



Date: November 14, 2022

To,

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

Subject: Outcome of Board Meeting held on November 14, 2022

Dear Sir/ Madam,

With reference to our letter dated November 07, 2022 regarding intimation of a meeting of Board of Directors of Humming Bird Education Limited (“the Company”) and pursuant to Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”) and SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 (“September 9 Circular”), we hereby inform you that the Board of Directors of the Company at their meeting held today i.e., November 14, 2022, inter-alia approved the following:

- (A) Unaudited Financial Results (Standalone and Consolidated) for the half year ended September 30, 2022;
- (B) Reconstitution of Nomination & Remuneration Committee.

Accordingly, please find enclosed the following:

Unaudited Financial Results (Standalone and Consolidated) for the half year ended September 30, 2022 along with the Limited Review Report thereon, pursuant to Regulation 33 of the Listing Regulations. Annexure-A.

The meeting of the Board of Directors commenced at 01:00 P.M and concluded at 01:45 P.M hours.

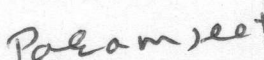
Submitted for your information and records.

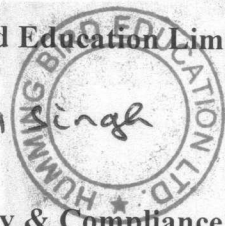
Kindly treat this as compliance under the applicable provisions of the Listing Regulations.

This is for your information and records.

Thank You,

For Humming Bird Education Limited


Paramjeet Singh
Company Secretary & Compliance Officer



Limited Review Report on Half Yearly Unaudited Consolidated Financial Results of Humming Bird Education Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
Board of Directors
Humming Bird Education Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results 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 ended September 30, 2022 attached herewith. Being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors in their meeting held has been prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standard "Interim Financial Reporting" (AS 25) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries. Primarily of persons responsible for financial and accounting matters. and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes the results of the following entities:

Locations: Delhi | Gurugram | Noida | Ahmedabad | Vadodara | Mumbai | Raipur | Bhilwara

Parent Company:

- Humming Bird Education Limited

Subsidiaries:

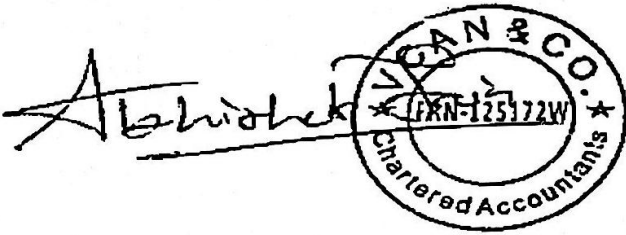
- Onmouseclick.Com Private Limited
- SIBIL Education Private Limited

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under 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 V C A N & Co.

Chartered Accountants

Firm Registration No. 125172W



per **Abhishek Jain**

Partner

Membership No.: 0535564

UDIN : 22535564BDAMCC9330

Place: New Delhi

Date: 14th November, 2022

Locations: Delhi | Gurugram | Noida | Ahmedabad | Vadodara | Mumbai | Raipur | Bhilwara

Particulars	Half Year Ended				2021-22	2020-21
	30.09.2022	31.03.2022	30.09.2021	31.03.2021		
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Audited
1 Revenue from operations	181.82	18.74	52.04	41.27	70.78	70.61
2 Other Income	3.11	5.52	3.48	7.24	9.01	13.70
3 Total Revenue (1+2)	184.93	24.27	55.52	48.51	79.79	84.31
4 Expenses:						
a) Cost of material consumed	-	-	-	-	-	-
b) Expenses Related to Book sale	16.44	0.05	2.96	-	3.01	-
c) Expenses Related to Olympiad Exams	23.17	5.75	-	7.54	5.75	12.81
d) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
e) Employee benefit expense	31.17	27.12	25.46	24.84	52.58	49.18
f) Financial costs	-	-	-	-	-	-
g) Depreciation and amortization expense	5.27	5.35	4.96	5.51	10.31	11.06
h) Other expenses	68.79	25.83	20.28	27.77	46.11	72.50
Total Expenses	144.83	64.10	53.66	67.98	117.76	145.55
5 Profit before exceptional and extraordinary items and tax	40.10	-39.83	1.86	-19.47	-37.97	-61.24
6 Exceptional Items	-	-	-	38.77	-	38.77
7 Profit before extraordinary items and tax (5-6)	40.10	-39.83	1.86	-58.24	-37.97	-100.01
8 Extraordinary Items	-	-	-	-	-	-
9 Profit before tax (7-8)	40.10	-39.83	1.86	-58.24	-37.97	-100.01
10 Tax expense:						
a) Current tax	0.22	-0.39	0.50	1.05	0.11	1.05
b) Tax related to earlier year	0.09	-	-	-	-	-
c) Deferred tax	0.32	-0.02	-	-5.78	-0.02	-5.78
	0.58	-0.41	0.50	-4.73	0.09	-4.73
11 Profit(Loss) from the period from continuing operations	39.52	-39.42	1.36	-53.51	-38.06	-95.28
Profit for the year attributable to						
- Owners of Parent	39.23	-39.46	1.24	-54.36	-38.22	-95.29
- Minority Interest	0.29	0.04	0.12	0.85	0.16	0.01
Balance Carried to Balance Sheet	39.23	-39.46	1.24	-53.51	-38.22	-67.80
12 Profit/(Loss) for the period (11)	39.23	-39.42	1.36	-53.51	-38.06	-95.28
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
Weighted Average no. of Equity Shares	613,000	613,000	613,000	613,000	613,000	613,000
Earning per equity share (in rupees):						
(1) Basic	6.40	-6.43	0.22	-8.73	-6.21	-15.54
(2) Diluted	6.40	-6.43	0.22	-8.73	-6.21	-15.54

