

MOXSH OVERSEAS EDUCON LIMITED

(Formerly known as Moxsh Overseas Educon Private Limited)

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

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

CIN: L74994MH2018PLC308826

November 14, 2025

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, 2025.

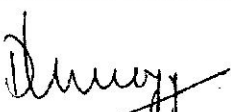
Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we would like to inform that the Board of Directors of the Company as its meeting held on today i.e. on Friday, November 14, 2025 have inter-alia considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the half year ended on September 30, 2025, along with the Limited Review Reports of Auditors thereon. *(The copy of the said Financial Results and the Limited Review Reports is enclosed herewith.)*

The Meeting of the Board of Directors of the Company commenced 15.00 p.m. and concluded at 15.45 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

Report on Review of Interim Financial Results

We have reviewed the accompanying Statement of unaudited financial Results of **Moxsh Overseas Educon Limited** (the "Company") for the half year ended 30 September 2025 (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.

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.

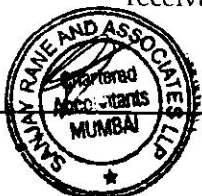
Scope of Review

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.

Basis for Qualified Conclusion

We draw attention to note 16 of the standalone financial statements regarding recoverability of trade receivables overdue for a period of 2 to 3 years aggregating to Rs. 333.34 lakhs as at September 30, 2025. As per management representation recovery of said dues is under process and they expect to recover the same in due course. However, since the said receivables are outstanding for 2 to 3 years, hence, in this regard, we are unable to ascertain



Regd. Office : C-403, Marathon Next Gen. Innova, Opp. Peninsula Corporate Park,
Off. Ganpatrao Kadam Marg, Lower Parel, Mumbai - 400 013

the recoverability of said dues and quantify whether there will be any bad or doubtful debt out of the old receivables of Rs.333.34 Lakhs. Further the management of the company has also neither assessed the amount of doubtful or bad debts out of the total trade receivable nor provision was made for doubtful/ bad debt, if any. In our opinion, provision for such doubtful or bad debts or any adjustments/impairments as required should have been made in the standalone financial statements of the Company towards the total outstanding receivables and hence we cannot draw any conclusion on recovery of such receivables as on the balance sheet date.

Our review conclusion is qualified in respect of the above matter.

Qualified Conclusion

Based on our review conducted as stated above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph above, nothing has come to our attention that causes us to believe that the accompanying statement has been prepared 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.

Other Matters

We draw attention to Note 11 of the Standalone Financial Statement, which describes that the Company's intangible assets, representing internally developed software and applications are pending registration under the intellectual property laws. The management has informed us that applications for registration of such Intangible assets will be done in due course and they do not expect any difficulties in obtaining such registrations.

For Sanjay Rane and Associates LLP

Chartered Accountants

Firm Reg. No. 121089W/W100878



CA. Abhijeet Deshmukh

Partner

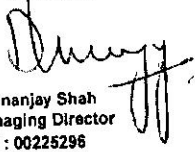

Membership No. 129145



Date: November 14, 2025

Place: Mumbai

UDIN: 25129145BMIWWZ3230

MOXSH OVERSEAS EDUCON LIMITED		
CIN : L74994MH2018PTC308826		
STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025		
(Amount in Lakhs except otherwise stated)		
PARTICULARS	AS ON SEPTEMBER 30, 2025 UNAUDITED	AS ON MARCH 31, 2025 AUDITED
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds	898.32	898.32
a) Share Capital	(82.91)	120.17
b) Reserves and Surplus	813.41	1,016.49
(2) Non-current liabilities	-	-
a) Long-term borrowings	-	-
b) Deferred tax liabilities (Net)	-	13.18
c) Other Non Current Liabilities	25.61	25.61
d) Long-term Provisions	25.61	38.79
(3) Current Liabilities	640.50	540.06
a) Short-term borrowings	-	-
b) Trade payables	-	0.54
(i) Total outstanding dues of micro enterprises and small enterprises	81.46	28.87
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	111.25	90.84
c) Other Current Liabilities	10.00	10.00
d) Short term provisions	843.21	670.31
TOTAL	1,682.23	1,725.59
II. ASSETS		
a) Property, Plant & Equipment and Intangible Assets	340.03	89.12
(i) Tangible assets	-	164.97
(ii) Capital work-in-progress (Note 4)	138.42	161.12
(iii) Intangible assets	61.05	-
(iv) Intangible assets under development	1.00	1.00
b) Non current Investments	119.26	49.25
c) Deferred tax assets	-	154.30
d) Long Term Loans & Advances (Note 5)	52.52	52.42
e) Other Non Current Assets	712.29	672.17
(2) Current Assets	-	-
a) Inventories	667.67	831.03
b) Trade receivables	130.84	132.13
c) Cash & Bank Balances	168.60	86.68
d) Short-term Loans & Advances	2.83	3.58
d) Other current assets	969.94	1,053.42
TOTAL	1,682.23	1,725.59
For and on behalf of Board of Directors of Moxsh Overseas Educon Limited		
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Dhnanjay Shah Managing Director DIN : 00225296		
Place: Mumbai		
Date: November 14, 2025		

