



Ref. No.: KGES/BSE/2024-25/261

Dated: 29.05.2024

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

**Sub: Outcome of the board meeting held on 29<sup>th</sup> May, 2024.**

Dear Sir/Madam,

The meeting of the Board of Directors of the company was held on Wednesday 29<sup>th</sup> May, 2024. The board discussed and approved the following:

1) Approved the Audited Standalone for the half year and year ended 31<sup>st</sup> March, 2024. We hereby submit the following documents for your records:

1. Copy of Standalone Audited Financial Results for the half year and year ended 31<sup>st</sup> March,2024 along with Auditors' 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 10.30 AM and concluded at 11.39 AM.

This is for your information and records.

Thanking you,

Yours faithfully,

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



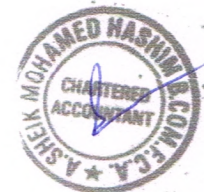
**K.CHANDRAMOULEESWARAN**  
**MANAGING DIRECTOR**  
**DIN : 06567258**

**KUBERAN GLOBAL EDU SOLUTIONS LIMITED**

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

(Rs. In lakhs)

S.No	Particulars	Half year ended		Financial Year Ended	
		31.03.2024 (Audited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)	31.03.2023 (Audited)
<b>1.</b>	<b>Revenue from Operations</b>				
	(a)Income from operations	43.92	52.30	96.22	95.38
	(b)Other operating Income	0	0	0	0
	Revenue from Operations(a+b)	43.92	52.30	96.22	95.38
2.	Other Income	0.05	0.02	0.07	0.04
<b>3.</b>	<b>Total Revenue from Operations (1+2)</b>	<b>43.97</b>	<b>52.32</b>	<b>96.29</b>	<b>95.42</b>
<b>4.</b>	<b>Expenses</b>				
	a. Purchases of stock in trade	0	0	0	0
	b. Changes in inventories of stock in -trade	0	0	0	0
	c. Employee benefit Expenses	10.24	11.68	21.92	23.05
	d. Finance costs	0.00	0.00	0	0
	e. Depreciation and Amortisation expenses	15.86	15.76	31.62	27.38
	f. Other Expenses	19.60	25.13	44.73	46.41
	<b>Total Expenses</b>	<b>45.70</b>	<b>52.57</b>	<b>98.27</b>	<b>96.84</b>
5.	Profit/ (loss) before Exceptional items and tax (3-4)	(2.20)	(0.25)	(1.98)	(1.42)
6.	Exceptional items	0	0	0	0
<b>7.</b>	<b>Profit/(Loss)Before tax (5-6)</b>	<b>(1.73)</b>	<b>(0.25)</b>	<b>(1.98)</b>	<b>(1.42)</b>
8.	Tax expenses				
	(a)Current tax	0	0	0	0
	(b)Deferred tax	0	0	0	0
9.	Profit for the Period( before adjustment for associate(7-8)	(1.73)	(0.25)	(1.98)	(1.42)
10.	Add : share of (profit/Loss of associate	0	0	0	0
<b>11.</b>	<b>Profit for the Period (after adjustment for Associate (9 +10)</b>	<b>(1.73)</b>	<b>(0.25)</b>	<b>(1.98)</b>	<b>(1.42)</b>
12.	Paid up Equity Share Capital (Face Value Rs. 10/- Each )	210.65	210.65	210.65	210.65
13.	Reserves excluding revaluation reserves	58.96	60.69	58.96	60.94
14.	Earnings per share (Basic and Diluted)*	(0.08)	(0.01)	(0.09)	(0.07)
	*Not annualized				



**KUBERAN GLOBAL EDU SOLUTIONS LIMITED**

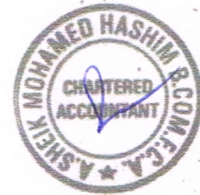
**STATEMENT OF ASSETS AND LIABILITIES AS ON 31<sup>ST</sup> MARCH, 2024.**

(Rs. In Lakhs)

