

MOXSH OVERSEAS EDUCON LIMITED

(Formerly known as Moxsh Overseas Educon Private Limited)

Regd Off: 160, Kaliandas Udhyog Bhavan, Century Bazar, Prabhadevi, Mumbai, - 400025

Email: medushop.priti@gmail.com/ Website: www.moksh16.com / Contact: 022 2436 6408

CIN: L74994MH2018PLC308826

November 14, 2024

To,
National Stock Exchange of India Limited
Exchange plaza,
Bandra-Kurla Complex,
Bandra (E),
Mumbai – 400051.

SYMBOL: MOXSH

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting held on November 14, 2024.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”), we would like to inform that the Board of Directors of the Company as its meeting held on today i.e. on Thursday, November 14, 2024 have inter-alia considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the half year ended on September 30, 2024, along with the Limited Review Reports of Auditors thereon. *(The copy of the said Financial Results and The Limited Review Report is enclosed herewith.)*

The Meeting of the Board of Directors of the Company commenced 14.00 p.m. and concluded at 15.10 p.m.

You are requested to take the same on your record.

Thanking You

For Moxsh Overseas Educon Limited

Dhananjay Jaichand Shah
Managing Director
DIN: 00225296

Sanjay Rane & Associates LLP

CHARTERED ACCOUNTANTS

Phone : +91 (22) 4919 8585
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Website : www.ssraneandco.com
LLP IN : ABZ-0863

Independent Auditors' Limited Review Report

To,
The Board of Directors
Moxsh Overseas Educon Limited

1. We have reviewed the accompanying Statement of unaudited financial Results of **Moxsh Overseas Educon Limited** (the "Company") for the half year ended 30 September 2024 (the "Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by Company's Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 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.

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



5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the statement has not been prepared in all material respects in accordance with applicable Accounting standards ("AS") and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For Sanjay Rane and Associates LLP
Chartered Accountants
Firm Reg. No. 121089W/W100878



CA. Abhijeet Deshmukh
Partner




Membership No. 129145

Date: November 14, 2024

Place: Mumbai

UDIN: 24129145BKAKMP5500



MOXSH OVERSEAS EDUCON LIMITED		
(FORMERLY KNOWN AS MOXSH OVERSEAS EDUCON PRIVATE LIMITED)		
CIN : L74994MH2018PTC308826		
STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024		
(Amount in Lakhs except otherwise stated)		
PARTICULARS	AS ON	AS ON
	SEPTEMBER 30, 2024	MARCH 31, 2024
	UNAUDITED	AUDITED
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
a) Share Capital	224.08	224.08
b) Reserves and Surplus	803.20	790.84
	1,027.28	1,014.92
(2) Non-current liabilities		
a) Long-term borrowings	-	-
b) Deferred tax liabilities (Net)	3.20	4.86
c) Other Non Current Liabilities	22.03	10.88
d) Long-term Provisions	25.23	15.74
(3) Current Liabilities		
a) Short-term borrowings	446.88	330.86
b) Trade payables	0.47	4.90
(i) Total outstanding dues of micro enterprises and small enterprises	61.94	45.48
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	109.60	113.65
c) Other Current Liabilities	8.77	27.67
d) Short term provisions	627.66	522.56
	1,680.17	1,553.22
TOTAL		
II. ASSETS		
(1) Non-current assets		
a) Property, Plant & Equipment and Intangible Assets	73.50	58.30
(i) Tangible assets	164.97	164.97
(ii) Capital WIP	106.57	118.77
(iii) Intangible assets	21.73	4.16
(iv) Intangible assets under development	1.00	1.00
b) Non current Investments	121.50	121.50
c) Long Term Loans & Advances	54.37	54.06
d) Deferred tax assets	53.07	55.23
e) Other Non Current Assets	596.71	577.99
(2) Current Assets		
a) Current investments	-	-
b) Inventories	839.07	797.19
c) Trade receivables	130.58	137.81
d) Cash & Cash Equivalents	113.81	40.23
e) Short term loans & advances	-	-
f) Other current assets	1,083.46	975.23
	1,680.17	1,553.22
TOTAL		
For Moxsh Overseas Educon Limited		
 Dhananjay Shah Chairman and Managing Director DIN: 00225296		
		
Place: Mumbai Date: November 14, 2024		
		

MOXSH OVERSEAS EDUCON LIMITED
(FORMERLY KNOWN AS MOXSH OVERSEAS EDUCON PRIVATE LIMITED)
CIN : L74994MH2018PTC308826
Standalone Statement of Unaudited financial results for the half year ended on September 30, 2024 pursuant to regulation 33 of SEBI (LODR) Regulations, 2015

