



To,
The Department of Corporate Services,
BSE limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Dear Sir,

Sub: Annual report of the company for the Financial Year 2023-24

Reference: Regulation 34 (1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements.) Regulations, 2015

Pursuant to Regulation 34 (1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Annual report of the Company for the financial Year 2023-24 along with Notice of the 13th Annual General Meeting of the Company.

Kindly take the same on record and request you to acknowledge the receipt.

Thanking You,

For JOINTECA EDUCATION SOLUTIONS LIMITED

Vishal
Digitally signed
by Vishal Mishra
Date: 2024.09.30
17:08:54+05'30'

VISHAL MISHRA
Managing Director
Din No.: 03363363



Independent Auditor's Report

To

The Members

Jointeca Education Solutions Limited

(CIN :- L72300UP2011PLC044942)

Unqualified Opinion

We have audited the accompanying annual financial statements of **Jointeca Education Solutions Limited** ("the Company"), which comprise the Balance Sheet as at March 31st, 2024, the Statement of Profit and Loss, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements") 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 financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in the regard.
- b. except for the possible effects of the matter described in the Emphasis of Matter paragraph of our report, the aforesaid annual financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and other accounting principles generally accepted in India, of the net loss and other financial information for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with 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 Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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:

There are no key audit matters which require the attention of the members.

Emphasis of Matter Paragraph:

1. No Confirmation of the amount of Trade Receivables and Advances to Creditors has been furnished to us.
2. Unsecured loans and advances of INR 71.02 Lakhs are under dispute.

Our opinion is not modified in respect of the above matter.

Information Other than Financial Statements and Auditor's 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 Company's Annual Report, but does not include the financial statements and our auditors' 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 annual 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.

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

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the net loss, state of affairs, financial position, profit or loss, cash flows in accordance with the accounting standards prescribed 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, the respective 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 management

either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Financial reporting process of the Company.

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 Standards on Auditing 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.

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

1. 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.
2. Obtain an understanding of internal financial controls 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 on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. 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.
5. 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.

6. 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.
7. Obtain sufficient appropriate audit evidence regarding the financial information of the entity or business activities of the company to express an opinion on the Financial Statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure-A' of Independent Auditors Report a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained, all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law relating to preparation of the statement have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

- d. In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors of the company, none of the directors of the company is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure-B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the internal financial control over financial reporting of those companies, for reasons stated therein.
 - g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigation which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company and its subsidiaries incorporated in India.
3. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act; in our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act.

Other Matters

These results are based on the audited financial statements of the company for the year ended March 31, 2024 on which we issue an Unqualified audit opinion vide our Audit report dated May 30, 2024.

For A R M S & Associates
Chartered Accountant
FRN:- 013019N



CA Pradeep Midha
Proprietor
Membership No.-: 014275

Date:- May 30, 2024
Place : Mathura
UDIN : 24014275BKBNFY4755



‘Annexure A’ to the Independent Auditors’ Report

Referred to in paragraph 1 under ‘Report on other legal and regulatory requirements’ section of our report to the members of **Jointeca Education Solutions Limited** of even date:

1. In Respect of Property Plant & Equipment

- a. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right of use assets.
 - b. The Company has a program of physical verification of Property, Plant and Equipment and right-of-use assets so to cover all the assets in phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - c. According to the explanation and information given to us and on the basis of our examination of the records of the company, no Immovable assets are owned by the company.
 - d. The Company has not revalued any of its Property, Plant and Equipment (including right to use assets) and intangible assets during the year.
 - e. No proceedings have been initiated during the year or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
2. As the company is service oriented, there is no inventory with the Company. Hence, this clause is not applicable.
 3. The Company has not availed any working capital limit during the year from banks and financial institution.
 4. According to the information and explanations given to us, the company has not granted loan, secured or unsecured to Companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013.
 5. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act,

2013 In respect of loans, investments, guarantees, and security given to directors or any other person in whom the director is interested.

6. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.
7. As informed to us, the maintenance of Cost Records is not applicable to company based on required criteria for applicability on the company under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
8. **In respect of statutory dues:**

As per our examination of books and explanations given to us in our opinion there is no amounts payable in respect undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company.
9. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
10. Based on our Audit procedures and according to information and explanation given to us, the Company not has defaulted in payment of dues over the year to any financial institution or bank.
11. (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
13. (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

(b) No report under sub-section (12) of Section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and up to the date of this report.

(c) We have taken into consideration the whistle blower complaints received by the Company during the year (and up to the date of this report), while determining the nature,

timing and extent of our audit procedures. No complaint has been received during the year under consideration.

14. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.
15. According to the information and explanations given to us and based on our examination the records of the company, transactions with the related parties are in compliance with Section 177 and 188 of Companies Act, 2013. Where applicable, the details of such transactions have been disclosed in the Financial Statement as required by the applicable accounting standards.
15. (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
16. According to the information and explanations given to us and based on our examination the records of the company, the company has not entered into any non-cash transaction with directors or persons connected with them. Accordingly, the paragraph 3(xv) of the Order is not applicable.
17. According to the information and explanations given to us and based on our examination the records of the company, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934.
18. The Company has incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
19. There has been no resignation of the statutory auditors of the Company during the year.
20. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
21. (a) There are no unspent amounts towards Corporate Social Responsibility (CSR) on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.(b) There are no remaining unspent amounts under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, required to be transferred to

special account in compliance with the provision of sub-section (6) of section 135 of the said Act. Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable for the year.

**For ARMS & Associates
Chartered Accountant
FRN:- 013019N**



**CA Pradeep Midha
Proprietor
Membership No.: 014275**

**Date:- May 30, 2024
Place : Mathura
UDIN : 24014275BKBNFY4755**



A R M S & ASSOCIATES

Chartered Accountants

D-1996, Palam Vihar, Gurgaon-122017

Email : mkg6867@gmail.com

Mob : 9990858930

‘Annexure – B’ to the Independent Auditor’s Report

[Referred to in paragraph 2(f) under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended March 31, 2024.]

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **Jointeca Education Solutions Limited** (‘the Company’), as of 31 March 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (‘ICAI’). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain

reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles including Ind AS. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles including Ind AS, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For ARMS & Associates

Chartered Accountant

FRN:- 013019N



CA Pradeep Midha

Proprietor

Membership No.: 014275

Date:- May 30, 2024

Place : Mathura

UDIN : 24014275BKBNFY4755



JOINTECA EDUCATION SOLUTIONS LTD.

CIN: U72300UP2011PLC044942

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

Significant accounting policies :-

1.1 Basis of accounting and preparation of financial statements

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

1.2 Use of Estimates

The preparation of financial statements requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities including contingent liabilities) as on the date of the financial statements and the reported income and expenses during the reporting period. The estimates and assumptions used in the financial statements are based upon the Management's evaluation of the relevant facts and circumstances as on the date of financial statements. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results may vary from these estimates.

1.3 Cash Flow statement

Cash flows are reported using indirect method, whereby profit or (loss) before extraordinary items and tax is adjusted for the effects of transactions of noncash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

1.4 Promotor's shareholding

There are no changes in Promoters shareholding either by way of fresh capital raise or by sale of any share under promoter's category.

1.5 Title deeds of immovable property

There are no immovable properties (other than properties where the Company is the lessee of and the lease agreements are duly executed in favour of the lessee) whose deeds are not held in the name of the Company.

1.6 Investment in property

During the year, there is no investment in properties.

1.7 Investment in crypto currency or Virtual currency

The company has not traded or invested in crypto currency or Virtual currency during the year.

1.8 revalued its property

The Company has not revalued its Property, Plant and Equipment & intangible assets during the year.

1.9 revalued its property

The Company has not revalued its Property, Plant and Equipment & intangible assets during the year.

1.10 subsidiary companies

The Company has no subsidiary companies. The Company is in compliance with the number of layers as prescribed under clause (87) of section 2 of the Companies Act, 2013 read with the Companies (Restriction on Number of Layers) Rules, 2017.

1.11 Unlawful and risky transaction





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Also, the Company has no transaction with Companies which are struck off under section 248 of the Companies Act, 2013 or under section 530 of Companies Act, 1956.

1.12 Benami Properties

No proceedings have been initiated or pending against Company for holding any Benami Property under Prohibitions of Benami Transactions Act, 1988 (Earlier titled as Benami transactions (Prohibitions) Act, 1988).

1.13 Willful defaulter

The Company is not declared a willful defaulter by any Bank or Financial Institution or any other lender.

1.14 Pending Charges at ROC

No charges of satisfaction are pending for registration with the Registrar of Companies (ROC).

1.15 Advances

During the year the company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds other than business advances) to any other person or entity including foreign entities (intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall (i) directly or indirectly lend or invest in other person or entities identified in any manner whatsoever by or on behalf of company (ultimate beneficiaries) or (ii) provide any guarantee, security or the like to or behalf of the ultimate beneficiaries.

No Advances and transactions made to Director / KMP / related parties except provided below as KMP/ Related parties transactions.

