



REG OFF: 513 STANFORD BUILDING LINK ROAD, ANDHERI WEST MUMBAI MH 40053 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: 30/05/2022

To,
The Department of Corporate Services,
Bombay Stock Exchange Limited
Ground Floor, P.J. Towers,
Dalal Street Fort, Mumbai-400001

Ref.: Scrip Code - 542924

Sub: Outcome of 01/2022-2023 Board Meeting held on today i.e. Monday 30th May, 2022

Dear Sir/Madam,

We are pleased to inform you that the Board of Directors of Janus Corporation Limited in their Meeting held on today i.e. Monday, 30th May, 2022 commenced at 08:00 PM and concluded at 09:00 PM at the Registered Office of the Company situated at 513 Stanford Building Link Road, Andheri West Mumbai MH-400053, discussed and approved following matters as below:

1. The Standalone Audited Financial Results of the Company for the quarter and Year ended 31st March, 2022, pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Adopted the Standalone Auditors Report on the Audited Financial Results for the Quarter and Year ended 31st March, 2022.
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.

We hope you will find it in order and request you to take the same on your records.

Yours Faithfully,
For Janus Corporation Limited

Sachin Bhimrao Puri
Managing Director
DIN: 05269529



JCL
JANUS CORPORATION LIMITED

REG OFF: 513 STANFORD BUILDING LINK ROAD, ANDHERI WEST MUMBAI MH 40053 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: 30/05/2022

To,
The Department of Corporate Services,
Bombay Stock Exchange Limited
Ground Floor, P.J. Towers, Dalal Street Fort,
Mumbai-400001

Scrip Code — 542924

**Sub: 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 31.03.2022.**

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 Chaudhary Chaudhary & 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 2021-2022.

Kindly take it for information and record.

For Janus Corporation Limited

Sachin Bhimrao Puri
Managing Director
DIN: 05269529

INDEPENDENT AUDITORS' REPORT

AUDITORS REPORT ON HALF YEAR AND YEAR ENDED AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATIONS 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To
Board of Directors of

Janus Corporation Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the half year and year ended result of accompanying Statement of Standalone Financial Results of Janus Corporation Limited ("the Company") for the half year and year ended 31st March, 2022 ("The Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015").

In our opinion and to the best of our information and according to the explanations given to us the Statement:

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- Gives a true and fair view in conformity with the afore said Accounting Standards and other accounting policies generally accepted in India of the net profit and other financial information of the company for the half year ended March, 31, 2022 and for the year ended 31st March, 2022.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 statements 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 on Standalone Financial Statements.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS 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 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements 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 statements.

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 standalone financial statements, 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 statements, 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 statements, including the disclosures, and whether the standalone financial statements 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 the material relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the half year and year ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year - to - date figures up to the half year and year ended of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Choudhary Choudhary & Co. Chartered Accountants
Firm Registration No.: 02910C



Alok Kumar Mishra

Partner

Membership No.: 124184

Place: Mumbai

Date: 30th May, 2022

UDIN: 22124184AJXUCP7932



AUDITED FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED 31st MARCH 2022

Sr. No.	PARTICULARS	Half Year Ended		Year Ended	
		31.03.2022	30.09.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited
(In Rs.)					
1	Income from Operations	201792704	38901679	240694383	188840092
2	Other income				
3	Total Revenue	201792704	38901679	240694383	188840092
	Expenditure				
	(a) Cost of materials consumed				
	(b) Purchase of Stock in Trade	194273769	32594100	226867869	176649020
	(c) Changes in inventories of Finished goods, Work-in-progress & Stock in Trade				
	(d) Finance cost				
	(e) Employee benefit Expenses	1270697	1089780	2360477	1611089
	(f) Depreciation & amortisation Expenses	1927911	2056120	3984031	6503101
	(g) Bad Debts				
	(h) Provision for bad and doubtful debts				
	(i) Other Expenditure	2741012	1767890	4508902	2041060
4	Total Expenses	200213389	37507890	237721279	186804270
5	Profit/(Loss) before Tax and Exceptional items	1579315	1393789	2973104	2035822
6	Exceptional Items				
7	Profit/(Loss) from ordinary activities before tax	1579315	1393789	2973104	2035822
	Tax Expenses				
	(a) Current Tax	629167	348447	977614	837781
	(b) Income Tax for earlier years				
	(c) Deferred Tax	(288404)	0	(288404)	(308467)
8	Net Profit/(Loss) for the period After Tax	1238552	1045342	2283894	1506508
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)	1238552	1045342	2283894	1506508
11	Earning Per share (EPS) *Not annualised	0.22	0.18	0.40	0.36
	(a) Basic				
	(b) Diluted				

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 30,2022
- 2 The Statutory Auditors of the company have carried out the audit for the Year ended on March 31, 2022.
- 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 Basic and diluted earnings per share for six months ended 31st March, 2022 & 30th September, 2021 have been calculated for six months and not annualised.
- 5 The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary, to confirm current period classification.
- 6 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.
- 7 Investor Complaint for the Quarter Ended 31/03/2022. Opening - 0, Received -0, Resolved -0, Closing - 0.

