

Date: 9th November 2023

To,
Listing & Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra - Kurla Complex,
Bandra, Mumbai- 400051.

Sub: Outcome of Meeting of the Board of Directors of the Company

Ref: Stock Symbol: MOS

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors of the Company at its meeting held today i. e. November 09, 2023, has, inter alia, been approved and taken on record the following:

1. Un-Audited Standalone and Consolidated Financial Results, for the half year ended September 30, 2023;
2. Limited Review Report on the un-audited standalone and consolidated financial results for the year ended September 30, 2023;

We are hereby enclosing a copy of the aforesaid un-audited financial results and limited review reports for your information and record.

The Meeting of the Board of Directors of the Company commenced at 12:00 p.m. and concluded at 01:15 p.m.

You are requested to kindly take the information on your record.

Thanking You,

For MOS Utility Limited

Mansi Bhatt
Company Secretary & Compliance Officer

MOS Utility Limited

12th floor First Avenue, Goregaon - Mulund Link Rd, Malad West, Mumbai, Maharashtra 400064

 www.mos-world.com  help@multilinkworld.com  **022 42 38 38 38**

CIN NO. U66000MH2009PLC194380



Mathia & Co.
Chartered Accountants

F R No. : 126504W

Limited Review Report on Half Yearly Unaudited Standalone Financial Results of MOS UTILITY LIMITED for the six months ended 30 September 2023, pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF MOS UTILITY LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **MOS UTILITY LIMITED ('the Company')** for the six months ended September 30, 2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ('the Regulation') as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared as per the historical cost convention, on accrual basis, in accordance with the generally accepted accounting principles in India and to comply with the accounting Standard-25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accounts) Rules 2014. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). The standards require that we plan and perform the review to obtain moderate assurance as to whether the statement is free to material misstatement. A review of interim financial information is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143 (10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the generally accepted accounting principles in India and to comply with the Accounting Standard – 25 "Interim Financial Reporting" notified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed or that it contains any material misstatement.

For **MATHIA & CO.**

Chartered Accountants

(Firm's Registration No.126504W)

BHSheth

CA Bhavin Sheth

PARTNER

Membership no.120503

Place: Mumbai

Date: November 9, 2023

UDIN: 23120503BGXMQA1860



MOS UTILITY LIMITED

CIN - U66000MH2009PLC194380

Registered Office: 12th Floor, Atul First Avenue, Above Kia Motors Showroom,
Goregaon - Mulund Link Road, Malad West, Mumbai, Maharashtra - 400064.

Website: www.mos-world.com; Email: secretarial@mos-world.com

Standalone Statement of Unaudited Financial Results for the half year ended September 30, 2023

Amount in Lacs

Sl. No.	Particulars	For the Half year Ended on			For the Year Ended on
		30-09-23 Unaudited	31-03-23 Audited	30-09-22 Audited	31-03-23 Audited
I.	Income:				
I	Revenue from Operations	8,372.23	5,284.15	5,330.22	10,614.38
II	Other Income	392.12	246.80	105.19	351.99
III	Total Income (I + II)	8,764.35	5,530.96	5,435.41	10,966.36
IV	Expenses				
	Cost Of Services	7,390.23	4,656.35	4,553.57	9,209.92
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	10.98	28.09	29.24	57.33
	Employee Benefits Expense	373.77	136.21	177.61	313.82
	Finance Cost	23.17	68.09	48.40	116.49
	Depreciation & Amortisation Expense	110.24	138.93	74.76	213.69
	Other Expenses	238.99	39.85	282.90	322.75
	Total Expenses	8,147.39	5,067.54	5,166.47	10,234.01
V	Profit / (Loss) before Exceptional Item and tax (III-IV)	616.96	463.42	268.94	732.36
VI	Tax Expenses:				
	Current Tax	42.50	89.59	67.69	157.28
	Adjustment of tax relating to earlier years	-27.73	12.85	-	12.85
	Deferred tax	19.26	-11.24	5.41	-5.83
	Total Tax Expense	34.03	91.20	73.09	164.30
VII	Profit For the Year (V-VI)	582.93	372.22	195.84	568.06
VIII	Other Comprehensive Income (OCI)				
	Items that will not be reclassified to statement of profit and loss in subsequent years				
	Re-measurement gains on defined benefit plans	-12.19	-25.84	-	-25.84
	Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-
	Other comprehensive income for the year, net of tax	-12.19	-25.84	-	-25.84
IX	Total Comprehensive Income for the year (VII+VIII)	570.74	346.37	195.84	542.21
	Earnings per Equity Share of				
	Basic & Dilluted				
	Computed on the basis of total profit for the period	2.39	2.38	2.13	3.72

