



JAUSS POLYMERS LIMITED

CIN : L74899HR1987PLC066065

Regd. Office : Plot No. 51, Roz Ka Meo Industrial Area, Sohna Distt. Gurugram - 122103

Ph.: 0120-7195236-239, 0124-2202293 E-mail : response@jausspolymers.com

Website : www.jausspolymers.com

The Manager BSE Limited Department of Corporate Services Floor 25, P.J.Towers, Dalal Street Mumbai - 400 001 Fax No. 022-2272-3121/1278/1557/3354 Email: corp.relations@bseindia.com Scrip Code: 526001	To, The Calcutta Stock Exchange Limited 7, Lyons Range, Dalhousie, Kolkata, West Bengal - 700001, Scrip Code: 020054
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Date: November 14, 2024

Sub: Unaudited Financial Results for the quarter and half year ended 30th September, 2024 along with limited review report.

Dear Sir/Madam,

In terms of the provisions of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their meeting held today, have inter alia, approved and taken on record the following:

1. Unaudited Standalone financial results of the Company for the Quarter and half year ended on September 30, 2024 including Statement of Assets and Liabilities and Cash Flow as at September 30, 2024;
2. Limited Review Report for the quarter and half year ended on September 30, 2024; and
3. Other Agenda Items.

The Board Meeting commenced at 05:30 PM and concluded at 6:00 P.M.

You are requested to kindly take on record of the same.

Thanking you,
For Jauss Polymers Limited


Ketinen Satish Rao
Managing Director
DIN: 02435513

ANNEXURE I

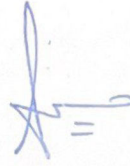
Statement on Impact of Audit Qualifications submitted along-with Un-audited quarterly Financials - (Standalone)

Statement on Impact of Audit Qualifications for the Quarter ended September, 2024 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) in lakh	Adjusted Figures (audited figures after adjusting for qualifications) in lakh
	1.	Turnover / Total income	NIL	NA
	2.	Total Expenditure	2.73	NA
	3.	Net Loss	(2.73)	NA
	4.	Earnings Per Share	-0.06	NA
	5.	Total Assets	859.48	NA
	6.	Total Liabilities	859.48	NA
	7.	Net Worth	833.65	NA
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<u>Audit Qualification (each audit qualification separately):</u> a. Details of Audit Qualification: 1. Management has not yet performed an assessment of the entity's ability to continue as a going concern despite requesting management to make its assessment. 2. Management has not provided any plans for future actions in relation to its going concern assessment hence we are unable to conclude whether the outcome of these plans is likely to improve the situation and whether management's plans are feasible in the circumstances. 3. The entity has not prepared a cash flow forecast to evaluation of management's plans for future actions. b. Type of Audit Qualification : Adverse Opinion c. Frequency of qualification: repetitive d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA e. For Audit Qualification(s) where the impact is not quantified by the auditor: NA (i) Management's estimation on the impact of audit qualification: NA (ii) If management is unable to estimate the impact, reasons for the same: NA (iii) Auditors' Comments on (i) or (ii) above:			

III.

Signatories:

- CEO/Managing Director
- CFO
- Audit Committee Chairman
- Statutory Auditor

A handwritten signature in blue ink, appearing to be 'Raj Gupta', with a horizontal line and an equals sign below it.

Raj Gupta

Mahesh
Soni

Place:

Date:



Mahesh Yadav & Co.

CHARTERED ACCOUNTANTS

1st Floor, Near HDFC Bank, Mohmadpur Road, Tauru,
Gurgaon, Haryana-122105

Mobile - 9891137660, E-mail: camaheshyadav93@gmail.com

Review Report of the Standalone Quarterly Unaudited Financial Results of the JAUSS Polymers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

Review Report to
The Board of Directors
Jauss Polymers Limited

We have reviewed accompanying Standalone statements of unaudited financial results (the "statement") of **Jauss Polymers Limited** for the Quarter Ended **September 30th, 2024** being submitted by the company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

The Statement, which is the responsibility of Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in of the statement accordance with the Standard on Review Engagements (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 Statement is 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 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

Basis for Adverse Conclusion

The Company's financial statements have been prepared by using the going concern basis of accounting. The use of the going concern basis of accounting is appropriate unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. We found that during the financial year turnover is nil. In previous financial years, the company has suffered significant losses and sold its plant and machinery in FY 2020-21, which indicates that the company has ceased to operate. Hence these are the significant events or conditions which cast the material uncertainty on the Company's ability to continue as a going concern, We extended our review procedure to mitigate the uncertainty and found that:



Mahesh Yadav & Co.