(Amount in Lakhs except otherwise stated)

	Particulars	Half year ended on			for the year
		30-09-2024	31-03-2024	30-09-2023	ended on
		Unaudited	Audited	Unaudited	31-03-2024
					Audited
	Income from operations				
I	Revenue from operations	569.92	279.90	783.67	1,063.57
II	Other Income	3.95	41.79	2.60	44.39
III	Total Revenue (I +II)	573.87	321.69	786.27	1,107.96
IV	Expenses				
	Direct Cost	20.99	34.46	25.79	60.25
	Employee Benefit expenses	200.44	242.42	328.92	571.34
	Depreciation and amortisation expenses	34.88	30.88	29.98	60.86
	Finance Cost	28.25	14.86	15.75	30.61
	Other expenses	277.26	301.57	360.37	661.94
	Total Expenses (IV)	561.82	624.19	760.81	1,385.00
V	Profit before Exceptional and Extraordinary Items and taxes(III-IV)	12.05	(302.50)	25.46	(277.04)
VI	Exceptional Items	-	-	-	-
VII	Profit before Extraordinary Items and taxes(III-IV)	12.05	(302.50)	25.46	(277.04)
VIII	Prior period items	-	4.14	-	4.14
IX	Profit before tax (VII-VIII)	12.05	(306.64)	25.46	(281.18)
	Tax Expense				
	- Current tax	-	(8.98)	8.98	-
	- Deferred tax	(0.31)	(53.82)	(1.95)	(55.77)
	- Tax related to earlier years	-	-	-	-
	Total Tax Expenses (X)	(0.31)	(62.80)	7.03	(55.77)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	12.36	(243.83)	18.43	(225.40)
XII	Profit/(Loss) for the period from discontinuing operations	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-
XIV	Profit/(Loss) from the discontinuing operation after tax (XI-XIII)	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	12.36	(243.83)	18.43	(225.40)
XVI	Paid up Equity Share Capital				224.08
XVII	Reserves and surplus				790.84
XVIII	Earnings per equity share (In Rs.)				
	- Basic	0.55	(10.88)	0.82	(10.06)
	- Diluted	0.55	(10.88)	0.82	(10.06)

Notes:

- In accordance with the requirements of Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 with the SME Stock Exchange, the above unaudited financial results for the half year ended September 30, 2024 have been reviewed and approved by the Board of Directors at its meeting held on November 14, 2024
- The company's business segment consists of single primary segment i.e. Coaching and Counselling.
- The financial results of the Company are being forwarded to the Stock Exchanges (BSE and NSE) for uploading on their respective website and the same are also available on the Company's website viz. www.moksh16.com
- The Company has trade receivables overdue for a period of more than 1 year amounting to Rs. 554.93 lakhs. However, the management believes that the same are fully recoverable and no provisions for bad or doubtful debts is required for the period under review.
- The Board of directors in their meeting dated September 9, 2024 had resolved to the issue of bonus equity shares, which was approved by the members as on the record date of October 10, 2024 in the ratio of 3:1 i.e. 3 fully paid-up bonus shares for every 1 existing fully paid-up share.
- Figures for the half year ended March 31, 2024 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures up to first half year of the relevant financial year.
- Figures for the half year ended March 31, 2024 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures up to first half year of the relevant financial year.

For Moxsh Overseas Educon Limited


Dhananjay Shah
Chairman and Managing Director
DIN: 00225296

Place: Mumbai
Date: November 14, 2024



MOXSH OVERSEAS EDUCON LIMITED
(FORMERLY KNOWN AS MOXSH OVERSEAS EDUCON PRIVATE LIMITED)
STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024
CIN : L74994MH2018PTC308826

(Amount in Lakhs except otherwise stated)

