



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: November 13, 2021

BSE Limited

Department of Corporate Services,
PhirozeJeejeebhoy Tower,
25th Floor Dalal Street,
Mumbai - 400001

Sub: Unaudited Financial Results for the quarter and half year ended on 30th September, 2021.

Dear Sir/s,

In terms of the provisions of Regulation 33 of 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 & Consolidated financial results of the Company for the Quarter and Half Year ended on September 30, 2021 along with the statement of Assets & Liabilities and Cash Flow Statement;
2. Limited Review Report for the quarter and half year ended on September 30, 2021;
3. Other Agenda items.

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

Thanking you

Your Sincerely,

For Jauss Polymers Limited

Ketinen Satish Rao

Managing Director

DIN: 02435513

JAUSS POLYMERS LIMITED
Regd. Office: 51, Bui-ka-mes, Industrial Road, Solna, Gurgaon (Haryana)
Statement of standalone Unaudited Financial Results For the Half Year ended 30th September* 2021

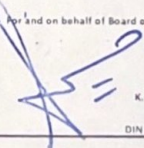
Particulars	(Amount in ₹ lakhs)					
	Quarter Sep 2021	For the Quarter Ended				Year Ended March 31, 2021
		Quarter June 30, 2021	Quarter Sep 2020	Half Year Sep 30, 2021	Half Year Sep 30, 2020	
	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
Revenue from operations			168.42		280.01	728.34
Other income						2.98
Total Income			168.42		280.01	731.32
Expenses						
Cost of Materials Consumed			56.05		94.01	351.45
Purchase of Stock in Trade			37.80		48.50	35.39
Change in inventories of Finished Goods, work in progress and Stock-in-trade			(1.28)		(1.02)	22.33
Employee benefits expenses			21.87		16.18	89.79
Finance Cost	0.03	0.11	0.37	0.14	0.51	1.36
Depreciation and Amortization		6.44	13.74	6.44	26.42	48.94
Power and fuel			48.81		83.11	150.02
Other expenditure	5.33	3.78	24.13	9.12	45.78	109.56
Total Expenses	5.35	10.34	199.50	15.69	333.46	778.83
Profit / (Loss) before exceptional items and tax	(5.35)	(10.34)	(31.08)	(15.69)	(53.45)	(47.52)
Exceptional Items						125.03
Profit / (Loss) before tax	(5.35)	(10.34)	(31.08)	(15.69)	(53.45)	(172.55)
Tax Expense:						
(a) Current Year	-	-	-	-	-	-
(b) Deferred Tax	-	-	-	-	-	-
(c) Prior year tax	-	-	-	-	-	2.43
Profit / (Loss) for the period	(5.35)	(10.34)	(31.08)	(15.69)	(53.45)	(174.90)
Pertains to:						
Profit/(Loss) from discontinued operations	(5.35)	(10.34)		(15.69)		
Tax Expense of discontinued operations						
(a) Current Year	-	-	-	-	-	-
(b) Deferred Tax	-	-	-	-	-	-
(c) Prior year tax	-	-	-	-	-	-
Profit/(Loss) after Tax from Discontinued Operations*	(5.35)	(10.34)		(15.69)		
Profit (Loss) for the period from Continuing Operations			(31.08)		(53.45)	(172.55)
Tax Expense:						
(a) Current Year	-	-	-	-	-	-
(b) Deferred Tax	-	-	-	-	-	-
(c) Prior year tax	-	-	-	-	-	2.43
Profit (Loss) after tax for the period from Continuing Operations*			(31.08)		(53.45)	(174.97)
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 and loss						
(ii) Income tax relating to items that will be reclassified to profit or loss	(5.35)	(10.34)	(31.08)	(15.69)	(53.45)	(174.97)
Total Comprehensive Income (IX + X)	462.56	462.56	462.56	462.56	462.56	462.56
Paid up equity share capital (Face Value of ₹ 1/- each)						
Earning per share (EPS) for Continuing Operations						
(a) Basic			(67.00)		(1.16)	(3.78)
(b) Diluted			(6.61)		(1.06)	(3.75)
Earning per share (EPS) for Discontinued Operations						
(a) Basic	(0.12)	(0.22)		(0.34)		
(b) Diluted	(0.12)	(0.22)		(0.34)		
Earning per share (EPS)						
(a) Basic	(0.12)	(0.22)	(0.67)	(0.34)	(1.16)	(3.78)
(b) Diluted	(0.12)	(0.22)	(0.61)	(0.34)	(1.06)	(3.75)

