

# 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 Email : admin@ssrane.net 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.



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



STANDALONE STATEMENT OF ASSETS AND LIABILIT	TIES AS AT SEPTEMBER 30,	2024
	(Amount in Lakhs ex	cept otherwise stated)
PARTICULARS	AS ON SEPTEMBER 30, 2024	AS ON MARCH 31, 2024
N Letters	UNAUDITED	AUDITED
EQUITY AND LIABILITIES		
1) Shareholders' Funds	224.08	224.08
] Share Capital	803.20	790.84
Reserves and Surplus	1,027.28	1,014.92
2) Non-current liabilities		
Long-term borrowings	12	
] Deferred tax liabilities (Net) ] Other Non Current Liabilities	3.20	4.8
J Long-term Provisions	22.03	10.8
	25.23	10.1
(3) Current Liabilities	446.88	330.8
] Short-term borrowings ] Trade payables	0.47	4.9
<ul> <li>i) Total outstanding dues of micro enterprises and small enterprises</li> <li>ii) Total outstanding dues of creditors other than micro enterprises and</li> </ul>		
mall enterprises	61.94 109.60	45.4 113.6
c] Other Current Liabilities	109.60	27.6
d) Short term provisions	627.66	522.5
	1,680.17	1,553.2
TOTAL II. ASSETS		
(1) Non-current assets		
a)Property, Plant & Equipment and Intangible Assets	73.50	58.3
(i) Tangible assets	164.97	164.9
(ii) Capital WIP (iii) Intangible assets	106.57	118. 4.
Intangible assets under development	21.73	ч.
	1.00	
b] Non current Investments c] Long Term Loans & Advances	121.50	
d) Deferred tax assets	54.37	
e) Other Non Current Assets	53.07	
-	030.71	
(2) Current Assets	-	
a] Current Investments b] Inventories		797
cl Trade receivables	839.07 130.58	
dl Cash & Cash Equivalents	113.81	1 10
e] Short term loans & advances	14	
f] Other current assets	1,083.46	
TOTAL	1,680.17	1,000

Place: Mumbai Date: November 14, 2024

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CIN : L74994MH2018PT Statement of Unaudited financial results for the half year en SEBI (LODR) Regulation Particulars from operations is one performe and an expenses set be Benefit expenses ation and amortisation expenses Cost penses (IV) efore Exceptional and Extraordinary Items and taxes(III-IV)	ided on Septembe ns, 2015		khs except oth	nerwise state for the yea ended on 31-03-2024 Audited 1,063.5 44.3 1,107.9
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Cost penses (penses (IV) efore Exceptional and Extraordinary Items and taxes(III-IV)	28 25 277.26			571.3
φenses (penses (IV) efore Exceptional and Extraordinary Items and taxes(III-IV)	277.26	14.86	29,98	60,
penses (IV) Fore Exceptional and Extraordinary Items and taxes(III-IV)			15,75	30.
penses (IV) Fore Exceptional and Extraordinary Items and taxes(III-IV)		301.57	360,37	661.
		624.19	760.81	1,385.
	12.05	(302.50)	25.46	(277.)
	12.00	(302.30)	23.40	(211.
nal Items	18		(#)	
efore Extraordinary Items and taxes(III-IV)	12,05	(302.50)	25.46	(277.)
iod items		4.14		4.
efore tax (VII-VIII)	12.05	(306,64)	25,46	(281.)
ense				
t tax	141	(8.98)	8 98	
				(55.
	(0.01)	(00.02)	(1.00)	(00.
	(0.31)	(62.80)	7.03	(55.)
	(0.01)	(02.00)	1.00	
oss) for the period from continuing operations (IX-X)	12.36	(243.83)	18.43	(225.4
		(2.0.00)		(==0.
				08
	12.36	(243 83)	18.43	(225.4
	12.00	(240,00)	10.40	224.0
				790,8
s per equity share ( in RS.)	0.55	(10.00)		
				(10.0 (10.0
	d tax ted to earlier years x Expenses (X) oss ) for the period from continuing operations (IX-X) oss ) for the period from discontinuing operations enses of discontinuing operation after tax (XI-XIII) oss ) from the discontinuing operation after tax (XI-XIII) oss ) for the period (XI+XIV) Equity Share Capital s and surplus s per equity share ( In Rs.)	atted to earlier years       (0.31)         bass ) for the period from continuing operations       12.36         bass ) for the period from discontinuing operations       12.36         bass ) for the discontinuing operation after tax (XI-XIII)       12.36         bass ) for the period (XI+XIV)       12.36         Equity Share Capital       s and surplus         s per equity share ( In Rs.)       0.55	atted to earlier years       (0.31)         x Expenses (X)       (0.31)         boss ) for the period from continuing operations       (243.83)         boss ) for the period from discontinuing operations       (243.83)         boss ) for the period (XI+XIV)       (243.83)         control (XI+XIV)       (243.83)         boss ) for the period (XI+XIV)       (243.83)         boss ) for the period (XI+XIV)       (243.83)         boss ) for the period (XI+XIV)       (243.83)         control (XI+XIV)       (243.83)         boss per equity share (In Rs.)       0.55         (10.88)       (10.88)	atted to earlier years       (0.31)       (62.80)       7.03         ax Expenses (X)       (0.31)       (62.80)       7.03         boss ) for the period from continuing operations       12.36       (243.83)       18.43         boss ) for the period from discontinuing operations       12.36       (243.83)       18.43         boss ) for the period from discontinuing operations       12.36       (243.83)       18.43         boss ) for the period (XI+XIV)       12.36       (243.83)       18.43         boss ) for the period (XI+XIV)       12.36       (243.83)       18.43         boss ) for the period (XI+XIV)       12.36       (243.83)       18.43         Equity Share Capital s and surplus s per equity share (In Rs.)       0.55       (10.88)       0.82

