JANUS CORPORATION LIMITED

REG OFF SHOP NO 25 G1, EVERSHINE MALL PCS LTD, OFF NEW LINK ROAD, CHINCHOLI BUNDER, MALAD WEST, MUMBAI
CIN: U74999MH1998PLC117279
Email: Januscorporationltd@gmail.com: Ph: 70213 28005

November 27, 2026

BSE Limited
P J Towers, Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir/Madam,

Scrip Code: 542924

Sub: Submission of audited Standalone & Consolidated Financial Result for the Half year ended 31st March 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations, 2015)

Respected Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), please find enclosed the Standalone & Consolidated audited Financial Results for the half year ended March 31, 2025, reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 27, 2026.

Please take the same on your record and oblige.

The meeting started at 6.45pm and ended at 8.10 PM

Thanking you,

Yours faithfully,

Thanking You,
Yours Faithfully
For Janus Corporation Limited

J Parmar

Jitendra Bharat Parmar
Managing Director
DIN No.10257158

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2025 OF JANUS CORPORATION LIMITED ("THE COMPANY") PURSUANT TO THE REQUIREMENTS OF REGULATIONS 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
The Board of Directors
JANUS CORPORATION LIMITED

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results ('the Statement') of JANUS CORPORATION LIMITED for the half year and year ended 31st March 2025, being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In the opinion and to the best of the information and according to the explanations given to us, the aforesaid standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and year ended 31st March 2025.

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 there under, 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

This accompanying statement, which includes the standalone financial results for the half year and year ended 31st March 2025, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The standalone financial results for the half year and year ended 31st March 2025 have been compiled from the related audited standalone financial statements.

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial results that give a true and fair view of the financial position, net profit 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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.

The board of directors are 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 the opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing 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 the Standards on Auditing, professional judgment is exercised and professional skepticism is maintained 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion, through a separate report on the complete set of financial statements, on whether the Company has adequate internal financial controls with reference to financial statements 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;
- Evaluate the appropriateness and reasonableness of the disclosures made by the Board of Directors in accordance with the requirements specified under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended
- 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 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 financial results, 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.

Other Matter

The accompanying Statement includes the results for the half year ended 31st March 2025, being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2025 and the published unaudited year-to-date figures for the half year of the current financial year, which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the audit of standalone financial results for the year ended 31st March 2025 is not modified in respect of this matter.

For, APS Associates
Chartered Accountants
FRN: 306015E



Amit Joshi
Partner
M No. 120022

UDIN: 26120022GAAVXT1080
Date: 27/11/2026
Place: Ahmedabad

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STANDALONE AUDITED FINANCIAL RESULTS FOR YEAR ENDED 31ST MARCH, 2025

(Rs. In Lakhs)

Sr. No.	Particulars	Half Year Ended			Year Ended	Year Ended
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	**Income from Operations**	-	1,249.90	2,986.06	1,249.90	3,890.21
2	**Other income**	-	-			
3	**Total Revenue**	**-**	**1,249.90**	**2,986.06**	**1,249.90**	**3,890.21**
	Expenditure	-	-			
	(a) Cost of materials consumed	-	1,185.07	2,898.20	1,185.07	3,743.90
	(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	2.91	8.42	21.99	11.33	34.55
	(f) Depreciation & amortisation Expenses	9.47	10.42	11.47	19.89	15.90
	(g) Bad Debts		-			
	(h) Provision for bad and doubtful debts		-			
	(i) Other Expenditure	12.69	16.17	26.94	28.86	43.91
4	**Total Expenses**	**25.07**	**1,220.08**	**2,958.60**	**1,245.15**	**3,838.26**
5	**Profit/(Loss) before Tax and Exceptional items**	(25.07)	29.82	27.46	4.75	51.95
6	Exceptional Items	-	-		-	-
7	**Profit/(Loss) from ordinary activities before tax**	**(25.07)**	**29.82**	**27.46**	**4.75**	**51.95**
	Tax Expenses	-	-			
	(a) Current Tax	(3.87)	6.51	5.21	2.63	6.62
	(b) Income Tax for earlier years				-	
	(c) Deferred Tax	11.77	1.25	1.93	13.02	8.34
8	**Net Profit/(Loss) for the period After Tax**	**(32.97)**	**22.06**	**20.32**	**(10.91)**	**36.99**
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)**	**(32.97)**	**22.06**	**20.32**	**(10.91)**	**36.99**
11	**Earning Per share (EPS) *Not annualised**					
	(a) Basic	**(0.13)**	**0.16**	**0.15**	**(0.04)**	**0.28**
	(b) Diluted	**(0.13)**	**0.16**	**0.15**	**(0.04)**	**0.28**

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 27, 2026.
2	The Statutory Auditors of the company have carried out the Audit for the Year ended on March 31, 2025.
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 31/03/2025. Opening - 0, Received -0, Resolved -0, Closing - 0.

