VIRTUAL GLOBAL EDUCATION LIMITED

Regd. Office: 1007 Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034

Email Id: csvirtualeducation@gmail.com, Website: www.virtualeducation.co.in

CIN: L67120DL1993PLC052256, Ph: 011-41522143

Statement of Standalone Un-Audited Financial Results for the Quarter ended as on 30th June 2025

(Amount in Lacs except EPS)

Sr. No.	Particulars	Quarter Ended			
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from operations		-	-	-
II	Other Operating Income	19.54	17.11	26.28	105.67
III	**Total Income from operations (net) (I+II)**	**19.54**	**17.11**	**26.28**	**105.67**
IV	**Expenses**				
	(a) Cost of raw materials consumed	-	-	-	-
	(b) Purchases of stock-in -trade	-	-	-	-
	(c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	-	-	-	-
	(d) Employee benefits expenses	7.59	10.51	10.38	40.30
	(e) Finance Cost	-	-	-	-
	(f) Depreciation and amortisation expense	1.27	1.27	1.25	5.18
	(g) Other expenses	10.42	7.52	18.93	97.59
	Total Expenses	**19.29**	**19.30**	**30.56**	**143.07**
V	**Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)**	**0.26**	**(2.19)**	**(4.28)**	**(37.40)**
VI	Exceptional Items				
VII	**Profit/ (Loss) before extraordinary items and Tax (V-VI)**	**0.26**	**(2.19)**	**(4.28)**	**(37.40)**
VIII	Extraordinary items				
IX	**Profit/ (Loss) before Tax (VII-VIII)**	**0.26**	**(2.19)**	**(4.28)**	**(37.40)**
X	Tax Expenses				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	0.93
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**0.26**	**(2.19)**	**(4.28)**	**(38.33)**
XII	**Net Profit/ (Loss) from discontinuing operation (before Tax)**				
XIII	Tax Expense of discontinuing operations				
XIV	**Net Profit/ (Loss) from discontinuing operation after Tax (XII-XIII)**	-	-	-	-
XV	**Net Profit/ (Loss) for the Period (XI+XIV)**	**0.26**	**(2.19)**	**(4.28)**	**(38.33)**
XVI	Share of profit / (loss) of associates				
XVII	Share of profit / (loss) of Minority				
XVIII	**Net Profit/ (Loss) after taxes,minority interest and share of profit/(loss) of associates**	**0.26**	**(2.19)**	**(4.28)**	**(38.33)**
XIX	Other Comprehensive Income				
XX	**Total Comprehensive Income for the period (XVIII+XIX)**	**0.26**	**(2.19)**	**(4.28)**	**(38.33)**
XVII	Paid-up equity share capital (Face value of Re.1/- per share)	4,236.64	4,236.64	4,236.64	4,236.64
XVIII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year				
XIX	Earning Per Share (before extraordinary items) (of Re. 1/- each) (not annualised) A) Basic B) Diluted	0.00	(0.00)	(0.01)	(0.01)

Notes

1. The standalone Un-audited Financial Results of the Company has been prepered in accordance with the Indian Accopunting Standard (IND-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
2. The above standalone Un-audited Financial Results have been, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on .
3. As the Company is mainly operating in one reportable business segment, hence the disclosure requirements of Indian Accounting Standard (Ind AS-108) "Operating Segment" is not applicable.
4. The Company does not have any Exceptional or Extraordinary items to report for the above periods.
5. The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.
6. This statement is as per Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015

NIRBHAY KUMAR ROY

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Date: 2025.08.29 17:09:42 +05'30'

Nirbhay Kumar Roy
Director
DIN: 08022614

VIRTUAL GLOBAL EDUCATION LIMITED

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Email Id: csvirtualeducation@gmail.com, Website: www.virtualeducation.co.in

CIN: L67120DL1993PLC052256, Ph: 011-41522143

Statement of Consolidated Un-Audited Financial Results for the Quarter ended as on 30th June, 2025

(Amount in Lacs except EPS)