PARTICULARS	For the half-year ended	For the half-year ended
	September 30, 2024	September 30, 2023
Cash flows from operating activities		
Profit before taxation	12.05	25.46
Adjustments for:		
Depreciation	34.88	29.98
Add - Loss on sale of assets	0.20	-
Finance Cost	23.15	7.49
Interest Income	(3.81)	(1.76)
Operating Income Before Working Capital	66.47	61.17
Working capital changes:		
(-)Increase/ Decrease in Inventory	-	5.04
Increase/ (-)Decrease in Other Current liability	(4.05)	97.81
Increase/ (-)Decrease in Other Non Current liability	(1.66)	(2.78)
(-)Increase/ Decrease in Other Current Assets	(56.66)	3.23
(-)Increase/ Decrease in Other Non-Current Assets	2.16	33.40
Increase/ (-)Decrease in Trade Receivables	(41.88)	(165.31)
(Decrease)/Increase in Trade Payables	12.03	(36.82)
(Decrease)/Increase in Long Term Provisions	11.15	2.59
(Decrease)/Increase in Short Term Provision	(18.91)	0.05
Cash generated from operations	(31.34)	(1.62)
Payment/Adjustment on Account of Tax Expenses	(16.92)	(16.07)
Net cash from operating activities	(48.26)	(17.69)
Cash flows from investing activities		
Purchase of Property, Plant & Equipment	(55.65)	(10.61)
Interest received/(Paid)	3.81	1.76
Investment in Fixed Deposits	4.78	101.55
Net cash used in investing activities	(47.07)	92.70
Cash flows from financing activities		
Finance Cost	(23.15)	(7.49)
(Decrease)/Increase in Short term Borrowings	116.02	(60.89)
Net cash used in financing activities	92.87	(68.38)
Net increase in cash and cash equivalents	(2.45)	6.63
Cash and cash equivalents at beginning of period	8.03	14.88
Cash and cash equivalents at end of period	5.58	21.51
Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash in hand	1.74	4.78
Balance with Bank		
In current account	3.84	16.73
In Escrow account	-	-
Fixed deposits with bank	-	-
Cash & Cash equivalents	5.58	21.51

For Moxsh Overseas Educon Limited


Dhananjay Shah
Chairman and Managing Director
DIN: 00225296

Place: Mumbai
Date: November 14, 2024



Sanjay Rane & Associates LLP

CHARTERED ACCOUNTANTS

Phone : +91 (22) 4919 8585
Email : admin@ssrane.net
Website : www.ssraneandco.com
LLP IN : ABZ-0863

Independent Auditor's Review Report on Consolidated Financial Results of Moxsh Overseas Educon Limited. pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Moxsh Overseas Educon Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Moxsh Overseas Educon Limited ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group") for the half year ended 30 September 2024 together with the notes thereon ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 (the "Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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. A review of interim financial information 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 SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.


The Statement includes the results of the 100% subsidiary i.e. **Meduclinic Healthcare Private Limited**

4. 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 5 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The consolidated unaudited financial results include the interim financial information/ financial results of the subsidiary which have been reviewed by its auditor - M/s. Dinesh Rajgor & Co., whose interim financial information / financial results reflect total assets of Rs. 29.81 lakhs as at 30 September, 2024 and total revenues of Rs. 23.66 lakhs, net loss after tax of Rs. 17.10 lakhs and net increase of Rs. 0.00 lakhs* in cash and cash equivalents of Rs. for the half year ended 30 September 2024 respectively as considered in the consolidated unaudited financial results. These interim financial information / financial results have been reviewed by subsidiary auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, is so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of other auditor and procedure followed by us as stated in Paragraph 3 above.

Our conclusion on the Unaudited Consolidated Financial Results is not modified with respect of the above matter

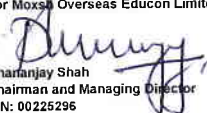
** Amount is too negligible to be presented up to two decimal places in Rs. lakhs .*

For Sanjay Rane and Associates LLP
Chartered Accountants
Firm Reg. No. 121089W/W100878

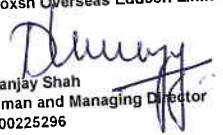



CA. Abhijeet Deshmukh
Partner

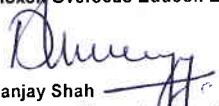



Membership No. 129145
Date: November 14, 2024
Place: Mumbai
UDIN: 24129145BKAKMQ4548

