Jauss Polymers

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: August 07, 2026

To,
BSE Limited
Corporate Service Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Scrip Code: 526001
Symbol: JAUSPOL

Subject: Submission of Notice of 39th Annual General Meeting (AGM) and 39th Annual Report for FY 2025-26 pursuant to Regulation 34(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 34(1) of the Listing Regulations, please find enclosed herewith the Notice of 39th AGM and the 39th Annual Report of the Company for the Financial Year 2025–26.

The Notice of AGM and Annual Report for FY 2025-26 has been circulated electronically to those shareholders whose email addresses are registered with the Company's Registrar and Share Transfer Agent ("RTA") and the Depositories.

Further, in accordance with Regulation 36(1)(b) of the Listing Regulations, the Company has also dispatched physical letters to those Members whose email addresses are not registered with the Company's RTA/Depository Participants. These letters contain the web link to the Company's website and QR Code to facilitate easy access to the Notice of AGM and Annual Report for FY 2025-26.

The Notice of AGM and Annual Report for FY 2025-26 is also available on the Company's website at.

This is for your information and record.

Thanking you.
Yours faithfully,
For Jauss Polymers Limited

JAUSS POLYMERS LTD.
NOIDA

Sneha Jaiswal

Sneha Jaiswal
Company Secretary and
Compliance Officer
Membership No.: A68245

ANNUAL REPORT
2025-2026
JAUSS POLYMERS LIMITED

One of India’s Oldest PET Bottle, Containers and Jar Manufacturers

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COMPANY OVERVIEW

About us

Established in 1989, Jauss Polymers Limited has been a trusted name in the Indian PET packaging industry for over three decades. The Company commenced operations with its first manufacturing facility at Kurali (Punjab), followed by a second unit at Surajpur, Greater Noida in 1992. Today, all manufacturing operations are consolidated at the Company's modern manufacturing facility located at Malpur, Baddi (Himachal Pradesh).

Recognizing the immense potential of Polyethylene Terephthalate (PET) as a lightweight, food-grade, durable and recyclable packaging material, Jauss Polymers has consistently invested in advanced manufacturing technologies to deliver high-quality packaging solutions across diverse industries.

The Company manufactures a comprehensive range of PET bottles, jars, containers and customized packaging solutions using Injection Stretch Blow Moulding (ISBM) technology, ensuring superior quality, precision and consistency.

Manufacturing Excellence

Advanced Manufacturing Technology
The Company's manufacturing facility is equipped with modern Injection Stretch Blow Moulding (ISBM) technology, enabling efficient production of high-quality PET packaging products with excellent dimensional accuracy, strength and clarity.

Quality Assurance
Quality is embedded in every stage of the manufacturing process. Products undergo stringent quality checks to ensure compliance with customer specifications and industry standards. Continuous process improvements and technological upgrades support the Company's commitment to operational excellence.

Customer-Centric Approach
With decades of experience, Jauss Polymers provides customized packaging solutions tailored to the specific requirements of customers across various industries, ensuring consistent quality, timely delivery and long-term business relationships.

Managing Director's Message

Dear Shareholders,

It gives me great pleasure to present the Annual Report of Jauss Polymers Limited.

The business environment continues to evolve rapidly, driven by changing customer expectations, technological advancements, and an increasing focus on sustainability. In such an environment, the Company remains committed to strengthening its foundation, enhancing operational capabilities, and creating long-term value for all its stakeholders.

Jauss Polymers Limited has a long-standing legacy in the PET packaging industry, built on quality, reliability, and customer confidence. As we move forward, our focus remains on improving organizational capabilities, embracing innovation, maintaining high standards of corporate governance, and pursuing sustainable business practices.

I would like to express my sincere appreciation to our shareholders, customers, business associates, bankers, regulatory authorities, and all other stakeholders for their continued trust and support. I also extend my gratitude to the members of the Board and our employees for their commitment and dedication.

Thank you for your continued confidence in Jauss Polymers Limited.

Sd/-
Ketineni Satish Rao
Managing Director
Jauss Polymers Limited

Management Team

Board of Directors

The Board of Directors of Jauss Polymers Limited comprises a balanced mix of experienced professionals and industry veterans who bring strategic vision, operational excellence, and strong governance to the Company. Together, they guide the organization towards sustainable growth, innovation, and shareholder value creation.

Name	Designation
Ketineni Satish Rao	Managing Director
Ketineni Sayaji Rao	Director
Pratibha Rao Ketineni	Director
Maddi Venkata Sudarsan	Independent Director
Rajani Shirish Laddha	Independent Director
Saurabh Jibhau Shewale	Independent Director
*Raj Kumar Gupta	Chief Financial officer
Bhanu Sairam Motepalli	Chief Financial officer
Priya Parashar	Company Secretary & Compliance Officer

*Mr. Raj Kumar Gupta has resigned from the post of Chief Financial Officer of the Company w.e.f. 13th February, 2026.

Corporate Information

REGISTERED OFFICE

Plot No-51, Roz Ka Meo Industrial Area, Gurgaon, Sohna-122103, Haryana, India.

CORPORATE OFFICE

801-802, 8th Floor, Tower-2, Assotech Business Cresterra, Plot no-22, Sector-135, NOIDA, Uttar Pradesh-201301, India.

Email: response@jausspolymers.com
Website: www.jausspolymers.com

AUDITORS

Statutory Auditor:
Mahesh Yadav & Co, Chartered Accountants

Secretarial Auditor:
M/s Lalit Sharma & Associates, Company Secretaries

Internal Auditor:
Mr. Raghubeer Singh

Registrar & Share Transfer Agent

Beetal Financial & Computer Services Private Limited
Address: Beetal House, 3rd Floor, 99 Madangir Behind Local Shopping Centre, Near Dada Harsukhdas Mandir, New Delhi-110062, India
Phone: 011-29961281,29961282
Fax No. : 011-29961284
Email: beetalrta@gmail.com

LISTING INFORMATION

ISIN: INE593O01017
Scrip Code: 526001
Stock Exchange: BSE Limited
Listing Date: 15-09-1993

BOARD COMMITTEES

Audit Committee
Nomination and Remuneration Committee
Stakeholders Relationship Committee
Internal Complaints Committee

OUR SERVICES

Jauss Polymers Limited offers a comprehensive range of high-quality PET packaging solutions designed to meet the diverse requirements of industries such as food & beverages, pharmaceuticals, personal care, home care, agrochemicals, and industrial applications. Leveraging advanced Injection Stretch Blow Moulding (ISBM) technology, the Company manufactures durable, lightweight, and recyclable PET bottles, containers, and jars that conform to stringent quality standards.

Our product portfolio includes:

- General Purpose PET Bottles – Designed for packaging products such as mineral water, edible oils, detergents, pharmaceuticals, and other liquid products.
- Heat Resistant Bottles – Suitable for hot-fill applications requiring high-temperature resistance.
- Heat & Pressure Resistant Bottles – Engineered for products requiring pasteurization and enhanced pressure resistance.
- Pressure Resistant Bottles – Designed to safely package carbonated beverages and other pressurized contents.
- PET Containers & Jars – Available in various sizes and designs for food, confectionery, personal care, pharmaceutical, and industrial packaging.

- Customized Packaging Solutions – Tailor-made PET packaging developed to meet specific customer requirements with a focus on quality, functionality, and aesthetics.

Through continuous innovation, advanced manufacturing technology, and a strong commitment to quality, Jauss Polymers Limited strives to deliver reliable and sustainable packaging solutions that create value for its customers.

NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN TO THE SHAREHOLDERS (THE "SHAREHOLDERS" OR THE "MEMBERS") OF JAUSS POLYMERS LIMITED THAT THE 39th ANNUAL GENERAL MEETING OF THE COMPANY TO BE HELD ON SUNDAY, AUGUST 30, 2026, AT THE WESTIN SOHNA RESORT & SPA VATIKA COMPLEX PO DHAULA, KARANKI, ROAD, SOHNA, HARYANA 122103, INDIA AT 11:00 AM TO TRANSACT FOLLOWING BUSINESS

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and the Auditors thereon.

2. To appoint a director in place of Ms. Pratibha Rao Ketineni (DIN: 06955087), who retires by rotation and being eligible, offers herself for re-appointment.

3. To consider and approve the appointment of M/s. MRB & Associates, Chartered Accountants (Firm Registration No.136306W), as the Statutory Auditors of the Company for a term of five consecutive years and to fix their remuneration.

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), pursuant to the recommendation of the Audit Committee and the Board of Directors, M/s. MRB & Associates, Chartered Accountants (Firm Registration No. 136306W), be and are hereby appointed as the Statutory Auditors of the Company to hold office for a term of five (5) consecutive years, from the conclusion of this Annual General Meeting until the conclusion of the 44th Annual General Meeting of the Company, on such remuneration as may be mutually agreed upon between the Board of Directors and the Statutory Auditors.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution."

SPECIAL BUSINESS

1. **To consider and approve the appointment of Ms Shipra Chauhan (DIN: 11111894) as Managing Director.**

To consider and, if thought fit, approve the appointment of Ms. Shipra Chauhan as Managing Director and, in this regard, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**
"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203 and all other applicable provisions of the Companies Act, 2013, read with Schedule V to the Companies Act, 2013, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), and pursuant to the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors which approved the appointment of Ms. Shipra Chauhan (DIN: 11111894) as a Managing Director of the Company, subject to the approval of the Members, the consent of the Members of the Company be and is hereby accorded for the appointment of Ms. Shipra Chauhan (DIN: 11111894) as the Managing Director of the Company for a period of five (5) years, with effect from August 30, 2026, to August 29, 2031 (both days inclusive), upon the following terms and conditions, including remuneration:

A. Remuneration:

Basic Salary:

Current basic salary of Rs. 50,000/- (Rupees Fifty Thousand Only) per month.

B. Other Terms:

Ms. Shipra Chauhan shall not during the continuance of her employment or at any time thereafter divulge or disclose to any person whomsoever or make any use whatever for her own or for whatever purpose, of any confidential information or knowledge obtained by her during her employment as to the business or affairs of the company or as to any trade secrets or secret processes of the company and shall during the continuance of her employment hereunder also use her best endeavours to prevent any other person from doing so.

So long as Ms. Shipra Chauhan discharges the functions of the Managing Director, she shall not be paid any fees for attending the meetings of the Board or any Committee(s) thereof of the Company.

Subject as aforesaid, she shall be governed by such other Rules as are applicable to the Senior Executives of the Company from time to time.

C. Termination:

The employment may be terminated by either party, giving to the other party one month's notice or gross salary in lieu thereof. **RESOLVED FURTHER THAT** the aforesaid remuneration shall be payable irrespective of the financial performance of the Company and shall continue to be paid even in the event of absence or inadequacy of profits or where the Company incurs a loss in any financial year, subject to compliance with the applicable provisions of Schedule V and other applicable provisions of the Companies Act, 2013.

RESOLVED FURTHER THAT the any of directors or the Key Managerial Personnel be and is hereby authorized to take all such steps as may be necessary for obtaining any approvals- statutory, contractual, or otherwise, in relation to the above, and to do all the acts, deeds, matters and things which are necessary, proper, expedient, and incidental for giving to this resolution."

2. <u>To consider and approve the appointment of Mr. Aditya Chopra (DIN: 10233899) as Whole-time Director.</u>

To consider and, if thought fit, approve the appointment of Mr. Aditya Chopra as Whole-time Director and, in this regard, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**
"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203 and all other applicable provisions of the Companies Act, 2013, read with Schedule V to the Companies Act, 2013, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), and pursuant to the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors which approved the appointment of Mr. Aditya Chopra (DIN: 10233899) as a Whole time Director of the Company, subject to the approval of the Members, the consent of the Members of the Company be and is hereby accorded for the appointment of Mr. Aditya Chopra (DIN: 10233899) as the Whole-time Director of the Company for a period of five (5) years, with effect from August 30, 2026, to August 29, 2031 (both days inclusive), upon the following terms and conditions, including remuneration:

A. Remuneration:

Basic Salary:
Current basic salary of Rs. 50,000/- (Rupees Fifty Thousand Only) per month.

B. Other Terms:

Mr. Aditya Chopra shall not during the continuance of his employment or at any time thereafter divulge or disclose to any person whomsoever or make any use whatever for his own or for whatever purpose, of any confidential information or knowledge obtained by him during his employment as to the business or affairs of the company or as to any trade secrets or secret processes of the company and shall during the continuance of his employment hereunder also use his best endeavours to prevent any other person from doing so.
So long as Mr. Aditya Chopra discharges the functions of Whole Time Director, he shall not be paid any fees for attending the meetings of the Board or any Committee(s) thereof of the Company.
Subject as aforesaid, he shall be governed by such other Rules as are applicable to the Senior Executives of the Company from time to time.

C. Termination:

The employment may be terminated by either party giving to the other party one month's notice or gross salary in lieu thereof. **RESOLVED FURTHER THAT** the aforesaid remuneration shall be payable irrespective of the financial performance of the Company and shall continue to be paid even in the event of absence or inadequacy of profits or where the Company incurs a loss in any financial year, subject to compliance with the applicable provisions of Schedule V and other applicable provisions of the Companies Act, 2013.

RESOLVED FURTHER THAT the any of directors or the Key Managerial Personnel be and is hereby authorized to take all such steps as may be necessary for obtaining any approvals- statutory, contractual, or otherwise, in relation to the above, and to do all the acts, deeds, matters and things which are necessary, proper, expedient, and incidental for giving to this resolution."

3. **<u>To consider and approve the appointment of Ms Kritika Seth (DIN: 10295597) as an Executive Director of the Company.</u>**

To consider and, if thought fit, approve the appointment of Ms Kritika Seth as an Executive Director and, in this regard, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), and the rules made thereunder, and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") (including any statutory modification(s) or re-enactment thereof for the time being in force), based on the recommendation of nomination and remuneration committee and board of directors of the company, consent of the Members of the Company, is accorded to appoint Ms. Kritika Seth (DIN: 10295597), as an Executive Director of the Company w.e.f. August 30, 2026.

RESOLVED FURTHUR THAT Ms. Kritika Seth shall be paid remuneration of Rs 50,000/- (Rupees Fifty Thousand only) per month during her tenure as an Executive Director of the company.

"RESOLVED FURTHER THAT the aforesaid remuneration shall be payable irrespective of the financial performance of the Company and shall continue to be paid even in the event of absence or inadequacy of profits or where the Company incurs a loss in any financial year, subject to compliance with the applicable provisions of Schedule V and other applicable provisions of the Companies Act, 2013.

"RESOLVED FURTHER THAT any of directors or the Key Managerial Personnel be and is hereby authorized to take all such steps as may be necessary for obtaining any approvals- statutory, contractual, or otherwise, in relation to the above, and to do all the acts, deeds, matters and things which are necessary, proper, expedient, and incidental for giving to this resolution."

4. **<u>To Consider and Approve the Appointment of Ms. Neha Shukla (DIN: 11230754) as an Independent Director on the Board of the Company.</u>**

To consider, and, if thought fit, approve the appointment Ms Neha Shukla as Independent Director, and to pass, with or without modification(s), the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Rules made thereunder, read with Schedule IV to the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') (including any statutory modification(s) or re-enactment thereof for the time being in force), and the Articles of Association of the Company, and based on the recommendations of the Nomination and Remuneration Committee and the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded to the appointment of Ms. Neha Shukla (DIN: 11230754), who was appointed as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from 1st July 2026, as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of five consecutive years from 1st July 2026 to 30th June 2031 (both days inclusive)."

RESOLVED FURTHER THAT where in any financial year, during the currency of tenure of Ms. Neha Shukla as Independent Director, the Company incurs a loss or its profits are inadequate, the Company shall pay to Ms. Neha Shukla, the sitting fees within the limit specified in Part II of Schedule V of the said Act.

RESOLVED FURTHER THAT the Board of Directors or the Key Managerial Personnel be and is hereby authorized to take all such steps as may be necessary for obtaining any approvals- statutory, contractual, or otherwise in relation to the above and to do all the acts, deeds, matters, and things which are necessary, proper, expedient, and incidental for giving to this resolution."

5. **<u>To Consider and Approve the Appointment of Ms. Sweta Shah (DIN:11785995) as an Independent Director on the Board of the Company.</u>**

To consider, and, if thought fit, approve the appointment Ms Sweta Shah as an Independent Director, and to pass, with or without modification(s), the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Rules made thereunder, read with Schedule IV to the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')(including any statutory modification(s) or re-enactment thereof for the time being in force), and the Articles of Association of the Company, and based on the recommendations of the Nomination and Remuneration Committee and the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded to the appointment of Ms. Sweta Shah (DIN: 11785995), who was appointed as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from 5th July 2026, as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of five consecutive years from 5th July 2026 to 4th July 2031 (both days inclusive).”

RESOLVED FURTHER THAT where in any financial year, during the currency of tenure of Ms. Sweta Shah as Independent Director, the Company incurs a loss or its profits are inadequate, the Company shall pay to Ms. Sweta Shah, the sitting fees within the limit specified in Part II of Schedule V of the said Act.

RESOLVED FURTHER THAT the Board of Directors or the Key Managerial Personnel be and is hereby authorized to take all such steps as may be necessary for obtaining any approvals- statutory, contractual, or otherwise in relation to the above and to do all the acts, deeds, matters, and things which are necessary, proper, expedient, and incidental for giving to this resolution.”

6. To Consider and Approve the Appointment of Mr. Santosh Prasad Kushawaha (DIN: 08076746) as an Independent Director on the Board of the Company.

