



Jointeca

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

To,  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, 25<sup>th</sup> Floor  
Mumbai- 400001

Date:30/05/2026

Script Code: 534659

Dear Sir/ Madam,

Sub: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Meeting of Board of Directors of the Company is held on Saturday, 30<sup>th</sup> May, 2026 to consider interalia the following business are approved:

1. Audited Financial Results along with the Auditor's Report issued by statutory Auditors of the Company for quarter and year end on 31<sup>st</sup> March, 2026.
2. Appointment of Sweeti Shaifali and Associates as secretarial auditor of the Company for the year 2026-2027.

The Board Meeting commenced at 5:00 PM and concluded at 8:30PM

Kindly take the same on record and disseminate on your website.

Thanking You,

For JOINTECA EDUCATION SOLUTIONS LIMITED

VISHAL MISHRA  
Managing Director  
Din No.: 03363363

**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 Education Solutions Ltd.

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

Audited Financial Statement for the half year & Year ended on 31.03.2026

(Rs. In Lacs)

Particulars	6 Months Ended on	Previous 6 Months Ended on	Corresponding 6 months Ended on	Year Ended on	Year Ended on
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	5.65	9.33	12.05	14.98	21.20
Other Income	0.01	-	2.49	0.01	2.49
<b>Total Revenue</b>	<b>5.66</b>	<b>9.33</b>	<b>14.54</b>	<b>14.99</b>	<b>23.69</b>
<b>Expenses:</b>					
Purchases of Stock-in-Trade	-	-	-	-	-
Employee benefits expense	17.86	18.52	17.65	36.38	28.18
Finance Cost	-	-	-	-	-
Depreciation and amortization expense	46.44	72.12	46.55	118.56	118.60
Other expenses	6.14	5.30	7.08	11.44	13.37
<b>Total expenses</b>	<b>70.44</b>	<b>95.94</b>	<b>71.28</b>	<b>166.38</b>	<b>160.15</b>
<b>Profit before tax</b>	<b>-64.78</b>	<b>-86.61</b>	<b>-56.74</b>	<b>-151.39</b>	<b>-136.46</b>
Tax expense:					
(1) Current tax	-	-	-	-	-
(2) Deferred tax (Provisional)	5.33	-1.34	11.02	3.99	15.39
<b>Profit (Loss) for the period</b>	<b>-70.11</b>	<b>-85.27</b>	<b>-67.76</b>	<b>-155.38</b>	<b>-151.85</b>
<b>Basic &amp; Dilluted EPS (In Rs.)</b>	<b>-0.70</b>	<b>-0.85</b>	<b>-0.68</b>	<b>-1.55</b>	<b>-1.52</b>

## 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	Current Accounting year ended	Previous accounting year ended
		31.03.2026 Audited (Rs. In Lacs)	31.03.2025 Audited (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	-627.87	-472.49
	<i>Sub-total Share holders' fund</i>	<b>373.66</b>	<b>529.04</b>
<b>2</b>	<b>NON CURRENT LIABILITIES</b>		
	Deferred Tax (Liabilities)	34.39	30.40
	<i>Sub-total Non Current Liabilities</i>	<b>34.39</b>	<b>30.40</b>
<b>3</b>	<b>CURRENT LIABILITIES</b>		
	Short-term Borrowings	115.80	112.76
	Other Current Liabilities	117.32	88.94
	Short-term Provisions	3.77	3.45
	<i>Sub-total Current Liabilities</i>	<b>236.89</b>	<b>205.15</b>
	<b>Total Equity and Liabilities</b>	<b>644.94</b>	<b>764.59</b>
<b>II</b>	<b>ASSETS</b>		
<b>1</b>	<b>NON CURRENT ASSETS</b>		
	Fixed Assets - Tangible	7.39	8.74
	Fixed Assets - Non Tangible	545.18	662.40
	Other Non Current Assets	60.00	60.00
	<i>Sub-total Non Current Assets</i>	<b>612.57</b>	<b>731.14</b>
<b>2</b>	<b>CURRENT ASSETS</b>		
	Trade Receivalbes	7.60	8.68
	Cash and Cash Equivalants	0.77	1.91
	Short Term Loans & Advances	24.00	22.86
	<i>Sub-total Non Current Assets</i>	<b>32.37</b>	<b>33.45</b>
	<b>Total Assets</b>	<b>644.94</b>	<b>764.59</b>

Note:

1. The above audited financial results for the year ended March 31, 2026 were reviewed by the audit committee and thereafter were approved by the board of director in their meeting held on May'30, 2026.
2. The company operates in a single business segment i.e. education software solutions and educational portal.
3. Figures of the half year ended 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures for full financial year and published year to date figures upto the first half of the respective financial year.
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 : 30.05.2026  
Place : Mathura

