



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: February 14, 2023

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

Sub: Outcome of the Board Meeting.

Scrip Code: 526001

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 and Consolidated financial results of the Company for the Quarter and Nine Months ended on December 31, 2022;
2. Limited Review Report for the quarter and Nine Months ended on December 31, 2022; and
3. Other Agenda Items.

The Board Meeting commenced at 1:00 PM and concluded at 1:30 P.M

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

Thanking you
Yours Sincerely,
For Jauss Polymers Limited


Ketineni Satish Rao
Managing Director
DIN: 02435513

Regd. Office: 51, Roz-Ka-Meo, Industrial Area, Sohna, Gurugram (Haryana)
Statement of Standalone Unaudited Financial Results for the Nine Months Ended on 31st December' 2022

S. No.	Particulars	For the Quarter Ended			Nine Months ended		Year Ended
		Quarter ended on December 31, 2022	Quarter ended on Sep 30, 2022	Quarter ended on December 31,2021	December 31, 2022	December 31, 2021	Financial Year ended on 31.03.2022
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
I.	Revenue from operations	-	-	-	-	-	-
II.	Other income	0.88	-	-	0.88	-	-
III.	Total Revenue (I + II)	0.88	-	-	0.88	-	-
IV.	Expenses:						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods	-	-	-	-	-	-
	Employee benefit expenses	-	-	-	-	-	-
	Finance costs	-	-	0.36	-	0.50	0.51
	Depreciation/impairment	0.73	0.98	-	2.17	6.44	6.42
	Power and Fuel	-	-	-	-	-	-
	Other expenses	2.05	5.50	4.96	10.27	14.08	18.13
IV.	Total expenses (IV)	2.78	6.48	5.32	12.44	21.01	25.06
	Profit / (loss) before exceptional items and tax	(1.89)	(6.48)	(5.32)	(11.55)	(21.01)	(25.06)
	Exceptional Items	-	-	-	-	-	-
V.	Profit before tax (III-IV)	(1.89)	(6.48)	(5.32)	(11.55)	(21.01)	(25.06)
VI.	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
	(3) Tax adjustment for earlier years	-	-	-	-	-	-
VII.	Profit for the period (V- VI)	(1.89)	(6.48)	(5.32)	(11.55)	(21.01)	(25.06)
	Pertains to:						
	Profit/(Loss) from discontinued operations	(1.89)	(6.48)	(5.32)	(11.55)	(21.01)	(25.06)
	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*	(1.89)	(6.48)	(5.32)	(11.55)	(21.01)	(25.06)
	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	(1.89)	(6.48)	(5.32)	(11.55)	(21.01)	(25.06)
	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	(0.04)	(0.14)	(0.11)	(0.25)	(0.45)	(0.54)
	(b) Diluted	(0.04)	(0.14)	(0.11)	(0.25)	(0.45)	(0.54)
X.	Earnings per equity share (Nominal value of Rs. 10/- each):						
	(1) Basic	(0.04)	(0.14)	(0.11)	(0.25)	(0.45)	(0.54)
	(2) Diluted	(0.04)	(0.14)	(0.11)	(0.25)	(0.45)	(0.54)

* 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:-

- 1) The above unaudited Standalone financial results for the quarter ended December 31, 2022 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on February 14th, 2023.
- 2) 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'.
- 3) 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. 155.00 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.
- 4) All Banks (State Bank of India with Account No. 30937555739, Yes bank with Account No. 023561900002902, Yes bank with Account No. 0235619000004614, ICICI bank No. 604005600010, IDBI Bank No. 629405042773 and HDFC Bank with account No. 50200002887659) are subject to reconciliation due to not availability of Bank Statement.
- 5) Balances of Unsecured Loan & Trade Payables are subject to confirmation.
- 6) GST input gaps between Books of accounts and GST portal is subject to reconciliation which is under process.
- 7) No internal audit has been conducted till the quarter ended December 2022.
- 8) Previous period's figures have been regrouped/rearranged wherever necessary to conform to the current period's presentation.
- 9) This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 10) For more details on results, visit Investor relationship section or our website www.jaustpolymers.com and financial results under corporate sections of www.bseindia.com.

Dated : 14th February, 2023
Place : Noida

For and on behalf of Board of Director of
Jaust Polymers Limited
Noida
Rishi Ran
Date: 02.02.23
(Managing Director)



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 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 **December 31st, 2022** 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: Tauru

Date: 14th February, 2023

UDIN:-

23548924BGXVGW8774

ANNEXURE I

Statement on Impact of Audit Qualifications (for Limited Review Report with modified opinion) submitted along-with Un-Audited Financial Results for the December quarter 2022- (Standalone)

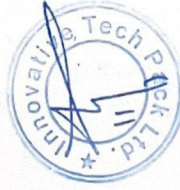
Statement on Impact of Audit Qualifications for the December quarter 2022 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) in lakh	Adjusted Figures (audited figures after adjusting for qualifications) in lakh
	1.	Turnover / Total income	NIL	NA
	2.	Total Expenditure	2.78	NA
	3.	Net Loss	(1.89)	NA
	4.	Earnings Per Share	-0.04	NA
	5.	Total Assets	NA	NA
	6.	Total Liabilities	NA	NA
	7.	Net Worth	NA	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



