



**JCL**  
JANUS CORPORATION LIMITED

CIN: U74999MH1998PLC117279

REG OFF: 513 STANFORD BUILDING LINK ROAD, ANDHERI WEST MUMBAI MH 400053 IN  
Email: [januscorporationltd@gmail.com](mailto:januscorporationltd@gmail.com) Ph: 022-62363222 Website: [www.januscorporation.in](http://www.januscorporation.in)

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Date: 13/11/2024

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 13<sup>th</sup> November, 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. 13<sup>th</sup> November, 2024 at the Registered Office of the Company situated at 513 Stanford Building Link Road, Andheri West Mumbai MH 400053 IN, at 4.00 p.m. and concluded at 05.00 p.m. The Board considers and approved the following:

1. The Standalone and Consolidated Un-Audited Financial Results for the half year ended 30<sup>th</sup> September, 2024, pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Adopted and approved Limited Review Report on the Un-Audited Standalone and Consolidated Financial Results for the half year ended 30<sup>th</sup> September, 2024.

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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JANUS CORPORATION LIMITED

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

STANDLAONE UNAUDITED FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED 30TH SEPTEMBER, 2024.

SCRIP CODE: 542924

Sr. No.	Particulars	(Rs. In Lakhs)					
		Half Year Ended			Year Ended		
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023	
	Unaudited	Audited	Unaudited	Audited	Audited		
1	Income from Operations	1,249.90	2,986.06	904.15	3,890.21	3,597.87	
2	Other income	-	-	-	-	-	
3	<b>Total Revenue</b>	<b>1,249.90</b>	<b>2,986.06</b>	<b>904.15</b>	<b>3,890.21</b>	<b>3,597.87</b>	
	<b>Expenditure</b>	-	-	-	-	-	
	(a) Cost of materials consumed	1,185.07	2,898.20	845.70	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	8.42	21.99	12.56	34.55	30.45	
	(f) Depreciation & amortisation Expenses	10.42	11.47	4.42	15.90	24.47	
	(g) Bad Debts	-	-	-	-	-	
	(h) Provision for bad and doubtful debts	-	-	-	-	-	
	(i) Other Expenditure	16.17	26.94	16.97	43.91	40.45	
4	<b>Total Expenses</b>	<b>1,220.08</b>	<b>2,958.60</b>	<b>879.66</b>	<b>3,838.26</b>	<b>3,548.84</b>	
5	<b>Profit/(Loss) before Tax and Exceptional items</b>	<b>29.82</b>	<b>27.46</b>	<b>24.50</b>	<b>51.95</b>	<b>49.03</b>	
6	Exceptional Items	-	-	-	-	-	
7	<b>Profit/(Loss) from ordinary activities before Tax Expenses</b>	<b>29.82</b>	<b>27.46</b>	<b>24.50</b>	<b>51.95</b>	<b>49.03</b>	
	(a) Current Tax	6.51	5.21	1.41	6.62	14.45	
	(b) Income Tax for earlier years	-	-	-	-	-	
	(c) Deferred Tax	1.25	1.93	6.41	8.34	(1.71)	
8	<b>Net Profit/(Loss) for the period After Tax</b>	<b>22.06</b>	<b>20.32</b>	<b>16.67</b>	<b>36.99</b>	<b>36.29</b>	
9	<b>Other Comprehensive Income/(Loss)</b>						
	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	<b>Total Comprehensive Income/(Loss)</b>	<b>22.06</b>	<b>20.32</b>	<b>16.67</b>	<b>36.99</b>	<b>36.29</b>	
11	<b>Earning Per share (EPS) *Not annualised</b>						
	(a) Basic	0.16	0.12	0.29	0.28	0.27	
	(b) Diluted	0.16	0.12	0.29	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 November 13, 2024.
2	The Statutory Auditors of the company have carried out the Audit for the Year ended on September 30, 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 30/09/2024. Opening - 0, Received -0, Resolved -0, Closing - 0.

