ASHA & ASSOCIATES
Chartered Accountants

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

AUDITOR'S REPORT

Auditor's Report on Quarters Financial Results and Year Ended Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors of

VIRTUAL GLOBAL EDUCATION LIMITED

1108 RG Trade Tower

Netaji Subhash Place Delhi-110034

Qualified Opinion

We have audited the accompanying consolidated quarterly financial results of "**Virtual Global Education Limited**" ("the Company) for the quarter ended 31 March, 2026 and the year-to-date results for the period from 1st April, 2025 to 31th March, 2026 (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and the year-to-date results 1st April, 2025 to 31st March, 2026. for the period **subject to our opinion for the matter described in the "Basis for Qualified Opinion" paragraph,**

iii. The statement includes the results of following entities

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

ASHA & ASSOCIATES CHARTERED ACCOUNTANTS DELHI

Basis for Audit

We Conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained is not sufficient and appropriate and our qualified opinion are us under :

Qualified Opinion and Emphasis of Matter

1. We draw attention to our previous Review Reports and report 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, 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, and pursuant to a Special Audit 28.5.2025, 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 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 31st 2026, pending full recovery and resolution.
2. 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 already received in previous year and balance 75% of warrant issue price been received during this year amount of Rs 10,68,75,000/-.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 .



3. Company has given Advance of Rs.5,32,20,571/- given up to 31st March 2026 for Purchase of Land at Guru gram , management is unable to provide proper documents in support of this transaction.
4. The Company has given Loan & Advances of Rs 20,19,00,000/-,up to 31st March 2026 management is unable to provide nature of advances and documentation in support of this transaction.
5. The Company has Paid Rs 6,34,88,996/- up to 31st March 2026 against Training expenses payable, in respect of this transaction no supporting documents has been provided to us.

Management's Responsibilities for the consolidated Financial Results

These quarterly financial results as well as the year-to-date consolidated financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.The Board of Directors are also responsible for overseeing the Company's financial reporting process

Auditor's Responsibilities for the Audit of the consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

i. Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud of error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery. Intentional omissions, misrepresentations, or the override of internal control.

ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

iv. Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v. Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide se charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that my reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Asha & Associates
Chartered Accountants
Firm's registration number - 024773N

Place : New Delhi
Date : 26.05.2026
UDIN 26096107NMFHDL2022

CA Asha Taneja
Membership No. 096107

ASHA & ASSOCIATES CHARTERED ACCOUNTANTS DELHI

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To

Board of Directors of

VIRTUAL GLOBAL EDUCATION LIMITED

1108 RG Trade Tower

Netaji Subhash Place Delhi-110034

Qualified Opinion

We have audited the accompanying stanadalone quarterly financial results of "**Virtual Global Education Limited**" ("the Company) for the quarter ended 31st March, 2026 and the year-to-date results for the period from 1st April, 2025 to 31st March, 2026 (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and the year-to-date results 1st April, 2025 to 31st March, 2026. for the period **subject to our opinion for the matter described in the "Basis for Qualified Opinion" paragraph,**

Basis for Audit

We Conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical

ASHA & ASSOCIATES CHARTERED ACCOUNTANTS DELHI

requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained is not sufficient and appropriate and our qualified opinion are us under :

Qualified Opinion and Emphasis of Matter

1. We draw attention to our previous Review Reports and report 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, 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, and pursuant to a Special Audit 28.5.2025, 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 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 31st 2026, pending full recovery and resolution.
2. 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 already received in previous year and balance 75% of warrant issue price been received during this year amount of Rs 10,68,75,000/-.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 .
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5. The Company has Paid Rs 6,34,88,996/- up to 31st March 2026 against Training expenses payable, in respect of this transaction no supporting documents has been provided to us.



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements.

