



Ref. No.: KGES/BSE/2024-25/1121

Dated: 13.11.2024

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 13th November, 2024

The meeting of the Board of Directors of the company was held on Wednesday, 13th November, 2024.

The board discussed and approved the following:

1) Approved the Unaudited Standalone for the half year and year ended 30th September, 2024. We hereby submit the following documents for your records:

1. Copy of Standalone Unaudited Financial Results for the half year and year ended 30th September, 2024 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.and considered the general business of the company.

The meeting of the Board of the Directors was commenced at 11.45 A.M. and concluded at 02:01 P.M.

This is for your information and records.

Thanking You,

Yours faithfully,

For Kuberan Global Edu Solutions Limited,
CIN-U80900TZ2013PLC019519

K.CHANDRAMOULEESWARAN
MANAGING DIRECTOR
DIN : 06567258



Independent Auditor's 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, 2024 (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.

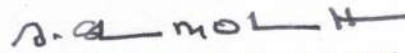
FOR HASHIM & ASSOCIATES.

A. SHEIK MOHAMED HASHIM.

B.COM., FCA M. No: 020991

Place: Coimbatore Date: 23 October, 2024.

UDIN: 24020991BK6EFFL9187


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

KUBERAN GLOBAL EDU SOLUTIONS LIMITED

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR
ENDED 30TH SEPTEMBER 2024**

(Rs. In lakhs)

S.No	Particulars	Half year ended		Financial Year Ended
		30.09.2024 (unAudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1.	Revenue from Operations			
	(a)Income from operations	52.37	52.30	96.22
	(b)Other operating Income	0	0	0
	Revenue from Operations(a+b)	52.37	52.30	96.22
2.	Other Income	0.03	0.02	0.07
3.	Total Revenue from Operations (1+2)	52.40	52.32	96.29
4.	Expenses			
	a.Purchases of stock in trade	0	0	0
	b.changes in inventories of stock in - trade	0	0	0
	c.Employee benefit Expenses	12.76	11.68	21.92
	d.Finance costs	0.00	0.00	0.00
	e.Depreciation and Amortisation expenses	20.14	15.76	31.62
	f.Other Expenses	42.46	25.13	44.73
	Total Expenses	75.36	52.57	98.27
5.	Profit/ (loss) before Exceptional items and tax (3-4)	(22.96)	(0.25)	(1.98)
6.	Exceptional items	0	0	0
7.	Profit/(Loss)Before tax (5-6)	(22.96)	(0.25)	(1.98)
8.	Tax expenses			
	(a)Current tax	0	0	0
	(b)Deferred tax	0	0	0
9.	Profit for the Period(before adjustment for associate(7-8)	(22.96)	(0.25)	(1.98)
10.	Add : share of (profit/Loss of associate	0	0	0
11.	Profit for the Period (after adjustment for Associate (9 +10)	(22.96)	(0.25)	(1.98)
12.	Paid up Equity Share Capital (Face Value Rs. 10/- Each)	210.65	210.65	210.65
13.	Reserves excluding revaluation reserves	35.99	60.69	58.96
14.	Earnings per share (Basic and Diluted)*	(1.09)	(0.01)	(0.09)
	*Not annualized			



K.CHANDRAMOULEESWARAN
MANAGING DIRECTOR
DIN : 06567258



KRISHNAN.C
WHOLE TIME DIRECTOR
DIN : 06567254

A. Sheikh Mohamed Hashim

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UDIN : 24020991BKGEFL9187

KUBERAN GLOBAL EDU SOLUTIONS LIMITED

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30th September, 2024.

(Rs. In Lakhs)

Particulars	As at	As at
	30.09.2024	31.03.2024
Equity & Liabilities		
1. Shareholders Funds		
(a) Share Capital	210.65	210.65
(b) Reserve and Surplus	35.99	58.96
sub-Total Share holders` Fund	246.64	269.61
2.Non -current Liabilities		
(a) Long term Borrowings	0.00	0.00
(b) Deferred tax Liabilities (net)		
Sub-Total -Non current liabilities	0.00	0.00
3.Current Liabilities		
(a) Short- term Borrowings	0	0
(b) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	0	0
(ii) Total outstanding dues of Creditors other than micro enterprises and small enterprises	0	0
(c.) Other Current Liabilities	0	0
(d) Short - term Provisions	0.58	0.22
Sub-Total -Non -current Liabilities	0.58	0.22
Total -Equity and Liabilities	247.22	269.83
Assets		
1. Non -Current assets		
(a) <u>Property, Plant and Equipments</u>		
(i) Tangible Assets	2.20	2.37
(ii) In tangible Assets	58.94	69.40
(iii) Capital Work in Progress		
(iv) Intangible Assets Under Development	112.23	121.73
(b) Other Non Current Investments		
(c.) Other Non Current Assets		
Sub-total - Non Current Assets	173.37	193.50