For and on behalf of the Board of Directors
For M/S. JANUS CORPORATION LIMI

J Parmar

Jitendra Bharat Parmar
Managing Director
DIN No.10257158

Mr. Mahesh K Kamble
Director
Din 10686834

MUMBAI
Date: 27 November 2025

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Statement of Assests and Liabilities as at 31st March 2025

Sr. No.	Particulars	As at 31st March 2025	As at 31st March 2024
The		Audited	Audited
	ASSETS		
1)	**Non Current Assets**		
	Tangible assets	3.40	4.22
	Intangible assets	91.02	110.09
	Deferred Tax Asset		
	Good will		
	Non-current investments	1,152.00	-
	Long-term loans and advances	143.05	597.22
	Total Non Current Assets	**1,389.47**	**711.54**
2)	**Current Assets**		
	Financial Assets	8.46	8.46
	Investment		
	Trade receivable	479.34	1,037.04
	Cash and Cash Equivalents	14.22	22.02
	Short-term loans and advances	898.14	212.47
	Other current assets	471.14	74.64
	Total Current Assets	**1,871.32**	**1,354.63**
	Total Assets	**3,260.79**	**2,066.17**
1)	**EQUITY AND LIABILITIES**		
	Shareholders' Funds		
	Equity Share Capital	2,491.10	1,339.10
	Reserves and surplus	173.83	184.74
	Minority interest		
	Total Shareholders' Funds	**2,664.93**	**1,523.84**
2)	**Non-current liabilities**		
	Long-term borrowings	-	
	Deferred tax liabilities (Net)	22.81	9.80
	Other long-term liabilities	450.40	1.51
	Long-term Provisions		
	Total Non-current liabilities	**473.22**	**11.31**
3)	**Current Liabilities**		
	Financial Liabilities		
	Borrowings		
	Trade Payable	120.00	494.78
	Other current liabilities	-	29.63
	Short-term provisions	2.63	6.62
	Total Current Liabilities	**122.64**	**531.02**
7			
	Total Equity & Liabilities	**3,260.79**	**2,066.17**
		-0.00	0.00

For and on behalf of the Board of Directors
For M/S. JANUS CORPORATION LIMITED

J PARMAR

Jitendra Bharat Parmar
Managing Director
DIN No.10257158

Mr. Mahesh K Kamble
Director
Din 10686834

MUMBAI
Date: 27 November 2025

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STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED March 31, 2025

(Rs. in Lakhs)

	Particulars	For the year ended March 31, 2025		For the year ended March 31, 2024	
		₹	₹	₹	₹
A	**CASH FLOW FROM OPERATING ACTIVITIES :**				
	1 Profit/(Loss) Before Tax		4.75		51.95
	Add / (Less) : Adjustment for				
	Depreciation and Amortization Expense	19.89		15.90	
	Finance Cost				
	Interest Income on Deposits				
			19.89		15.90
	2 Operating Profit/(Loss) before Working Capital Changes		24.64		67.85
	Changes in Working Capital :				
	Adjustment for (increase)/decrease in operating assets				
	Trade receivables	557.70		(583.38)	
	Long Term Loans and Advances	454.17		131.77	
	other current assets	(396.51)		(41.82)	
	Short Term Loans and Advances	(685.67)		172.07	
		(70.31)		(321.36)	
	Adjustment for increase/(decrease) in operating Liabilities:				
	Trade Payables	(374.77)		351.33	
	Other Long Term Liabilities	448.89		(36.61)	
	Other Current Liabilities	(29.63)		26.66	
	Short Term Provisions	(3.99)		(17.61)	
	Other Adjustment				
		40.50		323.77	
	Net Changes in Working Capital		(29.80)		2.41
	3 Cashflow from Operations before taxes		**(5.17)**		**70.26**
	Net Income Tax Paid		(2.63)		(6.62)
	Net Cash flow from Operating Activities (A)		**(7.80)**		**63.64**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of Property, Plant & Equipment			**(89.35)**	
	Purchase of Intangible Asset under Development		-		(89.35)
	Good will	-			
	Non-current investments	**(1,152.00)**			
	Interest on Deposits		-		-
	Net Cash flow used in Investing Activities (B)		**(1,152.00)**		**(89.35)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds from issue of equity shares	1,152.00			
	Increase In Share premium	-			
	Finance Cost Paid	-			-
	Net Cash flow from Financing Activities (C)		**1,152.00**		**-**
	Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		**(7.80)**		**(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		**14.22**		**22.02**
			(7.79)		**(25.71)**
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

