



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

Date: 14/11/2022

**To,
The Department of Corporate Services,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street Fort,
Mumbai-400001**

Scrip Code - 542924

Subject: Outcome of 05/2022-2023 Board Meeting held today i.e. Monday, 14th November, 2022

Dear Sir/Madam,

We are pleased to inform you that meeting of the Board of Directors of the **Janus Corporation Limited** held on **today i.e. Monday, 14th November, 2022** at 6:15 P.M. to 7:00 P.M at its registered office at 513 Stanford Building Link Road, Andheri West Mumbai MH 400053, transacted and approved the following matters:

1. Considered and approved the Un-Audited Financial Results of the Company for the Quarter and half yearly ended 30th September, 2022 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Thanking you,
Yours Faithfully,

For Janus Corporation Limited

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



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UNAUDITED FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED 30 th SEPTEMBER 2022
SCRIP CODE: 542924

Sr. No.	PARTICULARS	Half Year Ended		Year Ended	
		30.09.2022	31.03.2022	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited
		(In Rs.)			
1	Income from Operations	13,73,24,368	20,17,92,704	24,06,94,383	18,88,40,092
2	Other income				
3	Total Revenue	13,73,24,368	20,17,92,704	24,06,94,383	18,88,40,092
	Expenditure				
	(a) Cost of materials consumed				
	(b) Purchase of Stock in Trade	13,19,81,685	19,42,73,769	22,68,67,869	17,66,49,020
	(c) Changes in inventories of Finished goods, Work-in-progress & Stock in Trade				
	(d) Finance cost				
	(e) Employee benefit Expenses	11,56,230	12,70,697	23,60,477	16,11,089
	(f) Depreciation & amortisation Expenses	12,23,701	19,27,911	39,84,031	65,03,101
	(g) Bad Debts				
	(h) Provision for bad and doubtful debts				
	(i) Other Expenditure	13,45,135	27,41,012	45,08,902	20,41,060
4	Total Expenses	13,57,06,751	20,02,13,389	23,77,21,279	18,68,04,270
5	Profit/(Loss) before Tax and Exceptional items	16,17,617	15,79,315	29,73,104	20,35,822
6	Exceptional Items				
7	Profit/(Loss) from ordinary activities before Tax Expenses	15,79,315	15,79,315	29,73,104	20,35,822
	(a) Current Tax	7,97,535	3,40,763	6,89,210	5,29,314
	(b) Income Tax for earlier years	2,49,922	6,29,167	9,77,614	8,37,781
	(c) Deferred Tax	5,47,614	(2,88,404)	(2,88,404)	(3,08,467)
8	Net Profit/(Loss) for the period After Tax	8,20,082	12,38,552	22,83,894	15,06,508
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				
10	Total Comprehensive Income/(Loss)	8,20,082	12,38,552	22,83,894	15,06,508
11	Earning Per share (EPS) *Not annualised	0.14	0.22	0.40	0.26
	(a) Basic				
	(b) Diluted				

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 November 14, 2022
- The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, 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.
- Basic and diluted earnings per share for six months ended 31st March, 2022 & 30th September, 2022 have been calculated for six months and not annualised.
- 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 30/09/2022. Opening - 0, Received -0, Resolved -0, Closing - 0.

For Janus Corporation Limited

Sachin Bhimrao Puri
Managing Director
DIN: 05269529

MUMBAI
14-11-2022



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Statement of Assests and Liabilities as on September 31, 2022

