



JCL
JANUS CORPORATION LIMITED

CIN: U74999MH1998PLC117279

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

Date: 29.05.2024

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

Reference: Scrip Code - 542924

Sub: Outcome of Board Meeting held on today i.e. Wednesday 29th May, 2024

Dear Sir/Madam,

This is to inform you that the meeting of the Board of Directors of Janus Corporation Limited was held today i.e. 29th May, 2024 at the Registered Office of the Company situated at 513 Stanford Building Link Road, Andheri West Mumbai MH 400053 IN, at 03.00 p.m. and concluded at 04.30 p.m. The Board considers and approved the following:

1. The Standalone Audited Financial Results of the half year and Year ended 31st March, 2024, 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, 2024.
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.

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

Thanking You,
Yours Faithfully,

For Janus Corporation Limited

Jitendra Bharat Parmar
Managing Director
DIN: 10257158



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To,
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BSE Limited
P J Towers,
Dalal Street, Fort,
Mumbai -400001

Reference: 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 31.03.2024

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 2023-2024.

Kindly take it for information and record.

Thanking You,
Yours Faithfully,

For Janus Corporation Limited

Jitendra Bharat Parmar
Managing Director
DIN: 10257158



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To,
The Department of Corporate Services,
BSE Limited
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Dalal Street, Fort,
Mumbai -400001

Reference: 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, 2024

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 31.03.2024.

However the following related party traction occurred during the normal course of Business.

a) List of related parties where control exists and related parties with whom transactions have taken place and relationship		
Sr. No.	Name of the Related Party	Relation
1	Jitendra Bharat Parmar	Managing Director
2	Rajatmohan Gopalmohan Sinha	CFO
3	Niharika Kothari (resigned w.e.f. 28 th February, 2024)	Company Secretary

Sr. No.	Name of the Related Party	Nature of Transaction	F.Y 2023-24 (half Yearly)
1	Jitendra Bharat Parmar	Remuneration	2.40 lakh
2	Rajatmohan Gopalmohan Sinha	Remuneration	2.40 lakh
3	Niharika Kothari (resigned w.e.f. 28 th February, 2024)	Remuneration	2.20 lakh

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For Janus Corporation Limited

Jitendra Bharat Parmar
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Date: 29.05.2024

To,
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Reference: Scrip Code - 542924

Sub: - Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHSCPODI/CIR/2023/172 to be October 19, 2023 related to Large Corporates

Dear Sir/ Madam,

With reference to captioned subject, as required we are providing the following details of company along with the Annual Financial Results being filed with stock exchange for the Financial Year ending March 31, 2024.

Sr. No.	Particulars	Amount
1	Outstanding Qualified Borrowings at the start of the financial year (Rs. in Crores)	0
2	outstanding Qualified Borrowings at the end of the financial year (Rs. in crores)	0
3	Highest credit rating of the company relating to the unsupported bank< borrowings or plain vanilla bonds, which have no structuring/support-built in.	NA
4	Incremental borrowing done during the year (qualified borrowing) (Rs. in crores)	0
5	Borrowings by way of issuance of debt securities during nil the year (Rs. in crores)	0

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

Thanking You.
Yours Faithfully,

For Janus Corporation Limited

Jitendra Bharat Parmar
Managing Director
DIN: 10257158



INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on the Annual Audited Financial Results of JANUS CORPORATION LIMITED for the half year and year ended 31st March, 2024 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, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024, 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, 2024 as well as the year to date results for the period from 1st April, 2023 to 31st March, 2024.

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 half yearly 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 31.03.2024, 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, FY 2020-2021, FY 2021-22 and FY2022-23 till date of this report.
2. Sales as per Books is Rs. 38,90,21,160 and as per GSTR3B is Rs. 38,31,12,410 resulting to difference of Rs. 59,08,750 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. 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.



5. Below documents were not made available to us for our Audit –
- Supporting for Prepaid Legal Fees amounting to Rs. 40,75,000/-
 - Interest Certificate for Fixed Deposit amounting to Rs. 7,21,340.
 - Board Resolution u/s 292 and 372A regarding Loans given and taken.

For Choudhary Choudhary & Co.

Chartered Accountants
Firm Reg. No. 002910C



Tanuja Mishra

Partner

Membership No. 136933

Place: Mumbai

Date: 29.05.2024

UDIN: 24136933BKAWFY6812



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STANDLAONE AUDITED FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED 31st March 2024 SCRIP CODE: 542924

Sr. No.	Particulars	(Rs. In Lakhs)				
		Half Year Ended		Year Ended		
		31.03.2024	30.09.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations	2,986.06	904.15	2,224.63	3,890.21	3,597.87
2	Other income	-	-	-	-	-
3	Total Revenue	2,986.06	904.15	2,224.63	3,890.21	3,597.87
	Expenditure	-	-	-	-	-
	(a) Cost of materials consumed	2,898.20	845.70	2,133.66	3,743.90	3,453.47
	(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	21.99	12.56	18.89	34.55	30.45
	(f) Depreciation & amortisation Expenses	11.47	4.42	12.24	15.90	24.47
	(g) Bad Debts	-	-	-	-	-
	(h) Provision for bad and doubtful debts	-	-	-	-	-
	(i) Other Expenditure	26.94	16.97	27.00	43.91	40.45
4	Total Expenses	2,958.60	879.66	2,191.79	3,838.26	3,548.84
5	Profit/(Loss) before Tax and Exceptional items	27.46	24.50	32.84	51.95	49.03
6	Exceptional Items	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax	27.46	24.50	32.84	51.95	49.03
	Tax Expenses	-	-	-	-	-
	(a) Current Tax	5.21	1.41	11.96	6.62	14.45
	(b) Income Tax for earlier years	-	-	-	-	-
	(c) Deferred Tax	1.93	6.41	(7.18)	8.34	(1.71)
8	Net Profit/(Loss) for the period After Tax	20.32	16.67	28.06	36.99	36.29
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)	20.32	16.67	28.06	36.99	36.29
11	Earning Per share (EPS) *Not annualised					
	(a) Basic	0.15	0.12	0.49	0.28	0.27
	(b) Diluted	0.15	0.12	0.49	0.28	0.27