For M/S. JANUS CORPORATION LIMITED

J Parmar

MUMBAI

Date: 27 November 2025

Jitendra Parmar
Managing Director
DIN No.10257158

Mr. Mahesh K Kamble
Director
Din 10686834

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2025 OF JANUS CORPORATION LIMITED ("THE COMPANY") PURSUANT TO THE REQUIREMENTS OF REGULATIONS 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
The Board of Directors
JANUS CORPORATION LIMITED

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of Consolidated financial results ('the Statement') of JANUS CORPORATION LIMITED for the half year and year ended 31st March 2025, being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In the opinion and to the best of the information and according to the explanations given to us, the aforesaid Consolidated financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and
- Include the annual financial result of the entities mentioned below

1. Janus Corporation Limited
2. Forever Business Solutions Pvt Ltd (Subsidiary)

- give a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and year ended 31st March 2025.

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 there under, 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 Consolidated Financial Results

This accompanying statement, which includes the Consolidated financial results for the half year and year ended 31st March 2025, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Consolidated financial results for the half year and year ended 31st March 2025 have been compiled from the related audited Consolidated financial statements.

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial results that give a true and fair view of the financial position, net profit 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 the opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing 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 Consolidated financial results.

As part of an audit in accordance with the Standards on Auditing, professional judgment is exercised and professional skepticism is maintained 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion, through a separate report on the complete set of financial statements, on whether the Company has adequate internal financial controls with reference to financial statements 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;
- Evaluate the appropriateness and reasonableness of the disclosures made by the Board of Directors in accordance with the requirements specified under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended
- 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 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 financial results, 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.

Other Matter

The accompanying Statement includes the results for the half year ended 31st March 2025, being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2025 and the published unaudited year-to-date figures for the half year of the current financial year, which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the audit of Consolidated financial results for the year ended 31st March 2025 is not modified in respect of this matter.

For, APS Associates
Chartered Accountants
FRN: 306015E



Amit Joshi
Partner
M No. 120022

UDIN: 26120022UFJBSU3439
Date: 27/11/2026
Place: Ahmedabad

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STANDALONE UNAUDITED FINANCIAL RESULTS FOR YEAR ENDED 31ST MARCH, 2025

(Rs. In Lakhs)

Sr. No.	Particulars	Half Year Ended			Year Ended	Year Ended
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	**Income from Operations**	-	1,249.90	2,986.06	1,249.90	3,890.21
2	**Other income**	-	-			
3	**Total Revenue**	-	**1,249.90**	**2,986.06**	**1,249.90**	**3,890.21**
	Expenditure	-	-			
	(a) Cost of materials consumed	-	1,185.07	2,898.20	1,185.07	3,743.90
	(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	2.91	8.42	21.99	11.33	34.55
	(f) Depreciation & amortisation Expenses	9.47	10.42	11.47	19.89	15.90
	(g) Bad Debts		-			
	(h) Provision for bad and doubtful debts		-			
	(i) Other Expenditure	12.69	16.17	26.94	28.86	43.91
4	**Total Expenses**	**25.07**	**1,220.08**	**2,958.60**	**1,245.15**	**3,838.26**
5	**Profit/(Loss) before Tax and Exceptional items**	(25.07)	29.82	27.46	4.75	51.95
6	Exceptional Items	-	-		-	-
7	**Profit/(Loss) from ordinary activities before tax**	**(25.07)**	**29.82**	**27.46**	**4.75**	**51.95**
	Tax Expenses	-	-			
	(a) Current Tax	(3.87)	6.51	5.21	2.63	6.62
	(b) Income Tax for earlier years				-	
	(c) Deferred Tax	11.77	1.25	1.93	13.02	8.34
8	**Net Profit/(Loss) for the period After Tax**	**(32.97)**	**22.06**	**20.32**	**(10.91)**	**36.99**
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)**	**(32.97)**	**22.06**	**20.32**	**(10.91)**	**36.99**
11	**Earning Per share (EPS) *Not annualised**					
	(a) Basic	**(0.13)**	**0.16**	**0.15**	**(0.04)**	**0.28**
	(b) Diluted	**(0.13)**	**0.16**	**0.15**	**(0.04)**	**0.28**

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 27, 2026.
2	The Statutory Auditors of the company have carried out the limited review for the Year ended on September 30 2025.
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 31/03/2025. Opening - 0, Received -0, Resolved -0, Closing - 0.