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

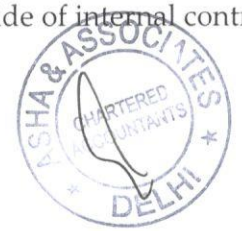
In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.The Board of Directors are also responsible for overseeing the Company's financial reporting process

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

i. Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud of error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery. Intentional omissions, misrepresentations, or the override of internal control.



ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

iv. Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide se charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that my reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Asha & Associates
Chartered Accountants
Firm's registration number - 024773N

Place : New Delhi
Date :26/05/2026
UDIN 26096107UEMF07389

CA Asha Taneja
Membership No. 096107

ASHA & ASSOCIATES * CHARTERED ACCOUNTANTS * DELHI

VIRTUAL GLOBAL EDUCATION LIMITED

Regd. Office: 1108, RG Trade Tower, Netaji Subhash Place, Pitampura, Delhi-110034

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

CIN: L67120DL1993PLC052256, Ph: 011-41522143

Statement of Consolidated Audited Financial Results for the Quarter/Year ended as on 31st March, 2026

Sr. No.	Particulars	Quarter Ended			Year Ended(Amount in Lacs Except EPS)	
		31-Mar-26 Audited	31-Dec-25 Un-Audited	31-Mar-25 Audited	31-Mar-26 Audited	31-Mar-25 Audited
I	Revenue from operations	-	-	-	-	-
II	Other Operating Income	15.25	15.02	17.11	58.54	105.67
III	**Total Income from operations (net) (I+II)**	**15.25**	**15.02**	**17.11**	**58.54**	**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	8.41	5.85	10.51	37.57	40.30
	(e) Finance Cost	-	-	-	-	-
	(f) Depreciation and amortisation expense	2.01	2.01	1.27	7.29	5.18
	(g) Other expenses	26.32	2.54	7.66	47.07	97.79
	Total Expenses	36.73	10.39	19.44	91.93	143.26
V	**Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)**	**(21.48)**	**4.63**	**(2.33)**	**(33.39)**	**(37.59)**
VI	Exceptional Items		-			
VII	**Profit/ (Loss) before extraordinary items and Tax (V-VI)**	**(21.48)**	**4.63**	**(2.33)**	**(33.39)**	**(37.59)**
VIII	Extraordinary items		-			
IX	Profit/ (Loss) before Tax (VII-VIII)	(21.48)	4.63	(2.33)	(33.39)	(37.59)
X	Tax Expenses					
	Current Tax	-	-	-		
	Deferred Tax	-	-	-	0.50	0.93
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**(21.48)**	**4.63**	**(2.33)**	**(33.89)**	**(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)**	**(21.48)**	**4.63**	**(2.33)**	**(33.89)**	**(38.53)**
XVI	Share of profit / (loss) of associates	-	-	-	-	-
XVII	Share of profit / (loss) of Minority	-	-	-	(0.06)	-
XVIII	**Net Profit/ (Loss) after taxes,minority interest and share of profit/(loss) of associates**	**(21.48)**	**4.63**	**(2.33)**	**(33.84)**	(38.53)
XIX	Other Comprehensive Income	-	-			
XX	**Total Comprehensive Income for the period (XVIII+XIX)**	**(21.48)**	**4.63**	**(2.33)**	**(33.84)**	**(38.53)**
XVII	Paid-up equity share capital (Face value of Re.1/- per share)	5,661.64	4,236.64	4,236.64	5,661.64	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	(0.004)	0.01	(0.001)	(0.006)	(0.009)

Notes

1. The Consolidated 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 Consolidated audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27th May 2026.
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 Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.
5. This statement is as per Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015
6. The Company does not have any Exceptional or Extraordinary items to report for the above periods.