Particulars	As at 31.03.2024	As at 31.03.2023
<b>Assets</b>		
1. Non -Current assets		
<u>(a) Property, Plant and Equipments</u>		
(i) Tangible Assets	2.38	6.76
(ii) In tangible Assets	69.40	58.25
(b) Capital Work in Progress		
(c) Intangible Assets Under Development	121.73	145.31
(d) Financial Assets		
(i) Investments		
(ii) Loans		
(iii) Other Non Current Investments		
(e ) Other Non Current Assets		
<b>Total - Non Current Assets</b>	193.51	210.32
2. Current Assets		
(a) Inventories		
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivables	26.67	24.61
(iii) Cash and Cash Equivalents	20.06	11.15
(iv) Other Bank Balances		
(v) Other Financial Assets	28.27	24.54
(c) Other Current Assets	1.32	1.32
<b>Total - Current Assets</b>	76.32	61.62
<b>Total -Assets</b>	269.83	271.94
<b>Equity &amp; Liabilities</b>		
1. Equity		
(a) Equity Share Capital	210.65	210.65
(b) Other Equity	58.96	60.94
<b>Total Equity</b>	269.61	271.59
Liabilities		
2. Non -current Liabilities		
(a) Financial Liabilities		
(a) Borrowings	0	0
(b) Deferred tax Liabilities (net)		
(c) Other non Current Liabilities		



<b>Total -Non current liabilities</b>	0	0
<b>3.Current Liabilities</b>		
<b>(a) Financial Liabilities</b>		
(i) Borrowings	0	0
<u>(ii) Trade Payables</u>	0	0
(A) Total outstanding dues of micro enterprises and small enterprises	0	0
(B) Total outstanding dues of Creditors other than micro enterprises and small enterprises	0	0
 (b) Other Current Liabilities	0	0
 ( c ) Current Tax Liabilities and Provision	0.22	0.35
<b>Total current Liabilities</b>	0.22	0.35
 <b>Total Equity and Liabilities</b>	<b>269.83</b>	<b>271.94</b>



**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 A.SHEIK MOHAMED HASHIM,**

*A. S. Mohamed Hashim*

**A.SHEIK MOHAMED HASHIM .**

**B.COM .,FCA M .No : 020991**

**Place: Coimbatore**

**DATE : 15 ,MAY 2024**

**UDIN NO : 24020991BKGRFD6641**



**Independent Auditor's Report On Audited standalone half yearly 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

Board of Directors of

Kuberan Global Edu solutions Limited

**Opinion**

We have audited the accompanying standalone financial results of Kuberan Global Edu Solutions Limited for the half year ended 31<sup>st</sup> March, 2024 and the year to date results for the period from 1 April, 2023 to 31<sup>st</sup> March, 2024, 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 31<sup>st</sup> March, 2024 as well as the year to date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024.

**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.

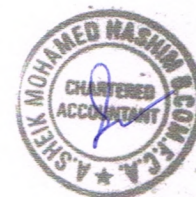
Our report is not modified in respect of the above matters.

### **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 year ended March 31, 2024 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 and year ended March 31, 2024 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 and year ended 31<sup>st</sup> March, 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup> March, 2024 and the published unaudited year-to-date figures upto the six months ended 30<sup>th</sup> September, 2023 which were reviewed by us.

**FOR A.SHEIK MOHAMED HASHIM,**

*A. S. Mohamed Hashim*

**A.SHEIK MOHAMED HASHIM .**

**B.COM .,FCA M .No : 020991**

**Place: Coimbatore**

**DATE : 15 ,MAY 2024**

**UDIN NO : 24020991BKGRFD6641**

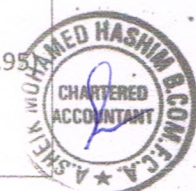


**KUBERAN GLOBAL EDU SOLUTIONS LIMITED**

**STATEMENT OF CASH FLOWS AS AT 31<sup>ST</sup> MARCH, 2024.**

(Rs. In Lakhs)