MOXSH OVERSEAS EDUCON LIMITED					
(FORMERLY KNOWN AS MOXSH OVERSEAS EDUCON PRIVATE LIMITED)					
CIN : L74994MH2018PTC308826					
Consolidated Statement of Unaudited financial results for the half year ended on September 30, 2024 pursuant to regulation 33 of SEBI (LODR) Regulations, 2015					
(Amount in Lakhs except otherwise stated)					
	Particulars	Half year ended on			For the year ended on
		30-09-2024	31-03-2024	30-09-2023	31-03-2024
		Unaudited	Audited	Unaudited	Audited
	INCOME FROM OPERATIONS				
I	Revenue from Operations	562.34	278.20	785.62	1,063.82
II	Other Income	3.95	33.04	2.60	35.64
III	Total Revenue (I+II)	566.29	311.24	788.22	1,099.46
IV	EXPENSES				
	Cost of Material Consumed	-	-	-	-
	Direct Cost	20.99	34.46	25.79	60.25
	Employee Benefit Expenses	228.64	269.98	353.66	623.84
	Finance Cost	28.25	14.88	15.76	30.64
	Depreciation & Amortization Expense	35.31	31.23	30.32	61.55
	Other Expenses	265.54	270.07	336.88	606.95
	Total expenses (IV)	578.93	620.62	762.61	1,383.23
V	Profit before Exceptional & Extraordinary Items and tax (III-IV)	(12.64)	(309.38)	25.61	(283.77)
VI	Exceptional Items	-	-	-	-
VII	Profit before Extraordinary Items and tax (V-VI)	(12.64)	(309.38)	25.61	(283.77)
VIII	Prior Period Items	-	4.14	-	4.14
IX	Profit before tax (VII-VIII)	(12.64)	(313.52)	25.61	(287.91)
X	Tax Expenses				
	1 Current Tax	-	(8.08)	9.00	0.92
	2 Deferred Tax	(0.24)	(53.81)	(1.92)	(55.73)
	3 Tax Related to Earlier Years	-	0.01	-	0.01
	4 MAT - (Credit)/ Reversed	-	-	-	-
	Total Tax Expenses (X)	(0.24)	(61.88)	7.08	(54.80)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	(12.40)	(251.65)	18.53	(233.12)
XII	Profit/(Loss) from discontinuing operation	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-
XIV	Profit/(Loss) from discontinuing operation after tax (XII-XIII)	(12.40)	(251.65)	18.53	(233.12)
XV	Profit/(Loss) for the Period (XI+XIV)	(12.40)	(251.65)	18.53	(233.12)
	Profit Attributable to Minority Interest	-	-	-	-
	Profit Attributable to Owners of Parent	(12.40)	(251.65)	18.53	(233.12)
XVI	Paid up Equity Share Capital				224.08
XVII	Reserves & Surplus				783.27
XVIII	Earnings per equity share (In Rs.)				
	(1) Basic	(0.55)	(11.23)	0.83	(10.40)
	(2) Diluted	(0.55)	(11.23)	0.83	(10.40)
Notes					
1	In accordance with the requirements of Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 with the SME Stock Exchange, the above unaudited consolidated financial results for the half year ended September 30, 2024 have been reviewed and approved by the Board of Directors at its meeting held on November 14, 2024				
2	The Company's business segment consists of single primary segment i.e. Coaching and Counselling.				
3	The financial results of the Company are being forwarded to the Stock Exchange (NSE) for uploading on their website and the same are also available on the Company's website viz. www.moksh16.com				
4	The Holding Company has trade receivables overdue for a period of more than 1 year amounting to Rs. 554.93 lakhs. However, the management believes that the same are fully recoverable and no provisions for bad or doubtful debts is required for the period under review.				
5	Figures for the half year ended March 31, 2024 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures up to first half year of the relevant financial year.				
6	The Board of directors in their meeting dated September 9, 2024 had resolved to the issue of bonus equity shares, which was approved by the members as on the record date of October 10, 2024 in the ratio of 3:1 i.e. 3 fully paid-up bonus shares for every 1 existing fully paid-up share.				
7	The figures of the previous periods have been regrouped/reclassified wherever necessary to confirm to current period/years classification.				
For Moxsh Overseas Educon Limited					
 Dharmraj Shah Chairman and Managing Director DIN: 00225296					
Place: Mumbai Date: November 14, 2024					



