



Ref. No.: KGES/BSE/2022-23/34

Dated: 27.10.2022

To,

The Manager
Corporate Relationship Department
BSE Limited
P J Towers, Dalal Street,
Mumbai-400001

Dear Sir/Madam,

Sub: Outcome of the board meeting held on 27th October, 2022

The meeting of the Board of Directors of the company was held on Thursday, 27th October, 2022.

The board discussed and approved the following:

1) Approved the Unaudited Standalone for the half year and year ended 30th September, 2022. We hereby submit the following documents for your records:

1. Copy of Standalone Unaudited Financial Results for the half year and year ended 30th September, 2022 along with Auditors Review Report thereon, Statement of Assets and Liabilities and declaration pursuant to the second provision to the Regulation to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of the Directors was commenced at 11.50 A.M. and concluded at 02:25 PM.

This is for your information and records.

Thanking You,

Yours faithfully,

For Kuberan Global Edu Solutions Limited,
CIN-U80900TZ2013PLC019519

K.CHANDRAMOULEESWARAN
MANAGING DIRECTOR
DIN : 06567258



Independent Auditor's Report On Un Audited standalone half yearly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors of

Kuberan Global Edu solutions Limited

Coimbatore

Opinion

We have audited the accompanying standalone half yearly financial results of Kuberan Global Edu Solutions Limited for the half year ended 30th September, 2022 and the year to date results for the period from 1 April, 2022 to 30th September, 2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

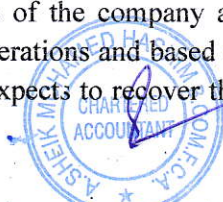
- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the profit and other comprehensive income and other financial information for the half year ended 30th September, 2022.

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 (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 financial results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention that the outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity and consequently it has affected the revenue of the company as well. The Company has evaluated impact of this pandemic on its business operations and based on its review and current indicators of future economic conditions, the Company expects to recover the carrying amount of all its assets. The impact of the pandemic may



be different from that estimated as at the date of approval of these financial statement and the Company will continue to closely monitor any material changes to future economic conditions.

Our report is not modified in respect of the above matters.

Management's Responsibilities for the Standalone Financial Results

This Statement which includes the Standalone Financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the half year ended September 30, 2022 has been compiled from the related audited standalone financial Information. This responsibility includes the preparation and presentation of the Standalone Financial Results for the half year ended September 30, 2022 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with 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 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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.

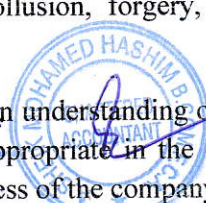
Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.

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 standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.



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

* Conclude on the appropriateness of the 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matters

The Statement includes the results for the half year ended 30th September, 2022 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2022 and the published unaudited year-to-date figures upto the six months ended 30th September, 2022 which were reviewed by us.

Our conclusion is not modified with respect to the unaudited financials of the company

FOR A.SHEIK MOHAMED HASHIM



A.SHEIK MOHAMED HASHIM .

B.COM .,FCA M .No: 020991

Place: Coimbatore

Date: 20 October , 2022.

UDIN: 22020991BALRYG8933

A.SHEIK MOHAMED HASHIM
B.Com.,F.C.A.
HASHIM & ASSOCIATES
CHARTERED ACCOUNTANT
M.No: 020991
19/A-1, Subbaya Street, K.K.Pudur
Coimbatore - 641 038.



KUBERAN GLOBAL EDU SOLUTIONS LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022

(Rs. In lakhs)