CHARTERED ACCOUNTANTS

1st Floor, Near HDFC Bank, Mohmadpur Road, Tauru,
Gurgaon, Haryana-122105

Mobile - 9891137660, E-mail: camaheshyadav93@gmail.com

1. management has not yet performed an assessment of the entity's ability to continue as a going concern despite requesting management to make its assessment.
2. management has not provided any plans for future actions in relation to its going concern assessment hence we are unable to conclude whether the outcome of these plans is likely to improve the situation and whether management's plans are feasible in the circumstances.
3. The entity has not prepared a cash flow forecast to evaluation of management's plans for future actions.

Adverse Conclusion

Based on our review conducted as above, there is no realistic alternative to justify the management ability to continue as a going concern, the accompanying standalone financial statement does not give a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Ind AS 34 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 disclosed the information required to be disclosed in terms of the Listing Regulations, 2015, read with SEBI Circular no. CIR/CFD/PAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed.

For Mahesh Yadav & Co.

Chartered Accountants

Firm's Registration No- 036520N



Mahesh Yadav

Proprietor

Place: Taoru

Date- 14th Nov-24

Udin:24548924BKFVVPY4293

JAUSS POLYMERS LIMITED
Regd. Office: 51, Roz-Ka-Meo, Industrial Area, Sohna, Gurugram (Haryana)
Statement of Standalone Unaudited Financial Results for the Half Year Ended on 30th September' 2024

(₹ in Lakhs)

S. No.	Particulars	For the Quarter Ended			Half Year ended		Year Ended
		Quarter ended on 30.09.2024	Quarter Ended on 30.6.2024	Quarter ended on 30.09.2023	Half Year Sep 30, 2024	Half Year Sep 30, 2023	Financial Year ended on 31.03.2024
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
I.	Revenue from operations	-	-	-	-	-	-
II.	Other income	-	-	-	-	-	-
III.	Total Revenue (I + II)	-	-	-	-	-	-
IV.	Expenses:						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods	-	-	-	-	-	-
	Employee benefit expenses	-	-	-	-	-	-
	Finance costs	-	-	0.23	-	0.23	0.23
	Depreciation/impairment	-	-	9.18	-	9.88	9.88
	Other expenses	2.73	12.08	11.58	14.81	18.80	45.93
IV.	Total expenses (IV)	2.73	12.08	20.99	14.81	28.91	56.04
	Profit / (loss) before exceptional items and tax	(2.73)	(12.08)	(20.99)	(14.81)	(28.91)	(56.04)
	Exceptional Items	-	-	-	-	-	-
V.	Profit before tax (III-IV)	(2.73)	(12.08)	(20.99)	(14.81)	(28.91)	(56.04)
VI.	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
	(3) Tax adjustment for earlier years	-	-	-	-	-	-
VII.	Profit for the period (V-VI)	(2.73)	(12.08)	(20.99)	(14.81)	(28.91)	(56.04)
	Pertains to:						
	Profit/(Loss) from discontinued operations	(2.73)	(12.08)	(20.99)	(14.81)	(28.91)	(56.04)
	Tax Expense of discontinued operations						
	(a) Current Year	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	(c) Prior year tax	-	-	-	-	-	-
	Profit/(loss) after Tax for the period from Discontinued Operations*	(2.73)	(12.08)	(20.99)	(14.81)	(28.91)	(56.04)
	Profit (Loss) for the period from Continuing Operations	-	-	-	-	-	-
	Tax Expense:						
	(a) Current Year	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	(c) Prior year tax	-	-	-	-	-	-
	Profit (Loss) after tax for the period from Continuing Operations*	-	-	-	-	-	-
VIII.	Other Comprehensive Income						
A.	(i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B.	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
IX.	Total Comprehensive Income for the period (VII + VIII)	-	-	-	-	-	-
	Profit/(Loss) for the period	(2.73)	(12.08)	(20.99)	(14.81)	(28.91)	(56.04)
	Paid up equity share capital (Face Value of ₹ 10/- each)	462.56	462.56	462.56	462.56	462.56	462.56
	Earning per share (EPS) for Continuing Operations						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
	Earning per share (EPS) for Discontinued Operations						
	(a) Basic	(0.06)	(0.26)	(0.45)	(0.32)	(0.63)	(1.21)
	(b) Diluted	(0.06)	(0.26)	(0.45)	(0.32)	(0.63)	(1.21)
X.	Earnings per equity share (Nominal value of Rs. 10/- each):						
	(1) Basic	(0.06)	(0.26)	(0.45)	(0.32)	(0.63)	(1.21)
	(2) Diluted	(0.06)	(0.26)	(0.45)	(0.32)	(0.63)	(1.21)

