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

May 28, 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.

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 at its meeting held on today i.e. on Wednesday, May 28, 2025 have inter-alia considered and approved following:

1. Audited Financial Results (Standalone and Consolidated) of the company for the half year and the financial year ended on March 31, 2025, along with the reports of Auditors thereon pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ("SEBI LODR Regulations"). Copy of the said Financial Results and Auditors Report is enclosed herewith.

   Pursuant to Regulation 33 of SEBI LODR Regulations, we hereby declare that the statutory auditors have issued audit report with unmodified opinion on the financial results of the Company for the year ended 31st March, 2025.

2. Appointment of M/s. Prachi Bansal & Associates, Company Secretaries (COP No.: 23670) as Secretarial Auditors of the Company for the FY 2024-25.

3. Appointment of M/s. VTSN & Associates LLP, Company Secretaries (LLPN.: ACK-3132) as Secretarial Auditors of the Company to conduct secretarial audit of the Company for a period of five consecutive years from FY 2025-26 to FY 2029-30. The appointment shall be subject to the approval of shareholders of the Company at the ensuing AGM of the Company.

4. Re-Appointment of M/s. Shah & Vejani, Chartered Accountants (FRN:137102W) an internal auditor of the Company for the FY 2025-26.

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

CIN: L74994MH2018PLC308826

The details for Point no. 2, 3 and 4 as required under Regulation 30 of the SEBI Listing Regulations read along with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 are given as Annexure “A”.

The Board of Directors Meeting commenced at 4:30 p.m. and concluded at 6:00 p.m.

You are requested to take the same on your record.

Thanking You

For Moxsh Overseas Educon Limited

DHANANJAY JAICHAND SHAH

Digitally signed by DHANANJAY JAICHAND SHAH
Date: 2025.05.28 19:18:30 +05'30'

Dhananjay Jaichand Shah
Managing Director
DIN: 00225296

Annexure A

The details required under Regulation 30 of the SEBI Listing Regulations read along with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 are given below.

Sr No	Particulars	Details for point 2	Details for point 3	Details for point 4
1	Name	M/s. Prachi Bansal & Associates., Company Secretaries	M/s. VTSN & Associates LLP, Company Secretaries (LLPN.: ACK-3132)	M/s. Shah & Vejani, Chartered Accountants (FRN:137102W)
2	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of M/s. Prachi Bansal & Associates, Company Secretaries	Appointment of M/s. VTSN & Associates LLP,, Company Secretaries (LLPN.: ACK-3132)	Re-appointment of M/s. Shah & Vejani, Chartered Accountants (FRN:137102W)
3	Date of appointment / reappointment / cessation (as applicable) & term of appointment / re-appointment	Appointment is effective from May 28, 2025	Appointment is effective from May 28, 2025	Re-appointment is effective from May 28, 2025
4	Term of Appointment	For the Financial year 2024-25	From the Financial year 2025-26 to FY 2029- 30	For the Financial Year 2025-2026
5	Brief profile (in case of appointment)	Ms. Prachi Bansal is founder – proprietor of Prachi Bansal & Associates. She is an associate member and COP holder of the Institute of Company Secretaries of India (ICSI). Prachi Bansal &	M/s. VTSN & Associates LLP, is an integrated Company Secretary firm focused on corporate laws, registered as a practicing company secretaries firm with the Institute of Company Secretaries of	Shah & Vejani is a Chartered Accountants firm based in Borivali, Mumbai. • The firm consists of 2 partners and other support team members. • The partners of the firm have wide exposures

		Associates, a peer reviewed practicing company secretary firm is registered with the Institute of Company Secretaries of India (ICSI), having experience & expertise as a practicing professional in handling and providing comprehensive legal, secretarial and management advisory services in the field of corporate laws, capital market, listing regulations, financial management, direct indirect taxation, private equity, venture capital, mergers acquisition, advisory to start up's etc. Ms. Prachi Bansal has overall experience of more than five years in corporates as well as in practice. She has an enriching experience in secretarial audits, listing compliances, company law	India (ICSI) undergone Peer Reviewed process and awarded Peer Reviewed Certificated from ICSI.	in taxation, legal services, and audit assurance services. • The firm consist of team well equipped with a highly skilled, well-trained and strongly motivated team of qualified and experienced professionals. • They offer clients a wide range of services including auditing, taxation, advisory, corporate finance and RERA. The main focus of firm is to create synergies by amalgamating different business values to offer highly value-added services to clients. This helps them in strengthening client trust, prospects, and growth.