S.No	Particulars	Half year ended		Financial Year Ended
		30.09.2022 (unAudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1.	Revenue from Operations			
	(a)Income from operations	51.95	50.24	93.66
	(b)Other operating Income	0	0	0
	Revenue from Operations(a+b)	51.95	50.24	93.66
2.	Other Income	0.01	0.00	0.03
3.	Total Revenue from Operations (1+2)	51.96	50.24	93.69
4.	Expenses			
	a.Purchases of stock in trade	0	0	0
	b.changes in inventories of stock in - trade	0	0	0
	c.Employee benefit Expenses	11.36	12.71	24.51
	d.Finance costs	0.00	0.10	0.11
	e.Depreciation and Amortisation expenses	10.45	8.02	20.90
	f.Other Expenses	29.66	28.59	49.55
	Total Expenses	51.47	49.41	95.06
5.	Profit/ (loss) before Exceptional items and tax (3-4)	0.49	0.83	(1.37)
6.	Exceptional items	0	0	0
7.	Profit/(Loss)Before tax (5-6)	0.49	0.83	(1.37)
8.	Tax expenses			
	(a)Current tax	0.12	0.21	0
	(b)Deferred tax	0	0	0
9.	Profit for the Period(before adjustment for associate(7-8)	0.37	0.62	(1.37)
10.	Add : share of (profit/Loss of associate	0	0	0
11.	Profit for the Period (after adjustment for Associate (9 +10)	0.37	0.62	(1.37)
12.	Paid up Equity Share Capital (Face Value Rs. 10/- Each)	210.65	210.65	210.65
13.	Reserves excluding revaluation reserves	62.72	64.35	62.35
14.	Earnings per share (Basic and Diluted)*	0.03	0.04	(0.07)
	*Not annualized			



For KUBERAN GLOBAL EDU SOLUTIONS LTD

K. Chandramouleeswaran
MANAGING DIRECTOR

DIN:- 06567258

FOR HASHIM & ASSOCIATES ,

For and On Behalf of the Board of Directors

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A.SHEIK MOHAMED HASHIM .

K.CHANDRAMOULEESWARAN

KRISHNAN.C

B.COM .,FCA M .No : 020991
Place: CoimbatoreMANAGING DIRECTOR
DIN : 06567258DIRECTOR
DIN : 06567254Date: 20 , Oct , 2022.
UDIN NO : 22020991BALRYG8933Komal Jain
Company secretary ACS6529VISHNU VISWANATHAN
CFO



KUBERAN GLOBAL EDU SOLUTIONS LIMITED

KUBERAN GLOBAL EDU SOLUTIONS LIMITED

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30th September, 2022.

(Rs. In Lakhs)

Particulars	As at	As at
	30.09.2022	31.03.2022
Equity & Liabilities		
1. Shareholders Funds		
(a) Share Capital	210.65	210.65
(b) Reserve and Surplus	62.72	62.43
sub-Total Share holders' Fund	273.37	273.08
2. Non-current Liabilities		
(a) Long term Borrowings	0.00	0.00
(b) Deferred tax Liabilities (net)		
Sub-Total -Non current liabilities	0.00	0.00
3. Current Liabilities		
(a) Short-term Borrowings	0	0
(b) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	0	0
(ii) Total outstanding dues of Creditors other than micro enterprises and small enterprises	0	0
(c.) Other Current Liabilities	0	0
(d) Short-term Provisions	0.32	0.38
Sub-Total -Non-current Liabilities	0.32	0.38
Total -Equity and Liabilities	273.69	273.46
Assets		
1. Non-Current assets		
(a) Property, Plant and Equipments		
(i) Tangible Assets	10.80	14.92
(ii) Intangible Assets	32.29	38.69
(iii) Capital Work in Progress		
(iv) Intangible Assets Under Development	170.13	151.03
(b) Other Non Current Investments		
(c.) Other Non Current Assets		
Sub-total - Non Current Assets	213.22	204.57



For KUBERAN GLOBAL EDU SOLUTIONS LTD

K. Chandramouleeswaran
MANAGING DIRECTOR
DIN: 06567258

FOR HASHIM & ASSOCIATES ,

For and On Behalf of the Board of Directors

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A.SHEIK MOHAMED HASHIM .
B.COM .,FCA M.No : 020991
Place: Coimbatore

K.CHANDRAMOULEESWARAN
MANAGING DIRECTOR
DIN : 06567258

KRISHNAN.C
DIRECTOR
DIN : 06567254

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Komal Jain
Company secretary ACS6529

VISHNU VISWANATHAN
CFO



2.Current Assets		
(a)Inventories		
(b) Trade Receivables	23.86	23.53
(c) Cash and Other Bank Balances	10.58,	16.18
(d) Short -Term Loans and Advances	24.71	27.79
(e)Other Current Assets	1.32	1.32
Sub-total - Current Assets	60.47	68.82
Total -Assets	273.69	273.46



For KUBERAN GLOBAL EDU SOLUTIONS LTD

H. Chandramouleeswaran
MANAGING DIRECTOR

DIN:- 06567258

FOR HASHIM & ASSOCIATES ,

For and On Behalf of the Board of Directors

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A.SHEIK MOHAMED HASHIM .

