



REG OFF: 513 STANFORD BUILDING LINK ROAD, ANDHERI WEST MUMBAI MH 400053 IN

CIN: U74999MH1998PLC117279

CORP OFFICE: B-704, PRAKRITI APARTMENTS, K K W MILL COMPOUND, M SUNDERJI ROAD, THANE WEST

Email: januscorporationltd@gmail.com Ph: 022-62363222 Website: www.januscorp.co.in

Date: 30/05/2023

To,
The Department of Corporate Services,
BSE Limited
Ground Floor, P J Towers,
Dalal Street, Fort,
Mumbai -400001

Ref.: Scrip Code - 542924

Sub: Outcome of Board Meeting (02/2023-2024) held today i.e. Tuesday, 30th May, 2023

Dear Sir(s),

This is to inform you that the meeting of the Board of Directors of Janus Corporation Limited was held today i.e. Tuesday, 30th May, 2023 at the Registered Office of the Company situated at 513 Stanford Building Link Road, Andheri West Mumbai MH 400053, at 8.00 p.m. and concluded at 11.45 pm. The Board consider and approved the following:

1. The Standalone Audited Financial Results of the half year and Year ended 31st March, 2023, pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Adopted the Standalone Auditors Report on the Audited Financial Results for the Year ended 31st March, 2023.
3. Adopted the declaration regarding the Auditor's Report with unmodified opinion(s) pursuant to the Regulation 33(3) (d) of SEBI (LODR) Regulation, 2015.
4. Approved the appointment of M/s.. Brajesh Gupta & Co. as Secretarial Auditor of the Company for the Financial Year 2023-2024 & 2024-2025.

Please take the same on your record and acknowledge the receipt of same.

For Janus Corporation Limited

Sachin Puri Digitally signed by Sachin Puri
Date: 2023.05.31 19:15:20
+05'30'

Sachin Bhimrao Puri
Managing Director
DIN: 05269529



REG OFF: 513 STANFORD BUILDING LINK ROAD, ANDHERI WEST MUMBAI MH 400053 IN

CIN: U74999MH1998PLC117279

CORP OFFICE: B-704, PRAKRITI APARTMENTS, K K W MILL COMPOUND, M SUNDERJI ROAD, THANE WEST

Email: januscorporationltd@gmail.com Ph: 022-62363222 Website: www.januscorp.co.in

Date: 29/05/2023

To,
The Department of Corporate Services,
BSE Limited
Ground Floor, P J Towers,
Dalal Street, Fort,
Mumbai -400001

Ref.: Scrip Code - 542924

Subject: Submission of declaration as per Second proviso of the Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Audited Financial Results 31.03.2023

Dear Sir/Madam,

In accordance with Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended from time to time, we hereby declare that the Statutory Auditors of the Company, M/s Choudhary Choudhary & Co., Chartered Accountants, Mumbai have expressed an-unmodified opinion in their Audit Report on the Standalone Financial Statements of the Company for the Financial year 2022-2023.

Kindly take it for information and record.

For Janus Corporation Limited

Sachin Puri

Digitally signed by
Sachin Puri
Date: 2023.05.31
19:15:37 +05'30'

**Sachin Bhimrao Puri
Managing Director
DIN: 05269529**



REG OFF: 513 STANFORD BUILDING LINK ROAD, ANDHERI WEST MUMBAI MH 400053 IN

CIN: U74999MH1998PLC117279

CORP OFFICE: B-704, PRAKRITI APARTMENTS, K K W MILL COMPOUND, M SUNDERJI ROAD, THANE WEST

Email: januscorporationltd@gmail.com Ph: 022-62363222 Website: www.januscorp.co.in

Date: 29/05/2023

To,
The Department of Corporate Services,
BSE Limited
Ground Floor, P J Towers,
Dalal Street, Fort,
Mumbai -400001

Ref.: Scrip Code - 542924

Subject: Non-Applicability of Disclosure Under Regulation 23(9) Of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015- Disclosure of Related Party Transactions For The Year Ended March 31, 2023.