For and on behalf of the Board of Directors of
MOS Utility Limited

For MOS UTILITY LIMITED

Ravi Ruparelia
Managing Director
DIN :- 09091603

Director



MOS UTILITY LIMITED

CIN - U66000MH2009PLC194380

Registered Office: 12th Floor, Atul First Avenue, Above Kia Motors Showroom,
Goregaon - Mulund Link Road, Malad West, Mumbai, Maharashtra - 400064.

Website: www.mos-world.com; Email: secretarial@mos-world.com

Standalone Unaudited Statement of Assets & Liabilities as at September 30, 2023

Particulars	Amount in Lacs	
	As at 30 September 2023	As at 31 March 2023
ASSETS		
I Non-current assets		
(a) Property, Plant & Equipment	599.51	670.23
(b) Capital work-in-progress	900.00	900.00
(c) Intangible assets	286.55	220.72
(d) Intangible assets under development	259.83	259.83
(e) Financial Assets		
(i) Investment	2,062.32	1,171.33
(ii) Other Financial Assets	343.59	240.90
(f) Deferred Tax Asset	-	4.77
(g) Other non-current Asset	39.13	39.13
Total non-current assets	4,490.93	3,506.91
II Current assets		
(a) Inventories	35.65	46.64
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	1,250.82	412.58
(iii) Cash and Cash Equivalents	281.81	134.64
(iv) Loans	121.14	223.36
(v) Other Financial Assets	1,179.03	576.35
(c) Other Current Assets	1,248.47	547.73
Total current assets	4,116.93	1,941.30
TOTAL ASSETS	8,607.85	5,448.21
EQUITY AND LIABILITIES		
III EQUITY		
(a) Equity Share Capital	2,493.56	1,916.12
(b) Other Equity		
(i) Retained earnings	1,049.53	478.79
(ii) Security Premium	4,054.85	243.75
Total equity	7,597.94	2,638.65
LIABILITIES	5,104.38	722.54
IV Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	197.13	493.53
(ii) Other Financial liabilities	-	950.00
(b) Deferred Tax Liability	14.49	-
(c) Long term provisions	46.64	22.86
Total Non-current liabilities	258.25	1,466.39
V Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	3.79	3.79
Total outstanding dues of creditors other than micro enterprises and small enterprises	384.65	539.63
(ii) Other Financial liabilities	71.57	31.12
(iii) Borrowings	16.25	286.15
(b) Contract Liability	144.46	221.37
(c) Provisions	4.60	3.56
(d) Other Current Liabilities	50.11	56.93
(e) Liabilities for current tax (net)	76.23	200.62
Total current liabilities	751.66	1,343.17
Total Liabilities	1,009.92	2,809.55
Total Equity and Liabilities (III+IV+V)	8,607.85	5,448.21

For and on behalf of the Board of Directors of

MOS Utility Limited

For MOS UTILITY LIMITED

Ravi Ruparelia
Managing Director
DIN :- 09091603

Director



MOS UTILITY LIMITED

CIN - U66000MH2009PLC194380

Registered Office: 12th Floor, Atul First Avenue, Above Kia Motors Showroom,
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Website: www.mos-world.com; Email: secretarial@mos-world.com

Standalone Unaudited Statement of Cash Flows for the half year ended September 30, 2023

