

**A. For Equity Issues**

Sr. No.	Name of the issue:	Moksh Ornaments Limited
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1	Type of issue	Initial Public Offering (IPO) on Emerge Platform of NSE
	source:	Prospectus of the Company

2	Issue size	Rs. 1103.34 Lakhs
	Source:	Prospectus of the Company

3	Grade of issue alongwith name of the rating agency	Since the issue is being made in terms of Chapter XB of the SEBI (ICDR) Regulations, there is no requirement of appointing a IPO Grading agency.
	Source:	Prospectus of the Company

4	Subscription level (number of times)	96.04
	Source:	Final post-issue report

5	QIB holding (as a % of total outstanding capital) as disclosed to stock exchanges	
	(i) allotment in the issue	NIL
	(i) at the end of 1st FY (2017-18)	NIL
	(ii) at the end of 2nd FY (2018-19)	Not Available
	(iii) at the end of 3rd FY (2019-20)	Not Available
	Source:	NSE(SHP)

6	Financials of the issuer (as per the annual financial results submitted to stock exchange)			
	(Rs. in lakhs)			
	Parameters	1st FY (2017-18)	2nd FY (2018-19)	3rd FY (2019-20)
	Income from operations	31001.77	-	-
	Net Profit for the period	391.66	-	-
	Paid-up equity share capital	1073.2	-	-
	Reserves excluding revaluation reserves	1508.92	-	-
	Source:	NSE		
	* Company got Listed on January 03, 2018, so required financial Information is not available as relevant fiscal year has not been completed.			

7	Trading status in the scrip of the issuer (whether frequently traded (as defined under Regulation 2 (j) of SEBI (SAST) Regulations, 2011) or infrequently traded/ delisted/ suspended by any stock exchange, etc.)	
	(i) at the end of 1st FY (2017-18)	Frequently Traded
	(ii) at the end of 2nd FY (2018-19)	Not Available
	(iii) at the end of 3rd FY (2019-20)	Not Available
	Source:	NSE

8	Change, if any, in directors of issuer from the disclosures in the offer document		
	Particulars	Name of Director	Appointed/Resigned
	(i) at the end of 1st FY (2017-18)	No Change	
	(ii) at the end of 2nd FY (2018-19)	Not Available	
	(iii) at the end of 3rd FY (2019-20)	Not Available	
	Source:	MCA	

9	Status of implementation of project/ commencement of commercial production			
	(Rs. In Lakhs)			
	Particulars	(i) Details of Estimated Schedule of Implementation	(ii) Actual implementation of Issue Proceeds in Fiscal 2017-18	(iii) Reasons for delay in implementation, if any
	Funding of working capital requirements of the Company	742.34	742.34	Not Available
	Repayment of certain Unsecured Loan availed by the Company	300.00	300.00	
	Issue Expenses	61.00	46.00	
	<b>TOTAL</b>	<b>1103.34</b>	<b>1088.34</b>	
	Source:	Prospectus of the company		

10	Status of utilization of issue proceeds					
	(Rs. In					
	Particulars	(i) As disclosed in the offer document	Already Incurred	(ii) Actual utilization of deployment of Issue Proceeds for Fiscal Year 2017-18	Total	(iii) Reasons for delay in implementation, if any

Funding of working capital requirements of the Company	742.34	0.00	731.92	10.42	Not Available
Repayment of certain Unsecured Loan availed by the Company	300.00	0.00	300.00	0	
Issue Expenses	61.00	15.00	46.00	0	
<b>TOTAL</b>	<b>1103.34</b>	<b>15.00</b>	<b>1077.92</b>	<b>10.42</b>	

Source: Financial Results for March 31, 2018

11	<b>Comments of monitoring agency</b>	Not Applicable as the issue size was less than Rs. 500 crores
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**Price- related data**

12	<b>Issue price (Rs):</b>	Rs. 37/-
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Price parameters	At close of listing day (January 3, 2018)	At close of 30th calendar day from listing day (February 1, 2018)	At close of 90th calendar day from listing day (April 2, 2018)	As at the end of 1st FY after the listing of the issue (2017-18)		
				Closing price (As on March 28, 2018)	High (during the FY) (January 05, 2018)	Low (during the FY) (March 28, 2018)
Market Price (NSE)	44.40	47.05	32.00	31.50	62.45	30.60
Index (of the Designated Stock Exchange): Nifty 50	10,443.20	11016.90	10211.80	10,113.70	10,566.10	10,096.90
Sectoral Index *	N.A	N.A	N.A	N.A	N.A	N.A

\* No Sectoral Index available on NSE for this Industry

Source: NSE

Note: 1. Where the 30th day / 90th day / March 31 of a particular year falls on a NSE trading holiday, the immediately following trading day has been considered.