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

Jitendra Bharat Parmar  
Managing Director  
DIN - 10257158

MUMBAI  
Date: 13 November 2024



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JANUS CORPORATION LIMITED

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

Statement of Assests and Liabilities as at September 30, 2024

Sr. No.	Particulars	As at 30th September 2024	As at 31st March 2024
The		Unaudited	Audited
	<b>ASSETS</b>		
<b>1)</b>	<b>Non Current Assets</b>		
	Tangible assets	3.79	114.32
	Intangible assets	100.10	
	Deferred Tax Asset		
	Non-current investments	1,152.00	
	Long-term loans and advances	233.77	597.22
	<b>Total Non Current Assets</b>	<b>1,489.66</b>	<b>711.54</b>
<b>2)</b>	<b>Current Assets</b>		
	Financial Assets		
	Investment	8.46	8.46
	Trade receivable	709.43	1,037.04
	Cash and Cash Equivalents	26.27	22.02
	Short-term loans and advances	243.22	212.47
	Other current assets	443.67	74.64
	<b>Total Current Assets</b>	<b>1,431.06</b>	<b>1,354.63</b>
	<b>Total Assets</b>	<b>2,920.73</b>	<b>2,066.17</b>
<b>1)</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Shareholders' Funds</b>		
	Equity Share Capital	2,491.10	1,339.10
	Reserves and surplus	206.80	184.74
	<b>Total Shareholders' Funds</b>	<b>2,697.90</b>	<b>1,523.84</b>
<b>2)</b>	<b>Non-current liabilities</b>		
	Long-term borrowings	-	-
	Deferred tax liabilities (Net)	11.04	9.80
	Other long-term liabilities	1.51	1.51
	Long-term Provisions		
	<b>Total Non-current liabilities</b>	<b>12.56</b>	<b>11.31</b>
<b>3)</b>	<b>Current Liabilities</b>		
	Financial Liabilities		
	Borrowings		
	Trade Payable	270.73	494.78
	Other current liabilities	-66.97	29.63
	Short-term provisions	6.51	6.62
	<b>Total Current Liabilities</b>	<b>210.27</b>	<b>531.02</b>
	<b>Total Equity &amp; Liabilities</b>	<b>2,920.73</b>	<b>2,066.17</b>
		0.00	-0.00

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

MUMBAI  
Date: 13 November 2024

Jitendra Bharat Parmar  
Managing Director  
DIN - 10257158



# JCL

## JANUS CORPORATION LIMITED

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

### CASH FLOW STATEMENT FOR THE PERIOD ENDED September 30, 2024

(Rs. in Lakhs)

Particulars	For the year ended September 30,		For the year ended March 31, 2024	
	₹	₹	₹	₹
<b>A CASH FLOW FROM OPERATING ACTIVITIES :</b>				
1 Profit/(Loss) Before Tax		29.82		51.95
Add/ (Less) : Adjustment for				
Depreciation and Amortization Expense	10.42		15.90	
Finance Cost				
Interest Income on Deposits				
		10.42		15.90
2 Operating Profit/(Loss) before Working Capital Changes		40.24		67.85
<b>Changes in Working Capital :</b>				
Adjustment for (increase)/ decrease in operating assets				
Trade receivables	327.60		(583.39)	
Long Term Loans and Advances	363.45		131.77	
other current assets	(369.04)		(41.83)	
Short Term Loans and Advances	(30.75)		172.07	
	291.27		(321.38)	
Adjustment for increase/ (decrease) in operating Liabilities:				
Trade Payables	(224.04)		351.34	
Other Long Term Liabilities	-		(36.61)	
Other Current Liabilities	(96.59)		26.67	
Short Term Provisions	(0.11)		(17.61)	
Other Adjustment				
	(320.75)		323.78	
<b>Net Changes in Working Capital</b>		(29.48)		2.41
3 Cashflow from Operations before taxes		10.76		70.26
Net Income Tax Paid		(6.51)		(6.62)
<b>Net Cash flow from Operating Activities (A)</b>		4.25		63.64
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Property, Plant & Equipment	-		(89.35)	
Purchase of Intangible Asset under Development				
Non-current investments	(1,152.00)			
Interest on Deposits				
<b>Net Cash flow used in Investing Activities (B)</b>		(1,152.00)		(89.35)
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from issue of equity shares	1,152.00			
Proceeds/ (Repayment) of Borrowings				
Finance Cost Paid				
<b>Net Cash flow from Financing Activities (C)</b>		1,152.00		
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)</b>		4.25		(25.71)
<b>Cash and cash equivalents at the beginning of the period/year</b>		22.02		47.73
<b>Cash and cash equivalents as at the end of the period/year</b>		26.27		22.02
		4.25		(25.71)
<b>Cash and Cash Equivalents consists of :-</b>				
Cash-in-Hand		1.35		2.95
Balance in Current Accounts		24.92		19.06
<b>Total</b>		26.27		22.02