* Profit (Loss) after tax for the period from Continuing Operations and Discontinued Operations are shown for presentation purpose. Such impact does not effect profitability of current & previous quarters.

Notes:-

- The above unaudited Standalone financial results for the quarter ended September 30, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 14th, 2024.
- The Company is mainly engaged in the business of Manufacturing of Plastic bottles, Jars and Caps. Hence, there is no separate reportable segment as per Indian Accounting Standard (Ind AS) 108 on 'Operating Segment'.
- During the years, turnover of the Company is NIL and company had sold its major assets in FY 2020-21. The company has in earlier years made significant investment of Rs. 355.00 lakhs in a subsidiary which has ventured into container services business for which it has acquired land in Kakinada, Andhra Pradesh, an upcoming port along with necessary approvals from Government agencies. This project is likely to yield high profits due to which company prepared its financial statement as per going concern method.
- Few Banks (State Bank of India with Account No. 30937555739, Yes bank with Account No. 023561900002902, Yes bank with Account No. 023561900004614, ICICI bank No. 049905000936 and ICICI Bank No-629405042773) having balance amounting Rs. 4.95 Lacs which is subject to reconciliation due to not availability of Bank Statement.
- During the year ending March 31, 2024, The company has written off the fixed assets having WDV of 9.88 lacs due to non existence of them as confirmed by management.
- Company is not in possession of documents confirming Fixed Deposits Balance amounting Rs. 2 Lakhs as at 30.09.2024
- Balances of Unsecured Loan & Trade Payables are subject to confirmation.
- No internal audit has been conducted during the quarter ended September 2024.
- Previous quarter's figures have been regrouped/rearranged wherever necessary to conform to the current quarter's presentation.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- For more details on results, visit investor relationship section or our website: www.jausspolymers.com and financial results under corporate sections of www.bseindia.com.

**For and on behalf of Board of Director of
Jauss Polymers Limited**

SATISH RAO
KETINENI

Digitally signed by
SATISH RAO KETINENI
Date: 2024.11.14
17:50:53 +05:30

K Satish Rao
DIN: 02435513
(Managing Director)

Dated : 14th November, 2024
Place : Noida

JAUSS POLYMERS LIMITED
Standalone Unaudited Assets & Liabilities as at 30th September, 2024

(₹ in Lakhs)

S. No.	Particulars	As at	As at
		September 30th, 2024 (Unaudited)	March 31st, 2024 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, plant, and equipment	-	-
	(b) Capital work-in-progress (at cost)	-	-
	(c) Financial assets		
	(i) Investments	355.00	355.00
	(ii) Other financial assets	453.51	457.28
		808.51	812.28
2	Current assets:		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	4.95	11.50
	(iii) Other financial assets	28.62	34.83
	(c) Other current assets	5.72	4.56
		39.28	50.89
	TOTAL ASSETS	847.78	863.16
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	462.56	462.56
	(b) Instruments entirely equity in nature	44.00	44.00
	(c) Other equity	327.09	341.90
	Total Equity	833.65	848.46
2	Non-Current liabilities:		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(b) Provisions	6.87	6.87
	(c) Deferred tax liabilities (net)	5.18	5.18
		12.05	12.05
3	Current liabilities:		
	(a) Financial liabilities		
	(i) Trade payables	0.69	0.95
	(ii) Other financial liabilities	1.39	1.71
	(b) Other current liabilities	-	-
		2.09	2.67
	Total Liabilities	14.13	14.70
	TOTAL EQUITY AND LIABILITIES	847.78	863.16

