



HBEL/BSE/2020-21/26

Date: 11.09.2020

To,

**BSE SME Platform**

25<sup>th</sup> Floor, P.J. Towers, Dalal Street,  
Fort, Mumbai - 400 001  
E-mail - corp.comm@bseindia.com

**Scrip ID: HBEL (542592)**

**SUBJECT: CONSOLIDATED FINANCIAL RESULTS IN PDF FOR HALF YEAR ENDED ON 31.03.2020**

We have noted the email received from BSE Ltd. for filing consolidated half year results in PDF which was already been filed in XBRL Grid. In this connection, we wish to submit half year result for financial year ended March 31, 2020 in PDF file.

This is for your information and record,

Thanking You,  
Yours faithfully,

**For Humming Bird Education Limited**

For HUMMING BIRD EDUCATION LTD.

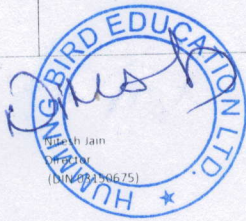
  
COMPANY SECRETARY

**Mayank Pratap Singh**  
Company Secretary and Compliance Officer

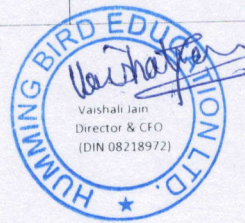
Encl: As above

All figures are in Rs lakhs

Particulars		As at 31st March, 2020	As at 30th Sep, 2019	As at 31st March, 2019
<b>A</b>				
EQUITY AND LIABILITIES				
1	Shareholder's Funds			
	a) Share Capital	61.30	61.30	61.30
	b) Reserves & Surplus	253.46	278.94	232.67
		314.76	340.24	293.97
2	Share Application money Pending Allotment			
3	Non Current Liabilities			
	a) Long Term Borrowings		7.34	7.34
	b) Deferred Tax Liabilities(net)	5.78		
	c) Other long term Liabilities			
	d) Long Term Provisions	5.78	7.34	7.34
4	Current Liabilities			
	a) Short Term Borrowings			
	b) Trade Payables			
	-Total outstanding dues of micro and small enterprises	0.09	1.81	6.24
	-Total outstanding dues of creditors other than micro and small enterprises	13.73	5.60	3.89
	c) Other Current Liabilities	7.71	18.51	3.32
	d) Short Term Provisions	21.53	25.92	13.45
		342.07	373.49	314.76
<b>TOTAL</b>				
<b>B</b>				
ASSETS				
1	Non Current Assets			
	a) Property, Plant & Equipments			
	(i) Tangible Assets	4.77	6.31	3.06
	(ii) Intangible Assets	27.18	0.05	0.12
	(iii) Capital Work In Progress			
	(iv) Intangible Assets under development			
	(v) Fixed Assets held for sale	31.95	6.36	3.18
	b) Non Current Investments	1.51		
	c) Deferred Tax Asset(net)			
	d) Long Term Loans & Advances	0.20	27.67	31.62
	e) Other non Current Assets	1.71	27.67	31.62
2	Current Assets			
	a) Current Investments			
	b) Inventories			1.07
	c) Trade Receivables		315.90	256.15
	d) Cash & Cash Equivalents	282.64		
	e) Short Term Loans and Advances	24.67		
	f) Other Current assets	1.10	23.56	22.74
		308.41	339.46	279.96
		342.07	373.49	314.76
<b>TOTAL</b>				



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Date: 2020.07.29  
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Place: New Delhi  
Date: 29.07.2020

HUMMING BIRD EDUCATION LIMITED

Audited Consolidated Statement of Profit and Loss for the half year ended 31 March 2020