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.

Nitesh Jain
 Managing Director
 (DIN 05150675)

Nitesh Jain
 MANAGING DIRECTOR

Place : New Delhi
 Date : 14 Nov 2022

Particulars	Standalone				Consolidated			
	As at 30th Sep, 2022	As at 31st March, 2022	As at 30th Sep, 2021	As at 31st March, 2021	As at 30th Sep, 2022	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	61.30	61.30
b) Reserves & Surplus	158.51	118.52	153.62	152.45	157.76	118.53	155.01	153.77
	219.81	179.82	214.92	213.75	219.06	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)	0.31	-	-	-	0.30	-	-	-
c) Other long term Liabilities	-	-	-	-	-	-	-	-
d) Long Term Provisions	-	-	-	-	0.95	0.66	0.62	0.50
e) Minority Interest	0.31	-	-	-	1.25	0.66	0.62	0.50
4 Current Liabilities								
a) Short Term Borrowings	-	-	-	-	-	-	-	-
b) Trade Payables	-	-	-	-	-	-	-	-
-Total outstanding dues of micro and small enterprises	-	0.89	0.14	0.53	0.60	1.49	0.79	1.21
-Total outstanding dues of creditors other than micro and small enterprises	-	-	-	-	-	-	-	-
c) Other Current Liabilities	52.43	12.58	15.11	12.49	55.14	16.17	18.73	15.57
d) Short Term Provisions	-	-	-	-	-	-	-	-
	52.43	13.47	15.25	13.02	55.74	17.66	19.52	17.25
TOTAL	272.54	193.29	230.17	226.77	276.06	198.16	236.45	232.82
B								
ASSETS								
1 Non Current Assets								
a) Property, Plant & Equipments								
(i) Tangible Assets	2.19	2.98	2.06	2.62	3.20	2.53	2.46	2.70
(ii) Intangible Assets	5.36	9.04	14.09	18.45	5.36	10.78	14.09	18.46
(iii) Capital Work In Progress	-	-	-	-	-	-	-	-
(iv) Intangible Assets under development	-	-	-	-	-	-	-	-
(v) Fixed Assets held for sale	-	-	-	-	-	-	-	-
	7.55	12.02	16.15	21.07	8.56	13.32	16.55	21.16
b) Non Current Investments	1.12	1.12	1.51	1.51	-	0.02	-	-
c) Deferred Tax Asset (net)	-	-	-	-	-	-	-	-
d) Long-Term Loans & Advances	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
e) Other non Current Assets	1.32	1.32	1.71	1.71	0.20	0.22	0.20	0.20
2 Current Assets								
a) Current Investments	-	-	-	-	-	-	-	-
b) Inventories	-	-	-	-	-	-	-	-
c) Trade Receivables	17.51	0.24	8.99	-	18.07	0.26	10.50	0.15
d) Cash & Cash Equivalents	208.95	151.85	180.37	189.43	211.27	154.63	181.90	192.95
e) Short Term Loans and Advances	33.41	25.54	21.02	12.06	34.97	27.41	25.37	15.86
f) Other Current assets	3.80	2.31	1.93	2.50	2.98	2.31	1.93	2.50
	263.67	179.94	212.31	203.99	267.30	184.62	219.70	211.46
TOTAL	272.54	193.29	230.17	226.77	276.06	198.16	236.45	232.82

Notes:

- The above audited financial results for the period ended 30th September 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 14th November 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.
- The company does not have more than one reportable segment in terms of AS-17 issued by ICAI. Hence segment wise reporting is not applicable.
- The Board of Directors have not recommended any dividend during the period.
- Previous periods figure have been regrouped /reclassified, wherever considered necessary to make them comparable.

