	11.81		25.05
Bank balances other than cash and cash equivalent	9	660.15		907.06
Loans and Advances	10	-		-
Other financial assets	11	-		-
Current tax assets (net)	12	-		-
<b>Other Current Assets</b>	13	212.04		353.35
<b>Total Current Asset</b>		<b>17,654.60</b>		<b>14,340.24</b>
<b>TOTAL ASSETS</b>		<b>18,479.69</b>		<b>14,393.15</b>
<b>EQUITIES &amp; LIABILITIES</b>				
<b>Equity</b>				
Equity share capital	14	1,764.98		1,674.98
Other equity	15	11,145.30		9,406.13
<b>Total equity</b>		<b>12,910.28</b>		<b>11,081.11</b>
<b>Liabilities</b>				
<b>Non-Current Liabilities</b>				
<b>Financial liabilities</b>				
Borrowings	16	-		-
Lease Liabilities		-		-
Trade Payables		-		-
Other financial liabilities		-		-
Provisions	17	125.08		47.41
Deferred Tax Liabilities	29	-		-
Other non-current liabilities		-		-
<b>Total non-current liabilities</b>		<b>125.08</b>		<b>47.41</b>
<b>Current Liabilities</b>				
<b>Financial liabilities</b>				
Borrowings	18	2,438.53		3,210.55
Lease Liabilities		21.63		37.10
Trade payables	19	2,954.71		8.79
Other financial liabilities		-		-
Other current liabilities	20	7.61		3.25
Provisions		-		-
Current tax liabilities (net)	21	21.84		4.94
<b>Total current liabilities</b>		<b>5,444.33</b>		<b>3,264.63</b>
<b>Total liabilities</b>		<b>5,569.41</b>		<b>3,312.04</b>
<b>Total equity and liabilities</b>		<b>18,479.69</b>		<b>14,393.15</b>
As per our report of even date For S D Jain & Co Chartered Accountants ERN: 121521W		For Moksh Ornaments Limited		
Shantilal D Jain Proprietor Mem.No. 110218		<b>For MOKSH ORNAMENTS LTD.</b> <b>For MOKSH ORNAMENTS LTD.</b> Managing Director      Director Amrit J Shah              Sangeeta A Shah Din No : 05301251      Din No : 05301330		
Place : Mumbai Date : 11/05/2026 UDIN: 26110218DSJMCQ6282		<b>Director / Authorised Signatory</b> <b>Director / Authorised Signatory</b>		

<b>MOKSH ORNAMENTS LIMITED</b>				
<b>STATEMENT OF PROFIT AND LOSS AS AT 31.3.2026</b>				
	Note	As at 31.03.2026 (Rs. In Lakhs)	As at 31.03.2025 (Rs. In Lakhs)	
<b>INCOME</b>				
Revenue from Operation	22	67,894.53	57,990.20	
Other Income	23	199.51	310.06	
		-	-	
<b>TOTAL</b>		<b>68,094.04</b>	<b>58,300.26</b>	
<b>EXPENDITURE</b>				
Purchase of stock in trade		62,850.99	59,807.85	
Changes in Inventories	24	2,684.02	(4,939.63)	
Employees Benefit Expenses	25	137.65	176.54	
Finance Costs	26	345.04	527.37	
Depreciation & Amortization Expense	27	17.05	17.26	
Other Expense	28	706.42	1,573.92	
		-	-	
<b>TOTAL</b>		<b>66,741.18</b>	<b>57,163.31</b>	
<b>Profit/(loss) before tax</b>		<b>1,352.86</b>	<b>1,136.94</b>	
Less: Preliminary Expenses w/o		-	-	
<b>Profit/(loss) before tax</b>		<b>1,352.86</b>	<b>1,136.94</b>	
Less : Excess / Short Provision		18.83	8.44	
Less : Provision for Taxation of Current years of Earlier years		348.67	286.15	
Less : Deferred Tax		(0.07)	(0.40)	
Total income tax expense		367.44	294.18	
<b>Profit/(loss) after tax for the period</b>		<b>985.42</b>	<b>842.76</b>	
Basic & Diluted Earning per Share	30	1.18	1.01	
Face value per Share		2.00	2.00	


For Moksh Ornaments Limited

For S D Jain & Co  
Chartered Accountants  
FRN: 121521W

Shantlal D Jain  
Proprietor  
Mem.No. 110218

Place : Mumbai  
Date : 11/05/2026  
UDIN: 26110218DSJMCQ6282

**For MOKSH ORNAMENTS LTD.**

  
**Director / Authorised Signatory**

Managing Director      Director  
Amrit J Shah              Sangecta A Shah  
Din No : 05301251      Din No : 05301330