Rajgupta
maehub

Place:

Date:

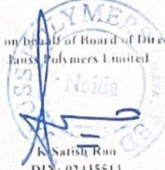
<p style="text-align: center;">JAUSS POLYMERS LIMITED Regd. Office: 51, Roz-ka-meo, Industrial Road, Sohna, Gurgaon (Haryana) Statement of Consolidated Financial Results For the Nine Months Ended on 31st December* 2022</p>							
(₹ in Lakhs)							
S. No.	Particulars	For the Quarter Ended			Nine Months ended		Year Ended
		Quarter ended on December 31, 2022	Quarter ended on Sep 30, 2022	Quarter ended on December 31,2021	December 31, 2022	December 31, 2021	Financial Year ended on 31.03.2022
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
I.	Revenue from operations	-	-	-	-	-	-
II.	Other income	0.88	-	-	0.88	-	-
III.	Total Revenue (I + II)	0.88	-	-	0.88	-	-
IV.	Expenses:						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods	-	-	-	-	-	-
	Employee benefit expenses	-	-	-	-	-	-
	Finance costs	-	-	0.36	-	0.50	0.51
	Depreciation/impairment	0.73	0.98	-	2.17	6.44	6.42
	Power and Fuel	-	-	-	-	-	-
	Other expenses	2.05	5.50	4.96	10.27	14.08	18.13
IV.	Total expenses (IV)	2.78	6.48	5.32	12.44	21.01	25.06
	Profit / (loss) before exceptional items and tax	(1.89)	(6.48)	(5.32)	(11.55)	(21.01)	(25.06)
	Exceptional Items	-	-	-	-	-	-
V.	Profit before tax (III-IV)	(1.89)	(6.48)	(5.32)	(11.55)	(21.01)	(25.06)
VI.	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
	(3) Tax adjustment for earlier years	-	-	-	-	-	-
VII.	Profit for the period (V-VI)	(1.89)	(6.48)	(5.32)	(11.55)	(21.01)	(25.06)
	Pertains to:						
	Profit/(Loss) from discontinued operations	(1.89)	(6.48)	(5.32)	(11.55)	(21.01)	(25.06)
	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*	(1.89)	(6.48)	(5.32)	(11.55)	(21.01)	(25.06)
	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	(1.89)	(6.48)	(5.32)	(11.55)	(21.01)	(25.06)
	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	(0.04)	(0.14)	(0.11)	(0.25)	(0.45)	(0.54)
	(b) Diluted	(0.04)	(0.14)	(0.11)	(0.25)	(0.45)	(0.54)
X.	Earnings per equity share (Nominal value of Rs. 10/- each):						
	(1) Basic	(0.04)	(0.14)	(0.11)	(0.25)	(0.45)	(0.54)
	(2) Diluted	(0.04)	(0.14)	(0.11)	(0.25)	(0.45)	(0.54)

* 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 &

Notes:-

- 1) The above unaudited Consolidated financial results for the quarter ended December 31, 2022 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on February 14th, 2023
- 2) 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 (IAS) 18 on 'Operating Segment'.
- 3) 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. 350.00 Lakhs in a subsidiary which has ventured into container services business for which it has acquired land in Kakimada, 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.
- 4) All Banks (State Bank of India with Account No. 30937555739, Yes bank with Account No. 023561900002902, Yes bank with Account No. 023561900004614, ICICI bank No. 0499050009130, ICICI Bank No-629405042773 and HDFC Bank with account No. 50200002887659) are subject to reconciliation due to not availability of Bank Statement.
- 5) Balances of Unsecured Loan & Trade Payables are subject to confirmation.
- 6) GST input gaps between Books of accounts and GST portal is subject to reconciliation which is under process.
- 7) No internal audit has been conducted till the quarter ended December 2022.
- 8) Previous period's figures have been regrouped/rearranged wherever necessary to conform to the current period's presentation.
- 9) This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 10) For more details on results, visit Investor relationship section or our website www.jausspolymers.com and financial results under corporate sections of www.jausspolymers.com.

Dated : 14th February, 2023
Place: Noida

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

N. Satish Ravi
DIN: 02435513
(Managing Director)



Mahesh Yadav & Co.

CHARTERED ACCOUNTANTS

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

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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 **December 31st, 2022** 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
Proprietor



Place: Tauru

Date: 14th Feb, 2023

UDIN:

23548924BGXVGX3920

ANNEXURE I

Statement on Impact of Audit Qualifications (for Limited Review Report with modified opinion) submitted along-with Un-Audited Financial Results for the December quarter 2022- (Consolidated)

Statement on Impact of Audit Qualifications for the December quarter 2022 [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	2.78	NA
	3.	Net Loss	(1.89)	NA
	4.	Earnings Per Share	-0.04	NA
	5.	Total Assets	NA	NA
	6.	Total Liabilities	NA	NA
	7.	Net Worth	NA	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



Rajgupta

maelunb

Place:

Date: