



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](mailto:januscorporationltd@gmail.com) Ph: 022-62363222 Website: [www.januscorporation.in](http://www.januscorporation.in)

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Date: 13.11.2023

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

**Ref.: Scrip Code - 542924**  
**Sub: Revised Outcome of Board Meeting held on**  
**Saturday, 11th November, 2023**

Dear Sir(s),

Pursuant to Regulation 30 of SEBI (Listing obligation and Disclosure Requirements), 2015 this is to inform you that Board of Directors of Janus Corporation Limited in their Meeting held today i.e. Saturday, 11th November, 2023 at 5:30 pm and concluded at 06:15 pm at the Registered Office of the Company situated at 513 Stanford Building Link Road, Andheri West Mumbai - 400053. The Board discussed and approved the following matters:

1. The Standalone Un-Audited Financial Results of the Company for the Half Year ended September 30, 2023, pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Approved the Limited Review Report on the Standalone Unaudited Financial Results of the Company for the Half Year ended September 30, 2023.

Thanking You,  
Yours Faithfully,

For Janus Corporation Limited

Jitendra Bharat Parmar  
Managing Director  
DIN: 10257158



**JCL**  
JANUS CORPORATION LIMITED

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STANDALONE AUDITED FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED 30TH SEPTEMBER 2023

SCRIP CODE: 542924

Sr. No.	PARTICULARS	(Rs. In Lakhs)				
		Half Year Ended			Year Ended	
		30.09.2023	31.03.2023	30.09.2022	31.03.2023	31.03.2022
		unAudited	Audited	Audited	Audited	Audited
1	Income from Operations	904.15	2,224.63	1,373.24	3,597.87	2,406.94
2	Other Income	-	-	-	-	-
3	Total Revenue	904.15	2,224.63	1,373.24	3,597.87	2,406.94
	Expenditure	-	-	-	-	-
	(a) Cost of materials consumed	845.70	2,133.66	1,319.81	3,453.47	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	12.56	18.89	11.56	30.45	23.60
	(f) Depreciation & amortisation Expenses	4.42	12.24	12.23	24.47	39.84
	(g) Bad Debts	-	-	-	-	-
	(h) Provision for bad and doubtful debts	-	-	-	-	-
	(i) Other Expenditure	16.97	27.00	13.45	40.45	43.58
4	Total Expenses	879.66	2,191.79	1,357.05	3,548.84	2,375.70
5	Profit/(Loss) before Tax and Exceptional Items	24.50	32.84	16.19	49.03	31.24
6	Exceptional Items	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax	24.50	32.84	16.19	49.03	31.24
	Tax Expenses	-	-	-	-	-
	(a) Current Tax	1.41	11.96	2.49	14.45	9.78
	(b) Income Tax for earlier years	-	-	-	-	-
	(c) Deferred Tax	6.41	-7.18	5.47	-1.71	2.04
8	Net Profit/(Loss) for the period After Tax	16.67	28.06	8.23	36.29	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)	16.67	28.06	8.23	36.29	19.42
11	Earning Per share (EPS) *Not annualised	-	-	-	-	-
	(a) Basic	0.12	0.49	0.14	0.27	0.34
	(b) Diluted	0.12	0.49	0.14	0.27	0.34

MUMBAI  
11-11-2023

For JANUS CORPORATION LIMITED

*JITENDRA PARMAR*

Jitendra Bharat Parmar  
Managing Director  
DIN - 10257158





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#### Notes to Financial Results

- 1 The above Financial Results and Statement of Assets and Liabilities were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on November 11, 2023
- 2 The statutory auditors of the Company have carried out 'Limited Review' of the above results in compliance with the regulation 33 of SEBI (LODR) regulations, 2015 and have issued an unqualified audit opinion.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.
- 5 The Company is exclusively engaged in the business of AMC business of Servicing of IT Components. This in the context of Accounting Standard (AS 17) "Segment Reporting", notified under the Companies (Accounting Standards) Rules, 2006, constitutes one single primary segment. The Company does not have a secondary segment. Accordingly, disclosures required under AS 17 are not applicable.
- 6 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For and on behalf of the Board of Directors  
For JANUS CORPORATION LIMITED

*Jitendra Parmar*

Jitendra Bharat Parmar  
Managing Director  
DIN - 10257158  
Place : Mumbai  
Date: 11-11-2023







