

Humming Bird

Education Ltd.

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Date: May 24, 2022

To,

BSE SME Platform
25th Floor, P. J. Towers, Dalal Street,
Fort, Mumbai – 400 001
E-mail - corp.comm@bseindia.com

Subject: Financial Results for the half and financial year ended March 31, 2022

Dear Sir/ Madam,

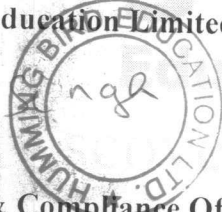
With reference to your email dated May 24, 2022 we are herewith again uploading High Resolution image of Financial Results earlier uploaded on May 11, 2022.

This is for your information and records.

Thank You,

For Humming Bird Education Limited

Paramjeet
Paramjeet Singh
Company Secretary & Compliance Officer



HUMMING BIRD EDUCATION LIMITED (CIN - L80221DL2010PLC207436)
Regd. Office: A 95/3, 2ND FLOOR, WAZIRPUR INDUSTRIAL AREA, DELHI-110052
Email: info@hummingbirdeducation.com | Web: www.hummingbirdeducation.com |
Ph - +91-7982314463

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Humming Bird Education Limited

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of **Humming Bird Education Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the half year and year ended 31st March 2022, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'),
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) Includes the annual financial results of the following entities

Name of the Company	Type of Entity
SIBIL Education Private Limited	Subsidiary Company
Onmouseclick.com Private Limited	Subsidiary Company

- (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (iii) gives a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), and other accounting principles generally accepted in India, of the consolidated net loss after tax and other financial information of the Group, its associates and joint ventures, for the half year and year ended 31 March 2022.

Basis for Opinion

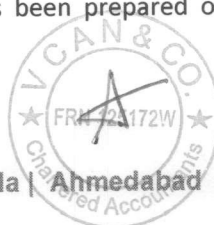
3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Group, its associates and joint ventures, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results 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 is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

4. We draw attention to Note 28 to the accompanying standalone audited financial statements, with regard to the management's evaluation of uncertainty due to the outbreak of COVID-19 and its impact on the future performance operations of the Company. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Statement

5. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial



statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss, and other financial information of the Group including its associates and joint ventures in accordance with the accounting standards prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), and other accounting principles generally accepted in India and in compliance with Regulation 33 are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and its associates and joint ventures, 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 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 financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

6. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates and joint ventures, are responsible for assessing the ability of the Group and of its associates and joint ventures, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/ management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
7. The respective Board of Directors of the companies included in the Group and of its associates and joint ventures, are responsible for overseeing the financial reporting process of the companies included in the Group and of its associates and joint ventures.

Auditor's Responsibilities for the Audit of the Statement

8. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing specified under section 143(10) of the Act 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 this Statement.
9. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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 Holding Company has adequate internal financial controls system with reference to financial statements 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 the management.



- Conclude on the appropriateness of management's 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 ability of the Group and its associates and joint ventures, 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 Group and its associates and joint ventures 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.
10. We communicate with those charged with governance of the Holding Company, 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.
11. 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

12. The Statement includes the consolidated financial results for the second half year ended 31st March 2022, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the first half year of the current financial year, which were subject to limited review by us.

V C A N & Co.