1.16 Loans

The Company has not received any fund from any person(s) or entity(ies) including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall (i) directly or indirectly lender invest in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or (ii) provide any guarantee, security or the to or behalf of the (ultimate beneficiaries) or (iii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

The Company had taken No Loans from its Directors other than mentioned in Notes of account number 2.4.

All kind of loans payable to Directors merged in common individual head.

1.17 Corporate Social Responsibility

Provisions of section 135 of the Companies Act 2013 regarding Corporate Social Responsibility is not applicable on the Company.

1.18 Property, plant and equipment & Intangible Assets depreciation:

Property, plant and equipment & intangible assets are stated at acquisition cost less accumulated depreciation. The cost of fixed assets comprises its purchase price including duties and other non-refundable taxes or levies and any directly, attributable cost of bringing the asset to the working condition for its intended use.

Depreciation on Property, plant and equipment & intangible is provided based on the useful life of the asset in the manner prescribed in Schedule II to the Companies Act, 2013.

1.19 Provisions, contingent liabilities and contingent assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities





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are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the Financial Statements.

1.20 Revenue recognition

Income from services rendered is recognised based on agreements/arrangements with the customers as the service is performed using the proportionate completion method when no significant uncertainty exists regarding the amount of the consideration that will be derived from rendering the service and is recognised net of service tax, as applicable. Sales are recognised, net of returns and trade discounts. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

1.21 Employee benefits

Short term employee benefits are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the related service is rendered. The contributions remitted to government administered Provident and Pension Fund on behalf of its employees in accordance with the relevant statute are charged to the Statement of Profit and Loss as and when due. The Company has no further obligations for future Provident/ Pension fund benefits.

1.22 Earnings per share

Basic and diluted earnings per share is computed by dividing the net profit attributable to equity shareholders for the year, by the weighted average number of equity shares outstanding during the year. The number of shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits and bonus shares issues including for changes effected prior to the approval of the financial statement by the board of director.

1.23 Solvency

Ratio	Basis	2023-24	2022-23	Remark
(a) Current Ratio	Current Asset / Current Liability	0.17	0.17	As the sale amount is very less, so changes in small amount reflects big changes in Ratios.
(b) Debt-Equity Ratio	Total Debt / Capital	0.19	0.16	
(c) Debt Service Coverage Ratio	Operating Income / Total Debt	-0.08	-0.20	
(d) Return on Equity Ratio	Net Profit / Capital	-0.10	-0.09	
(e) Inventory turnover Ratio	Inventory / Sales	0.00	0.00	
(f) Trade Receivables Turnover Ratio	Sale / Average of Debtors	1.27	0.69	
(g) Trade Payables Turnover Ratio	Total Purchase / Av. of Trade Creditor	0.00	0.00	
(h) Net Capital Turnover Ratio	Sales / Capital	0.010	0.005	
(i) Net Profit Ratio	Net Profit / Sales	-10.38	-16.35	
(j) Return on Capital Employed	Net Profit / Capital	-0.10	-0.09	
(k) Return on Investment	Earning on Investment / Investment	0.00	0.00	

1.24 Taxes on income

Tax expense comprises current and deferred tax. Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.





JOINTECA EDUCATION SOLUTIONS LTD.

CIN: U72300UP2011PLC044942

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

Deferred Taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted at the reporting date.

1.25 Operating cycle

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and noncurrent.

1.26 Related party disclosures: Disclosure in accordance with Accounting Standard-18 Related Party transaction during the year:

Relationship (During the Year)	Related Party
Related Party - Directors of Company	
Managing Director	Vishal Mishra
CFO	Dhruw Narayan Singh
Director	Hari Om Prasad Agrawal
Other Related Parties (ORP)	Laxmi Agrawal Hari Om Agrawal (HUF), HD Mishra Poonam Mishra, Vimlesh Agarwal Sweta Agarwal, Mahima Mittal Kanhya Agarwal, Amit Agarwal Ashish Garg, Pawan Kumar Bansal Deepti Mishra, Nitin Agarwal Krishna Kanhya Agarwal Kishori Agarwal, Kusum Devi Megha Agarwal, Pushpalata Agarwal Asha Agarwal, Deo D. Mishra

During the year, there are following related party transactions:





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Nature of Transactions	Significant Influence	Key Management Personnel	Relative of Key Management Personnel	Total
	FY 2023-24	FY 2023-24	FY 2023-24	FY 2022-23
Salary (CFO)	-	6,40,000	-	6,00,000
Rent	-	-	1,80,000	1,80,000

1.27 Auditor's Remuneration:

For Statutory Audit	40,000
GST	7,200
Total	47,200

1.13 Majority of the sales/ services and revenue expenses have been made through associates or jointly.

1.28 The amount of Trade Receivables of INR 7,85,156 in Schedule 2.10 and short term loans and advances of INR 17,40,000 in Schedule 2.12 are yet to be confirmed by the respective parties.

For A R M S & ASSOCIATES,
Chartered Accountants
Firm Regn No. 013019N
UDIN :

For and on behalf of Board

Pradeep Midha
(Partner)
Membership No: 014275
Place : Mathura

Vishal Mishra
(Managing Director)
DIN: 03363363

Hariom P Agrawal
(Director)
DIN: 03562889



JOINTECA EDUCATION SOLUTION LIMITED
Balance Sheet as on 31.03.2024

(Rs. in Hundred)

	Note	As at 31 st March 2024	As at 31 st March 2023
I. EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2.1	10,01,530.00	10,01,530.00
Reserves and surplus	2.2	-3,20,638.43	-2,18,272.75
Non-current liabilities			
Deferred Tax (Liabilities)	2.3	15,010.63	4,903.08
Current liabilities			
Short-term borrowings	2.4	1,13,223.97	1,05,021.97
Other current liabilities	2.5	67,598.80	52,459.90
Short-term provisions	2.6	4,601.88	7,539.45
		8,81,326.84	9,53,181.65
II. ASSETS			
Non-current assets			
Fixed assets (net of Depreciation)			
-Property, Plants and Equipment	2.7	9,675.33	8,855.27
-Intangible assets (Including Goodwill)	2.8	7,79,626.21	8,55,934.44
Other NON Current Assets	2.9	60,000.00	60,000.00
Current Assets			
Trade receivables	2.10	7,851.56	7,649.91
Cash and cash equivalents	2.11	1,009.36	910.40
Short Term Loans and Advances	2.12	23,164.37	19,831.63
		8,81,326.84	9,53,181.65
Significant Accounting Policies & Notes to the financial Statements	1 & 2		

The accompanying notes are an integral part of the financial statements
As per our Audit report of Even Date

For A R M S & ASSOCIATES

Chartered Accountants

Firm Regn No. 013019N

UDIN :



Pradeep Midha


(Partner) UDIN-2404275PKB-1F4755

Membership No: 014275

Place : Mathura

Date : 30/05/2024

For and On behalf of Board



Vishal Mishra
(Managing Director)

DIN: 03363363



Hariom P Agrawal
(Director)

DIN: 03562889

JOINTECA EDUCATION SOLUTION LIMITED
Statement of Profit & Loss for the year ended 31.03.2024

(Rs. in Hundred)

	Note	Year Ended 31st March 2024	Year Ended 31st March 2023
Revenue from Operations	2.13	9,865.66	5,333.5
Other Income	2.14	2,937.57	-
Total Income		12,803.23	5,333.5
Expenses:			
Purchases	2.15	-	-
Employee benefits expense	2.16	18,790.31	18,280.6
Finance Cost	2.17	-	-
Depreciation and amortization expense	2.18	77,217.10	61,143.1
Other expenses	2.19	9,053.96	20,061.9
Total expenses		1,05,061.36	99,485.8
Profit before tax		-92,258.13	-94,152.1
Tax expense:			
(1) Current tax		-	-
(2) Deferred tax(Provisional)		10,107.55	-6,966.1
Profit (Loss) for the period		-1,02,365.68	-87,185.1
Basic & Dilluted EPS (In Rs.)		-1.02	-0.1
Significant Accounting Policies & Notes to the financial Statements	1 & 2		

The accompanying notes are an integral part of the financial statements
As per our Audit report of Even Date

For A R M S & ASSOCIATES
Chartered Accountants
Firm Regn No. 013019N
UDIN :

Pradeep Midha

Pradeep Midha

(Partner)

Membership No: 014275

Place : Mathura

Date : 30/05/2024



For and On behalf of Board

Vishal Mishra

Vishal Mishra
(Managing Director)
DIN: 03363363

Hariom P Agrawal

Hariom P Agrawal
(Director)
DIN: 03562889

JOINTECA EDUCATION SOLUTION LIMITED
Cash Flow Statement for the year ended on 31st March 2024

(Rs. in Hundred)