MOXSH OVERSEAS EDUCON LIMITED					
CIN : L74994MH2018PTC308826					
Standalone Statement of Unaudited financial results for the half year ended on September 30, 2025 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
		30-09-2025	31-03-2025	30-09-2024	31-03-2025
		Unaudited	Audited	Unaudited	Audited
	Income				
I	Revenue from operations	229.27	395.67	569.92	965.59
II	Other Income	3.28	20.14	3.95	24.09
III	Total Income	232.55	415.81	573.87	989.68
IV	Expenses				
	Direct Costs	17.13	2.80	20.99	23.79
	Employee Benefit expenses	150.58	150.43	200.44	350.87
	Finance Cost	41.35	33.31	28.25	61.56
	Depreciation and amortisation expenses	59.83	37.53	34.88	72.41
	Other expenses	236.79	197.40	277.26	474.66
	Total Expenses (IV)	505.70	421.47	561.82	983.29
V	Profit before Exceptional and Extraordinary Items and taxes(III-IV)	(273.15)	(5.66)	12.05	6.39
VI	Exceptional Items	-	-	-	-
VII	Profit before Extraordinary Items and taxes(III-IV)	(273.15)	(5.66)	12.05	6.39
VIII	Prior period items	-	-	-	-
IX	Profit before tax (VII-VIII)	(273.15)	(5.66)	12.05	6.39
	Tax Expense				
	- Current tax	-	-	-	-
	- Deferred tax	(70.04)	5.13	(0.31)	4.82
	- Tax related to earlier years	-	-	-	-
	- MAT - (Credit) / Reversed	-	-	-	-
	Total Tax Expenses (X)	(70.04)	5.13	(0.31)	4.82
	Profit/(Loss) for the period from continuing operations (IX - X)	(203.10)	(10.79)	12.36	1.57
XI	Profit/(Loss) for the period from discontinuing operations	-	-	-	-
XII	Tax expenses of discontinuing operations	-	-	-	-
XIII	Profit/(Loss) from the discontinuing operation after tax (XI-XIII)	-	-	-	-
XIV	Profit/(Loss) for the period (XI+XIV)	(203.10)	(10.79)	12.36	1.57
XV	Paid up Equity Share Capital				896.32
XVI	Reserves and surplus				120.17
XVII	Earnings per equity share (In Rs.)				
	- Basic	(2.27)	(0.20)	0.55	0.03
	- Diluted	(2.27)	(0.20)	0.55	0.03