For Janus Corporation Limited




Sachin Bhimrao Puri
Managing Director
DIN: 05269529

MUMBAI
30-05-2022



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

Statement of Assests and Liabilities as on March 31st, 2022

Sr. No.	Particulars	As at	As at
		31st March 2022	31st March 2021
		Audited	Audited
	ASSETS		
1)	Non Current Assets		
	Tangible assets	65,03,101	1,05,17,975
	Deferred Tax Asset		
	Non-current investments		
	Long-term loans and advances	1,23,13,198	96,20,096
	Total Non Current Assets	1,88,16,299	2,01,38,071
2)	Current Assets		
	Financial Assets		
	Investment	7,21,340	7,21,340
	Trade receivable	7,60,62,493	8,66,84,204
	Cash and Cash Equivalents	1,14,57,290	36,68,407
	Short-term loans and advances	7,82,02,541	6,29,71,320
	Other current assets	8,49,026	
	Total Current Assets	16,72,92,690	15,40,45,271
	Total Assets	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
	Reserves and surplus	8,80,08,507	8,57,24,613
	Total Shareholders' Funds	14,53,98,507	14,31,14,613
2)	Non-current liabilities		
	Long-term borrowings	4,66,295	4,66,295
	Deferred tax liabilities (Net)	(1,76,230)	1,12,173
	Long-term Provisions		
	Total Non-current liabilities	2,90,065	5,78,468
3)	Current Liabilities		
	Financial Liabilities		
	Borrowings		
	Trade Payable		
	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	39,58,282	26,09,340
	Short-term provisions	91,28,268	81,50,658
	Total Current Liabilities	4,04,20,417	3,04,90,261
	Total Equity & Liabilities	18,61,08,990	17,41,83,343

For Janus Corporation Limited

Sachin Bhimrao Puri
Managing Director
DIN: 05269529

MUMBAI
30-05-2022



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

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH 2022

PARTICULARS	As at	
	31st March 2022	31st March 2021
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax and Extraordinary items	22,83,894	20,35,822
Adjustments for :	-	-
Depreciation	39,84,031	65,03,101
Finance Cost	-	0
Loss/ Profit on sale of Fixed Assets	-	-
Operating Profit before Working Capital Changes	62,67,925	8538923
	-	0
Adjustments for :		
Decrease / (Increase) in Long Term Loans and Advance	(26,93,102)	-
Decrease / (Increase) in Short Term Loans and Advance	(1,52,31,221)	(47,00,049)
(Decrease) / Increase Trade Payables	76,03,604	(9,03,325)
(Decrease) / Increase Other short term Provisions	9,77,610	8,37,781
(Decrease) / Increase Other Short Term Payables	13,48,942	8,40,126
(Decrease) / Increase Other Short Term Borrowings	-	-
Decrease / (Increase) in Trade Receivables	1,06,21,711	(22,54,930)
Decrease / (Increase) Other Current Assets	-	-
Other Adjustment	(1,28,972)	-
Cash Generated from Operations	87,66,497	23,58,526
Taxes paid	(9,77,614)	(8,37,781)
Net Cash Generated from Operations	77,88,883	15,20,745
	-	-
(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 Investment activities	-	0
	-	0
(C) CASH FLOW FROM FINANCING ACTIVITIES		
	-	0
Proceeds from / (Payment of) Long Term Borrowings	-	(3,53,584)
Finance Cost	-	0
Cash flow from Financing Activities	-	(3,53,584)
	-	0
(D) NET INCREASE IN CASH AND CASH EQUIVALENTS	77,88,883	11,67,161
	-	-
Cash and Cash Equivalents Opening	36,68,407	2501246
Cash and Cash Equivalents Closing	1,14,57,290	3668406.5
	77,88,884	11,67,161

For Janus Corporation Limited

MUMBAI
30-05-2022

Sachin Bhimrao Puri
Managing Director
DIN: 05269529