	Particulars	Year Ended 31.03.2024	Year Ended 31.03.2023
A	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net Profit before Tax and Prior period Adjustment & exceptional item	-92,258.13	-94,152.2
	Adjustment for:		
	Depreciation and Amortization	77,217.10	61,143.1
	Loss on Sale of Fixed Assets	1,040.28	0.0
	Finance Cost	0.00	0.0
	Operating Profit (Loss) Before Working Capital Changes	-14,000.76	-33,009.0
	Adjustment for:		
	Inventories	0.00	0.0
	Trade & Other Receivables	-3,534.40	4,474.1
	Trade Payables & Other Current Liabilities	12,201.33	19,252.2
	Cash Generated from Operations	-5,333.82	-9,282.6
	Direct Taxes Paid (Net of Refund)		
	Cash Flow before prior period Adjustments & Exceptional item	-5,333.82	-9,282.6
	Prior Period Adjustments	0.00	0.0
	Net Cash From / (Used In) Operating Activities (A)	-5,333.82	-9,282.6
B	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
	Purchase of Tangible Fixed Assets	-2,769.21	-1,535.1
	Purchase/Creation of Intangible Fixed Assets	0.00	0.0
	Net Cash From / (Used In) Investing Activities (B)	-2,769.21	-1,535.1
C	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
	Proceeds from Unsecured Borrowings (Net)	8,202.00	9,138.6
	Finance Cost	0.00	0.0
	Net Cash From / (Used In) Financing Activities (C)	8,202.00	9,138.6
	Net Increase / (Decrease) in Cash and Cash equivalents (A)+(B)+(C)	98.97	-1,679.1
	Cash and Cash equivalents at the beginning of the year	910.40	2,589.5
	Cash and Cash equivalents at the end of the year	1,009.37	910.4

As per our Audit report of Even Date

For A R M S & ASSOCIATES
Chartered Accountants
Firm Regn No. 013019N
UDIN :



Pradeep Midha
(Partner)

Membership No: 014275

Place: Mathura

Date: 30/05/2024

For and On behalf of Board

Vishal Mishra
Vishal Mishra
Managing Director
DIN: 03363363

Hariom P Agrawal
Hariom P Agrawal
Director
DIN: 03562889

JOINTECA EDUCATION SOLUTION LIMITED

2.1 Share Capital

Particulars	As at 31st March 2024		As at 31st March 2023	
	Number	(Rs. in Hundred)	Number	(Rs. in Hundred)
Authorised				
Equity Shares of Rs. 10 each	1,10,00,000	11,00,000.00	1,10,00,000	11,00,000.00
Issued, Subscribed & Paid Up				
Equity Shares of Rs. 10 each (Out of above 3900000 shares issued for a consideration other than Cash)	1,00,15,300	10,01,530.00	1,00,15,300	10,01,530.00
Total	1,00,15,300	10,01,530.00	1,00,15,300	10,01,530.00

a Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity Shares

Particulars	As at 31st March 2024		As at 31st March 2023	
	Number	(Rs. in Hundred)	Number	(Rs. in Hundred)
Shares outstanding at the beginning of the year	1,00,15,300	10,01,530.00	1,00,15,300	10,01,530.00
Shares Issued during the year				
Shares outstanding at the end of the year	1,00,15,300	10,01,530.00	1,00,15,300	10,01,530.00

b Shares held by Promoters

Current Reporting Period as at 31st March 2024			
Promoter's Name	No. of Shares	% of total Shares	% changes during the year
1. VISHAL MISHRA	4251000	42.45%	3.99%
2. LAXMI AGRAWAL	500000	4.99%	0.00%
3. KANHIYA AGRAWAL	68900	0.69%	0.00%
4. VIVEK MISHRA	61000	0.61%	0.00%
5. HARIOM PRASAD AGRAWAL	53300	0.53%	0.00%
6. VIMLESH AGRAWAL	43300	0.43%	0.00%
7. MEGHA AGRAWAL	40000	0.40%	0.00%
8. POONAM MISHRA	31000	0.31%	0.00%
9. KISHORI AGRAWAL	20000	0.20%	0.00%
10. SHWETA AGRAWAL	20000	0.20%	0.00%
11. HARI OM AGRAWAL	13300	0.13%	0.00%
12. ALOK MITTAL	12100	0.12%	0.00%
13. SHOMIT AGRAWAL	6600	0.07%	0.00%
14. DEEPTI MISHRA	3300	0.03%	0.00%
15. MAHIMA MITTAL	1600	0.02%	0.00%
16. ASHISH KASHYAP	1300	0.01%	0.00%
17. HARI DUTT MISHRA	1300	0.01%	0.00%
18. UMESH CHAND SHARMA	1300	0.01%	0.00%

Previous Reporting Period as at 31st March 2023			
Promoter's Name	No. of Shares	% of total Shares	% changes during the year
1. VISHAL MISHRA	4251000	327000.00%	30769.23%
2. LAXMI AGRAWAL	500000	4.99%	0.00%
3. KANHIYA AGRAWAL	68900	0.69%	0.00%
4. VIVEK MISHRA	61000	0.61%	0.00%
5. HARIOM PRASAD AGRAWAL	53300	0.53%	0.00%
6. VIMLESH AGRAWAL	43300	0.43%	0.00%
7. MEGHA AGRAWAL	40000	0.40%	0.00%
8. POONAM MISHRA	31000	0.31%	0.00%
9. KISHORI AGRAWAL	20000	0.20%	0.00%
10. SHWETA AGRAWAL	20000	0.20%	0.00%
11. HARI OM AGRAWAL	13300	0.13%	0.00%
12. ALOK MITTAL	12100	0.12%	0.00%
13. SHOMIT AGRAWAL	6600	0.07%	0.00%
14. DEEPTI MISHRA	3300	0.03%	0.00%
15. MAHIMA MITTAL	1600	0.02%	0.00%
16. ASHISH KASHYAP	1300	0.01%	0.00%
17. HARI DUTT MISHRA	1300	0.01%	0.00%
18. UMESH CHAND SHARMA	1300	0.01%	0.00%



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c Terms/Rights attached to Shares

The company has issued only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the equity shareholders will be entitled to receive the remaining assets of the company, after distribution of preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

d Detail of shareholders holding more than 5% shares in the company

Particulars	As at 31st March 2024		As at 31st March 2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Mr. Vishal Mishra	42,51,000	42.45%	46,51,000	46
Ajcon Global Services Pvt. Ltd.	9,44,000	9.43%	9,44,000	9

2.2 Reserve & surplus

Particulars	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
a. Security Premium		
Opening Balance	5,00,265.00	5,00,265.00
Add: Proceeds from fresh issue of shares		
Net Balance carried to Balance sheet	5,00,265.00	5,00,265.00
b. Surplus/Deficit in the statement of Profit & Loss		
Opening balance	-7,18,537.75	-6,31,351.86
Add: Net Profit/(Net Loss) For the current year	-92,258.13	-94,152.26
Less: Provision For taxation		
Less: Deferred Tax Liabilities	10,107.55	-6,966.37
Net Surplus in the statement carried to balance sheet	-8,20,903.43	-7,18,537.75
Total Reserve & Surplus	-3,20,638.43	-2,18,272.75

2.3 Deferred Tax

Particulars	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Deferred tax asset/(Liability)	15,010.63	4,903.08
Total	15,010.63	4,903.08

2.4 Short Term Borrowings

Particulars	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Secured Loans		
Unsecured Loan		
Unsecured Loan - Director	1,13,223.97	1,05,021.97
Total	1,13,223.97	1,05,021.97

2.5 Other Current liabilities

Particulars	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Other Payables		
Statutory Dues		692.00
Other Current Liabilities	62,126.80	46,367.90
Advance from Clients	5,000.00	5,000.00
Audit Fees Payable	472.00	400.00
Total	67,598.80	52,459.90



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(Rs. in Hundred)

Name of the Assets	Gross block				Depreciation				Net Block	
	31.03.2023			31.03.2024	01.04.2023			31.03.2024	31.03.2024	31.03.2023
	Opening	Addition	Sale/Tfr	Balance	Opening	for the year	Sale/W/o	Balance		
2.7 Property, Plants and Equipment										
AC Cooler & Fans	16000.93	75.42	0.00	16076.35	15067.29	52.36	0.00	15119.65	956.71	933.64
Computer, Laptop & Accessories	17088.04	2191.11	0.00	19279.15	15061.90	761.93	0.00	15823.83	3455.32	2026.14
Generator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture & Office Equipment	93371.31	212.50	0.00	93583.81	88702.74	21.40	0.00	88724.14	4859.67	4668.57
UPS & Stabilisers	21031.16	290.18	20805.38	515.96	19804.25	73.18	19765.10	112.33	403.63	1226.91
Total (A)	147491.45	2769.21	20805.38	129455.28	138636.18	908.87	19765.10	119779.95	9675.33	8855.27
2.8 Intangible Assets										
Software	206997.04	714749.55	0.00	921746.59	178794.07	38470.80	0.00	217264.87	704481.72	28202.97
Guruseva/Educational Portal	255785.00	0.00	0.00	255785.00	242995.75	12789.25	0.00	255785.00	0.00	12789.25
Goodwill	536746.65	0.00	0.00	536746.65	436553.98	25048.18	0.00	461602.16	75144.50	100192.67
2.8.1. Intangible Asset Under Development										
Education Assiatance Portal / App / Website (Note : Ageing is given below the chart)	714749.55	0.00	714749.55	0.00	0.00	0.00	0.00	0.00	0.00	714749.55
Total (B)	1714278.24	714749.55	714749.55	1714278.24	858343.80	76308.23	0.00	934652.03	779626.21	855934.44
Grand Total	18,61,769.69	7,17,518.76	7,35,554.93	18,43,733.52	9,96,979.98	77,217.10	19,765.10	10,54,431.98	7,89,301.54	8,64,789.71
Previous Year	18,60,234.59	1,535.10	0.00	18,61,769.69	9,35,836.80	61,143.18	0.00	9,96,979.98	8,64,789.71	9,24,397.79