* 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, 2021 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 13, 2021.
- 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 recent years, there has been a decline in turnover and company had sold its assets. While the company has been exploring new customers to increase its turnover, the company also plans to fully utilize the available capacity by leasing its assets to the parent company which is in similar business. 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 Kakimadla, Andhra Pradesh, an upcoming port along with necessary approvals from Government agencies. This project is likely to yield high profits.
- During the Quarter ended March 31, 2021 company has considered impairment for its Plant & machinery amounting Rs. 132.69 Lakhs based on fair value of its assets as per as per independent valuer report dated, 23.06.2021 which is shown as an exceptional item in the statement of Profit & Loss.
- During Quarter ending March, 2021 Company has transferred Biddi unit of Jaus Polymers Limited located at Plot No. 14-15, HPSIDC Industrial Area, Dayni, Solan, Himachal Pradesh along with all its employees, assets and liabilities as a going concern as per BTA Agreement dated 02.02.2021 with effective date 31.03.2021 for a lump sum consideration of Rs. INR 170.00 Lakhs.
- Few Banks (State Bank of India with Account No. 30937555739, Yes bank with Account No. 023561900002902 and Yes bank with Account No. 023561900004614) having balance amounting Rs. 3.60 Lakhs 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 lacs because of the opening Reserve and surplus showing in the books of accounts is overstated by Rs. 28.56 Lakhs as
- Balances of Trade Receivables, Advances, Unsecured Loan balances & Trade Payables are subject to confirmation.
- Due to covid-19 pandemic, No internal audit has been conducted during April 2021 to September 2021.
- 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.jauspolymers.com and financial results under corporate sections of www.bseindia.com.

For and on behalf of Board of Directors



Date: November 13, 2021
Place: Noida


K. Satish Rao
Director
DIN: 02435513

JAUSS POLYMERS LIMITED
Standalone Balance Sheet as at September 30, 2021

(Amount in Rs. lakhs)

S. No.	Particulars	As at	As at
		Sep 30, 2021	March 31, 2021
A	ASSETS		
1	Non-current assets		
	(a) Property, plant, and equipment	12.80	19.24
	(b) Capital work-in-progress (at cost)	1.29	1.29
	(c) Financial assets		
	(i) Investments	355.00	355.00
	(ii) Loans	530.45	298.36
	(iii) Other financial assets	2.00	2.00
		901.54	675.89
2	Current assets:		
	(b) Financial assets		
	(ii) Cash and cash equivalents	7.43	92.20
	(iii) Loans	32.66	27.66
	(iv) Other financial assets	-	170.21
	(d) Other current assets	4.62	2.48
		44.71	292.55
		946.25	968.44
	TOTAL ASSETS		
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	425.68	441.37
	Total Equity	932.24	947.93
2	Non-Current liabilities:		
	(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	0.18	-
	(ii) Other financial liabilities	1.78	8.47
		1.96	8.47
	Total Liabilities	14.01	20.52
	TOTAL EQUITY AND LIABILITIES	946.25	968.44
		0.00	(0.00)

For and on behalf of the Board of Directors of
Jauss Polymers Limited



K. Satish Rao
DIN : 02435513
(Director)

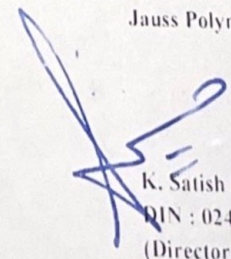
Place: Noida
Date: November 13, 2021

JAUSS POLYMERS LIMITED
Cash flow statement for the year ended

(Amount in Rs. lakhs)