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 exisiting 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 1

Dhananjay Shah Chairman and Managing D ector

Place: Mumbai Date: November 14, 2024

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		xcept otherwise stated
PARTICULARS	For the half-year ended	For the half-year ended
	September 30, 2024	September 30, 2023
Cash flows from operating activities		
Cash flows from operating activities	12,05	25.4
Adjustments for:		
Depreciation	34,88	29.9
Add - Loss on sale of assets	0.20	7.4
Finance Cost	23 15	(1.7
Interest Income	(3.81)	61.1
Operating Income Before Working Capital	00.47	01,1
Working capital changes:		5.0
(-)Increase/ Decrease in Inventory	(4.05)	97.8
Increase/ (-)Decrease in Other Current liability Increase/ (-)Decrease in Other Non Current liability	(1.66)	(2.7
(-)Increase/ Decrease in Other Current Assets	(56,66)	3.2
(-)Increase/ Decrease in Other Non-Current Assets	2,16	33.4
Increase/ (-)Decrease in Trade Receivables	(41,88)	(165 3
(Decrease)/Increase in Trade Payables	12.03	(36,8
(Decrease)/Increase in Long Term Provisions	11.15	2,5
(Decrease)/Increase in Short Term Provision	(18.91)	0.0
Cash generated from operations	(31.34)	(1.6
Payment/Adjustment on Account of Tax Expenses	(16.92)	(16,0
Net cash from operating activities	(48.26)	117.6
Cash flows from investing activities		
Purchase of Property, Plant & Equipment	(55,65)	(10.6
Interest received/(Paid)	3,81	1.7
Investment in Fixed Deposits	4.78	101 5
Net cash used in investing activities	(47.07)	92.
Cash flows from financing activities		
Finance Cost	(23.15)	(7,4
(Decrease)/Increase in Short term Borrowings	116.02	(60,8
Net cash used in financing activities	92,87	(00,
Net increase in cash and cash equivalents	(2,45)	6.0
Cash and cash equivalents at beginning of period	8.03	14
Cash and cash equivalents at end of period	5.58	21.
Reconciliation of cash and cash equivalents as per the cash flow		
statement		
Cash in hand	1.74	4,
Balance with Bank		
In current account	3.84	16,
In Escrow account		
Fixed deposits with bank	5.58	21.
Cash & Cash equivalents	0,00	21.4