To consider, and, if thought fit, approve the appointment Mr Santosh Prasad Kushawaha as an Independent Director, and to pass, with or without modification(s), the following resolution as a **Special Resolution:**

“RESOLVED THAT pursuant to the provisions of Sections 149, 150 and 152 of the Companies Act, 2013 (‘the Act’) and the rules made thereunder, read with Schedule IV to the Act, Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’), and the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and board of directors, the consent of the approval of members be and is hereby accorded to appoint Mr. Santosh Prasad Kushawaha (DIN: 08076746), who has submitted a declaration confirming that he meets the criteria of independence as prescribed under the Act and the Listing Regulations and is eligible for appointment as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of five consecutive years from 30th August 2026 to 29th August 2031 (both days inclusive).

RESOLVED FURTHER THAT the Board hereby approves that Mr. Santosh Prasad Kushawaha shall be paid such sitting fees, commission (if any), and reimbursement of expenses for attending meetings of the Board and its Committees, as may be decided by the Board in consultation with the Nomination and Remuneration Committee, in accordance with the provisions of Section 197 and Schedule V of the Companies Act, 2013, and the applicable rules and regulations.

RESOLVED FURTHER THAT Any of the Director and/or Key Managerial Personne of the company be and are hereby severally authorised to sign and file all statutory forms including Form DIR-12 with the Registrar of Companies notifying the appointment of Mr. Santosh Prasad Kushawaha as an independent director, to make necessary entries in the statutory registers of the Company, including the register of directors and key managerial personnel, and to do all such acts, deeds and things which are necessary to give effect to the aforementioned resolutions.”

7. To Consider and Approve the Sitting Fees Payable to the Independent Directors.

To consider, and, if thought fit, approve the Sitting Fees Payable to the Independent Directors to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

“RESOLVED THAT pursuant to the provisions of Section 197 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), and based on the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors, the consent of the Members be and is hereby accorded to the payment of sitting fees to Ms. Neha Shukla (DIN: 11230754) and Mr. Santosh Prasad Kushawaha (DIN: 08076746) of the Company, for attending meetings of the Board of Directors and/or its Committees, at the rate of ₹20,000 (Rupees Twenty Thousand only) per meeting, subject to the limits prescribed under the Act.

RESOLVED FURTHER THAT pursuant to the provisions of Section 197 read with Schedule V and other applicable provisions, if any, of the Act and the rules made thereunder, the consent of the Members be and is hereby accorded to the payment of sitting fees to Ms. Sweta Shah (DIN:11785995), Independent Director of the Company, for attending meetings of the Board of Directors and/or its Committees, at the rate of ₹20,000 (Rupees Twenty Thousand only) per meeting, subject to the limits prescribed under the Act.

RESOLVED FURTHER THAT, the Board of Directors and/or the Key Managerial Personnel be and are hereby authorized to take all such steps as may be necessary for obtaining any statutory, contractual, or other approvals in relation to the above, and to do all such acts, deeds, matters, and things as may be necessary, proper, expedient, or incidental for giving effect to this resolution”

For Jauss Polymers Limited

Sd/-
Sneha Jaiswal
Company Secretary and
Compliance Officer
Membership No. A68245
Date: 07.08.2026
Place: Haryana
Encl: as above

NOTES

1. The explanatory statement pursuant to Section 102 of the Companies Act, 2013 ("the Act") read with Secretarial Standard-2 on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India ("ICSI") and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") is annexed hereto and forms part of this Notice.

2. A member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on poll instead of themselves/and the proxy need not be a member of the company (a copy of the proxy form is attached to the notice). The proxy form, in order to be effective, should be duly stamped, filled, signed and must be deposited with the company at its registered office at least 48 hours before the commencement of the AGM.

3. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten per cent of the total paid-up share capital of the company carrying voting rights. A member holding more than ten per cent of the total paid-up share capital of the company carrying voting rights may appoint a single person as proxy, and such person shall not act as a proxy for any other person or shareholder.

4. For the convenience of members, an attendance slip is annexed to the proxy form. Members are requested to affix their signature at the space provided and hand over the attendance slips at the place of meeting. The proxy of a member should mark on the attendance slip as 'proxy'. Members / proxies/authorised persons are requested to bring a duly filled attendance slip to attend the meeting.

5. Corporate members, Karta of HUF and trustee intending to send their authorised representatives to attend the AGM, pursuant to section 113 of the companies act, 2013, are requested to send to the company a certified copy of the board resolution or power of attorney / authority letter authorising their representative to attend and vote on their behalf at the AGM.

6. Members are informed that in case of joint holders attending the meeting, only such a joint holder who is higher in the order of the names will be entitled to vote.

7. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as name of the bank and branch details, bank account number, MICR code, IFSC code, etc.

a. For shares held in electronic form: to their Depository Participants ("DPs")

b. For shares held in physical form: to the Company/RTA in prescribed Form ISR-1 and other forms pursuant to SEBI Master Circular No. SEBI/HO/MIRSD/SECFATF/P/ CIR/2023/169 dated October 12, 2023. To mitigate unintended challenges on account of freezing of folios, SEBI vide its Circular No. SEBI/HO/MIRSD/POD-1/P/ CIR/2023/181 dated November 17, 2023, has done away with the provision regarding freezing of folios not having PAN, KYC, and Nomination details.

8. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022, has mandated the listed companies to issue securities in dematerialised form only while processing service requests, viz. Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR-4, the format of which is available on the Company's website at www.jausspolymers.com and on the website of the Registrar and Transfer Agents, Beetal Financial & Computer Services Pvt., at https://beetal.in . It may be noted that any service request can be processed only after the folio is KYC-compliant.

9. In terms of Regulation 40(1) of SEBI Listing Regulations, as amended from time to time, transfer, transmission and transposition of securities shall be effected only in dematerialised form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialisation, Members are advised to dematerialise the shares held by them in physical form. Members can contact the Beetal Financial & Computer Services Pvt. Ltd., Registrar and Share Transfer Agent of the Company ("RTA"), BEETAL HOUSE, 3rd Floor, 99, Madangir, Behind LSC, New Delhi - 110062, who is acting as our Registrar and Share Transfer Agent for assistance in this regard.

10. Members holding shares in the same set of names under different ledger folios are requested to apply for consolidation of such folios, along with share certificates, to the Company.

11. As per the provisions of Section 72 of the Act and SEBI Circular, the facility for making a nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/ she may submit the same in Form ISR-3 or SH-14, as the case may be. The said forms can be downloaded from the Company's website www.jausspolymers.com and on the website of the Company's Registrar and Transfer Agents, Beetal Financial & Computer Services Pvt. Ltd., at https://beetal.in/ . Members are requested to submit the said details to their DP in case the shares are held by them in dematerialised form, and to Beetal Financial & Computer Services Pvt. Ltd in case the shares are held in physical form.

12. Shareholders can download the Notice of AGM from the CDSL website at www.evotingindia.com, and Company's website www.jausspolymers.com and the websites of the Stock Exchanges, i.e. BSE Limited at www.bseindia.com.

13. All documents referred to in the Notice are open for inspection at the Registered Office of the Company during office hours on all days except Sunday & public holidays between 11.00 a.m. and 1.00 p.m. up to the date of AGM.

14. Members desirous of getting any information about the accounts and/or operation of the Company are requested to write to the Company at least seven days before the date of the meeting to enable us to keep the information ready at the meeting.

15. The Notice of AGM is being sent by electronic mode to those members whose email address is registered with the Company / Depositories, unless any member has requested a physical copy of the same.

16. The route map showing the direction to reach the venue of the AGM is attached at the end of the Notice.

17. In compliance with the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of The Companies (Management and Administration) Rules, 2014 (as amended) & Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is pleased to offer remote e-voting facility for the Members to enable them to cast their votes electronically from a place other than the venue of AGM. The business may be transacted through remote e-voting services provided by Central Depository Services (India) Ltd.

18. M/s Mamta Binani and Associates, Company Secretaries, Kolkata, has been appointed as a scrutinizer to scrutinise the remote e-voting & poll process to be carried out at the AGM in a fair and transparent manner.

19. The final results, including the remote E-voting and poll results of the AGM, will be declared within two working days from the conclusion of the AGM. The final results, along with the scrutinizer's report, shall be placed on the Company's website www.jausspolymers.com immediately after the result is declared by the Chairman and also on the CDSL's website at www.evotingindia.com and shall be communicated simultaneously to the concerned stock exchange.

20. Any person holding shares in physical form, and non-individual shareholders who acquire shares of the Company and become members of the Company after the Notice is sent and holding shares as on the cut-off date, i.e. Sunday, 23rd August 2026, may obtain the login ID and password by sending a request to helpdesk.evoting@cdslindia.com. However, if he/she is already registered with CDSL/NSDL for remote voting, then he/she can use his/her existing user ID and password for casting the vote. In case of individual shareholders holding securities in demat mode, who acquire shares of the Company and become members of the Company after the Notice is sent and holding shares as of the cut-off date, i.e. Sunday, 23rd August 2026, may follow the steps mentioned in the Notice under "Instructions for e-voting"

21. **The instructions for shareholders voting electronically are as under:**

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.
Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.
(i) The voting period begins on Thursday, 27th August, 2026 at 09:00 A.M and ends on Saturday, 29th August, 2026 at 05:00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 23.08.2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities

are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.
Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.
In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period.

	2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at above mentioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) Login method for Remote e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com.
2) Click on "Shareholders" module.
3) Now enter your User ID.

   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.
5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(ii) After entering these details appropriately, click on "SUBMIT" tab.

(iii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(iv) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(v) Click on the EVSN for the relevant "Jauss Polymers Limited" on which you choose to vote.

(vi) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(vii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(viii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(ix) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(x) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xi) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xii) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xiii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, non-individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; respose@jausspolymers.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 21 09911.

EXPLANATORY STATEMENT
Pursuant to Section 102 of the Companies Act, 2013

Item No 01.
To consider and approve the appointment of Ms. Shipra Chauhan (DIN: 11111894) as Managing Director.

Considering the Company's overall business objectives and future growth plans, it is proposed to appoint Ms. Shipra Chauhan (DIN: 11111894) as the Managing Director of the Company in accordance with the provisions of the Companies Act, 2013. The Board of Directors, at its meeting held on July 1, 2026, approved and recommended the appointment of Ms. Shipra Chauhan as the Managing Director of the Company, subject to the approval of the Members and such other approvals, if any, as may be required under the Companies Act, 2013, and the rules made thereunder.

The Board recommends passing of the Ordinary Resolution as set out in Item no. 1 of this Notice, for approval by the Members of the Company

None of the Directors / Key Managerial Personnel other than Ms. Shipra Chauhan, of the Company and their relatives are in any way, concerned or interested, financially or otherwise, in the Ordinary Resolution.

Details of Director seeking Appointment in pursuance of provisions of the Companies Act, 2013, Regulation 36 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings are as follows:

Sr. No.	Particulars	Details
1.	Name	Ms. Shipra Chauhan
2.	Director Identification Number	11111894
3.	Designation/category of the Director	Managing Director
4.	Date of Birth & Age	13.06.1974 (52 Years)
5.	Date of the appointment on the Board	Board approved and recommended the appointment of Ms. Shipra Chauhan in its meeting held on 1st July, 2026 subject to approval of shareholders.
6.	Qualification	Bachelor of Arts
7.	Nature of expertise in specific functional areas	Business Management
8.	Experience/ Profile	Ms. Shipra Chauhan has been serving as a Director of Noize Brands and Lifestyle Limited since June 2025. She holds a Bachelor of Arts (B.A.) degree and brings valuable administrative and organizational capabilities to the Board. She is committed to supporting the Company's strategic objectives, ensuring sound corporate governance, and contributing to its long-term growth and sustainability
9.	Shareholding in the Company	Nil
10.	Shareholding of non-executive directors in the listed entity, including shareholding as a beneficial owner	Not Applicable
11.	Relationship with the other Directors	Nil (There is no relation with the existing directors of the company)
12.	Terms & conditions of the appointment	As detailed in the resolution
13.	Number of Meetings of the Board attended during the year	Not Applicable
14.	Directorships held in other companies	1. Noize Brands and Lifestyle Limited- Director
15.	Memberships / Chairmanships of committees of other companies	Nil
16.	Name of listed entities from which the person has resigned in the past three years	N. A
17.	In case of independent directors, the The skills and capabilities required for the role and the manner	NA

THE STATEMENT CONTAINING ADDITIONAL INFORMATION AS REQUIRED IN SCHEDULE V OF THE COMPANIES ACT, 2013

Pursuant to Clause (iv) of Section II of Schedule V of Companies Act, 2013, the following statement is given

I.	**GENERAL INFORMATION**	
•	Nature of Industry	Plastic packaging industry, specializing in the production of PET (polyethylene terephthalate) jars, bottles.
•	Date or expected date of commencement of commercial production	The Company is in operation since February 13, 1987

•	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable
•	Financial performance based on given indicators	Performance for FY 2025-26: **On Standalone Basis:** 1. Gross Revenue: Rs. 39.44(in Lakhs) 2. Profit after Tax: Rs. -463.08 (in Lakhs) 3. EPS: Basic: 0.92 and Diluted: 0.80
•	Foreign investments or collaborators, if any	Nil
II.	**INFORMATION ABOUT THE APPOINTEE**	
•	Background Details	Bachelor of Arts (B.A.)
•	Past remuneration	Nil
•	Recognition or awards	Nil
•	Job profile and his suitability	**Job Profile:** Managing Director **Suitability:** She is very well acquainted with the business of the company. Thus company looks forward to make more achievement in his leadership.
•	Remuneration proposed	As mentioned in resolution
•	Comparative remuneration policy with respect to industry, size of the company, profile of the position and person	For the responsibility shouldered on Ms. Shipra Chauhan as Managing Director of the Company in driving the Company's growth plans, the remuneration paid to her is commensurate and compares favourably with the Compensations paid to the business heads of liked sized and similarly positioned businesses.
•	Pecuniary relationship directly or indirectly with the Company or relationship with the managerial personnel, if any	None
III	**OTHER INFORMATION**	
•	Reasons of loss or inadequacy of profits	The proposed remuneration is not falling within the limits specified under Section 197 of the Companies Act, 2013. However, the same is in line with the Industry Standards for managerial personnel falling under the same cadre.
•	Steps taken or proposed to be taken for improvement	The Company has embarked on a series of strategic and operational measures that is expected to result in the improvement in the present position. The Company has also strategically planned put in place measures to reduce cost and improve the bottom-line.
•	Expected increase in productivity and profits in measurable terms	The Company has taken various initiatives to maintain its leadership, improve market share and financial performance. It has been aggressively pursuing and implementing its strategies to improve financial performance.

The appointment and remuneration are in compliance with the provisions of Sections 196, 197, 198, 203, Schedule V and other applicable provisions of the Companies Act, 2013 read with Rules thereunder including the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Item No 02.
To consider and approve the appointment of Mr. Aditya Chopra (DIN: 10233899) as Whole time Director.

Considering the Company's overall business objectives and future growth plans, it is proposed to appoint Mr. Aditya Chopra (DIN: 10233899) as the Whole-time Director of the Company in accordance with the provisions of the Companies Act, 2013. The Board of Directors, at its meeting held on July 1, 2026, approved and recommend the appointment of Mr. Aditya Chopra as the Whole-time Director of the Company, subject to the approval of the Members and such other approvals, if any, as may be required under the Companies Act, 2013, and the rules made thereunder.

The Board recommends passing of the Ordinary Resolution as set out in Item no. 2 of this Notice, for approval by the Members of the Company

None of the Directors / Key Managerial Personnel other than Mr. Aditya Chopra, of the Company and their relatives are in any way, concerned or interested, financially or otherwise, in the Ordinary Resolution.

Details of Director seeking Appointment in pursuance of provisions of the Companies Act, 2013, Regulation 36 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings are as follows:

Sr. No.	Particulars	Details
1.	Name	Mr. Aditya Chopra
2.	Director Identification Number	10233899
3.	Designation/category of the Director	Whole Time Director
4.	Date of Birth & Age	22.09.1989 (37 Years)
5.	Date of the appointment on the Board	Board approved and recommended the appointment of Mr. Aditya Chopra in its meeting held on 1st July, 2026 subject to approval of shareholders.
6.	Qualification	BA. LLB (Hons.)
7.	Nature of expertise in specific functional areas	Business Management & Financial & Legal
8.	Experience / Profile	A senior commercial and legal professional with nearly 15 years of experience operating at the intersection of law, business strategy, and financial decision-making. Brings strong command over commercial structuring, transaction economics, risk allocation, and regulatory compliance, supporting board-level and investor decision- making.
9.	Shareholding in the Company,	Nil
10.	Shareholding of non-executive directors in the listed entity, including shareholding as a beneficial owner	Not Applicable
11.	Relationship with the other Directors	Nil (There is no relation with the existing directors of the company)
12.	Terms & conditions of the appointment	As detailed in the resolution
13.	The number of Meetings of the Board attended during the year	Not Applicable
14.	Directorships held in other companies	1.Noize Brands and Lifestyle Limited- Director 2.Excellent Capital Services Private Limited- Director 3. Collective Feat Events and Entertainment Private Limited- Director 4.Precious Real Estate Private Limited- Additional Director
15.	Memberships / Chairmanships of committees of other companies	Nil
16.	Name of listed entities from which	N. A

	the person has resigned in the past three years	
17.	In case of independent directors, the skills and capabilities required for the role and the manner	NA

THE STATEMENT CONTAINING ADDITIONAL INFORMATION AS REQUIRED IN SCHEDULE V OF THE COMPANIES ACT, 2013
Pursuant to Clause (iv) of Section II of Schedule V of Companies Act, 2013, the following statement is given

III.	**GENERAL INFORMATION**	
•	Nature of Industry	Plastic packaging industry, specializing in the production of PET (polyethylene terephthalate) jars, bottles.
•	Date or expected date of commencement of commercial production	The Company is in operation since February 13, 1987
•	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable
•	Financial performance based on given indicators	Performance for FY 2025-26: **On Standalone Basis:** 4. Gross Revenue: Rs. 39.44(in Lakhs) 5. Profit after Tax: Rs. -463.08 (in Lakhs) 6. EPS: Basic: -10.01 and Diluted: -9.14
•	Foreign investments or collaborators, if any	Nil
IV.	**INFORMATION ABOUT THE APPOINTEE**	
•	Background Details	BA LLB (Hons)
•	Past remuneration	Nil
•	Recognition or awards	Nil
•	Job profile and his suitability	**Job Profile:** Whole Time Director **Suitability:** He is very well acquainted with the business of the company. Thus, company looks forward to make more achievement in his leadership.
•	Remuneration proposed	As mentioned in resolution
•	Comparative remuneration policy with respect to industry, size of the company, profile of the position and person	For the responsibility shouldered on Mr. Aditya Chopra as Whole Time Director of the Company in driving the Company's growth plans, the remuneration paid to her is commensurate and compares favorably with the Compensations paid to the business heads of liked sized and similarly positioned businesses.
•	Pecuniary relationship directly or indirectly with the Company or relationship with the managerial personnel, if any	None
III	**OTHER INFORMATION**	

•	Reasons of loss or inadequacy of profits	The proposed remuneration is not falling within the limits specified under Section 197 of the Companies Act, 2013 However, the same is in line with the Industry Standards for managerial personnel falling under the same cadre.
•	Steps taken or proposed to be taken for improvement	The Company has embarked on a series of strategic and operational measures that is expected to result in the improvement in the present position. The Company has also strategically planned put in place measures to reduce cost and improve the bottom-line.
•	Expected increase in productivity and profits in measurable terms	The Company has taken various initiatives to maintain its leadership, improve market share and financial performance. It has been aggressively pursuing and implementing its strategies to improve financial performance.