Chartered Accountants

Firm Registration No. 125172W

Abhishek Jain



per **Abhishek Jain**

Partner

Membership No.: 0535564

Place: New Delhi

Date: 11 May 2022

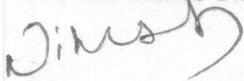
UDIN: 22535564AIUUBN4934

Particulars	Half Year Ended				2021-22 Audited	2020-21 Audited	2019-20 Audited
	31.03.2022	30.09.2021	31.03.2021	30.09.2020			
	Un-Audited	Un-Audited	Un-Audited	Un-Audited			
1 Revenue from operations	18.74	52.04	41.27	29.34	70.78	70.61	239.08
2 Other income	5.52	3.48	7.24	6.46	9.01	13.70	15.75
3 Total Revenue (1+2)	24.27	55.52	48.51	35.80	79.79	84.31	254.83
4 Expenses:							
a) Cost of material consumed	-	-	-	-	-	-	-
b) Expenses Related to Book sale	0.05	2.96	-	-	3.01	-	-
c) Expenses Related to Olympiad Exams	5.75	-	7.54	5.27	5.75	12.81	34.10
d) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	2.33	-2.33	-	-	-
e) Employee benefit expense	27.12	25.46	24.84	24.34	52.58	49.18	43.91
f) Financial costs	-	-	-	-	-	-	-
g) Depreciation and amortization expense	5.35	4.96	5.51	5.55	10.31	11.06	12.24
h) Other expenses	25.83	20.28	27.77	44.73	46.11	72.50	129.83
Total Expenses	64.10	53.66	67.98	77.57	117.76	145.55	220.08
5 Profit before exceptional and extraordinary items and tax	-39.83	1.86	-19.47	-41.77	-37.97	-61.24	34.76
6 Exceptional Items	-	-	38.77	-	-	38.77	3.06
7 Profit before extraordinary items and tax (5-6)	-39.83	1.86	-58.24	-41.77	-37.97	-100.01	31.70
8 Extraordinary Items	-	-	-	-	-	-	-
9 Profit before tax (7-8)	-39.83	1.86	-58.24	-41.77	-37.97	-100.01	31.70
10 Tax expense:							
a) Current tax	-0.39	0.50	1.05	-	0.11	1.05	10.82
b) Deferred tax	-0.02	-	-5.78	-	-0.02	-5.78	-1.55
	-0.41	0.50	-4.73	-	0.09	-4.73	9.27
11 Profit(Loss) from the period from continuing operations	-39.42	1.36	-53.51	-41.77	-38.06	-95.28	22.43
Profit for the year attributable to							
- Owners of Parent	-39.46	1.24	-54.36	-40.93	-38.22	-95.29	22.43
- Minority Interest	0.04	0.12	0.85	-0.84	0.16	0.01	0.00
Balance Carried to Balance Sheet	-39.46	1.24	-53.51	-41.77	-38.22	-67.80	22.43
12 Profit/(Loss) for the period (11)	-39.42	1.36	-53.51	-41.77	-38.06	-95.28	22.43
13 No of equity share outstanding as on the End of the Year	613,000	613,000	613,000	613,000	613,000	613,000	613,000
Weighted Average no. of Equity Shares	613,000	613,000	613,000	613,000	613,000	613,000	613,000
Earning per equity share (in rupees):							
(1) Basic	-6.43	0.22	-8.73	-6.81	-6.21	-15.54	3.66
(2) Diluted	-6.43	0.22	-8.73	-6.81	-6.21	-15.54	3.66

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.

Nitesh Jain
 Managing Director
 (DIN 03150675)