Particulars	For the Year ended Sep 30 ,2021		For the Year ended March 31 ,2021	
Cash flow from operating activities				
Net profit before tax		-15.69		-172.55
Adjustments for:				
Depreciation	6.44		48.94	
Loans and advances written off	-		132.69	
Stores & Spares written off	-		-7.66	
Interest expenses	0.14		1.36	
Interest income	-		-1.05	
Provision no longer required	-		-1.56	
Profit on sale of fixed assets (Net)	-	6.58	-0.37	172.35
		-9.11		-0.20
Operating profit before changes in assets and liabilities:				
Trade receivables	-		128.47	
Loans and advances	-232.09		1.67	
Inventories	-		59.20	
Other financial assets	-		-170.07	
Other current assets	163.07		27.40	
Trade payables	-		-31.40	
Other financial liabilities	-		-37.29	
Other current liabilities	-6.50		-5.28	
Long term provision	-		-0.04	
Short term provision	-	-75.52	-	-27.34
Cash generated from operations	-	-84.63	-	-27.54
Cash flow before tax	-	-84.63	-	-27.54
Tax (paid) / refund	-	-	5.27	5.27
Net cash from operating activities	-	-84.63	-	-22.27
Cash flow from investing activities				
Purchase of fixed assets	-		-	
Interest received	-		1.05	
Sale of fixed assets	-		96.03	
Addition to capital work in progress	-	-	-	97.08
Net cash (used in) / flows from investing activities	-	-	-	97.08
Cash flow from financing activities				
Interest paid	-0.14		-1.36	
Proceeds from borrowings	-		-	
Repayment of long term liabilities	-	-0.16	-4.17	-5.55
Net cash used in financing activities	-	-0.16	-	-5.55
Net increase in cash and cash equivalents (A+B+C)		-84.79		69.27
Opening balances-cash and cash equivalents		92.21		22.94
Closing balances-cash and cash equivalents		7.42		92.21
Reconciliation of cash and cash equivalents:				
Particulars				
Cash on hand		2.35		2.31
Balances with banks -		5.06		89.89
Total		7.42		92.21

For and on behalf of the Board of Directors of
Jauss Polymers Limited


K. Satish Rao
DIN : 02435513
(Director)

JAUSS POLYMERS LIMITED
Regd. Office: 51, Raj-ka-mra, Industrial Road, Sohna, Gurgaon (Haryana)
Statement of Consolidated Unaudited Financial Results For the Half Year ended 30th September* 2021

Particulars	(Amount in ₹ lakhs)					
	Quarter sep 2021	Quarter June 30, 2021	Quarter Sep 2020	Half Year Sep 30, 2021	Half Year Sep30, 2020	Year Ended March 31, 2021
	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
Revenue from operations			168.42		280.01	728.14
Other income						2.98
Total Income			168.42		280.01	731.12
Expenses						
Cost of Materials Consumed			56.05		94.01	351.45
Purchase of Stock in Trade			37.80		48.50	35.39
Change in inventories of Finished Goods, work in progress and Stock-in-trade			(3.28)		(1.02)	22.33
Employee benefits expenses			21.87		36.18	59.79
Finance Cost	0.03	0.11	0.37	0.14	0.51	1.36
Depreciation and Amortization		6.44	13.74	6.44	26.42	49.04
Power and fuel			48.81		83.11	150.02
Other expenditure	5.13	3.79	24.13	9.12	45.75	109.61
Total Expenses	5.16	10.34	199.56	15.69	233.46	776.90
Profit / (Loss) before exceptional items and tax	(5.35)	(10.34)	(31.08)	(15.69)	(53.45)	(47.68)
Exceptional items						125.03
Profit/ (loss) before tax	(5.35)	(10.34)	(31.08)	(15.69)	(53.45)	(172.71)
Tax Expense:						
(a) Current Year	-	-	-	-	-	-
(b) Deferred Tax	-	-	-	-	-	2.43
(c) Prior year tax	-	-	-	-	-	-
Profit / (Loss) for the period	(5.35)	(10.34)	(31.08)	(15.69)	(53.45)	(175.13)
Pertains to:						
Profit/(Loss) from discontinued operations	(5.35)	(10.34)	-	(15.69)	-	-
Tax Expense of discontinued operations						
(a) Current Year	-	-	-	-	-	-
(b) Deferred Tax	-	-	-	-	-	-
(c) Prior year tax	-	-	-	-	-	-
Profit/(loss) after Tax from Discontinued Operations*	(5.35)	(10.34)	-	(15.69)	-	-
Profit (Loss) for the period from Continuing Operations			(31.08)		(53.45)	(172.71)
Tax Expense:						
(a) Current Year	-	-	-	-	-	-
(b) Deferred Tax	-	-	-	-	-	2.43
(c) Prior year tax	-	-	-	-	-	-
Profit (Loss) after tax for the period from Continuing Operations*			(31.08)		(53.45)	(175.13)
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 and loss						
(ii) Income tax relating to items that will be reclassified to profit or loss						
Total Comprehensive Income (IX + X)	(5.35)	(10.34)	(31.08)	(15.69)	(53.45)	(175.13)
Paid up equity share capital (Face Value of ₹ 1/- each)	462.56	462.56	462.56	462.56	462.56	462.56
Earning per share (EPS) for Continuing Operations						
(a) Basic			(0.67)		(1.16)	(3.79)
(b) Diluted			(0.61)		(1.06)	(3.75)
Earning per share (EPS) for Discontinued Operations						
(a) Basic	(0.12)	(0.22)		(0.34)		
(b) Diluted	(0.12)	(0.22)		(0.34)		
Earning per share (EPS)						
(a) Basic	(0.12)	(0.22)	(0.67)	(0.34)	(1.16)	(3.79)
(b) Diluted	(0.12)	(0.22)	(0.61)	(0.34)	(1.06)	(3.75)