For Humming Bird Education limited

For HUMMING BIRD EDUCATION LTD.

Mitesh Jain
 Managing Director
 (DIN 03150675)

Mitesh Jain
 MANAGING DIRECTOR

Place : New Delhi
 Date : 14 Nov 2022

Particulars	Standalone					Consolidated				
	Period ended		Year ended		Period ended	Year ended		Period ended		Year ended
	September 30, 2022	March 31, 2022	March 31, 2022	September 30, 2021	March 31, 2021	September 30, 2022	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	4029,594	-3,691,681	-3,800,616	116,935	-10,236,023	4,009,704	-3,797,408	-3,983,095	185,687	-10,000,938
Adjustment for:										
- Interest Paid	-	-	-	-	-	-	-	-	-	-
- Interest Received	-255,135	-882,303	-533,992	-348,311	-1,248,869	-255,135	-882,303	-533,992	-348,311	-1,248,869
- Depreciation and Amortization	517,589	1,011,597	518,984	492,613	1,102,610	526,742	1,031,323	535,069	496,254	1,106,233
- Loss on Disposal/In value of investment	-	38,526	38,526	-	-	-	-	-	-	-
- Profit attributable to Minority Interest	-	-	-	-	-	-28,974	-16,233	-4,364	-11,869	-828
* Reversal of income tax expenses booked in previous years	-	-	-	-	-	298,470	298,470	298,470	-	-
Operating Profit Before Working Capital Changes	4,292,048	-3,523,861	-3,785,098	261,237	-10,382,282	4,252,337	-3,366,151	-3,687,912	321,761	-10,144,462
Adjustment for:										
- Increase/(Decrease) in Trade Payables	-88,959	44,329	-177,812	222,141	44,607	-88,959	41,287	-197,244	238,531	111,685
- Increase/(Decrease) in Other Current Liabilities	3,984,850	-	-	-	-124,736	3,897,008	-	-	-	-14,428
- Increase/(Decrease) in Other Non Current Liabilities	-	-	-	-	-	-	-	-	-	-725,410
- Increase/(Decrease) in Short term Provisions	-	-	-	-	-533,388	-	-	-	-	156,857
- (Increase)/Decrease Trade Receivables	-1,727,370	-23,704	874,968	-898,672	-	-1,780,755	-10,745	1,023,167	-1,033,912	156,857
- (Increase)/Decrease Short term Borrowings	-	-	-	-	-	-	-	-	-	-
- (Increase)/Decrease Inventories	-	-	-	-	-	-	-	-	-	-
- (Increase)/Decrease in Short term Loans and Advances, Other Assets	-787,215	-1,329,471	-490,598	-838,873	1,027,793	-756,022	-1,139,713	-244,573	-895,140	881,954
- (Increase)/Decrease in Other Current Assets	-148,776	-	-	-	-139,498	-66,976	-	-	-	-139,499
Cash Generated from Operations	5,524,578	-4,832,707	-3,578,540	-1,254,167	-10,112,504	5,456,632	-4,475,322	-3,106,562	-1,368,760	-9,873,243
- Tax (paid) / Refund	-	298,470	298,470	-	-58,932	-3,257	7,687	57,282	-49,595	-104,620
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES-(A)	5,524,578	-4,534,237	-3,280,070	-1,254,167	-10,171,436	5,459,889	-4,467,635	-3,049,280	-1,418,355	-9,977,863
B. CASH FLOW FROM INVESTING ACTIVITIES										
- Sale of Tangible Assets	-	-	-	-	-13,983	-	-247,283	-212,352	348,311	-26,229
- Purchase of Capital Asset	-	-	-	-	-	-	-	-	-34,931	-
- Investments	-	-	-	-	1,248,869	-	-	-	-	1,248,869
- Interest Received	-	-	-	-	-	-	-	-	-	-
- Purchase of Fixed Asset (including Capital WIP.)	-70,466	-106,102	-106,102	-	-	-50,546	-	-	-	-
Inflow:										
a) Sale/Transfer of Fixed Assets	255,135	882,303	533,992	348,311	-	255,135	882,303	882,303	-	-
b) Interest Received	-	-	-	-	-	-	-	-	-	-
NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES-(B)	184,669	776,201	427,890	348,311	1,234,886	204,589	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	-	-	-	-	-385,011	-	-	-	-	-385,011
- Dividend Paid	-	-	-	-	-385,011	-	-	-	-	-385,011
NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES-(C)										
Net changes in Cash & Cash equivalents (A+B+C)	5,709,247	-3,758,036	-2,852,180	-905,856	-9,321,560	5,664,478	-3,832,615	-2,727,640	-1,104,975	-9,140,233
Cash & Cash equivalents - Opening Balances	15,185,270	18,943,305	18,037,450	18,943,305	28,264,866	15,462,665	19,295,280	18,190,305	19,295,280	28,435,513
Cash & Cash equivalents - Closing Balances	20,894,517	15,185,270	15,185,270	18,037,450	18,943,305	21,127,144	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.
 Nitish Jain
 Managing Director
 (DIN 03150675)
 Place : New Delhi
 Date : 14 Nov 2022