For and on behalf of Board of Director of
Jauss Polymers Limited

SATISH RAO KETINENI
Digitally signed by SATISH RAO KETINENI
Date: 2024.11.14 17:50:24 +05'30'

K Satish Rao
DIN: 02435513
(Managing Director)

Dated : 14th November, 2024
Place : Noida

JAUSS POLYMERS LIMITED
Standalone Unaudited Cash Flow Statement for the Half Year ended on 30th September 2024

(₹ in Lakhs)

PARTICULARS	Half Year Ended 30th September 2024	Year Ended 31st March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax from:	(14.81)	(56.04)
Adjustment to reconcile profit and loss to net cash provided by operating activities:		
Depreciation of Property Plant and Equipment	-	9.88
Impairment of Plant & Machinery	-	-
Profit on Sale of Undertaking	-	-
Interest Expenses	-	-
Interest Income	-	-
Provision no longer required	-	-
Profit on sale of Property Plant and Equipment	-	-
Operating Profit/(loss) before working capital changes	(14.81)	(46.15)
Trade Receivables	-	-
Loan & Advances	-	-
Inventories	-	-
Other Financial Assets	9.98	48.09
Other Current Assets	(1.15)	1.32
Trade Payables	(0.26)	0.88
Other Financial Liabilities	(0.32)	0.84
Other Current Liabilities	-	-
Long Term Provisions	-	-
Cash generated from Operations before tax	(6.56)	4.97
Income tax / TDS	-	-
Net cash generated from Operating Activities	(6.56)	4.97
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received	-	-
Proceeds from disposal of Property Plant and Equipment	-	-
Net cash flow used in Investing Activities	-	-
Net cash after Operating and Investing Activities	(6.56)	4.97
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Long-term borrowings	-	-
Interest paid	-	-
Net cash used in Financing Activities	-	-
Net cash used in Operating, Investing & Financing Activities	(6.56)	4.97
Net increase/(decrease) in Cash & Cash equivalent	(6.56)	4.97
Opening balance of Cash & Cash equivalent	11.50	6.53
Closing balance of Cash & Cash equivalent	4.95	11.50
Note: Cash and cash equivalents comprise of the following:-		
i) Cash Balance on Hand	1.36	1.36
ii) Balance with Banks :		
-In Current Accounts	3.59	10.14
Total	4.95	11.50

For and on behalf of Board of Director of
Jauss Polymers Limited

SATISH RAO
KETINENI

Digitally signed by
SATISH RAO
KETINENI
Date: 2024.11.14
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Dated : 14th November, 2024
Place : Noida

K Satish Rao
DIN: 02435513
(Managing Director)

ANNEXURE I


Statement on Impact of Audit Qualifications submitted along-with Un-audited quarterly Financials - (Consolidated)

Statement on Impact of Audit Qualifications for the Quarter ended September, 2024 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) in lakh	Adjusted Figures (audited figures after adjusting for qualifications) in lakh
	1.	Turnover / Total income	NIL	NA
	2.	Total Expenditure	2.73	NA
	3.	Net Loss	(2.73)	NA
	4.	Earnings Per Share	-0.06	NA
	5.	Total Assets	859.48	NA
	6.	Total Liabilities	859.48	NA
	7.	Net Worth	833.65	NA
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<u>Audit Qualification (each audit qualification separately):</u> a. Details of Audit Qualification: 1. Management has not yet performed an assessment of the entity's ability to continue as a going concern despite requesting management to make its assessment. 2. Management has not provided any plans for future actions in relation to its going concern assessment hence we are unable to conclude whether the outcome of these plans is likely to improve the situation and whether management's plans are feasible in the circumstances. 3. The entity has not prepared a cash flow forecast to evaluation of management's plans for future actions. b. Type of Audit Qualification : Adverse Opinion c. Frequency of qualification: repetitive d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA e. For Audit Qualification(s) where the impact is not quantified by the auditor: NA (i) Management's estimation on the impact of audit qualification: NA (ii) If management is unable to estimate the impact, reasons for the same: NA (iii) Auditors' Comments on (i) or (ii) above:			

III.

