



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, 2018

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

Sub: Unaudited Financial Results for the quarter ended on 31st December, 2017 along with the Limited Review Report.

Scrip Code: 526001

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 financial results of the Company for the Quarter ended on December 31, 2017.
2. Limited Review Report for the quarter ended on December 31, 2017.

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

Thanking you

Your Sincerely,

For Jauss Polymers Limited

Mukesh Kumar

(Company Secretary)

Encl :- A/4



JAUSS POLYMERS LIMITED
Regd. Office: 51, Roz-Ka-Meo, Industrial Area, Sohna, Gurgaon (Haryana)
Unaudited Financial Results for the Quarter & Nine Months ended 31st December, 2017
Standalone

(Rs. in Lacs)

S. No.		Quarter Ended			Nine Months Ended	
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
I.	Revenue from operations	138.62	107.15	685.49	344.88	2,329.16
II.	Other Income	-	-	-	-	-
III.	Total Revenue (I + II)	138.62	107.15	685.49	344.88	2,329.16
IV.	Expenses:					
(a)	Cost of Materials Consumed	82.11	55.72	360.03	146.72	1,343.18
(b)	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	10.90	10.77	40.36	8.03	(3.11)
(c)	Employee benefits expenses	32.93	23.47	72.27	100.95	246.97
(d)	Excise Duty	-	-	-	-	-
(e)	Finance costs	-	0.20	7.96	0.20	49.50
(f)	Depreciation and amortisation expense	21.71	22.70	24.41	67.91	59.74
(g)	Power and fuel	21.16	20.28	59.28	62.39	214.07
(h)	Other expenses	8.14	16.44	52.70	46.65	202.41
	Total expenses (IV)	176.95	149.57	617.01	432.85	2,112.76
V.	Profit before exceptional items and tax (III-IV)	(38.33)	(42.43)	68.48	(87.98)	216.41
VI.	Exceptional item Gain/(loss)	-	-	-	-	-
VII.	Profit before tax (V - VI)	(38.33)	(42.43)	68.48	(87.98)	216.41
VIII.	Tax Expense:					
	Tax Expenses - Current Year	-	-	21.91	-	69.25
	Deferred Tax	-	-	-	-	-
IX.	Profit / (Loss) for the period (VII - VIII)	(38.33)	(42.43)	46.57	(87.98)	147.16
X.	Other Comprehensive Income					
	(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	-	-	-	-	-
XI.	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(38.33)	(42.43)	46.57	(87.98)	147.16
XII.	Paid up equity share capital (Face Value of Rs. 10/- each)	462.56	462.56	462.56	462.56	462.56
XIII.	Earnings per share (not annualised)					
	(a) Basic (In Rs.)	(0.83)	(0.92)	1.01	(1.90)	3.18
	(b) Diluted (In Rs.)	(0.83)	(0.92)	1.01	(1.90)	3.18

Notes:-

- 1 The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th Feb' 2018.
- 2 (a) Effective April 01, 2017, the Company has for the first time adopted Ind-AS , with a transition date of April 01, 2016. Accordingly , these financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The Impact of transition has been accounted for in opening reserves and the comparative amounts have been restated accordingly. However, the opening balance sheet as at April 01, 2016 and the results of the subsequent period would get finalised only with the annual financial statement for the year ending March 31, 2018
- (b) The Corresponding restated results as per Ind-AS have not been subjected to limited review. However the management has exercised necessary due diligence to ensure that such results provide a true and fair view.



3 "Revenue from operations for periods up to June 30, 2017 include excise duty Rs. 19.29 Lakhs, which is discontinued effective July 01, 2017 upon implementation of Goods and Service Tax (GST) in India. In accordance with 'Ind-AS 18, Revenue' GST is not included in revenue from operations. In view of the aforesaid restructuring of indirect taxes, revenue from operations for the quarter/ nine months ended on December 31, 2017 are not comparable with the previous periods."

4 Provision for Income Tax will be made at year end.

5 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.

6 Reconciliation of net profit reported under indian GAAP for the quarter and nine months ended December 31, 2016 with Ind-AS is furnished below:-

Particulars	Quarter ended Dec 31, 2016	Nine Months ended Dec 31, 2016
Net profit under Indian GAAP	46.57	147.16
Add: Impact on Account of:		
Measurement of financial assets and liabilities (net) at amortised cost	-	-
Depreciation on leasehold land	-	-
Amortisation of prepaid asset	-	-
Total Comprehensive Income as per IND AS	46.57	147.16

7 Figures of previous period have been reclassified wherever necessary.

for JAUSS POLYMERS LIMITED

K. S Rao
Managing Director

Date: February 14, 2018



Review Report to

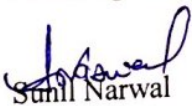
The Board of Directors of Jauss Polymers Limited

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Jauss Polymers Limited ("the Company") for the quarter and nine months ended December 31, 2017, being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulation, 2015"), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016. This Statement is the responsibility of the Company's management and approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared, in all material respect, in accordance with applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies, or has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BGJC & Associates LLP

Chartered Accountants

Firm Registration Number: 003304N


Sunil Narwal

Partner

Membership Number: 511190



Place: Noida
Date: February 14, 2018