The appointment and remuneration are in compliance with the provisions of Sections 196, 197, 198, 203, Schedule V and other applicable provisions of the Companies Act, 2013 read with Rules thereunder including the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Item No 03.
To consider and approve the appointment of Ms. Kritika Seth (DIN: 10295597) as Executive Director.

Considering the Company's overall business objectives and future growth plans, it is proposed to appoint Ms. Kritika Seth (DIN: 10295597) as the Executive Director of the Company in accordance with the provisions of the Companies Act, 2013. The Board of Directors, at its meeting held on July 1, 2026, approved and recommend the appointment of Ms. Kritika Seth as the Executive Director of the Company, subject to the approval of the Members and such other approvals, if any, as may be required under the Companies Act, 2013, and the rules made thereunder.

The Board recommends passing of the Ordinary Resolution as set out in Item no. 3 of this Notice, for approval by the Members of the Company

None of the Directors / Key Managerial Personnel other than Ms. Kritika Seth, of the Company and their relatives are in any way, concerned or interested, financially or otherwise, in the Ordinary Resolution.

Details of Director seeking Appointment in pursuance of provisions of the Companies Act, 2013, Regulation 36 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings are as follows:

Sr. No.	Particulars	Details
1.	Name	Ms. Kritika Seth
2.	Director Identification Number	10295597
3.	Designation/category of the Director	Executive Director
4.	Date of Birth & Age	09.05.1990 (36 Years)
5.	Date of the appointment on the Board	Board approved and recommended the appointment of Ms. Kritika Seth in its meeting held on 1st July, 2026 subject to approval of shareholders.
6.	Qualification	Bachelor of Law
7.	Nature of expertise in specific functional areas	Business Management
8.	Experience / Profile	Ms. Kritika Seth is an accomplished legal professional with over 13 years of experience in intellectual property, media & entertainment, corporate advisory, commercial transactions, and litigation. She is the Founding Partner of Victoriam Legalis – Advocates & Solicitors, where she advises clients on intellectual property, regulatory compliance, commercial matters, and dispute

		resolution. Previously, she was a Partner at PSL Advocates & Solicitors and served as Lega Counsel at Times Music. She has also worked with leading law firms, handling trademark and copyright litigation, intellectual property enforcement, and commercial disputes. Her extensive legal expertise and strategic insight enable her to contribute significantly to the Company's corporate governance, regulatory compliance, and long-term growth objectives.
9.	Shareholding in the Company	Nil
10.	Shareholding of non-executive directors in the listed entity, including shareholding as a beneficial owner	NA
11.	Relationship with the other Directors	Nil
12.	Terms & conditions of the appointment	As detailed in the resolution
13	The number of Meetings of the Board attended during the year	Not Applicable
14.	Directorships held in other companies	1. Precious Real Estate Private Limited-Director 2. Excellent Capital Services Private Limited- Director
15.	Memberships / Chairmanships of committees of other companies	Nil
16.	Name of listed entities from which the person has resigned in the past three years	N. A
17.	In case of independent directors, the The skills and capabilities required for the role and the manner	NA

THE STATEMENT CONTAINING ADDITIONAL INFORMATION AS REQUIRED IN SCHEDULE V OF THE COMPANIES ACT, 2013

Pursuant to Clause (iv) of Section II of Schedule V of Companies Act, 2013, the following statement is given

V.	**GENERAL INFORMATION**	
•	Nature of Industry	Plastic packaging industry, specializing in the production of PET (polyethylene terephthalate) jars, bottles.
•	Date or expected date of commencement of commercial production	The Company is in operation since February 13, 1987
•	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable
•	Financial performance based on given indicators	Performance for FY 2025-26: **On Standalone Basis:** 7. Gross Revenue: Rs. 39.44(in Lakhs) 8. Profit after Tax: Rs. -463.08 (in Lakhs) 9. EPS: Basic: 0.92 and Diluted: 0.80
•	Foreign investments or collaborators, if any	Nil
VI.	**INFORMATION ABOUT THE APPOINTEE**	
•	Background Details	Bachelor of Law

•	Past remuneration	Nil
•	Recognition or awards	Nil
•	Job profile and his suitability	**Job Profile:** Executive Director **Suitability:** She is very well acquainted with the business of the company. Thus company looks forward to make more achievement in his leadership.
•	Remuneration proposed	As mentioned in resolution
•	Comparative remuneration policy with respect to industry, size of the company, profile of the position and person	For the responsibility shouldered on Ms Kritika Seth as an Executive Director of the Company in driving the Company's growth plans, the remuneration paid to her is commensurate and compares favourably with the Compensations paid to the business heads of liked sized and similarly positioned businesses.
•	Pecuniary relationship directly or indirectly with the Company or relationship with the managerial personnel, if any	None
III	**OTHER INFORMATION**	
•	Reasons of loss or inadequacy of profits	The proposed remuneration is not falling within the limits specified under Section 197 of the Companies Act, 2013 However, the same is in line with the Industry Standards for managerial personnel falling under the same cadre.
•	Steps taken or proposed to be taken for improvement	The Company has embarked on a series of strategic and operational measures that is expected to result in the improvement in the present position. The Company has also strategically planned put in place measures to reduce cost and improve the bottom-line.
•	Expected increase in productivity and profits in measurable terms	The Company has taken various initiatives to maintain its leadership, improve market share and financial performance. It has been aggressively pursuing and implementing its strategies to improve financial performance.

The appointment and remuneration are in compliance with the provisions of Sections 196, 197, 198, 203, Schedule V and other applicable provisions of the Companies Act, 2013 read with Rules thereunder including the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Item No. 4
To Consider and Approve the Appointment of Ms. Neha Shukla (DIN: 11230754) as an Independent Director on the Board of the Company.

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its meeting held on 1st July, 2026, appointed Ms. Neha Shukla (DIN: 11230754) as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from 1st July, 2026, pursuant to the provisions of Sections 149, 150, 152 and 161 of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In the opinion of the Board, Ms. Neha Shukla fulfils the conditions specified under the Act and the SEBI Listing Regulations for appointment as an Independent Director and is independent of the management of the Company. Considering her qualifications, experience and expertise, the Board recommends her appointment as an Independent Director, not liable to retire by rotation, for a term of five consecutive years commencing from 1st July, 2026 to 30th June, 2031 (both days inclusive).

The Board recommends passing of the Special Resolution as set out in Item no. 4 of this Notice, for approval by the Members of the Company

None of the Directors / Key Managerial Personnel other than Ms. Neha Shukla, of the Company and their relatives are in any way, concerned or interested, financially or otherwise, in the Special Resolution.

Details of Director seeking Appointment in pursuance of provisions of the Companies Act, 2013, Regulation 36 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings are as follows:

Sr. No.	Particulars	Details
1.	Name	Ms. Neha Shukla
2.	Director Identification Number	11230754
3.	Designation/category of the Director	Independent Director
4.	Date of Birth & Age	08/09/1992 (33 years)
5.	Date of the appointment on the Board	July 1st, 2026
6.	Qualification	Company Secretary
7.	Nature of expertise in specific functional areas	Corporate governance, regulatory compliance and legal matters.
8.	Experience/ Profile	Neha Shukla is an Associate Member (ACS No. A54243) of the Institute of Company Secretaries of India. In addition, she holds an LLB degree. Ms Neha Shukla holds a Bachelor of Commerce (Hons.) degree from the University of Calcutta (2013) and is a Qualified Company Secretary, admitted as an Associate Member of the Institute of Company Secretaries of India (ICSI) in 2018. With over seven years of professional experience in legal compliance, secretarial practices, and financial reporting, she possesses strong expertise in ROC filings, board documentation, listing compliances, company incorporations, and secretarial audits, and is proficient in Tally ERP. Her extensive experience and technical proficiency make her a valuable contributor to the Company's governance and long-term strategic objectives
9.	Shareholding in the Company	Nil
10.	Shareholding of non-executive directors in the listed entity, including shareholding as a beneficial owner	NA
11.	Relationship with the other Directors	Nil

12.	Terms & conditions of the appointment	As detailed in the resolution
13	The number of Meetings of the Board attended during the year	Not Applicable
14.	Directorships held in other companies	1. Chambal Breweries and Distilleries Limited (Listed) 2. Brandman Retail Limited (Listed) 3. Colstay Limited
15.	Memberships / Chairmanships of committees of other companies	1. Chambal Breweries and Distilleries Limited: • Chairman of Nomination and Remuneration Committee • Chairman of Independent Director Committee • Member of Audit Committee • Member of Stakeholders Relationship Committee 2. Brandman Retail Limited • Chairman of Audit Committee • Chairman of Stakeholders Relationship Committee • Chairman of Nomination and Remuneration Committee • Chairman of Corporate Responsibility Committee
16.	The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Ms. Neha Shukla possesses the requisite skills, expertise and experience in corporate governance, legal and regulatory compliance, and brings independent judgement, which meets the requirements of the role of Independent Director and will add value to Board deliberations.
16.	Name of listed entities from which the person has resigned in the past three years	N. A
17.	In case of independent directors, the justification for choosing the appointees for appointment as Independent Director	Based on the recommendation of the Nomination and Remuneration Committee, the Board is of the opinion that the appointee possesses the requisite integrity, expertise, experience and independence and is well suited to be appointed as an Independent Director of the Company.

Item No.5
To Consider and Approve the Appointment of Ms. Sweta Shah (DIN:11785995) as an Independent Director on the Board of the Company.

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its meeting held on 5th July, 2026, appointed Ms. Sweta Shah (DIN:11785995) as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from 5th July, 2026, pursuant to the provisions of Sections 149, 150, 152 and 161 of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In the opinion of the Board, Ms. Sweta Shah fulfils the conditions specified under the Act and the SEBI Listing Regulations for appointment as an Independent Director and is independent of the management of the Company. Considering her qualifications, experience and expertise, the Board recommends her appointment as an Independent Director, not liable to retire by rotation, for a term of five consecutive years commencing from 5th July, 2026 to 4th July, 2031 (both days inclusive).

The Board recommends passing of the Special Resolution as set out in Item no. 5 of this Notice, for approval by the Members of the Company

None of the Directors / Key Managerial Personnel other than Ms. Sweta Shah, of the Company and their relatives are in any way, concerned or interested, financially or otherwise, in the Special Resolution.

Details of Director seeking Appointment in pursuance of provisions of the Companies Act, 2013, Regulation 36 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings are as follows:

Sr. No.	Particulars	Details
1.	Name	Ms. Sweta Shah

2.	Director Identification Number	11785995
3.	Designation/category of the Director	Independent Director
4.	Date of Birth & Age	09/01/1993 (33 years)
5.	Date of the appointment on the Board	July 5th, 2026
6.	Qualification	Company Secretary, LL.B, LL.M (Corporate Laws), Diploma in Cyber Crime & Cyber Forensics
7.	Nature of expertise in specific functional areas	Legal, regulatory compliance and governance functions.
8.	Experience /Profile	Ms. Sweta Shah is an Associate Member of the Institute of Company Secretaries of India with over 10 years of experience in corporate secretarial, legal and regulatory compliance. She holds a B.Com (Hons.), LL.B., LL.M. (Corporate Laws) and a Diploma in Cyber Crime & Cyber Forensics from the National Law School of India University. She possesses extensive expertise in corporate governance, SEBI and Companies Act compliances, board and shareholder matters, regulatory approvals, legal advisory and liaison with statutory authorities.
9.	Shareholding in the Company	Nil
10.	Shareholding of non-executive directors in the listed entity, including shareholding as a beneficial owner	NA
11.	Relationship with the other Directors	Nil
12.	Terms & conditions of the appointment	As detailed in the resolution
13	The number of Meetings of the Board attended during the year	Not Applicable
14.	Directorships held in other companies	Not Applicable
15.	Memberships / Chairmanships of committees of other companies	Not Applicable
16.	The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	The role requires knowledge of corporate governance and regulatory compliance, which is met by the appointee through her experience in corporate secretarial and legal functions.
17.	Name of listed entities from which the person has resigned in the past three years	N. A
18.	In case of independent directors, the justification for choosing the appointees for appointment as Independent Director	Based on the recommendation of the Nomination and Remuneration Committee, the Board is of the opinion that the appointee possesses the requisite integrity, expertise, experience and independence and is well suited to be appointed as an Independent Director of the Company.

Item No.6

To Consider and Approve the Appointment of Mr. Santosh Prasad Kushawaha (DIN: 08076746) as an Independent Director on the Board of the Company.

Based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors, it is proposed to appoint Mr. Santosh Prasad Kushawaha (DIN: 08076746) as an Independent Director of the Company for a term of five consecutive years from 30th August 2026 to 29th August 2031 (both days inclusive), not liable to retire by rotation, subject to approval of the Members.

In the opinion of the Board, he fulfils the conditions specified under the Companies Act, 2013 and the SEBI Listing Regulations for appointment as an Independent Director and is independent of the management of the Company. Considering his experience and expertise, the Board is of the view that his association would be beneficial to the Company and would strengthen its governance framework.
The Board recommends passing of the Special Resolution as set out in Item no. 6 of this Notice, for approval by the Members of the Company

None of the Directors / Key Managerial Personnel other than Mr. Santosh Prasad Kushawaha, of the Company and their relatives are in any way, concerned or interested, financially or otherwise, in the Special Resolution.

Details of Director seeking Appointment in pursuance of provisions of the Companies Act, 2013, Regulation 36 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings are as follows:

Sr. No.	Particulars	Details
1.	Name	Mr. Santosh Prasad Kushawaha
2.	Director Identification Number	08076746
3.	Designation/category of the Director	Independent Director
4.	Date of Birth & Age	15/10/1984 (42 years)
5.	Date of the appointment on the Board	Board appointed the director in its meeting held on 1st July, 2026 subject to approval of shareholders.
6.	Qualification	Qualified Chartered Accountant (ICAI), BBS, I.Sc., I.Com. and SLC from Tribhuvan University
7.	Nature of expertise in specific functional areas	Finance, accounting, auditing and financial management.
8.	Experience / Profile	Mr. Santosh Kushawaha is a finance professional with over 7 years of experience in finance, accounting, auditing, and financial management. He has previously worked with Positive Equipments as an Internal Auditor and Trinity Global Enterprises Ltd. as AVP – Finance. He possesses experience in financial reporting, internal controls, statutory compliance, and audit functions.
9.	Shareholding in the Company	Nil
10.	Shareholding of non-executive directors in the listed entity, including shareholding as a beneficial owner	NA
11.	Relationship with the other Directors	Nil
12.	Terms & conditions of the appointment	As detailed in the resolution
13	The number of Meetings of the Board attended during the year	Not Applicable
14.	Directorships held in other companies	1. SJ Adhesive Private Limited
15.	Memberships / Chairmanships of committees of other companies	Not Applicable
16.	The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	The role requires expertise in finance, accounting, auditing, internal controls and financial management. The appointee possesses relevant experience in these areas and is well suited to contribute effectively to the Board's oversight and financial governance functions.
16.	Name of listed entities from which the person has resigned in the past three years	N. A
17.	In case of independent directors, the justification for choosing the appointees for appointment as Independent Director	Based on the recommendation of the Nomination and Remuneration Committee, the Board is of the opinion that the appointee possesses the requisite integrity, expertise, experience and independence and is well suited to be appointed as an Independent Director of the Company.

Item No.7
To Consider and Approve the Sitting Fees Payable to the Independent Directors.
The Independent Directors of the Company devote considerable time and expertise in discharging their duties and responsibilities by participating in the meetings of the Board of Directors and its Committees, as applicable.
In recognition of their valuable contributions and in accordance with the provisions of Section 197 of the Companies Act, 2013, read with the applicable rules made thereunder and other applicable provisions, if any, the Board of Directors, at its meeting held on 1st July, 2026, approved the payment of sitting fees of ₹20,000 (Rupees Twenty Thousand only) per meeting to Ms. Neha Shukla and Mr. Santosh Kushawaha, Independent Directors of the Company, for attending each meeting of the Board of Directors and/or its Committees, as applicable, subject to the approval of the Members, wherever required.

Further, the Board of Directors, at its meeting held on 5th July, 2026, approved the payment of sitting fees of ₹20,000 (Rupees Twenty Thousand only) per meeting to Ms. Sweta Shah, Independent Director of the Company, for attending each meeting of the Board of Directors and/or its committees, as applicable, subject to the approval of the Members, wherever required.
The proposed sitting fees are within the limits prescribed under the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.
The Board recommends passing of the Ordinary Resolution as set out in Item no. 7 of this Notice, for approval by the Members of the Company

All the Independent Directors of the Company may be deemed to be concerned or interested in the proposed resolution to the extent of the sitting fees payable to them.
None of the other Directors, Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

JAUSS POLYMERS LIMITED
ATTENDANCE SLIP

Folio No.		D.P. Id.*		Client Id.*	
No. of Shares					
Name of the Shareholder					
Address of the Shareholder					

I/We hereby record my/our presence at the 39th Annual General Meeting held on August 30, 2026, of the Company at Westin Sohna Resort & Spa Vatika Complex Po Dhaula, Karanki, Road, Sohna, Haryana 122103 India, at 11:00 A.M.

____
Signature of the Shareholder / Proxy

NOTES:

1. You are requested to fill out this attendance slip and hand it over at the entrance of the hall.
2. If you are attending the Meeting in person or by proxy, a copy of the Notice may please be brought by you/your proxy for reference at the Meeting.

*Applicable for investor(s) holding share(s) in demat form.

Form No. MGT-11
Proxy Form
[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) Of the Companies (Management and Administration) Rules, 2014]

Name of the company: Jauss Polymers Limited
CIN: L74899HR1987PLC066065
Registered office: Plot No-51, Roz Ka Meo Industrial Area, Gurgaon, Sohna, Haryana-122103, India.

Name of the member (s): Registered address: E-mail ID: Folio No/ Client Id: DP ID:

I/We, being the member(s) holding …….. Equity shares of the above-named company, hereby appoint

1. Name: ……………………………………
Address: ……………………………………
Email ID: ……………………………………
Signature: …………………………………..

Or failing him/her

2. Name: ..……………………………………
Address: ……………………………………
E-mail Id: ……………………………………
Signature: ……………………………………

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 39th Annual General Meeting of the Company, to be held on August 30, 2026, at Westin Sohna Resort & Spa Vatika Complex Po Dhaula, Karanki, Road, Sohna, Haryana 122103 at 11.00 A.M. and at any adjournment thereof in respect of such resolutions as are indicated below:

Signed this ……………… day of ……………….2026

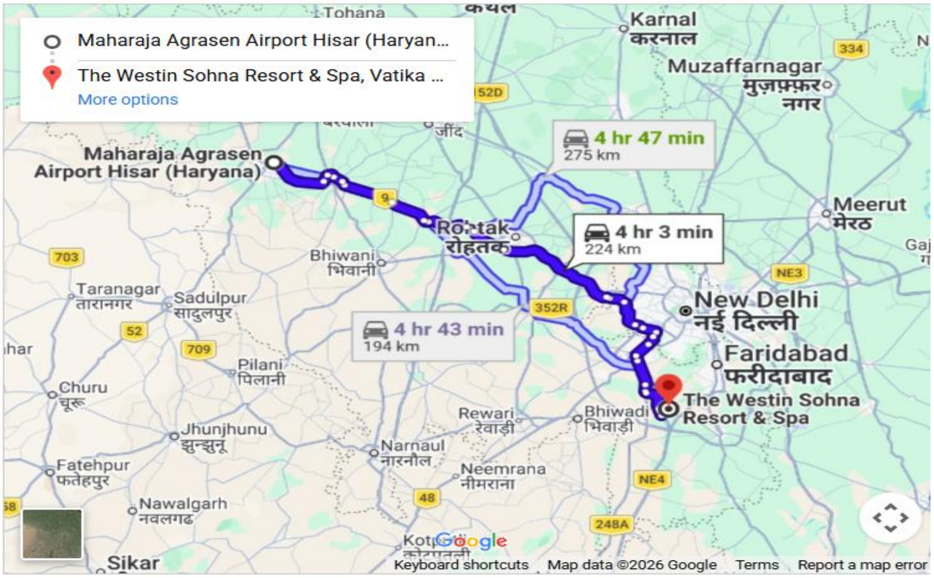
AFFIX REVENUE STAMP

____
Signature of shareholder

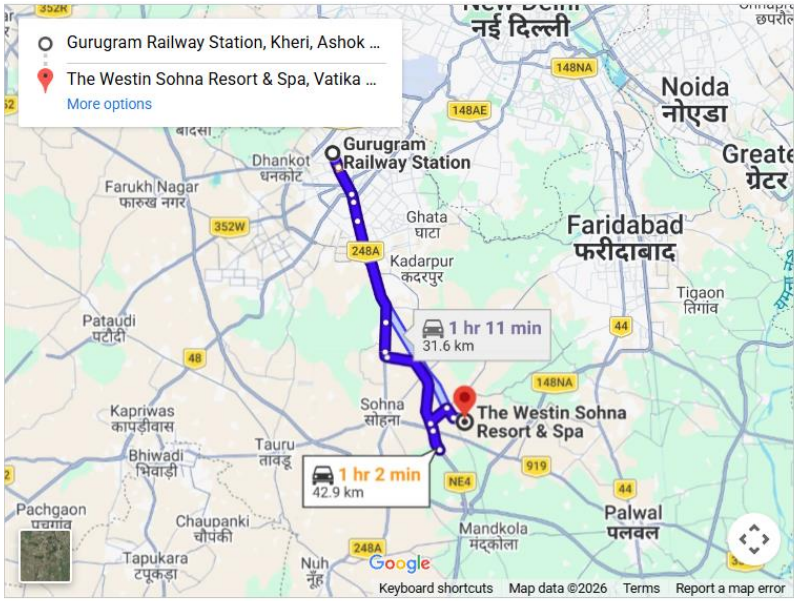
____
Signature of Proxy holder(s)

Note: This form of proxy, in order to be effective, should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting(s).

ROUTE MAP FOR VENUE OF THE MEETING FROM AIRPORT



ROUTE MAP FOR VENUE OF THE MEETING FROM RAILWAY STATION



BOARD'S REPORT

Dear Members,

The Board of Directors are pleased to present the 39th Annual Report of the Company, together with the Audited Financial Statements for the Financial Year ended **31st March, 2026.**

1. FINANCIAL SUMMARY AND HIGHLIGHTS:

Particulars	2025-26 (Rs. In Lacs)	2024-25 (Rs. In Lacs)	
	Standalone	Standalone	Consolidated
Sales / Other Income	**39.44**	**13.45**	**13.45**
Gross Profit before interest, depreciation prior Period income and expenditure and impairment Loss and excess provision written back	-	-	-
Interest	-	0.04	0.04
Depreciation	-	-	-
Profit / (Loss) before prior period adjustment, exceptional items and Tax	(463.08)	(8.64)	(38.49)
Exceptional items	-	-	-
Provision for Taxation	-	-	-
Provision for deferred Tax	-	-	-
Profit / (Loss) after Tax	**(463.08)**	**(8.64)**	**(38.49)**
Net Profit	**(463.08)**	**(8.64)**	**(38.49)**

2. TRANSFER TO RESERVES

After considering the financial position of the Company and its future business requirements, the Board of Directors has decided not to transfer any amount to the General Reserve for the financial year under review. Accordingly, no amount has been transferred to the General Reserve during the year.

3. DIVIDEND

In view of the absence of profits during the Financial Year 2025-26 and after considering the financial position of the Company, the Board of Directors has not recommended any dividend for the Financial Year 2025-26.

4. STATE OF THE COMPANY'S AFFAIR AND FUTURE OUTLOOK:

i. **Segment-wise position of business and its operations**: The Company operates in a single business segment, namely the manufacturing and supply of PET bottles, containers, jars and allied packaging products. Accordingly, there are no separate reportable segments as per the applicable Indian Accounting Standards. During the year under review, the

Company continued to focus on strengthening its core business while maintaining operational efficiency and prudent resource management.

ii. **Change in the Status of the Company**: Company has been listed during the year. Accordingly there has been no change in the status of the Company.

iii. **Key Business Developments**: NA

iv. **Change in the Financial Year**: There is no change in the financial year followed by the Company.

v. **Capital Expenditure Programmes**: NA

vi. **Details and status of acquisition, merger, expansion, modernization and diversification**: NA

vii. **Developments, acquisition, and assignment of material intellectual Property Rights**: NA

viii. **Any other material event having an impact on the affairs of the company**: NA

5. CHANGE IN THE NATURE OF BUSINESS:

There has been no change in the business of the Company during the financial year ending March 31, 2026.

6. MATERIAL CHANGES AND COMMITMENTS:

There was no change in the nature of the business of the Company during the Financial Year 2025–26. Further, no material changes or commitments have occurred between 31st March, 2026 and the date of this Report that have materially affected, or are likely to materially affect, the financial position of the Company.

Open Offer

Subsequent to the closure of the financial year, an open offer was made to the eligible public shareholders of the Company pursuant to the provisions of the **SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011** ("SEBI SAST Regulations").

The open offer was undertaken in accordance with the applicable provisions of the SEBI SAST Regulations. The tendering period for the open offer was from **22 April 2026 to 6 May 2026**, and the process was completed in compliance with the applicable regulatory requirements.

The Company has made the necessary disclosures and complied with the applicable provisions of the SEBI SAST Regulations and other applicable laws in relation to the aforesaid transaction.

7. SHARE CAPITAL

The paid-up Equity Share Capital of the Company as on 31st March, 2026 stood at ₹5,06,55,750/-. During the Financial Year 2025–26, there was no change in the paid-up share capital of the Company.

During the year under review, the Company did not issue or allot any equity shares, including shares with differential voting rights, sweat equity shares, or equity shares under any employee stock option scheme. Further, the Company did not buy back any of its securities, issue any bonus shares, or undertake any preferential allotment or private placement of shares during the Financial Year 2025–26.

8. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

As on 31st March, 2026, the Company did not have any holding company, subsidiary company, or associate company within the meaning of the provisions of the Companies Act, 2013. Accordingly, the provisions relating to holding, subsidiary, and associate companies, including the applicable disclosure requirements, are not applicable to the Company.

9. CONSOLIDATED ACCOUNTS

During the Financial Year 2025–26, the Company divested its entire investment in **Innovative Containers Services Limited**, which consequently ceased to be its subsidiary. Accordingly, as on 31st March, 2026, the Company did not have any subsidiary company, and the requirement to prepare Consolidated Financial Statements under the Companies Act, 2013 and the applicable Indian Accounting Standards was not applicable.

10. DIRECTORSHIP

The composition of the Board of Directors of the Company remained unchanged throughout the Financial Year 2025–26.

The Independent Directors have submitted declarations confirming that they continue to meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013. In the opinion of the Board, the Independent Directors fulfil the conditions of independence specified under the Act and the rules made thereunder and possess the requisite integrity, expertise, experience and proficiency required to effectively discharge their responsibilities. The Board is satisfied that there has been no change in the circumstances affecting their status as Independent Directors during the year under review.

The Independent Directors have also complied with the provisions relating to inclusion of their names in the Independent Directors' Databank maintained by the Indian Institute of Corporate Affairs, in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder, wherever applicable.

11. NUMBER OF BOARD MEETINGS

Six meetings of the Board of Directors of your Company were held during the year under review.

1. 30.05.2025	2. 14.08.2025	3. 02.09.2025
4. 14.11.2025	5. 11.02.2026	6. 13.02.2026

12. COMMITTEE COMPOSITION

Audit Committee:

Terms of Reference:

The Audit Committee reviews the reports submitted by the Internal Auditors and Statutory Auditors, financial results, effectiveness of internal audit processes, and the Company's risk management framework. The Committee operates in accordance with its Charter and is vested with the necessary powers to effectively discharge its responsibilities and achieve its objectives.

Sr No.	Name	Designation	No. of meetings during the year	No. of meetings attended.
1.	Ketineni Sayaji Rao	Director	4	4
2.	Rajani Sirish Laddha	Independent Director	4	4
3.	Maddi Venkata Surdarsan	Independent Director	4	4

Nomination and Remuneration Committee:

Terms of Reference:

The terms of reference of the Nomination and Remuneration Committee include matters prescribed under Section 178 of the Companies Act, 2013. The Committee, inter alia, recommends remuneration policies, formulates criteria for appointment of Directors and Senior Management Personnel, and considers matters relating to Board diversity and other matters as assigned by the Board from time to time.

Sr No.	Name	Designation	No.of meetings during the year	No. of meetings attended.
1.	Ketineni Sayaji Rao	Director	1	1
2.	Rajani Sirish Laddha	Independent Director	1	1
3.	Maddi Venkata Surdarsan	Independent Director	1	1

Stakeholders Relationship Committee:

Terms of Reference:

The Stakeholders Relationship Committee oversees the redressal of shareholders' and investors' grievances, transfer/transmission/transposition of shares, issue of duplicate share certificates, and matters relating to dematerialisation and rematerialisation of shares. The Committee performs such other functions as may be entrusted by the Board of Directors from time to time.

Sr No.	Name	Designation	No.of meetings during the year	No. of meetings attended.
1.	Saurabh Jibhau Shewale	Director	1	1
2.	Rajani Sirish Laddha	Independent Director	1	1
3.	Maddi Venkata Surdarsan	Independent Director	1	1

13. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the provisions of Section 134(5) of the Companies Act, 2013, the Board of Directors hereby confirms that:

a) In the preparation of the annual accounts for the Financial Year ended 31st March, 2026, the applicable accounting standards have been followed and there are no material departures from the same;

b) Such accounting policies have been selected and applied consistently and judgments and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2026 and of the loss/profit of the Company for the year ended on that date;

c) Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) The annual accounts have been prepared on a going concern basis;

e) Proper internal financial controls were in place and that such internal financial controls were adequate and operating effectively; and

f) Proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

14. KEY MANAGERIAL PERSONNEL:

The following persons are currently Whole-Time Key Managerial Personnel ('KMP') of the Company in terms of provisions of Section 203 of the Companies Act, 2013:

a. Mr. Ketineni Satish Rao – Managing Director.

b. *Mr. Raj Kumar Gupta- Chief Financial Officer.

c. Ms. Priya Parashar- Company Secretary & Compliance officer.

d. Mr. Bhanu Sairam Motepalli – Chief Financial Officer.

*During the Financial Year 2025–26, Mr. Raj Kumar Gupta resigned from the position of Chief Financial Officer (CFO) of the Company with effect from 13th February, 2026. The Board places on record its appreciation for the valuable contribution and services rendered by him during his tenure with the Company.

15. EVALUATION OF BOARD PERFORMANCE:

The Board have undertaken an annual evaluation of the performance of the entire Board and Committees, Individual peer review of all the Directors and Independent Directors of the Company as per Section 134(3)(p) of the Act read with rule 8(4) of the Companies (Accounts) Rules, 2014. The performance evaluation forms were circulated to the Board & Committee members, and the responses to the same have been received. The key outcomes of this evaluation, along with actionable areas, are presented to both the Nomination and Remuneration Committee and the full Board of Directors. This structured approach ensures that the findings are thoroughly discussed and acted upon, leading to a continuous improvement in board effectiveness and overall corporate governance.

16. INTERNAL FINANCIAL CONTROL:

The Company has in place an established internal control system to ensure proper recording of financial & operational information, compliance of various internal controls and other regulatory/statutory compliances. All Internal Audit findings and control systems are periodically reviewed by the Audit Committee of the Board of Directors, which provides strategic guidance on Internal Controls.

17. STATUTORY AUDITORS:

M/s Mahesh Yadav & Co., Chartered Accountants (Firm Registration No. 036520N), shall complete their term as the Statutory Auditors of the Company at the conclusion of the 39th Annual General Meeting.

Based on the recommendation of the Audit Committee and pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014, the Board of Directors has recommended the appointment of M/s. MRB & Associates, Chartered Accountants (Firm Registration No. 136306W), as the Statutory Auditors of the Company to hold office for a term of five consecutive years from the conclusion of the 39th Annual General Meeting until the conclusion of the 44th Annual General Meeting, subject to the approval of the Members at the ensuing Annual General Meeting.

The Company has received a written consent and a certificate from the proposed auditors to the effect that their appointment, if made, would be in accordance with the provisions of Sections 139 and 141 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014.

18. SECRETARIAL STANDARDS OF ICSI:

During the year under review, the Company has complied with the applicable Secretarial Standards, namely Secretarial Standard on Meetings of the Board of Directors (SS-1) and Secretarial Standard on General Meetings (SS-2), issued by the Institute of Company Secretaries of India (ICSI) and made mandatory pursuant to the provisions of Section 118(10) of the Companies Act, 2013.

Further, as a measure of good corporate governance and transparency, the Company has also voluntarily complied with the provisions of Secretarial Standard on the Report of the Board of Directors (SS-4), issued by the Institute of Company Secretaries of India (ICSI), although compliance with SS-4 is presently recommendatory in nature.

19. DEPOSITS:

No disclosure or reporting is required in respect of deposits covered under Chapter V and other applicable provisions of the Companies Act, 2013, as there were no transactions in respect of the same during the year under review.

20. RISK MANAGEMENT:

There is a continuous process of identifying / managing risks through a Risk Management Process. The measures used in managing the risks are also reviewed. The risks identified by the Company broadly fall in the category of operational risk, regulatory risk, financial & accounting risk & foreign currency related risks. The risk management process consists of risk identification, risk assessment, risk monitoring & risk mitigation. During the year, measures were taken for minimization of risks and the Board was informed from time to time. In the opinion of the Board, none of the said risks which have been identified may threaten the existence of the Company.

21. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS & OUTGO

The information relating to conservation of energy, technology absorption and foreign exchange earnings and outgo, as required under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is enclosed as **Annexure - A**, and forms part of this Report.

22. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES:

In terms of the provisions of Section 197(12) of the Companies Act, 2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, your Company does not have any employee except KMP. A statement showing details pertaining to remuneration and other details as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is enclosed as **Annexure – B** and forms part of this Report.

23. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS U/S 186:

During the year under review, the Company did not make any investments, grant any loans, provide any guarantees or extend any securities covered under the provisions of Section 186 of the Companies Act, 2013. As on the date of this Report, the Company has no outstanding investments, loans, guarantees or securities under the provisions of Section 186 of the Companies Act, 2013. Reference may be made to Note 4 to the Financial Statements for the relevant disclosures, if any.

24. CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

During the financial year under review, the Company has not entered into any contract or arrangement with related parties as referred to in Section 188(1) of the Companies Act, 2013.

25. ANNUAL RETURN:

Pursuant to the provisions of Section 92(3) of the Companies Act, 2013, the Annual Return of the Company as on March 31, 2026, prepared in accordance with the provisions of the Companies Act, 2013, is available on the website of the Company at https://www.jausspolymers.com/ .

26. SECRETARIAL AUDIT:

The Board has appointed **M/s Lalit Sharma & Associates,** Company Secretaries, (ACS NO. 75311, CP NO. 27781) for a term of five consecutive financial years commencing from the conclusion of 38th AGM till the conclusion of 43rd AGM. The Secretarial Audit Report for the financial year 2025-26 is enclosed herewith as **Annexure - C** and forms part of this Report. The Secretarial Audit Report does not contain any qualifications, reservation or adverse remark.

27. REGISTRAR AND SHARE TRANSFER AGEN:

During the year under review, Beetal Financial & Computer Services Private Ltd was the Registrar and Transfer Agent of the Company.

28. CORPORATE GOVERNANCE:

The provisions relating to Corporate Governance as specified under Regulations 17 to 27 and Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company pursuant to the exemption available under Regulation 15(2) of the said Regulations. Accordingly, the Corporate Governance Report and the certificate regarding compliance with the conditions of Corporate Governance do not form part of this Annual Report.

29. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTISING COMPANY SECRETARY IN THEIR REPORTS:

During the statutory audit of the financial statements, the Statutory Auditors have made certain qualifications, reservations, adverse remarks and/or disclaimers in their Audit Report. Pursuant to Section 134(3)(f) of the Companies Act, 2013, the Board's comments on such remarks are provided below:

1. **Basis for opinion**: *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.*

Auditor's Comment

As per our audit, we found that there is no turnover during the year which leads to significant losses in the current financial year 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 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.

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

***Managements Comment*: The promoter have transferred their substantial holding to a another going concern which intend to do business activities of signification amount in this company hence this qualification is not relevant as of now.**

2. Basis for opinion: *Note 4 of Financial Statement describes that Loan and Advances given amounting to Rs. 469.09 lakhs include balances which are outstanding for substantial period of time.*

Auditor's Comment

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. As per management, this balance will not be received & decided to written off the balance amounting Rs. 469.09 lakhs.

***Managements Comment*: It is correct that this amount is very old balance receivable from a concern which do not have liquidity and profitability to service this amount inspite of regular follow ups this amount was not recovered and further new promoter have agreed this settlement moreover this was declared in December quarter result also and the balance is agreed by both parties.**

30. DISCLOSURE REQUIREMENTS:

1. Policy on materiality of related party transactions and dealing with related party transactions is available on the website of the Company.
2. The Company has formulated and published a Whistle Blower Policy to provide Vigil Mechanism for employees including directors of the Company to report genuine concerns, which is available on Company's website www.jausspolymers.com. The provisions of this policy are in line with the provisions of Section 177(9) of the Companies Act, 2013.
3. The Company's Remuneration Policy is enclosed as **Annexure - D** and forms part of this Report.
4. There were no significant or material orders passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.
5. During the year under review, there were no cases reported under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

31. MANAGEMENT DISCUSSION AND ANALYSIS

The Management Discussion and Analysis Report for the financial year ended 31st March, 2026, provides an overview of the Company's industry structure and developments, business performance, financial performance, opportunities and threats, risks and concerns, internal control systems, and future outlook. The Report forms an integral part of this Board's Report and is annexed herewith as **Annexure – E.**

32. PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE,2016

There was no application made or proceeding pending against the Company under the Insolvency and Bankruptcy Code, 2016 during the year under review.

33. MATERNITY BENEFIT:

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

34. ACKNOWLEDGEMENT:

The Directors wish to acknowledge and thank the Central and State Governments and all regulatory bodies for their continued support and guidance. The Directors thank the shareholders, customers, business associates, Financial Institutions and Banks for the faith reposed in the Company and its management.

The Directors place on records their deep appreciation of the dedication and commitment of your Company's employees at all levels and look forward to their continued support in the future as well,

For and on behalf of board of directors

Sd/-	**Sd/-**
Ketineni Sayaji Rao	**Ketineni Satish Rao**
Chairman	**Managing Director**
DIN: 01045817	**DIN: 02435513**

Place: Haryana

Date: 05.08.2026

ANNEXURE A

Information regarding Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo pursuant to Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988 and forming part of Directors' Report.

A. CONSERVATION OF ENERGY

Energy conservation is a very important part of energy planning and its management. This not only saves energy resources for future but also avoids wasteful utilization of energy. Energy conservation initiatives provide solution to the energy crisis, environmental degradation and pollution.

New energy initiatives give greater reliance on non-exhaustible and non-conventional resources of energy in order to conserve exhaustible & conventional resources like coal, petroleum, natural gas etc. Another aspect of energy conservation is to give greater importance on reduction in consumption of energy.

This can be achieved by inculcating change in the individual habits and adoption of latest technology available in vogue. There is a growing gap between supply and demand of electrical power. Needless to say the use of fossil fuels is accompanied with severe and several environmental damages. Due to the liberalization measures of the Government of India, the industrial sector is rapidly growing, thus increasing the energy demand enormously.

In the short run, the only solution to the growing energy deficit is to facilitate good energy saving measures through conservation of power, fuel and water. As industries are the major gutters/consumers of these resources, the onus should lie on the industrial sector to limit & minimize its demand for energy. The need of the hour is to conserve and preserve the energy resources for future of the mankind.

Your Company is not covered in the Schedule of Industries under rule 2 of the Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988, requiring furnishing of information relating to conservation of energy. However realizing its importance, the Company has launched a concerted drive for conserving energy. Replacement of worn-out wires, control of idle running of engines, and plugging of leakage were some of the measures taken. Besides the measures already taken, efforts are continuing to examine and implement fresh proposals for further conservation of energy. Positive impact of measures already taken has been observed on the costs.

B. TECHNOLOGY ABSORPTION

a) Company has indigenously developed moulds thereby saving precious foreign exchange.

b) The technology imported from Japanese and French Collaborators has been well absorbed by the Company and is being updated on a regular basis by keeping abreast of the latest developments in the field.

C. FOREIGN EXCHANGE EARNINGS AND OUTGO

The Company has not earned any income in foreign exchange nor incurred any expenditure in foreign currency during the year under review.

ANNEXURE – B

Statement of Particulars as required under Section 197 of the Companies Act, 2013 read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

(i) The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year:

Requirement of Rule 5 (1)	Details
i) the ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year;	Ketineni Sayaji Rao- N.A. Ketineni Satish Rao- N.A. Pratibha Rao Ketineni - N.A. Rajani Shirish Laddha - N.A Saurabh Jibhau Shewale—N.A. Maddi Venkata Sudarsan – N.A.
ii) the percentage increase in remuneration of each director, CFO, CEO, CS or Manager, if any, in the financial year	Ketineni Sayaji Rao- N.A. Ketineni Satish Rao– N.A. Pratibha Rao Ketineni - N.A. Rajani Shirish Ladda- NA Saurabh Jibhau Shewale- N.A. Priya Parashar- N.A Maddi Venkata Sudarsan – N.A.
iii) the percentage increase in the median remuneration of employees in the financial year;	There is no increase in the median remuneration of employees in the financial year 2025-26
iv) The number of permanent employees on the rolls of the company	2 employees as on 31.03.2026
v) Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:	There was no increase in managerial remuneration in the financial year 2025-26. Therefore, the said comparison of average percentile increase in the salaries of employees other than the managerial personnel with the percentile increase in the managerial remuneration is not applicable.
vi) Affirmation that the remuneration is as per the remuneration policy of the company	Remuneration paid during the year ended March 31, 2026 is as per the Remuneration Policy of the Company

ANNEXURE-C

Form No. MR-3
Secretarial Audit Report
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuner-ation of Managerial Personnel) Rules, 2014]

FOR THE FINANCIAL YEAR ENDED 31st March, 2026

LALIT SHARMA & ASSOCIATES
(Company Secretaries)

FORM No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

(Pursuant to Section 204 (1) of the Companies Act, 2013 and rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

CIN: L74899HR1987PLC066065
NOMINAL CAPITAL: Rs. 11,00,00,000

To,
The Members,
Jauss Polymers Limited
Plot No-51, Roz Ka Meo Industrial Area,
Gurgaon, Sohna, Haryana-122103

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by JAUSS POLYMERS LIMITED (L74899HR1987PLC066065) **(hereinafter called the Company)**. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit and the representations made by the Company, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper

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Contact No.: +918859644582 **E-Mail Id**: cslalitsharmagnoida@gmail.com

LALIT SHARMA & ASSOCIATES
(Company Secretaries)

Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records made available to us and maintained by company for the financial year ended on 31st March, 2026 according to the provisions of:

I. The Companies Act, 2013 (the Act) and the rules made there under;
II. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
III. The Depositories Act, 1996 and the regulations and bye-laws framed there under;
IV. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
V. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
   a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
   b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
   c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
   d. The Securities and Exchange Board of India (Registrar to an issue and share transfer Agents) Regulations, 2025;
   e. Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
   f. SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015;
   g. The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
   h. SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021

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(Company Secretaries)

We have not examined compliance by the Company with respect to:

a) Applicable financial laws, like direct and indirect tax laws, maintenance of financial records, etc., since the same have been subject to review by statutory (financial) auditors, tax auditors and other designated professionals.
b) As informed by the company the industry specific laws / general laws as applicable to the company has been complied with. The management has also represented and confirmed that all the laws, rules, regulations, orders, standards and guidelines as are specifically applicable to the Company relating to Industry /Labour, etc., have been complied with.

The Company has complied the Secretarial Standards (SS-1 and SS-2 regarding Board and General Meetings) issued by The Institute of Company Secretaries of India and notified by the Ministry of Corporate Affairs during the financial Year under review.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, etc. mentioned above.

I report that, during the period under audit and review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, etc. mentioned above.
I further report that, there were no events / actions in pursuance of:

a) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; and

b) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018.

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LALIT SHARMA & ASSOCIATES
(Company Secretaries)

We further report that:

The Board of Directors of the Company is duly constituted.

The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board/Committee Meetings, agenda and detailed notes on agenda were send at least seven days in advance to the directors for holding the Board Meetings during the year, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

During the year under review, the Company disinvested its investment in its subsidiary company in accordance with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable laws, rules, and regulations.

We further report there are adequate systems and processes in the company commensurable with the size and operations of the company to monitor and ensure compliances with applicable laws, rules and regulations.

As per the minutes of the meeting duly recorded and signed by the chairman, the decisions of the Board were unanimous/required majority.

We also report that based on the information provided and representations made by the Company, there were adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that:
1. There were no instances of following during the audit period:
    - Public/Rights /Preferential issue of shares/Debentures/Sweat equity.

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LALIT SHARMA & ASSOCIATES

(Company Secretaries)

- Buy-Back of securities.
- Merger/Amalgamation /Reconstruction.
- Foreign Technical Collaborations

2. There were no other specific events/actions in pursuance of the above referred laws, rules, regulations, guidelines, etc., having a major bearing on the Company.

This Report is to be read with our letter of even date which is annexed as ***'Annexure A'*** and forms an integral part of this report.

PLACE: NOIDA
DATED: 05/08/2026
UDIN: A075311H001022301

FOR LALIT SHARMA & ASSOCIATES
COMPANY SECRETARIES

LALIT SHARMA Digitally signed by LALIT SHARMA Date: 2026.08.05 21:54:33 +05'30'

CS LALIT SHARMA
(CP 27781 ACS 75311)

ADD.: 101, First Floor, Bhagirath Plaza, Greater Noida, Uttar Pradesh-201310
Contact No.: +918859644582 **E-Mail Id**: cslalitsharmagnoida@gmail.com

LALIT SHARMA & ASSOCIATES
(Company Secretaries)

'Annexure A'

To,
The Members,
Jauss Polymers Limited
Plot No-51, Roz Ka Meo Industrial Area,
Gurgaon, Sohna, Haryana-122103

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, we have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events etc.

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LALIT SHARMA & ASSOCIATES

(Company Secretaries)

5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

7. The audit was conducted based on the verification of the Company's books, papers, minutes books, forms and returns filed, documents and other records furnished by them or obtained from the Company electronically and also the information provided by the company and its officers by audio and/or visual means.

PLACE: NOIDA
DATED:05/08/2026
UDIN: A075311H001022301

FOR LALIT SHARMA & ASSOCIATES
COMPANY SECRETARIES

LALIT SHARMA
Digitally signed by LALIT SHARMA Date: 2026.08.05 21:55:06 +05'30'

CS LALIT SHARMA
(CP 27781 ACS 75311)

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ANNEXURE – D

REMUNERATION POLICY

1. PREAMBLE

This Policy is in compliance with Section 178 of the Companies Act, 2013 read along with the applicable rules thereto and Regulation 19 of the SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015. This Policy has been approved by the Board of Directors on the recommendation of Nomination and Remuneration Committee of the Company.

2. OBJECTIVE

The Policy relates to designing the remuneration for the Directors, Key Managerial Personnel (KMP), Senior Management Personnel (SMP) and other employees of the Company.

3. DEFINITIONS

a) “Board”:-Board means Board of Directors of the Company.

b) “Director”:-Directors means Directors of the Company.

c) “Committee”:-Committee means Nomination and Remuneration Committee of the Company as constituted or reconstituted by the Board, from time to time.

d) “Company”:- Company means **Jauss Polymers Limited**.

e) “Independent Director”:- As provided under SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and/or under the Companies Act, 2013 and relevant rules thereto.

f)“Key Managerial Personnel”:- Key Managerial Personnel (KMP) means-

(i) the Chairman and Managing Director;

(ii) the Company Secretary;

(iii) the Chief Financial Officer; and

(iv) such other officer as may be prescribed under the applicable statutory provisions / regulations and / or approved by Board from time to time.

g) “Senior Management Personnel”:- shall mean the personnel of the Company who are members of its Core Management team, excluding the Board of Directors, comprising all members of management that are one level below the Executive Directors, including the functional heads.

Unless the context otherwise requires, words and expressions used in this policy and not defined herein but defined in the Companies Act, 2013 as may be amended from time to shall have the meaning respectively assigned to them therein.

4. KEY PRINCIPLES

The following principles guide the design of remuneration under this Policy:

(i) Attract, retain and motivate the right talent, including the directors, KMP and employees, required to meet the goals of the Company.

(ii) Remuneration to the Directors, KMPs, and SMPs is aligned with the short term and long-term goals and performance of the Company.

(iii) Promote the culture of meritocracy, performance and accountability. Give appropriate weightage to individual and overall Company's performance.

(iv) Reflect market trends and practices, competitive positions

to attract the required talent.

5. APPOINTMENT CRITERIA AND QUALIFICATIONS

(i) The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommend to the Board his / her appointment.

(ii) A person should possess adequate qualification, expertise and experience for the position he / she is considered for appointment.

The Committee has discretion to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the concerned position.

1.REMUNERATION PAID TO MANAGING DIRECTOR(S) / WHOLE-TIME DIRECTOR(S)

(i) The Remuneration to Executive Directors will be approved by the Board of Directors based on the recommendations of the Committee, subject to the approval of shareholders and such other authorities as may be applicable. The concerned Executive Director will not participate in such discussions of the Board/Committee.

(ii) The compliance of the relevant provisions of the Companies Act, 2013 and Listing Agreement with Stock Exchanges regarding the limits of remuneration will be ensured.

(iii) The remuneration will include the following components:

a) Basic Salary

- Provides for a fixed, per month, base level remuneration to reflect the scale and dynamics of business to be competitive in the external market.

- subject to such annual increment as per the recommendations of the Committee and the approval of the Board of Directors.

b) Commission / Variable Component

- Commission/Variable Component, if any, as per the recommendations of the Committee and the approval of the Board of Directors in addition to the Basic Salary, Perquisites and any other Allowances, benefits and amenities.

c) Perquisites and Allowances

- Perquisites and Allowances commensurate to the position of Executive Directors, as per the recommendations of the Committee and the approval of the Board of Directors.

d) Contribution to Provident, Superannuation fund and Gratuity payments. In the event, the remuneration and commission/variable component, if any, payable to Managing Director/ Whole- Time Director exceed the limits laid down under Section 197 and 198 read with Schedule V of the Companies Act, 2013, the same shall be subject to approval of Central Govt. & other statutory authorities as prescribed under Companies Act, 2013.

2.REMUNERATION PAID TO NON-EXECUTIVE AND INDEPENDENT DIRECTORS

The Non-Executive and Independent Directors would be paid remuneration by way of sitting fees for attending meetings of Board or Committee thereof and profit related commission as may be recommended by the Committee and approved by the Board of Directors and Shareholders of the Company. The amount of such fees and commissions shall be subject to ceiling/ limits as provided under the Companies Act, 2013 and rules made there under or any other enactment for the time being in force.

3.KEY MANAGERIAL PERSONNEL (KMP) / SENIOR MANAGEMENT PERSONNEL /OTHER OFFICERS & STAFF

The Remuneration to be paid to KMP's/ Senior Management Personnel /other of officers & staff is based on the role and responsibilities in the Company, the experience, qualification, skills and competencies of the related personnel / employees, the market trends, practices and benchmarks. The positioning strategy is to see that the compensation provides adequate opportunity to attract the required talent and retain the same to be able to meet the requirements of the job and business.