For and on behalf of Board of Directors of
Moxsh Overseas Educon Limited

Dhananjay Shah
Managing Director
DIN : 00225296



Place: Mumbai
Date: November 14, 2025

MOXSH OVERSEAS EDUCON LIMITED		
STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025		
CIN : L74994MH2019PTC308826		
(Amount in Lakhs except otherwise stated)		
PARTICULARS	For the half-year ended September 30, 2025	For the half-year ended September 30, 2024
Cash flows from operating activities		
Profit before taxation	(273.13)	12.05
Adjustments for:		
Depreciation	59.83	34.88
Add - Loss on sale of assets	-	0.20
Finance Cost	41.35	23.16
Interest Income	(3.25)	(3.81)
Operating Income Before Working Capital	(175.20)	66.47
Working capital changes:		
(Increase) / Decrease in Trade Receivables	163.38	(41.88)
(Decrease)/Increase in Long Term Provisions	-	11.15
(Decrease)/Increase in Short Term Provisions	-	(18.91)
(Increase) / Decrease in Other Current Assets	0.75	(56.66)
(Increase) / Decrease in Other Non-Current Assets	(0.10)	2.16
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Long Term Loans & Advances	154.30	-
(Increase) / Decrease in Short Term Loans & Advances	(91.92)	-
Increase / (Decrease) in Trade Payables	52.05	12.03
Increase / (Decrease) in Other Current Liabilities	20.41	(4.05)
Increase / (Decrease) in Other Non-Current Liabilities	(13.18)	(1.66)
Cash generated from operations	120.47	(31.34)
Payment/Adjustment on Account of Tax Expenses	-	(18.92)
Net cash from operating activities	120.47	(48.26)
Cash flows from investing activities		
Purchase of Property, Plant & Equipment	(184.10)	(55.65)
Interest received/(Paid)	3.25	3.81
Investment in Fixed Deposits	0.25	4.78
Net cash used in investing activities	(180.60)	(47.07)
Cash flows from financing activities		
Finance Cost	(41.35)	(23.15)
(Decrease)/Increase in Short term Borrowings	100.43	116.02
Net cash used in financing activities	59.08	92.87
Net increase in cash and cash equivalents	(1.05)	(2.45)
Cash and cash equivalents at beginning of period	6.88	8.03
Cash and cash equivalents at end of period	5.83	5.58

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 audited financial results for the year ended September 30, 2025 have been reviewed and approved by the Board of Directors at its meeting held on November 14, 2025
- The company's business segment consists of single primary segment i.e. Coaching and Counseling.
- 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 amounting to Rs. 333.34 lakhs over a period of 2 years since they have become due. The management is in the process of recovering the said dues and believes the same are good and recoverable and as such they have not provided for bad or doubtful debts
- Figures for the half year ended September 30, 2024 and September 30, 2025 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 respective financial years
- The figures of the previous periods have been regrouped/reclassified wherever necessary to conform to current period classification

For and on behalf of Board of Directors of
Moksh Overseas Educon Limited

Dhananjay Shan
Managing Director
DIN : 00225296



Place: Mumbai
Date: November 14, 2025

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 Limited 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

Report on Review of Consolidated Interim Financial Results

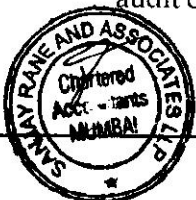
We have reviewed the accompanying statement of consolidated unaudited financial results of Moxsh Overseas Educon Limited ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group") for the half year ended 30 September 2025 together with the notes thereon ("the 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.

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.

Scope of Review

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.



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Off. Ganpatrao Kadam Marg, Lower Parel, Mumbai - 400 013

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

Basis for Qualified Conclusion

Our Limited Review Report as on date on the unaudited standalone financial results of the Parent Company for the half year ended September 30, 2025 was qualified in respect of the following matter:

As described in Note 16 of the Statement, regarding the Parent Company's recoverability of trade receivables overdue for a period of 2 to 3 years aggregating to Rs. 333.34 lakhs as at September 30, 2025. As per management representation recovery of said dues is under process and they expect to recover the same in due course. However, in this regard, we are unable to ascertain the recoverability of said dues and quantify whether there will be any bad or doubtful debt out of the old receivables. Further the management of the company has also neither assessed the amount of doubtful or bad debts out of the total trade receivable nor provision was made for doubtful/ bad debt, if any. In our opinion, provision for such doubtful or bad debts or any adjustments/impairments as required should have been made in the standalone financial statements of the Company towards the total outstanding receivables and hence we cannot draw any conclusion on recovery of such receivables as on the balance sheet date.

The above matter, to the extent it relates to the amounts and disclosures included in the consolidated financial results, also affects the consolidated results of the Group.

Accordingly, our review conclusion on the consolidated financial results is qualified in respect of this matter.

Qualified Conclusion

Based on our review conducted and procedures performed as stated above and based on the consideration of the review reports of the other auditors referred to in below paragraph, except for the possible effects of the matter described in the Basis for Qualified Conclusion paragraph above, 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.



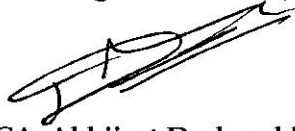
Other Matters

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. 41.23 lakhs as at 30 September, 2025 and total revenues of Rs. 11.56 lakhs, net loss after tax of Rs. 36.36 lakhs and net increase of Rs. 0.28 lakhs* in cash and cash equivalents for the half year ended 30 September 2025 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 above.

