



**SANMARKS & ASSOCIATES**  
Chartered Accountants

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**Auditor's Report on Yearly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

To,  
Board of Directors of  
Humming Bird Education Limited,

We have audited the accompanying Statement of financial results of Humming Bird Education Limited ("the Company") for the year ended March 31, 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.

These financial results have been prepared on the basis of the annual financial Statements for the year ended 31st March, 2019 which are responsibility of the Company's management. Our responsibility is to express an opinion on the Statement based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by Management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, these yearly financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 in this regard; and
- ii) give a true and fair view of the net profit and total comprehensive income and other financial information for the year ended March 31, 2019.
- iii) The previous year figures have been audited by the predecessor auditor.

For Sanmarks & Associates  
Chartered Accountants  
FRN 003343N

CA Sanjay Kumar Gupta  
Partner  
M.No 500642  
Place: Faridabad  
Date: 30/05/2019



HUMMING BIRD EDUCATION LIMITED

Statement of Profit and Loss for the year ended 31 March, 2019

CIN: U80221DL2010PTC207436

Particulars	2018-19	2017-18
1 Revenue from operations	18,909,978	11,708,746
2 Other income	50	101
3 Total Revenue (1+2)	18,910,028	11,708,847
4 Expenses:		
a) Cost of material consumed		
b) Expense related to Olympiad exams	5,027,426	4,496,932
c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		
d) Employee benefit expense	3,905,755	2,841,173
e) Financial costs		
f) Depreciation and amortization expense	946,243	225,676
g) Other expenses	4,630,713	2,683,016
Total Expenses	14,510,137	10,246,797
5 Profit before exceptional and extraordinary items and tax	4,399,891	1,462,050
6 Exceptional Items		
7 Profit before extraordinary items and tax (5-6)	4,399,891	1,462,050
8 Extraordinary Items		
9 Profit before tax (7-8)	4,399,891	1,462,050
10 Tax expense:		
a) Current tax	331,650	400,382
b) Deferred tax	791,496	(21,329)
	1,123,146	379,053
11 Profit(Loss) from the period from continuing operations	3,276,745	1,082,997
Balance Carried to Balance Sheet	3,276,745	1,082,997
12 Profit/(Loss) for the period (11)	3,276,745	1,082,997
13 No of equity share outstanding as on the End of the Year	613,000	10,000
Weighted Average no. of Equity Shares	342,750	160,000
Earning per equity share:		
(1) Basic	9.56	6.77
(2) Diluted	9.56	6.77

In terms of our report attached  
For Sanjays & Associates  
Chartered Accountants  
FRN 003343N

CA Sanjay Kumar Gupta  
Partner  
M.No 500642

Place : Faridabad  
Date : 30/05/2019



For HUMMING BIRD EDUCATION LTD.

*Waishat*  
CHIEF FINANCIAL OFFICER

For and on behalf of the Board of Directors

For HUMMING BIRD EDUCATION LTD.

*Diksha*  
Nitesh Jain  
Director (DIN 03150675)  
MANAGING DIRECTOR

Place : Delhi  
Date : 30/05/2019



HUMMING BIRD EDUCATION LIMITED  
Balance sheet as at 31/03/2019  
CIN: U80221DL2010PTC207436

Particulars		As at 31st March, 2019	As at 31st March, 2018
A	<b>EQUITY AND LIABILITIES</b>		
1	Shareholder's Funds		
	a) Share Capital	6,130,000	100,000
	b) Reserves & Surplus	23,267,240	1,626,636
		29,397,240	1,726,636
2	Share Application money Pending Allotment		
3	Non Current Liabilities		
	a) Long Term Borrowings		
	b) Deferred Tax Liabilities(net)	733,568	
	c) Other long term Liabilities		
	d) Long Term Provisions		
		733,568	
4	Current Liabilities		
	a) Short Term Borrowings		42,899
	b) Trade Payables	623,921	184,000
	c) Other Current Liabilities	389,482	566,627
	d) Short Term Provisions	331,650	400,382
		1,345,053	1,193,908
	<b>TOTAL</b>	<b>31,475,861</b>	<b>2,920,544</b>
B	<b>ASSETS</b>		
1	Non Current Assets		
	a) Property, Plant & Equipments		
	(i) Tangible Assets	306,259	407,643
	(ii) Intangible Assets	11,895	
	(iii) Capital Work In Progress		
	(iv) Intangible Assets under development		
	(v) Fixed Assets held for sale		
		318,154	407,643
	b) Non Current Investments		
	c) Deferred Tax Asset(net)		57,928
	d) Long Term Loans & Advances		
	e) Other non Current Assets	3,162,302	
		3,162,302	57,928
2	Current Assets		
	a) Current Investments		
	b) Inventories		
	c) Trade Receivables	106,586	336,000
	d) Cash & Cash Equivalents	25,615,134	1,807,268
	e) Short Term Loans and Advances		
	f) Other Current assets	2,273,685	311,705
		27,995,405	2,454,973
	<b>TOTAL</b>	<b>31,475,861</b>	<b>2,920,544</b>

In terms of our report attached

For Sanmarks & Associates

Chartered Accountants

FRN 003343N

CA Sanjay Kumar Gupta  
Partner

M.No 500642

Place : Faridabad

For and on behalf of the Board of Directors

For HUMMING BIRD EDUCATION LTD.

Nitesh Jain  
Director (DIN 03111919)

*Nitesh Jain*  
MANAGING DIRECTOR

*Sanjay Kumar Gupta*  
CHIEF FINANCIAL OFFICER

Place : Delhi