For Virtual Global Education Limited

Prem Gupta
Whole-Time Director
DIN: 00180250

Place: New Delhi
Date: 27th May, 2026

VIRTUAL GLOBAL EDUCATION LIMITED

CIN: L67120DL1993PLC052256

Regd. Office: 1108, RG Trade Tower, Netaji Subhash Place, Pitampura, Delhi-110034

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

(Amount in Lacs except EPS)

STATEMENT OF ASSETS AND LIABILITIES

	Particulars	Current Year Ended (Audited) 31.03.2026	Previous Year Ended (Audited) 31.03.2025
	ASSETS		
A	**Non-current assets**		
	(a) Property, Plant and Equipment	258.85	255.68
	(b) Other intangible asset	1,119.82	1,119.82
	(c) Financial Assets		
	(i) Investments	39.50	39.50
	(ii) Loans	1,662.04	1,778.71
	(iii) Other Financial Assets		
	(d) Other Non Current Assets	1,998.87	1,998.87
	(e) Deferred Tax Assets	6.97	7.47
B	**Current assets**		
	(a) Financial Assets		
	(i) Loans	1,689.64	634.00
	(ii) Cash and cash equivalents	42.58	13.93
	(iii) Other Bank Balances		
	(iv) Trade Receivables	1,506.90	1,506.90
	(v) Inventories		
	(vi) Other Financial Assets		
	(b) Other Current Assets	80.36	75.44
	(c) Current Tax Assets	-	-
	Total Assets	**8,405.53**	**7,430.32**
	EQUITY & LIABILITY		
A	**Equity**		
	(a)Equity Share Capital	5,661.64	4,236.64
	(b) Other Equity	1,843.71	2,233.80
	NCI	1.47	1.53
	Total Equity	**7,506.82**	**6,471.97**
B	**Liabilities**		
	Non-Current liabilities		
	(a) Financial Liabilities	33.94	78.99
	(b) Deferred Tax Liabilities		
	(c) Other Non -Current Liabilities	458.38	470.58
	Current liabilities		
	(a) Financial Liabilities		
	(i) Loans	142.77	143.68
	(ii) Trade Payables	1.25	1.25
	(iii) Other Current Financial Liabilities		
	(b) Short term provisions	228.75	227.90
	(c) Other Current Liabilities	33.62	35.94
	(d) Current Tax Liabilities	-	-
	Total Liabilities	**898.71**	**958.35**
	Total Equity & Liabilities	**8,405.53**	**7,430.32**

For Virtual Global Education Limited

Virtual Global Education Limited New Delhi

Prem Gupta
Whole-Time Director
DIN: 00180250

Place: New Delhi
Date: 27th May, 2026

VIRTUAL GLOBAL EDUCATION LIMITED
Regd. Office: 1108, RG Trade Tower, Netaji Subhash Place, Pitampura, Delhi-110034
Email Id: csvirtualeducation@gmail.com, Website: www.virtualeducation.co.in
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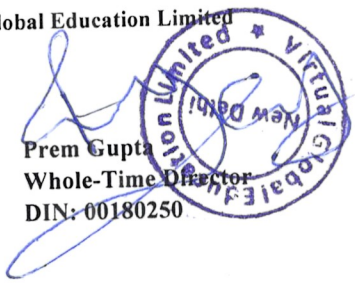
CASH FLOW STATEMENT

(Amount in Lacs except EPS)

