

HUMMING BIRD EDUCATION LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2019

(IN RUPEES)

	Particulars	Period ended September 30,2019	Period ended March 31,2019
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit/(-)Loss Before Tax & after Extraordinary Items	6,697,850	4,399,891
	Adjustment for :		
	- Interest Paid	-	-
	- Interest Received	(566,235)	(50)
	- Depreciation and Amortization	556,339	946,243
	Operating Profit Before Working Capital Changes	6,687,954	5,346,084
	Adjustment for :		
	- Increase /(Decrease) in Trade Payables	(442,681)	884,713
	- Increase /(Decrease) in Other Current Liabilities	169,462	-
	- Increase /(Decrease) in Short term Provisions	1,519,740	-
	- (Increase) /Decrease Trade Recievables	106,586	229,414
	- (Increase) /Decrease Short term Borrowings	-	-
	- (Increase) /Decrease Inventories	-	-
	- (Increase) /Decrease in Short term Loans and Advances,Other Assets	-	(5,856,931)
	- (Increase) /Decrease in Other Current Assets	(81,820)	-
	Cash Generated from Operations	7,959,241	603,280
	- Tax (paid) / Refund	(2,071,299)	(1,145,287)
	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES-(A)	5,887,942	(542,007)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	- Sale of Tangible Assets	-	-
	- Purchase of Capital Asset	(479,038)	(66,177)
	- Interest Received	566,235	50
	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES-(B)	87,197	(66,127)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	- Proceeds from share capital	-	4,530,000
	- Proceeds from long Term Borrowings	-	-
	- Proceeds from Securities Premium	-	19,886,000
	- Interest Paid	-	-
	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES-(C)	-	24,416,000
	Net changes in Cash & Cash equivalents (A+B+C)	5,975,139	23,807,866
	Cash & Cash equivalents - Opening Balances	25,615,134	1,807,268
	Cash & Cash equivalents - Closing Balances	31,590,273	25,615,134

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) Rules, 2014.

For HUMMING BIRD EDUCATION LTD.

MANAGING DIRECTOR

For HUMMING BIRD EDUCATION LTD.

CHIEF FINANCIAL OFFICER

Particulars	Half Year Ended			2018-19	2017-18
	30.09.2019	31.03.2019	30.09.2018		
	Un-Audited	Audited	Audited	Audited	Audited
1 Revenue from operations	169.01	80.45	108.65	189.10	117.09
2 Other Income	5.66	-	0.00	0.00	- 0.00
3 Total Revenue (1+2)	174.67	80.45	108.65	189.10	117.09
4 Expenses:					
a) Cost of material consumed	-	-	-	-	-
b) Expenses Related to Olympiad Exams	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	25.42	17.37	21.69	39.06	28.41
e) Financial costs	-	-	-	-	-
f) Depreciation and amortization expense	5.56	8.74	0.72	9.46	2.26
g) Other expenses	44.06	36.69	9.62	46.31	26.83
Total Expenses	107.69	86.12	58.98	145.10	102.47
5 Profit before exceptional and extraordinary items and tax	66.98	-5.67	49.67	44.00	14.62
6 Exceptional Items	-	-	-	-	-
7 Profit before extraordinary items and tax (5-6)	66.98	-5.67	49.67	44.00	14.62
8 Extraordinary Items	-	-	-	-	-
9 Profit before tax (7-8)	66.98	-5.67	49.67	44.00	14.62
10 Tax expense:					
a) Current tax	18.51	-9.59	12.91	3.32	4.00
b) Deferred tax	-	7.91	-	7.91	-0.21
	18.51	-1.67	12.91	11.23	3.79
11 Profit(Loss) from the period from continuing operations	48.47	-4.00	36.76	32.77	10.83
Balance Carried to Balance Sheet	48.47	-4.00	36.76	32.77	10.83
12 Profit/(Loss) for the period (11)	48.47	-4.00	36.76	32.77	10.83
13 No of equity share outstanding as on the End of the Year	613,000.00	613,000.00	450,000.00	613,000.00	10,000.00
Weighted Average no. of Equity Shares	613,000.00	477,167.00	208,333.00	342,750.00	160,000.00
Earning per equity share:					
(1) Basic	7.90	-0.84	17.64	9.56	6.77
(2) Diluted	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 November 13, 2019.
- There were no investor complaints received /pending as at 30th September, 2019
- 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.

For HUMMING BIRD EDUCATION LTD.

Nitesh Jain
 Director
 (DIN 03150675)

Nitesh Jain
 MANAGING DIRECTOR

Place : New Delhi
 Date : Nov 13, 2019

For HUMMING BIRD EDUCATION LTD.

Vaishali Jain
 Director & CFO
 (DIN 08218972)

Vaishali Jain

CHIEF FINANCIAL OFFICER

All figures are in Rs lakhs

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

For HUMMING BIRD EDUCATION LTD.

Nitesh Jain
 Director
 (DIN 03150675)

Nitesh Jain
 MANAGING DIRECTOR

For HUMMING BIRD EDUCATION LTD.

Vaishali Jain
 Director & CFO
 (DIN 08218972)

Vaishali Jain
 CHIEF FINANCIAL OFFICER

Place : New Delhi
 Date : Nov 13, 2019