

HBEL/BSE/2021-22/25

Date: 10th November, 2021

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

Scrip ID: HBEL (542592)

SUBJECT: OUTCOME OF THE MEETING OF BOARD OF DIRECTORS HELD ON WEDNESDAY, 10TH NOVEMBER, 2021 PURSUANT TO REGULATION 30 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

With reference to the above captioned subject, we wish to inform you that the Board of Directors in its meeting held on Wednesday i.e., 10-11-2021 commenced on 06:45 P.M and Concluded at 07:15 P.M have inter-alia approved the following businesses:

1. UN-AUDITED FINANCIAL RESULTS (STANDALONE & CONSOLIDATED) OF THE COMPANY FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021 WITH LIMITED REVIEW CARRIED OUT BY THE AUDITORS OF THE COMPANY:

Board has approved Un-audited Financial Results (Standalone & Consolidated) of the Company for half year ended 30th September, 2021 and copy of said results and limited review report are enclosed.

2. TO SHIFTING OF REGISTERED OFFICE WITHIN THE LOCAL LIMITS OF THE CITY:

Board has approved agenda for shifting of Registered Office from 1374-1375 2nd Floor Katra Lehsuan Chandni Chowk Delhi-110006 to A-95/3, Second Floor, Wazirpur Industrial Area, Delhi-110052.

This information is pursuant to Regulation 33, 52 and 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations), 2015.

This is for your information and records.

Thanking You,
Yours faithfully,

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.


COMPANY SECRETARY

Mayank Pratap Singh
Company Secretary
M. No.: A-46666

All figures are in Rs lakhs

Particulars	Note No.	Standalone				Consolidated			
		30.09.2021	31.03.2021	30.09.2020	31.03.2020	30.09.2020	31.03.2021	30.09.2020	31.03.2020
A EQUITY AND LIABILITIES									
1 Shareholder's Funds									
a) Share Capital	1.00	61.30	61.30	61.30	61.30	61.30	61.30	61.30	61.30
b) Reserves & Surplus	2.00	153.62	152.45	213.94	253.46	155.01	153.77	211.98	252.91
		214.92	213.75	275.24	314.76	216.31	215.07	273.28	314.21
2 Share Application money Pending Allotment									
3 Non Current Liabilities									
a) Long Term Borrowings	3.00	-	-	5.78	5.78	-	-	5.78	5.78
b) Deferred Tax Liabilities(net)		-	-	-	-	-	-	-	-
c) Other long term Liabilities		-	-	-	-	-	-	-	-
d) Long Term Provisions		-	-	-	-	0.62	0.50	-0.34	0.49
e) Minority Interest		-	-	5.78	5.78	0.62	0.50	5.44	6.28
4 Current Liabilities									
a) Short Term Borrowings	4.00	-	-	-	-	-	-	1.94	-
b) Trade Payables	5.00	-	-	-	-	0.79	-	-	-
-Total outstanding dues of micro and small enterprises		-	-	-	-	-	-	-	-
-Total outstanding dues of creditors otherthan micro and small enterprises		0.14	0.53	0.30	0.09	-	1.21	0.30	0.09
c) Other Current Liabilities	6.00	15.11	12.49	11.72	13.73	18.73	15.57	13.62	15.72
d) Short Term Provisions	7.00	-	-	-	7.71	-	0.47	0.00	7.72
		15.25	13.02	12.01	21.53	19.52	17.25	15.86	23.53
TOTAL		230.17	226.77	293.04	342.07	236.45	232.82	294.58	344.02
B ASSETS									
1 Non Current Assets									
a) Property, Plant & Equipments	8.00								
(i) Tangible Assets		2.06	2.62	3.65	4.77	2.46	2.70	3.65	4.77
(ii) Intangible Assets		14.09	18.45	23.07	27.18	14.09	18.46	23.07	27.19
(iii) Capital Work in Progress		-	-	-	-	-	-	-	-
(iv) Intangible Assets under development		-	-	-	-	-	-	-	-
(v) Fixed Assets held for sale		16.15	21.07	26.73	31.95	16.55	21.16	26.73	31.96
b) Non Current Investments		1.51	1.51	1.51	1.51	-	-	-	-
c) Deferred Tax Asset(net)	9.00	-	-	-	-	-	-	-	-
d) Long-Term Loans & Advances		0.20	0.20	-	0.20	0.20	0.20	-	0.20
e) Other non Current Assets	10.00	1.71	1.71	1.51	1.71	0.20	0.20	-	0.20
2 Current Assets									
a) Current Investments		-	-	-	-	-	-	-	-
b) Inventories		-	-	2.33	-	-	-	2.33	-
c) Trade Receivables	11.00	8.99	-	-	-	10.50	0.15	0.63	1.73
d) Cash & Cash Equivalents	12.00	180.37	189.43	235.56	282.64	181.90	192.95	238.60	284.36
e) Short-Term Loans and Advances		21.02	12.06	25.43	24.67	25.37	15.86	24.82	24.68
f) Other Current assets	13.00	1.93	2.50	1.48	1.10	1.93	2.50	1.48	1.10
		212.31	203.99	264.80	308.41	219.70	211.46	267.86	311.86
TOTAL		230.17	226.77	293.04	342.07	236.45	232.82	294.58	344.02