		matters, intellectual property rights matters, drafting of petitions, regulatory issues & other legal matters. Prachi Bansal & Associates (PCS firm) is offering various corporate secretarial and legal services to its clients which includes listed, unlisted and start-up entities.		
6	Disclosure of Relationship between Directors (in case of appointment as a director)	Not Applicable	Not Applicable	Not Applicable

Sanjay Rane & Associates LLP

CHARTERED ACCOUNTANTS

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

AUDITOR'S REPORT ON THE HALF-YEARLY STANDALONE FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To the Board of Directors of **MOXSH OVERSEAS EDUCON LIMITED (FORMERLY KNOWN AS MOXSH OVERSEAS EDUCON PRIVATE LIMITED)**

Opinion

We have audited the accompanying statement of half-yearly and year-to-date standalone financial results of Moxsh Overseas Educon Limited ("the Company") for the half-year ended March 31, 2025 and for the year ended March 31, 2025 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us to the Statement:

i. Is presented in accordance with the requirements of the Listing Regulations in this regard; and
ii. Give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the standalone net profit and other financial information of the Company for the half-year ended March 31, 2025 and for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the *'Auditor's Responsibilities for the Audit of the Standalone Financial Results'* section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditor is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter Paragraph

i. 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 amounting to Rs. 358.66 lakhs as at March 31, 2025. The management is in the process of recovering the said dues and expects to recover the same within a reasonable time frame, based on discussions and mail communications. As such, the management believes that outstanding amount is good and recoverable from all such customers and that no adjustments/impairments are required to be made in the standalone financial statements of the Company towards the total outstanding receivables as on the balance sheet date.

Our Opinion and Report on Other Legal and Regulatory Requirements are not modified in respect of the above matters.

Management's Responsibilities for the (Standalone) Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that give a true and fair view of the standalone net profit and other comprehensive income of the Company and other financial information in accordance with applicable accounting standards prescribed under Section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process

Auditor's Responsibility for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Statement in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Company of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of the Company included in the Statement of which, we are the independent auditors.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

ABHIJEET ARUN DESHMUKH

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Date: 2025.05.28 18:37:09 +05'30'

CA. Abhijeet Deshmukh
Partner
Membership No. 129145

Place: Mumbai
Date: May 28, 2025

UDIN: 25129145BMIWQM8722

Sanjay Rane & Associates LLP

CHARTERED ACCOUNTANTS

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

AUDITOR'S REPORT ON THE HALF-YEARLY CONSOLIDATED FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To the Board of Directors of **MOXSH OVERSEAS EDUCON LIMITED (FORMERLY KNOWN AS MOXSH OVERSEAS EDUCON PRIVATE LIMITED)**

Opinion

We have audited the accompanying statement of half-yearly and year-to-date consolidated financial results of Moxsh Overseas Educon Limited ("the Company") and its subsidiary company i.e. Meduclinic Healthcare Private Limited ("the subsidiary") (the Company and its subsidiary together referred to as "the Group") for the half-year ended March 31, 2025 and for the year ended March 31, 2025 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiary, the Statement:

i. Includes the results of the subsidiary;
ii. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
iii. Give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other financial information of the Group for the half-year ended March 31, 2025 and for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *'Auditor's Responsibilities for the Audit of the Consolidated Financial Results'* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditor is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter Paragraph

i. We draw attention to note 15 of the consolidated financial statements regarding recoverability of trade receivables overdue for a period of 2 to 3 years aggregating to amounting to Rs. 358.66 lakhs as at March 31, 2025. The management is in the process of recovering the said dues and expects to recover the same within a reasonable time frame, based on discussions and mail communications. As such, the management believes that outstanding amount is good and recoverable from all such customers and that no adjustments/impairments are required to be made in the consolidated financial statements of the Company towards the total outstanding receivables as on the balance sheet date.

Our Opinion and Report on Other Legal and Regulatory Requirements are not modified in respect of the above matters.

Responsibilities of Management and those charged with governance for the Consolidated Results

The Statement have been prepared on the basis of the consolidated financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the the consolidated net profit and other financial information of the Group for the half-year ended March 31, 2025 and for the year ended March 31, 2025 in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act read with the relevant rules issued there and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The respective Board of directors of the companies included in the Group are responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of their respective Companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the respective companies.

Auditor's Responsibility for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Statement in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of directors.

- Conclude on the appropriateness of Board of directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of the Company included in the Statement of which, we are the independent auditors. For others entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company and subsidiary regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

We did not audit the financial statements of the subsidiary company included in the Consolidated Financial results whose financial statements reflect total assets of INR 27.51 lakhs as at March 31, 2025, total revenues of INR 34.61 lakhs and net cash outflows amounting to INR 0.04 lakhs for the year ended on that date.

These financial statements have been audited by M/s. Dinesh Rajgor & Co. ('other auditor') whose reports have been furnished to us by the Management and our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary is based solely on the reports of the other auditor.

Our opinion is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditor.

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

ABHIJEET ARUN DESHMUKH

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Date: 2025.05.28 18:38:12 +05'30'

CA. Abhijeet Deshmukh
Partner
Membership No. 129145

Place: Mumbai
Date: May 28, 2025

UDIN: 25129145BMIWQN7249

MOXSH OVERSEAS EDUCON LIMITED						
(FORMERLY KNOWN AS MOXSH OVERSEAS EDUCON PRIVATE LIMITED)						
CIN : L74994MH2018PTC308826						
Standalone Statement of Audited financial results for the half year & year ended March 31, 2025 pursuant to regulation 33 of SEBI (LODR) Regulations, 2015						
						(Amount in INR Lakhs except otherwise stated)
	Particulars	**Half year ended**			**Year to date figures for the year ended**	
		March 31, 2025	**September 30, 2024**	**March 31, 2024**	**March 31, 2025**	**March 31, 2024**
		Audited (Note 8)	**Unaudited**	**Audited (Note 8)**	**Audited**	**Audited**
	Income					
I	Revenue from operations	395.67	569.92	279.90	965.59	1,063.57
II	Other Income	20.14	3.95	41.79	24.09	44.39
III	**Total Income**	**415.81**	**573.87**	**321.69**	**989.68**	**1,107.96**
IV	**Expenses**					
	Direct Costs	2.80	20.99	34.46	23.79	60.25
	Employee Benefit expenses	150.43	200.44	242.42	350.87	571.34
	Finance Cost	33.31	28.25	30.88	61.56	60.86
	Depreciation and amortisation expenses	37.53	34.88	14.86	72.41	30.61
	Other expenses	197.40	277.26	301.57	474.66	661.94
	Total Expenses (IV)	**421.47**	**561.82**	**624.19**	**983.29**	**1,385.00**
V	**Profit before Exceptional and Extraordinary Items and taxes(III-IV)**	**(5.66)**	**12.05**	**(302.50)**	**6.39**	**(277.04)**
VI	Exceptional Items	-	-	-	-	-
VII	**Profit before Extraordinary Items and taxes(III-IV)**	**(5.66)**	**12.05**	**(302.50)**	**6.39**	**(277.04)**
VIII	Prior period items	-	-	4.14	-	4.14
IX	**Profit before tax (VII-VIII)**	**(5.66)**	**12.05**	**(306.64)**	**6.39**	**(281.18)**
	Tax Expense					
	- Current tax	-	-	(8.98)	-	-
	- Deferred tax	5.13	(0.31)	(53.82)	4.82	(55.77)
	- Tax related to earlier years	-	-	-	-	-
	- MAT - (Credit) / Reversed	-	-	-	-	-
	Total Tax Expenses (X)	**5.13**	**(0.31)**	**(62.80)**	**4.82**	**(55.77)**
XI	**Profit/(Loss) for the period from continuing operations (IX - X)**	**(10.79)**	**12.36**	**(243.83)**	**1.57**	**(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)**	**(10.79)**	**12.36**	**(243.83)**	**1.57**	**(225.40)**
XVI	**Paid up Equity Share Capital**				896.32	224.08
XVII	**Reserves and surplus**				120.17	790.84
XVIII	**Earnings per equity share (In Rs.)**					
	- Basic	**(0.20)**	**0.55**	**(10.88)**	**0.03**	**(10.06)**
	- Diluted	**(0.20)**	**0.55**	**(10.88)**	**0.03**	**(10.06)**

