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 Quarterly Unaudited Consolidated 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
1108 RG TRADE TOWER
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 30TH September 2026 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 10 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 10 given below we do not express a conclusion on the accompanying financial statements.

Qualified Opinion

6. We draw attention to our previous Review Reports& report ended 30.06.2026. 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 in 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.

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 in 2024-25 and balance 75% of warrant issue price has been received during the year 2025-26 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

ASHA & ASSOCIATES CHARTERED ACCOUNTANTS DELHI

8. Company has given Advance of Rs.5,32,20,571/- given up to 30 th September 2026 for Purchase of Land at Guru gram , management is unable to provide proper documents in support of this transaction

9. The Company has given Loan & Advances of Rs 21,44,00,000/-,up to 30th September 2026 management is unable to provide nature of advances and documentation in support of this transaction.

10. The Company has Paid Rs 6,37,09,996/- up to 30th September 2026 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 CHARTERED ACCOUNTANTS DELHI

(CA Asha Taneja)
M. No. 096107
Date:21.10.2026
Place: New Delhi
UDIN:26096107ZHJRRQ9308

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 Quarterly Unaudited standalone 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
1108 RG TRADE TOWER
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 30th September 2026 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 9 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 9 given below we do not express a conclusion on the accompanying financial statements.

Qualified Opinion

5 We draw attention to our previous Review Reports and report ended 3oth June 2026 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.

6. 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 2024-25 and balance 75% of warrant issue price been received during year 2025-26 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

7. Company has given Advance of Rs.5,32,20,571/- given up to 30th September 2026 for Purchase of Land at Guru gram , management is unable to provide proper documents in support of this transaction

ASHA & ASSOCIATES CHARTERED ACCOUNTANTS DELHI

8. The Company has given Loan & Advances of Rs 21,44,00,000/- up to 30th September 2026 management is unable to provide nature of advances and documentation in support of this transaction.

9. The Company has Paid Rs 6,37,09,996/- up to 30th September 2026 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: 21.10.2026
Place: New Delhi
UDIN: 26096107ZJZNKE4705

VIRTUAL GLOBAL EDUCATION LIMITED

CIN: L67120DL1993PLC052256

Regd. Office::1108, 11th Floor,RG Trade Tower, Netaji Subhash Place, New Delhi-110034

Email Id: cfovirtualgloabal@gmail.com, Website: www.virtualeducation.co.in, Ph: 011-41522143

Statement of standalone Un-audited Financial Results for the Quarter and Half year ended on 30th September 2026

(in Lakhs)

S. No.	Particulars	Quarter Ended			Half year ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from operations	6.89	3.19	-	10.08	-	-
II	Other Income	17.94	22.86	18.41	40.80	37.96	58.54
III	**Total Revenue from operations (net) (I+II)**	**24.83**	**26.05**	**18.41**	**50.88**	**37.96**	**58.54**
IV	**Expenses**						
	(a) Direct Cost of Service Rendered	-	-	-	-	-	-
	(b) Purchases of Stock-in -Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	13.92	10.04	14.68	23.95	22.27	37.57
	(e) Finance Costs		0.00		-	-	0.00
	(f) Depreciation and amortisation expense	1.52	1.50	2.01	3.02	3.28	7.29
	(g) Other expenses	6.45	7.51	17.38	13.95	27.80	46.95
	Total Expenses	**21.88**	**19.05**	**34.07**	**40.92**	**53.35**	**91.81**
V	**Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)**	**2.95**	**7.01**	**(15.65)**	**9.96**	**(15.39)**	**(33.27)**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/ (Loss) before extraordinary items and Tax (V-VI)**	**2.95**	**7.01**	**(15.65)**	**9.96**	**(15.39)**	**(33.27)**
VIII	Extraordinary items	-	-	-	-	-	-
IX	**Profit/ (Loss) before Tax (VII-VIII)**	**2.95**	**7.01**	**(15.65)**	**9.96**	**(15.39)**	**(33.27)**
X	Tax Expenses						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	0.50
XI	**Profit/ (Loss) for the period from continuing operations (IX-X)**	**2.95**	**7.01**	**(15.65)**	**9.96**	**(15.39)**	**(33.77)**
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)**	**2.95**	**7.01**	**(15.65)**	**9.96**	**(15.39)**	**(33.77)**
XVI	Share of profit / (loss) of associates	**-**	**-**	**-**	**-**	**-**	**-**
XVII	Share of profit / (loss) of Minority Interest	**-**	**-**	**-**	**-**	**-**	**-**
XVIII	**Net Profit/ (Loss) after taxes,minority interest and share of profit/(loss) of associates**	**2.95**	**7.01**	**(15.65)**	**9.96**	**(15.39)**	**(33.77)**
XIX	Other Comprehensive Income	**-**	**-**	**-**	**-**	**-**	**-**
XX	**Total Comprehensive Income for the period (XVIII+XIX)**	**2.95**	**7.01**	**(15.65)**	**9.96**	**(15.39)**	**(33.77)**
XXI	Paid-up equity share capital (Face value of Rs.1/- per share)	5,661.64	5,661.64	4,236.64	5,661.64	4,236.64	5,661.64
XXII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
XXIII	Earning Per Share (of Rs. 1/- each) (not annualised) A) Basic B) Diluted	0.001	0.001	(0.00)	0.002	(0.00)	(0.006)