**For MOKSH ORNAMENTS LTD.**

  
**Director / Authorised Signatory**

**Moksh Ornaments Limited**


**Cash Flow Statement for the year ending on 31st March'2026**

Rupee in Lakhs

	Current Year In Rupees	Previous Year In Rupees
<b>A CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net profit ( Loss ) after tax and extraordinary items	985.42	842.76
Adjustment for :		
Depreciation	17.05	17.26
Interest expense	345.04	527.37
Direct Tax adjustments	(0.07)	(0.40)
Miscellaneous expenses written off	362.03	544.23
Operating profit before working capital changes	1,347.45	1,386.99
Adjustment for :		
Trade & other receivables	(6,330.34)	1,362.03
Inventories	2,684.02	(4,939.63)
Trade & Other payables	3,029.38	47.54
<b>Cash Generated from Operations</b>	730.51	(2,143.07)
Interest & Financial Chgs,paid	(345.04)	(527.37)
Direct taxes paid	(345.04)	(527.37)
Cash flow before extraordinary items	385.47	(2,670.44)
Extraordinary items	-	-
<i>A) Net cash from / (utilised in) operating activities</i>	<u>385.47</u>	<u>(2,670.44)</u>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets (incl. adv.)	(717.36)	
Sale of fixed assets		
Other Non Current Investments		
Deposits		
<i>B) Net cash from / (utilised in) investing activities</i>	<u>(717.36)</u>	<u>(47.18)</u>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Share Capital	-	
Proceeds from Issue of Pref Shares Capital	675.00	
Proceeds from Issue of Share Warrant	168.75	
Proceeds from Long Term borrowings	-	(163.29)
Proceeds from Short Term borrowings	(772.02)	(1,637.92)
<i>C) Net cash from / (utilised in) financing activities</i>	<u>71.73</u>	<u>2,712.13</u>
<b>Net increase in cash &amp; cash equivalents (A+B+C)</b>	<b>(260.16)</b>	<b>(5.49)</b>
Cash & cash equivalents at the beginning of the Year (Opening Balance)	932.11	937.60
Cash & cash equivalents at the End of the Year (Closing Balance)	<b>671.95</b>	<b>932.11</b>

FOR AND ON BEHALF OF THE BOARD  
OF DIRECTORS

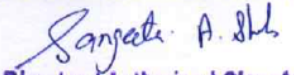
**For MOKSH ORNAMENTS LTD.**



**Director / Authorised Signatory**

**Managing Director**  
Amrit J Shah  
Din No : 05301251

**For MOKSH ORNAMENTS LTD.**



**Director / Authorised Signatory**

**Director**  
Sangeeta A Shah  
Din No : 05301330

PLACE : MUMBAI  
Date : 11/05/2026



(Mfg. & Exporter)

# Moksh Ornaments Ltd.

SDF4, Gala No. 121, 2nd Floor, Seepz, SEZ Andheri (E) - MIDC, Mumbai-400 093.

CIN : L36996MH2012PLC233562 GST : 27AAICM0504E2ZW

jineshwar101@gmail.com

**Date: 11.05.2026**

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, have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone) for the year ended March, 31, 2026.

Kindly take the same on record.

Thanking You.

Yours Faithfully,

**FOR MOKSH ORNAMENTS LIMITED**

**For MOKSH ORNAMENTS LTD.**

**Director / Authorised Signatory**

**AMRIT SHAH**  
**MANAGING DIRECTOR**  
**DIN: 05301251**



(Mfg. & Exporter)

# Moksh Ornaments Ltd.

SDF4, Gala No. 121, 2nd Floor, Seepz, SEZ Andheri (E) - MIDC, Mumbai-400 093.

CIN : L36996MH2012PLC233562 GST : 27AAICM0504E2ZW

jineshwar101@gmail.com

Date: 11.05.2026

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: Non-applicability of Statement for Deviation(s) or Variation (s) under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended March 31, 2026.**

Dear Sir/Madam,

Pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company hereby confirms, that there has been no deviation(s) or variation(s) in the use of the Public Issue Proceeds raised from the Initial Public Issue (IPO).

Hence the Statement of Deviation(s) or Variation(s) is not applicable to the Company.

Kindly take same on your records.

Thanking You,

**For MOKSH ORNAMENTS LIMITED**

**For MOKSH ORNAMENTS LTD.**

  
**Director / Authorised Signatory**

**MR. AMRIT SHAH**  
**MANAGING DIRECTOR**  
**DIN:05301251**