CIN: L80221DL2010PLC207436

All figures are in Rs lakhs except EPS

Particulars	Half Year Ended				2018-19	2017-18
	31.03.2020 Audited	30.09.2019 Un-Audited	31.03.2019 Audited	30.09.2018 Audited	Audited	Audited
1 Revenue from operations	70.07	169.01	80.45	108.65	189.10	117.09
2 Other Income	10.09	5.66		0.00	0.00	0.00
3 Total Revenue (1+2)	80.16	174.67	80.45	108.65	189.10	117.09
4 Expenses						
a) Cost of material consumed						
b) Expenses Related to Olympiad Exams	1.45	32.65	23.32	26.95	50.27	44.97
c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade						
d) Employee benefit expense	18.49	25.42	17.37	21.69	39.06	28.41
e) Financial costs						
f) Depreciation and amortization expense	6.68	5.56	8.74	0.72	9.46	7.26
g) Other expenses	85.77	44.06	36.69	9.62	46.31	26.83
Total Expenses	112.38	107.69	86.12	58.98	145.10	102.47
5 Profit before exceptional and extraordinary items and tax	32.22	66.98	5.67	49.67	44.00	14.62
6 Exceptional Items	3.06					
7 Profit before extraordinary items and tax (5-6)	35.28	66.98	5.67	49.67	44.00	14.62
8 Extraordinary Items						
9 Profit before tax (7-8)	35.28	66.98	5.67	49.67	44.00	14.62
10 Tax expense						
a) Current tax	7.70	18.51	9.59	12.91	3.32	4.00
b) Deferred tax	1.55		7.91		7.91	0.21
	9.25	18.51	16.7	12.91	11.23	3.79
11 Profit/(Loss) from the period from continuing operations	26.03	48.47	4.00	36.76	32.77	10.83
Profit for the year attributable to						
- Owners of Parent	26.04	48.47				
- Minority Interest	0.00					
<b>Balance Carried to Balance Sheet</b>	<b>-26.03</b>	<b>48.47</b>	<b>-4.00</b>	<b>36.76</b>	<b>32.77</b>	<b>10.83</b>
12 Profit/(Loss) for the period (11)	<b>-26.03</b>	<b>48.47</b>	<b>-4.00</b>	<b>36.76</b>	<b>32.77</b>	<b>10.83</b>
13 No. of equity share outstanding as on the End of the Year	613,000.00	613,000.00	613,000.00	450,000.00	613,000.00	10,000.00
Weighted Average no. of Equity Shares	613,000.00	613,000.00	477,167.00	208,333.00	342,750.00	160,000.00
Earning per equity share						
(1) Basic	4.24	7.90	0.84	17.64	9.56	6.77
(2) Diluted	4.24	7.90	0.84	17.64	9.56	6.77

Notes

- The financial results were reviewed by the audit committee and approved by the Board of Directors as its meeting held on 29.07.2020
- There were no investor complaints received /pending as at 31st March, 2020
- 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 figures for the corresponding previous period have been regrouped /reclassified wherever considered necessary.



Nitesh Jain  
Director  
(DIN: 08218972)



Haishali Jain  
Director & CFO  
(DIN: 08218972)

Place: New Delhi  
Date: 29.07.2020

HUMMING BIRD EDUCATION LIMITED  
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31 March, 2020

(IN RUPEES)

Particulars	Period ended	Period ended	Period ended
	March 31, 2020	September 30, 2019	March 31, 2019
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit/(-)Loss Before Tax & after Extraordinary Items	(3,527,503)	6,697,850	4,399,891
Adjustment for			
- Interest Paid			
- Interest Received	(1,009,130)	(566,235)	(50)
- Depreciation and Amortization	667,999	556,339	946,243
- Profit attributable to Minority Interest	431		
<b>Operating Profit Before Working Capital Changes</b>	<b>(3,869,065)</b>	<b>6,687,954</b>	<b>5,346,084</b>
Adjustment for			
- Increase /(Decrease) in Trade Payables	9,997	(442,681)	884,713
- Increase /(Decrease) in Other Current Liabilities	675,453	169,462	
- Increase /(Decrease) in Other Non Current Liabilities	49,431		
- Increase /(Decrease) in Short term Provisions	(1,079,464)	1,519,740	
- (Increase) /Decrease Trade Receivables	(172,502)	106,586	229,414
- (Increase) /Decrease Short term Borrowings			
- (Increase) /Decrease Inventories			
- (Increase) /Decrease in Short term Loans and Advances, Other Assets	(428,987)		(5,856,931)
- (Increase) /Decrease in Other Current Assets	186,838	(81,820)	
<b>Cash Generated from Operations</b>	<b>(4,628,300)</b>	<b>7,959,241</b>	<b>603,280</b>
- Tax (paid) / Refund	925,248	(2,071,299)	(1,145,287)
<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES-(A)</b>	<b>(3,703,052)</b>	<b>5,887,942</b>	<b>(542,007)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
- Sale of Tangible Assets			
- Purchase of Capital Asset	(460,839)	(479,038)	(66,177)
- Investments			
- Interest Received	1,009,130	566,235	50
<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES-(B)</b>	<b>548,291</b>	<b>87,197</b>	<b>(66,127)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
- Proceeds from share capital			4,530,000
- Proceeds from long Term Borrowings			
- Proceeds from Securities Premium			19,886,000
- Interest Paid			
<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES-(C)</b>			<b>24,416,000</b>
<b>Net changes in Cash &amp; Cash equivalents (A+B+C)</b>	<b>(3,154,761)</b>	<b>5,975,139</b>	<b>23,807,866</b>
<b>Cash &amp; Cash equivalents - Opening Balances</b>	<b>31,590,273</b>	<b>25,615,134</b>	<b>1,807,268</b>
<b>Cash &amp; Cash equivalents - Closing Balances</b>	<b>28,435,513</b>	<b>31,590,273</b>	<b>25,615,134</b>
<b>NOTES:</b>			
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		