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 and on behalf of the Board of Directors

MUMBAI  
Date: 13 November 2024

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 13, 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  
Managing Director  
DIN - 10257158

Date : 13th November 2024



## **Independent Auditor's Limited Review Report**

To  
The Board of Directors  
**JANUS CORPORATION LIMITED**

We have reviewed the accompanying statement of Standalone unaudited financial results of **JANUS CORPORATION LIMITED** for the half year ended on 30<sup>th</sup> September' 2024 and for the year to date period from 01<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 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. No TDS has been deducted on expenses by the company during the reporting period.
2. Bank Statements for Bank of Maharashtra, DCB Bank, Tamilnad Mercantile Bank and Yes Bank has not been provided.

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



**CA Tanuja Mishra**

Membership Number: 136933

Firm Registration No: 002910C

UDIN: 24136933BKAWVN4167

Place: Mumbai

Date: 13<sup>th</sup> November 2024



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

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED 30TH SEPTEMBER, 2024.

SCRIP CODE: 542924

Sr. No.	Particulars	(Rs. In Lakhs)					
		Half Year Ended			Year Ended		
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023	
	Unaudited (CONSOLIDATED)	Audited (STANDALONE)	Unaudited(STANDALONE)	Audited (STANDALONE)	Audited (STANDALONE)		
1	<b>Income from Operations</b>	1,428.46	2,986.06	904.15	3,890.21	3,597.87	
2	<b>Other income</b>	-	-	-	-	-	
3	<b>Total Revenue</b>	<b>1,428.46</b>	<b>2,986.06</b>	<b>904.15</b>	<b>3,890.21</b>	<b>3,597.87</b>	
	<b>Expenditure</b>	-	-	-	-	-	
	(a) Cost of materials consumed	1,336.85	2,898.20	845.70	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	10.98	21.99	12.56	34.55	30.45	
	(f) Depreciation & amortisation Expenses	13.86	11.47	4.42	15.90	24.47	
	(g) Bad Debts	-	-	-	-	-	
	(h) Provision for bad and doubtful debts	-	-	-	-	-	
	(i) Other Expenditure	19.06	26.94	16.97	43.91	40.45	
4	<b>Total Expenses</b>	<b>1,380.76</b>	<b>2,958.60</b>	<b>879.66</b>	<b>3,838.26</b>	<b>3,548.84</b>	
5	<b>Profit/(Loss) before Tax and Exceptional items</b>	<b>47.70</b>	<b>27.46</b>	<b>24.50</b>	<b>51.95</b>	<b>49.03</b>	
6	<b>Exceptional Items</b>	-	-	-	-	-	
7	<b>Profit/(Loss) from ordinary activities before Tax Expenses</b>	<b>47.70</b>	<b>27.46</b>	<b>24.50</b>	<b>51.95</b>	<b>49.03</b>	
	(a) Current Tax	10.54	5.21	1.41	6.62	14.45	
	(b) Income Tax for earlier years	-	-	-	-	-	
	(c) Deferred Tax	1.68	1.93	6.41	8.34	(1.71)	
8	<b>Net Profit/(Loss) for the period After Tax</b>	<b>35.48</b>	<b>20.32</b>	<b>16.67</b>	<b>36.99</b>	<b>36.29</b>	
9	<b>Other Comprehensive Income/(Loss)</b>						
	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	<b>Total Comprehensive Income/(Loss)</b>	<b>35.48</b>	<b>20.32</b>	<b>16.67</b>	<b>36.99</b>	<b>36.29</b>	
11	<b>Earning Per share (EPS) *Not annualised</b>						
	(a) Basic	0.26	0.12	0.29	0.28	0.27	
	(b) Diluted	0.26	0.12	0.29	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 November 13, 2024.
2	The Statutory Auditors of the company have carried out the Audit for the Year ended on September 30, 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 th 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 30/09/2024. Opening - 0, Received -0, Resolved -0, Closing - 0.
7	FOREVER WAS ACQUIRED BY JANUS ON 28-07-2024 THEREFORE CONSOLIDATION IS DONE FROM 28-JULY-2024 THIS TILL 30TH SEPTEMBER 2024