Signatories:

- CEO/Managing Director
- CFO
- Audit Committee Chairman
- Statutory Auditor

 Fajri Gubde
Mulyadi
Sari

Place:

Date:



Mahesh Yadav & Co.

CHARTERED ACCOUNTANTS

1st Floor, Near HDFC Bank, Mohmadpur Road, Tauru,
Gurgaon, Haryana-122105

Mobile - 9891137660, E-mail: camaheshyadav93@gmail.com

Review Report of the Consolidated Quarter Ended Unaudited Financial Results of the JAUSS Polymers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

Review Report to
The Board of Directors
Jauss Polymers Limited

We have reviewed accompanying consolidated statements of unaudited financial results of **Jauss Polymers Limited** (the “holding company”) and its Subsidiary Innovative Containers Services Private Limited (The holding and its subsidiary together referred as “the Group”) for the Nine Months Ended **September 30th, 2024** being submitted by the Holding company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations. 2015.

The Statement, which is the responsibility of Company’s management and approved by the Company’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) “Interim financial Reporting “prescribed under Section 133 of the Companies Act. 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India. our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in of the statement accordance with the Standard on Review Engagements (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 Statement is 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 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

Basis for Adverse Conclusion

The Group’s financial statements have been prepared by using the going concern basis of accounting. The use of the going concern basis of accounting is appropriate unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so. We found that during the financial year turnover is nil. In previous financial years, the Group has suffered significant losses and Holding Company also sold its plant and machinery in FY 2020-21, which indicates that the Group has ceased to operate. Hence these are the significant events or conditions which cast the material uncertainty on the Group’s ability to continue as a going concern, We extended our review procedure to mitigate the uncertainty and found that:



Mahesh Yadav & Co.

CHARTERED ACCOUNTANTS

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Gurgaon, Haryana-122105

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1. management has not yet performed an assessment of the entity's ability to continue as a going concern despite requesting management to make its assessment.
2. management has not provided any plans for future actions in relation to its going concern assessment hence we are unable to conclude whether the outcome of these plans is likely to improve the situation and whether management's plans are feasible in the circumstances.
3. The entity has not prepared a cash flow forecast to evaluation of management's plans for future actions.

Adverse Conclusion

Based on our review conducted as above, there is no realistic alternative to justify the management ability to continue as a going concern, the accompanying standalone financial statement does not give a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Ind AS 34 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 disclosed the information required to be disclosed in terms of the Listing Regulations, 2015, read with SEBI Circular no. CIR/CFD/PAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed.

The Statement includes the results of the following entities

- Innovative Containers Services Private Limited

For the purpose of Consolidation, we have taken the unaudited financials of subsidiary, however, financials of the subsidiary were approved by the management.

For Mahesh Yadav & Co.

Chartered Accountants
Firm's Registration No- 036520N

Mahesh Yadav



Mahesh Yadav
Proprietor
Place: Tauru
Date:- 14th Nov-24
Udin:24548924BKFVPX5820

JAUSS POLYMERS LIMITED
Regd. Office: 51, Roz-Ka-Meo, Industrial Area, Sohna, Gurugram (Haryana)
Statement of Consolidated Unaudited Financial Results for the Half Year Ended on 30th September' 2024

(₹ in Lakhs)