Sr. No.	Particulars	Quarter Ended			
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from operations	-	-	-	-
II	Other Operating Income	19.54	17.11	26.28	105.67
III	**Total Income from operations (net) (I+II)**	**19.54**	**17.11**	**26.28**	**105.67**
IV	**Expenses**				
	(a) Cost of raw materials consumed	-	-	-	-
	(b) Purchases of stock-in -trade	-	-	-	-
	(c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	-	-	-	-
	(d) Employee benefits expenses	7.59	10.51	10.38	40.3
	(e) Finance Cost	-	-	-	-
	(f) Depreciation and amortisation expense	1.27	1.27	1.25	5.18
	(g) Other expenses	10.43	7.66	18.98	97.79
	Total Expenses	**19.30**	**19.44**	**30.61**	**143.27**
V	**Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)**	**0.25**	**(2.33)**	**(4.33)**	**(37.60)**
VI	Exceptional Items				
VII	**Profit/ (Loss) before extraordinary items and Tax (V-VI)**	**0.25**	**(2.33)**	**(4.33)**	**(37.60)**
VIII	Extraordinary items				
IX	**Profit/ (Loss) before Tax (VII-VIII)**	**0.25**	**(2.33)**	**(4.33)**	**(37.60)**
X	Tax Expenses				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	0.93
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**0.25**	**(2.33)**	**(4.33)**	**(38.53)**
XII	**Net Profit/ (Loss) from discontinuing operation (before Tax)**	-	-	-	-
XIII	Tax Expense of discontinuing operations	-	-	-	-
XIV	**Net Profit/ (Loss) from discontinuing operation after Tax (XII-XIII)**	-	-	-	-
XV	**Net Profit/ (Loss) for the Period (XI+XIV)**	**0.25**	**(2.33)**	**(4.33)**	**(38.53)**
XVI	Share of profit / (loss) of associates	-	-	-	-
XVII	Share of profit / (loss) of Minority	-	(0.07)	-	(0.10)
XVIII	**Net Profit/ (Loss) after taxes,minority interest and share of profit/(loss) of associates**	**0.25**	**(2.26)**	**(4.33)**	**(38.43)**
XIX	Other Comprehensive Income	-	-	-	-
XX	**Total Comprehensive Income for the period (XVIII+XIX)**	**0.25**	**(2.26)**	**(4.33)**	**(38.43)**
XVII	Paid-up equity share capital (Face value of Re.1/- per share)	4,236.64	4,236.64	4,236.64	4,236.64
XVIII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year				
XIX	Earning Per Share (before extraordinary items) (of Re. 1/- each) (not annualised) A) Basic B) Diluted	0.00	(0.00)	(0.01)	(0.01)

Notes

1. The consolidated un-audited Financial Results of the Company has been prepered in accordance with the Indian Accopunting Standard (IND-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued
2. The above consolidated un-audited Financial Results have been, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th July, 2025
3. As the Company is mainly operating in one reportable business segment, hence the disclosure requirements of Indian Accounting Standard (Ind AS-108) "Operating Segment" is not applicable.
4. The Company does not have any Exceptional or Extraordinary items to report for the above periods.
5. The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.
6. This statement is as per Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015

NIRBHAY KUMAR ROY

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Date: 2025.08.29 17:10:24 +05'30'

Nirbhay Kumar Roy
Director
DIN: 08022614

ASHA & ASSOCIATES
Chartered Accountants

3A BIGJOS TOWER,NETAJI SUBHASH PLACE,
PITAM PURA,DELHI DELHI 110034
Ph. 9811906784,11-41814948

Limited Review Report on Unaudited Consolidated Financial Results for the quarter ended 30th June 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,

THE BOARD OF DIRECTORS
VIRTUAL GLOBAL EDUCATION LIMITED
1007 Aggarwal Cyber Plaza -1
Netaji Subhash Place Pitampura Delhi-110034

Qualified Opinion

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of VIRTUAL GLOBAL EDUCATION LIMITED ('the Company') for the quarter ended 30ST June 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India.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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

ASHA & ASSOCIATES CHARTERED ACCOUNTANTS DELHI

We also performed procedure in accordance with the circular issued by SEBI under regulation 33(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended , to extent applicable.

4. The statement includes the results of following entities

Holding Company
1. Virtual Global Education Limited
Subsidiary Company
1. Shikshan School Private Limited

5. In view of matters described in point no 6 to 11 given below on that basis we are unable to state weather accompanying statement of consolidated unaudited financial results, prepared in accordance with applicable accounting standards 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) Regulation, 2015 (as amended) including the manner in which it is to be disclosed .Thus in subject to point 6 to 11 given below we do not express a conclusion on the accompanying financial statements.

Qualified Opinion

6. We draw attention to our previous Review Report Dated 14.02.2025 for quarter ended 31st December 2024 and Report Dated 29.05.2025 for the period ended 31st March 2025 we reported the fraudulent activities of the CFO have significantly impacted the accuracy of the financial statements,, financial position and performance of the Company, we were unable to express an opinion on the financial statements as on 31st December 2024. We recommend that the company should take immediate corrective actions, including a forensic audit of the financial statements, , and the reporting of the fraud to SEBI and law enforcement agencies.and our opinion on above are same .Company has initiated a special Audit Instead of Forensic Audit . This fraud indicates a material weakness in internal financial controls, and raises significant concerns-and raises significant concerns regarding the reliability of the financial reporting..