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2.Current Assets

(a)Inventories	32.99	26.68
(b) Trade Receivables	11.23	20.06
(c) Cash and Other Bank Balances	28.31	28.27
(d) Short -Term Loans and Advances	1.32	1.32
(e)Other Current Assets		
Sub-total - Current Assets	73.85	76.33
Total -Assets	247.22	269.83

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KUBERAN GLOBAL EDU SOLUTIONS LIMITED

STATEMENT OF CASH FLOWS AS AT 30th SEPTEMBER, 2024

(Rs. In Lakhs)

Particulars	As at 30.09.2024	As at 31.03.2024
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Profit Before Tax	(22.96)	(1.98)
Adjustments for items:-		
Income tax Expenses recognised in the statement of profit and loss		
Depreciation and amortisation Expenses	20.14	31.62
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		
Operating Profit Before Working Capital Changes	(2.82)	29.64
Working capital changes		
Adjustments for Increase / Decrease in Operating Assets :		
Inventories		
Trade receivables	6.31	2.06
Bank balances not Considered as cash and cash equivalents- Margin deposit account		
Other current assets		
Other Non current Financial Assets	0.04	3.73
Adjustments for Increase/Decrease in Operating Liabilities:		
Trade payables		
Other Financial Liabilities		
Other Current Liabilities		
Other /non current Liabilities (provisions)	(0.58)	(0.22)
Cash generated from operations	(11.78)	11.99
Direct Taxes paid	0.00	0.01
Net cash flow from operating activities(A)	(8.83)	47.21


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(Rs. In Lakhs)		
Statement of Cash Flows (Continued)		
Particulars	As at	As at
	30.09.2024	31.03.2023
CASH FLOW FROM INVESTING ACTIVITIES		
Sale/ (Purchase) of property, Plant and Equipments ,Including Capital Advances (Net ofCapital Subsidy)	(0.00)	(38.30)
Purchase of Current Investments (net) (Increase) /Decrease in Margin Deposit accounts		
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		
Cash used/Generated for Investing activities(B)	(0.00)	(38.30)
CASH FLOW FROM FINANCING ACTIVITIES		
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)		
Net-cash flow from financing activities(c)	0	0
Net cash-flow during the year (A+B+C)	(8.83)	8.91
Add : Opening cash and cash-equivalents	20.06	11.15
Closing cash and cash equivalents	11.23	20.06
Closing cash and cash equivalents Comprises of		
(a) Cash in Hand	7.56	8.32
(b) Balances With Bank :		
(i) In Currents accounts	3.67	11.74
(ii) In EEFC Accounts		
	11.23	20.06



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KUBERAN GLOBAL EDU SOLUTIONS LIMITED

Notes:

1. The above audited financial results are reviewed. by the Audit Committee and approved by the Board of directors at its meeting .

2. The Audited Financial Statements are prepared in accordance with the Accounting Standards specified under Section 133 of the Companies: Act, 2013 and-the rules made thereunder and in the format as prescribed under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The financial information. presented above is extracted from and is harmonized to conform with the Audited financial statements.

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

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

4 .The company has single primary segment and there are no separate reporting segments in terms of Accounting Standard 17.

5. Previous period/year figures have been regrouped / rearranged, wherever necessary.

FOR HASHIM & ASSOCIATES.


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A.SHEIK MOHAMED HASHIM .

B.COM .,FCA M .No: 020991

Place: Coimbatore

Date: October , 2024.

UDIN: 24020991BKGFL9187



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KUBERAN GLOBAL EDU SOLUTIONS LIMITED,
L80900TZ2013PLC019519, BSE scrip code : 543289
NO :401 GES COMPLEX ,1ST FLOOR ,7TH STREET , Gandhipuram ,CBE -641012.
Phone :9944488001 , Email :investor@kgesltd.in

Ref. No. KGES/BSE/2024-25/1122

Dated: 13.11.2024

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 ended 30th September, 2024 are with unmodified opinion.

Thanking You

Yours faithfully,

For Kuberan Global Edu Solutions Limited,
CIN-U80900TZ2013PLC019519

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