Dhananjay Shah Chairman and Managing O DIN: 00225296

Place: Mumbai Date: November 14, 2024



CIMIL 2 10:

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 EDUCO (FORMERLY KNOWN AS MOXSH OVERSEAS	EDUCON PRIM	ATE LIMIT	ED)	
onso	CIN : L74994MH2018PTC lidated Statement of Unaudited financial results for the half year en	ded on Septe	mber 30, 20:	24 pursuant t	to regulation 33 of
-	SEBI (LODR) Regulations	s, 2015			otherwise stated)
-			year ended		For the year
- 1	Particulars				ended on 31-03-2024
	1 al lie dial 5	30-09-2024 3 Unaudited			Audited
-	INCOME FROM OPERATIONS				
	Revenue from Operations	562.34 3.95	278.20 33.04	785.62 2.60	1,063,83 35,64
#	Other Income Total Revenue (I+II)		311.24	788.22	1,099.4
	EXPENSES				
	Cost of Material Consumed	-	34.46	25.79	60.2
	Direct Cost	20.99 228.84	269.98	353.86	623,8
	Employee Benefit Expenses Finance Cosl	28.25	14,88	15.76	30,6
	Depreciation &Amortization Expense	35.31	31.23	30.32	61,5
	Other Expenses	265.54	270.07	336.88	606,9
	Total expenses (IV)	578,93	620.62	762.61	1,383.2
	Profit before Exceptional & Extraordinary Items and tax (III-IV) Exceptional Items	(12.64)	(309 38)	25,61	(283.7)
	Profit before Extraordinary Items and tax (V-VI)	(12.64)	(309,38)	25.61	(283.77
VIII	Prior Period Items		4,14	25.61	4,1 (287,91
	Profit before tax (VII-VIII)	(12.64)	(313,52)	25.61	(207.9
×	Tax Expenses 1 Current Tax		(8.08)	9.00	0.9
- 1	2 Deferred Tax	(0,24)	(53.81)	(1,92)	(55.73
	3 Tax Related to Earlier Years	-	0.01		0.0
	4 MAT - (Credit)/ Reversed	(0.24)	(61.88)	7.08	(54.80
	Total Tax Expenses (X)	(0.24)	101.00	,	101.00
XI XII	Profit/(Loss) for the period from continuing operations (IX-X) Profit/(Loss) from discontinuing operation	(12.40)	(251.65)	18.53	(233.1)
XIII XIV	Tax Expenses of discontinuing operations Profit/(Loss) from discontinuing operation after tax (XII-XIII)	1	1		
XV	Profit/Loss) for the Period (XI+XIV)	(12.40)	(251.65)	18.53	(233.1)
	Profit Attributable to Minority Interest	-		10.50	1000 4
	Profit Attributable to Owners of Parent	(12.40)	(251.65)	18,53	(233.1) 224.0
	Paid up Equity Share Capital Reserves & Surplus				783.2
	Earnings per equity share (In Rs.)				
	(1) Basic	(0.55)	(11.23)	0.83	(10.4)
	(2) Diluted	(0.55)	(11.23)	0.83	(10,4)
lotes 1	In accordance with the requirements of Regulation 33 of the SEBI (Lis	iting and Other	r Disclosure for the half	Requirements	s) Regulations, 201 September 30, 202
lotes 1	with the SME Stock Exchange, the above unaudited consolidated fin have been reviewed and approved by the Board of Directors at its mee	ting held on N	for the half ovember 14,	2024	s) Regulations, 201 September 30, 202
lotes 1 2	In accordance with the requirements of Regulation 33 of the SEBI (Lis with the SME Stock Exchange, the above unaudited consolidated fin have been reviewed and approved by the Board of Directors at its mee The Company's business segment consists of single primary segment	ting held on N	for the half ovember 14,	2024	s) Regulations, 201 September 30, 202
1	with the SME Stock Exchange, the above unaudiled consolidated fin have been reviewed and approved by the Board of Directors at its mee The Company's business segment consists of single primary segment The financial results of the Company are being forwarded to the Sto	ting held on N i.e. Coaching ck Exchange	for the half ovember 14, and Counsel	2024 ling.	September 30, 202
1	with the SME Stock Exchange, the above unaudiled consolidated in have been reviewed and approved by the Board of Directors at its mee The Company's business segment consists of single primary segment The financial results of the Company are being forwarded to the Sto same are also available on the Company's website viz, www.mcksh16, The kindine for a period of the store are also available on the Company's website viz.	nancial results ting held on N i.e. Coaching a ck Exchange .com more than 1 y	for the half ovember 14, and Counsel (NSE) for up ear amounting	year ended \$ 2024 ling, bloading on th	heir website and th
2 3 4	with the SME Stock Exchange, the above unaudiled consolidated fin have been reviewed and approved by the Board of Directors at its mee The Company's business segment consists of single primary segment. The financial results of the Company are being forwarded to the Sto same are also available on the Company's website viz. www.moksh16. The Holding Company has trade receivables overdue for a period of the management believes that the same are fully recoverable and no p under review.	ancial results ting held on N i.e. Coaching a ck Exchange .com more than 1 y provisions for I	for the half ovember 14, and Counsel (NSE) for up ear amountin bad or doubt	year ended \$ 2024 ling bloading on th ng to Rs. 554 ful debts is re	neir website and the 93 lakhs. Howeve quired for the period
1 2 3 4 5	with the SME Stock Exchange, the above unaudited consolidated fin have been reviewed and approved by the Board of Directors at its mee The Company's business segment consists of single primary segment. The financial results of the Company are being forwarded to the Sto same are also available on the Company's website viz, www.mcksh16. The Holding Company has trade receivables overdue for a period of the management believes that the same are fully recoverable and no p under review. Figures for the half year ended March 31, 2024 are the balancing figured and unaudited year to date figures up to first haff year of the relevant fit	ancial results ting held on N i.e. Coaching a ck Exchange com more than 1 y provisions for I ures between nancial year.	for the half overmoer 14, and Counsel (NSE) for up ear amountli bad or doubt audited figur	year ended s 2024 bloading on th ng to Rs. 554 ful debts is re res in respect	eptember 30, 20, heir website and th ,93 lakhs. Howeve quired for the perior of full financial ye
1 2 3 4	with the SME Stock Exchange, the above unaudited consolidated fin have been reviewed and approved by the Board of Directors at its mee The Company's business segment consists of single primary segment. The financial results of the Company are being forwarded to the Sto same are also available on the Company's website viz, www.moksh16. The Holding Company has trade receivables overdue for a period of the management believes that the same are fully recoverable and no p under review. Figures for the haif year ended March 31, 2024 are the balancing figured and unaudited year to date figures up to first half year of the relevant fit The Board of directors in their meeting dated September 9, 2024 ha approved by the members as on the record date of October 10, 2024 is existing fully oraid-up share.	ting held on N i.e. Coaching i ck. Exchange com more than 1 y provisions for l ures between nancial year. d resolved to in the ratio of 3	for the half overmber 14, and Counsel (NSE) for up ear amountin bad or doubt audited figur the issue of 5:1 i.e. 3 fully	year ended s 2024 ling. oloading on th ng to Rs. 554 ful debts is re res in respect bonus equily paid-up bonu	heir website and the sol lakhs. Howeve quired for the perior of full financial ye r shares, which we is shares for every
1 2 3 4 5	with the SME Stock Exchange, the above unaudited consolidated in have been reviewed and approved by the Board of Directors at its mee The Company's business segment consists of single primary segment. The financial results of the Company are being forwarded to the Sto same are also available on the Company's website viz. www.unckshf. The Holding Company has trade receivables overtue for a period of the management believes that the same are fully recoverable and no under review. Figures for the half year ended March 31, 2024 are the balancing figu- and unaudited year to date figures up to first half year of the relevant fin The Board of directors in their meeting dated September 9, 2024 he approved by the rembers as on the record date of October 10, 2024 in	ting held on N i.e. Coaching i ck. Exchange com more than 1 y provisions for l ures between nancial year. d resolved to in the ratio of 3	for the half overmber 14, and Counsel (NSE) for up ear amountin bad or doubt audited figur the issue of 5:1 i.e. 3 fully	year ended s 2024 ling. oloading on th ng to Rs. 554 ful debts is re res in respect bonus equily paid-up bonu	heir website and the sol lakhs. Howeve quired for the perior of full financial ye r shares, which we is shares for every
1 2 3 4 5 6	with the SME Stock Exchange, the above unaudiled consolidated in have been reviewed and approved by the Board of Directors at its mee The Company's business segment consists of single primary segment. The financial results of the Company are being forwarded to the Sto same are also available on the Company's website viz. www.mcksh16. The Holding Company has trade receivables overtue for a period of the management believes that the same are fully recoverable and no p under review. Figures for the half year ended March 31, 2024 are the balancing figu- and unaudited year to date figures up to first half year of the relevant fit The Board of directors in their meeting dated September 9, 2024 ha approved by the remeters as on the record date of October 10, 2024 i existing fully paid-up share. The figures of the previous periods have been regrouped/reclassified v classification.	ting held on N i.e. Coaching i ck. Exchange com more than 1 y provisions for l ures between nancial year. d resolved to in the ratio of 3	for the half overmber 14, and Counsel (NSE) for up ear amountin bad or doubt audited figur the issue of 5:1 i.e. 3 fully	year ended s 2024 ling. oloading on th ng to Rs. 554 ful debts is re res in respect bonus equily paid-up bonu	heir website and the sol lakhs. Howeve quired for the perior of full financial ye r shares, which we is shares for every
1 2 3 4 5 6	with the SME Stock Exchange, the above unaudiled consolidated in have been reviewed and approved by the Board of Directors at its mee The Company's business segment consists of single primary segment. The financial results of the Company are being forwarded to the Sto same are also available on the Company's website viz, www.moksh16. The Holding Company has trade receivables overdue for a period of the management believes that the same are fully recoverable and no p under review. Figures for the hait year ended March 31, 2024 are the balancing figu and unaudide year to date figures up to first haf year of the relevant fi The Board of directors in their meeting dated September 9, 2024 ha approved by the members as on the record date of October 10, 2024 i existing fully paid-up share. The figures of the previous periods have been regrouped/reclassified v classification.	ting held on N i.e. Coaching i ck. Exchange com more than 1 y provisions for l ures between nancial year. d resolved to in the ratio of 3	for the half overmber 14, and Counsel (NSE) for up ear amountin bad or doubt audited figur the issue of 5:1 i.e. 3 fully	year ended s 2024 ling. oloading on th ng to Rs. 554 ful debts is re res in respect bonus equily paid-up bonu	heir website and It ,93 lakhs, Howeve quired for the perior of full financial ye y shares, which we is shares for every



