

ED & Tech International Limited						
CIN:L72200AP1997PLC027073						
SCHEDULE III OF COMPANIES ACT, 2013						
PART II - AUDITED RESULTS FOR QUARTER IV AND YEAR ENDED 31ST MARCH, 2021						
		Quarter Ended			Year Ended	
		3/31/2021	12/31/2020	3/31/2020	3/31/2021	3/31/2020
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-
II	Other Income	400.98	-	-	400.98	-
III	Total Revenue (I+II)	400.98	-	-	400.98	-
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchase of Stock-in-trade	-	-	-	-	-
	Changes in inventories of finished goods, Work in progress and Stock in trade	-	-	-	-	-
	Employee benefits expense	15.90	-	0.33	15.90	1.65
	Finance Costs	164.68	-	-	164.68	-
	Depreciation and Amortisation expense	-	-	-	-	-
	Other Expense	215.68	0.58	0.19	220.91	17.30
	Total Expenses	396.26	0.58	0.52	401.49	18.95
V	Profit/(Loss) from before Prior Period Expenses and tax (I-IV)	4.72	(0.58)	(0.52)	(0.51)	(18.95)
VI	Prior Period Expenses	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	4.72	(0.58)	(0.52)	(0.51)	(18.95)
VIII	Tax Expense:					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
IX	Profit/ (Loss) for the period from Continuing operations (VII-VIII)	4.72	(0.58)	(0.52)	(0.51)	(18.95)
X	Profit/ (Loss) from discontinuing operations	-	-	-	-	-
XI	Tax Expense of discontinuing operations	-	-	-	-	-
XII	Profit/ (Loss) for the period from discontinuing operations after tax (X-XI)	-	-	-	-	-
XIII	Profit/ (Loss) for the period (IX+XII)	4.72	(0.58)	(0.52)	(0.51)	(18.95)
XIV	Other Comprehensive Income					
	A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income Tax related to items that will not be reclassified to profit or loss	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	4.72	(0.58)	(0.52)	(0.51)	(18.95)
XVI	Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each)					
	1. Basic	0.012	(0.002)	(0.001)	(0.001)	(0.049)
	2. Diluted	0.012	(0.002)	(0.001)	(0.001)	(0.049)
XVII	Earnings Per Equity Share (For Discontinuing Operations) (Face Value INR 10/- each)					
	1. Basic	-	-	-	-	-
	2. Diluted	-	-	-	-	-
XVIII	Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 10/- each)					
	1. Basic	0.012	(0.002)	(0.001)	(0.001)	(0.049)
	2. Diluted	0.012	(0.002)	(0.001)	(0.001)	(0.049)
XIX	Paid Up Equity Share Capital (Face Value of INR 10/- per share)	3,833.00	3,833.00	3,833.00	3,833.00	3,833.00
Ed & Tech International Ltd						

Ed & Tech International Ltd

104-106, Lumbini Enclave,
Opp.NIMS Hospital,
Punjagutta, Hyderabad - 500 082,
Telangana, INDIA

CIN NO:L72200AP1997PLC027073

Ph: 040 23242865

E-Mail ID: operations@edtechintl.com




Notes:

1. In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Financial Results have been prepared, reviewed by the Statutory Auditors of Company and recommended by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on 18th August, 2021.
2. The Financial Statements have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
3. The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary, for the purpose of comparison.
4. The figures of the current quarter ended 31st March, 2021 and the quarter ended 31st March, 2020 are the balancing figures between the audited figures in respect of the full financial year ended respectively and published unaudited year to date figures upto the third quarter of the respective financial years.
5. The company has not provided any interest on the outstanding balance of bank borrowings and bank statements are not available to ascertain the liability and accrued interest thereon.
6. The results are also available on the website of the Company www.visuglobaledu.com
7. The Company is engaged in "IT Consulting & Software" operating hence there are no separate reportable segments as per Ind AS -108 "Operating Segments"

For Ed &Tech International Limited



B Prabhakar Reddy
Managing Director
DIN: 00166326



Place : Hyderabad
Date :18/08/2021.

Ed & Tech International Ltd.

104-106, Lumbini Enclave,
Opp.NIMS Hospital,
Punjagutta, Hyderabad - 500 082,
Telangana, INDIA

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Ed & Tech International Limited
CIN NO: L72200AP1997PLC027073
Statement of Financial Position as at March 31, 2021

(Amt. in Lakhs.)

