



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

Date: 30.05.2024

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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Sub: Outcome of Board Meeting.

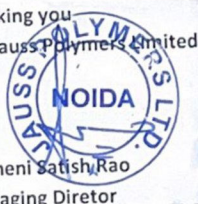
The Members of Board of Directors, in the meeting held today i.e. May 30, 2024 and have approved the following business:

1. The Financial Statement of the Company for the financial year ended 31st March, 2024.
2. The Audited Financial Results of the Company for the quarter and year ended 31st March, 2024 including Statement of Assets and Liabilities and Cash Flow as at 31st March, 2024. Further our statutory auditor have issued audit report with modified opinion on the standalone and consolidated Financial Results for the quarter and year ended March 31, 2024. Statement on impact of Audit Qualification (in respect of modified opinion on standalone and consolidated Audited Financial Results) is enclosed herewith (Annexure-1).
3. The Auditors' Report on Audited Financial Results of the Company for the quarter and year ended 31st March, 2024.
4. And other agenda items

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

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

Thanking you
For Jauss Polymers Limited



Ketineni Satish Rao
Managing Director
DIN: 02435513

JAUSS POLYMERS LIMITED

Regd. Office: 51, Roz-Ka-Meo, Industrial Area, Sohna, Gurugram (Haryana)

Statement of Standalone audited Financial Results for the Quarter and Twelve Month ended March 31, 2024

(₹ in Lakhs)

S. No.	Particulars	Quarter Ended			Year Ended	
		31 Mar'24	31 Dec'23	31 Mar'23	31-Mar-24	31 Mar'23
I.	Revenue from operations	-	-	-	-	-
II.	Other income	-	-	-	-	0.88
III.	Total Revenue (I + II)	-	-	-	-	0.88
IV.	Expenses:					
	Cost of materials consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-
	Changes in inventories of finished goods	-	-	-	-	-
	Employee benefit expenses	-	-	-	-	-
	Finance costs	-	-	-	0.23	-
	Depreciation/impairment	(4.23)	4.23	2.07	9.88	4.24
	Other expenses	23.43	3.7	4.75	45.93	15.02
IV.	Total expenses (IV)	19.20	7.93	6.82	56.04	19.26
	Profit / (loss) before exceptional items and tax	(19.20)	(7.93)	(6.82)	(56.04)	(18.38)
	Exceptional Items	-	-	-	-	-
V.	Profit before tax (III-IV)	(19.20)	(7.93)	(6.82)	(56.04)	(18.38)
VI.	Tax expense:					
	(1) Current tax	-	-	-	-	-
	(2) Tax adjustment for earlier years	-	-	-	-	-
VII.	Profit for the period (V-VI)	(19.20)	(7.93)	(6.82)	(56.04)	(18.38)
	Pertains to :					
	Profit/(Loss) from discontinued operations	-	-	-	-	-
	Tax Expense of discontinued operations					
	(a) Current Year	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-
	(c) Prior year tax	-	-	-	-	-
	Profit/(loss) after Tax from Discontinued Operations	-	-	-	-	-
	Profit (Loss) for the period from Continuing Operations	(19.20)	(7.93)	(6.82)	(56.04)	(18.38)
	Tax Expense:					
	(a) Current Year	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-
	(c) Prior year tax	-	-	-	-	-
	Profit (Loss) after tax for the period from Continuing Operations	(19.20)	(7.93)	(6.82)	(56.04)	(18.38)
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)	(19.20)	(7.93)	(6.82)	(56.04)	(18.38)
X.	Earnings per equity share (Nominal value of Rs. 10/- each):					
	(1) Basic	(0.15)	(0.04)	(0.09)	(0.09)	(0.40)
	(2) Diluted	(0.11)	(0.04)	(0.04)	(0.04)	(0.36)

* 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 audited Standalone financial results for the quarter and Twelve month ended March 31, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on May 30, 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. While the company has been exploring new customers to increase its turnover. 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.
- 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.11.50 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 31.03.2024
- Balances of Unsecured Loan & Trade Payables are subject to confirmation.
- No internal audit has been conducted during the FY 2023-24.
- 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: 2024.05.30
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K. Satish Rao
DIN: 02435513
(Managing Director)