Dear Sir/Madam,

Pursuant to Regulation 15(2)(b) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 the Compliance with the Corporate Governance provisions as specified in Regulation 17 to 27 and clause (b) to (i) of sub regulation (2) of Regulation 46 and Para C, D and E of schedule V of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 shall not apply to the listed entity which has listed its Specified securities on SME / ITP Platform.

In this regard, please note that our Company is listed on Bombay Stock Exchange of India Ltd. (SME/ITP Platform) and therefore, our Company is not required to submit "Disclosure on Related Party Transactions" as required under Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year and year ended on 31.03.2023.

Please take the same on your record and acknowledge the receipt of the same.

For Janus Corporation Limited

Sachin Puri Digitally signed by
Sachin Puri
Date: 2023.05.31
19:15:50 +05'30'

Sachin Bhimrao Puri

Managing Director

DIN: 05269529



JCL
JANUS CORPORATION LIMITED

REG OFF: 513 STANFORD BUILDING LINK ROAD, ANDHERI WEST MUMBAI MH 400053 IN
CIN: U74999MH1998PLC117279
CORP OFFICE: B-704, PRAKRITI APARTMENTS, K & W MILL COMPOUND, M SUNDERJI ROAD, THANE WEST
Email: januscorporationltd@gmail.com Ph: 022-62363222

STANDLAONE AUDITED FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED 31ST MARCH 2023
SCRIP CODE: 542924

Sr. No.	PARTICULARS	(Rs. In Lakhs)				
		Half Year Ended		Year Ended		
		31.03.2023	September 30, 2022	31.03.2022	31.03.2023	31.03.2022
		unAudited	Audited	Audited	Audited	Audited
1	Income from Operations	2,224.630	1,373.24	2,018.00	3,597.870	2,406.94
2	Other income	-				
3	Total Revenue	2,224.630	1,373.24	2,018.000	3,597.870	2,406.944
	Expenditure	-				
	(a) Cost of materials consumed	2,133.660	1,319.81	1,947.80	3,453.470	2,268.68
	(b) Purchase of Stock in Trade	-			-	-
	(c) Changes in inventories of Finished goods, Work-in-progress & Stock in Trade	-				
	(d) Finance cost	-				
	(e) Employee benefit Expenses	18.886	11.56	14.87	30.446	23.60
	(f) Depreciation & amortisation Expenses	12.244	12.230	19.21	24.474	39.84
	(g) Bad Debts	-				
	(h) Provision for bad and doubtful debts	-				-
	(i) Other Expenditure	27.002	13.45	21.23	40.452	43.58
4	Total Expenses	2,191.792	1,357.050	2,003.11	3,548.842	2,375.702
5	Profit/(Loss) before Tax and Exceptional items	32.838	16.190	14.89	49.028	31.242
6	Exceptional Items	-			-	-
7	Profit/(Loss) from ordinary activities before tax	32.838	16.19	14.89	49.028	31.242
	Tax Expenses	-				
	(a) Current Tax	11.960	2.49	3.00	14.450	9.78
	(b) Income Tax for earlier years	-				-
	(c) Deferred Tax	-7.182	5.47	-	-1.712	2.04
8	Net Profit/(Loss) for the period After Tax	28.060	8.230	11.89	36.290	19.42
9	Other Comprehensive Income/(Loss)					
	Fair value changes of the equity instruments through OCI					
	Income tax relating to items that will not be re-classified to profit or loss					
	Items that will be re-classified Profit or loss					
	Income tax relating to items that will be re-classified to profit or loss					
10	Total Comprehensive Income/(Loss)	28.060	8.230	11.890	36.290	19.422
11	Earning Per share (EPS) *Not annualised					
	(a) Basic	0.21	0.14	0.21	0.27	0.34
	(b) Diluted	0.21	0.14	0.21	0.27	0.34

Notes

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on May 30, 2023.
- The Statutory Auditors of the company have carried out the Audit for the Year ended on March 31, 2023
- As per MCA notification dated 16th February 2015, the companies whose shares are listed on BSE SME Platform as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2009 are exempted from the compulsory requirements of adoption of IND-AS. As the Company is covered under exempted category from the compulsory adoption of IND AS, it has not adopted IND AS for preparation of financial results.
- The figures for the previous periods / year are re-classified / re-arranged / re-grouped, wherever necessary, to confirm current period classification.
- The results have been prepared in accordance with the recognition and measurement principles laid down under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and of the accounting principles generally accepted in India.
- Investor Complaint for the Quarter Ended 31/03/2023. Opening - 0, Received -0, Resolved -0, Closing - 0.