	Particulars	As at Mar 31, 2021	As at Mar 31, 2020
I	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	-	-
	(b) Right to use assets	-	-
	(c) Capital work in progress	-	-
	(d) Investment properties	-	-
	(e) Good will	-	-
	(f) Other intangible Assets	-	-
	(g) Intangible Assets under Development	-	-
	(h) Biological Assets other than Bearer Plants	-	-
	(d) Financial assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(vi) other Financial assets	-	-
	(e) Deferred Tax Asset (Net)	-	-
	(f) Other non-current asset	-	10.01
	Total non-current assets (A)	-	10.01
2	Current assets		
	(a) Inventories	-	-
	(a) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	182.67
	(iii) Cash and cash equivalents	0.82	0.77
	(iv) Bank Balances other than (iii) above	-	-
	(v) other financial assets	-	-
	(b) Current Tax Asset (Net)	-	0.12
	(c) Other current assets	-	1.49
	Total current assets (B)	0.82	185.05
	Non Current Assets Classified as Held for Sale (C)	-	-
	Total assets (A+B+C)	0.82	195.06
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	3,833.00	3,833.00
	(b) Other equity	(5,483.67)	(5,483.16)
	Total equity (A)	(1,650.67)	(1,650.16)
2	Liabilities		
(i)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	1,530.98
	(ii) Trade Payables	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Long term provisions	-	-
	(c) Deferred tax Liabilities(Net)	155.62	155.62
	(d) Other non Current Liabilities	-	-
	Total non-current liabilities (B)	155.62	1,686.60
(ii)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1,343.38	19.64
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Short term provisions	-	-
	(c) Other current liabilities	152.48	138.98
	(d) Current Tax Liabilities (net)	-	-
	Total current liabilities (C)	1,495.87	158.62
	Total liabilities (D=B+C)	1,651.49	1,845.22
	Total equity and liabilities (A+D)	0.82	195.06

For and on behalf of the Board of Directors
Ed & Tech International Limited

B.Prabhakar Reddy
Managing Director
DIN .00166326



Place: Hyderabad
Date : 18/08/2021

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 31st March, 2021

(Amt. in Lakhs.)

	As at Mar 31, 2021	As at Mar 31, 2020
A CASH FROM OPERATING ACTIVITIES		
(Loss)/Profit before tax and extraordinary items	(0.51)	(18.96)
Adjustment for:		
Income tax expense recognised in profit or loss	-	-
Finance costs recognised in profit or loss	-	-
Investment income recognised in profit or loss	-	-
Gain on disposal of property, plant and equipment	-	-
Gain on disposal of a subsidiary	-	-
Gain on disposal of interest in former associate	-	-
Net (gain)/loss recorded in profit or loss on financial liabilities designated as at fair value through profit or loss	-	-
Net (gain)/loss arising on financial assets mandatorily measured at fair value through profit or loss	-	-
Net loss/(gain) arising held for trading financial liabilities	-	-
Hedge ineffectiveness on cash flow hedges	-	-
Net (gain)/loss on disposal of available-for-sale financial assets	-	-
Impairment loss recognised on trade receivables	-	-
Reversal of impairment loss on trade receivables	-	-
Depreciation and amortisation of non-current assets	-	-
Impairment of non-current assets	-	-
Net foreign exchange (gain)/loss	-	-
Expense recognised in respect of equity-settled share-based pay	-	-
Expense recognised in respect of shares issued in exchange for goods/services	-	-
Amortisation of financial guarantee contracts	-	-
Operating Profit before Working Capital Changes	(0.51)	(18.96)
Movement for Working Capital:		
Increase in trade and other receivables	182.67	-
(Increase)/decrease in amounts due from customers under construction contracts	-	-
(Increase)/decrease in inventories	11.62	-
(Increase)/decrease in other assets	-	-
Decrease in trade and other payables	-	-
Increase/(decrease) in amounts due to customers under construction contracts	-	-
Increase/(decrease) in provisions	-	-
(Decrease)/increase in deferred revenue	13.51	10.24
(Decrease)/increase in other liabilities	-	-
Cash generated from operations	207.28	(8.72)
Income taxes paid	-	-
Net Cash flow before extraordinary items	207.28	(8.72)
- Extraordinary & Prior period items	-	-
NET CASH FROM OPERATING ACTIVITIES	207.28	(8.72)
B CASH FLOW FROM INVESTING ACTIVITIES:		
Payments to acquire financial assets	-	-
Proceeds on sale of financial assets	-	-
Interest received	-	-
Royalties and other investment income received	-	-
Dividends received from associates	-	-
Other dividends received	-	-
Amounts advanced to related parties	-	-
Repayments by related parties	-	-
Payments for property, plant and equipment	-	-
Proceeds from disposal of property, plant and equipment	-	-
Payments for investment property	-	-
Proceeds from disposal of investment property	-	-
Payments for intangible assets	-	-
Net cash outflow on acquisition of subsidiaries	-	-
Net cash inflow on disposal of subsidiary	-	-
Net cash inflow on disposal of associate	-	-
NET CASH FROM INVESTING ACTIVITIES	-	-
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity instruments of the Company	-	-
Proceeds from issue of convertible notes	-	-
Payment for share issue costs	-	-
Payment for buy-back of shares	-	-
Payment for share buy-back costs	-	-
Proceeds from issue of redeemable preference shares	-	-
Proceeds from issue of perpetual notes	-	-
Payment for debt issue costs	-	-
Proceeds from borrowings	(207.23)	8.53
Proceeds from government loans	-	-
Proceeds on disposal of partial interest in a subsidiary that does not involve loss of control	-	-
Dividends paid on redeemable cumulative preference shares	-	-
Dividends paid to owners of the Company	-	-
Interest paid	-	-
Long Term Provisions	-	-
NET CASH FROM FINANCING ACTIVITIES	(207.23)	8.53
NET INCREASE IN CASH & CASH EQUIVALENTS	0.05	(0.18)
Cash and cash equivalents at the beginning of the year 1.04.2020	0.77	0.96
Effects of exchange rate changes on the balance of cash held in foreign currencies	-	-
Cash and cash equivalents at the end of the year as on 31.03.2021	0.82	0.78