Dated : May, 30 2024
Place : Noida

JAUSS POLYMERS LIMITED
Standalone Balance Sheet as at March 31, 2024

S. No.	Particulars	Note No.	As at	As at
			March 31,2024	March 31,2023
A	ASSETS			
1	Non-current assets			
	(a) Property, plant, and equipment	2		8.59
	(b) Capital work-in-progress (at cost)	3		1.29
	(c) Financial assets			
	(i) Investments	4	355.00	355.00
	(ii) Other financial assets	4	457.28	507.50
			812.29	872.38
2	Current assets:			
	(a) Inventories		-	-
	(b) Financial assets			
	(i) Trade receivables		-	-
	(ii) Cash and cash equivalents	5	11.50	6.53
	(iii) Other financial assets	6	34.83	32.69
	(c) Other current assets	7	4.56	5.88
			50.89	45.10
	TOTAL ASSETS		863.16	917.48
B	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	8	462.56	462.56
	(b) Instruments entirely equity in nature	8	44.00	44.00
	(c) Other equity	9	341.90	397.94
	Total Equity		848.46	904.50
2	Non-Current liabilities:			
	(a) Financial liabilities			
	(i) Borrowings		-	-
	(b) Employee Benefit Obligations	10	6.88	6.88
	(c) Deferred tax liabilities (net)	11	5.18	5.18
			12.06	12.06
3	Current liabilities:			
	(a) Financial liabilities			
	(i) Trade payables	12	0.95	0.06
	(ii) Other financial liabilities	13	1.71	0.87
	(b) Other current liabilities			
			2.65	0.93
	Total Liabilities		14.71	12.99
	TOTAL EQUITY AND LIABILITIES		863.17	917.50

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

SATISH RAO KETINENI
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SATISH RAO KETINENI
Date: 2024.05.30
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K Satish Rao
DIN: 02435513
(Managing Director)

Dated : May, 30 2024
Place : Noida

JAUSS POLYMERS LIMITED
Standalone Statement of Cash Flows as at March 31, 2024

PARTICULARS	Year Ended 31st March 2024	Year Ended 31st March 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax from:	(56.04)	(18.38)
Adjustment to reconcile profit and loss to net cash provided by operating activities:		
Depreciation of Property Plant and Equipment	9.88	4.24
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	(46.15)	(14.13)
Trade Receivables	-	-
Inventories	-	-
Other Financial Assets	48.09	16.52
Other Current Assets	1.32	(0.96)
Trade Payables	0.88	(0.67)
Other Financial Liabilities	0.84	(0.76)
Other Current Liabilities	-	-
Long Term Provisions	-	-
Cash generated from Operations before tax	4.97	(0.01)
Income tax / TDS	-	-
Net cash generated from Operating Activities	4.97	(0.01)
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	4.97	(0.01)
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	4.97	(0.01)
Net increase/(decrease) in Cash & Cash equivalent	4.97	(0.01)
Opening balance of Cash & Cash equivalent	6.53	6.53
Closing balance of Cash & Cash equivalent	11.50	6.53
Note: Cash and cash equivalents comprise of the following:-		
i) Cash Balance on Hand	1.36	2.36
ii) Balance with Banks :		
-In Current Accounts	10.14	4.16
Total	11.50	6.53

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

SATISH
RAO
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by SATISH RAO
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Date: 2024.05.30
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Dated : May, 30 2024
Place : Noida

K Satish Rao
DIN: 02435513
(Managing Director)

ANNEXURE I

Statement on Impact of Audit Qualifications submitted along-with Audited Annual Financial - (Standalone)

Statement on Impact of Audit Qualifications for the financial year ended march, 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	56.04	NA
	3.	Net Loss	(56.04)	NA
	4.	Earnings Per Share	-0.12	NA
	5.	Total Assets	863.16	NA
	6.	Total Liabilities	863.16	NA
	7.	Net Worth	462.56	NA
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<p><u>Audit Qualification (each audit qualification separately):</u></p> <p>a. Details of Audit Qualification:</p> <ol style="list-style-type: none"> 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. <p>b. Type of Audit Qualification : Adverse Opinion</p> <p>c. Frequency of qualification: repetitive</p> <p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor: NA</p> <ol style="list-style-type: none"> (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

Kajju
yadav

Place: *Delhi*

Date: *30-5-2024*



Mahesh Yadav & Co.