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

Jitendra Bharat Parmar  
Managing Director  
DIN - 10257158

MUMBAI  
Date: 13 November 2024



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

**Statement of Assests and Liabilities as at September 30, 2024**

Sr. No.	Particulars	30.09.2024	As at 31st March 2024
The		Unaudited (CONSOLIDATED)	Audited (STANDALONE)
	<b>ASSETS</b>		
1)	<b>Non Current Assets</b>		
	Tangible assets	212.36	114.32
	Intangible assets		
	Deferred Tax Asset		
	Good will	635.76	
	Non-current investments	36.56	
	Long-term loans and advances	268.77	597.22
	<b>Total Non Current Assets</b>	<b>1,153.46</b>	<b>711.54</b>
2)	<b>Current Assets</b>		
	Financial Assets		
	Investment		8.46
	Trade receivable	1,018.90	1,037.04
	Cash and Cash Equivalents	31.90	22.02
	Short-term loans and advances	243.22	212.47
	Other current assets	582.02	74.64
	<b>Total Current Assets</b>	<b>1,876.04</b>	<b>1,354.63</b>
	<b>Total Assets</b>	<b>3,029.50</b>	<b>2,066.17</b>
1)	<b>EQUITY AND LIABILITIES</b>		
	<b>Shareholders' Funds</b>		
	Equity Share Capital	2,491.10	1,339.10
	Reserves and surplus	206.80	184.74
	Minority interest		
	<b>Total Shareholders' Funds</b>	<b>2,697.90</b>	<b>1,523.84</b>
2)	<b>Non-current liabilities</b>		
	Long-term borrowings	-	-
	Deferred tax liabilities (Net)	24.61	9.80
	Other long-term liabilities	1.51	1.51
	Long-term Provisions		
	<b>Total Non-current liabilities</b>	<b>26.12</b>	<b>11.31</b>
3)	<b>Current Liabilities</b>		
	Financial Liabilities		
	Borrowings		
	Trade Payable	349.18	494.78
	Other current liabilities	-50.22	29.63
	Short-term provisions	6.51	6.62
	<b>Total Current Liabilities</b>	<b>305.47</b>	<b>531.02</b>
7	FOREVER WAS ACQUIRED BY JANUS ON THEREFORE CONSOLIDATION IS DONE FROM THIS TILL 30TH SEPTEMBER 2024		
	<b>Total Equity &amp; Liabilities</b>	<b>3,029.50</b>	<b>2,066.17</b>
		0.00	-0.00

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

MUMBAI  
Date: 13 November 2024

Jitendra Bharat Parmar  
Managing Director  
DIN - 10257158



# JCL

JANUS CORPORATION LIMITED

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

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED September 30, 2024

(Rs. in Lakhs)