Notes:

- The above unaudited financial results the half year ended 30th September, 2021 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 10th November, 2021. 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.

For HUMMING BIRD EDUCATION LTD.

Manish Jain
Managing Director
(DIN: 02210675)
Place: New Delhi
Date: 10 Nov 2021
Director

Vaishali Jain
Director & CFO
(DIN 08218972)

Director

HUMMING BIRD EDUCATION LIMITED
CASH FLOW STATEMENT as at 30 September, 2021

(IN RUPEES)

Particulars	Standalone					Consolidated				
	Period ended	Year ended	Period ended	Period ended	Period ended	Period ended	Year ended	Period ended	Period ended	Period ended
	Sep 30, 2021	Mar 31, 2021	Mar 31, 2021	Sep 30, 2020	Mar 31, 2020	Sep 30, 2021	Mar 31, 2021	Mar 31, 2021	Sep 30, 2020	Mar 31, 2020
A. CASH FLOW FROM OPERATING ACTIVITIES										
Profit/(Loss) Before Tax & after Extraordinary Items	1,16,935	-1,02,36,023	-62,83,300	-39,52,723	-34,72,515	1,85,687	(1,00,00,938)	(58,24,342)	(41,76,596)	(35,27,503)
Adjustment for:										
- Interest Paid	-	-	-	-	-	-	-	-	-	-
- Interest Received	-3,48,311	-12,48,869	-6,74,134	-5,74,735	-10,09,130	(3,48,311)	(12,48,869)	(6,74,134)	(5,74,735)	(10,09,130)
- Depreciation and Amortization	4,92,613	11,02,610	5,47,142	5,55,468	6,67,999	4,96,254	11,06,233	5,50,765	5,55,468	6,67,999
- Profit attributable to Minority Interest	-	-	-	-	-	(11,869)	(828)	(84,575)	83,747	(431)
Operating Profit Before Working Capital Changes	2,61,237	-1,03,82,282	-64,10,292	-39,71,990	-38,13,646	3,21,761	(1,01,44,402)	(60,32,286)	(41,12,116)	(38,69,065)
Adjustment for:										
- Increase/(Decrease) in Trade Payables	2,22,141	44,607	23,760	20,847	-1,72,240	2,38,531	1,11,685	90,838	20,847	9,997
- Increase/(Decrease) in Other Current Liabilities	-	-1,24,736	77,278	-2,02,014	6,59,553	-	(14,428)	1,94,921	(2,09,349)	6,75,453
- Increase/(Decrease) in Other Non Current Liabilities	-	-	-	-	-	-	-	83,747	(83,747)	49,431
- Increase/(Decrease) in Short term Provisions	-	-5,33,388	2,38,538	-7,71,926	-10,79,464	-	(7,25,410)	46,516	(7,71,926)	(10,79,464)
- (Increase)/Decrease Trade Receivables	-8,96,672	-	-	-	-	(10,33,912)	1,56,857	47,159	1,09,698	(1,72,502)
- (Increase)/Decrease Short term Borrowings	-	-	-	-	-	-	-	(1,93,529)	1,93,529	-
- (Increase)/Decrease Inventories	-	-	2,32,980	-2,32,980	-	-	-	2,32,980	(2,32,980)	-