CHARTERED ACCOUNTANTS

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

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Independent Auditor's reports on audited standalone quarterly and year to date financial results of Jauss Polymers Limited pursuant to regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015

To the Board of Directors of Jauss Polymers Limited

Report on the audit of the Standalone Financial Results

Adverse Opinion

We have audited the accompanying standalone financial results ("the Statement") of Jauss Polymers Limited ("the Company") for the quarter and year ended March 31, 2024, being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

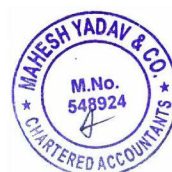
In our opinion and to the best of our information and according to the explanations given to us, because of the significance of the matters described in the Basis for Adverse Opinion section of our report, the aforesaid standalone statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in the regard;
- b. does not give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

Basis for Adverse Opinion

- a) The Company's financial statements have been prepared 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.

As per our audit, we found that there is a rapidly decline in the turnover during the year which leads to significant losses in the current financial year and company has also diluted its plant and machinery in FY 2020-21 & also written off all assets in FY 2023-24 which indicates that the company has ceased to operate. Hence these are the significant





Mahesh Yadav & Co.

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Haryana-122105

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events or conditions which cast the material uncertainty on the Company's ability to continue as a going concern.

We extended our audit procedure to mitigate the uncertainty and found that

- 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.
- 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.
- The entity has not prepared a cash flow forecast to evaluation of management's plans for future actions.

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.

(b) We draw attention to Note 4 & Note 6 of Financial Statement which describe that Loan and Advances given amounting to Rs 490.10 lakhs include balances which are outstanding for substantial period of time. We have not received confirmations for these balances and were unable to perform alternate audit procedures in respect of the same and accordingly, we are unable to comment on such balances.

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 independence requirements that are relevant to our audit of the standalone financial statements





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under the provisions of the Act and the Rules made 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management for the Standalone Financial Statements

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors is responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of the adequate accounting record in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors of the Company is responsible for assessing the ability of the Company 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 of the Company is also responsible for overseeing the financial reporting process of the Company.





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Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, for the purpose of expressing an opinion on effectiveness of the Company's internal financial 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 ability of the company 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 standalone financial statement 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 Group to cease to continue as a going concern.



JAUSS POLYMERS LIMITED
Regd. Office: 51, Roz-Ka-Meo, Industrial Area, Sohna, Gurugram (Haryana)
Statement of Consolidated audited Financial Results for the Quarter and Twelve Month ended March 31, 2024

(₹ in Lakhs)

S. No.	Particulars	Quarter Ended				Year Ended	
		31 Mar'24	31 Dec'23	31 Mar'23	9 Months Ended on 31 Mar'23	31-Mar-24	31 Mar'23
I.	Revenue from operations	-	-	-	-	-	-
II.	Other income	-	-	-	-	-	0.88
III.	Total Revenue (I + II)	-	-	-	-	-	0.88
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	-
	Depreciation/impairment	(4.23)	4.23	2.17	14.11	9.88	4.34
	Other expenses	23.43	3.7	4.75	22.5	45.93	15.02
IV.	Total expenses (IV)	19.20	7.93	6.92	36.84	56.04	19.36
	Profit / (loss) before exceptional items and tax	(19.20)	(7.93)	(6.92)	(36.84)	(56.04)	(18.48)
	Exceptional Items	-	-	-	-	-	-
V.	Profit before tax (III-IV)	(19.20)	(7.93)	(6.92)	(36.84)	(56.04)	(18.48)
VI.	Tax expense:						
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	Pertains to :						
	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
	Tax Expense of discontinued operations						
	(a) Current Year	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	(c) Prior year tax	-	-	-	-	-	-
	Profit/(loss) after Tax from Discontinued Operations	-	-	-	-	-	-
	Profit (Loss) for the period from Continuing Operations	(19.20)	(7.93)	(6.92)	(36.84)	(56.04)	(18.48)
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Notes:-

- The above audited Standalone financial results for the quarter and Twelve month ended March 31, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on May 30, 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. While the company has been exploring new customers to increase its turnover. 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.
- 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. 17.04 Laacs which is subject to reconciliation due to not availability of Bank Statement.
- Due to technical error in Accounting software (SAP), The opening books of accounts is mismatched by Rs. 28.56 laacs because of the opening Reserve and surplus showing in the books of accounts is overstated by Rs. 28.56 Laacs as compare to Audited financial Statements of 31st march 2021 and we have considered the opening reserve and surplus as per Audited Financial Statements of March 2021.
- Company is not in possession of documents confirming Fixed Deposits Balance amounting Rs. 2 Lakhs as at 31.03.2024
- Balances of Unsecured Loan & Trade Payables are subject to confirmation.
- No internal audit has been conducted during the FY 2023-24.
- 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.