Particulars	For the Half year ended 30 September, 2024 (CONSOLIDATED)		For the year ended March 31, 2024 (STANDALONE)	
	₹	₹	₹	₹
<b>A CASH FLOW FROM OPERATING ACTIVITIES :</b>				
1 Profit/(Loss) Before Tax		47.70		51.95
Add / (Less) : Adjustment for Depreciation and Amortization Expense	13.86		15.90	
Finance Cost				
Interest Income on Deposits				15.90
2 Operating Profit/(Loss) before Working Capital Changes		13.86		15.90
Changes in Working Capital :		61.57		67.85
Adjustment for (increase)/decrease in operating assets				
Trade receivables	18.14		(583.39)	
Long Term Loans and Advances	328.45		131.77	
other current assets	(507.38)		(41.83)	
Short Term Loans and Advances	(30.75)		172.07	
	(191.54)		(321.38)	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	(145.59)		351.34	
Other Long Term Liabilities	-		(36.61)	
Other Current Liabilities	(79.84)		26.67	
Short Term Provisions	(0.11)		(17.61)	
Other Adjustment	(5.69)			
	(231.24)		323.78	
Net Changes in Working Capital		(422.78)		2.41
3 Cashflow from Operations before taxes		(361.21)		70.26
Net Income Tax Paid		(10.54)		(6.62)
Net Cash flow from Operating Activities (A)		(371.75)		63.64
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Property, Plant & Equipment	(98.04)		(89.35)	
Purchase of Intangible Asset under Development	-			
Good will	(635.76)			
Non-current investments	(36.56)			
Interest on Deposits				
Net Cash flow used in Investing Activities (B)		(770.37)		(89.35)
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from issue of equity shares	1,152.00			
Proceeds/(Repayment) of Borrowings	-			
Finance Cost Paid	-			
Net Cash flow from Financing Activities (C)		1,152.00		
7 FOREVER WAS ACQUIRED BY JANUS ON THEREFORE CONSOLIDATION IS DONE FROM THIS TILL 30TH SEPTEMBER 2024				
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		9.88		(25.71)
Cash and cash equivalents at the beginning of the period/year		22.02		47.73
Cash and cash equivalents as at the end of the period/year		31.90		22.02
		9.89		(25.71)
Cash and Cash Equivalents consists of :-				
Cash-in-Hand		4.98		2.95
Balance in Current Accounts		26.92		19.06
<b>Total</b>		<b>31.91</b>		<b>22.02</b>

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 and on behalf of the Board of Directors

MUMBAI  
Date: 13 November 2024

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 Consolidated unaudited financial results of **JANUS CORPORATION LIMITED** for the half year ended on 30<sup>th</sup> September' 2024 and for the year to date period from 01<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

Sr No	Name of the Company
1	Subsidiaries – Forever Business Solutions Private Limited

With respect to the Consolidated Financial Results for the half year ended on 30<sup>th</sup> September' 2024 and for the year to date period from 01<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024, 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



**CHOUDHARY CHOUDHARY & CO.  
CHARTERED ACCOUNTANTS**

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. No TDS has been deducted on expenses by the company during the reporting period.
2. Bank Statements for Bank of Maharashtra, DCB Bank, Tamilnad Mercantile Bank and Yes Bank has not been provided.

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



**CA Tanuja Mishra**

Membership Number: 136933

Firm Registration No: 002910C

UDIN: 24136933BKAWVO7715

Place: Mumbai

Date: 13<sup>th</sup> November 2024





Date: 13.11.2024

To,  
The Department of Corporate Services,  
BSE Limited  
P J Towers,  
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 Half-Year Ended September 30, 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 ended on 30.09.2024.

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

<b>a) List of related parties where control exists and related parties with whom transactions have taken place and relationship</b>		
<b>Sr. No.</b>	<b>Name of the Related Party</b>	<b>Relation</b>
1	Jitendra Bharat Parmar	Managing Director
2	Rajatmohan Gopalmohan Sinha	CFO

<b>Sr. No.</b>	<b>Name of the Related Party</b>	<b>Nature of Transaction</b>	<b>F.Y 2024-25 (half Yearly)</b>
1	Jitendra Bharat Parmar	Remuneration	1.20 lakh
2	Rajatmohan Gopalmohan Sinha	Remuneration	1.20 lakh

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**