MOXSH OVERSEAS EDU (FORMERLY KNOWN AS MOXSH OVERSE CIN : L74994MH2018			
CONSOLIDATED STATEMENT OF ASSETS AND L	IABILITIES AS AT SEPTEME	ER 30, 2024	
CONSOLIDATED STATEMENT	(Amount in Lakhs e	xcept otherwise stated)	
in the second	AS ON	ASON	
PARTICULARS	SEPTEMBER 30, 2024	MARCH 31, 2024	
	UNAUDITED	AUDITED	
EQUITY AND LIABILITIES			
I) Shareholders' Funds	224 08	224.08	
1 Share Capital	781.34	783.27	
Reserves and Surplus	1,005.42	1,007.35	
2) Non-current liabilities		-	
1 i ong-term borrowings	0,08	7,86	
a Deferred tax liabilities (Net)	6.20	10.88	
a Other Non Current Liabilities	22.03	18.74	
] Long-term Provisions	28.31		
	446,88	330,86	
(3) Current Liabilities	440,00		
a) Short-term borrowings	0.55	4,93	
b) Trade payables (i) Total outstanding dues of micro enterprises and small enterp	ris 0,00		
(i) Total outstanding dues of more office of the phone than micro (ii) Total outstanding dues of creditors other than micro	62 30	46,1	
enterprises and small enterprises	114,49	126,6	
c) Other Current Liabilities	9.06	28.2	
d) Short term provisions	633.28	536.7	
	1,667.01	1,562.8	
TOTAL			
II. ASSETS			
(1) Non-current assets		61,4	
a)Property, Plant & Equipment and intangible Added	76 26	164.9	
(i) Tangible assets	164.97	440	
(ii) Capital WIP	106.57	1	
(iii) Intangible assets	32,19		
(iii) Intangible assets under development (iv) Intangible assets under development	404.50	121.	
b] Non current Investments	121.50 54.37		
c] Long Term Loans & Advances	53.08	66	
d] Deferred tax assets e]Other Non Current Assets	608,94	003	
(2) Current Assets			
a] Current Investments		795	
b] Inventories	839.0	7 733	
c] Trade receivables	130.9	°	
di Cosh & Cash Equivalents	86.4		
el Short term loans & advances	1.5	/	
f] Other current assets	1,058.0	6 4 66	
TOTAL	1,667.0	1	
TOTAL			