Sl. No.	PARTICULARS	Amount in Lacs	
		For the year ended September 30, 2023	For the year ended March 31, 2023
A	Cash Flow From Operating Activity		
1	Profit before tax	616.96	732.36
2	Adjustments to reconcile profit before tax to net cash flows:		
	Re-measurement gains on defined benefit plans	-12.19	-25.84
	Depreciation and amortization expenses	110.24	213.69
	Finance cost	23.17	116.49
	Interest income :	-	-
	- On deposits with bank	-24.26	-6.06
	- On loans and others	-2.90	-22.54
	Profit on Sale of Shares	-25.50	-109.36
	Fair value gain on financial instruments at fair value through profit or loss	-334.96	-213.65
		-266.39	-47.29
3	Operating profit before working capital changes (1+2)	350.57	685.07
4	Working Capital adjustments:		
	Changes in Trade Receivables	-838.24	-364.81
	Changes in Inventories	10.98	57.33
	Changes in Loans & Advances	102.23	100.32
	Changes in Other Financial Assets	-602.68	105.85
	Changes in Other Current Assets	-700.74	-75.67
	Changes in Trade Payables	-154.97	32.40
	Changes in Other Financial Liabilities	40.45	1.21
	Changes in Contract Liabilities	-76.91	-406.76
	Changes in Current Provision	24.82	-93.71
	Changes in Other Current Liabilities	-6.82	-41.38
	Changes in Liabilities for current tax (net)	-96.66	106.17
	Net changes in working capital	-2,298.54	-579.05
5	Net cash flows from operating activities (3+4)	-1,947.98	106.02
6	Direct taxes paid (net of refunds)	42.50	50.00
7	Net cash flows from operating activities (5-6) (A)	-1,990.48	56.02
B	Cash flow from investing activities:		
	Purchase of investments	-556.02	-670.96
	Payment for Purchase of property, plant and equipment, Intangible assets and Intangibles under development	-105.35	-936.79
	Other Financial Assets	-102.69	-44.88
	Other non-current Asset	-	13.29
	Interest received	27.16	28.61
	Profit on Sale of Shares	25.50	109.36
	Net cash flow from/(used in) investing activities (B)	-711.42	-1,501.37
C	Cash flow from financing activities:		
	Proceeds from Fresh Issue of Shares	4,388.54	1,181.25
	Proceeds from Long Term borrowings	-296.40	-183.01
	Proceeds from current borrowings	-269.90	-333.63
	Proceed from security deposit	-950.00	950.00
	Finance costs paid	-23.17	-116.49
	Net cash flow from/(used in) financing activities (c)	2,849.07	1,498.12
D	Net increase/(decrease) in cash and cash equivalents (A+B+C)	147.17	52.77
E	Cash & cash equivalents as at the beginning of the year	134.64	81.87
	Cash & cash equivalents as at the end of the year (D+E)	281.81	134.64
	Cash and cash equivalents comprises:		
	Cash on hand	1.15	1.99
	Balances with banks:		
	- Current account	280.67	132.66
	Total cash and cash equivalents	281.81	134.64

For and on behalf of the Board of Directors of
MOS Utility Limited

For MOS UTILITY LIMITED

Ravi Ruparelia
Managing Director
DIN :- 09091603

Director





Independent Auditor's Review Report on unaudited consolidated financial results of MOS Utility Limited for the six months ended September 30, 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF MOS UTILITY LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **MOS Utility Limited** ('the Holding Company'), its subsidiary (the Holding Company and its subsidiary together referred to as the 'Group') for the six months ended September 30, 2023 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr.No	Name of the Entity	Relationship with the Holding Company
1	MOS Log connect Private Limited	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.



Mathia & Co.
Chartered Accountants

F R No. : 126504W

6. We did not review the interim financial results of the subsidiary included in the Statement, whose interim financial results reflect total revenues of Rs. NIL, total net loss 7.17 lakhs and total comprehensive loss of Rs. 7.17 lakhs. These interim financials have been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter.

7. The unaudited consolidated financial results for the six months ended September 30, 2023 were reviewed by another auditor whose report dated November 8, 2023 expressed an unmodified conclusion on that Statement.

Our conclusion is not modified in respect of the above matter.

For **MATHIA & CO.**
Chartered Accountants
(Firm's Registration No.126504W)

BHSheth

CA Bhavin Sheth
PARTNER
Membershipno.120503
Place: Mumbai
Date: November 9, 2023
UDIN: 23120503BGXMQA1860



MOS UTILITY LIMITED

CIN - U66000MH2009PLC194380

Registered Office: 12th Floor, Atul First Avenue, Above Kia Motors Showroom,
Goregaon - Mulund Link Road, Malad West, Mumbai, Maharashtra - 400064.

