

Date: 14.11.2023

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Ref: Scrip Code 542592

Sub: **OUTCOME OF THE MEETING OF BOARD OF DIRECTORS HELD ON TUESDAY, 14TH NOVEMBER, 2023 PURSUANT TO REGULATION 30 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

Dear Sir,

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) read with Schedule III to the Listing Regulations, this is to inform you that the Board of Directors of the Company, at its Meeting held today, i.e., on Tuesday, November 14, 2023 (which commenced at 09.40 p.m. and concluded at 10.20 p.m.), inter alia, has approved / noted the following:

1. APPROVAL OF THE UN-AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED) FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023:

Upon recommendation of the Audit Committee, the Board of Directors have approved the Un-audited Financial Results (Standalone & Consolidated) for the Half Year ended September 30, 2023 (enclosed herewith).

2. NOTING OF THE LIMITED REVIEW REPORTS OF THE STATUTORY AUDITORS ON THE STANDALONE & CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023:

Upon recommendation of the Audit Committee, the Board of Directors took note of the Limited Review Reports on the Standalone and Consolidated Unaudited Financial Results of the Company for the Half Year ended September 30, 2023. The reports are with unmodified conclusion (enclosed herewith).

This is for your information and record.

Thanking you,

Yours faithfully

For Humming Bird Education Limited

Shweta Dwivedi

Company Secretary & Compliance Officer

		Half Year Ended	Standalone Year Ended
Particulars		As at 30th Sep, 2023	As at 31st March, 2022
A	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
a)	Share Capital	61.30	61.30
b)	Reserves & Surplus	179.67	118.52
		240.97	179.82
2	Share Application money Pending Allotment		
3	Non Current Liabilities		
a)	Long Term Borrowings	-	-
b)	Deferred Tax Liabilities(net)	-	-
c)	Other long term Liabilities	-	-
d)	Long Term Provisions	-	-
e)	Minority Interest	-	-
		-	-
4	Current Liabilities		
a)	Short Term Borrowings	-	-
b)	Trade Payables	0.57	-
	-Total outstanding dues of micro and small enterprises	-	-
	-Total outstanding dues of creditors other than micro and small enterprises	-	0.89
c)	Other Current Liabilities	88.09	12.58
d)	Short Term Provisions	13.42	-
		102.08	13.47
	TOTAL	343.05	193.29
B	ASSETS		
1	Non Current Assets		
a)	Property, Plant & Equipments		
(i)	Tangible Assets	5.82	2.98
(ii)	Intangible Assets	0.25	9.04
(iii)	Capital Work In Progress	-	-
(iv)	Intangible Assets under development	-	-
(v)	Fixed Assets held for sale	-	-
		6.07	12.02
b)	Non Current Investments	0.51	1.12
c)	Deferred Tax Asset (net)	-	-
d)	Long-Term Loans & Advances	2.27	-
e)	Other non Current Assets	190.00	0.20
		192.78	1.32
2	Current Assets		
a)	Current Investments	-	-
b)	Inventories	12.06	-
c)	Trade Receivables	24.36	0.24
d)	Cash & Cash Equivalents	94.03	151.85
e)	Short Term Loans and Advances	12.69	25.54
f)	Other Current assets	1.07	2.31
		144.20	179.94
	TOTAL	343.05	193.29

Notes:

- The above un-audited financial results of the half year ended 30th September, 2023 have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meetings held on 14th November, 2023. 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.

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.

Nitesh Jain
Managing Director
(DIN 03150675) MANAGING DIRECTOR

Place : New Delhi
Date : 14 Nov 2023

HUMMING BIRD EDUCATION LIMITED
Unaudited Standalone Statement of Profit and Loss for the year ended 30 September 2023
CIN: L80221DL2010PLC207436

