



Dated: November 14, 2022

To  
The Manager  
Department of Corporate Services  
25th Floor, PJ Towers  
Dalal Street,  
Mumbai-400001

Dear Sir/Madam,

**Reference: Scrip Code: 534659**

**Sub: Outcome of Board Meeting and submission of Unaudited Financial Results for the half year ended September 30, 2022**

We wish to inform you that the Board of Directors of Company in its meeting held today i.e. November 14, 2022, commenced at 4:30 PM and concluded at 5:00 PM have inter-alia approved the following: -

1. Approved the Unaudited Financial Results for the half year ended September 30, 2022.
2. Approved the Limited Review Report issued by Statutory Auditors of the Company on Unaudited Financial Results of the Company for the half year ended on September 30, 2022.
3. Noted the Compliances under listing Regulations with Stock Exchange for the Quarter and half year ended on September 30, 2022.

We are enclosing herewith the following documents for your records as under:

- a) Unaudited Financial Results of the Company for the half year ended September 30, 2022.
- b) Limited Review Report on Unaudited Financial Results for the half year ended September 30, 2022.

Please take the same in your records.

Yours faithfully,  
For Jointeca Education Solutions Ltd.

Vishal Mishra  
(Managing Director)



Jointeca

**JOINTECA**

EDUCATION SOLUTIONS LTD.

ISO Certified Software Company

**Jointeca Education Solutions Ltd.**

53B, Geeta Enclave, Nr. Dr. V.K. Garg, Krishna Nagar, Mathura, U.P. - 281004

Unaudited Financial Statement for the half year ended on 30.09.2022

(Rs. In Lacs)

| Particulars  | 6 Months Ended on | Preceding 6 months ended on | Corresponding 6 months Ended on | Year Ended on  |
|--|-------------------|-----------------------------|---------------------------------|----------------|
|  | 2022-09-30        | 2022-03-31                  | 2021-09-30                      | 2022-03-31     |
|  | Unaudited         | Audited                     | Unaudited                       | Audited        |
| <b>1. Income</b>   |                   |                             |                                 |                |
| Revenue from Operations  | 1.65              | 3.43                        | 1.30                            | 4.73           |
| <b>Total Revenue</b>   | <b>1.65</b>       | <b>3.43</b>                 | <b>1.30</b>                     | <b>4.73</b>    |
| <b>2. Expenditure</b>  |                   |                             |                                 |                |
| a) Employees benefit Expenses  | 10.15             | 8.27                        | 7.68                            | 15.95          |
| b) Finance Cost  | -                 | -                           | -                               | -              |
| c) Depreciation & Amortization   | 35.76             | 40.15                       | 40.12                           | 80.27          |
| d) Other expenditure   | 10.06             | 17.16                       | 3.64                            | 20.80          |
| e) Total   | <b>55.97</b>      | <b>65.58</b>                | <b>51.44</b>                    | <b>117.02</b>  |
| (Any item exceeding 10% of the total expenditure to be shown separately)   | -                 | -                           | -                               | -              |
| <b>3) Profit from Operations before Other Income, Interest &amp; Exceptional Items (1-2)</b>   | <b>-54.32</b>     | <b>-62.15</b>               | <b>-50.14</b>                   | <b>-112.29</b> |
| 4) Other Income  | -                 | -                           | 0.11                            | 0.11           |
| <b>5) Profit before Interest &amp; Exceptional Items (3+4)</b>   | <b>-54.32</b>     | <b>-62.15</b>               | <b>-50.03</b>                   | <b>-112.18</b> |
| 6) Interest  | -                 | -                           | -                               | -              |
| <b>7) Profit after Interest but before Exceptional Items (5-6)</b>   | <b>-54.32</b>     | <b>-62.15</b>               | <b>-50.03</b>                   | <b>-112.18</b> |
| 8) Exceptional Items   | -                 | -                           | -                               | -              |
| <b>9) Profit (+)/ Loss (-) from Ordinary Activities before tax(7+8)</b>  | <b>-54.32</b>     | <b>-62.15</b>               | <b>-50.03</b>                   | <b>-112.18</b> |
| 10. Tax expenses (Net of Deferred)   | -4.80             | 4.09                        | -2.34                           | 1.75           |
| <b>11. Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)</b>  | <b>-49.52</b>     | <b>-66.24</b>               | <b>-47.69</b>                   | <b>-113.93</b> |
| 12. Extraordinary Item (net of tax expenses Rs.....)   | -                 | -                           | -                               | -              |
| <b>13. Net Profit ( )/Loss(-) for the period (11-12)</b>   | <b>-49.52</b>     | <b>-66.24</b>               | <b>-47.69</b>                   | <b>-113.93</b> |
| 14. Paid-up equity share capital (Face Value of the Share shall be indicated)  | 1,001.53          | 1,001.53                    | 1,001.53                        | 1,001.53       |
| 15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year  | -                 | -                           | -                               | -131.09        |
| <b>16. Earnings Per Share (EPS)</b>  |                   |                             |                                 |                |
| (a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized) | -0.50             | -0.66                       | -0.48                           | -1.14          |
| (b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)  | -0.50             | -0.66                       | -0.48                           | -1.14          |