Place : New Delhi
 Date : 11 May 2022

MANAGING DIRECTOR

All figures are in Rs lakhs

Particulars	Standalone			Consolidated		
	As at 31st March, 2022	As at 30th Sep, 2021	As at 31st March, 2021	As at 31st March, 2022	As at 30th Sep, 2021	As at 31st March, 2021
A	EQUITY AND LIABILITIES					
1 Shareholder's Funds						
a) Share Capital	61.30	61.30	61.30	61.30	61.30	61.30
b) Reserves & Surplus	118.52	153.62	152.45	118.53	155.01	153.77
	179.82	214.92	213.75	179.83	216.31	215.07
2 Share Application money Pending Allotment						
3 Non Current Liabilities						
a) Long Term Borrowings	-	-	-	-	-	-
b) Deferred Tax Liabilities(net)	-	-	-	-	-	-
c) Other long term Liabilities	-	-	-	-	-	-
d) Long Term Provisions	-	-	-	-	-	-
e) Minority Interest	-	-	-	0.66	0.62	0.50
	-	-	-	0.66	0.62	0.50
4 Current Liabilities						
a) Short Term Borrowings	-	-	-	-	-	-
b) Trade Payables	-	-	-	-	-	-
-Total outstanding dues of micro and small enterprises	-	-	-	-	-	-
-Total outstanding dues of creditors otherthan micro and small enterprises	0.89	0.14	0.53	1.49	0.79	1.21
c) Other Current Liabilities	12.58	15.11	12.49	16.17	18.73	15.57
d) Short Term Provisions	-	-	-	-	-	0.47
	13.47	15.25	13.02	17.66	19.52	17.25
TOTAL	193.29	230.17	226.77	198.16	236.45	232.82
B	ASSETS					
1 Non Current Assets						
a) Property, Plant & Equipments						
(i) Tangible Assets	2.98	2.06	2.62	2.53	2.46	2.70
(ii) Intangible Assets	9.04	14.09	18.45	10.78	14.09	18.46
(iii) Capital Work In Progress	-	-	-	-	-	-
(iv) Intangible Assets under development	-	-	-	-	-	-
(v) Fixed Assets held for sale	-	-	-	-	-	-
	12.02	16.15	21.07	13.32	16.55	21.16
b) Non Current Investments	1.12	1.51	1.51	-	-	-
c) Deferred Tax Asset(net)	-	-	-	0.02	-	-
d) Long-Term Loans & Advances	-	-	-	-	-	-
e) Other non Current Assets	0.20	0.20	0.20	0.20	0.20	0.20
	1.32	1.71	1.71	0.22	0.20	0.20
2 Current Assets						
a) Current Investments	-	-	-	-	-	-
b) Inventories	-	-	-	-	-	-
c) Trade Receivables	0.24	8.99	-	0.26	10.50	0.15
d) Cash & Cash Equivalents	151.85	180.37	189.43	154.63	181.90	192.95
e) Short Term Loans and Advances	25.54	21.02	12.06	27.41	25.37	15.86
f) Other Current assets	2.31	1.93	2.50	2.31	1.93	2.50
	179.94	212.31	203.99	184.62	219.70	211.46
TOTAL	193.29	230.17	226.77	198.16	236.45	232.82

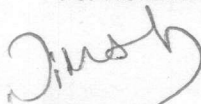
Notes:

- The above audited financial results of the year ended 31st March 2022 have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meeting held on 11th May 2022. The Statutory Auditors have reviewed these financials results pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended
- This statement has been prepared in accordance with the accounting standards prescribed under Section 133 of the Companies Act, 2013 as amended and other recognized accounting practices and policies to the extent applicable.
- Previous periods figure have been regrouped /reclassified, wherever considered necessary to make them comparable.
- The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue during the half year were impacted due to COVID-19. The Company has taken into account the possible impact of COVID-19 in preparation of the unaudited consolidated financial results, including its assessment of recoverable value of its assets based on internal and external information upto the date of approval of these unaudited consolidated financial results and current indicators of future economic conditions

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.

Nitesh Jain
Managing Director
(DIN 03150675)



MANAGING DIRECTOR

Place : New Delhi
Date : 11 May 2022



(IN RUPEES)

