

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 30.09.2024

(Rs. In Lacs)

Particulars	6 Months Ended on	Preceding 6 months ended on	Corresponding 6 months Ended on	Year Ended on
	30-09-2024	31-03-2024	30-09-2023	31-03-2024
	Unaudited	Audited	Unaudited	Audited
1. Income				
Revenue from Operations	9.15	6.29	3.58	9.87
Total Revenue	9.15	6.29	3.58	9.87
2. Expenditure				
a) Employees benefit Expenses	10.53	9.55	9.24	18.79
b) Finance Cost	-	-	-	-
c) Depreciation & Amortization	72.05	41.26	35.96	77.22
d) Other expenditure	6.29	6.20	2.85	9.05
e) Total	88.87	57.01	48.05	105.06
(Any item exceeding 10% of the total expenditure to be shown separately)	-	-	-	-
3) Profit from Operations before Other Income, Interest & Exceptional Items (1-2)	-79.72	-50.73	-44.47	-95.20
4) Other Income	-	2.94	-	2.94
5) Profit before Interest & Exceptional Items (3+4)	-79.72	-47.79	-44.47	-92.26
6) Interest	-	-	-	-
7) Profit after Interest but before Exceptional Items (5-6)	-79.72	-47.79	-44.47	-92.26
8) Exceptional Items	-	-	-	-
9) Profit (+)/ Loss (-) from Ordinary Activities before tax(7+8)	-79.72	-47.79	-44.47	-92.26
10. Tax expenses (Net of Deferred)	4.37	15.30	-5.19	10.11
11. Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)	-84.09	-63.09	-39.28	-102.37
12. Extraordinary Item (net of tax expenses Rs.....)	-	-	-	-
13. Net Profit ()/Loss(-) for the period (11-12)	-84.09	-63.09	-39.28	-102.37
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	-	-	-	-320.64
16. Earnings Per Share (EPS)				
(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)	-0.84	-0.63	-0.39	-1.02
(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)	-0.84	-0.63	-0.39	-1.02

Jointeca Education Solutions Limited
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Statement of Assets & Liabilities

Sr. No.	Particulars	As at 30/09/2024	As at 31/03/2024
		Unaudited (Rs. In Lacs)	Audited (Rs. In Lacs)
I	EQUITY AND LIABILITIES		
1	SHARE HOLDERS' FUND		
	(a) Capital	1,001.53	1,001.53
	(b) Reserve and Surplus	-404.73	-320.64
	<i>Sub-total Share holders' fund</i>	596.80	680.89
2	NON CURRENT LIABILITIES		
	Deferred Tax (Liabilities)	19.38	15.01
	<i>Sub-total Non Current Liabilities</i>	19.38	15.01
3	CURRENT LIABILITIES		
	Short-term Borrowings	111.56	113.22
	Other Current Liabilities	76.53	67.60
	Short-term Provisions	4.60	4.60
	<i>Sub-total Current Liabilities</i>	192.69	185.42
	Total Equity and Liabilities	808.87	881.33
II	ASSETS		
1	NON CURRENT ASSETS		
	Fixed Assets	717.25	789.30
	Investments	60.00	60.00
	Other Non Current Assets	-	-
	<i>Sub-total Non Current Assets</i>	777.25	849.30
2	CURRENT ASSETS		
	Trade Receivalbes	6.44	7.85
	Cash and Cash Equivalants	0.81	1.01
	Short Term Loans & Advances	24.37	23.16
	<i>Sub-total Non Current Assets</i>	31.62	32.03
	Total Assets	808.87	881.33

Note:

1. The above unaudited financial results for the half year ended 30th September, 2024 were reviewed by the audit committee and thereafter were approved by the board of director in their meeting held on November 14th, 2024.
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


Managing Director
Scrip Code : 534659

Date : 14.11.2024
Place : Mathura

JOINTECA EDUCATION SOLUTION LIMITED
Cash Flow Statement for the half year ended on 30th September 2024

	Particulars	Year Ended	Year Ended
		30-09-2024	31-03-2024
		Rs. In Lacs	Rs. In Lacs
A	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net Profit before Tax and Prior period Adjustment & exceptional item	-79.72	-92.26
	Adjustment for:		
	Depreciation and Amortization	72.05	77.22
	Loss on Sale of Fixed Assets		1.04
	Operating Profit Before Working Capital Changes	-7.67	-14.00
	Adjustment for:		
	Inventories	0.00	0.00
	Trade & Other Receivables	0.20	-3.53
	Trade Payables & Other Current Liabilities	8.93	12.20
	Cash Generated from Operations	1.47	-5.33
	Direct Taxes Paid (Net of Refund)	0.00	0.00
	Cash Flow before prior period Adjustments & Exceptional item	1.47	-5.33
	Prior Period Adjustments	0.00	0.00
	Net Cash From / (Used In) Operating Activities (A)	1.47	-5.33
B	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
	Purchase of Tangible Fixed Assets	0.00	-2.77
	Purchase/Creation of Intangible Fixed Assets	0.00	0.00
	Net Cash From / (Used In) Investing Activities (B)	0.00	-2.77
C	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
	Proceeds from Unsecured Borrowings (Net)	-1.66	8.20
	Net Cash From / (Used In) Financing Activities (C)	-1.66	8.20
	Net Increase / (Decrease) in Cash and Cash equivalents (A)+(B)+(C)	-0.20	0.10
	Cash and Cash equivalents at the beginning of the year	1.01	0.91
	Cash and Cash equivalents at the end of the year	0.81	1.01

For Jointeca Education Solutions Ltd



Managing Director
Scrip Code : 534659

Date : 14.11.2023
Place : Mathura

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 30th September 2024. 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 JPAAG & Associates
Chartered Accountants
FRN: 0013380C



CA Kanika Gupta
Partner

M. No. 408443

Date: 21.11.2024
Place: New Delhi

UDIN:-24408443BKCSXR5150