Particulars	As at 31.03.2024	As at 31.03.2023
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
Profit Before Tax	(1.98)	(1.42)
<u>Adjustments for items:-</u>		
Income tax Expenses recognised in the statement of profit and loss		
Depreciation and amortisation Expenses	31.62	27.38
Net loss / Gain on sale of property , plant and equipment		
Finance costs		
Interest income		
Dividend income from subsidiary		
Gain on sale of Current Investments		
Rental Income From Operating Leases		
Impairment loss on Financial Assets		
Impairment of Investments ( Including investments pending Allotment)		
Impairment of Loans		
Adjustment for Prior Period Items		
<b>Operating Profit Before Working Capital Changes</b>	<b>29.64</b>	<b>25.96</b>
<u>Working capital changes</u>		
<u>Adjustments for Increase / Decrease in Operating Assets :</u>		
Inventories		
Trade receivables	2.06	1.08
Bank balances not Considered as cash and cash equivalents- Margin deposit account		
Other current assets		
Other Non current Financial Assets	3.73	(0.01)
<u>Adjustments for Increase/Decrease in Operating Liabilities:</u>		
Trade payables		
Other Financial Liabilities		
Other Current Liabilities		
Other /non current Liabilities ( provisions)	(0.22)	(0.03)
Cash generated from operations	11.99	6.92
Direct Taxes paid	0.01	0.00
<b>Net cash flow from operating activities(A)</b>	<b>47.21</b>	<b>33.92</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Sale/ (Purchase) of property, Plant and Equipments ,Including Capital Advances ( Net ofCapital Subsidy)	(38.30)	(38.95)
Purchase of Current Investments (net) (Increase) /Decrease in Margin Deposit accounts		



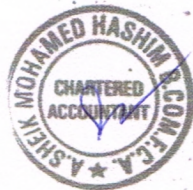
<b>Cash flow statement Continued Rs. In lakhs</b>	<b>31.03.2024</b>	<b>31.03.2023</b>
Proceeds from Sale of property ,Plant and Equipment		
Investment in term Deposits (having Original Maturity of More than 3 Months )		
Loans to Related Party (Net of Repayment)		
Purchase of Non Current Investments :		
- Subsidiaries (including investment Pending Allotment)		
Purchase / proceeds from sale of non- current Investments		
Interest Received From		
- Subsidiaries		
- Others		
Dividend Received from Subsidiary		
Rental Income Received from Operating Leases		
Increase in Non-Current Investments		
<b>Cash used/Generated for Investing activities(B)</b>	<b>(38.30)</b>	<b>(38.95)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Net proceeds From long term borrowings		
Net proceeds from short term borrowings		
Proceeds from Issue of equity Shares	0	0
Redemption of Redeemable Preference Shares (at Premium)		
<b>Net-cash flow from financing activities(c )</b>	<b>0</b>	<b>0</b>
<b>Net cash-flow during the year (A+B+C)</b>	<b>8.91</b>	<b>(5.03)</b>
Add : Opening cash and cash-equivalents	11.15	16.18
<b>Closing cash and cash equivalents</b>	<b>20.06</b>	<b>11.15</b>
<b>Closing cash and cash equivalents Comprises of</b>		
(a ) Cash in Hand	8.32	7.71
(b) Balances With Bank :		
(i) In Currents accounts	11.74	3.44
(ii) In EEFC Accounts		
	<b>20.06</b>	<b>11.15</b>

FOR A.SHEIK MOHAMED HASHIM,

*A. S. Mohamed Hashim*

A.SHEIK MOHAMED HASHIM .

B.COM .,FCA M .No : 020991



DATE : 15 ,MAY 2024

UDIN NO : 24020991BKGRFD6641



**KUBERAN GLOBAL EDU SOLUTIONS LIMITED,**  
**U80900TZ2013PLC019519, BSE scrip code : 543289**  
NO :401 GES COMPLEX ,1ST FLOOR ,7<sup>TH</sup> STREET , Gandhipuram ,CBE -641012.  
Phone :9944488001 , Email :investor@kgesltd.in

Ref. No. KGES/BSE/2024-25/255

Dated: 29.05.2024

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 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 and year ended 31st March, 2024 are with unmodified opinion.

Thanking You

Yours faithfully,

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

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