S. No.	Particulars	For the Quarter Ended			Half Year ended		Year Ended
		Quarter ended on 30.09.2024	Quarter Ended on 30.6.2024	Quarter ended on 30.09.2023	Half Year Sep 30, 2024	Half Year Sep 30, 2023	Financial Year ended on 31.03.2024
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
I.	Revenue from operations	-	-	-	-	-	-
II.	Other income	-	-	-	-	-	-
III.	Total Revenue (I + II)	-	-	-	-	-	-
IV.	Expenses:						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods	-	-	-	-	-	-
	Employee benefit expenses	-	-	-	-	-	-
	Finance costs	-	-	0.23	-	0.23	0.23
	Depreciation/impairment	-	-	7.02	-	9.88	9.88
	Other expenses	2.73	12.08	11.58	14.81	18.80	45.93
IV.	Total expenses (IV)	2.73	12.08	18.83	14.81	28.91	56.04
	Profit / (loss) before exceptional items and tax	(2.73)	(12.08)	(18.83)	(14.81)	(28.91)	(56.04)
	Exceptional Items	-	-	-	-	-	-
V.	Profit before tax (III-IV)	(2.73)	(12.08)	(18.83)	(14.81)	(28.91)	(56.04)
VI.	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
	(3) Tax adjustment for earlier years	-	-	-	-	-	-
VII.	Profit for the period (V-VI)	(2.73)	(12.08)	(18.83)	(14.81)	(28.91)	(56.04)
	Pertains to:						
	Profit/(Loss) from discontinued operations	(2.73)	(12.08)	(18.83)	(14.81)	(28.91)	(56.04)
	Tax Expense of discontinued operations						
	(a) Current Year	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	(c) Prior year tax	-	-	-	-	-	-
	Profit/(loss) after Tax for the period from Discontinued Operations*	(2.73)	(12.08)	(18.83)	(14.81)	(28.91)	(56.04)
	Profit (Loss) for the period from Continuing Operations	-	-	-	-	-	-
	Tax Expense:						
	(a) Current Year	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	(c) Prior year tax	-	-	-	-	-	-
	Profit (Loss) after tax for the period from Continuing Operations*	-	-	-	-	-	-
VIII.	Other Comprehensive Income						
A.	(i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B.	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
IX.	Total Comprehensive Income for the period (VII + VIII)	-	-	-	-	-	-
	Profit/(Loss) for the period	(2.73)	(12.08)	(18.83)	(14.81)	(28.91)	(56.04)
	Paid up equity share capital (Face Value of ₹ 10/- each)	462.56	462.56	462.56	462.56	462.56	462.56
	Earning per share (EPS) for Continuing Operations						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
	Earning per share (EPS) for Discontinued Operations						
	(a) Basic	(0.06)	(0.26)	(0.41)	(0.32)	(0.63)	(1.21)
	(b) Diluted	(0.06)	(0.26)	(0.41)	(0.32)	(0.63)	(1.21)
X.	Earnings per equity share (Nominal value of Rs. 10/- each):						
	(1) Basic	(0.06)	(0.26)	(0.41)	(0.32)	(0.63)	(1.21)
	(2) Diluted	(0.06)	(0.26)	(0.41)	(0.32)	(0.63)	(1.21)

* Profit (Loss) after tax for the period from Continuing Operations and Discontinued Operations are shown for presentation purpose. Such impact does not effect profitability of current & previous quarters.

Notes:-

- The above unaudited Consolidated financial results for the quarter ended September 30, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 14th, 2024.
- The Company is mainly engaged in the business of Manufacturing of Plastic bottles, Jars and Caps. Hence, there is no separate reportable segment as per Indian Accounting Standard (Ind AS) 108 on 'Operating Segment'.
- During the years, turnover of the Company is NIL and company had sold its major assets in FY 2020-21. The company has in earlier years made significant investment of Rs. 355.00 lakhs in a subsidiary which has ventured into container services business for which it has acquired land in Kakinada, Andhra Pradesh, an upcoming port along with necessary approvals from Government agencies. This project is likely to yield high profits due to which company prepared its financial statement as per going concern method.
- Few Banks (State Bank of India with Account No. 30937555739, Yes bank with Account No. 023561900002902, Yes bank with Account No. 023561900004614, ICICI bank No. 049905000936 and ICICI Bank No-629405042773) having balance amounting Rs. 10.49 Lacs which is subject to reconciliation due to not availability of Bank Statement.
- During the year ending March 31, 2024, The company has written off the fixed assets having WDV of 9.88 lacs due to non existence of them as confirmed by management
- Company is not in possession of documents confirming Fixed Deposits Balance amounting Rs. 2 Lakhs as at 30.09.2024
- Balances of Unsecured Loan & Trade Payables are subject to confirmation.
- No internal audit has been conducted during the quarter ended September 2024.
- Previous quarter's figures have been regrouped/rearranged wherever necessary to conform to the current quarter's presentation.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- For more details on results, visit investor relationship section or our website: www.jausspolymers.com and financial results under corporate sections of www.bseindia.com.