 MANAGING DIRECTOR

Limited Review Report on Half Yearly Unaudited Standalone Financial Results of Humming Bird Education Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

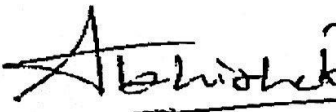

To
Board of Directors
Humming Bird Education Limited

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Humming Bird Education Limited** ("the Company") for the half year ended September 30, 2022 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 ('the Regulation') as amended (the "Listing Regulations")
2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting has been prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standard "Interim Financial Reporting" (AS 25) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, Primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 the recognition and measurement principles laid down in the applicable Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under 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

Locations: Delhi | Gurugram | Noida | Ahmedabad | Vadodara | Mumbai | Raipur | Bhilwara

Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V C A N & Co.
Chartered Accountants
Firm Registration No. 125172W

per Abhishek Jain
Partner
Membership No.: 0535564
UDIN : 22535564BDAJTR7168

Place: New Delhi
Date: 14th November, 2022

Locations: Delhi | Gurugram | Noida | Ahmedabad | Vadodara | Mumbai | Raipur | Bhilwara

Particulars	Half Year Ended				2021-22	2020-21
	30.09.2022	31.03.2022	30.09.2021	31.03.2021		
	Un-Audited	Audited	Un-Audited	Audited	Audited	Audited
1 Revenue from operations	167.95	8.79	41.87	5.66	50.66	24.61
2 Other Income	2.90	5.34	3.48	6.96	8.82	13.42
3 Total Revenue (1+2)	170.85	14.13	45.35	12.62	59.49	38.03
4 Expenses:						
a) Cost of material consumed	-	-	-	-	-	-
b) Expenses Related to Olympiad Exams	23.17	5.75	-	7.54	5.75	12.81
c) Expense related to Book Sale	16.44	0.05	2.96	-	3.01	-
d) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	2.33	-	-
e) Employee benefit expense	23.32	20.55	19.04	17.23	29.59	24.77
f) Financial costs	-	-	-	-	-	-
g) Depreciation and amortization expense	5.18	5.19	4.93	5.45	10.12	11.03
h) Other expenses	62.45	19.49	16.84	4.35	36.33	43.06
Total Expenses	130.55	51.03	43.77	36.90	94.80	101.62
5 Profit before exceptional and extraordinary items and tax	40.30	-56.89	1.58	-24.28	-35.31	-63.59
6 Exceptional Items	-	-	-	38.77	-	38.77
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)	40.30	-38.50	1.58	-63.05	-36.92	-102.36
8 Extraordinary Items	-	-	-	-	-	-
9 Profit before tax (7-8)	40.30	-38.50	1.58	-63.05	-36.92	-102.36
10 Tax expense:						
a) Current tax	-	-0.41	0.41	0.59	-	0.59
b) Deferred tax	0.31	-	-	-5.78	-	-5.78
	0.31	-0.41	0.41	-5.19	-	-5.19
11 Profit(Loss) from the period from continuing operations	39.99	-38.09	1.17	-57.86	-36.92	-97.17
Balance Carried to Balance Sheet	39.99	-38.09	1.17	-57.86	-36.92	-97.17
12 Profit/(Loss) for the period (11)	39.99	-38.09	1.17	-57.86	-36.92	-97.17
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
Weighted Average no. of Equity Shares	613,000	613,000	613,000	613,000	613,000	613,000
Earning per equity share (in rupees):						
(1) Basic	6.52	-6.21	0.19	-9.44	-6.02	-15.85
(2) Diluted	6.52	-6.21	0.19	-9.44	-6.02	-15.85

For Humming Bird Education Limited
For HUMMING BIRD EDUCATION LTD.

Nitesh Jain
 Managing Director
 (DIN 03150675)

Nitesh Jain
 MANAGING DIRECTOR

Place : New Delhi
 Date : 14 Nov 2022