- (Increase)/Decrease in Short term Loans and Advances, Other Assets	-8,38,873	10,22,793	10,78,641	-55,848	-4,28,987	(8,95,140)	8,81,954	8,76,629	5,325	(4,28,987)
- (Increase)/Decrease in Other Current Assets	-	-1,39,498	-1,01,494	-38,004	1,86,838	-	(1,39,499)	(1,01,495)	(38,004)	1,86,838
Cash Generated from Operations	-12,54,167	-1,01,12,504	-48,60,589	-52,51,915	-46,47,947	-13,68,761	-98,73,243	(47,54,519)	(51,18,723)	(46,28,300)
- Tax (paid) / Refund	-	-58,932	-58,932	-	9,25,248	49,595	(1,04,620)	(1,04,620)	9,25,248	9,25,248
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES-(A)	-12,54,167	-1,01,71,436	-49,19,521	-52,51,915	-37,22,699	(14,18,355.56)	(99,77,863)	(48,59,140)	(51,18,723)	(37,03,052)
B. CASH FLOW FROM INVESTING ACTIVITIES										
- Sale of Tangible Assets	-	-	-	-	-	3,48,311	-	-	-	-
- Purchase of Capital Asset	-	-13,983	18,017	-32,000	-4,60,839	-34,931.0	-26,229.1	5,771	(32,000)	(4,60,839)
- Investments	-	-	-	-	-	-	-	-	-	-
- Interest Received	3,48,311	12,48,869	6,74,134	5,74,735	10,09,130	-	12,48,869	6,74,134	5,74,735	10,09,130
NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES-(B)	3,48,311	12,34,886	6,92,151	5,42,735	3,97,291	3,13,380	12,22,640	6,79,905	5,42,735	5,48,291
C. CASH FLOW FROM FINANCING ACTIVITIES										
- Proceeds from share capital	-	-	-	-	-	-	-	-	-	-
- Proceeds from long Term Borrowings	-	-	-	-	-	-	-	-	-	-
- Proceeds from Securities Premium	-	-	-	-	-	-	-	-	-	-
- Interest Paid	-	-	-	-	-	-	-	-	-	-
- Dividend Paid	-	-3,85,011	-3,85,011	-	-	-	(3,85,011)	(3,85,011)	-	-
NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES-(C)	-	-3,85,011	-3,85,011	-	-	-	(3,85,011)	(3,85,011)	-	-
Net changes in Cash & Cash equivalents (A+B+C)	-9,05,856	-93,21,560	-46,12,380	-47,09,180	-33,25,408	(11,04,976)	(91,40,233)	(45,64,245)	(45,75,988)	(31,54,761)
Cash & Cash equivalents - Opening Balances	1,89,43,306	2,82,64,866	2,35,55,686	2,82,64,866	3,15,90,273	1,92,95,280	2,84,35,513	2,38,59,524	2,84,35,513	3,15,90,273
Cash & Cash equivalents - Closing Balances	1,80,37,450	1,89,43,306	1,89,43,306	2,35,55,686	2,82,64,866	1,81,90,305	1,92,95,280	1,92,95,280	2,38,59,524	2,84,35,513

NOTES:

- Figures in Brackets indicate cash outflows
- Previous Year Figures have been Re-grouped/Re-arrange Where It is Necessary To Do So For Presentation
- 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)

Nitesh Jain
Director

Vaishali Jain
Director & CFO
(DIN 08218972)