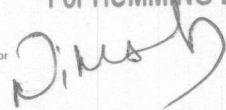
Particulars	Standalone				Consolidated			
	Year ended	Period ended	Period ended	Year ended	Year ended	Period ended	Period ended	Year ended
	March 31, 2022	March 31, 2022	September 30, 2021	March 31, 2021	March 31, 2022	March 31, 2022	September 30, 2021	March 31, 2021
A. CASH FLOW FROM OPERATING ACTIVITIES								
Profit/(-)Loss Before Tax & after Extraordinary Items	-3,691,681	-3,808,616	116,935	-10,236,023	-3,797,408	-3,983,095	185,687	-10,000,938
Adjustment for:								
- Interest Paid	-	-	-	-	-	-	-	-
- Interest Received	-882,303	-533,992	-348,311	-1,248,869	-	-	-	-
- Depreciation and Amortization	1,011,597	518,984	492,613	1,102,610	882,303	533,992	348,311	1,248,869
- Loss on Diminution in value of investment	38,526	38,526	-	-	-	-	-	-
- Profit attributable to Minority Interest	-	-	-	-	-	-	-	-
- Reversal of income tax expenses booked in previous years	-	-	-	-	-16,233	-4,364	-11,869	-878
Operating Profit Before Working Capital Changes	-3,523,861	-3,785,098	261,237	-10,382,282	-3,366,151	-3,687,912	321,761	-10,144,402
Adjustment for:								
- Increase/(Decrease) in Trade Payables	44,329	-177,812	222,141	44,607	41,287	-197,244	238,531	111,685
- Increase/(Decrease) in Other Current Liabilities	-	-	-	-124,736	-	-	-	-14,428
- Increase/(Decrease) in Other Non Current Liabilities	-	-	-	-	-	-	-	-
- Increase/(Decrease) in Short term Provisions	-	-	-	-	-	-	-	-
- (Increase)/Decrease Trade Receivables	-23,704	874,968	-898,672	-533,388	-	-	-	-725,410
- (Increase)/Decrease Short term Borrowings	-	-	-	-	-10,745	1,023,167	-1,033,912	156,857
- (Increase)/Decrease Inventories	-	-	-	-	-	-	-	-
- (Increase)/Decrease in Short term Loans and Advances, Other Assets	-1,329,471	-490,598	-838,873	1,022,793	-1,139,713	-244,573	-895,140	881,954
- (Increase)/Decrease in Other Current Assets	-	-	-	-139,498	-	-	-	-139,499
Cash Generated from Operations	-4,832,707	-3,578,540	-1,254,167	-10,112,504	-4,475,322	-3,106,562	-1,368,760	-9,873,243
- Tax (paid) / Refund	298,470	298,470	-	-58,932	7,687	57,282	-49,595	104,620
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES-(A)	-4,534,237	-3,280,070	-1,254,167	-10,171,436	-4,467,635	-3,049,280	-1,418,355	-9,977,863
B. CASH FLOW FROM INVESTING ACTIVITIES								
- Sale of Tangible Assets	-	-	-	-	-	-	348,311	-
- Purchase of Capital Asset	-	-	-	-	-	-	-	-
- Investments	-	-	-	-13,983	-247,283	-212,352	-34,931	-26,229
- Interest Received	-	-	-	-	-	-	-	-
- Purchase of Fixed Asset (Including Capital WIP.)	-106,102	-106,102	-	1,248,869	-	-	-	1,248,869
Inflow:								
a) Sale/Transfer of Fixed Assets	-	-	-	-	-	-	-	-
b) Interest Received	882,303	533,992	348,311	-	882,303	882,303	-	-
NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES-(B)	776,201	427,890	348,311	1,234,886	635,020	321,640	313,380	1,222,640
C. CASH FLOW FROM FINANCING ACTIVITIES								
- Proceeds from share capital	-	-	-	-	-	-	-	-
- Proceeds from long Term Borrowings	-	-	-	-	-	-	-	-
- Proceeds from Securities Premium	-	-	-	-	-	-	-	-
- Interest Paid	-	-	-	-	-	-	-	-
- Dividend Paid	-	-	-	-	-	-	-	-
NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES-(C)	-	-	-	-385,011	-	-	-	-385,011
Net changes in Cash & Cash equivalents (A+B+C)	-3,758,036	-2,852,180	-905,856	-9,321,560	-3,832,615	-2,727,640	-1,104,975	-9,140,233
Cash & Cash equivalents - Opening Balances	18,943,305	18,037,450	18,943,305	28,264,866	19,295,280	18,190,305	19,295,280	28,435,513
Cash & Cash equivalents - Closing Balances	15,185,270	15,185,270	18,037,450	18,943,305	15,462,665	15,462,665	18,190,305	19,295,280

NOTES:
 1. Figures in Brackets indicate cash outflows
 2. Previous Year Figures Have Been Re-grouped, Re-arrange Where It Is Necessary To Do So For Presentation
 3. The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Accounting Standard 3, "Cash Flow Statements", prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.

Nitesh Jain
 Managing Director
 (DIN 03150675)



MANAGING DIRECTOR

Place : New Delhi
 Date : 11 May 2022

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Humming Bird Education Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of **Humming Bird Education Limited** ('the Company') for the half year and year ended 31 March 2022 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'),
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (ii) gives a true and fair view in conformity with the applicable accounting standards prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), and other accounting principles generally accepted in India, of the standalone net loss after tax and other financial information of the Company for the half year and year ended 31 March 2022.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results 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 is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

4. We draw attention to Note 25 to the accompanying standalone audited financial statements, with regard to the management's evaluation of uncertainty due to the outbreak of COVID-19 and its impact on the future performance operations of the Company. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Statement

5. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other financial information of the Company in accordance with the accounting standards prescribed under section



133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), 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 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error.

6. In preparing the Statement, the Board of Directors is 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.
7. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

8. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.
9. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, 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 in place an adequate internal financial controls with reference to financial statements 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 the management.
 - Conclude on the appropriateness of the management's 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 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.