Note: For Intangible assets under development, following ageing schedule shall be given:

2.8.1 Intangible Assets under Development	Less Than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
a) Projects in progress	0.00	0.00	0.00	0.00	0.00
b) Projects temporarily suspended					
b.1 Educational Assistance (Portal, App & Content)	0	0	0	0	0
b.2 Interactive Portal with Contents	0	0	0	0	0
Total	0.00	0.00	0.00	0.00	0.00



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2.6 Short Term Provisions

Particulars	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Provisions		
Provision for Tax	463.96	463.96
Provision for Doubtful Debtors	4,137.92	7,075.49
Total	4,601.88	7,539.45

2.9 Other NON Current Assets

Particulars	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Long term Investments		
Investment in Unlisted Shares	60,000.00	60,000.00
Total	60,000.00	60,000.00

2.10 Trade Receivables

Particulars	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Trade Receivables	7,851.56	7,649.91
Total	7,851.56	7,649.91

Figures For the Current Reporting Period as on 31st March 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	3,455.08	258.56	-	-	-	3,713.64
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	4,137.92	4,137.92
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	3,455.08	258.56	-	-	4,137.92	7,851.56

Figures For the Current Reporting Period as on 31st March 2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	230.70	37.80	127.20	178.72	-	574.42
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	7,075.49	7,075.49
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	230.70	37.80	127.20	178.72	7,075.49	7,649.91



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2.11 Cash & Bank Balances

<u>Particulars</u>	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Cash & Cash equivalent		
Balances with banks	945.10	738.75
Cash on hand	64.26	171.65
Total	1,009.36	910.40

2.12 Short term Loans & Advances

<u>Particulars</u>	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Secured, Considered Good:		
Unsecured, Considered Good:	17,400.00	17,400.00
Other Advances	3,826.15	-
Balance with statutory/government authorities	1,938.22	2,431.63
Total	23,164.37	19,831.63

2.13 Revenue From Operation

<u>Particulars</u>	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Education Assistance / School-Student Management / Other	9,865.66	5,333.56
Scrap Sale of Fixed Assets	-	-
Total	9,865.66	5,333.56

2.14 Other Income

<u>Particulars</u>	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Other income	-	-
Income from Bad Debt Recovery	2,937.57	-
Total	2,937.57	-

2.15 Purchase

<u>Particulars</u>	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Purchases		
SMS Purchase	-	-
Total	-	-

2.16 Employee Benefit Expenses

<u>Particulars</u>	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Salaries & Allowances	18,650.01	18,071.01
Employees Welfare	140.30	209.65
Total	18,790.31	18,280.66

2.17 Finance cost

<u>Particulars</u>	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Interest and Bank Charge	-	-
Total	0.00	0.00



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2.18 Depreciation & Amortisation Expenses

Particulars	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Depreciation (Fixed Assets)	908.87	243.69
Amortization (Goodwill)	25,048.18	25,048.18
Intangible Assets (w/aff)	51,260.05	35,851.31
Total	77,217.10	61,143.18

2.19 Other Expenses

Particulars	As at 31st March 2024	As at 31st March 2023
	(Rs. in Hundred)	(Rs. in Hundred)
Auditor's Remuneration	400.00	400.00
Bank Charges	54.50	62.07
Marketing / Business Promotion / Commission	629.06	904.00
Telephone, Internet & Communication Exps	439.49	211.15
Server/domain Exp.	686.84	87.09
Conveyance & Travelling	768.45	686.88
Electricity & Diesel Expenses	240.00	222.80
Professional Fee Exp.	1,400.00	855.00
Miscellaneous Expenses	-	5,791.34
Filing Fees and Subscriptions	1,250.00	1,250.00
Office Exp.	290.43	596.17
Repair & Maintenance Exp.	54.90	120.00
Loss on Scrap of Fixed Assets	1,040.28	-
Bad Debt	-	7,075.49
Rent	1,800.00	1,800.00
Total	9,053.96	20,061.98

For A R M S & ASSOCIATES
Chartered Accountants
Firm Regn No. 013019N
UDIN :


Pradeep Midha
(Partner)
Membership No: 014275



For and On behalf of Board


Vishal Mishra
(Managing Director)
DIN: 03363363


Hariom P Agrawal
(Director)
DIN: 03562889

Place : Mathura
Date : 30/05/2024



JOINTECA EDUCATION SOLUTIONS LTD.

CIN: L72300UP2011PLC044942

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

CORPORATE INFORMATION

BOARD OF DIRECTORS

- ❖ Pradeep K. Saxena -Chairman (Independent Director)
- ❖ Vishal Mishra-Managing Director
- ❖ Dhruw Narayan Singh - CFO
- ❖ Hariom Prasad Agrawal- Non- Executive Director
- ❖ Mrs. Madhu Sharma- Independent Director
- ❖ Mr. Subash Chand Jain- Independent Director

AUDITORS / COMPANY SECRETARY

M/s. A R M S & Associates,
Chartered Accountants
New Delhi

1.CS Divya Purswani (w.e.f) April 11, 2023

2. CS Neelam Patel (w.e.f) March 30, 2024

BANKERS

- ❖ State Bank of India
- ❖ Bank of Baroda
- ❖ Bank of India
- ❖ Punjab National Bank
- ❖ Bank of Maharashtra

Demat ISIN No. : INE131N01018

CIN : L72300UP2011PLC044942

Investor Grievance
Email : info@jointeca.com

Web sites : www.jointeca.com

REGISTRAR & TRANSFER AGENT

Beetal Financial & Computer Services Pvt. Ltd.
Beetal House, 3rd Floor, 99, Madangir,
Behind Local Shopping Centre,
Near Dada Harshukhdas Mandir,
New Delhi – 110 062
Tel:011-29961281-83
Fax: 011-29961284
Email: beetalrta@gmail.com

REGISTERED & CORPORATE OFFICE

53B, Geeta Enclave,
Near Dr. V. K. Garg,
Krishna Nagar,
Mathura – 281 004. Uttar Pradesh
Tel: 0565 – 242 5114
Email: info@jointeca.com



JOINTECA EDUCATION SOLUTIONS LTD.

CIN: L72300UP2011PLC044942

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

NOTICE

Notice is hereby given that the 13th Annual General Meeting of the Members of **Jointeca Education Solutions Limited** will be held at the Registered Office of the Company at 53B, Geeta Enclave, Nr. Dr. V. K. Garg, Krishna Nagar, Mathura, Uttar Pradesh India 281004, on Saturday 30th September 2024 at 10:00 a.m. to transact the following business:

ORDINARY BUSINESS:

1. To Consider and approve the financial statement along with auditor report for the year ended on 31ST March, 2024.
2. To Consider and approve the Director Report of the Company for the year ended on 31ST March, 2024.
3. The Notice of the 13th Annual general Meeting of the company scheduled to be held on Monday, September 30th, 2024 at the registered office of the company.
4. To appoint a director in place of Mr. Hariom Prasad Agrawal (holding DIN: 03562889) who retires by rotation and being eligible, offers himself for re-appointment.
5. To discuss and authorized Director on the matter of raising fund for business development.
6. To Consider and approve the ratification in Auditor firm details.

SPECIAL BUSINESS:

7. To Consider and fix the remuneration of Mr. VISHAL MISHRA Managing Director of company.

To consider and if thought fit, to pass with or without modification, the following resolution:

RESOLVED THAT pursuant to recommendation of the Nomination and Remuneration Committee and approval of the Board in accordance with section 196, 197 and other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including rules, notifications, statutory modification, amendment or re-enactment thereof for the time being in force and as may be enacted from time to time) read with Schedule V of the said act, approval of the Members be and is hereby accorded to fix the remuneration of MR. VISHAL MISHRA, Managing Director of the company.