For Sanjay Rane and Associates LLP

Chartered Accountants

Firm Reg. No. 121089W/W100878



CA. Abhijeet Deshmukh
Partner



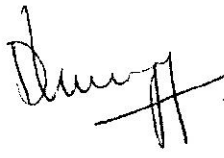
Membership No. 129145

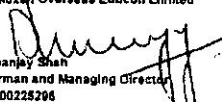



Date: November 14, 2025

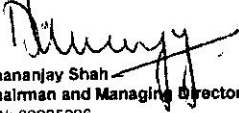

Place: Mumbai

UDIN: 25129145BMIWWY7590

MOXSH OVERSEAS EDUCON LIMITED		
CIN : L74994MH2018PTC308826		
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025		
(Amount in Lakhs except otherwise stated)		
PARTICULARS	AS ON SEPTEMBER 30, 2025	AS ON MARCH 31, 2025
	UNAUDITED	AUDITED
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
a) Share Capital	896.32	896.32
b) Reserves and Surplus	(161.21)	80.20
	735.11	956.52
(2) Non-current liabilities		
a) Long-term borrowings	-	-
b) Deferred tax liabilities (Net)	-	-
c) Other Non Current Liabilities	3.00	16.18
d) Long-term Provisions	25.61	25.61
	28.61	41.79
(3) Current Liabilities		
a) Short-term borrowings	640.50	540.06
b) Trade payables	-	-
(i) Total outstanding dues of micro enterprises and small enterprises	0.17	4.92
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	67.01	25.48
c) Other Current Liabilities	120.17	96.86
d) Short term provisions	10.36	10.00
	838.21	677.32
TOTAL	1,601.93	1,675.63
II. ASSETS		
(1) Non-current assets		
a) Property, Plant & Equipment and Intangible Assets		
(i) Tangible assets	341.89	91.39
(ii) Capital WIP	-	164.97
(iii) Intangible assets	138.42	161.12
(iv) Intangible assets under development	79.09	-
b) Non current Investments	-	-
c) Long Term Loans & Advances	-	154.30
d) Deferred tax assets	119.31	49.31
e) Other Non Current Assets	52.52	52.42
	731.23	673.51
(2) Current Assets		
a) Current Investments	-	-
b) Inventories	-	-
c) Trade receivables	667.87	831.03
d) Cash & Cash Equivalents	131.44	132.47
e) Short term loans & advances	67.08	33.37
f) Other current assets	4.51	5.25
	870.70	1,002.12
TOTAL	1,601.93	1,675.63
<p>For Moxsh Overseas Educon Limited</p> <p> Dhnanjay Shah Chairman and Managing Director DIN: 00225296</p> <p></p> <p>Place: Mumbai Date: November 14, 2025</p> <p></p>		

MOXSH OVERSEAS EDUCON LIMITED					
CIN : L74994MH2018PTC308828					
Consolidated Statement of Unaudited financial results for the half year ended on September 30, 2025 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
		30-09-2025	31-03-2025	30-09-2024	31-03-2025
		Unaudited	Audited	Unaudited	Audited
I	INCOME FROM OPERATIONS				
II	Revenue from Operations	240.83	403.25	662.34	965.58
III	Other Income	3.28	13.93	3.88	17.88
IV	Total Revenue (I+II)	244.11	417.18	666.22	983.47
V	EXPENSES				
VI	Cost of Material Consumed	-	-	-	-
VII	Direct Cost	17.13	2.80	20.99	23.79
VIII	Employee Benefit Expenses	181.29	175.81	226.84	404.65
IX	Finance Cost	41.35	33.49	26.25	61.74
X	Depreciation &Amortization Expense	60.76	38.02	35.31	73.32
XI	Other Expenses	253.56	200.52	265.54	466.06
	Total expenses (IV)	553.89	450.64	578.93	1,029.66
V	Profit before Exceptional & Extraordinary Items and tax (III-IV)	(309.48)	(33.45)	(12.64)	(46.09)
VI	Exceptional Items	-	-	-	-
VII	Profit before Extraordinary Items and tax (V-VI)	(309.48)	(33.45)	(12.64)	(46.09)
VIII	Prior Period Items	-	-	-	-
IX	Profit before tax (VII-VIII)	(309.48)	(33.45)	(12.64)	(46.09)
X	Tax Expenses				
	1 Current Tax	-	-	-	-
	2 Deferred Tax	(70.06)	4.99	(0.24)	4.74
	3 Tax Related to Earlier Years	-	-	-	-
	4 MAT - (Credit)/ Reversed	-	-	-	-
	Total Tax Expenses (X)	(70.06)	4.99	(0.24)	4.74
XI	Profit/(Loss) for the period from continuing operations (IX-X)	(239.42)	(38.44)	(12.40)	(50.83)
XII	Profit/(Loss) from discontinuing operation	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-
XIV	Profit/(Loss) from discontinuing operation after tax (XII-XIII)	-	-	-	-
XV	Profit/(Loss) for the Period (XI+XIV)	(239.42)	(38.44)	(12.40)	(50.83)
	Profit Attributable to Minority Interest	-	-	-	-
	Profit Attributable to Owners of Parent	(239.42)	(38.44)	(12.40)	(50.83)
XVI	Paid up Equity Share Capital	-	-	-	896.32
XVII	Reserves & Surplus	-	-	-	60.20
XVIII	Earnings per equity share (in Rs.)				
	(1) Basic	(10.88)	(1.72)	(0.55)	(0.94)
	(2) Diluted	(10.88)	(1.72)	(0.55)	(0.94)
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, 2025 have been reviewed and approved by the Board of Directors at its meeting held on November 14, 2025				
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 2 to 3 years amounting to Rs. 333.34 lakhs. However, the management believes that the same are fully recoverable and no provisions for bad or doubtful debts is made for the period under review.				
5	Figures for the half year ended March 31, 2025 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 figures of the previous periods have been regrouped/reclassified wherever necessary to confirm to current period/year's classification.				
For Moksh Overseas Educon Limited					
					