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Statement of Assests and Liabilities as at September 30, 2023				
Sr. No.	Particulars	As at 30th September 2023	As at 31st March 2023	As at 31st March 2022
		Audited	Audited	Audited
	ASSETS			
1)	Non Current Assets			
	Tangible assets	125.79	40.87	65.34
	Deferred Tax Asset			
	Non-current investments			
	Long-term loans and advances	738.70	728.99	688.72
	Total Non Current Assets	864.49	769.86	754.06
2)	Current Assets			
	Financial Assets			
	Investment	8.46	8.46	8.46
	Trade receivable	359.21	453.65	595.75
	Cash and Cash Equivalents	27.50	47.73	114.57
	Short-term loans and advances	292.52	384.54	395.96
	Other current assets	50.05	32.81	8.31
	Total Current Assets	737.75	927.19	1,123.06
	Total Assets	1,602.24	1,697.05	1,877.11
1)	EQUITY AND LIABILITIES			
	Shareholders' Funds			
	Equity Share Capital	1,339.10	1,339.10	573.90
	Reserves and surplus	164.42	147.74	876.67
	Total Shareholders' Funds	1,503.52	1,486.84	1,450.57
2)	Non-current liabilities			
	Long-term borrowings	-	-	4.66
	Deferred tax liabilities (Net)	7.87	1.45	3.17
	Other long-term liabilities	1.51	38.12	
	Long-term Provisions			-
	Total Non-current liabilities	9.38	39.58	7.83
3)	Current Liabilities			
	Financial Liabilities			
	Borrowings			
	Trade Payable	128.22	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	-64.53	2.96	41.87
	Short-term provisions	25.65	24.23	91.28
	Total Current Liabilities	89.34	170.63	418.71
	Total Equity & Liabilities	1,602.24	1,697.05	1,877.11
		-0.00	0.01	-0.00
<div>For JANUS CORPORATION LIMITED</div> <div>JITENDRA Parmar</div> <div>Jitendra Bharat Parmar Managing Director DIN - 10257158</div> <div></div>				





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**CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2023**

(Rs. in Lakhs)

Particulars	For the year ended Sept 30, 2023		For the year ended March 31, 2023		For the year ended March 31, 2022	
	₹	₹	₹	₹	₹	₹
<b>A CASH FLOW FROM OPERATING ACTIVITIES :</b>						
1 Profit/(Loss) Before Tax		24.50		49.03		31.24
Add / (Less) : Adjustment for Depreciation and Amortization Expense	4.42		24.47		39.84	
Finance Cost						
Interest Income on Deposits						
2 Operating Profit/(Loss) before Working Capital Changes		4.42		24.47		39.84
Changes in Working Capital :		28.92		73.50		71.08
Adjustment for (increase)/ decrease in operating assets						
Trade receivables	94.44		142.10		265.99	
Long Term Loans and Advances	-9.70		(40.28)		(87.53)	
other current assets	(17.24)		(24.50)			
Short Term Loans and Advances	92.02		11.42			
	159.52		88.74		178.46	
Adjustment for increase/(decrease) in operating Liabilities:						
Trade Payables	(15.22)		(142.12)		91.64	
other long term liabilities	(36.61)		38.12			
Other Current Liabilities	(67.49)		(38.91)			
Short-term provisions	1.42		(67.05)			
Other Adjustment	(117.90)		(4.68)			
			(214.64)		91.64	
Net Changes in Working Capital		41.62		(125.90)		270.10
3 Cashflow from Operations before taxes		70.54		(52.40)		341.18
Net Income Tax Paid		(1.41)		(14.45)		
Net Cash flow from Operating Activities (A)		69.12		(66.85)		341.18
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>						
Purchase of Property, Plant & Equipment		(89.35)				
Purchase of Intangible Asset under Development		-		-		
Interest on Deposits		-		-		
Net Cash flow used in Investing Activities (B)		(89.35)		-		
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>						
Proceeds from issue of equity shares		-		-		
Proceeds/(Repayment) of Borrowings		-		-		
Finance Cost Paid		-		-		
Net Cash flow from Financing Activities (C)		-		-		
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		(20.23)		(66.85)		341.18
Cash and cash equivalents at the beginning of the period/year		47.73		114.57		24.57
Cash and cash equivalents as at the end of the period/year		27.50		47.73		115.12
		(20.23)		(66.84)		90.55
Cash and Cash Equivalents consists of :-						
Cash-in-Hand		1.34		1.99		1.98
Balance in Current Accounts		26.17		45.74		113.14
<b>Total</b>		27.50		47.73		115.12

Note:

0.00

-0.00

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" notified under the Companies (Accounting Standard) Rules, 2006

For JANUS CORPORATION LIMITED

JITENDRA

JITENDRA BHARAT PARMAR  
Managing Director  
DIN: 10257158







## **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 half year ended on 30<sup>th</sup> September' 2023 and for the year to date period from 01<sup>st</sup> April, 2023 to 30<sup>th</sup> September, 2023 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143 (10) of companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention, except for the effects of the matter described in the other matters below, of the results that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') and other accounting principles generally accepted in India, specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**Other Matters**

1. Details and Supporting documents for the Loans & Advances given for Rs 5,08,03,937 has not been provided
2. No TDS has been deducted on expenses by the company during the reporting period.
3. Bank Statements for Bank of Maharashtra, Tamilnad Mercantile Bank and Yes Bank has not been provided.
4. The notice has been issued by the Income tax department u/s 143 which involve demand raised amounting to Rs. 0.11 crores.

**For Choudhary Choudhary & Co.**  
**Chartered Accountants**



**CA Tanuja Mishra**

Membership Number: 136933

Firm Registration No: 002910C

UDIN: 23136933BGWKR6023

Place: Mumbai

Date: 10<sup>th</sup> November 2023