Dated : May, 30 2024
Place : Noida

For Jauss Polymers L:

Ketineni Satish Rao

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 Date: 2024.05.30 17:48:15 +05'30'

JAUSS POLYMERS LIMITED
Consolidated Balance Sheet as at March 31, 2024

S. No.	Particulars	Note No.	As at	As at
			March 31,2024	March 31,2023
A	ASSETS			
1	Non-current assets			
	(a) Property, plant, and equipment	2	325.96	334.55
	(b) Intangibles	3(i)	-	1.29
	(c) Financial assets	3(ii)	33.97	33.97
				-
	(ii) Other financial assets	4	457.28	507.50
			817.21	877.31
2	Current assets:			
	(a) Inventories			-
	(b) Financial assets			
	(i) Trade receivables			-
	(ii) Cash and cash equivalents	5	17.04	12.08
	(iii) Other financial assets	6	36.05	33.91
	(c) Other current assets	7	4.56	5.88
			57.65	51.87
	TOTAL ASSETS		874.84	929.18
B	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	8	462.55	462.55
	(b) Instruments entirely equity in nature	8	44.00	44.00
	(c) Other equity	9	340.32	397.15
	Equity attributable to owners of company		846.87	903.70
	Non Controlling Interest		2.55	2.55
	Total Equity		849.42	906.25
2	Non-Current liabilities:			
	(a) Financial liabilities			
	(i) Borrowings		10.13	10.13
	(b) Employee Benefit Obligations	10	6.87	6.87
	(c) Deferred tax liabilities (net)	11	5.02	5.02
			22.02	22.02
3	Current liabilities:			
	(a) Financial liabilities			
	(i) Trade payables	12	0.95	0.06
	(ii) Other financial liabilities	13	2.46	0.86
	(b) Other current liabilities			
			3.40	0.92
	Total Liabilities		25.42	22.94
	TOTAL EQUITY AND LIABILITIES		874.84	929.18

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

SATISH
RAO
KETINENI

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KETINENI
Date: 2024.05.30
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K Satish Rao
DIN: 02435513
(Managing Director)

Dated : May, 30 2024
Place : Noida

JAUSS POLYMERS LIMITED
Consolidated Statement of Cash Flows as at March 31, 2024

PARTICULARS	Year Ended 31st March 2024	Year Ended 31st March 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax from:	(56.04)	(18.73)
Adjustment to reconcile profit and loss to net cash provided by operating activities:		
Depreciation of Property Plant and Equipment	9.88	4.59
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	(46.15)	(14.13)
Trade Receivables	-	-
Inventories	-	-
Other Financial Assets	48.08	16.54
Other Current Assets	1.32	(0.96)
Trade Payables	0.88	(0.67)
Other Financial Liabilities	1.60	(0.77)
Other Current Liabilities	-	-
Long Term Provisions	-	-
Cash generated from Operations before tax	5.73	0.01
Income tax / TDS	-	-
Net cash generated from Operating Activities	5.73	0.01
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	5.73	0.01
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	5.73	0.01
Net increase/(decrease) in Cash & Cash equivalent	5.73	0.01
Opening balance of Cash & Cash equivalent	12.11	12.09
Closing balance of Cash & Cash equivalent	17.84	12.11
Note: Cash and cash equivalents comprise of the following:-		
i) Cash Balance on Hand	1.36	7.65
ii) Balance with Banks :		
-In Current Accounts	16.48	4.44
Total	17.84	12.09

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

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Date: 2024.05.30
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Dated : May, 30 2024
Place : Noida

K Satish Rao
DIN: 02435513
(Managing Director)

ANNEXURE I

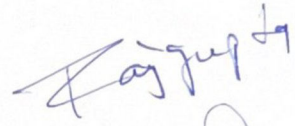
Statement on Impact of Audit Qualifications submitted along-with Audited Annual Financial Results - (Consolidated)

Statement on Impact of Audit Qualifications for the year ended march, 31 2024 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) in lakh	Adjusted Figures (audited figures after adjusting for qualifications) in lakh
I.	1.	Turnover / Total income	NIL	NA
	2.	Total Expenditure	56.04	NA
	3.	Net Loss	(56.04)	NA
	4.	Earnings Per Share	-0.12	NA
	5.	Total Assets	874.84	NA
	6.	Total Liabilities	874.84	NA
	7.	Net Worth	462.56	NA
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<p><u>Audit Qualification (each audit qualification separately):</u></p> <p>a. Details of Audit Qualification:</p> <ol style="list-style-type: none"> 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. <p>b. Type of Audit Qualification : Adverse Opinion</p> <p>c. Frequency of qualification: repetitive</p> <p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor: NA</p> <ol style="list-style-type: none"> (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



Place: Delhi

Date: 30-5-2024



Mahesh Yadav & Co.