Notes:

1 The Un-audited Financial Results of the Company has been prepared in accordance with the Indian Accounting Standard (IND-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.

2 The above Un-audited Financial Results were subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 21, 2026 There are no qualifications in the report issued by the Auditors and the same is being filed with the Bombay Stock Exchange Limited (BSE).

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 Provision for Income Tax shall be made at the end of the year.

For Virtual Global Education Limited

Place: New Delhi
Date: 21.10.2026

Prem Gupta
Director
DIN: 00180250

VIRTUAL GLOBAL EDUCATION LIMITED

CIN: L67120DL1993PLC052256
Regd. Office::1108, 11th Floor,RG Trade Tower, Netaji Subhash Place, New Delhi-110034
Email Id: cfovirtualgloabal@gmail.com, Website: www.virtualeducation.co.in, Ph: 011-41522143

STATEMENT OF ASSETS AND LIABILITIES **(Amount in Lacs Except EPS)**

	Particulars	HALF YEAR ENDED 30.09.2026	YEAR ENDED 31.03.2026
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant & Equipment	256.31	258.85
	(b) Capital Work-in-Progress	-	-
	(c) Goodwill	-	-
	(d) Other Intangible Assets	1,117.32	1,117.32
	(e)Financial Assets	-	-
	(i) Investments	40.01	40.01
	(ii) Loans	1,572.58	1,662.04
	(iii) Other Financial Assets	-	-
	(f) Other Non current Assets	1,998.87	1,998.87
	(g) Deferred Tax Assets	6.97	6.97
	Sub-total - Non-current assets	**4,992.06**	**5,084.06**
2	**Current assets**		
	(a) Inventories		
	(b) Financial Assets		
	(i) Loans	1,750.38	1,689.64
	(ii) Cash and Cash Equivalents	9.40	42.47
	(iii) Other Bank Balances	-	-
B	(iv) Trade Receivables	1,516.17	1,506.08
1	(v) Other Financial Assets	-	-
	(c) Other Current Assets	99.78	80.36
	(d) Current Tax Assets		
	Sub-total - Current assets	**3,375.73**	**3,318.55**
	TOTAL - ASSETS	**8,367.80**	**8,402.61**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a)Equity Share Capital	5,661.64	5,661.64
	(b) Other Equity	1,855.37	1,845.40
	Sub-total - Equity	**7,517.00**	**7,507.04**
2	**Liabilities**		
	Non-current liabilities		
	(a) Financial Liabilities	32.34	32.34
	(b) Other Non -Current Liabilities	452.81	458.38
	(c) Deferred Tax Liabilities	-	-
	Sub-total - Non-current liabilities	**485.15**	**490.72**
	Current liabilities		
	(a)Financial Liabilities		
	(i) Loans	103.10	142.77
	(ii) Trade Payables		
	(iii) Other Financial Liabilities		
	(b) Provisions	228.11	228.71
	(c) Other current Liabilities	34.43	33.36
	(d) Current Tax Liabilities		-
	Sub-total - Current liabilities	**365.64**	**404.84**
	TOTAL - EQUITY AND LIABILITIES	**8,367.80**	**8,402.61**