RESOLVED FURTHER THAT any one of the Directors or the Company Secretary be and is hereby authorized to do all such acts, deeds, matters and things arising out of and incidental thereto as may be deemed necessary, proper, expedient, or incidental to give effect to this resolution including filing of necessary forms and returns with the Ministry of Corporate Affairs or submission of necessary documents with any other concerned Authorities in connection with this resolution

Place: Mathura

Date: 06.09.2024

By Order of the Board

(Vishal Mishra)
Managing Director
DIN: 03363363

Notes:

1. A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND SUCH PROXY NEED NOT BE A MEMBER.



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2. The instrument appointing a proxy must be deposited with the Company at its Registered Office not less than 48 hours before the meeting.
3. A person can act as proxy on behalf of Members not exceeding fifty in number and holding in aggregate not more than ten per cent of the total share capital of the Company carrying voting rights. In case of a Member holding more than ten per cent of the total share capital of the Company carrying voting rights, such a Member may appoint a single person as proxy, who however shall not act as proxy for any other person or shareholder.
4. Members / Proxies should bring the Attendance Slip duly filled in and signed for attending the meeting. Corporate Members intending to send their authorized representatives are requested to send duly certified copy of the Board Resolution authorizing their representatives to attend and vote at the Annual General Meeting.
5. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.
6. Shareholders seeking any information with regard to accounts are requested to write to the Company at least seven days in advance so as to enable the Company to keep the information ready.
7. The Register of Members and Share Transfer Books of the Company will remain closed from **06.09.2024 to 30.09.2024** (both days inclusive).
8. Members are requested to send all communications concerning shares, change of address etc. to the Company's Registrar Beetal Financial and Computer Services Pvt. Ltd. quoting their Client ID and reference no. Members are also requested to send their email address to the company's Registrar.
9. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts.
10. Members may also note that the Notice of the 13th Annual General Meeting and the Annual Report for 2023-24 will also be available on the Company's website www.jointeca.com for their download. The physical copies of the aforesaid documents will also be available at the Company's Registered Office in Mathura for inspection during normal business hours on working days. Even after registering for e-communication, members are entitled to receive such communication in physical form, upon making a request for the same, by post free of cost. For any communication, the shareholders may also send requests to the Company's investor email id: info@jointeca.com.

Place: Mathura

Date: 06.09.2023

By Order of the Board

(Vishal Mishra)

Managing Director

DIN: 03363363



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Route map to reach at the Venue of AGM.



Attendance Slip

(To be handed over at the entrance of the Meeting Hall)

Folio No. / DP ID & Client ID: _____

No. of Shares held: _____

I certify that I am a registered Share holder / Proxy for the registered Share holder of the Jointeca Education Solutions Limited, I hereby record my presence at the 13th Annual General Meeting of the Company being held at 53B, Geeta Enclave, Near Dr. V.K. Garg Krishna Nagar, Mathura, Uttar Pradesh 281004, on Saturday 30th September, 2024 at 10:00 a.m.

I Member's /Proxy's name in Block Letters

I Member's /Proxy's Signature



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Form No. MGT-11

PROXY FORM

[Pursuant to Section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: L72300UP2011PLC044942

Name of the company: JOINTECA EDUCATION SOLUTIONS LIMITED

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

Name of Shareholder: _____

Registered address: _____

Email ID: _____

Folio/No./DPID & Client ID _____

I/We, being the member(s) of shares of the above-named company, hereby appoint

1) _____ of _____ having e-mail id _____ or failing him

2) _____ of _____ having e-mail id _____ or failing him

3) _____ of _____ having e-mail id _____

and whose and whose signatures are appended below as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 13th Annual General Meeting of the Company, to be held on the Saturday, the 30th day of September, 2024 at 10:00 am 53B, Geeta Enclave, Near Dr. V.K. Garg Krishna Nagar, Mathura, Uttar Pradesh 281004 and at any adjournment thereof in respect of such resolutions as are indicated below:

Sr. No.	Description	For	Against
	Ordinary Business:		
1.	To Consider and approve the financial statement, Directors Report along with auditor report for the year ended on 31ST March, 2024.		
2.	To Consider and approve the Director Report of the Company for the year ended on 31ST March, 2024.		
3.	The Notice of the 13th Annual general Meeting of the company scheduled to be held on Monday, September 30th, 2024 at the registered office of the company.		
4.	4. To appoint a director in place of Mr. Hariom Prasad Agrawal (holding DIN: 03562889) who retires by rotation and being eligible, offers himself for re-appointment.		
5.	To discuss and authorized Director on the matter of raising fund for business development.		
6.	To Consider and approve the ratification in Auditor firm details.		
	SPECIAL BUSINESS:		
8.	To Consider and fix the remuneration of Mr. VISHAL MISHRA Managing Director of company.		

Signed this _____ day of _____ 2024

Signature

Signature of shareholder: _____

Signature of proxy holder(s): _____

Affix ` 1/-
Revenue
Stamp

Notes:

- 1) This form of proxy in order to be effective should be duly stamped, competed and signed and must be deposited at the Registered Office of the Company, not less than 48 hours before the meeting.
- 2) The proxy form should be signed across the Revenue Stamp as per signature(s) registered with the Company/Depository participant.
- 3) A Proxy need not be a member.



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DIRECTORS' REPORT

To

The Members,

Your directors have great pleasure in presenting the 13th Annual Report and the Audited Accounts of your Company for the year ended 31st March 2024.

FINANCIAL RESULTS

Particulars	Year Ended	Year Ended
	31.03.2023 (Amount in Rs.)	31.03.2022 (Amount in Rs.)
Income from Operations and Other Income	12,80,323.00	5,33,356.05
Profit / (Loss) before Interest & Depreciation	(15,04,103.51)	(33,00,907.97)
Less: Interest & Bank charges	0.00	0.00
Less: Depreciation	77,21,709.90	61,14,317.82
Profit / (Loss) before Tax	(92,25,813.41)	(94,15,225.79)
Less: Provision for Taxation	10,10,755.00	(6,96,637.00)
Profit / (Loss) after Tax	(1,02,36,568.41)	(87,18,588.79)
Add: Surplus brought forward	(7,18,53,774.74)	(6,31,35,185.95)
Balance carried to Balance Sheet	(8,20,90,383.50)	(7,18,53,774.74)

OPERATIONS

The operations of the Company for the year under review have resulted in the Gross Loss of Rs. 15,04,103.51 as against loss of Rs 33,00,907.97 in the previous year. After providing for interest, depreciation and taxes, the Company has recorded a net loss of Rs. 1,02,36,568.41 as against loss of Rs 87,18,588.79 in the previous year. The gross revenue stood at Rs 12,80,323.00 as against Rs. 5,33,356.05 during the previous year.

DIVIDEND

In view of Loss during the year, your directors do not recommend any dividend.

SHARE CAPITAL

There was no change in the Authorized and Paid-up share capital of the Company during the year. During the year under review, the Company has not issued shares with differential voting rights nor granted stock options nor sweat equity.

PUBLIC DEPOSITS

During the financial year 2023-24, your Company has not accepted any deposit within the meaning of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

PARTICULARS OF LOANS, GUARANTEE OR INVESTMENTS

During the year under review, the Company has not made any Loans, Guarantees or Investments within the meaning of the provisions of Section 186 of the Companies Act, 2013.

CORPORATE SOCIAL RESPONSIBILITY

The provisions of Companies Act, 2013 regarding Corporate Social Responsibility are not attracted to the company yet. Therefore, Company has not constituted a Corporate Social Responsibility Committee. The provisions of a Corporate Social Responsibility shall be complied by the Company as and when applicable.



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MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN 31ST MARCH, 2024 AND THE DATE OF THIS REPORT.

There were no material changes and commitments affecting the financial position of the Company between the end of financial year (31st March, 2024) and the date of this Report.

DISCLOSURE RELATING TO REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL

The Managing Director and Whole-Time Directors of the Company do not receive any remuneration from the Company till 2023-2024.

PARTICULARS OF EMPLOYEES & RELATED DISCLOSURES

The information required Pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(2) & 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and forming part of the Directors Report for the year ended 31st March, 2024

Disclosure relating to remuneration and other details as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as provided in the Annual Report.

Having regard to the provision of the first proviso to section 136 (1) of the Act and as advised the Annual Report excluding the aforesaid information is being sent to the Members of the Company. The said information is available for inspection by the Members at the Registered Office of the Company during business hours and any Member interested in obtaining such information may write to the Company Secretary and same will be furnished.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

In accordance with the provisions of Companies Act, 2013 Mr. Hariom Prasad Agrawal (holding DIN: 03562889), Director retires by rotation and being eligible has offered himself for re-appointment.

Mr. Vishal Mishra, Managing Director & CEO and Mr. Dhruv N. Singh, Chief Financial Officer are the Key Managerial Personnel of the Company in accordance with the provisions of Sections 2(51), 203 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

DECLARATIONS GIVEN BY INDEPENDENT DIRECTORS

All the Independent Directors have confirmed to the Board that they meet the criteria of independence as specified under Section 149(6) of the Act and that they qualify to be independent directors pursuant to the Rule 5 of the Companies (Appointment and Qualification of Directors) Rules, 2014. They have also confirmed that they meet the requirements of 'Independent Director' as mentioned under Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The confirmations were placed before and noted by the Board.

ANNUAL EVALUATION OF BOARD'S PERFORMANCE

Pursuant to the provisions of companies Act, 2013 and in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has carried out annual performance evaluation of its



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own performance, the Directors individually as well the evaluation of the working of its Audit, Nomination & Remuneration, and Stakeholder Relationship Committee.

The directors expressed their satisfaction with the evaluation process.

BUSINESS RISK MANAGEMENT

Pursuant to the provisions of Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has adhered to the principles of sound risk management and has a Risk Management Policy in Place.

The main objective of this policy is to ensure sustainable business growth with stability and to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objective, the policy establishes a structured and disciplined approach to Risk Management, in order to guide decisions on risk related issues.