Notes

1	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 29, 2024.
2	The Statutory Auditors of the company have carried out the Audit for the Year ended on March 31, 2024
3	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.
4	The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary, to confirm current period classification.
5	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.
6	Investor Complaint for the Quarter Ended 31/03/2024. Opening - 0, Received -0, Resolved -0, Closing - 0.

For JANUS CORPORATION LIMITED



Jitendra Bharat Parmar
Managing Director
DIN - 10257158

MUMBAI
5/29/2024





REG OFF: 513 STANFORD BUILDING LINK ROAD, ANDHERI WEST MUMBAI MH 400053 IN.
CIN: U74999MH1998PLC117279

Statement of Assests and Liabilities as at March 31, 2024			
Sr. No.	Particulars	As at 31st March 2024	As at 31st March 2023
The		Audited	Audited
	ASSETS		
1)	Non Current Assets		
	Tangible assets	114.32	40.87
	Deferred Tax Asset		
	Non-current investments		
	Long-term loans and advances	846.83	728.99
	Total Non Current Assets	961.15	769.86
2)	Current Assets		
	Financial Assets		
	Investment	8.46	8.46
	Trade receivable	787.43	453.65
	Cash and Cash Equivalents	22.02	47.73
	Short-term loans and advances	212.47	384.54
	Other current assets	74.64	32.81
	Total Current Assets	1,105.02	927.19
	Total Assets	2,066.17	1,697.05
1)	EQUITY AND LIABILITIES		
	Shareholders' Funds		
	Equity Share Capital	1,339.10	1,339.10
	Reserves and surplus	184.74	147.74
	Total Shareholders' Funds	1,523.84	1,486.84
2)	Non-current liabilities		
	Long-term borrowings	-	-
	Deferred tax liabilities (Net)	9.80	1.45
	Other long-term liabilities	1.51	38.12
	Long-term Provisions		
	Total Non-current liabilities	11.31	39.58
3)	Current Liabilities		
	Financial Liabilities		
	Borrowings		
	Trade Payable	494.78	143.44
	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	29.63	2.96
	Short-term provisions	6.62	24.23
	Total Current Liabilities	531.02	170.63
	Total Equity & Liabilities	2,066.17	1,697.05
		-0.00	0.01
For JANUS CORPORATION LIMITED			
MUMBAI 5/29/2024		  Jitendra Bharat Parmar Managing Director DIN - 10257158	



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CASH FLOW STATEMENT FOR THE PERIOD ENDED March 31, 2024
(Rs. in Lakhs)

Particulars	For the year ended March 31, 2024		For the year ended March 31, 2023	
	₹	₹	₹	₹
A CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit/(Loss) Before Tax		51.95		49.03
Add / (Less) : Adjustment for				
Depreciation and Amortization Expense	15.90		24.47	
Finance Cost				
Interest Income on Deposits				
2 Operating Profit/(Loss) before Working Capital Changes		15.90		24.47
Changes in Working Capital :		67.85		73.50
Adjustment for (increase)/decrease in operating assets				
Trade receivables	(333.78)		142.10	
Long Term Loans and Advances	-117.84		(40.28)	
other current assets	(41.83)		(24.50)	
Short Term Loans and Advances	(11.42)		11.42	
	(504.86)		88.74	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	351.34		(142.12)	
Other Long Term Liabilities	(36.61)		38.12	
Other Current Liabilities	26.67		(38.91)	
Short Term Provisions	(17.61)		(67.05)	
Other Adjustment			(4.68)	
Net Changes in Working Capital	323.78	(181.08)	(214.64)	(125.90)
3 Cashflow from Operations before taxes		(113.23)		(52.40)
Net Income Tax Paid		-		(14.45)
Net Cash flow from Operating Activities (A)		(113.23)		(66.85)
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment		-		-
Purchase of Intangible Asset under Development		-		-
Interest on Deposits		-		-
Net Cash flow used in Investing Activities (B)		-		-
C CASH FLOW FROM FINANCING ACTIVITIES				
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)		(113.23)		(66.85)
Cash and cash equivalents at the beginning of the period/year		47.73		114.57
Cash and cash equivalents as at the end of the period/year		22.02		47.73
		(25.71)		(66.84)
Cash and Cash Equivalents consists of :-				
Cash-in-Hand		2.95		1.99
Balance in Current Accounts		19.06		45.74
Total		22.02		47.73

Note:

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 and on behalf of the Board of Directors

JITENDRA PARMAR

Jitendra Bharat Parmar

Managing Director

DIN: 01257158



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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 May 29, 2024
- 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
JANUS CORPORATION LIMITED

JITENDRA PARMAR
Jitendra Parmar
DIN - 10257158

Place : Mumbai
Date : 29th May 2024

