Date: 28th July, 2020

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

Sub: Outcome of Board Meeting held on 28th July 2020

Reference: Scrip Code – JANUSCORP

We are pleased to inform you that Board Meeting of the board of directors of Janus Corporation Limited was held on Tuesday, 28th July, 2020 at 4.00 P.M to 6.00 P.M at its Register Office at D-203, Crystal Plaza, New Link Road, Andheri West, Mumbai-400053, at to inter-alia transect the following matters:

1. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 consider and approve the Audited Financial Result (Standalone) for the Half Year and Year ended on 31st March, 2020.

2. To Consider and approve the Audit Report on the Audited Financial Result (Standalone) for the Half Year and Year ended 31st March, 2020.

3. To consider and approve the appointment of M/S. Brajesh Gupta & Co., Practicing Company Secretary as Secretarial Auditor for FY 2019-20.

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

Thanking You.
Yours Faithfully,

FOR JANUS CORPORATION LIMITED

Sachin Puri
Managing Director
Din: 05269529
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<td>1. Income from operations</td>
<td>2,711,828</td>
<td>8,835,884</td>
<td>9,250,988</td>
<td>9,135,106</td>
<td>9,985,725</td>
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<td>3. Income before tax and exceptional</td>
<td>2,711,828</td>
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<tr>
<td></td>
<td>17,021,076</td>
<td>(i) Other non-current</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>39,545,482</td>
<td>liabilities</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>29,715,800</td>
<td>(j) Short-term provisions</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>7,212,777</td>
<td>(k) Other current</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>1,769,241</td>
<td>liabilities</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>2,014,982</td>
<td>(l) Total net liabilities</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
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<td>(m) Total current</td>
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<tr>
<td></td>
<td>172,564,720</td>
<td>liabilities</td>
<td></td>
<td></td>
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<td></td>
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</tr>
</tbody>
</table>

**Total Assets**

**Total Liabilities**
### Statement of Cash Flow for the year ended 31st March, 2020

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Particulars</th>
<th>March 31, 2020</th>
<th>March 31, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>CASH FLOW FROM OPERATING ACTIVITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Net Profit before Tax and Extraordinary items</td>
<td>3,371,552.76</td>
<td>6,469,519.73</td>
</tr>
<tr>
<td></td>
<td>Adjustments for:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Depreciation</td>
<td>7,425,587.24</td>
<td>4,330,992.27</td>
</tr>
<tr>
<td></td>
<td>Finance Cost</td>
<td>135,700.00</td>
<td>145,998.00</td>
</tr>
<tr>
<td></td>
<td>Loss/ Profit on sale of Fixed Assets</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Operating Profit before Working Capital Changes</td>
<td>10,832,840.00</td>
<td>10,946,610.00</td>
</tr>
<tr>
<td></td>
<td>Adjustments for:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Decrease / (Increase) in Long Term Loans and Advance</td>
<td>(6,547,150)</td>
<td>(3,072,946)</td>
</tr>
<tr>
<td></td>
<td>Decrease / (Increase) in Short Term Loans and Advance</td>
<td>(31,723,471)</td>
<td>1,885,751</td>
</tr>
<tr>
<td></td>
<td>(Decrease) / Increase Trade Payables</td>
<td>(9,911,894)</td>
<td>2,349,753</td>
</tr>
<tr>
<td></td>
<td>(Decrease) / Increase Other short term Provisions</td>
<td>1,910,897</td>
<td>4,272,956</td>
</tr>
<tr>
<td></td>
<td>(Decrease) / Increase Other Short Term Payables</td>
<td>494,323</td>
<td>(2,050,870)</td>
</tr>
<tr>
<td></td>
<td>(Decrease) / Increase Other Short Term Borrowings</td>
<td>-</td>
<td>(445,866)</td>
</tr>
<tr>
<td></td>
<td>Decrease / (Increase) in Trade Receivables</td>
<td>(36,251,300)</td>
<td>(563,794)</td>
</tr>
<tr>
<td></td>
<td>Decrease / (Increase) Other Current Assets</td>
<td>-</td>
<td>(36,315)</td>
</tr>
<tr>
<td></td>
<td>Cash Generated from Operations</td>
<td>(71,095,755)</td>
<td>13,285,179</td>
</tr>
<tr>
<td></td>
<td>Taxes paid</td>
<td>(1,910,898)</td>
<td>(703,278)</td>
</tr>
<tr>
<td></td>
<td>Net Cash Generated from Operations</td>
<td>(73,006,653)</td>
<td>12,581,901</td>
</tr>
<tr>
<td>B</td>
<td>CASH FLOW FROM INVESTING ACTIVITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Purchase of Fixed Assets</td>
<td>(5,131,169)</td>
<td>(12,500,000)</td>
</tr>
<tr>
<td></td>
<td>Sale of Fixed Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Increase in Non Current Investments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Increase in Share Capital</td>
<td>15,990,000</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Increase in Share Premium Reserve</td>
<td>63,960,000</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Cash Used in Investment activities</td>
<td>74,818,831</td>
<td>(12,500,000)</td>
</tr>
<tr>
<td>C</td>
<td>CASH FLOW FROM FINANCING ACTIVITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Proceeds from / (Payment of) Long Term Borrowings</td>
<td>(176,792)</td>
<td>62,321</td>
</tr>
<tr>
<td></td>
<td>Finance Cost</td>
<td>(135,700)</td>
<td>(145,998)</td>
</tr>
<tr>
<td></td>
<td>Cash flow from Financing Activities</td>
<td>(312,492)</td>
<td>(83,677)</td>
</tr>
<tr>
<td>D</td>
<td>NET INCREASE IN CASH AND CASH EQUIVALENTS</td>
<td>1,499,686</td>
<td>(1,776)</td>
</tr>
<tr>
<td>E</td>
<td>Cash and Cash Equivalents Opening</td>
<td>1001560</td>
<td>1003336</td>
</tr>
<tr>
<td>F</td>
<td>Cash and Cash Equivalents Closing</td>
<td>2501246</td>
<td>1001560</td>
</tr>
</tbody>
</table>