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

DHANANJAY JAICHAND SHAH Digitally signed by DHANANJAY JAICHAND SHAH Date: 2025.05.28 18:15:50 +05'30'

ABHIJEET ARUN DESHMUKH Digitally signed by ABHIJEET ARUN DESHMUKH Date: 2025.05.28 18:31:40 +05'30'

Dhananjay Shah
Managing Director
DIN : 00225296

Place: Mumbai
Date: May 28, 2025

MOXSH OVERSEAS EDUCON LIMITED		
(FORMERLY KNOWN AS MOXSH OVERSEAS EDUCON PRIVATE LIMITED)		
CIN : L74994MH2018PTC308826		
Standalone Statement Of Assets And Liabilities as at March 31, 2025		
		(Amount in INR Lakhs)
PARTICULARS	**As at March 31, 2025**	**As at March 31, 2024**
	Audited	**Audited (Note 8)**
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
a] Share Capital	896.32	224.08
b] Reserves and Surplus	120.17	790.84
	1,016.49	**1,014.92**
(2) Non-current liabilities		
a] Long-term borrowings	-	-
b] Deferred tax liabilities (Net)	-	-
c] Other Non Current Liabilities	13.18	4.86
d] Long-term Provisions	25.61	10.88
	38.79	**15.74**
(3) Current Liabilities		
a] Short-term borrowings	540.06	330.86
b] Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	0.54	4.90
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	28.87	45.48
c] Other Current Liabilities	90.84	113.65
d) Short term provisions	10.00	27.67
	670.31	**0.00**
TOTAL	**1,725.59**	**1,030.66**
II. ASSETS		
a] Property, Plant & Equipment and Intangible Assets		1,058.33
(i) Tangible assets	89.12	58.30
(ii) Capital work-in-progress (Note 4)	164.97	164.97
(iii) Intangible assets	161.12	118.77
(iv) Intangible assets under development	-	4.16
b] Non current Investments	1.00	1.00
c] Deferred tax assets	49.25	54.06
d] Long Term Loans & Advances (Note 5)	154.30	121.50
e] Other Non Current Assets	52.42	55.23
(2) Current Assets	**672.17**	**577.99**
a] Inventories	-	-
b] Trade receivables	831.03	797.19
c] Cash & Bank Balances	132.13	137.81
d] Short-term Loans & Advances	86.68	38.41
d] Other current assets	3.58	1.82
	1,053.42	**975.23**
TOTAL	**1,725.59**	**1,553.22**

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

DHANANJAY JAICHAND SHAH
Digitally signed by DHANANJAY JAICHAND SHAH
Date: 2025.05.28 18:16:14 +05'30'

ABHIJEET ARUN DESHMUKH
Digitally signed by ABHIJEET ARUN DESHMUKH
Date: 2025.05.28 18:32:13 +05'30'

Dhananjay Shah
Managing Director
DIN : 00225296

Place: Mumbai
Date: May 28, 2025

MOXSH OVERSEAS EDUCON LIMITED		
(FORMERLY KNOWN AS MOXSH OVERSEAS EDUCON PRIVATE LIMITED)		
CIN : L74994MH2018PTC308826		
Standalone Statement Of Cash Flows For The Year Ended March 31, 2025		
		(Amt in INR Lakhs)
PARTICULARS	**For the year ended March 31, 2025**	**For the year ended March 31, 2024**
Cash flows from operating activities		**Audited (Note 8)**
Profit before taxation	6.39	(281.18)
Adjustments for:		
Depreciation	72.41	60.86
Finance Cost	46.80	15.81
Interest Income	(8.55)	(5.44)
Operating Income Before Working Capital	**117.05**	**(209.95)**
Working capital changes:		
(Increase) / Decrease in Trade Receivables	(33.84)	(91.30)
(Decrease)/Increase in Long Term Provisions	14.73	(15.83)
(Decrease)/Increase in Short Term Provisions	(17.67)	27.59
(Increase) / Decrease in Other Current Assets	(1.76)	(12.52)
(Increase) / Decrease in Other Non-Current Assets	2.81	35.51
(Increase) / Decrease in Inventories	-	23.01
(Increase) / Decrease in Long Term Loans & Advances	(32.80)	-
(Increase) / Decrease in Short Term Loans & Advances	(48.27)	-
Increase / (Decrease) in Trade Payables	(20.96)	(8.73)
Increase / (Decrease) in Other Current Liabilities	(22.81)	41.62
Increase / (Decrease) in Other Non-Current Liabilities	8.32	(11.64)
Cash generated from operations	**(35.19)**	**(222.24)**
Payment/Adjustment on Account of Tax Expenses	-	0.00
Net cash from operating activities	**(35.19)**	**(222.24)**
Cash flows from investing activities		(444.48)
Purchase of Fixed Assets	(141.44)	(29.86)
Interest received/(Paid)	8.55	5.44
Investment in Fixed Deposits	4.53	98.34
Net cash used in investing activities	**(128.36)**	**73.92**
Cash flows from financing activities		
Finance Cost	(46.80)	(15.81)
(Decrease)/Increase in Short term Borrowings	209.20	162.34
Net cash used in financing activities	**162.40**	**146.52**
Net increase in cash and cash equivalents	(1.15)	(1.79)
Cash and cash equivalents at beginning of period	8.03	14.88
Cash and cash equivalents at end of period	**6.88**	**13.09**

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 audited financial results for the year ended March 31, 2025 have been reviewed and approved by the Board of Directors at its meeting held on May 28, 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 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

4 The Company had purchased materials on behalf of the subsidiary, the Company had decided to transfer material to subsidiary from FY 2023-24 onwards, as and when required at site of the phyical centres known as 'Studiums'. However the said purpose of expansion plan to create various studiums could not be crystalised by the subsidiary owing to regulatory and geographical issues. As such, the same has been transferred in the books of the company and presented under Capital work-in-progress as the management intends to capitalise the same in their book of accounts towards buidling of such studiums from FY 2025 onwards.

5 As per the expansion plan to create various physical centres known as 'Studiums', the Subsidiary Company had requested the parent company to make advance payments of Rs.121.50 Lakhs to various parties on their behalf for labour inspection work during F.Y. 2022-23. However the said purpose of expansion plan to create various studiums could not be crystalised by the subsidiary owing to regulatory and geographical issues. As such, the same has been transferred in the books of the company and presented under long term loans & advances as capital advances given to various vendors for Procurement of property, plant and equipment as the management intends to capitalise the same in their book of accounts towards buidling of such studiums from FY 2025 onwards.

6 The Company has trade receivables amounting to Rs. 358.66 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, there is no need for providing for bad or doubtful debts.

7 The Company has made advance payment for a period of 5 years from September 1, 2024 to August 31, 2029 amounting to Rs. 48 lakhs to M/s. White & Brief Advocates & Solicitors, towards appointment of legal advisor and providing legal assistance for various areas such as income tax, goods and service tax, drafting and vetting agreements, MOUs and all business-related legal matters. Although the booking for future expenses is accounted properly under prepaid expenses, the payment made is for very long period of 5 years, which in common business parlance is very high tenure for legal services.

8 Figures for the half year ended March 31, 2024 and 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 respective financial years.

9 The figures of the previous periods have been regrouped/reclassified wherever necessary to confirm to current period/year's classification.

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

DHANANJAY JAICHAND SHAH Digitally signed by DHANANJAY JAICHAND SHAH Date: 2025.05.28 18:16:31 +05'30'

ABHIJEET ARUN DESHMUKH Digitally signed by ABHIJEET ARUN DESHMUKH Date: 2025.05.28 18:32:46 +05'30'

Dhananjay Shah
Managing Director
DIN : 00225296
Place: Mumbai
Date: May 28, 2025

MOXSH OVERSEAS EDUCON LIMITED
(FORMERLY KNOWN AS MOXSH OVERSEAS EDUCON PRIVATE LIMITED)
CIN : L74994MH2018PTC308826

Consolidated Statement of Audited financial results for the half year & year ended March 31, 2025 pursuant to regulation 33 of SEBI (LODR) Regulations, 2015

(Amount in INR Lakhs except otherwise stated)