CHARTERED ACCOUNTANTS

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

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

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

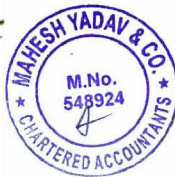
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The Statement includes the results for the quarter ended March 31, 2024 and the corresponding quarter ended in the previous year as reported in these standalone financial results are the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year which were subject to limited review, as required under the Listing Regulations.

For Mahesh Yadav & Co.

Chartered Accountants

Firm's Registration No. 036520N



Mahesh Yadav

Proprietor

Membership No. 548924

UDIN: 24548924BKFOU4890

Dated: 30th May'2024

Place: Gurugram



Mahesh Yadav & Co.

CHARTERED ACCOUNTANTS

1st Floor, Near HDFC Bank, Mohmadpur Road, Tauru, Gurgaon,
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Independent Auditor's reports on audited consolidated quarterly and year to date financial results of Jauss Polymers Limited pursuant to regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Jauss Polymers Limited

Report on the audit of the consolidated Financial Results

Adverse Opinion

We have audited the accompanying consolidated financial results ("the Statement") of Jauss Polymers Limited ("the Company") for the quarter and year ended March 31, 2024, being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, because of the significance of the matters described in the Basis for Adverse Opinion section of our report, the aforesaid consolidated statement:

- a. Includes the results of the following entity:
Innovative Container Service Private Limited;
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in the amended;
- c. does not give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

Basis for Adverse Opinion

- a) The Group financial statements have been prepared 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.





Mahesh Yadav & Co.

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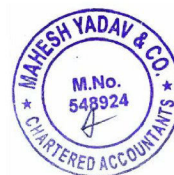
As per our audit, we found that there is a rapidly decline in the turnover during the year which leads to significant losses in the current financial year and company has also diluted its plant and machinery in FY 2020-21 & also written off all assets in FY 2023-24 which indicates that the company has ceased to operate. Hence these are the significant events or conditions which cast the material uncertainty on the Group ability to continue as a going concern.

We extended our audit procedure to mitigate the uncertainty and found that

- management has not yet performed an assessment of the Group ability to continue as a going concern despite requesting management to make its assessment.
- 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.
- The entity has not prepared a cash flow forecast to evaluation of management's plans for future actions.

Hence there is also no realistic alternative to justify the management ability to continue as a going concern.

- b) We did not audit the financial statements of its Subsidiary "Innovative Containers Services Private Limited" whose financial statements reflect **total assets of 325.96 Lakhs** as at 31st March, 2024 for the year ended on that date, as considered in the consolidated financial statements. These financial statements are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Management, these financial statements are material to the Group.
- c) We draw attention to Note 4 and Note 6 of Financial Statement which describe that, loan and Advances given amounting to Rs. 491.32 lakhs include balances which are outstanding for substantial period of time. We have not received confirmations for these balances and were unable to perform alternate audit procedures in respect of the same and accordingly, we are unable to comment on such balances.





Mahesh Yadav & Co.

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We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the independence requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made 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 obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management for the Consolidated Financial Statements

These quarterly financial results as well as the year-to-date consolidated financial results have been prepared on the basis of the annual financial statements.

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group is responsible for maintenance of the adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the respective Board of Directors of the Companies included in the Group is responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.





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The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, for the purpose of expressing an opinion on effectiveness of the Company's internal financial 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 ability of the Company 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 consolidated 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 Group to cease to continue as a going concern.





Mahesh Yadav & Co.

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- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated 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.

The Statement includes the results for the quarter ended March 31, 2024 and the corresponding quarter ended in the previous year as reported in these consolidated financial results are the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year which were subject to limited review, as required under the Listing Regulations.

Other Matters

We did not audit the financial statements of its subsidiary located within India, included in the consolidated financial statements, whose financial statements reflect total assets of Rs. 325.96 lakhs as at March 31, 2024, total revenues of Rs. Nil, total comprehensive income of Rs. Nil for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditor whose report have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of its subsidiary is based solely on the report of the other auditor.

For Mahesh Yadav & Co.

Chartered Accountants

Firm's Registration No. 036520N

Mahesh Yadav

Proprietor

Membership No. 548924

UDIN: 24548924BKFOV1089

Dated: 30th May'2024

Place: Gurugram