Vaishali Jain
Director

Place: New Delhi
Date: 30 Nov 2021

Particulars	Half Year Ended							
	30.09.2021	31.03.2021	30.09.2020	31.03.2020	30.09.2019	2020-21	2019-20	2018-19
	Un-Audited	Audited	Un-Audited	Audited	Un-Audited	Audited	Audited	Audited
1 Revenue from operations	52.04	41.27	29.34	70.07	169.01	70.61	239.08	189.10
2 Other Income	3.48	7.24	6.46	10.09	5.66	13.70	15.75	0.00
3 Total Revenue (1+2)	55.52	48.51	35.80	80.16	174.67	84.31	254.83	189.10
4 Expenses:								
a) Cost of material consumed	-	-	-	-	-	-	-	-
b) Expenses Related to Olympiad Exams	-	7.54	5.27	1.45	32.65	12.81	34.10	50.27
c) Expenses Related to Book Sale	2.96	-	-	-	-	-	-	-
d) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	2.33	-2.33	-	-	-	-	-
e) Employee benefit expense	25.46	24.84	24.34	18.49	25.42	49.18	43.91	39.06
f) Financial costs	-	-	-	-	-	-	-	-
g) Depreciation and amortization expense	4.96	5.51	5.55	6.68	5.56	11.06	12.24	9.46
h) Other expenses	20.28	27.77	44.73	85.77	44.06	72.50	129.83	46.31
Total Expenses	53.66	67.98	77.57	112.38	107.69	145.55	220.08	145.10
5 Profit before exceptional and extraordinary items and tax	1.86	-19.47	-41.77	-32.22	66.98	-61.24	34.76	44.00
6 Exceptional Items	-	38.77	-	3.06	-	38.77	3.06	-
7 Profit before extraordinary items and tax (5-6)	1.86	-58.24	-41.77	-35.28	66.98	-100.01	31.70	44.00
8 Extraordinary Items	-	-	-	-	-	-	-	-
9 Profit before tax (7-8)	1.86	-58.24	-41.77	-35.28	66.98	-100.01	31.70	44.00
10 Tax expense:								
a) Current tax	0.50	1.05	-	-7.70	18.51	1.05	10.82	3.32
b) Deferred tax	-	-5.78	-	-1.55	-	-5.78	-1.55	7.91
	0.50	-4.73	-	-9.25	18.51	-4.73	9.27	11.23
11 Profit(Loss) from the period from continuing operations	1.36	-53.51	-41.77	-26.03	48.47	-95.28	22.43	32.77
Profit for the year attributable to								
- Owners of Parent	1.24	-54.36	-40.93	-26.04	48.47	-95.29	22.43	-
- Minority Interest	0.12	0.85	-0.84	0.00	-	0.01	0.00	-
Balance Carried to Balance Sheet	1.24	-53.51	-41.77	-26.03	48.47	-67.80	22.43	32.77
12 Profit/(Loss) for the period (11)	1.24	-53.51	-41.77	-26.03	48.47	-95.28	22.43	32.77
13 No of equity share outstanding as on the End of the Year	6,13,000.00	6,13,000.00	6,13,000.00	6,13,000.00	6,13,000.00	6,13,000.00	6,13,000.00	6,13,000.00
Weighted Average no. of Equity Shares	6,13,000.00	6,13,000.00	6,13,000.00	6,13,000.00	6,13,000.00	6,13,000.00	6,13,000.00	3,42,750.00
Earning per equity share (in rupees):								
(1) Basic	0.20	-8.73	-6.81	-4.24	7.90	-15.54	3.66	9.56
(2) Diluted	0.20	-8.73	-6.81	-4.24	7.90	-15.54	3.66	9.56

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.

Waishali Jain
 Managing Director
 (DIN: 02218972)

Waishali Jain
 Director

Waishali Jain
 Director & CFO
 (DIN: 08218972)

For HUMMING BIRD EDUCATION LTD.