	Particulars	Half Year ended on March 31, 2025	Half Year ended September 30, 2024	Half Year ended March 31, 2024	Year to date figures for the year ended March 31, 2025	Year to date figures for the year ended March 31, 2024
		Audited (Note 8)	Unaudited	Audited (Note 8)	Audited	Audited
	INCOME FROM OPERATIONS					
I	Revenue from Operations	403.25	562.34	278.20	965.59	1,063.82
II	Other Income	13.93	3.95	33.04	17.88	35.64
III	**Total Revenue (I+II)**	**417.18**	**566.29**	**311.24**	**983.47**	**1,099.46**
IV	**EXPENSES**					
	Cost of Material Consumed	-	-		-	-
	Direct Cost	2.80	20.99	34.46	23.79	60.25
	Employee Benefit Expenses	175.81	228.84	269.98	404.65	623.84
	Finance Cost	33.49	28.25	14.88	61.74	30.64
	Depreciation &Amortization Expense	38.02	35.31	31.23	73.32	61.55
	Other Expenses	200.52	265.54	270.07	466.06	606.95
	Total expenses (IV)	**450.64**	**578.93**	**620.62**	**1,029.56**	**1,383.23**
V	**Profit before Exceptional & Extraordinary Items and tax (III-IV)**	(33.45)	(12.64)	**(309.38)**	**(46.09)**	**(283.77)**
VI	Exceptional Items	-	-	-	-	-
VII	**Profit before Extraordinary Items and tax (V-VI)**	(33.45)	(12.64)	**(309.38)**	**(46.09)**	**(283.77)**
VIII	Prior Period Items	-	-	4.14	-	4.14
IX	**Profit before tax (VII-VIII)**	**(33.45)**	**(12.64)**	**(313.52)**	**(46.09)**	**(287.91)**
X	**Tax Expenses**					
	1 Current Tax	-	-	(8.08)	-	0.92
	2 Deferred Tax	4.99	(0.24)	(53.81)	4.74	(55.73)
	3 Tax Related to Earlier Years	-		0.01	-	0.01
	4 MAT - (Credit)/ Reversed	-		-	-	-
	Total Tax Expenses (X)	**4.99**	**(0.24)**	**(61.88)**	**4.74**	**(54.80)**
XI	**Profit/(Loss) for the period from continuing operations (IX-X)**	**(38.44)**	**(12.40)**	**(251.65)**	**(50.83)**	**(233.12)**
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)**	**(38.44)**	**(12.40)**	**(251.65)**	**(50.83)**	**(233.12)**
	Profit Attributable to Minority Interest	-	-	-	-	-
	Profit Attributable to Owners of Parent	(38.44)	(12.40)	**(251.65)**	**(50.83)**	**(233.12)**
XVI	**Paid up Equity Share Capital**				**896.32**	**224.08**
XVII	**Reserves & Surplus**				**60.20**	**783.27**
XVIII	Earnings per equity share (In Rs.)					
	(1) Basic	**(0.71)**	**(0.55)**	**(11.23)**	**(0.94)**	**(10.40)**
	(2) Diluted	**(0.71)**	**(0.55)**	**(11.23)**	**(0.94)**	**(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 audited financial results for the year ended March 31, 2025 have been reviewed and approved by the Board of Directors at its meeting held on May 28, 2025.

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8 Figures for the half year ended March 31, 2024 and 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.

9 The figures of the previous periods have been regrouped/reclassified wherever necessary to confirm to current period/year's classification.

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

DHANANJAY JAICHAND SHAH Digitally signed by DHANANJAY JAICHAND SHAH Date: 2025.05.28 18:17:18 +05'30'

ABHIJEET ARUN DESHMUKH Digitally signed by ABHIJEET ARUN DESHMUKH Date: 2025.05.28 18:34:55 +05'30'