For JANUS CORPORATION LIMITED

Sachin Puri
Digitally signed by Sachin Puri
Date: 2023.05.31 19:14:00
+05'30'

Sachin Bhimrao Puri
Managing Director
DIN - 05269529

MUMBAI
5/30/2023



JCL
JANUS CORPORATION LIMITED

REG OFF: 513 STANFORD BUILDING LINK ROAD, ANDHERI WEST MUMBAI MH 400053 IN
CIN: U74999MH1998PLC117279
CORP OFFICE: B-704, PRAKRITI APARTMENTS, K K W MILL COMPOUND, M SUNDERJI ROAD, THANE WEST
Email: januscorporationltd@gmail.com Ph: 022-62363222

Statement of Assests and Liabilities as at March 31, 2023				Rs. In Lakhs
Sr. No.	Particulars	As at 31st March 2023	As at 31st March 2022	
		Audited	Audited	
	ASSETS			
1)	Non Current Assets			
	Tangible assets	40.87	65.34	
	Deferred Tax Asset			
	Non-current investments			
	Long-term loans and advances	728.99	688.72	
	Total Non Current Assets	769.86	754.06	
2)	Current Assets			
	Financial Assets			
	Investment	8.46	8.46	
	Trade receivable	453.65	595.75	
	Cash and Cash Equivalents	47.73	114.57	
	Short-term loans and advances	384.54	395.96	
	Other current assets	32.81	8.31	
	Total Current Assets	927.19	1,123.06	
	Total Assets	1,697.05	1,877.11	
1)	EQUITY AND LIABILITIES			
	Shareholders' Funds			
	Equity Share Capital	1,339.10	573.90	
	Reserves and surplus	147.74	876.67	
	Total Shareholders' Funds	1,486.84	1,450.57	
2)	Non-current liabilities			
	Long-term borrowings	-	4.66	
	Deferred tax liabilities (Net)	1.45	3.17	
	Long-term Provisions	38.12	-	
	Total Non-current liabilities	39.58	7.83	
3)	Current Liabilities			
	Financial Liabilities			
	Borrowings			
	Trade Payable	143.44	285.56	
	a) total outstanding of micro enterprises and small enterprises			
	b) total outstanding dues of creditor other than micro enterprises and small enterprises			
	Other current liabilities	2.96	41.87	
	Short-term provisions	24.23	91.28	
	Total Current Liabilities	170.63	418.71	
	Total Equity & Liabilities	1,697.05	1,877.11	
For JANUS CORPORATION LIMITED				
Sachin Puri				Digitally signed by Sachin Puri Date: 2023.05.31 19:14:21 +05'30'
MUMBAI 5/30/2023				Sachin Bhimrao Puri Managing Director DIN - 05269529