The remuneration is subject to review on the basis of individual & business performance and inflation/market trends. The performance of employees is reviewed based on competency assessment and key results delivered. The performance assessment, more specifically, is used as an input to determine merit/special increments, performance bonus, rewards, incentives (short term and long term) and other recognitions/ promotions. The objective is to ensure that the compensation engage the employees to give their best performance.

4.EVALUATION

The Committee shall carry out evaluation of performance of every Director, KMP and Senior Management Personnel at regular interval.

5. RETIREMENT

The Director, KMP and Senior Management Personnel shall retire as per the applicable provisions of the Companies Act, 2013 and the prevailing policy of the Company. The Board and / or Committee will have the discretion to retain the Director, KMP, Senior Management Personnel in the same position / remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

6. WORKMEN COMPENSATION

Workmen are paid wages in accordance to the settlement with the recognized union of the workers, as applicable. Where there is no union, workmen wages are as per the best industry practice and applicable law. All remuneration components will be in accordance with applicable statutory compliances.

7. DIRECTORS' AND OFFICERS' INSURANCE

Where any insurance is taken by the Company on behalf of its Directors, KMPs/ Senior Management Personnel etc. for indemnifying them against any liability, the premium paid on such insurance shall not be treated as part of the remuneration payable to any such personnel.

8. AMENDMENTS

Notwithstanding the above, the applicable provisions and amendments, if any, under the Companies Act, 2013 and/ or SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 in respect of this Policy and related matters shall be implemented by the Company. The Committee may recommend amendments to this Policy from time to time as it deems appropriate.

9. DISCLOSURE

The Policy shall be disclosed as required by the Companies Act, 2013 read along with the applicable rules thereto and Listing Agreement

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. OVERVIEW

Jauss Polymers Limited has historically been engaged in the business of manufacturing PET bottles, containers, and jars catering to diverse industrial applications. The Company remains committed to strengthening its business foundation while evaluating opportunities for sustainable growth and long-term value creation. The Management continues to focus on enhancing organizational capabilities, maintaining sound governance practices, and preparing the Company to capitalize on future business opportunities.

2. INDUSTRY STRUCTURE AND DEVELOPMENTS

The Indian packaging industry continues to be one of the fastest-growing sectors, supported by increasing urbanization, rising disposable incomes, changing consumer preferences, growth in organized retail, and expansion of the food & beverage, pharmaceutical, personal care, and e-commerce sectors.

PET packaging has emerged as one of the preferred packaging materials due to its lightweight nature, durability, transparency, cost-effectiveness, and recyclability. The increasing emphasis on sustainable packaging solutions and circular economy initiatives is expected to further support the long-term growth prospects of the PET packaging industry.

3. OPPORTUNITIES AND THREATS

Opportunities

- Increasing demand for sustainable and recyclable packaging solutions.
- Growth in food & beverage, pharmaceutical, cosmetics, and FMCG industries.
- Rising preference for lightweight and cost-effective PET packaging.
- Technological advancements in manufacturing and product innovation.
- Expanding domestic consumption and export opportunities.

Threats

- Volatility in raw material prices.
- Intense competition within the packaging industry.
- Changes in environmental regulations relating to plastic usage.
- Inflationary pressures and supply chain disruptions.
- Fluctuations in economic and market conditions.

4. SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE

The Company operates primarily in the PET packaging segment. During the year under review, there were no significant business operations requiring separate segment-wise reporting. Accordingly, no segment-wise performance analysis is presented.

5. OUTLOOK

The long-term outlook for the Indian PET packaging industry remains positive, supported by increasing demand across multiple end-user industries and the growing adoption of sustainable packaging solutions.

The Company remains focused on strengthening its operational framework, evaluating business opportunities, and enhancing its capabilities to achieve sustainable growth. Management believes that a disciplined approach, prudent resource utilization, and strategic planning will enable the Company to capitalize on emerging opportunities over the long term.

6. RISKS AND CONCERNS

The Company recognizes that business operations are exposed to various risks which may impact performance. Key risks include:

- Economic and market uncertainties.
- Raw material price volatility.
- Regulatory and environmental compliance requirements.
- Competitive pressures.
- Operational and supply chain risks.

The Management continuously evaluates these risks and endeavors to implement appropriate mitigation measures to minimize their potential impact.

7. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has established internal control systems commensurate with the nature and size of its operations. These controls are designed to ensure the safeguarding of assets, compliance with applicable laws and regulations, reliability of financial reporting, and efficient conduct of business operations.

The management periodically reviews the effectiveness of internal controls and takes appropriate measures to strengthen governance and operational processes whenever required.

8. FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

During the year under review, the Company's financial performance reflects the prevailing level of business activities. The Management continues to focus on maintaining financial discipline, optimizing resource utilization, and strengthening the Company's financial position while evaluating future growth opportunities.

Detailed financial information and analysis are provided in the Financial Statements forming part of this Annual Report.

9. MATERIAL DEVELOPMENTS IN HUMAN RESOURCES/ INDUSTRIAL RELATIONS

The Company believes that its human resources are an integral part of its long-term success and remains committed to fostering a work environment based on professionalism, integrity, mutual respect, and continuous learning.

During the financial year under review, there were no material developments on the human resources or industrial relations front. Industrial relations remained cordial throughout the year, and the Company continued to maintain harmonious relations with its employees.

The Company remains committed to attracting, retaining, and developing talent while promoting a culture of ethical conduct, employee well-being, and compliance with applicable laws. Management continues to focus on strengthening the organizational framework in line with the Company's business objectives.

10. SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS

There were no significant operational developments during the year that materially impacted the key financial ratios beyond those disclosed in the Financial Statements. Any significant changes, where applicable, have been appropriately explained in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

11. DETAILS OF CHANGE IN RETURN ON NET WORTH

The Return on Net Worth is influenced by the Company's financial performance during the financial year. During the year under review, there was no material change in the Return on Net Worth requiring specific disclosure. The financial performance of the Company is adequately explained in the Financial Statements forming part of this Annual Report.

FINANCIAL STATEMENTS

Mahesh Yadav & Co.

INDEPENDENT AUDITOR'S REPORT

To the Members of Jauss Polymers Limited

Report on the Standalone Ind AS Financial Statements Adverse Opinion

We have audited the accompanying Ind AS Financial Statements of **Jauss Polymers Limited ("the Company")** which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "Ind AS Financial Statement").

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 accompanying standalone financial statement do not give a true and fair view in conformity with the Indian Accounting Standard prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and loss (Financial Performance Including comprehensive income), changes in equity and its cash flows for the year ended on that date.

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 no turnover during the year which leads to significant losses in the current financial year 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 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.

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

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b) We draw attention to Note 4 of Financial Statement which describes that Loan and Advances given amounting to Rs. 469.09 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. As per management, this balance will not be received & decided to written off the balance amounting Rs. 469.09 lakhs.

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 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.

Key audit matters

Except for the matter described in the basis for adverse opinion section, we have determined that there are no key audit matters to be communicated in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone Ind As financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and those charged with governance for the Standalone Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Ind AS Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, change in equity and cash flows of the Company in accordance with the Indian Accounting Standards (Ind AS) and accounting principles generally accepted in India, specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection

Mahesh Yadav & Co.

and application of appropriate implementation and maintenance of 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 Ind AS Financial Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Ind AS Financial Statements, management is responsible for assessing the Company's ability 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.

Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Standalone Ind AS Financial Statement

Our objectives are to obtain reasonable assurance about whether the Standalone Ind AS 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 Ind AS Financial Statements.

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

- Identify and assess the risks of material misstatement of the Standalone Ind AS 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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- 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 Company's ability 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 Standalone Ind AS 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Ind AS Financial Statements, including the disclosures, and whether the Standalone Ind AS 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure A**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable

2. As required by Section 143(3) of the Act, we report that:

a) We have sought **(except for the matters described in Basis for adverse Opinion paragraph)** and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) Except for the Possible effect of the matters described in the Basis of adverse Opinion paragraph above, in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c) The balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

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d) **Except for the effect of the matters described in Basis for adverse Opinion paragraph,** In our opinion, the aforesaid Standalone Ind AS Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act read with rule 7 of the Companies (Accounts) Rule, 2014.

e) The matters described in Basis for adverse Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the company.

f) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

g) **The adverse remarks related to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Adverse Opinion paragraph above.**

h) With respect to the adequacy of the Internal Financial Control over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"**

i) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of section 197 (16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the company to its directors during the year is in accordance with the provisions of section 197 of the Act.

j) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i) The Company has disclosed the impact of pending litigations on its financial position in its financial statement – Refer Note No. 22 on Contingent Liabilities to the standalone financial statement.

ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For Mahesh Yadav & Co.
Chartered Accountants
Firm's Registration No. 036520N

MAHESH YADAV & CO. M.No. 548924 CHARTERED ACCOUNTANTS

Mahesh Yadav
Proprietor
Membership No. 548924
UDIN: 26548924SKDBCY3187
Dated: 26th May'2026
Place: Gurugram

Chartered Accountants
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ANNEXURE A
TO THE INDEPENDENT AUDITOR'S REPORT
[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditor's Report of even date to the members of Jauss Polymers Limited on the standalone financial statements for the year ended March 31st, 2026]

(i) (a)(A) The company does not have any Property, Plant and Equipment; Accordingly, paragraph 3(i)(a)(A) of the Order is not applicable to the Company.
(B) The company does not have any intangible assets; Accordingly, paragraph 3(i)(a)(B) of the Order is not applicable to the Company.

(b) The company does not have any Property, Plant and Equipment; Accordingly, paragraph 3(i)(b) of the Order is not applicable to the Company.

(c) The company does not have any Immovable Property; Accordingly, paragraph 3(i)(c) of the Order is not applicable to the Company.

d) The Company doesn't require to revalued its Property, Plant and Equipment or intangible assets or both during the year as it doesn't have any fixed assets.

(e) No proceedings have been initiated or are pending against the company for holding any Benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.

(ii) (a) The company does not have any inventory. Accordingly, this paragraph 3(ii)(a) of the Order is not applicable to the company.
(b) No working capital limits in excess of Rs. 5 Crores, in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, this paragraph 3(ii)(b) of the Order is not applicable to the company.

(iii) According to information and explanations given to us, the company has no made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships or any other parties.

(iv) According to the information and explanation given to us in respect of loans, investments, guarantees and securities, the Company has complied with the provisions of Section 185 and 186 of the Act.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the provisions of Sections 73 to 76 of the Act and the rules framed there under.

(vi) The Central Government of India has not specified the maintenance of cost records under subsection (1) of Section 148 of the Act for any of the products of the Company. Accordingly, the provision of clause 3(vi) of the order is not applicable to the company.

(vii) (a) The company is regular in depositing undisputed statutory dues including Goods and Service Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the

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appropriate authorities and however, there have been slight delay in few cases / delays in deposit have not been serious.

According to the information and explanations given to us, no undisputed dues in respect of provident fund, employees' state insurance, income tax, sales tax, service tax, value added tax, customs duty, excise duty, cess and any other material statutory dues applicable to it, which were outstanding, at the year-end for a period of more than six months from the date they became payable.

(b) According to the information and explanation given to us, the dues with respect to income tax, sales tax, service tax, value added tax, customs duty, excise duty, which have not been deposited on account of any dispute.

Name of Statute	Nature of Dues	Amount	Pertains to Period	From where dispute is pending
Income Tax Act, 1961	Income Tax	0.12	AY 2013-14	Section 143(3)
Income Tax Act, 1961	Income Tax	1.94	AY 2017-18	Section 154
Income Tax Act, 1961	Income Tax	4.03	AY 2014-15	Section 143(3)
Income Tax Act, 1961	Income Tax	0.06	AY 2015-16	Section 143(3)
Income Tax Act, 1961	Income Tax	0.42	AY 2019-20	Section 143(1)(a)
Income Tax Act, 1961	Income Tax	0.02	AY 2020-21	Section 143(1)(a)

(viii) No amount has been surrendered or disclosed as Income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) According to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to financial institution(s), bank(s), government(s).

(x) The Company has neither raised money by way of initial public issue offer / further public offer (including debt instruments) nor has obtained any term loans. Accordingly, this paragraph 3(x) of the Order is not applicable to the company

(xi) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company or any fraud on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such instance by the management.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.

(xiii) According to the information and explanation given to us, all transactions entered into by the Company with the related parties are in compliance with Sections 177 and 188 of Act, where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

MAHESH YADAV & CO. M.No. 548924 CHARTERED ACCOUNTANTS

Mahesh Yadav & Co.

(xiv) The company has not an internal audit system commensurate with the size and nature of its business. As per Section 138 of Companies Act, 2013 company is required to appoint Internal Auditor which is not appointed by the company as they have internal audit team to conduct the Internal audit as conveyed to us by the management through no report has been available on records to substantiate the facts.

(xv) According to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with him.

(xvi) According to the information and explanation given to us, the company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934.

(xvii) The Company has not incurred cash losses in the Financial Year and in the immediately preceding financial year.

(xviii) There has not been any resignation of the statutory auditor during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, We have the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

(xx) Provisions of second proviso to sub-section (5) of section 135 of the Companies Act Not applicable to the Company.

(xxi) There have not been any qualifications or adverse remarks in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

For Mahesh Yadav & Co.
Chartered Accountants
Firm's Registration No. 036520N

MAHESH YADAV & CO. M.No. 548924 CHARTERED ACCOUNTANTS

Mahesh Yadav
Proprietor
Membership No. 548924
UDIN: 26548924SKDBCY3187
Dated: 26th May'2026
Place: Gurugram

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ANNEXURE B

INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditor's Report of even date to the members of Jauss Polymers Limited on the financial statements for the year ended 31st March, 2026)

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub Section 3 of Section 143 of the Companies Act, 2013 ("the Act") to the members of Jauss Polymers Limited

We have audited the internal financial controls over financial reporting of Jauss Polymers Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing specified under section 143(10) of the Act to the extent applicable to an audit of internal financial controls, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

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Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide Reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company do not have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were not operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Mahesh Yadav & Co.
Chartered Accountants
Firm's Registration No. 036520N

MAHESH YADAV & CO. M.No. 548924 CHARTERED ACCOUNTANTS

Mahesh Yadav
Proprietor
Membership No. 548924
UDIN: 26548924SKDBCY3187
Dated: 26th May'2026
Place: Gurugram

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JAUSS POLYMERS LIMITED
CIN:L74899HR1987PLC066065
Standalone Balance Sheet as at March 31, 2026

(₹ in Lakhs)

S. No.	Particulars	Note No.	As at March 31,2026	As at March 31,2025
A	**ASSETS**			
1	**Non-current assets**			
	(a) Property, plant, and equipment	2	-	-
	(b) Capital work-in-progress (at cost)	3	-	-
	(c) Financial assets			
	(i) Investments	4	-	355.00
	(ii) Other financial assets	4	374.00	471.09
			374.00	**826.09**
2	**Current assets:**			
	(a) Inventories		-	-
	(b) Financial assets			
	(i) Trade receivables		-	-
	(ii) Cash and cash equivalents	5	0.03	7.68
	(iii) Other financial assets	6	-	26.39
	(c) Other current assets	7	3.15	6.03
			3.18	**40.10**
	TOTAL ASSETS		**377.18**	**866.20**
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	(129.83)	333.26
	Total Equity		**376.73**	**839.82**
2	**Non-Current liabilities:**			
	(a) Financial liabilities			
	(i) Borrowings		-	-
	(b) Employee Benefit Obligations	10	-	-
	(c) Deferred tax liabilities (net)	11	-	-
			-	-
3	**Current liabilities:**			
	(a) Financial liabilities			
	(i) Trade payables	12	-	26.39
	(ii) Other financial liabilities	13	0.45	-
	(b) Other current liabilities		-	-
			0.45	**26.39**
	Total Liabilities		**0.45**	**26.39**
	TOTAL EQUITY AND LIABILITIES		**377.18**	**866.20**

Significant accounting policies -1
The accompanying notes are integral part of standalone financial statements - 2 to 32

As per our report of even date
For Mahesh Yadav & Co.
Chartered Accountants
Firm Registration No.: 036520N

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

Sd/-
K. Sayaji Rao
DIN : 01045817
Chairman

Sd/-
K Satish Rao
DIN: 02435513
Managing Director

Sd/-
Mahesh Yadav
Proprietor
Membership No.: 548924
UDIN: 26548924SKDBCY3187

Sd/-
Priya Parashar
Company Secretary

Sd/-
Bhanu Sairam Motepalli
Chief Financial Officer

Place: Gurugram
Date: 26th May 2026

JAUSS POLYMERS LIMITED
CIN:L74899HR1987PLC066065
Standalone Statement of Profit & Loss for the year ended March 31, 2026

(₹ in Lakhs)

S. No.	Particulars	Note No.	Year Ended March 31,2026	Year Ended March 31,2025
I.	Revenue from operations	14	-	-
II.	Other income	15	39.44	13.45
III.	**Total Revenue (I + II)**		39.44	13.45
IV.	**Expenses:**			
	Cost of materials consumed	16	-	-
	Purchases of Stock-in-Trade		-	-
	Changes in inventories of finished goods	17	-	-
	Employee benefit expenses	18	-	-
	Finance costs	19	0.00	0.04
	Depreciation/Impairment	2	-	-
	Other expenses	20	502.52	22.05
IV.	**Total expenses (IV)**		502.52	22.09
	Exceptional Items	21	-	-
V.	**Profit before tax (III-IV)**		(463.08)	(8.64)
VI.	**Tax expense:**			
	(1) Current tax		-	-
	(2) Tax adjustment for earlier years		-	-
VII.	**Profit for the period (V-VI)**		(463.08)	(8.64)
	Pertains to:			
	Profit/(Loss) from discontinued operations		(463.08)	(8.64)
	Tax Expense of discontinued operations			
	Current tax		-	-
	Deferred Tax		-	-
	Profit/(loss) after Tax from discontinued Operations		(463.08)	(8.64)
	Profit (Loss) for the period from continuing operations			
	Tax Expense:			
	Current tax		-	-
	Deferred 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 wil 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)**		(463.08)	(8.64)
X.	Earnings per equity share (Nominal value of Rs. 10/- each):	25		
	(1) Basic		(10.01)	(0.19)
	(2) Diluted		(9.14)	(0.17)