V C A N & CO.
Chartered Accountants

8th Floor, H. B. Twin Tower
Netaji Subhash Place,
New Delhi -110034, India
Email: vcancelhi@gmail.com

- 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.
- 10. 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.
- 11. 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(s)

- 12. The Statement includes the financial results for the second half year ended 31 March 2022, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the first half of the year of the current financial year, which were subject to limited review by us.

For V C A N & Co.

Chartered Accountants

Firm Registration No. 125172W

Abhishek Jain



per **Abhishek Jain**

Partner

Membership No.: 0535564

Place: New Delhi

Date: 11 May 2022

UDIN: 22535564AIUTYL7889

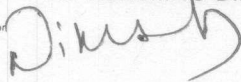
All figures are in Rs lakhs except EPS & Shares

Particulars	Half Year Ended					2021-22			2020-21			2019-20		
	31.03.2022	30.09.2021	31.03.2021	30.09.2020	31.03.2020	2021-22		2020-21		2019-20				
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Audited	Audited	Audited	Audited	Audited			
1 Revenue from operations	8.79	41.87	5.66	18.95	67.91	50.66	24.61	236.92						
2 Other Income	5.34	3.48	6.96	6.46	10.09	8.82	13.42	15.75						
3 Total Revenue (1+2)	14.13	45.35	12.62	25.41	78.00	59.49	38.03	252.67						
4 Expenses:														
a) Cost of material consumed	-	-	-	-	-	-	-	-						
b) Expenses Related to Olympiad Exams	5.75	-	7.54	5.27	1.45	5.75	12.81	34.10						
c) Expense related to Book Sale	0.05	2.96	-	-	-	3.01	-	-						
d) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	2.33	-2.33	-	-	-	-						
e) Employee benefit expense	20.55	19.04	17.23	17.49	16.88	39.59	34.72	42.30						
f) Financial costs	-	-	-	-	-	-	-	-						
g) Depreciation and amortization expense	5.19	4.93	5.45	5.58	6.68	10.12	11.03	12.24						
h) Other expenses	19.49	16.84	4.35	38.71	84.66	36.33	43.06	128.72						
Total Expenses	51.03	43.77	36.90	64.72	109.67	94.80	101.62	217.36						
5 Profit before exceptional and extraordinary items and tax	-36.89	1.58	-24.28	-39.31	-31.67	-35.31	-63.59	35.31						
6 Exceptional Items	-	-	38.77	-	3.06	-	38.77	3.06						
Provision for diminution in value of investment	0.39	-	-	-	-	0.39	-	-						
Loan and advances written off	1.22	-	-	-	-	1.22	-	-						
7 Profit before extraordinary items and tax (5-6)	-38.50	1.58	-63.05	-39.31	-34.73	-36.92	-102.36	32.25						
8 Extraordinary Items	-	-	-	-	-	-	-	-						
9 Profit before tax (7-8)	-38.50	1.58	-63.05	-39.31	-34.73	-36.92	-102.36	32.25						
10 Tax expense:														
a) Current tax	-0.41	0.41	0.59	-	-7.70	-	0.59	10.81						
b) Deferred tax	-	-	-5.78	-	-1.55	-	-5.78	-1.55						
11 Profit/(Loss) from the period from continuing operations	-38.09	1.17	-57.86	-39.31	-25.48	-36.92	-97.17	22.99						
Balance Carried to Balance Sheet	-38.09	1.17	-57.86	-39.31	-25.48	-36.92	-97.17	22.99						
12 Profit/(Loss) for the period (11)	-38.09	1.17	-57.86	-39.31	-25.48	-36.92	-97.17	22.99						
13 No of equity share outstanding as on the End of the Year	613,000	613,000	613,000	613,000	613,000	613,000	613,000	613,000						
Weighted Average no. of Equity Shares	613,000	613,000	613,000	613,000	613,000	613,000	613,000	613,000						
Earning per equity share (in rupees):														
(1) Basic	-6.21	0.19	-9.44	-6.41	-4.15	-6.02	-15.85	3.75						
(2) Diluted	-6.21	0.19	-9.44	-6.41	-4.15	-6.02	-15.85	3.75						

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.