Particulars	YEAR ENDED 31.03.2026	YEAR ENDED 31.03.2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	(33.39)	-37.60
Add: Adjustment For		
Depreciation	7.29	5.18
Interest Income	(58.54)	-103.65
Finance cost	-	0.00
Any other change	0.00	-1.41
Operatine Profit Before Working Capital Change	**(84.64)**	**(137.48)**
Adjustment For		
(Increase)/decrease in Loans & Advances	(938.96)	19.59
(Increase)/decrease in Sundry Debtors	-	191.31
(Increase)/decrease in Other Current Assets	(4.92)	(13.55)
(Increase)/decrease in Other Non -Current Assets	-	125.00
Increase/(decrease) in Loan	(45.96)	(30.85)
Increase/(decrease) in Other Current Liabilities	(13.68)	(669.79)
Cash Generated from Operation	(1,003.53)	(378.29)
Less: Direct Tax	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	**(1,088.17)**	**(515.77)**
CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Assets Purchase	(10.47)	(1.27)
Investment in shares	-	(0.51)
NET CASH FROM INVESTING ACTIVITIES (B)	**(10.47)**	**(1.78)**
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Income	58.54	103.65
Finance cost	-	-
Money received under share warrants	1,068.75	356.25
NET CASH FROM FINANCING ACTIVITIES (C)	**1,127.29**	**459.90**
Net Changes in Cash & Cash Equivalents (A+B+C)	**28.65**	**(57.65)**
Opening balance of Cash & Cash Equivalents	13.93	71.59
Closing Balance of Cash & Cash Equivalents	42.58	13.93
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT	**28.65**	**(57.66)**

For Virtual Global Education Limited



Prem Gupta
Whole-Time Director
DIN: 00180250

Place: New Delhi
Date: 27th May, 2026

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Statement of Standalone Audited Financial Results for the Quarter/Year ended as on 31st March, 2026

Sr. No.	Particulars	Quarter Ended			Year Ended(Amount in Lacs Except EPS)	
		31-Mar-26 Audited	31-Dec-25 Un-Audited	31-Mar-25 Audited	31-Mar-26 Audited	31-Mar-25 Audited
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	(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	8.41	5.85	10.51	37.57	40.30
	(e) Finance Cost	-	-	-	-	-
	(f) Depreciation and amortisation expense	2.01	2.01	1.27	7.29	5.18
	(g) Other expenses	26.22	2.54	7.52	46.95	97.59
	Total Expenses	**36.63**	**10.39**	**19.30**	**91.81**	**143.06**
V	**Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)**	**(21.38)**	**4.63**	**(2.19)**	**(33.27)**	**(37.40)**
VI	Exceptional Items		-			
VII	**Profit/ (Loss) before extraordinary items and Tax (V-VI)**	**(21.38)**	**4.63**	**(2.19)**	**(33.27)**	**(37.40)**
VIII	Extraordinary items		-			
IX	Profit/ (Loss) before Tax (VII-VIII)	(21.38)	4.63	(2.19)	(33.27)	(37.40)
X	Tax Expenses					
	Current Tax	-	-	-	0.50	0.93
	Deferred Tax	-	-	-		
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**(21.38)**	**4.63**	**(2.19)**	**(33.77)**	**(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)**	**(21.38)**	**4.63**	**(2.19)**	**(33.77)**	(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**	**(21.38)**	**4.63**	**(2.19)**	**(33.77)**	**(38.33)**
XIX	Other Comprehensive Income	-	-			
XX	**Total Comprehensive Income for the period (XVIII+XIX)**	**(21.38)**	**4.63**	**(2.19)**	**(33.77)**	**(38.33)**
XVII	Paid-up equity share capital (Face value of Re.1/- per share)	5,661.64	4,236.64	4,236.64	5,661.64	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	(0.004)	0.011	(0.001)	(0.006)	(0.009)

Notes

1. The standalone 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 audited Financial Results have been, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27th May 2026.
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.

For Virtual Global Education Limited

Prem Gupta
Whole-Time Director
DIN: 00180250

Place: New Delhi
Date: 27th May, 2026

VIRTUAL GLOBAL EDUCATION LIMITED

CIN: L67120DL1993PLC052256

Regd. Office: 1108, RG Trade Tower, Netaji Subhash Place, Pitampura, Delhi-110034

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

(Amount in Lacs except EPS)