Dhnanjay Shah Chairman and Managing Director DIN: 00225296					
Place: Mumbai Date: November 14, 2025					
					



MOXSH OVERSEAS EDUCON LIMITED			
CIN : L74894MH2018PTC308826			
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025			
(Amount in Lakhs except otherwise stated)			
Sr. No.	Particulars	For the half-year ended September 30, 2025	For the half-year ended September 30, 2024
A.	Cash flow from Operating Activities		
	Profit before tax for the year	(309.48)	(12.64)
	Adjustments for:		
	Add-Depreciation	60.26	35.31
	Add-Loss on Sale of Assets	-	0.20
	Add-Finance Cost	41.35	23.15
	Less-Interest Income	(3.25)	(3.81)
	Operating Income Before Working Capital	(211.12)	42.21
	Movement in working capital:		
	(-)Increase/ Decrease in Inventory	-	-
	Increase/ (-)Decrease in Other Current liability	23.68	(51.62)
	Increase/ (-)Decrease in Other Non Current liability	(13.18)	37.79
	(-)Increase/ Decrease in Short Term Loans & Advances	2.27	(21.76)
	(-)Increase/ Decrease in Other Non-Current Assets	(0.10)	2.16
	Increase/(Decrease) in Short-term Borrowings	210.04	-
	Increase/ (-)Decrease in Trade Receivables	138.89	(41.88)
	(Decrease)/Increase in Trade Payables	(81.77)	9.73
	(Decrease)/Increase in Long Term Provisions	52.05	11.15
	(Decrease)/Increase in Short Term Provision	-	(19.14)
	Operating Income After Working Capital	120.75	(31.36)
	Income taxes (paid) / refund	-	(16.92)
A.	Net cash generated by operating activities	120.75	(48.28)
B.	Cash flow from Investing Activities		
	Purchase of Property, Plant & Equipment	(184.10)	(55.66)
	Interest received/(Paid)	3.25	3.81
	Investment in Fixed Deposits	0.25	4.78
	Net cash (used in)/generated by investing activities	(180.60)	(47.07)
C.	Cash Flow From Financing Activities		
	Finance Cost	(41.35)	(23.15)
	(Decrease)/Increase in Short term Borrowings	100.43	116.03
	Net cash used in financing activities	59.08	92.88
	Net Increase in cash and cash equivalents	(0.77)	(2.46)
	Cash and cash equivalents at the beginning of the period	7.22	8.41
	Cash and Cash Equivalents at the end of the period	6.44	5.96
	Reconciliation of cash and cash equivalents as per the cash flow statement		
	Cash in hand	5.41	2.11
	Balance with Bank		
	In current account	1.03	3.85
	In Escrow account	-	-
	Fixed deposits with bank	-	-
	Cash & Cash equivalents	6.44	5.96
For Moxsh Overseas Educon Limited			
 Dhananjay Shah Chairman and Managing Director DIN: 00225296			
 Place: Mumbai Date: November 14, 2025			