

EDUEXEL INFOTAINMENT LIMITED

May 28, 2019

To,
The Manager,
Department of Corporate Services,
The Bombay Stock Exchange Limited,
Floor- 25, P.J. Towers,
Dalal Street,
Mumbai – 400001

Dear Sir,

Sub: Audited Financial Results together with Auditors Report with unmodified opinion for the Quarter and Year ended on March 31, 2019

Please find enclosed herewith Audited Financial Results of the Company under Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, for quarter and year ended on March 31, 2019 together with Audit Report with unmodified opinion on the Standalone Financial results of the Company .

Kindly take the above on record.

Thanking you.

Yours faithfully,
For EDUEXEL INFOTAINMENT LIMITED



Director/Authorised Signatory

P. N. GANGULI & CO.

CHARTERED ACCOUNTANTS

7, OLD POST OFFICE STREET,
1ST FLOOR, ROOM NO. 11,
KOLKATA - 700 001.

Phone { +91 33 2248 7768
{ +91 33 2210 0491
e-mail pngangulico@gmail.com

Independent Auditor's Report on Quarterly Standalone Financial Results and Standalone Year to Date results of Eduxel Infotainment Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Eduxel Infotainment Limited

We have audited the standalone financial results of M/s. Eduxel Infotainment Limited for the quarter and year ended on March 31, 2019 attached herewith, being submitted by the Company pursuant to requirement of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These financial results have been prepared on the basis of annual audited financial statements and reviewed quarterly financial results which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder as applicable, and other accounting principles generally accepted in India and in compliance with requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed in Financial Results. As 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.

The Financial Results for the quarter and year ended March 31, 2018, reported in the previous GAAP, included in the statement are based on the previously issued results of the Company prepared in accordance with the Accounting Standard as per Section 133 of the Companies Act, 2013.

In our opinion and to the best of our information and according to the explanations given to us these quarterly as well as year to date financial results:

1. are presented in accordance with the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. give a true and fair view of the net profit/(loss) and other financial information for the quarter as well as year ended on March 31, 2019.

Place: Kolkata
Date: 28/05/2019

For P. N. GANGULI & CO.
Chartered Accountants

Saikat Sen
(SAIKAT SEN)

Partner
ICAI Membership No. F064453
ICAI F.R.N. 302203E

EDUEXEL INFOTAINMENT LIMITED

4 Statement of Assets and Liabilities:

Particulars	As on March 31, 2019	As on March 31, 2018
<u>Total Assets</u>		
Non Current Assets	159.62	159.62
Tangible Assets	0.45	0.55
Inventories	-	-
Cash and Bank Balances	0.05	0.06
Loans & Advances	300.00	300.00
Trade Receivables	2,032.83	2,032.83
Other Current Assets	4,871.41	4,871.49
Total	7,364.36	7,364.55
<u>Equity and Liabilities</u>		
Equity Share Capital	846.10	846.10
Reserves and Surplus	228.05	230.91
Non Current Liabilities	1,124.95	1,126.25
Trade Payables	5,107.80	5,107.80
Short term Borrowings	8.77	8.77
Other Current Liabilities	48.69	44.72
Total	7,364.36	7,364.55



No. 1, Wallers Lane, 1st Floor, Room No. 3, Mataji Complex, Near India Silk House,
 Mount Road, Chennai - 600002
 Mob. No. 09003113372
 Email : eduexcelinfo2015@gmail.com
 CIN - L92100TN1990PLC019605

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The Company has adopted Indian Accounting Standard (Ind AS) from and accordingly these Financial Results have been prepared in accordance with the Recognition and Measurement Principles laid down in the IND AS 34 "Interim Financial Reporting as prescribed u/s 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India (GAAP). Financial Results for the relevant period presented have been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34.

- 6 Provision for taxation and deferred tax will be made at the end of the year, if applicable.
- 7 The above results for the quarter and year ended March 31, 2019 have been reviewed by the Audit Committee at their meeting held on May 28, 2019 and approved by the Board of Directors at their meeting held on May 28, 2019
- 8 The statutory auditors have performed audit of the financial statements of the Company and have issued their audit report.
- 9 Reconciliation between net profit or loss reported in accordance with Indian GAAP (previous GAAP) and IND AS for the quarter and year ended on March 31, 2019 and year ended on March 31, 2018:

Particulars	Quarter ended			Year to date	
	31.03.2019 (audited)	31.12.2018 (unaudited)	31.03.2018 (audited)	31.03.2019 (audited)	31.03.2018 (audited)
Net Profit/(Loss) reported for the quarter earlier as per the previous Indian GAAP	(0.92)	(0.59)	(2.15)	(2.83)	(1.75)
Re-measurement of actuarial Profit/(Loss) on defined benefit plan	-	-	-	-	-
Net Profit/(Loss) for the period as per the Ind AS	(0.92)	(0.59)	(2.15)	(2.83)	(3.94)
Other Comprehensive Income	-	-	-	-	-
Re-measurement of actuarial Profit/(Loss) on defined benefit plan	-	-	-	-	-
Total Comprehensive Income/(Loss) for the period as per the Ind AS	(0.92)	(0.59)	(2.15)	(2.83)	(3.94)

May 28, 2019



For Eduexcel Infotainment Limited

[Signature]
Director/ Authorised Signatory

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