All figures are in Rs lakhs except EPS & Shares

Particulars	Half Year Ended			Year Ended
	30.09.2023	31.03.2023	30.09.2022	31.03.2023
	Un-Audited	Un-Audited	Un-Audited	Audited
1 Revenue from operations	364.29	37.91	167.95	205.86
2 Other Income	2.49	23.65	2.90	26.55
3 Total Revenue (1+2)	366.78	61.56	170.85	232.41
4 Expenses:				
a) Cost of material consumed		-	-	-
b) Expenses Related to Olympiad Exams	23.31	-2.18	23.17	21.00
c) Expense related to Book Sale	64.69	12.84	16.44	29.28
d) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-4.05	-	-	-
e) Employee benefit expense	57.19	27.88	23.32	51.20
f) Financial costs		-	-	-
g) Depreciation and amortization expense	1.94	5.22	5.18	10.40
h) Other expenses	172.10	42.51	62.45	104.96
Total Expenses	315.18	78.25	130.55	208.82
5 Profit before exceptional and extraordinary items and tax	51.60	-16.71	40.30	23.59
6 Exceptional Items				
Provision for diminution in value of investment		0.61	-	0.61
Loan and advances written off		-	-	-
7 Profit before extraordinary items and tax (5-6)	51.60	-17.33	40.30	22.97
8 Extraordinary Items				-
9 Profit before tax (7-8)	51.60	-17.33	40.30	22.97
10 Tax expense:				
a) Current tax	13.42	-	-	-
b) Tax Related To earlier year		-	-	-
c) Deferred tax		-0.31	0.31	-
	13.42	-0.31	0.31	-
11 Profit(Loss) from the period from continuing operations	38.18	-17.02	39.99	22.97
Balance Carried to Balance Sheet	38.18	-17.02	39.99	22.97
12 Profit/(Loss) for the period (11)	38.18	-17.02	39.99	22.97
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
Weighted Average no. of Equity Shares	6,13,000	6,13,000	6,13,000	6,13,000
Earning per equity share (in rupees):				
(1) Basic	6.23	-2.78	6.52	3.75
(2) Diluted	6.23	-2.78	6.52	3.75

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.

Nitesh Jain
 Managing Director
 (DIN 03150675)

Place : New Delhi
 Date : 14 Nov 2023

HUMMING BIRD EDUCATION LIMITED
Standalone Cash Flow Statement for the year ended 30 Sep 2023
CIN: L80221DL2010PLC207436

Particulars	Standalone	
	Half Year Ended	Year ended
	September 30,2023	March 31,2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(-)Loss Before Tax & after Extraordinary Items	38.18	22.97
Adjustment for :		
- Interest Paid		-
- Interest Received	-2.49	-6.61
- Depreciation and Amortization		10.40
- Loss on Diminution in value of investment	1.94	0.61
- Profit attributable to Minority Interest		-
"-Reversal of income tax expenses booked in previous years		-
Operating Profit Before Working Capital Changes	37.63	27.38
Adjustment for :		
- Increase /(Decrease) in Trade Payables	91.04	-2.43
- Increase /(Decrease) in Other Current Liabilities		-
- Increase /(Decrease) in Other Non Current Liabilities		-
- Increase /(Decrease) in Short term Provisions		-
-(Increase) /Decrease Trade Receivables	-24.36	0.24
-(Increase) /Decrease Short term Borrowings		-
-(Increase) /Decrease Inventories	-4.045	-8.01
-(Increase) /Decrease in Short term Loans and Advances,Other Assets	-163.52	-14.46
-(Increase) /Decrease in Other Current Assets		-
Cash Generated from Operations	-63	2.71
- Tax (paid) / Refund	-	-
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES-(A)	-63	2.71
B. CASH FLOW FROM INVESTING ACTIVITIES		
- Sale of Tangible Assets		-
- Purchase of Capital Asset		-
- Investments		-
- Interest Received		-
- Purchase of Fixed Asset (Including Capital WIP.)	-2.70	-3.69
<u>Inflow:</u>		
a) Sale/Transfer of Fixed Assets		-
b) Interest Received	2.49	6.61
NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES-(B)	-0.21	2.92
C. CASH FLOW FROM FINANCING ACTIVITIES		
- Proceeds from share capital		-
- Proceeds from long Term Borrowings		-
- Proceeds from Securities Premium		-
- Interest Paid		-
- Dividend Paid		-
NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES-(C)	-	-
Net changes in Cash & Cash equivalents (A+B+C)	-63.46	5.64
Cash & Cash equivalents - Opening Balances	157.49	151.85
Cash & Cash equivalents - Closing Balances	94.03	157.49
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)	

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.

Nitesh Jain
Managing Director
(DIN 03150675)

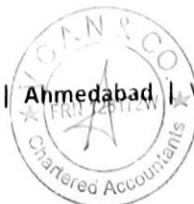
MANAGING DIRECTOR

Place : New Delhi
Date : 14 Nov 2023

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

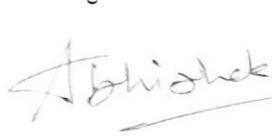
To
Board of Directors
Humming Bird Education Limited

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, 2023 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



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 & Co.



per **Abhishek Jain**
Partner
Membership No.: 0535564
UDIN : 23535564BGWFTT3906

Place: New Delhi
Date: 14th November, 2023