* 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, 2021 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 13, 2021.
- 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 recent years, there has been a decline in turnover and company had sold its assets. While the company has been exploring new customers to increase its turnover, the company also plans to fully utilize the available capacity by leasing its assets to the parent company which is in similar business. 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.
- During the Quarter ended March 31, 2021 company has considered impairment for its Plant & machinery amounting Rs. 132.69 Lakhs based on fair value of its assets as per an independent valuer report dated 23.06.2021 which is shown as an exceptional item in the statement of Profit & Loss.
- During Quarter ending March, 2021 Company has transferred Buhdi unit of Jaus Polymers Limited located at Plot No. 14-15, HPSIDC Industrial Area, Durgam, Solan, Himachal Pradesh along with all its employees, assets and liabilities as a going concern as per BTA Agreement dated 02.02.2021 with effective date 31.03.2021 for a lump sum consideration of Rs. 15K 170.00 Lakhs.
- Few Banks (State Bank of India with Account No. 20937555739, Yes bank with Account No. 023561900002902 and Yes bank with Account No. 0235619000046141) of parent company "Jaus Polymers Limited" having balance amounting Rs. 3.60 Lacs and of Subsidiary Company "Innovative Containers Services Private Limited" having balance amounting Rs. 5.56 Lacs are subject to reconciliation due to non availability of Bank Statement.
- Due to technical error in Accounting software (SAP), The opening books of accounts is mismatched by Rs. 28.56 lacs because of the opening Reserve and surplus showing in the books of accounts is overstated by Rs. 28.56 Lacs as shown in the statement of Profit & Loss.
- Balances of Trade Receivables, Advances, Unsecured Loan balances & Trade Payables are subject to confirmation.
- Due to covid-19 pandemic, No internal audit has been conducted during April 2021 to September 2021.
- 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.jauspolymers.com and financial results under corporate sections of www.bseindia.com.

Date: November 13, 2021
Place: Noida

DIN: 02435513

For and on behalf of Board of Directors

K. Satish Rao
Director

DIN: 02435513

JAUSS POLYMERS LIMITED
Consolidated Balance Sheet as at September 30, 2021

(Amount in Rs. lakhs)

S. No.	Particulars	As at	As at
		Sep 30, 2021	March 31 2021
A	ASSETS		
1	Non-current assets		
	(a) Property, plant, and equipment	338.87	345.31
	(b) Capital work-in-progress (at cost)	1.29	1.29
	(c) other Intangible Assets	34.22	34.22
	(c) Financial assets		
	(i) Loans	530.45	298.36
	(ii) Other financial assets	2.00	2.00
		906.83	681.18
2	Current assets:		
	(b) Financial assets		
	(ii) Cash and cash equivalents	12.99	97.76
	(iii) Loans	33.88	28.88
	(iv) Other financial assets	-	170.21
	(d) Other current assets	4.62	2.48
		51.49	299.33
		958.32	980.51
	TOTAL ASSETS		
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	425.23	440.92
	Equity Attributable to owners of company	931.79	947.48
	Non Controlling interest	2.55	2.55
	Total Equity	934.34	950.03
2	Non-Current liabilities:		
	(a) Financial liabilities		
	(i) Borrowings	10.13	10.13
	(b) Provisions	6.87	6.87
	(c) Deferred tax liabilities (net)	5.02	5.02
		22.02	22.02
3	Current liabilities:		
	(a) Financial liabilities		
	(i) Trade payables	0.18	-
	(ii) Other financial liabilities	1.78	8.47
		1.96	8.47
	Total Liabilities	23.98	30.49
	TOTAL EQUITY AND LIABILITIES	958.32	980.51
		0.00	(0.00)

For and on behalf of the Board of Directors of
Jauss Polymers Limited

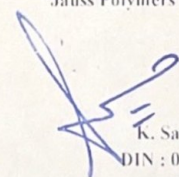
K. Satish Rao
DIN : 02435513
(Director)

Place: Noida
Date: November 13, 2021

JAUSS POLYMERS LIMITED
Consolidated Cash flow statement for the Half year ended 30th September 2021