Significant accounting policies -1
The accompanying notes are integral part of standalone financial statements - 2 to 32

As per our report of even date

For Mahesh Yadav & Co.
Chartered Accountants
Firm Registration No.: 036520N

Sd/-
Mahesh Yadav
Proprietor
Membership No.: 548924
UDIN: 26548924SKDBCY3187

Place: Gurugram
Date: 26th May 2026

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

Sd/-
K. Sayaji Rao
DIN : 01045817
Chairman

Sd/-
K Satish Rao
DIN: 02435513
Managing Director

Sd/-
Priya Parashar
Company Secretary

Sd/-
Bhanu Sairam Motepalli
Chief Financial Officer

JAUSS POLYMERS LIMITED
CIN:L74899HR1987PLC066065
Standalone Statement of Cash Flows as at March 31, 2026

(₹ in Lakhs)

PARTICULARS	Year Ended 31st March 2026	Year Ended 31st March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax from:	(463.08)	(8.64)
Adjustment to reconcile profit and loss to net cash provided by operating activates:		
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 Investment	(39.44)	-
Operating Profit/(loss) before working capital changes	**(502.52)**	**(8.64)**
Trade Receivables	-	-
Inventories	-	-
Other Financial Assets	123.49	(11.82)
Other Current Assets	2.88	4.96
Trade Payables	(26.39)	23.73
Other Financial Liabilities	0.45	(12.06)
Other Current Liabilities	-	-
Long Term Provisions	-	-
Cash generated from Operations before tax	**(402.09)**	**(3.82)**
Income tax / TDS	-	-
Net cash generated from Operating Activities	**(402.09)**	**(3.82)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received	-	-
Proceeds from disposal of Investment	394.44	-
Net cash flow used in Investing Activities	**394.44**	-
Net cash after Operating and Investing Activities	**(7.65)**	**(3.82)**
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	**(7.65)**	**(3.82)**
Net increase/(decrease) in Cash & Cash equivalent	(7.65)	(3.82)
Opening balance of Cash & Cash equivalent	7.68	11.50
Closing balance of Cash & Cash equivalent	**0.03**	**7.68**
Note: Cash and cash equivalents comprise of the following:-		
i) Cash Balance on Hand	-	1.36
ii) Balance with Banks :		
-In Current Accounts	0.03	6.32
Total	**0.03**	**7.68**

As per our report of even date

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

For Mahesh Yadav & Co.
Chartered Accountants
Firm Registration No.: 036520N

Sd/-
K. Sayaji Rao
DIN : 01045817
Chairman

Sd/-
K Satish Rao
DIN: 02435513
Managing Director

Sd/-
Mahesh Yadav
Proprietor
Membership No.: 548924
UDIN: 26548924SKDBCY3187

Sd/-
Priya Parashar
Company Secretary

Sd/-
Bhanu Sairam Motepalli
Chief Financial Officer

Place: Gurugram
Date: 26th May 2026

JAUSS POLYMERS LIMITED
Statement of Change in Equity for the year ended March 31, 2026

Share Capital **(₹ in Lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
ISSUED, SUBSCRIBED AND PAID UP		
46,25,575 Equity Shares of Rs. 10/- each fully paid up		
Balance at the beginning of the year	462.56	462.56
Change in equity share capital during the year	-	-
Balance at the end of the year	**462.56**	**462.56**

Other Equity **(₹ in Lakhs)**

Particulars	Reserve & Surplus		Total
	Capital Reserve	Retained Earning	
Balance as at March 31, 2025	**186.20**	**147.06**	**333.26**
Profit for the Year	-	(463.08)	(463.08)
Other Comprehensive Incomes (Net of taxes)	-	-	-
Balance as at March 31, 2026	**186.20**	**(316.03)**	**(129.83)**

Significant accounting policies -1
The accompanying notes are integral part of standalone financial statements - 2 to 32

As per our report of even date

For Mahesh Yadav & Co.
Chartered Accountants
Firm Registration No.: 036520N

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

Sd/-
K. Sayaji Rao
DIN : 01045817
Chairman

Sd/-
K Satish Rao
DIN: 02435513
Managing Director

Sd/-
Mahesh Yadav
Proprietor
Membership No.: 548924
UDIN: 26548924SKDBCY3187

Sd/-
Priya Parashar
Company Secretary

Sd/-
Bhanu Sairam Motepalli
Chief Financial Officer

Place: Gurugram
Date: 26th May 2026

JAUSS POLYMERS LIMITED
Notes to Financial Statement for the Year Ended March 31, 2026

Note 1

1.1 The Company overview :

"Jauss Polymers Limited is a public limited company incorporated and domiciled in India and its shares are publicly traded on the Bombay Stock Exchange (BSE), in India. The Registered office of the company is situated at Plot No 51, Roz Ka Meo Industrial Area, Sohna, Gurugram-122103, Haryana (India). The Company is engaged in job work and manufacturing of pet jars/bottles and caps.

1.2 Basis of preparation of financial statements:

(i) Statement of compliance:

These financial statements have been prepared in accordance with Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2017 and relevant provisions of the Companies Act, 2013.

(ii) Basis of preparation:

The standalone financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015.

(iii) Basis of measurement:

The financial statements have been prepared under historical cost convention on accrual basis, except for the items that have been measured at fair value as required by relevant Ind AS.

(iv) Current & Non-Current Classifications

All Assets and Liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

1.3 Significant accounting policies:

(i) Property, plant and equipment:

Property, Plant and Equipment are carried at cost less accumulated depreciation and impairment losses, if any. Cost includes expenditure that is directly attributable to the acquisition of the items.

Property, plant and equipment acquired after the transition date are stated at cost, less accumulated depreciation and accumulated impairment losses, if any. Cost includes expenses directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is calculated on written down value method and as per the useful life as prescribed in Schedule II of the Companies Act 2013.

The residual values, useful lives and methods of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate.

The cost and related accumulated depreciation are eliminated from the financial statements, upon sale and disposition of the assets and the resultant gains or losses are recognised in the statement of profit and loss.

(ii) Inventories:

Inventories are valued at lower of cost and net realisable value. The cost is computed on FIFO (first in first out) basis. Finished Goods include cost of conversion and other costs incurred in bringing the inventories to their present location and condition.

(iii) Employee benefit:

a. Defined Contribution Plan

Employee benefits in the form of Provident Fund (PF) considered as defined contribution plan and the contributions are charged to the Statement of Profit and Loss of the year when the contribution to the respective funds are due. The Company has no further obligations under the plan beyond its monthly contributions.

b. Defined Benefit Plan

Retirement benefits in the form of Gratuity and Leave Encashment are considered as defined obligations and are provided for as at the date of the balance sheet. As the company has transferred most of the employees to its holding company, therefore no further provision has been made as the current provision is quiet adequate to meet any liability.

c. Short-term Employee Benefits

Short term benefits are charged off at the undiscounted amount in the year in which the related service is rendered.

d. Long-term Employee Benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognized as a provision.

Annual leaves can either be availed or encashed subject to restriction on the maximum accumulation of leaves.

(iv) Taxes on Income

a. Current tax:

Tax on income for the current period is determined on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the relevant tax laws and based on the expected outcome of assessments / appeals.

Current income tax relating to items recognized and not in the statement of profit and loss. Management periodically evaluates position0s taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

b. Deferred tax:

Deferred tax is provided using the balance sheet approach on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply based on the tax rates that have been enacted by the end of the reporting period.

Deferred tax items are recognized in correlation to the underlying transaction either in other comprehensive income or directly in equity.

The break-up of the major components of the deferred tax assets and liabilities as at balance sheet date has been arrived at after setting off deferred tax assets and liabilities.

(v) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability equity instrument of another entity.

a. Financial assets

Financial assets include cash and cash equivalents, trade receivables and loans.

Financial Assets are measured at amortised cost or fair value through Other Comprehensive Income or fair value through Statement of Profit or Loss, depending on its business model for managing those financial assets and the assets contractual cash flow characteristics.

Subsequent measurements of financial assets are dependent on initial classification, For impairment purposes significant financial assets are tested on an individual basis, other financial assets are assessed collectively in groups that share similar credit risk characteristics.

The company derecognizes a financial assets when the contractual rights to the cash flows from the financial assets expire or it transfers the financial assets and the transfer qualifies for the derecognisition under In AS 109.

The company assesses impairment based on the expected credit losses (ECL) model to all its financial assets measured at amortised cost.

b. Financial liabilities

Financial liabilities include trade payables.

All financial liabilities are recognised initially at fair value. After initial recognition, financial liabilities are classified under one of the following two categories:

Financial liabilities at amortised cost: After Initial recognition, such financial liabilities are subsequently measured at amortised cost by applying the Effective Interest Rate (EIR) method to the gross carrying amount of the financial liability.

Financial liabilities at fair value through profit or loss: Financial liabilities which are designated as such on initial recognition, or which are held for trading. Fair value gains / losses attributable to changes in own credit risk is recognized in OCI. These gains / losses are not subsequently transferred to Statement of Profit and Loss. All other changes in fair value of such liabilities are recognized in the Statement of Profit and Loss.

The Company derecognises a financial liability when the obligation specified in the contract is discharged, cancelled or expires.

(vi) Revenue

The Company's revenue is derived from the single performance obligation. Revenue is recognized based on the nature of activity when, the promised goods or services are transferred to the customer and consideration can be reasonable measured or there exists reasonable certainty of its recovery. Revenues from sale of goods are recognized on dispatch which coincides with transfer of significant risks & rewards to customer and is net of sales returns and discounts.

(vii) Impairment

"An asset is considered as impaired when at the date of Balance Sheet, there are indications of impairment and the carrying amount of the asset, or where applicable, the cash generating unit to which the asset belongs, exceeds its recoverable amount (i.e. the higher of the net asset selling price and value in use).The carrying amount is reduced to the recoverable amount and the reduction is recognised as an impairment loss in the statement of profit and loss. The impairment loss recognised in the prior accounting period is reversed if there has been a change in the estimate of recoverable amount. Postimpairment, depreciation is provided on the revised carrying value of the impaired asset over its remaining useful life.

(viii) Earnings per share (EPS)

Basic earnings per share is calculated by dividing the profit or loss for the period attributable to the equity holders of the company by the weighted average number of ordinary shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

(ix) Cash and cash equivalents

Cash and cash equivalents include cash on hand and at bank.

(x) Investment

Company has equity investment in subsidiary only which has been carried at cost.

(xi) Leases

The Company applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). Lease payments on short-term leases and leases of low-value assets are recognized as expense on a straight-line basis over the lease term.

(xii) Provisions, contingent liabilities and contingent assets

"Provisions are recognized only when there is a present obligation as a result of past events and when a reasonable estimate of the amount of obligation can be made. Contingent liability is disclosed for (a) Possible obligation which will be confirmed only by future events not wholly within the control of the company or (b) present obligations arising from past events where it is probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made. Contingent assets are neither recognized nor disclosed in the financial statement."

(xiii) Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic env' meat in which the entity operates ('the functional currency). The financial statements are presented in IndianiroRn(lNR), which is Company's functional and presentation currency.

1.4 Significant accounting judgements, estimates and assumptions:

The Preparation of these financial statements requires managements judgements, estimates and assumptions that affect the application of accounting policies, the accounting disclosures made and the reported amounts of assets, liabilities, income and expenses.

Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are made in the period, in which, the estimates are revised and in any future periods, effected pursuant to such revisions:

Notes to Financial Statement for the Year Ended March 31, 2026

Note 2 - Property , Plant and Equipment

(Amount in ₹ Lakhs)

Particulars	Gross Block					Accumulated Depreciation						Net Block
Description of Assets	As at April 01, 2025	Additions	Deductions/ Adjustments	Business Transfer/ Slump Sale	As at March 31, 2026	As at April 01, 2025	For the Year	Deductions/ Adjustments	Impairments	Business Transfer/ Slump Sale	As at March 31, 2026	As at March 31, 2026
Land	-	-	-	-	-	-	-	-	-	-	-	-
Moulds	-	-	-	-	-	-	-	-	-	-	-	-
Furniture & Fittings	-	-	-	-	-	-	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer	-	-	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-	-	-
				-								
Total	-	-	-	-	-	-	-	-	-	-	-	-

Particulars	Gross Block					Accumulated Depreciation						Net Block
Description of Assets	As at April 01, 2024	Additions	Deductions/ Adjustments	Business Transfer/ Slump Sale	As at March 31, 2025	As at April 01, 2024	For the Year	Deductions/ Adjustments	Impairments	Business Transfer/ Slump Sale	As at March 31, 2025	As at March 31, 2025
Land	-	-	-	-	-	-	-	-	-	-	-	-
Moulds	-	-	-	-	-	-	-	-	-	-	-	-
Furniture & Fittings	-	-	-	-	-	-	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer	-	-	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-	-	-
				-								
Total	-	-	-	-	-	-	-	-	-	-	-	-

Note 3

Capital Work-In-Progress

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Capital work-in-progress	-	-
Total	-	-

Ageing for Capital-Work-in-progress as at March 31, 2026 is as follows:-

Capital Work In Progress	Amount in Capital Work in proress for a period of				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
Projects In Progress	-		-	-	-
Total	-		-	-	-

Ageing for Capital-Work-in-progress as at March 31, 2025 is as follows:-

Capital Work In Progress	Amount in Capital Work in proress for a period of				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
Projects In Progress			-	-	-
Total	-		-	-	-

JAUSS POLYMERS LIMITED
Notes to the Standalone Financial Statements for the year ended March 31, 2020

JAUSS POLYMERS LIMITED
Notes to Financial Statement for the Year Ended March 31, 2026

Note 4 Financial Assets

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
(i) Investments (Unquoted)			
Investment in Equity Instruments of subsidiary			
Innovative Container Services Private Limited			
35,50,000 fully paid up equity shares of Rs. 10 each	-	355.00	355.00
Total	**355.00**	**355.00**	**355.00**
Aggregate amount of unquoted investments at cost	-	355.00	355.00
(ii) Other financial assets			
Security Deposit			
- Innovative **	-	469.09	457.28
Related parties	-	-	-
- Loans and Advances to others	372.00	-	-
Fixed deposit with more than 12 months maturity*	2.00	2.00	2.00
Total	**374.00**	**471.09**	**459.28**

* Company is not in possession of documents confirming Fixed Deposits Balance amounting Rs. 2 Lakhs as at 31.03.2026 **
Security Deposit of Rs 469.09 from Innovative is written off which should not be received as per management.

Note 5 Cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Cash on hand	-	1.36	1.36
Balances with banks -			
in current accounts*	0.03	6.32	10.14
Total	**0.03**	**7.68**	**11.50**

JAUSS POLYMERS LIMITED
Notes to the Standalone Financial Statements for the year ended March 31, 2020

Note 6 Other financial assets

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Other loans and advances:			
(Unsecured, Considered Good)			
- Related Party	-	26.39	32.83
Total	**-**	**26.39**	**32.83**

Note 7 Other current assets

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
TDS Receivables	-	0.51	0.37
GST Input*	3.15	5.53	4.19
Total	**3.15**	**6.03**	**4.56**

*GST Input Showing in Books amounting to Rs. 3.15 Lakhs is not in reconciliation with GST Portal's "E- Credit Ledger Balance" as on 31st March 2026.