Waishali Jain
 Director

Place: New Delhi
 Date: 30 Nov 2021

HUMMING BIRD EDUCATION LIMITED

Unaudited Standalone Statement of Profit and Loss as at 30th Sep, 2021

CIN: L80221DL2010PLC207436

All figures are in Rs lakhs except EPS & Shares

Particulars	Half Year Ended					2020-21	2019-20	2018-19
	30.09.2021	31.03.2021	30.09.2020	31.03.2020	30.09.2019			
	Un-Audited	Audited	Un-Audited	Audited	Un-Audited			
1 Revenue from operations	41.87	5.66	18.95	67.91	169.01	24.61	236.92	189.10
2 Other Income	3.48	6.96	6.46	10.09	5.66	13.42	15.75	0.00
3 Total Revenue (1+2)	45.35	12.62	25.41	78.00	174.67	38.03	252.67	189.10
4 Expenses:								
a) Cost of material consumed	-	-	-	-	-	-	-	-
b) Expenses Related to Olympiad Exams	-	7.54	5.27	1.45	32.65	12.81	34.10	50.27
c) Expenses Related to Book Sale	2.96	-	-	-	-	-	-	-
d) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	2.33	-2.33	-	-	-	-	-
e) Employee benefit expense	19.04	17.23	17.49	16.88	25.42	34.72	42.30	39.06
f) Financial costs	-	-	-	-	-	-	-	-
g) Depreciation and amortization expense	4.93	5.45	5.58	6.68	5.56	11.03	12.24	9.46
h) Other expenses	16.84	4.35	38.71	84.66	44.06	43.06	128.72	46.31
Total Expenses	43.77	36.90	64.72	109.67	107.69	101.62	217.36	145.10
5 Profit before exceptional and extraordinary items and tax	1.58	-24.28	-39.31	-31.67	66.98	-63.59	35.31	44.00
6 Exceptional Items	-	38.77	-	3.06	-	38.77	3.06	-
7 Profit before extraordinary items and tax (5-6)	1.58	-63.05	-39.31	-34.73	66.98	-102.36	32.25	44.00
8 Extraordinary Items	-	-	-	-	-	-	-	-
9 Profit before tax (7-8)	1.58	-63.05	-39.31	-34.73	66.98	-102.36	32.25	44.00
10 Tax expense:								
a) Current tax	0.41	0.59	-	-7.70	18.51	0.59	10.81	3.32
b) Deferred tax	-	-5.78	-	-1.55	-	-5.78	-1.55	7.91
	0.41	-5.19	-	-9.25	18.51	-5.19	9.26	11.23
11 Profit/(Loss) from the period from continuing operations	1.17	-57.86	-39.31	-25.48	48.47	-97.17	22.99	32.77
Balance Carried to Balance Sheet	1.17	-57.86	-39.31	-25.48	48.47	-97.17	22.99	32.77
12 Profit/(Loss) for the period (11)	1.17	-57.86	-39.31	-25.48	48.47	-97.17	22.99	32.77
13 No. of equity share outstanding as on the End of the Year	6,13,000	6,13,000	6,13,000	6,13,000	6,13,000	6,13,000	6,13,000	6,13,000
Weighted Average no. of Equity Shares	6,13,000	6,13,000	6,13,000	6,13,000	6,13,000	6,13,000	6,13,000	3,42,750
Earning per equity share (in rupees):								
(1) Basic	0.19	-9.44	-6.41	-4.15	7.90	-15.85	3.75	9.56
(2) Diluted	0.19	-9.44	-6.41	-4.15	7.90	-15.85	3.75	9.56

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.

Neel Jain
Managing Director
(DIN 0255675)

Director

Vaishali Jain
Director & CFO
(DIN 08218972)

For HUMMING BIRD EDUCATION LTD.

Vaishali Jain
Director

Place: New Delhi
Date: 30 Nov 2021

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

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, 2021 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" 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 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

Abhishek Jain



per **Abhishek Jain**

Partner

Membership No.: 0535564

UDIN : 21535564AAAACZ9987

Place: New Delhi

Date: 10th November, 2021

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

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, 2021 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" 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.

- This Statement includes the results of the following entities:

Parent Company:

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



- Humming Bird Education Limited

Subsidiaries:


- SIBIL Education Private Limited
- Onmouseclick.com Private Limited

4. 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.
5. We have not conducted review of the financial information of two subsidiaries included in the unaudited consolidated financial results, whose financial information reflects total revenue Rs.10,16,707, total net profit (after tax) of Rs.19,157 for the half year ended on 30 September, 2021, respectively as considered in the statement. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

For V C A N & Co.

Chartered Accountants

Firm Registration No. 125172W


per **Abhishek Jain**
Partner



Membership No.: 0535564

UDIN : 21535564AAAADA6020

Place: New Delhi

Date: 10th November, 2021

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