2. Where the 30th day / 90th day / March 31 of a particular year falls on the day when there is no trade in equity share of the Company, preceding trading day has been considered.

13	<b>Basis for Issue Price and Comparison with Peer Group &amp; Industry Average (Source of accounting ratios of peer group and industry average may be indicated; source of the accounting ratios may generally be the same, however in case of different sources, reasons for the same may be indicated)</b>
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Accounting ratio	Name of company	As disclosed in the offer document (See Clause (2) (VII) (K) of Schedule VIII to SEBI (ICDR) Regulations, 2009) as on March 31, 2017	At the end of 1st FY (2017-18)#	At the end of 2nd FY (2018-19)#	At the end of 3rd FY (2019-20) #
EPS (Basic & before Extraordinary Items)	<b>Issuer:</b> Moksh Ornaments Limited	5.56	5.28	N.A.	N.A.
	<b>Peer Group:</b>				
	Thangamayil Jewellery Ltd.	10.17	16.58	N.A.	N.A.
	Tribhovandas Bhimji Zaveri Ltd.*	2.78	3.19	N.A.	N.A.
	PC Jeweller Ltd.*	24.05	14.07	N.A.	N.A.
	<b>Industry Avg:</b>	12.33	11.28	#DIV/0!	#DIV/0!
P/E	<b>Issuer:</b> Moksh Ornaments Limited	6.65	5.97	N.A.	N.A.
	<b>Peer Group:</b>				
	Thangamayil Jewellery Ltd.	65.63	29.44	N.A.	N.A.
	Tribhovandas Bhimji Zaveri Ltd.*	43.65	26.66	N.A.	N.A.
	PC Jeweller Ltd.*	18.03	22.70	N.A.	N.A.
	<b>Industry Avg:</b>	42.44	26.27	#DIV/0!	#DIV/0!
RoNW (%)	<b>Issuer:</b> Moksh Ornaments Limited	26.47	15.17	N.A.	N.A.
	<b>Peer Group:</b>				
	Thangamayil Jewellery Ltd.	9.21	13.56	N.A.	N.A.
	Tribhovandas Bhimji Zaveri Ltd.*	4.02	4.45	N.A.	N.A.
	PC Jeweller Ltd.*	12.79	13.87	N.A.	N.A.
	<b>Industry Avg:</b>	8.67	10.62	#DIV/0!	#DIV/0!
NAV per share based on balance sheet	<b>Issuer:</b> Moksh Ornaments Limited	21.02	24.06	N.A.	N.A.
	<b>Peer Group:</b>				
	Thangamayil Jewellery Ltd.	110.42	122.98	N.A.	N.A.
	Tribhovandas Bhimji Zaveri Ltd.	69.08	71.43	N.A.	N.A.
	PC Jeweller Ltd.*	187.94	98.42	N.A.	N.A.
	<b>Industry Avg:</b>	122.48	97.61	#DIV/0!	#DIV/0!

# Sourced from the Annual Report of the Company for the relevant fiscal year except for share price information which has been sourced from NSE website. Key ratios for the Company have been calculated on the basis of standalone (\*consolidated) financial information as follows: (i) EPS - Fully diluted EPS as reported by the Company in its Annual Report

(ii) P/E is computed based on the closing price of the shares of the Company as on the fiscal year end (on National Stock Exchange) divided by the EPS for the year as reported in the annual report / company filings

(iii) Return on Net Worth = Net profit/(loss) after tax / Networth\*100; based on annual report / company filings of the Company

(iv) Net Asset Value per Equity Share = Networth / Number of equity shares outstanding at the end of the year; based on annual report / company filings of the Company

Note : Industry average has been calculated by taking the average of peer group companies.

14

Any other material  
information

Nil