



# 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](mailto:response@jausspolymers.com)

Website : [www.jausspolymers.com](http://www.jausspolymers.com)

Date: 14.11.2025

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

**Sub: Outcome of Board Meeting held on November 14, 2025.**

The Members of Board of Directors, in the meeting held today i.e. **November 14, 2025**, inter alia considered and approved the following(s):

1. Un-audited Standalone Financial Results of the Company for the Quarter and half year ended September 30, 2025 along with the Statement of Assets and Liabilities and Cash flow Statement;
2. Limited Review Report in respect of the Un-Audited Financial Results of the Company for the Quarter and half year ended September 30, 2025.
3. And other agenda items

The Board Meeting commenced at 1:30 PM and concluded at 2:00 P.M

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

**Thanking you**

**For Jauss Polymers Limited**

PRIYA  
PARASHAR  
AR

Digitally signed  
by PRIYA  
PARASHAR  
Date: 2025.11.14  
12:26:29 +05'30'

**Priya Parashar**  
**Company Secretary**

## (₹ in Lakhs)

11) For more details on results, visit Investor relationship section or our website: [www.iansspolymers.com](http://www.iansspolymers.com) and financial results under corporate sections of [www.bseindia.com](http://www.bseindia.com)

Dated : 14th November, 2025  
Place : Noida

**JAUSS POLYMERS LIMITED**  
**Standalone Unaudited Assets & Liabilities as at 30th September, 2025**

(₹ in Lakhs)

S. No.	Particulars	As at	As at
		September 30th, 2025 (Unaudited)	March 31st, 2025 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant, and equipment	-	-
	(b) Capital work-in-progress (at cost)	-	-
	(c) Financial assets		
	(i) Investments	-	355.00
	(ii) Other financial assets	456.45	469.09
		<b>456.45</b>	<b>824.09</b>
<b>2</b>	<b>Current assets:</b>		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	377.06	7.68
	(iii) Other financial assets	28.39	28.39
	(c) Other current assets	8.68	6.03
		<b>414.13</b>	<b>42.10</b>
	<b>TOTAL ASSETS</b>	<b>870.58</b>	<b>866.20</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity share capital	462.56	462.56
	(b) Instruments entirely equity in nature	44.00	44.00
	(c) Other equity	361.88	333.26
	<b>Total Equity</b>	<b>868.44</b>	<b>839.82</b>
<b>2</b>	<b>Non-Current liabilities:</b>		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (net)	-	-
		-	-
<b>3</b>	<b>Current liabilities:</b>		
	(a) Financial liabilities		
	(i) Trade payables	2.14	26.38
	(ii) Other financial liabilities	-	-
	(b) Other current liabilities	-	-
		<b>2.14</b>	<b>26.38</b>
	<b>Total Liabilities</b>	<b>2.14</b>	<b>26.38</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>870.58</b>	<b>866.20</b>

For and on behalf of Board of Director of

Jauss Polymers Limited

SATISH

RAO

KETINENI

Digitally signed by  
SATISH RAO KETINENI  
Date: 2025.11.14  
12:27:30 +05'30'

Dated : 14th November, 2025

Place : Noida

K Satish Rao

DIN: 02435513

(Managing Director)

JAUSS POLYMERS LIMITED		
Standalone Unaudited Cash Flow Statement for the Half Year ended on 30th September' 2025		
₹ in Lakhs)		
PARTICULARS	Half Year Ended 30th September 2025	Year Ended 31st March 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit Before Tax from:	28.61	(8.64)
Adjustment to reconcile profit and loss to net cash provided by operating activities:		
Depreciation of Property Plant and Equipment	-	-
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	(39.44)	-
<b>Operating Profit/(loss) before working capital changes</b>	<b>(10.83)</b>	<b>(8.64)</b>
Trade Receivables	-	-
Inventories	-	-
Other Financial Assets	12.64	(11.82)
Other Current Assets	(2.64)	4.96
Trade Payables	(24.24)	23.73
Other Financial Liabilities	-	(12.06)
Other Current Liabilities	-	-
Long Term Provisions	-	-
<b>Cash generated from Operations before tax</b>	<b>(25.06)</b>	<b>(3.82)</b>
Income tax / TDS	-	-
<b>Net cash generated from Operating Activities</b>	<b>(25.06)</b>	<b>(3.82)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest Received	-	-
Proceeds from disposal of Property Plant and Equipment	394.44	-
<b>Net cash flow used in Investing Activities</b>	<b>394.44</b>	<b>-</b>
<b>Net cash after Operating and Investing Activities</b>	<b>369.38</b>	<b>(3.82)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / (Decrease) in Long-term borrowings	-	-
Interest paid	-	-
<b>Net cash used in Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net cash used in Operating, Investing &amp; Financing Activities</b>	<b>369.38</b>	<b>(3.82)</b>
Net increase/(decrease) in Cash & Cash equivalent	369.38	(3.82)
Opening balance of Cash & Cash equivalent	7.68	11.50
<b>Closing balance of Cash &amp; Cash equivalent</b>	<b>377.06</b>	<b>7.68</b>
Note: Cash and cash equivalents comprise of the following:-		
i) Cash Balance on Hand	1.36	1.36
ii) Balance with Banks :		
-In Current Accounts	375.70	6.32
<b>Total</b>	<b>377.06</b>	<b>7.68</b>
<p style="text-align: center;">For and on behalf of Board of Director of Jauss Polymers Limited</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Dated : 14th November, 2025 Place : Noida</p> </div> <div style="text-align: center;"> <p>SATISH RAO KETINENI</p> <p>K Satish Rao DIN: 02435513 (Managing Director)</p> </div> <div style="text-align: right;"> <p>Digitally signed by SATISH RAO KETINENI Date: 2025.11.14 12:27:43 +05'30'</p> </div> </div>		

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

Review Report to  
The Board of Directors  
Jauss Polymers Limited

We have reviewed accompanying Standalone statements of unaudited financial results (the "statement") of Jauss Polymers Limited for the Quarter Ended September 30<sup>th</sup>, 2025 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:



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.
4. Further, the company has sold investment in Innovative Containers Pvt Ltd during the quarter ended June 30<sup>th</sup>, 2025 which shows the entity's inability to continue as a going concern.

## 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  
Membership No. 548924  
Udin:  
**25548924BMUKKH3095**

Place: Noida  
Date- 14<sup>th</sup> Nov-2025