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY

The Company has adequate system of internal control to safeguard and protect from loss, unauthorized use or disposition of its assets. All the transactions are properly authorized, recorded and reported to the Management. The Company is following all the applicable Accounting Standards for properly maintaining the books of accounts and reporting financial statements. The internal auditor of the company checks and verifies the internal control and monitors them in accordance with policy adopted by the company. The Company continues to ensure proper and adequate systems and procedures commensurate with its size and nature of its business.

VIGIL MECHANISM / WHISTLE BLOWER POLICY

Pursuant to Section 177(9) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 22 of the Listing Regulations, the Company has a whistle blower policy in place for its Directors and Employees to report concern about unethical behavior, actual or suspected fraud or violation of the Company's code of conduct. The functioning of the vigil mechanism is reviewed by the Audit Committee from time to time. None of the Directors or employees have been denied access to the Audit Committee of the Board. During the year, under review, the Company did not receive any compliant under the said Mechanism.

BOARD COMMITTEES

The Board of Directors has constituted four committees, viz;

- a) Audit Committee
- b) Nomination and Remuneration Committee
- c) Stakeholder's Relationship Committee

Details of all the Committees along with their composition, terms of reference and meetings held during the year are provided in Report on Corporate Governance.

BOARD MEETINGS



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During the year Five Board Meetings were held. The details of which are given in Corporate Governance Report. The provisions of Companies Act, 2013 and listing agreement were adhered to while considering the time gap between the two meetings.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section on 134(3)(c) read with Section 134(5) of the Companies Act, 2013, your Directors confirms that:

- a) that in the preparation of the annual financial statements for the year ended March 31, 2024, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- b) that such accounting policies as mentioned in Notes to the Financial Statements have been selected and applied consistently and judgment and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the Losses of the Company for the year ended on that date;
- c) that proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) that the annual financial statements have been prepared on a going concern basis;
- e) that proper internal financial controls were in place and that the financial controls were adequate and were operating effectively;
- f) that systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of the business. There are no materially significant related party transactions made by the company with Promoters, Key Managerial Personnel or other designated persons which may have potential conflict with interest of the company at large.

All Related Party Transactions are placed before the Audit Committee & Board for their approval.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There are no significant and material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

SECRETARIAL AUDITOR REPORT

Pursuant to provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, your Company engaged the services of Company Secretary in Practice to conduct the Secretarial Audit of the Company for the financial year ended March 31, 2023.

The Secretarial Audit Report (in Form No. MR. 3) is attached as "**Annexure- A**" to this Report.

EXPLANATION TO SECRETARIAL AUDITOR'S REMARKS.

Company's management are in process of filling the pending returns with concerned Registrar of Companies.

COVID-19

The Covid-19 impact remains a serious concern for governments and businesses. The Company has implemented Standard Operating Procedures of social distancing, work from home, workplace sanitization and employee health monitoring, and these are being followed strictly at Office. Company has also taken various Initiatives focusing on safeguarding workforce health. The Company is taking all necessary measures



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in terms of mitigating the impact of the challenges being faced in the business. It is focused on controlling costs, maintaining liquidity and closely monitoring to the operations.

AUDITORS

Pursuant to provisions of Section 139 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, M/s A R M S & ASSOCIATES., Chartered Accountants (Firm Registration No, 013019N) were appointed as Statutory Auditors of the Company for a term of five years to hold office from the conclusion of the 12th Annual General Meeting till the conclusion of the 17th Annual General Meeting of the Company.

The requirement of seeking ratification of the members for continuance of Statutory Auditors appointment has been withdrawn consequent to changes in the Companies (Amendment) Act, 2017 w.e.f. May 7, 2018. Hence, the resolution seeking ratification of the members for their appointment is not being placed at the ensuing Annual General Meeting.

AUDITORS' REPORT

The observations made by the Auditors in their Report read with the relevant notes as given in the notes on financial statements for the year ended 31st March, 2024 are self-explanatory and therefore do not call for any further comments. There is no qualified or modified opinion on any matters by the Auditors except some TDS deduction matter.

REPORTS ON CORPORATE GOVERNANCE AND MANAGEMENT DISCUSSION & ANALYSIS

The reports on Corporate Governance and Management Discussion and Analysis for the year under review, as stipulated under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 form part of this Report.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The prescribed particulars of conservation of energy, technology absorption as stipulated under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are not applicable to your company as we are neither a manufacturing company nor the operation of your Company are not energy intensive.

EXTRACT OF ANNUAL RETURN

In terms of Section 134(3)(a) of the Act, the extract of Annual Return of the Company in the prescribed Form for the Financial Year 2023-24, has been placed on the website of the Company and can be accessed at www.jointeca.com.

INSURANCE

All the properties of the Company are adequately insured.

DISCLOSURE AS PER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

The Company has zero tolerance for sexual harassment at work place and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provision of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules framed hereunder.

Your Directors further state that as on date there is no case filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013.



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ACKNOWLEDGEMENTS

Your Directors wish to place on record their thanks and gratitude to the Company's Bankers, Educational Institutions, Customers and other Authorities for their support, co-operation, guidance and assistance. The Board is also grateful to the shareholders for their continued confidence. The Board of Directors takes this opportunity to express their appreciation of the sincere efforts put in by the staff and executives at all the levels and hopes that they would continue their dedicated efforts in the future too.

For and on behalf of the Board

Place: Mathura

Date: 06.09.2024

Vishal Mishra
Managing Director
DIN: 03363363

Hariom Prasad Agrawal
Director
DIN: 03562889



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REPORT ON CORPORATE GOVERNANCE

1 MANDATORY REQUIREMENTS

1.1 Company's philosophy on Code of Corporate Governance:

The Company believes in the practice of good corporate governance. A continuous process of delegation of powers commensurate with accountability, coupled with trust, faith and transparency has been embedded in the day-to-day functioning. The Company will endeavor to improve on these aspects on an ongoing basis.

1.2 Board of Directors: (Board)

a. Size of the Board: On 31st March, 2023, your Board comprised of 5 (Five) Directors, of which the Chairman is a Non-Executive Independent Director. In compliance with the requirements of SEBI Listing Obligation and Disclosure Requirements, Regulation, 2015, your Company has one Executive Director, One Non-Executive Directors and two are Non-Executive Independent Directors.

b. Number of Board Meetings held during the Year along with the dates of the meetings:

Sr. No.	Date
1 st	30/05/2023
2 nd	08/09/2023
3 rd	14/11/2023
4 th	30/03/2024

c. Composition, Category and their attendance at the Board meetings held during the year and at the last Annual General Meeting as also the number of other Directorships / Memberships of Committees is as follows:

Category of Directorship	Names of the Director	Attendance Details		Other Directorships*	Other Committees	
		Board Meeting	Last AGM		Memberships	Chairman ships
Chairman & Non Executive Independent Director	Mr. Pradeep Kumar Saxena	4	Yes	No	No	No
Non Executive Independent Directors	Mrs. Madhu Sharma	2	No	No	No	No
Non Executive Non Independent Directors	Mr. Hariom Prasad Agrawal	4	Yes	No	No	No
Non Executive Non Independent Directors	Subhas Chand Jain	0	No	No	No	No
Managing Director	Mr. Vishal Mishra	4	Yes	No	No	No

* Excluding private, foreign and companies registered under Section 8 of the Companies Act, 2013.

* None of the Non-executive & Independent Directors hold any shares in the Company.

1.3 Audit Committee:



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a. Composition, Meetings and Attendance: The Audit Committee comprises of 2 Non-Executive Independent Directors and 1 Executive Non Independent Promoter Director. Mr. Pradeep Kumar Saxena, Non Executive Independent Director, Chairman of the committee. During the year, the committee met **4** times and the attendance of the members was as follows:

Name	Number of Meetings Attended
Mr. Pradeep Kumar Saxena	4
Mr. Vishal Mishra	4
Mrs. Madhu Sharma	2

b. Terms of Reference: The Audit Committee shall have the authority to investigate into any matter that may be prescribed and the matters listed below and for this purpose the Audit Committee shall have full access to information contained in the records of the Company and external professional advice, if necessary:

- To review financial reporting process, all financial statements;
- To recommend appointment/ re-appointment/ replacement/ removal/ Audit fees/ any other fees of Statutory Auditor;
- Reviewing along with management, the listing compliances, related party disclosures, qualifications in draft audit report, matters required to be included in Directors Responsibility Statement, quarterly financial statements before its submission to the Board, changes in accounting policies, major accounting entries based on estimate of management;
- To look into all matters relating to internal control system, internal audit system and the reasons for substantial defaults in the payment to the depositors;
- To review functioning of “Whistle Blower Mechanism”, if any;
- To review Management’s Discussion and Analysis of financial condition and results of operation, statement of significant Related Party Transactions as submitted by management, internal audit report;
- All matters cover under the duty to review by the Audit Committee under the SME Listing Agreement;
- To monitor the utilization of the IPO proceeds
- To review, with the management, performance of statutory and internal auditors, and monitor auditor’s independence and performance and effectiveness of the audit process and adequacy of the internal control systems.
- To review the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.
- To review the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.
- To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.
- To approve the appointment of CFO (i.e., the Whole-Time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience & background etc. of the candidate.
- To scrutinise inter corporate loans and investments.
- To consider valuation of assets or undertaking of the Company.
- To evaluate internal financial controls and risk management systems.
- To review and formulate the scope, functioning, periodicity, methodology for conducting the internal audit, in consultation with the Internal Auditor and to discuss with the internal auditors any significant findings and follow-up there on.