REG OFF: 513 STANFORD BUILDING LINK ROAD, ANDHERI WEST MUMBAI MH 400053 IN

CIN: U74999MH1998PLC117279

CORP OFFICE: B-704, PRAKRITI APARTMENTS, K & W MILL COMPOUND, M SUNDERJI ROAD, THANE WEST

Email: januscorporationltd@gmail.com Ph: 022-62363222

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2023		
PARTICULARS	As at 31st March 2023	As at 31st March 2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	48.724	31.242
Adjusted for :		
a. Depreciation	24.474	39.840
b. Interest Expenses & Finance Cost		
c. Interest & Other Income		
d. Other Adjustment	4.837	
Operating profit before working capital changes	78.034	71.082
Adjusted for :		
a. Decrease / (Increase) in Inventories		
b. Decrease / (Increase) in trade receivable	(234.193)	265.990
b. Decrease / (Increase) in Current Investments		
c. (Increase) / Decrease in short term loans and advances	395.962	224.214
d. Increase / (Decrease) in Trade Payables	(150.022)	91.636
e. Increase / (Decrease) in short term provisions	(67.126)	(8.043)
f. Increase / (Decrease) in short term payable		
g. Increase / (Decrease) in other current liabilities		9.776
h. (Increase) / Decrease in Other Current Assets	(35.639)	
other adjustments		
Cash generated from operations	(12.984)	654.655
Income Tax Paid (net of refunds)	14.380	9.776
NET CASH GENERATED FROM OPERATION	(27.364)	644.879
B. CASH FLOW FROM INVESTING ACTIVITIES		
a. (Purchase) / Sale of Fixed Assets		
b. (Purchase) / Sale of non-current investment		
c. (Increase) / Decrease in Long term loans and advances	(39.478)	(554.876)
d. Increase / (Decrease) in Long Term Provisions		
e. (Increase) / Decrease in Other Non Current Assets		
f. (Increase) in Misc. Expenses		
g. Interest & Other Income		
h. Dividend Income		
Net cash (used) in investing activities	(39.478)	(554.876)
C. CASH FLOW FROM FINANCING ACTIVITIES		
a. Interest & Finance Cost		
b. Proceeds from share issued / application		
c. (Repayments) / proceeds of long term borrowings		
d. (Repayments) / proceeds of short term borrowings		
Net cash generated/(used) in financing activities		
Net Increase / (Decrease) in cash and cash equivalents	(66.842)	90.003
Cash and cash equivalents at the beginning of the year	114.573	24.570
Cash and cash equivalents at the end of the year	47.730	114.573
	-	0
<p style="text-align: right;">For JANUS CORPORATION LIMITED</p> <p style="text-align: right;">Sachin Puri <small>Digitally signed by Sachin Puri Date: 2023.05.31 19:14:38 +05'30'</small></p> <p style="text-align: right;">Sachin Bhimrao Puri Managing Director DIN - 05269529</p> <p>Mumbai 5/30/2023</p>		

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on the Annual Audited Financial Results of JANUS CORPORATION LIMITED for the quarter and year ended 31st March, 2023 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of JANUS CORPORATION LIMITED

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone half year and yearly financial results of JANUS CORPORATION LIMITED ("the Company") having CIN No U74999MH1998PLC117279 for the half year ended 31st March, 2023 and the year to date results for the period from 1st April, 2022 to 31st March, 2023, attached Herewith, being submitted by the Company pursuant to the requirement 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 these standalone financial results:

- i. presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement Principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit/loss and other Comprehensive income and other financial information for the quarter ended 31st March, 2023 as well as the year to date results for the period from 1st April, 2022 to 31st March, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly as well as year to date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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

- identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and Significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The financial results include the results for the half year ended 31.03.2023, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year of the current financial year which were subject to limited review by us.

1. GST Annual Return 9 and 9 C not filed for FY 2018-19, FY 2019-20, FY2020-2021 and FY 2021-22 till date of this report.
2. Input Tax Credit as per Books is Rs. 6,80,74,899 and as per GSTR3B is Rs. 9,57,49,693 resulting to difference of Rs. 2,76,74,794 which is unreconciled until this date of this audit report.
3. TDS liability for earlier financial years for Rs 9.44 lacs is unpaid as on date of this report.
4. No TDS has been deducted and paid in FY 2022-23 for expenses on Rent, Legal and Professional Fees and Purchases.
5. TDS returns and TDS Challans could not be verified with the books of account as TDS Return and TDS Challans not filled/ paid as of date of this report.



6. Below documents were not made available to us for our Audit –
- Bank Statement of Bank of Maharashtra, Tamilnad mercantile bank and Yes bank.
 - Closure letter of Car Loan with Kotak Mahindra Bank
 - Loan agreements for Long Term Loans and Advances given to various parties for a total amount of Rs 525.10 lacs as on 31.03.2023.
 - Loan Agreement for Short Term Loans and Advances given to Various Parties for a total amount of Rs. 384.54 Lacs as on 31.03.2023
 - Ageing details of Receivables and Creditors.

For Choudhary Choudhary & Co.

Chartered Accountants

Firm Reg. No. 002910C



Tanuja Mishra

Partner

Membership No. 136933

Place : Mumbai

Date : 31.05.2023

UDIN :23136933BGWKC1847