STATEMENT OF ASSETS AND LIABILITIES

	Particulars	Current Year Ended (Audited) 31.03.2026	Previous Year Ended (Audited) 31.03.2025
	ASSETS		
A	**Non-current assets**		
	(a) Property, Plant and Equipment	258.85	255.68
	(b) Other intangible asset	1,117.32	1,117.32
	(c) Financial Assets		
	(i) Investments	40.01	40.01
	(ii) Loans	1,662.04	1,778.71
	(iii) Other Financial Assets		
	(d) Other Non Current Assets	1,998.87	1,998.87
	(e) Deferred Tax Assets	6.97	7.47
B	**Current assets**		
	(a) Financial Assets		
	(i) Loans	1,689.64	634.00
	(ii) Cash and cash equivalents	42.47	13.70
	(iii) Other Bank Balances		
	(iv) Trade Receivables	1,506.08	1,506.08
	(v) Inventories		
	(vi) Other Financial Assets		
	(b) Other Current Assets	80.36	75.44
	(c) Current Tax Assets	-	-
	Total Assets	**8,402.61**	**7,427.28**
	EQUITY & LIABILITY		
A	**Equity**		
	(a)Equity Share Capital	5,661.64	4,236.64
	(b) Other Equity	1,845.40	2,235.43
	Total Equity	**7,507.04**	**6,472.07**
B	**Liabilities**		
	Non-Current liabilities		
	(a) Financial Liabilities	32.34	77.39
	(b) Deferred Tax Liabilities		
	(c) Other Non -Current Liabilities	458.38	470.58
	Current liabilities		
	(a) Financial Liabilities	142.77	143.68
	(i) Loans		
	(ii) Trade Payables		
	(iii) Other Current Financial Liabilities	228.71	227.87
	(b) Short term provisions	33.36	35.68
	(c) Other Current Liabilities	-	-
	(d) Current Tax Liabilities		
	Total Liabilities	**895.56**	**955.21**
	Total Equity & Liabilities	**8,402.61**	**7,427.27**

Place: New Delhi
Date: 27TH May, 2026

Prem Gupta
Whole-Time Director
DIN: 00180250

VIRTUAL GLOBAL EDUCATION LIMITED
Regd. Office: 1108, RG Trade Tower, Netaji Subhash Place, Pitampura, Delhi-110034
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CIN: L67120DL1993PLC052256, Ph: 011-41522143

CASH FLOW STATEMENT

(Amount in Lacs except EPS)

Particulars	YEAR ENDED 31.03.2026	YEAR ENDED 31.03.2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	(33.27)	(37.40)
Add: Adjustment For		
Depreciation	7.29	5.18
Interest Income	(58.54)	(103.65)
Finance cost	-	-
Operatine Profit Before Working Capital Change	**(84.52)**	**(135.87)**
Adjustment For		
(Increase)/decrease in Loans & Advances	(938.96)	17.98
(Increase)/decrease in Sundry Debtors	-	191.31
(Increase)/decrease in Other Current Assets	(4.92)	(13.55)
(Increase)/decrease in Other Non -Current Assets	-	125.00
Increase/(decrease) in Loan	(45.96)	(30.95)
Increase/(decrease) in Other Current Liabilities	(13.68)	(669.72)
Cash Generated from Operation	(1,088.06)	(515.81)
Less: Direct Tax	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	**(1,088.06)**	**(515.81)**
CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Assets Purchase	(10.47)	(1.27)
Investment in shares	-	(0.51)
NET CASH FROM INVESTING ACTIVITIES (B)	**(10.47)**	**(1.78)**
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Income	58.54	103.65
Finance cost	-	-
Money received under share warrants	1,068.75	356.25
NET CASH FROM FINANCING ACTIVITIES (C)	**1,127.29**	**459.90**
Net Changes in Cash & Cash Equivalents (A+B+C)	**28.76**	**(57.69)**
Opening balance of Cash & Cash Equivalents	13.70	(71.38)
Closing Balance of Cash & Cash Equivalents	42.47	13.70
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT	**28.76**	**(57.69)**

For Virtual Global Education Limited

Prem Gupta
Whole-Time Director
DIN: 00180250

Place: New Delhi
Date: 27th May, 2026