Dhananjay Shah
Managing Director
DIN: 00225296

Place: Mumbai
Date: May 28, 2025

MOXSH OVERSEAS EDUCON LIMITED			
(FORMERLY KNOWN AS MOXSH OVERSEAS EDUCON PRIVATE LIMITED)			
CIN : L74994MH2018PTC308826			
Consolidated Statement Of Assets And Liabilities as at March 31, 2025			
			(Amount in INR Lakhs)
	Particulars	**As at March 31, 2025**	**As at March 31, 2024**
		Audited	**Audited**
I.	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	Share capital	896.32	224.08
	Reserves and surplus	60.20	783.27
		956.52	**1,007.35**
2	**Minority Interest**	-	-
3	**Non-current liabilities**		
	Deferred Tax Liabilities (Net)	-	-
	Other Long Term Liabilities	16.18	7.86
	Long Term Provision	25.61	10.88
		41.79	**18.73**
4	**Current liabilities**		
	Short Term Borrowings	540.06	330.86
	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	0.62	4.92
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	29.78	46.12
	Other Current Liabilities	96.86	126.65
	Short Term Provisions	10.00	28.20
		677.32	**536.75**
	TOTAL	**1,675.63**	**1,562.84**
"	**ASSETS**		
	Non-current assets		
	Property Plant & Equipments		
1	Fixed assets		
	(i) Tangible Assets	91.39	61.49
	(ii) Capital WIP (Note 4)	164.97	164.97
	(iii) Intangible Assets	161.12	118.77
	(iv) Intangible Assets under development	-	4.16
	Deferred Tax Assets	49.31	54.06
	Long Term Loans & Advances (Note 5)	154.30	121.50
	Other Non Current Assets	52.42	55.23
		673.51	**580.18**
2	**Current assets**		
	Inventories	-	-
	Trade Receivables	831.03	795.13
	Cash and cash equivalents	132.47	138.19
	Short Term Loans & Advances	33.37	45.96
	Other Current Assets	5.25	3.38
		1,002.12	**982.66**
	TOTAL	**1,675.63**	**1,562.84**

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

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Dhananjay Shah
Managing Director
DIN: 00225296

Place: Mumbai
Date: May 28, 2025

MOXSH OVERSEAS EDUCON LIMITED
(FORMERLY KNOWN AS MOXSH OVERSEAS EDUCON PRIVATE LIMITED)
CIN : L74994MH2018PTC308826
Consolidated Cash Flow Statement for the year ended March 31, 2025

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
		(Amount in INR Lakhs)
Cash flow from Operating Activities		
Profit before tax for the year	(46.09)	(287.91)
Adjustments for :		
Add-Depreciation	73.32	61.55
Add-Prior period items	-	-
Add-Finance Cost	46.80	15.81
Less-Interest Income	(9.93)	(7.15)
Operationg Income Before Working Capital	**64.10**	**(217.70)**
Movement in working capital :		
(-)Increase/ Decrease in Inventory	-	23.01
Increase/ (-)Decrease in Other Current liability	(29.79)	50.74
Increase/ (-)Decrease in Other Non Current liability	8.32	(8.64)
(-)Increase/ Decrease in Other Current Assets & Short-Term Loans & Advances	10.72	(18.55)
(-)Increase/ Decrease in Long-Term Loans & Advances	(32.80)	-
(-)Increase/ Decrease in Other Non-Current Assets	2.81	35.51
Increase/ (-)Decrease in Trade Receivables	(35.90)	(89.24)
(Decrease)/Increase in Trade Payables	(20.64)	(6.48)
(Decrease)/Increase in Long Term Provisions	14.74	(15.83)
(Decrease)/Increase in Short Term Provision	(18.20)	28.12
Operationg Income After Working Capital	**(36.64)**	**(219.06)**
Income taxes (paid) / refund	-	(6.03)
Net cash (used in)/generated by operating activities	**(36.64)**	**(225.10)**
Cash flow from Investing Activities		
Purchase of PPE	(141.42)	(33.74)
Interest received/(Paid)	9.93	7.15
Investment in Fixed Deposits	4.53	98.35
Net cash (used in)/generated by investing activities	**(126.96)**	**71.75**
Cash Flow From Financing Activities		
Finance Cost	(46.80)	(15.81)
(Decrease)/Increase in Short term Borrowings	209.21	162.34
Share issue expense	-	-
Receipt from issue of shares	-	-
Net cash (used in)/generated by financing activities	**162.41**	**146.53**
Net increase in cash and cash equivalents	**(1.19)**	**(6.81)**
Cash and cash equivalents at the beginning of the year	8.41	15.22
Cash and Cash Equivalents at the End of the Year	**7.22**	**8.41**
Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash in hand	6.21	7.45
Balance with Bank		
In currnt account	1.01	0.96
In Excrow account	-	-
Fixed deposits with bank	-	
Balance as per statement of cash flows	**7.22**	**8.41**

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

DHANANJAY JAICHAND SHAH Digitally signed by DHANANJAY JAICHAND SHAH Date: 2025.05.28 18:18:01 +05'30'

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Dhananjay Shah
Managing Director
DIN: 00225296

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