For and on behalf of the Board of Directors
For M/S. JANUS CORPORATION LIMITED

J Parmar

Jitendra Parmar
Managing Director
DIN No.10257158

Mr. Mahesh K Kamble
Director
Din 10686834

MUMBAI
Date: 27 November 2025

JCL
JANUS CORPORATION LIMITED
★INCORPORATED 1998★

REG OFF SHOP NO 25 G1, EVERSHINE MALL PCS LTD, OFF NEW LINK ROAD, CHINCHOLI BUNDER, MALAD WEST, MUMBAI
CIN: U74999MH1998PLC117279
Email: Januscorporationltd@gmail.com: Ph: 70213 28005

Statement of Assests and Liabilities as at 31st March 2025

Sr. No.	Particulars	As at 31st March 2025	As at 31st March 2024
The		Audited	Audited
	ASSETS		
1)	**Non Current Assets**		
	Tangible assets	3.40	4.22
	Intangible assets	91.02	110.09
	Deferred Tax Asset		
	Good will		
	Non-current investments	1,152.00	-
	Long-term loans and advances	143.05	597.22
	Total Non Current Assets	**1,389.47**	**711.54**
2)	**Current Assets**		
	Financial Assets	8.46	8.46
	Investment		
	Trade receivable	479.34	1,037.04
	Cash and Cash Equivalents	14.22	22.02
	Short-term loans and advances	898.14	212.47
	Other current assets	471.14	74.64
	Total Current Assets	**1,871.32**	**1,354.63**
	Total Assets	**3,260.79**	**2,066.17**
1)	**EQUITY AND LIABILITIES**		
	Shareholders' Funds		
	Equity Share Capital	2,491.10	1,339.10
	Reserves and surplus	173.83	184.74
	Minority interest		
	Total Shareholders' Funds	**2,664.93**	**1,523.84**
2)	**Non-current liabilities**		
	Long-term borrowings	-	
	Deferred tax liabilities (Net)	22.81	9.80
	Other long-term liabilities	450.40	1.51
	Long-term Provisions		
	Total Non-current liabilities	**473.22**	**11.31**
3)	**Current Liabilities**		
	Financial Liabilities		
	Borrowings		
	Trade Payable	120.00	494.78
	Other current liabilities	-	29.63
	Short-term provisions	2.63	6.62
	Total Current Liabilities	**122.64**	**531.02**
7			
	Total Equity & Liabilities	**3,260.79**	**2,066.17**
		-0.00	0.00

For and on behalf of the Board of Directors
For M/S. JANUS CORPORATION LIMITED

J PARMAR

Jitendra Bharat Parmar
Managing Director
DIN No.10257158

Mr. Mahesh K Kamble
Director
Din 10686834

MUMBAI
Date: 27 November 2025

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STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED March 31, 2025

(Rs. in Lakhs)

	Particulars	For the year ended March 31, 2025		For the year ended March 31, 2024	
		₹	₹	₹	₹
A	**CASH FLOW FROM OPERATING ACTIVITIES :**				
	1 Profit/(Loss) Before Tax		4.75		51.95
	Add / (Less) : Adjustment for				
	Depreciation and Amortization Expense	19.89		15.90	
	Finance Cost				
	Interest Income on Deposits				
			19.89		15.90
	2 Operating Profit/(Loss) before Working Capital Changes		24.64		67.85
	Changes in Working Capital :				
	Adjustment for (increase)/decrease in operating assets				
	Trade receivables	557.70		(583.38)	
	Long Term Loans and Advances	454.17		131.77	
	other current assets	(396.51)		(41.82)	
	Short Term Loans and Advances	(685.67)		172.07	
		(70.31)		(321.36)	
	Adjustment for increase/(decrease) in operating Liabilities:				
	Trade Payables	(374.77)		351.33	
	Other Long Term Liabilities	448.89		(36.61)	
	Other Current Liabilities	(29.63)		26.66	
	Short Term Provisions	(3.99)		(17.61)	
	Other Adjustment				
		40.50		323.77	
	Net Changes in Working Capital		(29.80)		2.41
	3 Cashflow from Operations before taxes		**(5.17)**		**70.26**
	Net Income Tax Paid		(2.63)		(6.62)
	Net Cash flow from Operating Activities (A)		**(7.80)**		**63.64**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of Property, Plant & Equipment			**(89.35)**	
	Purchase of Intangible Asset under Development		-		(89.35)
	Good will	-			
	Non-current investments	**(1,152.00)**			
	Interest on Deposits		-		-
	Net Cash flow used in Investing Activities (B)		**(1,152.00)**		**(89.35)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds from issue of equity shares	1,152.00			
	Increase In Share premium	-			
	Finance Cost Paid	-			-
	Net Cash flow from Financing Activities (C)		**1,152.00**		**-**
	Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		**(7.80)**		**(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		**14.22**		**22.02**
			(7.79)		**(25.71)**
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

J Parmar

MUMBAI
Date: 27 November 2025

Jitendra Parmar
Managing Director
DIN No.10257158

Mr. Mahesh K Kamble
Director
Din 10686834