JOINTECA EDUCATION SOLUTIONS LTD.

CIN: L72300UP2011PLC044942

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

- Any other function as may be stipulated by the Companies Act, 2013, SEBI, Stock Exchanges or any other regulatory authorities from time to time.

Nomination and remuneration Committee:

A. Composition the Nomination and Remuneration Committee (formerly known as Remuneration/ Compensation Committee) comprise of Two Non-executive Independent Directors and One Non Executive Director namely Mr. Pradeep Kumar Saxena, Mrs. Madhu Sharma, Non-Executive Independent Directors and Mr. Hariom Prasad Agarwal, Non-Executive Director, Mr. Pradeep Kumar Saxena, Chairman of the committee. One meeting of the Committee held during the year on 08th September, 2022.

B. Terms of Reference:

- To recommend the annual remuneration and periodic increments payable to the Executive Director(s) which is required to be further approved by the Board.
- Formulation of criteria for evaluation of Independent Directors and the Board.
- Devising a policy on Board diversity.
- Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal.
- To ensure that the overall remuneration payable to the Directors does not exceed the limits prescribed by the Companies Act and is within the limits approved by the shareholders.
- Any other function as may be stipulated by the Companies Act, 2013, SEBI, Stock Exchanges or any other regulatory authorities from time to time.

Company Secretary of the Company acts as the Secretary of the Committee. All the committee members attended the last Annual General Meeting.

The details of the Remunerations paid to the Directors for the financial year 2023-24 is given below:

Directors	Remuneration (including perquisites)	Commission	Committee Meeting Fees	Board Meeting Fees	Total
Mr. Vishal Mishra	NIL	NIL	NIL	NIL	NIL
Mr. Pradeep Kumar Saxena	NIL	NIL	NIL	NIL	NIL
Mr. Hariom Prasad Agrawal	NIL	NIL	NIL	NIL	NIL
Mrs. Madhu Sharma	NIL	NIL	NIL	NIL	NIL
Subhas Chand Jain	NIL	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL	NIL



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

1.4 Stakeholder Relationship Committee:

A. Composition :

The Stakeholder Relationship Committee (formerly Known as Investor'/Shareholders' Grievance Committee) comprises of three Mr. Pradeep Kumar Saxena, Mr. Vishal Sharma and Hariom Prasad Agarwal, Mr. Pradeep Kumar Saxena, Chairman of the committee. The committee met as and when required during the year.

B. Terms of reference:

The Stakeholder Relationship Committee of the Company reviews matters related to grievances of shareholders and investors. The committee primarily focuses on review of investor complaints, its redressal and queries received from investors i.e. transfer of shares, issue of duplicate share certificates, non receipt of annual reports etc. and also reviews the reports presented by the Share Transfer Agents of the Company.

1.5 General Body Meetings:

a. *Date, Time and Location of the last three Annual General Meetings

Year	Location	Date	Time
2022-23	53B Geeta Enclave, Bank Colony, Krishna Nagar, Mathura-281001	30.09.2022	10.00 a.m.
2021-22	53B Geeta Enclave, Bank Colony, Krishna Nagar, Mathura-281001	30.09.2022	10.00 a.m.
2020-21	53B Geeta Enclave, Bank Colony, Krishna Nagar, Mathura-281001	30.09.2021	11.00 a.m.

b. Resolution passed by postal ballot during 2023-24

No resolution was passed by postal ballot during the year 2023-24. At present, the Company does not have any resolution to be decided by members by postal ballot.

1.6 Disclosures:

- None of the transactions with any of the related parties were in conflict with the interest of the Company. Details of the related party transactions are given in the notes on Financial Statement.
- During the previous years there were no financial penalties levied on the company.
- None of the directors of the company are disqualified for being appointed as Directors as stipulated under section 164 (2) and rule 14 (1) of Companies (Appointment and Qualification of Directors) Rules, 2014 of the Companies Act, 2013.
- The Company promotes ethical behavior in its operations and has a Vigil Mechanism which is overseen
- The Company has duly complied with all the mandatory requirements of the Listing Regulations.
- Compliance with Non-mandatory requirements are furnished separately under the heading "Non-mandatory Requirements".

1.7 Means of Communication:

- These results are also displayed on the Company's Website viz. www.jointeca.com.
- These results are also displayed on BSE's website www.bseindia.com.
- The Management Discussion and Analysis report forms part of this Annual Report.

1.8 General Shareholders Information:

**JOINTECA EDUCATION SOLUTIONS LTD.**

CIN: L72300UP2011PLC044942

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

(a) Annual General Meeting:

Day and Date	Saturday ,30th September, 2024
Time	10:00 am
Venue	53B Geeta Enclave, Bank Colony, Krishna Nagar, Mathura-281001

(b) Profile of Directors Seeking Appointment and Re-Appointment at the 13th Annual General Meeting

Name of Director	Mr. Vishal Mishra
Date of Birth	08/09/1971
Nationality	Indian
Date of Appointment on Board	24/05/2011
Qualification	B.Sc., Advanced Diploma in Software Technologies.
Brief Resume and expertise in specific functional area	Mr. Vishal Mishra possesses an experience of 24 years in the business of providing Educational Solutions. Mr. Mishra is looking entire business operations of the Company.
Directorship held in other Companies.	N I L
Membership / Chairmanship of Committees of other Public Companies	N I L
Number of Board Meeting Attend	5
Inter-se relationship between Directors and KMPs	NIL
Number of shares held in the Company	42,51,000



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CIN: L72300UP2011PLC044942

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

(c) **Financial Calendar**

(d) (Tentative and subject to change)

First Half Year Results ending 30.09.2023 : 14th November, 2024

Second Half Year/ Audited Results ending 31.03.2023 : 30th May, 2025

Annual General Meeting for the Year ended 31.03.2023 : 30th September, 2025

Venue of AGM : Mathura

(e) **Book Closure** : 21th September, 2023 to 30th September, 2024 (Both days inclusive)

(f) **Listing on Stock Exchanges:** SME Exchange BSE Ltd, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400 001.

(g) **Stock Exchange Code:** 534659

(h) **Corporate Identification Number:** L72300UP2011PLC044942

(i) **Demat ISIN No:** INE131N01018

(j) **Share transfers and other communications should be addressed to:**

Beetal Financial & Computer Services Private Limited

Beetal House, 3rd Floor, 99 Madangir, Behind Local Shopping Centre, Near Dada Harsukhdas Mandir,

New Delhi - 110 062 **Tel:** +91-11-2996 1281-83 **Fax:** +91-11-2996 1284

E-mail: jes@beetalfinancial.com **Website:** www.beetalfinancial.com

Address: 53B, Geeta Enclave, Nr. Dr. V.K. Garg, Krishna Nagar, Mathura, Uttar Pradesh, India- 281 004

Tel Number: +91-0565 - 2425114 **E-mail:** info@jointeca.com

(k) **Stock Market Price Data:** High / Low Closing Price of shares of the Company during each month in last financial year on BSE:

MONTH / YEAR	HIGH (Rs.)	LOW (Rs.)	No. of Shares Traded	No. of Trades	MONTH / YEAR	HIGH (Rs.)	LOW (Rs.)	No. of Shares Traded	No. of Trades
April 2022	10.33	10.33	8000	1	October 2022	-	-	-	-
May 2022	08.28	05.33	200000	24	November 2022	08.91	7.72	48000	6
June 2022	07.11	06.40	32000	4	December 2022	09.29	09.29	8000	1
July 2022	07.43	07.43	8000	1	January 2023	09.74	09.74	8000	1
August 2022	07.79	07.79	8000	1	February 2023	11.21	11.20	24000	3
September 2022	08.16	08.16	8000	1	March 2023	12.33	11.25	16000	2



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Note: None of the shares of the promoters/promoter group's are pledged or encumbered with any of the banks or any financial institutions.

(n) **Dematerialisation of Shares:** The shares of the Company are traded in compulsorily dematerialised form 1,00,15,300 Equity shares (100.00%) have been dematerialized as on 31.03.2024

(o) **Outstanding GDR / Warrants / Convertible Instruments:** The Company has no outstanding GDR / Warrants / Convertible Instruments.

(p) **Address for Correspondence**

Jointeca Education Solutions Ltd

53B, Geeta Enclave, Nr. Dr. V.K. Garg, Krishna Nagar, Mathura, Uttar Pradesh, India- 281 004

(r) **Reconciliation of Share Capital Audit Report:** Company Secretary in Practice, carried out a secretarial audit to, reconcile the total admitted capital with National Securities Depository Limited (NSDL), Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. The audit confirms that the total issued/paid up capital is in agreement with the total number of shares in physical form and the total number of dematerialized shares held with NSDL and CDSL.