For Virtual Global Education Limited



Prem Gupta
Director
DIN: 00180250

Place: New Delhi
Date: 21.10.2026

VIRTUAL GLOBAL EDUCATION LIMITED

CIN: L67120DL1993PLC052256

Regd. Office::1108, 11th Floor,RG Trade Tower, Netaji Subhash Place, New Delhi-110034

Email Id: cfovirtualgloabal@gmail.com, Website: www.virtualeducation.co.in, Ph: 011-41522143

CASH FLOW STATEMENT

(Rs. In Lakhs)

Particulars	HALF YEAR ENDED 30.09.2026	YEAR ENDED 31.03.2026
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	9.96	(33.27)
Add: Adjustment For		
Depreciation	3.02	7.29
Interest Income.	(40.80)	(58.54)
Adjustment from Reserve	-	-
Operatine Profit Before Working Capital Change	**(27.81)**	**(84.52)**
Adjustment For		
(Increase)/decrease in Loans & Advances	-	(938.96)
(Increase)/decrease in Sundry Debtors	-	-
(Increase)/decrease in Other Current Assets	-	(4.92)
(Increase)/decrease in Other Non Current Assets	-	-
Increase/(decrease) in Loan	-	(45.96)
Increase/(decrease) in Other Non current Liabilities	-	
Increase/(decrease) in Current Liabilities	-	(13.68)
Cash Generated from Operation	-	(1,088.06)
Less: Direct Tax	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	**(27.81)**	**(1,088.06)**
CASH FLOW FROM INVESTING ACTIVITIES		
Investment in shares	-	
Fixed Assets Purchase	(0.48)	(10.47)
NET CASH FROM INVESTING ACTIVITIES (B)	**(0.48)**	**(10.47)**
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Income	40.80	58.54
Finance Cost paid	-	-
Money received under share warrants	-	1,068.75
NET CASH FROM FINANCING ACTIVITIES (C)	**40.80**	**1,127.29**
Net Changes in Cash & Cash Equivalents (A+B+C)	**12.49**	**28.76**
Opening balance of Cash & Cash Equivalents	42.47	13.70
Closing Balance of Cash & Cash Equivalents	9.40	42.47
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT	**(33.07)**	**28.76**

For Virtual Global Education Limited

Prem Gupta
Director
DIN: 00180250

Place: New Delhi
Date: October 21, 2026

VIRTUAL GLOBAL EDUCATION LIMITED

CIN: L67120DL1993PLC052256

Regd. Office::1108, 11th Floor,RG Trade Tower, Netaji Subhash Place, New Delhi-110034

Email Id: cfovirtualglobal@gmail.com, Website: www.virtualeducation.co.in, Ph: 011-41522143

Statement of Consolidated Un-audited Financial Results for the Quarter and Half year ended on 30th September 2026

(in Lakhs)

