



Ref. No.: KGES/BSE/2022-23/34-1

Dated: 06.12.2022

**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 27<sup>th</sup> October, 2022

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

The board discussed and approved the following:

1) Approved the Unaudited Standalone for the half year and year ended 30<sup>th</sup> 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 30<sup>th</sup> 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**



## KUBERAN GLOBAL EDU SOLUTIONS LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30<sup>TH</sup> 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.	<b>Revenue from Operations</b>			
	(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.	<b>Total Revenue from Operations (1+2)</b>	51.96	50.24	93.69
4.	<b>Expenses</b>			
	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
	<b>Total Expenses</b>	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.	<b>Profit/(Loss)Before tax (5-6)</b>	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.	<b>Profit for the Period (after adjustment for Associate (9 +10)</b>	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 &amp; ASSOCIATES ,

For and On Behalf of the Board of Directors

----SD-----

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 30<sup>th</sup> September, 2022.**

(Rs. In Lakhs)

Particulars	As at	As at
	30.09.2022	31.03.2022
<b>Equity &amp; Liabilities</b>		
<b>1. Shareholders Funds</b>		
(a) Share Capital	210.65	210.65
(b) Reserve and Surplus	62.72	62.43
<b>sub-Total Share holders' Fund</b>	<b>273.37</b>	<b>273.08</b>
<b>2. Non-current Liabilities</b>		
(a) Long term Borrowings	0.00	0.00
(b) Deferred tax Liabilities (net)		
<b>Sub-Total -Non current liabilities</b>	<b>0.00</b>	<b>0.00</b>
<b>3. Current Liabilities</b>		
(a) Short-term Borrowings	0	0
<b>(b) Trade Payables</b>		
(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
<b>Sub-Total -Non-current Liabilities</b>	<b>0.32</b>	<b>0.38</b>
<b>Total -Equity and Liabilities</b>	<b>273.69</b>	<b>273.46</b>
<b>Assets</b>		
<b>1. Non-Current assets</b>		
<b>(a) Property, Plant and Equipments</b>		
(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		
<b>Sub-total - Non Current Assets</b>	<b>213.22</b>	<b>204.57</b>



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  
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CFO



<b>2.Current Assets</b>		
(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
<b>Sub-total - Current Assets</b>	<b>60.47</b>	<b>68.82</b>
<b>Total -Assets</b>	<b>273.69</b>	<b>273.46</b>



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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DIRECTOR  
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Komal Jain  
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VISHNU VISWANATHAN  
CFO

KUBERAN GLOBAL EDU SOLUTIONS LIMITED

STATEMENT OF UNAUDITED CASH FLOWS AS AT 30<sup>TH</sup> SEPTEMBER, 2022.

(Rs. In Lakhs)

Particulars	As at 30.09.2022	As at 31.03.2022
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit Before Tax	0.49	(1.38)
<u>Adjustments for items:-</u>		
Adjustment for depreciation and amortisation	8.02	20.82
Adjustment for Prior Period Items		
Operating Profit Before Working Capital Changes	8.51	19.44
<u>Working capital changes</u>		
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
<b>Net cash flow from operating activities(A)</b>	<b>5.00</b>	<b>0.21</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/ (Purchase) of property, Plant and Equipments	(19.10)	(99.90)
Increase in Non-Current Investments		
<b>Cash used/Generated for Investing activities(B)</b>	<b>(19.10)</b>	<b>(99.90)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
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
<b>Net-cash flow from financing activities(c )</b>	<b>0.00</b>	<b>111.60</b>
<b>Net cash-flow during the year (A+B+C)</b>	<b>(5.59)</b>	<b>11.91</b>
Add : Opening cash and cash-equivalents	16.18	4.27
<b>Closing cash and cash equivalents</b>	<b>10.59</b>	<b>16.18</b>



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

**Independent Auditor's Review Report on Half yearly Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,

The Board of Directors

Kuberan Global Edu Solutions Limited

Coimbatore.

1. We have reviewed the accompanying statement of unaudited financial results of Kuberan Global Edu Solutions Limited ('the Company') for the half year ended 30th September, 2022 (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion,

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR HASHIM & ASSOCIATES.

  
A.SHEIK MOHAMED HASHIM .

B.COM .,FCA M .No: 020991

Place: Coimbatore Date: 20<sup>th</sup> 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.



Ref. No.: KGES/BSE/2022-23/34-2

Dated: 06.12.2022

**To,**

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

**Subject: Declaration on Unmodified Opinion on Audit Report**

**Dear Sir,**

Pursuant to Regulation 33(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, we hereby declare that the standalone audit Limited Review report issued by Statutory Auditor of our Company Mr. Sheik Mohamed hashim., Chartered Accountants, on the Audited Standalone Financial Results of the Company for the half year ended 30<sup>th</sup> September, 2022 are with unmodified opinion.

Kindly take the same on record.

Thanking You

Yours faithfully,

**For Kuberan Global Edu Solutions Limited,**  
**CIN-U80900TZ2013PLC019519**

**K.CHANDRAMOULEESWARAN**  
**MANAGING DIRECTOR**  
**DIN : 06567258**