K.CHANDRAMOULEESWARAN

KRISHNAN.C

B.COM .,FCA M .No : 020991
Place: Coimbatore

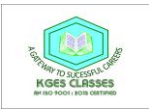
MANAGING DIRECTOR
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Komal Jain
Company secretary ACS6529

VISHNU VISWANATHAN
CFO



KUBERAN GLOBAL EDU SOLUTIONS LIMITED

STATEMENT OF UNAUDITED CASH FLOWS AS AT 30TH SEPTEMBER, 2022.

(Rs. In Lakhs)

Particulars	As at 30.09.2022	As at 31.03.2022
CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	0.49	(1.38)
Adjustments for items:-		
Adjustment for depreciation and amortisation	8.02	20.82
Adjustment for Prior Period Items		
Operating Profit Before Working Capital Changes	8.51	19.44
Working capital changes		
increase /(decrease) in Trade receivables	0.33	8.59
(Increase)/decrease in other current assets	0	0.00
Increase/(decrease) in other Long term Loans & Advances	(0.00)	(1.47)
Increase/ (decrease) in Trade payables	0	0
Increase/ (decrease) in Other Current Liabilities	0	0
(Increase)/decrease in other /non current assets	0	0
Increase/ (decrease) in Short term provisions	(0.07)	0.09
Cash generated from operations	4.74	(26.93)
Direct Taxes paid	0.00	0.41
Net cash flow from operating activities(A)	5.00	0.21
CASH FLOW FROM INVESTING ACTIVITIES		
Sale/ (Purchase) of property, Plant and Equipments	(19.10)	(99.90)
Increase in Non-Current Investments		
Cash used/Generated for Investing activities(B)	(19.10)	(99.90)
CASH FLOW FROM FINANCING ACTIVITIES		
Net proceeds From long term borrowings	0	0
Net proceeds from short term borrowings	0	0
Proceeds from Issue of equity Shares	0.00	111.60
Redemption of Redeemable Preference Shares (at Premium)	0	0
Net-cash flow from financing activities(c)	0.00	111.60
Net cash-flow during the year (A+B+C)	(5.59)	11.91
Add : Opening cash and cash-equivalents	16.18	4.27
Closing cash and cash equivalents	10.59	16.18



For KUBERAN GLOBAL EDU SOLUTIONS LTD

K. Chandramouleeswaran
MANAGING DIRECTOR
DIN 06567258

FOR HASHIM & ASSOCIATES ,

For and On Behalf of the Board of Directors

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A.SHEIK MOHAMED HASHIM .
B.COM .,FCA M .No : 020991
Place: Coimbatore

K.CHANDRAMOULEESWARAN
MANAGING DIRECTOR
DIN : 06567258

KRISHNAN.C
DIRECTOR
DIN : 06567254

Date: 20 , Oct , 2022.
UDIN NO : 22020991BALRYG8933

Komal Jain
Company secretary ACS6529

VISHNU VISWANATHAN
CFO

KUBERAN GLOBAL EDU SOLUTIONS LIMITED

Notes:

1. The above audited financial results are reviewed. by the Audit Committee and approved by the Board of directors at its meeting .
2. The Audited Financial Statements are prepared in accordance with the Accounting Standards specified under Section 133 of the Companies: Act, 2013 and-the rules made thereunder and in the format as prescribed under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The financial information. presented above is extracted from and is harmonized to conform with the Audited financial statements.
3. The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity and consequently it has affected the revenue of the company as well . The Company has evaluated impact of this pandemic on its business operations and based on its review and current indicators of future Economic conditions, the Company expects to recover the carrying amount of all its assets.

The impact of the pandemic may be different from that estimated as at the date of approval of these financial statement and the Company will continue to closely monitor any material changes to future economic conditions.
4. The company has single primary segment and there are no separate reporting segments in terms of Accounting Standard 17.
5. Previous period/year figures have been regrouped / rearranged, wherever necessary.

FOR HASHIM & ASSOCIATES.

A. S. Moh

A.SHEIK MOHAMED HASHIM .

B.COM .,FCA M .No: 020991

Place: Coimbatore

Date: 20 October , 2022.

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For KUBERAN GLOBAL EDU SOLUTIONS LTD

K. Ch...
MANAGING DIRECTOR

DIR:- 06567258