Nitish Jain
 Managing Director
 (DIN 03150675)



Place : New Delhi
 Date : 11 May 2022

MANAGING DIRECTOR

All figures are in Rs lakhs

Particulars	Standalone			Consolidated		
	As at 31st March, 2022	As at 30th Sep, 2021	As at 31st March, 2021	As at 31st March, 2022	As at 30th Sep, 2021	As at 31st March, 2021
A	EQUITY AND LIABILITIES					
1 Shareholder's Funds						
a) Share Capital	61.30	61.30	61.30	61.30	61.30	61.30
b) Reserves & Surplus	118.52	153.62	152.45	118.53	155.01	153.77
	179.82	214.92	213.75	179.83	216.31	215.07
2 Share Application money Pending Allotment						
3 Non Current Liabilities						
a) Long Term Borrowings	-	-	-	-	-	-
b) Deferred Tax Liabilities(net)	-	-	-	-	-	-
c) Other long term Liabilities	-	-	-	-	-	-
d) Long Term Provisions	-	-	-	0.66	0.62	0.50
e) Minority Interest	-	-	-	0.66	0.62	0.50
4 Current Liabilities						
a) Short Term Borrowings	-	-	-	-	-	-
b) Trade Payables	-	-	-	-	-	-
-Total outstanding dues of micro and small enterprises	-	-	-	-	-	-
-Total outstanding dues of creditors otherthan micro and small enterprises	0.89	0.14	0.53	1.49	0.79	1.21
c) Other Current Liabilities	12.58	15.11	12.49	16.17	18.73	15.57
d) Short Term Provisions	-	-	-	-	-	0.47
	13.47	15.25	13.02	17.66	19.52	17.25
TOTAL	193.29	230.17	226.77	198.16	236.45	232.82
B	ASSETS					
1 Non Current Assets						
a) Property, Plant & Equipments						
(i) Tangible Assets	2.98	2.06	2.62	2.53	2.46	2.70
(ii) Intangible Assets	9.04	14.09	18.45	10.78	14.09	18.46
(iii) Capital Work In Progress	-	-	-	-	-	-
(iv) Intangible Assets under development	-	-	-	-	-	-
(v) Fixed Assets held for sale	-	-	-	-	-	-
	12.02	16.15	21.07	13.32	16.55	21.16
b) Non Current Investments	1.12	1.51	1.51	-	-	-
c) Deferred Tax Asset(net)	-	-	-	0.02	-	-
d) Long-Term Loans & Advances	-	-	-	-	-	-
e) Other non Current Assets	0.20	0.20	0.20	0.20	0.20	0.20
	1.32	1.71	1.71	0.22	0.20	0.20
2 Current Assets						
a) Current Investments	-	-	-	-	-	-
b) Inventories	-	-	-	-	-	-
c) Trade Receivables	0.24	8.99	-	0.26	10.50	0.15
d) Cash & Cash Equivalents	151.85	180.37	189.43	154.63	181.90	192.95
e) Short Term Loans and Advances	25.54	21.02	12.06	27.41	25.37	15.86
f) Other Current assets	2.31	1.93	2.50	2.31	1.93	2.50
	179.94	212.31	203.99	184.62	219.70	211.46
TOTAL	193.29	230.17	226.77	198.16	236.45	232.82

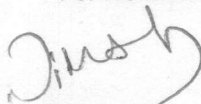
Notes:

- The above audited financial results of the year ended 31st March 2022 have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meeting held on 11th May 2022. The Statutory Auditors have reviewed these financials results pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended
- This statement has been prepared in accordance with the accounting standards prescribed under Section 133 of the Companies Act, 2013 as amended and other recognized accounting practices and policies to the extent applicable.
- Previous periods figure have been regrouped /reclassified, wherever considered necessary to make them comparable.
- The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue during the half year were impacted due to COVID-19. The Company has taken into account the possible impact of COVID-19 in preparation of the unaudited consolidated financial results, including its assessment of recoverable value of its assets based on internal and external information upto the date of approval of these unaudited consolidated financial results and current indicators of future economic conditions

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.

Nitesh Jain
Managing Director
(DIN 03150675)



MANAGING DIRECTOR

Place : New Delhi
Date : 11 May 2022