Website: www.mos-world.com; Email: secretarial@mos-world.com

Consolidated Unaudited Statement of Financial Results for the half year ended September 30, 2023

Sl. No.	Particulars	For the Half year Ended on			Amount in Lacs
					For the Year Ended on
		30-09-23 Unaudited	31-03-23 Audited	30-09-22 Unaudited	31-03-23 Audited
I.	Income:				
I	Revenue from Operations	8,372.23	5,284.15	5,330.22	10,614.38
II	Other Income	392.12	246.80	105.19	351.99
III	Total Income (I + II)	8,764.35	5,530.96	5,435.41	10,966.36
IV	Expenses				
	Cost Of Services	7,390.23	4,656.35	4,553.57	9,209.92
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	10.98	28.09	29.24	57.33
	Employee Benefits Expense	374.57	136.21	177.61	313.82
	Finance Cost	23.17	68.09	48.40	116.49
	Depreciation & Amortisation Expense	110.29	138.93	74.76	213.69
	Other Expenses	245.32	39.85	282.90	322.75
	Total Expenses	8,154.57	5,067.54	5,166.47	10,234.01
V	Profit / (Loss) before Exceptional Item and tax (III-IV)	609.78	463.42	268.94	732.36
VI	Tax Expenses:				
	Current Tax	42.50	89.59	67.69	157.28
	Adjustment of tax relating to earlier years	-27.73	12.85	-	12.85
	Deferred tax	19.26	-11.24	5.41	-5.83
	Total Tax Expense	34.03	91.20	73.09	164.30
VII	Profit For the Year (V-VI)	575.75	372.22	195.84	568.06
VIII	Other Comprehensive Income (OCI)				
	Items that will not be reclassified to statement of profit and loss in subsequent years				
	Re-measurement gains on defined benefit plans	-12.19	-25.84	-	-25.84
	Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-
	Other comprehensive income for the year, net of tax	-12.19	-25.84	-	-25.84
IX	Total Comprehensive Income for the year (VII+VIII)	563.56	346.37	195.84	542.21
	Profit for the year attributable to:				
	Equity holders of the Parent	578.55	372.22	195.84	568.06
	Non-controlling interest	-2.80	-	-	-
		575.75	372.22	195.84	568.06
	Other comprehensive income is attributable to:				
	Equity holders of the Parent	-12.19	-25.84	-	-25.84
	Non-controlling interest	-	-	-	-
		-12.19	-25.84	-	-25.84
	Total comprehensive loss is attributable to:				
	Equity holders of the Parent	566.36	346.37	195.84	542.21
	Non-controlling interest	-2.80	-	-	-
		563.56	346.37	195.84	542.21
	Earnings per Equity Share of Basic & Dilluted				
	Computed on the basis of total profit for the period (EPS for half year is not annualised)	2.36	2.38	2.13	3.72

For and on behalf of the Board of Directors of
MOS Utility Limited

For MOS UTILITY LIMITED

Ravi Ruparelia
Managing Director
DIN :- 09091603

Director



MOS UTILITY LIMITED

CIN - U66000MH2009PLC194380

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Website: www.mos-world.com; Email: secretarial@mos-world.com

Consolidated Unaudited Statement of Assets & Liabilities as at September 30, 2023

Particulars	Amount in Lacs	
	As at 30 September 2023	As at 31 March 2023
ASSETS		
I Non-current assets		
(a) Property, Plant & Equipment	599.51	670.23
(b) Capital work-in-progress	900.00	900.00
(c) Intangible assets	286.96	220.72
(d) Intangible assets under development	259.83	259.83
(e) Financial Assets		
(i) Investment	2,061.71	1,171.33
(ii) Other Financial Assets	343.59	240.90
(f) Deferred Tax Asset	-	4.77
(g) Other non-current Asset	39.13	39.13
Total non-current assets	4,490.72	3,506.91
II Current assets		
(a) Inventories	35.65	46.64
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	1,250.82	412.58
(iii) Cash and Cash Equivalents	282.41	134.64
(iv) Loans	121.14	223.36
(v) Other Financial Assets	1,172.29	576.35
(c) Other Current Assets	1,248.47	547.73
Total current assets	4,110.78	1,941.30
TOTAL ASSETS	8,601.50	5,448.21
EQUITY AND LIABILITIES		
III EQUITY		
(a) Equity Share Capital	2,493.56	1,916.12
(b) Other Equity		
(i) Retained earnings	1,045.15	478.79
(ii) Security Premium	4,054.85	243.75
(iii) Non-Controlling interests	-2.41	-
Total equity	7,591.15	2,638.65
LIABILITIES		
IV Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	197.13	493.53
(ii) Other Financial liabilities	-	950.00
(b) Deferred Tax Liability	14.49	-
(c) Long term provisions	46.64	22.86
Total Non-current liabilities	258.25	1,466.39
V Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	3.79	3.79
Total outstanding dues of creditors other than micro enterprises and small enterprises	384.70	539.63
(ii) Other Financial liabilities	71.95	31.12
(iii) Borrowings	16.25	286.15
(b) Contract Liability	144.46	221.37
(c) Provisions	4.60	3.56
(d) Other Current Liabilities	50.11	56.93
(e) Liabilities for current tax (net)	76.23	200.62
Total current liabilities	752.10	1,343.17
Total Liabilities	1,010.35	2,809.55
Total Equity and Liabilities (III+IV+V)	8,601.50	5,448.21