**ERP SOLUTIONS FOR EDUCATION & BUSINESS**

Reg. Office : 53B, Geeta Enclave, Nr. Dr. V. K. Garg, Krishna Nagar, Mathura (U.P.) INDIA - 281004

CIN : L72300UP2011PLC044942 Contact : 9149311933 Website : jointeca.com / sikhlo.in E-mail : info@jointeca.com



Jointeca

**JOINTECA**

EDUCATION SOLUTIONS LTD.

ISO Certified Software Company

**Jointeca Education Solutions Limited**

53B, Geeta Enclave, Nr. Dr. V.K. Garg, Krishna Nagar, Mathura, U.P. - 281004

**Statement of Assets & Liabilities**

| Sr. No.   | Particulars                              | As at 30/09/2022           | As at 31/03/2022         |
|-----------|--|----------------------------|--------------------------|
|           |  | Unaudited<br>(Rs. In Lacs) | Audited<br>(Rs. In Lacs) |
| <b>I</b>  | <b>EQUITY AND LIABILITIES</b>            |                            |                          |
| <b>1</b>  | <b>SHARE HOLDERS' FUND</b>               |                            |                          |
|           | (a) Capital                              | 1,001.53                   | 1,001.53                 |
|           | (b) Reserve and Surplus                  | -180.61                    | -131.09                  |
|           | <i>Sub-total Share holders' fund</i>     | <b>820.92</b>              | <b>870.44</b>            |
| <b>2</b>  | <b>NON CURRENT LIABILITIES</b>           |                            |                          |
|           | Deferred Tax (Liabilities)               | 7.07                       | 11.87                    |
|           | <i>Sub-total Non Current Liabilities</i> | <b>7.07</b>                | <b>11.87</b>             |
| <b>3</b>  | <b>CURRENT LIABILITIES</b>               |                            |                          |
|           | Short-term Borrowings                    | 105.24                     | 95.88                    |
|           | Other Current Liabilities                | 48.33                      | 40.28                    |
|           | Short-term Provisions                    | 0.46                       | 0.46                     |
|           | <i>Sub-total Current Liabilities</i>     | <b>154.03</b>              | <b>136.63</b>            |
|           | <b>Total Equity and Liabilities</b>      | <b>982.02</b>              | <b>1,018.94</b>          |
| <b>II</b> | <b>ASSETS</b>                            |                            |                          |
| <b>1</b>  | <b>NON CURRENT ASSETS</b>                |                            |                          |
|           | Fixed Assets                             | 888.86                     | 924.39                   |
|           | Investments                              | 60.00                      | 60.00                    |
|           | Other Non Current Assets                 | -                          | -                        |
|           | <i>Sub-total Non Current Assets</i>      | <b>948.86</b>              | <b>984.39</b>            |
| <b>2</b>  | <b>CURRENT ASSETS</b>                    |                            |                          |
|           | Trade Receivalbes                        | 10.74                      | 13.10                    |
|           | Cash and Cash Equivalants                | 1.08                       | 2.59                     |
|           | Short Term Loans & Advances              | 21.34                      | 18.86                    |
|           | <i>Sub-total Non Current Assets</i>      | <b>33.16</b>               | <b>34.55</b>             |
|           | <b>Total Assets</b>                      | <b>982.02</b>              | <b>1,018.94</b>          |

Note:

1. The above unaudited financial results for the half year ended 30th September, 2022 were reviewed by the audit committee and thereafter were approved by the board of director in their meeting held on November 14th, 2022.