Q 1) Dhananjay Shah Chairman and Managing D DIN: 00225296

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Place: Mumbai Date: November 14, 2024

MALEN

		ON LIMITED	(D)
	(FORMERLY KNOWN AS MOXSH OVERSEAS		
	CIN : L74994MH2018PT	0308826	
	CONSOLIDATED CASH FLOW STATEMENT FOR THE H	ALE YEAR ENDED SERTEM	BER 30 2024
	CONSOLIDATED CASH FLOW STATEMENT FOR THE H	ALF TEAR ENDED SEFTEM	BER 30, 2024
		(Amount in Lakhs	except otherwise stated)
		For the half-year ended	For the half-year ended
r. No.	Particulars	September 30, 2024	September 30, 2023
	A LA Constitut Asthetics	Deptember ee, 101	Copierine Copieri Copierine Copierine Copierine Copierine Copierine Copierin
A.	Cash flow from Operating Activities	1	
	Des 5t to face have for the voor	(12.64)	25,61
	Profit before tax for the year	(12.01)	-
	Adjustments for :	35.31	30,32
- 1	Add-Depreciation	0.20	-
- 1	Add-Loss on Sale of Assets	23.15	7.49
- 1	Add-Finance Cost	(3.81)	(1.76)
- 1	Less-Interest Income	42.21	61.66
	Operationg Income Before Working Capital	+2.21	01100
- 1	Movement in working capital :		5,04
- I'	(-)Increase/ Decrease in Inventory	(54.00)	107,66
	Increase/ (-)Decrease in Other Current liability	(51.62)	
	Increase/ (-)Decrease in Other Non Current liability	37.79	(2.78) 2.55
	(-)Increase/ Decrease in Short Term Loans & Advances	(21.76)	2.55
	(-)Increase/ Decrease in Other Non-Current Assets	2,16	
	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
	Operationg 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)
в.	Cash flow from Investing Activities		
	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.	Cash Flow From Financing Activities		
J.	Finance Cost	(23.15)	(7.49)
	(Decrease)/Increase in Short term Borrowings	116.03	(60.89)
1	Net cash used in financing activities	92.88	(68.38)
	Het easil doed in manonig contract		
	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
3	Reconciliation of cash and cash equivalents as per the		
3	Reconciliation of cash and cash equivalents as per the cash flow statement	2 11	5.01
3	Reconciliation of cash and cash equivalents as per the cash flow statement Cash in hand	2,11	5.01
	Reconciliation of cash and cash equivalents as per the cash flow statement Cash in hand Balance with Bank	50	5,01 16,99
	Reconciliation of cash and cash equivalents as per the cash flow statement Cash in hand Balance with Bank In current account	2.11 3.85	
	Reconciliation of cash and cash equivalents as per the cash flow statement Cash in hand Balance with Bank In current account In Escrow account	50	
	Reconciliation of cash and cash equivalents as per the cash flow statement Cash in hand Balance with Bank In current account	50	