7. Further during the course of our audit from Ist April 2024 to 31st March 2025 , and pursuant to a Special Audit initiated by the Audit Committee, we identified material financial irregularities involving unauthorized transactions and misappropriation of funds by the Company's Chief Financial Officer (CFO)& Director Mr Ankit Sharma . As per the findings of the special audit report dated 28.05.2025 it has been determined that an amount aggregating to ₹ 88,17,931/- was misappropriated through fictitious payments,unsupported expenses and unauthorized fund transfers during the financial years 2024-25.The amount has not been recovered as of the date of the report, and the company is in the process of initiating legal and disciplinary proceedings. No provision has been made in the financial statements for the said loss."The Company has to be recorded an impairment and provision of Rs 88,17,931/- in the financial statements for the year ended March 31, 2025, pending full recovery and resolution.

ASHA & ASSOCIATES CHARTERED ACCOUNTANTS DELHI

8. In terms of resolution passed by the share holders at the Annual General Meeting held on 10.09.2024 the company allotted 14,25,00,000 fully convertible warrants of Rs.1/- each on preferential basis to other than promoters.Out of which 25% of warrant issue price has been received during this year .We have not received sufficient evidence and documents to satisfy that amount has been utilized as per the purpose mentioned under the approval for SEBI .
9. Company has given Advance of Rs.5,32,20,571/- given up to 30th June 2025 for Purchase of Land at Guru gram , management is unable to provide proper documents in support of this transaction
10. The Company has given Loan & Advances of Rs 4,,21,00,000/-,up to 30st June 2025 management is unable to provide nature of advances and documentation in support of this transaction.
11. The Company has Paid Rs 5,98,92,996/- up to 30th June 2025 against Training expenses payable, in respect of this transaction no supporting documents has been provided to us.

For Asha & Associates
FRN: 024773N
Chartered Accountants



(CA Asha Taneja)
M. No. 096107
Date: 20.08.2025
Place: New Delhi
UDIN: 25096107BMOYXF9817

Note: This Report has been issued after a mail from BSE in regard to Disclosure in Point No 4 as per Format. Same has been inserted in Point no 4 as required.New UDIN has been issued in addition to UDIN already generated on 30.07.2025 UDIN 25096107BMOYXE9770 .There is No financial impact thereon in this respect.

ASHA & ASSOCIATES
Chartered Accountants

3A BIGJOS TOWER,NETAJI SUBHASH PLACE,
PITAM PURA,DELHI DELHI 110034
Ph. 9811906784,11-41814948

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,

THE BOARD OF DIRECTORS
VIRTUAL GLOBAL EDUCATION LIMITED
1007 Aggarwal Cyber Plaza -1
Netaji Subhash Place Pitampura Delhi-110034

Qualified Opinion

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of VIRTUAL GLOBAL EDUCATION LIMITED ('the Company') for the quarter ended 30ST June 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India.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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

ASHA & ASSOCIATES
CHARTERED ACCOUNTANTS
DELHI

4. In view of matters described in point no 5 to 10 given below on that basis we are unable to state weather accompanying statement of standalone unaudited financial results, prepared in accordance with applicable accounting standards 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) Regulation, 2015 (as amended) including the manner in which it is to be disclosed, Thus in subject to point 5 to 10 given below we do not express a conclusion on the accompanying financial statements.

Qualified Opinion

5. We draw attention to our previous Review Report Dated 14.02.2025 for quarter ended 31st December 2024 and Report Dated 29.05.2025 for the period ended 31st March 2025 we reported the fraudulent activities of the CFO have significantly impacted the accuracy of the financial statements,, financial position and performance of the Company, we were unable to express an opinion on the financial statements as on 31st December 2024. We recommend that the company should take immediate corrective actions, including a forensic audit of the financial statements, , and the reporting of the fraud to SEBI and law enforcement agencies.and our opinion on above are same .Company has initiated a special Audit Instead of Forensic Audit . This fraud indicates a material weakness in internal financial controls, and raises significant concerns-and raises significant concerns regarding the reliability of the financial reporting..
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7. In terms of resolution passed by the share holders at the Annual General Meeting held on 10.09.2024 the company allotted 14,25,00,000 fully convertible warrants of Rs.1/- each on preferential basis to other than promoters.Out of which 25% of warrant issue price has been received during this year .We have not received sufficient evidence and documents to satisfy that amount has been utilized as per the purpose mentioned under the approval for SEBI .

ASHA & ASSOCIATES CHARTERED ACCOUNTANTS DELHI

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10. The Company has Paid Rs 5,98,92,996/- up to 30th June 2025 against Training expenses payable, in respect of this transaction no supporting documents has been provided to us.

For Asha & Associates
FRN: 024773N
Chartered Accountants

ASHA & ASSOCIATES * DELHI * CHARTERED ACCOUNTANTS

(CA Asha Taneja)
M. No. 096107
Date: 30.07.2025
Place: New Delhi
UDIN: 25096107BMOYXD6821