**For and on behalf of Board of Director of
Jauss Polymers Limited**

SATISH RAO Digitally signed by SATISH
RAO KETINENI
KETINENI Date: 2024.11.14 12:54:15
+0530

K Satish Rao
DIN: 02435513
(Managing Director)

Dated : 14th November, 2024
Place : Noida

JAUSS POLYMERS LIMITED
Consolidated Unaudited Assets & Liabilities as at 30th September, 2024

(₹ in Lakhs)

S. No.	Particulars	As at	As at
		September 30th , 2024 (Unaudited)	March 31st, 2024 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, plant, and equipment	325.96	325.96
	(b) Capital work-in-progress (at cost)	-	-
	(c) Financial assets	33.97	33.97
	(i) Investments		
	(ii) Other financial assets	453.51	457.28
		813.44	817.21
2	Current assets:		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	10.49	17.04
	(iii) Other financial assets	29.84	36.05
	(c) Other current assets	5.72	4.56
		46.04	57.65
	TOTAL ASSETS	859.48	874.84
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	462.55	462.55
	(b) Instruments entirely equity in nature	44.00	44.00
	(c) Other equity	326.18	340.32
	Equity Attributable to Owners of company	832.73	846.87
		2.55	2.55
	Total Equity	835.28	849.42
2	Non-Current liabilities:		
	(a) Financial liabilities		
	(i) Borrowings	10.13	10.13
	(b) Provisions	6.87	6.87
	(c) Deferred tax liabilities (net)	5.18	5.02
		22.19	22.02
3	Current liabilities:		
	(a) Financial liabilities		
	(i) Trade payables	0.69	0.95
	(ii) Other financial liabilities	1.33	2.46
	(b) Other current liabilities	-	-
		2.02	3.41
	Total Liabilities	24.20	25.43
	TOTAL EQUITY AND LIABILITIES	859.48	874.84

For and on behalf of Board of Director of
Jauss Polymers Limited

SATISH RAO KETINENI
Digitally signed
by SATISH RAO
KETINENI
Date: 2024.11.14
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Dated : 14th November, 2024
Place : Noida

K Satish Rao
DIN: 02435513
(Managing Director)

JAUSS POLYMERS LIMITED
Consolidated Unaudited Cash Flow Statement for the Half Year ended on 30th September' 2024

(₹ in Lakhs)

PARTICULARS	Half Year Ended 30th September 2024	Year Ended 31st March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax from:	(14.81)	(56.04)
Adjustment to reconcile profit and loss to net cash provided by operating activities:		
Depreciation of Property Plant and Equipment	-	9.88
Impairment of Plant & Machinery	-	-
Profit on Sale of Undertaking	-	-
Interest Expenses	-	-
Interest Income	-	-
Provision no longer required	-	-
Profit on sale of Property Plant and Equipment	-	-
Operating Profit/(loss) before working capital changes	(14.81)	(46.15)
Trade Receivables	-	-
Loan & Advances	-	-
Inventories	-	-
Other Financial Assets	9.98	48.08
Other Current Assets	(1.15)	1.32
Trade Payables	(0.26)	0.88
Other Financial Liabilities	(1.13)	1.60
Other Current Liabilities	0.05	-
Long Term Provisions	-	-
Cash generated from Operations before tax	(7.36)	5.73
Income tax / TDS	-	-
Net cash generated from Operating Activities	(7.36)	5.73
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received	-	-
Proceeds from disposal of Property Plant and Equipment	-	-
Net cash flow used in Investing Activities	-	-
Net cash after Operating and Investing Activities	(7.36)	5.73
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Long-term borrowings	-	-
Interest paid	-	-
Net cash used in Financing Activities	-	-
Net cash used in Operating, Investing & Financing Activities	(7.36)	5.73
Net increase/(decrease) in Cash & Cash equivalent	(7.36)	5.73
Opening balance of Cash & Cash equivalent	17.84	12.11
Closing balance of Cash & Cash equivalent	10.49	17.84
Note: Cash and cash equivalents comprise of the following:-		
i) Cash Balance on Hand	1.36	1.36
ii) Balance with Banks :		
-In Current Accounts	9.13	16.48
Total	10.49	17.84

For and on behalf of Board of Director of
Jauss Polymers Limited

SATISH
RAO
KETINENI

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by SATISH RAO
KETINENI
Date: 2024.11.14
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Dated : 14th November, 2024
Place : Noida

K Satish Rao
DIN: 02435513
(Managing Director)