MOXSH OVERSEAS EDUCON LIMITED		
(FORMERLY KNOWN AS MOXSH OVERSEAS EDUCON PRIVATE LIMITED)		
CIN : L74994MH2018PTC308826		
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024		
(Amount in Lakhs except otherwise stated)		
PARTICULARS	AS ON	AS ON
	SEPTEMBER 30, 2024	MARCH 31, 2024
	UNAUDITED	AUDITED
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		224.08
a) Share Capital	224.08	783.27
b) Reserves and Surplus	781.34	1,007.35
	1,005.42	1,007.35
(2) Non-current liabilities		-
a) Long-term borrowings	0.09	7.86
b) Deferred tax liabilities (Net)	6.20	10.88
c) Other Non Current Liabilities	22.03	18.74
d) Long-term Provisions	28.31	18.74
	28.31	18.74
(3) Current Liabilities		330.86
a) Short-term borrowings	446.88	4.92
b) Trade payables	0.55	46.11
(i) Total outstanding dues of micro enterprises and small enterprises	62.30	126.65
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	114.49	28.20
c) Other Current Liabilities	9.06	536.75
d) Short term provisions	633.28	1,562.84
	1,667.01	1,562.84
TOTAL		
II. ASSETS		
(1) Non-current assets		61.49
a) Property, Plant & Equipment and Intangible Assets	76.26	164.97
(i) Tangible assets	164.97	118.77
(ii) Capital WIP	106.57	4.16
(iii) Intangible assets	32.19	-
(iv) Intangible assets under development	-	-
b) Non current Investments	121.50	121.50
c) Long Term Loans & Advances	54.37	54.06
d) Deferred tax assets	53.08	55.23
e) Other Non Current Assets	608.94	580.18
	608.94	580.18
(2) Current Assets		-
a) Current Investments	-	795.13
b) Inventories	839.07	138.19
c) Trade receivables	130.96	47.78
d) Cash & Cash Equivalents	86.46	1.57
e) Short term loans & advances	1.57	982.66
f) Other current assets	1,058.06	1,562.84
	1,058.06	1,562.84
TOTAL		
	1,667.01	1,562.84
For Moxsh Overseas Educon Limited		
 Dhananjay Shah Chairman and Managing Director DIN: 00225296		
Place: Mumbai		
Date: November 14, 2024		
 		

MOXSH OVERSEAS EDUCON LIMITED			
(FORMERLY KNOWN AS MOXSH OVERSEAS EDUCON PRIVATE LIMITED)			
CIN : L74994MH2018PTC308826			
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024			
(Amount in Lakhs except otherwise stated)			
Sr. No.	Particulars	For the half-year ended September 30, 2024	For the half-year ended September 30, 2023
A.	<u>Cash flow from Operating Activities</u>		
	Profit before tax for the year	(12.64)	25.61
	Adjustments for :		-
	Add-Depreciation	35.31	30.32
	Add-Loss on Sale of Assets	0.20	-
	Add-Finance Cost	23.15	7.49
	Less-Interest Income	(3.81)	(1.76)
	Operating Income Before Working Capital	42.21	61.66
	Movement in working capital :		
	(-)Increase/ Decrease in Inventory	-	5.04
	Increase/ (-)Decrease in Other Current liability	(51.62)	107.66
	Increase/ (-)Decrease in Other Non Current liability	37.79	(2.78)
	(-)Increase/ Decrease in Short Term Loans & Advances	(21.76)	2.55
	(-)Increase/ Decrease in Other Non-Current Assets	2.16	33.39
	Increase/ (-)Decrease in Trade Receivables	(41.88)	(165.31)
	(Decrease)/Increase in Trade Payables	9.73	(36.60)
	(Decrease)/Increase in Long Term Provisions	11.15	2.59
	(Decrease)/Increase in Short Term Provision	(19.14)	0.05
	Operating Income After Working Capital	(31.36)	8.25
	Income taxes (paid) / refund	(16.92)	(18.67)
A.	Net cash generated by operating activities	(48.28)	(10.42)
B.	<u>Cash flow from Investing Activities</u>		
	Purchase of Property, Plant & Equipment	(55.66)	(17.74)
	Interest received/(Paid)	3.81	1.76
	Investment in Fixed Deposits	4.78	101.55
	Net cash (used in)/generated by investing activities	(47.07)	85.57
C.	<u>Cash Flow From Financing Activities</u>		
	Finance Cost	(23.15)	(7.49)
	(Decrease)/Increase in Short term Borrowings	116.03	(60.89)
	Net cash used in financing activities	92.88	(68.38)
	Net increase in cash and cash equivalents	(2.45)	6.77
	Cash and cash equivalents at the beginning of the period	8.41	15.23
	Cash and Cash Equivalents at the end of the period	5.96	22.00
	Reconciliation of cash and cash equivalents as per the cash flow statement		
	Cash in hand	2.11	5.01
	Balance with Bank		
	In current account	3.85	16.99
	In Escrow account	-	-
	Fixed deposits with bank	-	-
	Cash & Cash equivalents	5.96	22.00
For Moxsh Overseas Educon Limited			
 Dhananjay Shah Chairman and Managing Director DIN: 00225296			
Place: Mumbai Date: November 14, 2024		