Sr. No.	Particulars	As at 30th Sept 2022	As at 31st March 2022	As at 31st March 2021
		Audited	Audited	Audited
	ASSETS			
1)	Non Current Assets			
	Tangible assets	53,10,243	65,03,101	1,05,17,975
	Deferred Tax Asset			
	Non-current investments			
	Long-term loans and advances	6,41,46,357	1,23,13,198	96,20,096
	Total Non Current Assets	6,94,56,600	1,88,16,299	2,01,38,071
2)	Current Assets			
	Financial Assets			
	Investment	8,46,340	7,21,340	7,21,340
	Trade receivable	4,85,02,496	7,60,62,493	8,66,84,204
	Cash and Cash Equivalents	14,20,632	1,14,57,290	36,68,407
	Short-term loans and advances	3,84,54,429	7,82,02,541	6,29,71,320
	Other current assets	13,53,428	8,49,026	
	Total Current Assets	9,05,77,325	16,72,92,690	15,40,45,271
	Total Assets	16,00,33,925	18,61,08,989	17,41,83,342
1)	EQUITY AND LIABILITIES			
	Shareholders' Funds			
	Equity Share Capital	5,73,90,000	5,73,90,000	5,73,90,000
	Reserves and surplus	8,84,86,853	8,80,08,507	8,57,24,613
	Total Shareholders' Funds	14,58,76,853	14,53,98,507	14,31,14,613
2)	Non-current liabilities			
	Long-term borrowings	4,66,299	4,66,295	4,66,295
	Deferred tax liabilities (Net)	8,64,220	(1,76,230)	1,12,173
	Long-term Provisions			
	Total Non-current liabilities	13,30,519	2,90,065	5,78,468
3)	Current Liabilities			
	Financial Liabilities			
	Borrowings			
	Trade Payable	11,30,129		
	a) total outstanding of micro enterprises and small enterprises			
	b) total outstanding dues of creditor other than micro enterprises and small enterprises		2,73,33,867	1,97,30,263
	Other current liabilities	23,18,242	39,58,282	26,09,340
	Short-term provisions	93,78,183	91,28,268	81,50,658
	Total Current Liabilities	1,28,26,554	4,04,20,417	3,04,90,261
	Total Equity & Liabilities	16,00,33,926	18,61,08,990	17,41,83,343
		0	0	0

For Janus Corporation Limited




Sachin Bhimrao Puri
Managing Director
DIN: 05269529

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 31, 2022

PARTICULARS	As at 30th Sept 2022	As at 31st March 2022	As at 31st March 2021
(A) CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax and Extraordinary items	16,17,617	22,83,894	20,35,822
Adjustments for :			
Depreciation	12,23,701	39,84,031	65,03,101
Finance Cost		-	0
Loss/ Profit on sale of Fixed Assets	-	-	-
Operating Profit before Working Capital Changes	28,41,318	62,67,925	8538923
		-	0
Adjustments for :			
Decrease / (Increase) in Long Term Loans and Advance	47,25,270	(26,93,102)	-
Decrease / (Increase) in Short Term Loans and Advance	-	(1,52,31,221)	(47,00,049)
(Decrease) / Increase Trade Payables	(2,74,25,848)	76,03,604	(9,03,325)
(Decrease) / Increase Other short term Provisions	(18,68,950)	9,77,610	8,37,781
(Decrease) / Increase Other Short Term Payables	2,49,922	13,48,942	8,40,126
(Decrease) / Increase Other Short Term Borrowings	1,10,72,249	-	-
Decrease / (Increase) in Trade Receivables	6,19,313	1,06,21,711	(22,54,930)
Decrease / (Increase) Other Current Assets	(97,86,725)	-	-
Other Adjustment	2,49,922	(1,28,972)	-
Cash Generated from Operations	(1,00,36,647)	87,66,497	23,58,526
Taxes paid		(9,77,614)	(8,37,781)
Net Cash Generated from Operations		77,88,883	1520744.79
		-	-
(B) CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets		-	0
Sale of Fixed Assets		-	0
Increase in Non Current Investments		-	0
Increase In Share Capital	-	-	0
Increase In Share Premium Reserve		-	0
Cash Used in Investmenmt activities		-	0
	-	-	0
(C) CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from / (Payment of) Long Term Borrowings	-	-	-353584
Finance Cost			
Cash flow from Financing Activities	(1,00,36,647)	-	-353584
		-	0
(D) NET INCREASE IN CASH AND CASH EQUIVALENTS		77,88,883	11,67,161
		-	-
Cash and Cash Equivalents Opening	1,14,57,279	36,68,407	2501246
Cash and Cash Equivalents Closing	14,20,632	1,14,57,290	3668406.5
	(1,00,36,647)	77,88,884	11,67,161

For Janus Corporation Limited

MUMBAI
14-11-2022

Sachin Bhimrao Puri
Managing Director
DIN: 05269529



Independent Auditor's Limited Review Report

To
The Board of Directors
Janus Corporation Limited

We have reviewed the accompanying statement of unaudited financial results of **Janus Corporation Limited** for the quarter ended on 30th September, 2022 and for the year to date period from 01st April, 2022 to 30th September, 2022 attached herewith being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The preparation of the statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS – 34), as prescribed under section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "*Review of interim Financial Information Performed by the independent auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No CIR/CFD/FAC/62/2016 dated 6 July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Choudhary Choudhary & Co.
Chartered Accountants



CA Alok Kumar Mishra

Membership Number: 124184

Firm Registration No: 002910C

UDIN: 22124184BDCIRA9461

Place: Mumbai

Date: November 14th, 2022