For Choudhary Choudhary & Co
Chartered Accountants

s/d
Alok Kumar Mishra
(Partner)
Membership No. : 124184
Place: Mumbai
Date: 28 July 2020

For Janus Corporation Limited

s/d
Director
Place: Mumbai
Date: 28 July 2020
enquiries no significant impact on operations of the Company.

The management evaluated impact of this pandemic on its business operations based on its review and analysis of income of the Company. The Company has performed well in India. On 11 March 2020, COVID-19 outbreak was declared as a global pandemic by the World Health Organization. The Company has been able to operate the business as usual during the fiscal year 2019-20.

Figures for the previous period/year, wherever necessary, have been restated and reclassified to conform with those of current period.

Companies Act, 2013 read with the relevant rules issued thereunder and of the accounting principles generally accepted in India.

(d) The results have been prepared in accordance with the recognition and measurement principles laid down under Section 133 of the Companies Act, 2013.

(c) Basic and diluted earnings per share for six months ended 31st March, 2020 & 30th September, 2019 have been calculated for six months.

(b) It has not adopted IND AS for preparation of financial results.

(a) Compulsory requirements of adoption of IND AS. As the Company is covered under exempted category from the compulsory adoption of IND AS, Company at its respective meeting held on 28th July, 2020.

The board of directors has also considered and subsequently approved by the board of directors of the company at the respective meeting held on 28th July, 2020.

Other Notes:
INDEPENDENT AUDITOR’S REPORT

To the Members of JANUS CORPORATION LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of JANUS CORPORATION LIMITED ("the Company") having CIN No U74999MH1998PLC117279, which comprise the balance sheet as at 31st March, 2020, and the statement of Profit and Loss, (statement of changes in equity) and statement of cash flows for the year ended as at 31st March, 2020, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information [in which are included the Returns for the period ended on that date audited by the branch auditors of the Company’s branches. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and profit (changes in equity) and its cash flows for the year ended on 31st March, 2020.

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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.
Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("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, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 Responsibilities for the Audit of the Financial Statements

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 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 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 financial statements, including the disclosures, and whether the 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 relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor’s report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor’s Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c) The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.
d) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

e) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

f) On the basis of the written representations received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.

g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure A.

h) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

   i. The Company does not have any pending litigations which would impact its financial position.

   ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

   iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

i) The company has not paid any remuneration to its directors.

For Choudhary Choudhary & Co.
Chartered Accountants
Firm Reg. No. 02910C

Alok Kumar Mishra
Partner
Membership No. 124184

Place: Mumbai
Date: 28 July 2020
UDIN: 20124184AAAAAM9334
"Annexure A" to the Independent Auditors' Report

(Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date)

1. In respect of fixed assets:
   
   (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
   
   (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.

2. There is no inventory in the company as on 31.03.2020.

3. According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable and hence not commented upon.

4. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.

5. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

6. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

7. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2019 for a period of more than six months from the date they became payable, except as per details below:

<table>
<thead>
<tr>
<th>Name of the statute</th>
<th>Nature of dues</th>
<th>Period to which the amount relates</th>
<th>Amount due</th>
<th>Due date</th>
<th>Date of payment</th>
</tr>
</thead>
</table>

8. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks.

9. Based upon the audit procedures performed and the information and explanations given by the management, the company has raised moneys by way of initial public offer. Below are the details of Initial Public Offerings as per the provisions of clause 3 (ix) of the Order.

Head Office: 76, Whispering Palms Shopping Center, Akurli Road, Lokhanwala Complex, Kandivali East, Mumbai – 400101 Telephone 91-9594189165, 9137585799, 9137585764; Email : firmcccc@gmail.com Website: www.cccco.in

Page 5 of 8
The company has issued 15,99,000 shares of Rs 10 each at a premium of Rs 40 each as initial public offering. The company has raised Rs 1,59,90,000 as share capital and Rs 6,39,60,000 as securities premium.

10. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

11. According to the information and explanations given to us, we report that no managerial remuneration has been paid in as per the provisions of section 197 read with Schedule V to the Companies Act.

12. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.

13. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

15. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

16. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For Choudhary Choudhary & Co.
Chartered Accountants
Firm Reg. No. 02910C

Alok Kumar Mishra
Partner
Membership No. 124184

Place: Mumbai
Date: 28 July 2020
UDIN : 20124184AAAAAM9334
"Annexure B" to the Independent Auditor's Report
(Referred to in paragraph 2(f) under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date)

We have audited the internal financial controls over financial reporting of JANUS CORPORATION LIMITED, having CIN No U74999MH1998PLC117279 ("the Company") as of March 31, 2020 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.
Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.
Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Choudhary Choudhary & Co.
Chartered Accountants
Firm Reg. No. 02910C

Alok Kumar Mishra
Partner
Membership No. 124184

Place: Mumbai
Date: 28 July 2020
UDIN: 20124184AAAAAM9334