For and on the behalf of the board
Ed & Tech International Limited

B Prabhakar Reddy
Managing Director
DIN : 00166326

Place: Hyderabad
Date:18/08/2021.



To,

Date: 18.08.2021

BSE Limited
P. J. Towers, Dalal Street
Mumbai-400001
Scrip Code – 531909

The Manager,
NSE Limited,
Exchange Plaza, Bandra Kurla
Complex,
Bandra (E), Mumbai- 400051.
Scrip Code – VISUINTL

Dear Sir/Madam,

Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

I, B. Prabhakara Reddy, Director of Ed & Tech International Limited hereby declare that, the Statutory Auditors of the company, M/s. M. M. Reddy & Co., Chartered Accountants have issued an Audit Report with unmodified/unqualified opinion on Audited Financial Results of the company for the quarter and year ended 31st March, 2021.

This declaration is issued in compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you.

Yours faithfully,
For Ed & Tech International Limited

PRABHAK
AR REDDY
BOMMI

Digitally signed
by PRABHAKAR
REDDY BOMMI
Date: 2021.08.23
17:42:29 +05'30'

B. Prabhakara Reddy
Executive Director cum CEO
(DIN: 00166326)



M M REDDY & CO.,
Chartered Accountants

Phone: 040 - 23418836
40272617
Mobile: 9848271555

M M R Lion Corp, 4th Floor, HSR Eden, Beside Cream Stone, Road No. 2, Banjara Hills, Hyderabad - 500034.TS. E-mail: mmreddyandco@gmail.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of ED & TECH INTERNATIONAL LIMITED

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of ED & TECH INTERNATIONAL LIMITED (hereinafter referred to as the "Company") for the year ended 31st March 2021 ('standalone annual financial results'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("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, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2021.

Basis for Opinion

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 SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual 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 statements under the provisions of the Act, 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 we have obtained, is sufficient and appropriate to provide a basis for our opinion on the Standalone annual financial results.



Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual 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 Standards prescribed under Section 133 of the Act 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual 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 annual financial results, the Management and 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 is responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 annual financial results.



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

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 standalone annual 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.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual 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 those 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 may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Emphasis of Matters

- i. We have conducted audit on remote access basis and on providing the books of accounts in soft copies due to COVID 19 pandemic and lockdown situations in the State.
- ii. Trade receivables of Rs.1,82,67,017/- which is long outstanding and reported as opening balance for the year has been written off by debiting to the profit and loss statement.

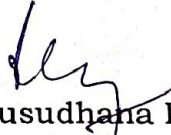
Other Matters

The standalone annual financial results include the results for the quarter ended 31st March 2021 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion on the standalone annual financial results is not modified in respect of this matter.

For **M M REDDY & CO.,**
Chartered Accountants
Firm Reg No.010371S

Date: 18/08/2021
Place: Hyderabad


M Madhusudhana Reddy
Partner
Membership No.213077
UDIN:21213077AAAKF2634