**JOINTECA EDUCATION SOLUTION LIMITED**  
**Cash Flow Statement for the year ended on 31<sup>st</sup> March 2025**

	Particulars	Year Ended 31.03.2026 (Rs. In Lacs)	Year Ended 31.03.2025 (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	(151.39)	(136.46)
	<b>Adjustment for:</b>		
	Depreciation and Amortization	118.56	118.60
	Loss on Sale of Fixed Assets	0.00	0.00
	<b>Operating Profit Before Working Capital Changes</b>	<b>(32.83)</b>	<b>(17.86)</b>
	<b>Adjustment for:</b>		
	Inventories	0.00	0.00
	Trade & Other Receivables	(0.06)	(0.52)
	Trade Payables & Other Current Liabilities	28.71	20.18
	<b>Cash Generated from Operations</b>	<b>(4.18)</b>	<b>1.80</b>
	Direct Taxes Paid ( Net of Refund )	0.00	0.00
	<b>Cash Flow before prior period Adjustments &amp; Exceptional item</b>	<b>(4.18)</b>	<b>1.80</b>
	Prior Period Adjustments	0.00	0.00
	<b>Net Cash From / ( Used In ) Operating Activities (A)</b>	<b>(4.18)</b>	<b>1.80</b>
<b>B</b>	<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
	Purchase of Tangible Fixed Assets	0.00	(0.44)
	Purchase / Creation of Intangible Fixed Assets	0.00	0.00
	<b>Net Cash From / (Used In) Investing Activities (B)</b>	<b>0.00</b>	<b>(0.44)</b>
<b>C</b>	<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
	Proceeds from Unsecured Borrowings (Net)	3.04	(0.46)
	<b>Net Cash From / (Used In) Financing Activities (C)</b>	<b>3.04</b>	<b>(0.46)</b>
	<b>Net Increase / (Decrease) in Cash and Cash equivalents (A)+(B)+(C)</b>	<b>(1.14)</b>	<b>0.90</b>
	Cash and Cash equivalents at the beginning of the year	1.91	1.01
	<b>Cash and Cash equivalents at the end of the year</b>	<b>0.77</b>	<b>1.91</b>

For Jointeca Education Solutions Ltd



**Vishal Mishra**  
**Managing Director**  
**Scrip Code : 534659**

Date : 30.05.2026  
Place : Mathura



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Dalal Street, 25<sup>th</sup> Floor  
Mumbai- 400001

Date: 30/05/2026

Script Code: 534659

**Subject: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) (Amendments) Regulations, 2016.**

I, VISHAL MISHRA, Managing Director of the Company, hereby declare that Statutory Auditors of the Company, M/s JPAAG & ASSOCIATES, Chartered Accountants, having Firm Reg. No. 013380C have issued an Audit Report with unmodified opinion on standalone Annual Audited Financial Results for the Half Year and year ended March 31, 2026.

Kindly take the same on record and disseminate on your website.

Thanking You,

For JOINTECA EDUCATION SOLUTIONS LIMITED

VISHAL MISHRA  
Managing Director  
Din No.: 03363363

**ERP SOLUTIONS FOR EDUCATION & BUSINESS**

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### **Independent Auditor's Report**

To the Members of **JOINTECA EDUCATION SOLUTIONS LIMITED**

#### **Report on the Audit of the Standalone Financial Statements**

##### Opinion

We have audited the accompanying financial statements of JOINTECA EDUCATION SOLUTIONS LIMITED ("the Company"), for the half year ended March 31, 2026 as well as the year to date for the period from April 1, 2025 to March 31, 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 (Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Annual Financial Results:

- a. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in the regard; and
- b. 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 state of affairs of the Company for the Half year ended March 31st, 2026, as well as the year to date results for the period from April 1, 2025 to March 31, 2026.

##### 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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	Appointment of A whole time secretary	The company has appointed a whole-time secretary only on 19th March, 2026. Secretarial records could not be accessed
2.	Internal Audit as applicable u/s 138 of the Companies Act, 2013	The Company in process to appointed an Internal Auditor
3.	Outstanding Dues	As evident from past Secretarial reports the company has not paid listing fees for the year

### Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Emphasis of Matter

- a. No confirmation relating the outstanding's of Trade Receivable, Trade Payables, Unsecured Loans (Liability) and Loans and advances(asset) have been furnished to us. The company has neither provided sale invoices, contact details of debtors nor have provided any confirmation from them. The accuracy and completeness related to these cannot be vouched.
- b. The company has neither deducted nor remitted the due Tax at source, where applicable, as per the provisions of Income tax Act, 1961.
- c. The company has been facing severe financial crisis from last few year due to which it is not able to meet its statutory liabilities on time. However, management is hopeful of a positive revival soon.
- d. Due to the prolonged financial crisis, the company has been transacting through associates. All **receipts and payments** are routed through it. No confirmation or documents from the associate have been provided.

Our opinion is not modified in respect of this matter.

### Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

- Identify and assess the risks of material misstatement of the financial statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 made by management.
- Evaluate the appropriateness and reasonableness of disclosures made by the management and Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's 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 statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

It is hereby stated that M/s JPAAG & Associates, Chartered Accountants, has been merged with effect from 01<sup>st</sup> April 2026 M/s Anil K. Goyal & Associates, Chartered Accountants, and is presently operating under the name and constitution of M/s Anil K. Goyal & Associates.



Place: -NEW DELHI

Date: 30/05/2026

UDIN: 26408443WBVIXO6142

For ANIL K. GOYAL & ASSOCIATES  
Chartered Accountants  
FRN: 004558N

  
CA KANIKA GUPTA  
Partner

Membership no 408443