1.9 CEO & CFO Certification: Mr. Vishal Mishra, Managing Director & CEO and Mr. Dhruw Narayan Singh, Chief Financial Officer (CFO) of the Company, have issued a Certificate to the Board as prescribed under regulation 17 (8) of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.

NON-MANDATORY REQUIREMENTS

2.1 Remuneration Committee:

Please refer item no. 1.4 in the Mandatory Requirements section.

2.2 Postal Ballot:

The provisions relating to Postal Ballot will be complied with in respect to matter where ever applicable.

2.3 Whistle Blower Policy:

At present, the Company does not have any formal Whistle Blower Policy.

2.4 Shareholders' Right:

The Company has posted its half yearly and annual financial results on its website i.e www.jointeca.com



JOINTECA EDUCATION SOLUTIONS LTD.

CIN: L72300UP2011PLC044942

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

MANAGEMENT DISCUSSION ANALYSIS REPORT

Our Business: We are the education service providers and we offer Educational ERP solutions through our product GuruSeva and our business is concentrated mainly in the Northern Region of India. Our product GuruSeva (Educational ERP Solution) is offered both as a Desktop Application and as a service through the Software as a Service model (SaaS).

- Threats:**
1. Breakdown of IT infrastructure (Internal)
 2. Obsolescence of technology (Internal)
 3. Competition in the Market place (External)
 4. Slowdown in overall economic conditions (External)

Adequacy of Internal Controls & Internal Audits: Your Company believes in formulating adequate and effective internal control system and implementing the same to ensure that assets and interests of the Company are protected and safeguarded and reliability of accounting data and accuracy are ensured with proper checks and balances. The internal control system is improved and modified continuously to meet the changes in business conditions, statutory and accounting requirements. The Company has internal audit which is commensurate with the size of its operations.

Human Resources: The Company has been following standard procedure for recruitment of best personnel for all the departments and is making constant and continuous efforts to retain and groom them to meet its present and future requirements. The relation between the management and staff remained very cordial during the year.

Segment - wise performance:

Your company has only one segment and entire revenue is generated from educational support activities only. Accordingly, segment reporting as required under Accounting Standard-17, issued by the Institute of Chartered Accountants of India, is not applicable.

Code for Prevention of Insider Trading Practices: As a part of code of conduct, the Company has a well defined and laid down policy approved by the Board for the prevention of insider Trading in line with SEBI Insider Trading Prohibition Regulations which is applicable to all Directors, senior management/ Employees categorized as "Designated Employees".

Safe Harbour Clause: The statements in this document, other than factual/ historical information, contain the words or phrases such as "expect", "plan", "objective" and other similar words, which are forward looking in nature. Such forward looking statements may be subject to a variety of risks and uncertainties that could result in actual results differing materially from those indicated in this document. The Company is not under any obligation to update such forward looking statements after this date.

Place: Mathura

Date: 06.09.2024

By Order of the Board

(Vishal Mishra)

Managing Director



JOINTECA EDUCATION SOLUTIONS LTD.

CIN: L72300UP2011PLC044942

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

DECLARATION OF COMPLIANCE WITH CODE OF CONDUCT

In terms of the requirements of Regulation 34(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, along with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to confirm that all the members of the Board and the Senior Management personnel have affirmed Compliance with the Code of Conduct for the year ended March 31, 2024.

For Jointeca Education Solutions Limited

Place: Mathura

Date: 06.09.2024


(Vishal Mishra)
Managing Director

CERTIFICATION UNDER REGULATION 17(8) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

The Board of Directors,


Jointeca Educations Solutions Limited

- a) We have reviewed financial statements of **Jointeca Educations Solutions Limited** for the year ended 31st March, 2024 and to the best of our knowledge and belief:
 - (i) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - (ii) these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- b) To the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violate the Company's code of conduct.
- c) We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we were aware and the steps we have taken or proposes to take to rectify these deficiencies.
- d) We have indicated to the Auditors and the Audit Committee that there is:
 - (i) No significant change in internal control over financial reporting during the year
 - (ii) No significant change in accounting policies during the year under review and
 - (iii) No instance of any fraud in the Company in which the management has any role.

Place: Mathura

Date: 06.09.2024


Vishal Mishra
Managing Director & CEO


Dhruw N. Singh
Chief Financial Officer



SWEETI SHAI FALI & ASSOCIATES

COMPANY SECRETARY

E- Mail: corporatehsp@gmail.com

Ph.: +91 8791870807 +918954700300

Form No. MR-3 SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH 2024

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
JOINTECA EDUCATION SOLUTIONS LIMITED,

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **JOINTECA EDUCATION SOLUTIONS LIMITED** having **CIN: L72300UP2011PLC044942** (hereinafter called "the Company") Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing our opinion thereon.

Based on our verification of the company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on March 31, 2024 has complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2024 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

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COMPANY SECRETARY

E- Mail: corporatehsp@gmail.com

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(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

- a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

As informed to us by the Management of the Company, the Company has not received any disclosure from any person being the Insider Trading in Form C as per Regulation 13(3) (6) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015 (from April 1, 2023 to March 31, 2024) and hence No disclosure was made by the Company to the Stock Exchange for Audit period.

- c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 (Not Applicable to the Company during the audit period);
- d. The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; (Not Applicable to the Company during the audit period);
- e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not Applicable to the Company during the audit period);
- f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; (Not Applicable to the Company during the audit period);
- h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; (Not Applicable to the Company during the audit period);

(vi) All other relevant laws as are applicable to the Company, a list of which has been provided by the management. The examination and reporting of these laws and rules are limited to whether there are adequate systems and processes in place to monitor and ensure compliance with those laws.

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India (From April 1, 2023 to March 31, 2024)
- (ii) The Securities and Exchange Board of India (Listing Obligation and Disclosure

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COMPANY SECRETARY

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Requirements) Regulations, 2015 (hereinafter Listing Regulations); From April 1,2023 to March 31,2024)

During the period under review the company has complied with the provisions of the Act, Rules, Regulations, Guidelines and Standards etc., as mentioned above subject to the following observations: -

As required under Regulation 6 of SEBI Listing Regulations 2015 Compliance Office should be qualified member of the Institute of Company Secretaries of India, however the same is appointed during the year.

As Informed by the Management, the Company in process to appointed an Internal Auditor in pursuance of Section 138 of the Companies Act,2013 read with Rule 13 of the Companies (Account) Rules, 2014.

As per Regulation 29 (2) & 29 (3) of SEBI, the Company furnishing prior Intimation about the meeting of Board of Director.

As Informed to us by the Management of the Company, the company is in the process of making necessary disclosures on the website of the Company.

As informed by the Management of the Company, the Company has maintained Structured Digital Database (SDD) pursuant to provisions of Regulation 3(5) and 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations)

As informed by the Management of the Company, the Company has intimated to the Stock Exchange about Various compliances under LODR , except shareholding pattern is not filed for last two year by the company

As informed by the Management of the Company, the company has not paid listing fees for the current financial year

As Informed to us by the Management, the Company is in process to file following Forms with ROC/MCA.

Form MGT-14.: Appointment of Internal Auditor for the Financial Year 2023-24.

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SWEETI SHAI FALI & ASSOCIATES

COMPANY SECRETARY

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We further report that;

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non- Executive Directors and Independent Directors. The changes took place in the composition of the Board of Directors during the period under review was carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All the decisions were carried through, while there were no dissenting views of members as verified from the minutes.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period the Company there are No material events which are required to be reported.

Note: This report to be read with our letter of even date which is annexed as Annexure -A and forms part of this Report.

Date : 06/09/2024

Place of Signing: MATHURA

**SWEETI SHAI FALI & ASSOCIATES
COMPANY SECRETARIES**

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SHAI FALI Date: 2024.09.06
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UDIN: A039892F001158801



ASSOCIATES

SWEETI SHAIFALI &

COMPANY SECRETARY

E- Mail: corporatehsp@gmail.com

Ph.: +91 8791870807 +918954700300

Annexure A: the Secretarial Audit Report of JOINTECA EDUCATION SOLUTIONS LIMITED for the year 31st March, 2024

To,

The Members,

**JOINTECA EDUCATION SOLUTIONS LIMITED,
Secretarial Audit Report of even date is to be read along with this letter.**

1. It is the responsibility of the management of the Company to maintain secretarial records, software, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively. Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances. We prepare this report on the basis of Documents and data Provided by the management.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

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ASSOCIATES

SWEETI SHAIFALI &

COMPANY SECRETARY

E- Mail: corporatehsp@gmail.com

Ph.: +91 8791870807 +918954700300

3. **We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.**
4. **Wherever required, we have obtained the management's representation about the compliance of laws, rules and regulations and happening of events etc.**
5. **The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.**
6. **The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.**
7. **We have conducted online verification and examination of records as mailed received from BSE regarding the SEBI Compliances.**

Date : 06/09/2024

Place of Signing: MATHURA

**SWEETI SHAIFALI & ASSOCIATES
COMPANY SECRETARIES**

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