2. The Statutory Auditors have carried out Limited Review of above unaudited financial results.

3. The Company operates in a single business segment i.e. education software solutions.

4. The figures of previous periods has been re-grouped re-arranged wherever necessary.

For Jointeca Education Solutions Ltd

Vishal Mishra  
Managing Director  
Scrip Code : 534659

Date : 14.11.2022

Place : Mathura

**ERP SOLUTIONS FOR EDUCATION & BUSINESS**



Jointeca

**JOINTECA**  
EDUCATION SOLUTIONS LTD.  
ISO Certified Software Company

**JOINTECA EDUCATION SOLUTION LIMITED**

Cash Flow Statement for the half year ended on 30th September 2022

|          | Particulars   | Year Ended    | Year Ended    |
|----------|---|---------------|---------------|
|          |   | 2021-09-30    | 2021-03-31    |
|          |   | Rs. In Lacs   | Rs. In Lacs   |
| <b>A</b> | <b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>                         |               |               |
|          | Net Profit before Tax and Prior period Adjustment & exceptional item      | -54.32        | -112.19       |
|          | Adjustment for:   |               |               |
|          | Depreciation and Amortization   | 35.76         | 80.27         |
|          | Loss on Sale of Fixed Assets  |               | 14.31         |
|          | <b>Operating Profit Before Working Capital Changes</b>                    | <b>-18.56</b> | <b>-17.61</b> |
|          | Adjustment for:   |               |               |
|          | Inventories   | 0.00          | 0.00          |
|          | Trade & Other Receivables   | -0.12         | 2.08          |
|          | Trade Payables & Other Current Liabilities                                | 8.05          | 10.58         |
|          | <b>Cash Generated from Operations</b>                                     | <b>-10.63</b> | <b>-4.95</b>  |
|          | Direct Taxes Paid ( Net of Refund )                                       | 0.00          | 0.00          |
|          | <b>Cash Flow before prior period Adjustments &amp; Exceptional item</b>   | <b>-10.63</b> | <b>-4.95</b>  |
|          | Prior Period Adjustments  | 0.00          | 0.00          |
|          | <b>Net Cash From / ( Used In ) Operating Activities (A)</b>               | <b>-10.63</b> | <b>-4.95</b>  |
| <b>B</b> | <b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>                         |               |               |
|          | Purchase of Tangible Fixed Assets   | -0.23         | -0.32         |
|          | Purchase/Creation of Intangible Fixed Assets                              | 0.00          | 0.00          |
|          | <b>Net Cash From / (Used In) Investing Activities (B)</b>                 | <b>-0.23</b>  | <b>-0.32</b>  |
| <b>C</b> | <b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>                         |               |               |
|          | Proceeds from Unsecured Borrowings (Net)                                  | 9.36          | 5.20          |
|          | <b>Net Cash From / (Used In) Financing Activities (C)</b>                 | <b>9.36</b>   | <b>5.20</b>   |
|          | <b>Net Increase / (Decrease) in Cash and Cash equivalents (A)+(B)+(C)</b> | <b>-1.51</b>  | <b>-0.07</b>  |
|          | Cash and Cash equivalents at the beginning of the year                    | 2.59          | 2.67          |
|          | Cash and Cash equivalents at the end of the year                          | 1.08          | 2.59          |

For Jointeca Education Solutions Ltd

Vishal Mishra  
Managing Director  
Scrip Code : 534659

Date : 14.11.2022  
Place : Mathura

**ERP SOLUTIONS FOR EDUCATION & BUSINESS**

Reg. Office : 53B, Geeta Enclave, Nr. Dr. V. K. Garg, Krishna Nagar, Mathura (U.P.) INDIA - 281004  
CIN : L72300UP2011PLC044942 Contact : 9149311933 Website : jointeca.com / sikhlo.in E-mail : info@jointeca.com



# A R M S & ASSOCIATES

Chartered Accountants

D-1996, PALAM VIHAR, GURGAON- 122017

E-mail:- mkg6867@gmail.com

Tel: 011-45137378

Mob: 9990858930

## Limited Review Report

**Review Report to:**

**The Board of Directors**

**Jointeca Education Solutions Ltd.**

We have reviewed the accompanying statement of unaudited financial results of Jointeca Education Solutions Limited ("the Company") for the half year ended on 30<sup>th</sup> September 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of 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) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For A R M S & Associates**

Chartered Accountants

F.R. No.: 013019N

CA Manoj Kumar Gupta

Proprietor

M. No. 089677



Date: 14.11.2022

Place: Mathura

UDIN:22089677BDAZDQ3810