S. No.	Particulars	Quarter Ended			Half year ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from operations	6.89	3.19	-	10.08	-	0.00
II	Other Income	17.94	22.86	18.41	40.80	37.96	58.54
III	**Total Revenue from operations (net) (I+II)**	**24.83**	**26.05**	**18.41**	**50.88**	**37.96**	**58.54**
IV	**Expenses**						
	(a) Direct Cost of Service Rendered		0.00	-		-	0.00
	(b) Purchases of Stock-in -Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	-	-	-	-	-	0
	(d) Employee benefits expense	13.92	10.04	14.68	23.96	22.27	37.57
	(e) Finance Costs		0.00	-	-	-	0.00
	(f) Depreciation and amortisation expense	1.52	1.50	2.01	3.02	3.28	7.29
	(g) Other expenses	6.45	7.51	17.38	13.96	27.80	47.07
	Total Expenses	**21.89**	**19.05**	**34.07**	**40.94**	**53.35**	**91.93**
V	**Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)**	**2.94**	**7.00**	**(15.65)**	**9.94**	**(15.39)**	**(33.39)**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/ (Loss) before extraordinary items and Tax (V-VI)**	**2.94**	**7.00**	**(15.65)**	**9.94**	**(15.39)**	**(33.39)**
VIII	Extraordinary items	-	-	-	-	-	-
IX	**Profit/ (Loss) before Tax (VII-VIII)**	**2.94**	**7.00**	**(15.65)**	**9.94**	**(15.39)**	**(33.39)**
X	Tax Expenses						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	0.50
XI	**Profit/ (Loss) for the period from continuing operations (IX-X)**	**2.94**	**7.00**	**(15.65)**	**9.94**	**(15.39)**	**(33.89)**
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)**	**2.94**	**7.00**	**(15.65)**	**9.94**	**(15.39)**	**(33.89)**
XVI	Share of profit / (loss) of associates	**-**	**-**	**-**	**-**	**-**	**-**
XVII	Share of profit / (loss) of Minority Interest	**-**	**-**		**-**		(0.06)
XVIII	**Net Profit/ (Loss) after taxes,minority interest and share of profit/(loss) of associates**	**2.94**	**7.00**	**(15.65)**	**9.94**	**(15.39)**	**(33.84)**
XIX	Other Comprehensive Income	**-**	**-**	**-**	**-**	**-**	**-**
XX	**Total Comprehensive Income for the period (XVIII+XIX)**	**2.94**	**7.00**	**(15.65)**	**9.94**	**(15.39)**	**(33.84)**
XXI	Paid-up equity share capital (Face value of Rs.1/- per share)	5,661.64	5,661.64	4,236.64	5,661.64	4,236.64	5,661.64
XXII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
XXIII	Earning Per Share (of Rs. 1/- each) (not annualised) A) Basic B) Diluted	0.001	0.001	(0.004)	0.002	(0.004)	(0.006)

Notes:

1. The Un-audited Financial Results of the Company has been prepared in accordance with the Indian Accounting Standard (IND-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
2. The above Un-audited Financial Results were subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 21,2026. There are no qualifications in the report issued by the Auditors and the same is being filed with the Bombay Stock Exchange Limited (BSE).
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. Provision for Income Tax shall be made at the end of the year.

For Virtual Global Education Limited

Place: New Delhi
Date: 21.10.2026

Prem Gupta
Director
DIN:00180250

VIRTUAL GLOBAL EDUCATION LIMITED

CIN: L67120DL1993PLC052256
Regd. Office::1108, 11th Floor,RG Trade Tower, Netaji Subhash Place, New Delhi-110034
Email Id: cfovirtualglobal@gmail.com, Website: www.virtualeducation.co.in, Ph: 011-41522143