Particulars	For the Year ended Sep 30, 2021		For the Year ended March 31, 2021	
Cash flow from operating activities				
Net profit before tax		-15.69		-172.71
Adjustments for:				
Depreciation	6.44		49.04	
Loans and advances written off	-		132.69	
Interest expenses	0.14		1.36	
Interest income	-		-	
Provision no longer required	-		-1.56	
Profit on sale of fixed assets (Net)	-	6.58	-0.37	181.16
		-9.11		8.46
Operating profit before changes in assets and liabilities:				
Trade receivables	-		128.47	
Loans and advances	-232.09		1.67	
Inventories	-		59.20	
Other financial assets	-		-170.07	
Other current assets	163.07		27.40	
Trade payables	-		-31.40	
Other financial liabilities	-		-37.29	
Other current liabilities	-6.51		-5.29	
Long term provision	-		-0.04	
Short term provision	-	-75.52	-	-27.35
Cash generated from operations	-	-84.63	-	-18.89
Cash flow before tax	-	-84.63	-	-18.89
Tax (paid) / refund	-	-	-2.42	-2.42
Net cash from operating activities	-	-84.63	-	-21.31
Cash flow from investing activities				
Purchase of fixed assets	-		-	
Interest received	-		-	
Sale of fixed assets	-		96.03	
Addition to capital work in progress	-		-	96.03
Net cash (used in) / flows from investing activities	-		-	96.03
Cash flow from financing activities				
Interest paid	-0.14		-1.36	
Proceeds from borrowings	-		-	
Repayment of long term liabilities	-	-0.16	-4.12	-5.50
Net cash used in financing activities	-	-0.16	-	-5.50
Net increase in cash and cash equivalents (A+B+C)		-84.79		69.22
Opening balances-cash and cash equivalents		97.77		28.55
Closing balances-cash and cash equivalents		12.98		97.77
Reconciliation of cash and cash equivalents:				
Particulars				
Cash on hand		2.35		7.59
Balances with banks -		10.63		90.17
Total		12.98		97.77

For and on behalf of the Board of Directors of
Jauss Polymers Limited


K. Satish Rao
DIN : 02435513
(Director)

Place: Noida
Date: November 13, 2021



Mahesh Yadav & Co.

CHARTERED ACCOUNTANTS

1st Floor, Gajraj Market, Opposite Power House, Manesar-122051

Review Report of the Standalone Half yearly 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 half year ended **September 30, 2021** 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

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance 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 not 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, or that it contains any material misstatement.

Emphasis of Matter

- a) Reference is drawn to “Note No 3” of the financial results regarding declined of turnover and dilution of plant & Machinery which may affect future certainty of the company.



Mahesh Yadav & Co.

CHARTERED ACCOUNTANTS

1st Floor, Gajraj Market, Opposite Power House, Manesar-
122051

- b) Reference is drawn to “Note No. 5” of the financial results regarding business transfer agreement where balances pertaining from adverse conclusions of previous review reports have been transferred to the acquiring entity.
- c) Reference is drawn to “Note No. 6” of the financial results regarding balance of Banks amounting to Rs. 3.60 Lakhs which is subject to reconciliation.

Our report is not qualified in respect of above matters.

For Mahesh Yadav & Co.

Chartered Accountants
Firm's Registration No-036520N

Mahesh Yadav


Mahesh Yadav
Proprietor

Place: Manesar
Date: November 13 2021
UDIN: 21548924AAAAAW6849



Mahesh Yadav & Co.

CHARTERED ACCOUNTANTS

1st Floor, Gajraj Market, Opposite Power House, Manesar-122051

Review Report of the Consolidated Half yearly 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 half year ended **September 30, 2021** 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

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance 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 not 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, or that it contains any material misstatement.

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.



Mahesh Yadav & Co.

CHARTERED ACCOUNTANTS

1st Floor, Gajraj Market, Opposite Power House, Manesar-122051

Emphasis of Matter

- Reference is drawn to “Note No 3” of the financial results regarding declined of turnover and dilution of plant & Machinery which may affect future certainty of the company.
- Reference is drawn to “Note No. 5” of the financial results regarding business transfer agreement where balances pertaining from adverse conclusions of previous review reports have been transferred to the acquiring entity.
- Reference is drawn to “Note No. 6” of the financial results regarding balance of Banks amounting to Rs. 3.60 Lakhs which is subject to reconciliation.

Our report is not qualified in respect of above matters.

For Mahesh Yadav & Co.

Chartered Accountants

Firm's Registration No-036520N


Mahesh Yadav
Proprietor



Place: Manesar

Date: November 13 2021

UDIN: 21548924AAAAAX4244