For and on behalf of the Board of Directors of
MOS Utility Limited**For MOS UTILITY LIMITED**Ravi Ruparelia
Managing Director
DIN :- 09091603

Director



MOS UTILITY LIMITED

CIN - U66000MH2009PLC194380

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Website: www.mos-world.com; Email: secretarial@mos-world.com

Consolidated Unaudited Statement of Cash Flows for the half year ended September 30, 2023

Sl. No.	PARTICULARS	Amount in Lacs	
		For the year ended September 30, 2023	For the year ended March 31, 2023
A	Cash Flow From Operating Activity		
1	Profit before tax	609.78	732.36
2	Adjustments to reconcile profit before tax to net cash flows:		
	Re-measurement gains on defined benefit plans	-12.19	-25.84
	Depreciation and amortization expenses	110.29	213.69
	Finance cost	23.17	116.49
	Interest income :	-	-
	- On deposits with bank	-24.26	-6.06
	- On loans and others	-2.90	-22.54
	Profit on Sale of Shares	-25.50	-109.36
	Fair value gain on financial instruments at fair value through profit or loss	-334.96	-213.65
	Share of NCI on acquisition of subsidiary	0.39	
		-265.96	-47.29
3	Operating profit before working capital changes (1+2)	343.82	685.07
4	Working Capital adjustments:		
	Changes in Trade Receivables	-838.24	-364.81
	Changes in Inventories	10.98	57.33
	Changes in Loans & Advances	102.23	100.32
	Changes in Other Financial Assets	-595.94	105.85
	Changes in Other Current Assets	-700.74	-75.67
	Changes in Trade Payables	-154.92	32.40
	Changes in Other Financial Liabilities	40.84	1.21
	Changes in Contract Liabilities	-76.91	-406.76
	Changes in Current Provision	24.82	-93.71
	Changes in Other Current Liabilities	-6.82	-41.38
	Changes in Liabilities for current tax (net)	-96.66	106.17
	Net changes in working capital	-2,291.37	-579.05
5	Net cash flows from operating activities (3+4)	-1,947.54	106.02
6	Direct taxes paid (net of refunds)	42.50	50.00
7	Net cash flows from operating activities (5-6) (A)	-1,990.04	56.02
B	Cash flow from investing activities:		
	Purchase of investments	-555.41	-670.96
	Payment for Purchase of property, plant and equipment, Intangible assets and Intangibles under development	-105.80	-936.79
	Other Financial Assets	-102.69	-44.88
	Other non-current Asset	-	13.29
	Interest received	27.16	28.61
	Profit on Sale of Shares	25.50	109.36
	Net cash flow from/(used in) investing activities (B)	-711.26	-1,501.37
C	Cash flow from financing activities:		
	Proceeds from Fresh Issue of Shares	4,388.54	1,181.25
	Proceeds from Long Term borrowings	-296.40	-183.01
	Proceeds from current borrowings	-269.90	-333.63
	Proceed from security deposit	-950.00	950.00
	Finance costs paid	-23.17	-116.49
	Net cash flow from/(used in) financing activities (c)	2,849.07	1,498.12
D	Net increase/(decrease) in cash and cash equivalents (A+B+C)	147.77	52.77
E	Cash & cash equivalents as at the beginning of the year	134.64	81.87
	Cash & cash equivalents as at the end of the year (D+E)	282.41	134.64
	Cash and cash equivalents comprises:		
	Cash on hand	1.15	1.99
	Balances with banks:		
	- Current account	281.26	132.66
	Total cash and cash equivalents	282.41	134.64

For and on behalf of the Board of Directors of
MOS Utility Limited

For MOS UTILITY LIMITED

Ravi Ruparelia
Managing Director
DIN :- 09091603

Director