STATEMENT OF ASSETS AND LIABILITIES (Consolidated) **(Amount in Lacs)**

	Particulars	HALF YEAR ENDED 30.09.2026	YEAR ENDED 31.03.2026
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant & Equipment	256.31	258.85
	(b) Capital Work-in-Progress	-	-
	(c) Goodwill	-	-
	(d) Other Intangible Assets	1,119.82	1,119.82
	(e)Financial Assets	-	-
	(i) Investments	39.50	39.50
	(ii) Loans	1,572.58	1,662.04
	(iii) Other Financial Assets	-	-
	(f) Other Non current Assets	1,998.87	1,998.87
	(g) Deferred Tax Assets	6.97	6.97
	Sub-total - Non-current assets	**4,994.05**	**5,086.05**
2	**Current assets**		
	(a) Inventories		
	(b) Financial Assets		
	(i) Loans	1,750.38	1,689.64
	(ii) Cash and Cash Equivalents	9.50	42.58
	(iii) Other Bank Balances	-	-
	(iv) Trade Receivables	1,516.99	1,506.90
	(v) Short term loans and Advances	-	
	(c) Other Current Assets	99.78	80.36
	(d) Current Tax Assets		
	Sub-total - Current assets	**3,376.66**	**3,319.48**
	TOTAL - ASSETS	**8,370.71**	**8,405.53**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a)Equity Share Capital	5,661.64	5,661.64
	(b) Other Equity	1,853.66	1,843.71
	(c) NCI	1.47	1.47
	Sub-total - Equity	**7,516.77**	**7,506.82**
2	**Liabilities**		
	Non-current liabilities		
	(a) Financial Liabilities	33.94	33.94
	(b) Other Non - Current Liabilities	452.81	458.38
	(c) Deferred Tax Liabilities	-	-
	Sub-total - Non-current liabilities	**486.75**	**492.32**
	Current liabilities		
	(a)Financial Liabilities		
	(i) Loans	103.10	142.77
	(ii) Trade Payables	1.55	1.25
	(iii) Other Financial Liabilities		
	(b) Provisions	228.11	228.75
	(c) Other current Liabilities	34.43	33.62
	(d) Current Tax Liabilities		-
	Sub-total - Current liabilities	**367.19**	**406.39**
	TOTAL - EQUITY AND LIABILITIES	**C**	**8,405.53**

For Virtual Global Education Limited

Prem Gupta
Director
DIN:00180250

Place: New Delhi
Date: 21.10.2026

VIRTUAL GLOBAL EDUCATION LIMITED

CIN: L67120DL1993PLC052256

Regd. Office::1108, 11th Floor,RG Trade Tower, Netaji Subhash Place, New Delhi-110034

Email Id: cfovirtualglobal@gmail.com, Website: www.virtualeducation.co.in, Ph: 011-41522143

CASH FLOW STATEMENT (Consolidated)

(Rs. In Lakhs)

Particulars	HALF YEAR ENDED 30.09.2026	YEAR ENDED 31.03.2026
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	9.94	(33.39)
Add: Adjustment For		
Depreciation	3.02	7.29
Interest Income	(56.57)	(58.54)
Adjustment from Reserve	-	-
Operatine Profit Before Working Capital Change	**(43.61)**	**(84.64)**
Adjustment For		
(Increase)/decrease in Loans & Advances	-	(938.96)
(Increase)/decrease in Sundry Debtors	-	-
(Increase)/decrease in Other Current Assets	-	(4.92)
(Increase)/decrease in Other Non Current Assets	-	(45.96)
Increase/(decrease) in Loan	-	-
Increase/(decrease) in Other Non current Liabilities	-	(13.68)
Increase/(decrease) in Current Liabilities	-	-
Cash Generated from Operation	-	(1,003.53)
Less: Direct Tax	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	**(43.61)**	**(1,088.17)**
CASH FLOW FROM INVESTING ACTIVITIES		
Investment in shares	-	-
Fixed Assets Purchase	(0.48)	(10.47)
NET CASH FROM INVESTING ACTIVITIES (B)	**(0.48)**	**(10.47)**
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Income	56.57	58.54
Finance Cost paid	-	-
Money received under share warrants	-	1,068.75
NET CASH FROM FINANCING ACTIVITIES (C)	**56.57**	**1,127.29**
Net Changes in Cash & Cash Equivalents (A+B+C)	**12.47**	**28.65**
Opening balance of Cash & Cash Equivalents	(42.58)	13.93
Closing Balance of Cash & Cash Equivalents	9.50	42.58
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT	**(33.09)**	**28.65**

For Virtual Global Education Limited



Prem Gupta
Director
DIN:00180250

Place: New Delhi
Date: October 21, 2026