JAUSS POLYMERS LIMITED
Notes to the Standalone Financial Statements for the year ended March 31, 2020

Note 9 Other equity

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
(i) Retained Earnings / surplus			
Balance as per last balance sheet	147.06	155.70	211.73
Add:- Profit for the year as per Statement of Profit & Loss	(463.08)	(8.64)	(56.04)
	(316.03)	**147.06**	**155.70**
(ii) Capital Reserve			
Balance as per last balance sheet	186.20	186.20	186.20
	186.20	**186.20**	**186.20**
Total	**(129.83)**	**333.26**	**341.90**

Note 10 Employee Benefit Obligations

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Provision for gratuity	-	-	4.51
Provision for leave encashment	-	-	2.37
Total	-	-	**6.87**

Note 11 Deferred Tax Liabilites

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Deferred tax liabilites (net) (Refer note 29)	-	-	5.18
Total	-	-	**5.18**

Note 12 Trade payables

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Dues of micro enterprises and small enterprises	-	-	-
Others	-	26.39	0.95
Total	-	**26.39**	**0.95**

JAUSS POLYMERS LIMITED
Notes to the Standalone Financial Statements for the year ended March 31, 2020

Trade Payable ageing schedule as at March 31 2026

Particulars	Outstanding for following periods from due date of payments						
	Unbilled Dues	Not Due	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-	-
(iii) Disputed Dues - MSME	-	-	-	-	-	-	-
(iv) Disputed Dues - others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

Trade Payable ageing schedule as at March 31 2025

Particulars	Outstanding for following periods from due date of payments						
	Unbilled Dues	Not Due	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-	-	-
(ii) Others	-	-	26.39	-	-	-	26.39
(iii) Disputed Dues - MSME	-	-	-	-	-	-	-
(iv) Disputed Dues - others	-	-	-	-	-	-	-
Total	-	-	**26.39**	-	-	-	**26.39**

Note 13 Other financial liabilities

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Current maturities of long-term debt	-	-	-
Other payables:			
Expensses payable	0.45	-	0.45
Statutory liability	-	-	1.26
Total	**0.45**	-	**1.71**

JAUSS POLYMERS LIMITED
Notes to Financial Statement for the Year Ended March 31, 2026

Note-8 Share Capital

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	(Amount in Rs. Lakhs)	Number	(Amount in Rs. Lakhs)
Authorized Shares				
Equity Shares of Rs. 10/- each	10,500,000	1,050.00	10,500,000	1,050.00
Convertibal Preference Shares of Rs. 100/- each	50,000	50.00	50,000	50.00
Total	**10,550,000**	**1,100.00**	**10,550,000**	**1,100.00**
Issued, subscribed and fully paid-up shares				
Equity Shares of Rs. 10/- each	4,625,575	462.56	4,625,575	462.56
Instruments entirely equity in nature of Rs. 100/- each*	44,000	44.00	44,000	44.00
Total	**4,669,575**	**506.56**	**4,669,575**	**506.56**

* The Company alloted 10% Cumulative Convertible Preference Shares (CCPS) that are convertible into equity shares at par during

(a) Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period Equity shares

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	(Amount in Rs. Lakhs)	Number	(Amount in Rs. Lakhs)
At the beginnig of the year	4,625,575	462.56	4,625,575	462.56
Add: Changes during the year/period	-	-	-	-
Outstanding at the end of the year/period	**4,625,575**	**462.56**	**4,625,575**	**462.56**

Preference Share

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	(Amount in Rs. Lakhs)	Number	(Amount in Rs. Lakhs)
At the beginnig of the year	44,000	44.00	44,000	44.00
Add: Changes during the year/period			-	-
Outstanding at the end of the year/period	**44,000**	**44.00**	**44,000**	**44.00**

(b) Terms/ rights attached to equity shares

(i) The Company has only one class of equity shares having par value of Rs 10/- per share. Each holder of equity shares is entitled to one vote per share held and is entitled to dividend, if declared at the Annual General Meeting. In the event of liquidation, the equity shareholders are entitled to receive remaining assets of the company (after distribution of all preferential amounts, if any) in the proportion of equity held by the shareholders.

(ii) Convertible Preference Shares are convertible into Equity Shares at par at the option of the shareholders and subject to the approval of the relevant authorities.

(c) Details of shareholders holding more than 5% of the equity shares in the Company

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	% of holding	Number	% of holding
Equity Share:				
Noize Brands and Lifetstyle Limited	1,851,894.00	40.04%	-	0.00%
Ketineni Satish Rao	155,860.00	3.37%	2,007,754.00	43.41%
Convertible Preference Shares:				
Keerthi Narasimhachar	33,000.00	75%	33,000.00	75%
ICICI Bank Limited	11,000.00	25%	11,000.00	25%

(c) Details of shares held by Promoters in the Company

Name of Shareholders	As at March 31, 2026		As at March 31, 2025	
	Numbers	%	Numbers	%
Ketineni Satish Rao	155,860.00	3.37%	2,007,754	43.41%

(d) 18,51,894 equity shares has been transferred from Mr. Ketineni Satish Rao (Promotor & Director) to Noize Brands & Lifestyle Limited as per Share Purchase Agreement dated 19.02.2026

JAUSS POLYMERS LIMITED
Notes to standalone financial statements for the year ended March 31, 2020

JAUSS POLYMERS LIMITED
Notes to Financial Statement for the Year Ended March 31, 2026

Note 14 Revenue from Operations

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Sale of goods	-	-
Total	-	-

Note 15 Other income

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Liabilities no longer required written back	-	13.45
Other income	39.44	-
Total	39.44	13.45

Note 16 Cost of materials consumed

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening Stock	-	-
Add: Purchases	-	-
Add: Freight Inwards	-	-
Less: Closing Stock	-	-
Total	-	-

Note 17 Changes in inventories of finished goods

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening Stock	-	-
Less: Closing Stock	-	-
	-	-

Note 18 Employee benefit expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries and incentives	-	-
Contributions to Provident fund & other funds	-	-
Total	-	-

JAUSS POLYMERS LIMITED

Notes to standalone financial statements for the year ended March 31, 2020

Note 19 Finance Cost

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest	0.00	0.04
Total	**0.00**	**0.04**

Note 20 Other expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Advertisement expenses	0.38	0.53
Audit fees	0.45	0.45
Amount written off *	484.62	0.56
Legal and professional charges	14.69	15.05
Miscelleneous expense	0.95	-
Printing and stationery	1.06	0.34
Rates and taxes	0.38	5.11
Total	**502.53**	**22.05**

* Amount Written off includes Security Deposit of Rs 469.09 from Innovative which should not be received as per management.

Note 21: Exceptional Items

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Loss on Impairment of PPE	-	-
Profit on Transfer on slump Sale basis	-	-
Total	-	-

Significant accounting policies -1

The accompanying notes are integral part of standalone financial statements - 2 to 32

As per our report of even date

For Mahesh Yadav & Co.
Chartered Accountants
Firm Registration No.: 036520N

Sd/-
Mahesh Yadav
Proprietor
Membership No.: 548924
UDIN: 26548924SKDBCY3187

Place: Gurugram
Date: 26th May 2026

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

Sd/-
K. Sayaji Rao
DIN : 01045817
Chairman

Sd/-
K Satish Rao
DIN: 02435513
Managing Director

Sd/-
Priya Parashar
Company Secretary

Sd/-
Bhanu Sairam Motepalli
Chief Financial Officer

JAUSS POLYMERS LIMITED
Notes to Financial Statement for the Year Ended March 31, 2026

Note 22
Contingent Liabilities and commitments (to the extent not provided for)
(i) Claims against the company not accepted and not provided for Rs. NIL (Previous Year Rs. NIL)
(ii) Estimated amount of contracts remaining to be executed on capital accounts Rs. NIL (Previous Year Rs. NIL)
(iii) Income Tax authorities have raised demand amounts to Rs. 6.59 lakhs (Previous Year Rs. 12.39 lakhs) in respect of assessment year 2013 to 2021 due to certain disallowances and additions. The matters are pending before authorities. In the Opinion of management, no provision is required in respect of any matter as these demands are not expected to materialized.

Note 23
Auditor's Remuneration

Particulars	F.Y 2025-26	F.Y 2024-25
Audit Fees	0.20	0.20
Fees for limited Review	0.25	0.25
Total	**0.45**	**0.45**

Note 24
Segment Information
The company is engaged primarily in Job work and Manufacturing of pet jars/ bottle and caps. The company has only one business segment as identified by management named aforesaid. Segments have been identified taking into account nature of products and differential risk and return of the segment.

Note 25
Earning per equity share

Particulars	F.Y 2025-26	F.Y 2024-25
Weighted average share outstanding	4,625,575.00	4,625,575.00
Profit after tax (Rs. in Lakhs)	(463.08)	(8.64)
Basic Earning per equity share (Rs.)	(10.01)	(0.19)
(Face value of Rs. 10 each)		
Diluted Earning per equity share (Rs.)	(9.14)	(0.17)
(Face value of Rs. 10 each)		

Note 26
Fair Value of Financial Assets and Liabilites
The following table provides categorisation of all financial instruments which are carried at amortized cost.

Particulars	As at March 31,2026	As at March 31,2025
Non Current :		
(i) Investments	-	355.00
(ii) Other financial assets	374.00	471.09
	374.00	**826.09**
Current :		
(ii) Cash and cash equivalents	0.03	7.68
(iii) Other financial assets	-	26.39
	0.03	**34.07**
TOTAL	**374.03**	**860.16**
Financial Liabilities		
Non-Current :		
(i) Borrowings	-	-
	-	-
Current :		
(i) Trade payables	-	26.39
(ii) Other financial liabilities	0.45	-
Total Liabilities	**0.45**	**26.39**
TOTAL	**0.45**	**26.39**

Note 27

Financial Risk Management Objective And Policies

The Company's Financial risk management is an integral part of how to plan and execute its business Strategies. The Company's Financial risk management policy is set by Board. The Companies activities are exposed to a variety of financial risks from its operation. The Key risks includes market risk, Credit Risk and Liquidity risk

Market risk

Market risk is the risk of future earnings, fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The Value of financial instrument may change as result of change in the equity prices and other market changes may affect market risk sensitive instruments. Market risks is attributable to all market risk sensitive financial instruments and deposits.

The company has elaborate risk management systems to inform Board members about risk management and minimization procedures.

Commodity Price Risk and sensitivity

Commodity price fluctuation can have an impact on the demand of Bottles/ Caps for particular product. Therefore, company continuously keep on track the commodity price movement very closely and take advance production decision accordingly.

Credit risk

Credit risk is the risk that counterparty might not honours its obligations under a financial instruments or customer contract, leading to financial loss. the company is to credit risk from its operation activities (Primarily trade Receivables)

Trade Receivables : Customer Credit Risk is managed based on company's establishment policy, Procedures and controls. The company assesses the credit quality of the counterparties, takingh into account their financial position, past experience and other factors .

The Company has well defined sales policy to minimize its risk of credit defaults. Outstanding customer receivables are regularly monitored and assessed. Impairment analysis is performed based on historical data at each reporting date on an individual basis. However a large number of minor receivables are regularly monitored and assessed.

Liquidity Risk:

Liquidity risk is the risk that the company will encounter difficulty in meeting the obligations associated with the financial liabilities that are settled by delivering cash and another financial asset. The Company's approach is to ensure as far as possible that it will have sufficient liquidity to meet its liabilities when due. the Company relies on Operating cash flows to meet its need for funds. The current committed lines of credit are sufficient to meet its short to medium term expansion needs. The company monitoring rolling forecasting of its liquidity requirements to ensure it has sufficient cash to meet Operational needs.

Note 28

Related Party Disclosure

List of related Parties :

a) Key Management Personnel (KMP)- per Companies Act, 2013 :

Katineni Sayaji Rao	: Chairman
Katineni Satish Rao	: Managing Director
Priyta Prashar	: Company Secretary
Raj Kumar Gupta#	Chief Financial Officer
Bhanu Sairam Motepalli*	Chief Financial Officer
Additional KMP's (Pursuant to Ind AS 24)	Non Executive Director
Saurabh Jibhau Shewale	: Independent Director
Rajani Shirish Ladda	: Independent Director
Maddi Venkata Sudarshan	: Independent Director
Pratibha Rao Ketineni	: Non Executive Director

Resigned w.e.f 11th Feb 2026

*Appointed w.e.f 11th Feb 2026

b) Other Related Parties, Enterprises Which hold more than 20% shares in the company
No, There is no such parties.

c) Subsidiaries
Theres is no subsidiary as on 31.03.2026

d). The Following transactions were carried out with related parties in the ordinary course of business and on arm's length basis:

Particulars	2025-26	2024-25
Remuneration Paid to KMPs		
Short Term Employee Benefits	-	-
Post Employment Benefits	-	-
Other Payment	-	-

iii. Balances with related parties

Particulars	As at March 31, 2026	As at March 31, 2025
Security deposit to KMP and their relative	-	-
Loans to Related Parties	-	26.39

Note 29

Income Tax Expense

i. Amount recognized in statement of profit and loss:-

Particulars	2025-26	2024-25
Current Tax		-
Deferred tax liability/ (asset) (relating to origination and reversal of temporary difference		-
Adjument in respect of current income tax of previous year		-
Total		-

ii. Reconciliation of effective tax rate

Particulars	2025-26	2024-25
Accounting Profit before income tax	(463.08)	(8.64)
At applicable Statutory Income tax rate	26.00%	26.00%
Computed Income Tax Expense/(Income)	(120.40)	(2.25)
Increase / (Reduction) in taxes on account of :		
Imoact of depreciation	-	-
Profit on sale of assets	-	-
Other	120.40	2.25
Income Tax Expenses / (Income) reported in Profit & Loss	-	-
Effective Tax Rate	0.00%	0.00%

iii.Reconciliation of Deferred Tax (Asset) / Liability (Net):

Particulars	2025-26	2024-25
Opening Balance	-	5.18
Deferred Tax Expense/(Income) recognised in Statement of Profit and Loss	-	(5.18)
Total	-	-

iv. Deferred Tax:

Deferred Tax relates to the followings:

Particulars	2025-26	2024-25
Book base and tax base of Property Plant and Equipments	0	5.18
Disallowance / Allowance (net) under Income Tax & Others	0	(5.18)
Closing Balance	0	-

In Management view, there is not any reasonable certainty for future profits that's why Deferred Tax is not Recognised in Statement of profit &loss during the FY 2025-26.

Note 30
Capital Management

For the purpose of the company's capital includes issued equity capital, share premium and all other equity reserves. The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its capital structure and make adjustments in light of changes in economic comdition and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. the company monitors capital using a gearing ratio, whice is net debt divided by total capital and net debt. The company includes within net debt, interest bearing loans and borrowings, trade and other payables, less cash and cash equivalets.

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current borrowings		
Other financial liabilities	0.45	-
Trade payables	-	26.39
	0.45	**26.39**
Less: Cash & Cash equivalents	0.03	7.68
Net debt	**0.42**	**18.71**
Cumulative Convertible preference shares	44.00	44.00
Equity and other equity	332.73	795.82
Total Capital	**376.73**	**839.82**
Capital and net debt	377.15	858.53
Gearing ratio	0.11%	2.18%

In order to achieve this overall objective, the Company,s capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements.

The accompanying notes are integral part of standalone financial statements - 2 to 32
As per our report of even date

For Mahesh Yadav & Co.
Chartered Accountants
Firm Registration No.: 036520N

Sd/-
Mahesh Yadav
Proprietor
Membership No.: 548924
UDIN: 26548924SKDBCY3187

Place: Gurugram
Date: 26th May 2026

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

Sd/-	Sd/-
K. Sayaji Rao	K Satish Rao
DIN : 01045817	DIN: 02435513
Chairman	Managing Director
Sd/-	Sd/-
Priya Parashar	Bhanu Sairam Motepalli
Company Secretary	Chief Financial Officer

Note 31 Ratio Analysis

Particular		Numerator	Denominator	As on 31 March 2026	As on 31 March 2025	Variance %	Remakrs
Current Ratio	Times	Current Assets	Current Liabilities	7.07	1.52	5.55	*
Debt-Equity Ratio	Times	Total Debt	Shareholder's Fund	-	-	-	N.A.
Debt Service Coverage Ratio	Times	Earning Available for Debt Service	Debt Service	-	-	-	N.A.
Return On Equity	%	Net Profit after Taxes	Average Shareholder Equity	-76%	-1%	-75.11%	**
Inventory Turnover ratio	Times	Cost of Good sold	Average Inventory	-	-	-	N.A.
Trade Receivable Turnover Ratio	Times	Revenue	Average Trade Receivable	-	-	-	N.A.
Trade Payable Turnover Ratio	Times	Purchases of Goods, Service and Other Expense	Average Trade Payable	-	-	-	N.A.
Net Capital Turnover Ratio	Times	Revenue	Working Capital	14.44	0.98	13.46	**
Net Profit Ratio	%	Net Profit	Revenue	-	-	-	N.A.
Return on Capital Employed (ROCE)	%	Earning Before Interest and Taxes	Capital Employed	-123%	-1%	-121.90%	**
Return on Investment (ROI) :							
Unquoted		Income Generated from investment	Time weighted average Investment	-	-	-	N.A.
Quoted		Income Generated from investment	Time weighted average Investment	-	-	-	N.A.

*** Remarks on Current Ratio :**- Working Capital was positive in the FY 2024-25 and FY 2025-26 as there is decrease in loans & advances and decrease in trade payables that's why Ratio showing positive to 7.07. Because of this variance is showing 5.55.

**** Remarks on Return on equity, Net Capital Turnover Ratio & Return on Capital Employed (ROCE):**- There is drastic change in these ratios as company written off amount of Rs 469.09 which not receivable as per management.

Note 32

Figures for previous year have been regrouped/rearranged financial whereever necessary .

The accompanying notes are integral part of standalone financial statements - 2 to 32
As per our report of even date

For Mahesh Yadav & Co.
Chartered Accountants
Firm Registration No.: 036520N

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

Sd/-
K. Sayaji Rao
DIN : 01045817
Chairman

Sd/-
K Satish Rao
DIN: 02435513
Managing Director

Sd/-
Mahesh Yadav
Proprietor
Membership No.: 548924
UDIN: 26548924SKDBCY3187

Sd/-
Priya Parashar
Company Secretary

Sd/-
Bhanu Sairam Motepalli
Chief Financial Officer

Place: Gurugram
Date: 26th May 2026

Statement on Impact of Audit Qualifications

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 [See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]

I	Sl. No	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. In Lakhs)	Adjusted figures (audited figures after adjusting for qualifications) (Rs. In Lakhs)
	1	Turnover/Total Income	39.44	39.44
	2	Total Expenditure	502.52	502.52
	3	Net Profit/(Loss)	-463.08	-463.08
	4	Earnings per Share	-10.01	-10.01
	5	Total Assets	377.18	377.18
	6	Total Liabilities	0.45	0.45
	7	Net Worth	376.73	376.73
	8	Any other financial item(s) (as felt appropriate by the management)	Nil	Nil

II Audit Qualification (each audit qualification separately):

a. **Details of Audit Qualification:**

i. 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.

Auditor's Comment: As per our audit, we found that there is no turnover during the year which leads to significant losses in the current financial year 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 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

Corporate Office : 801-805, 8th Floor, Tower-2, Assotech Business Cresterra, Plot No.-22, Sector-135, Noida - 201301
Factory : Plot No. 14,15,17 to 21, HPSIDC, Industrial Area, Davni, Baddi Distt - Solan, Pin Code - 174101 Himachal Pradesh

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.

Management's Comment: ***The prompter have transfer their substantial holding to a another going concern which intend to do business activities of signification amount in this company hence this qualification is not relevant as of now.***

ii. Note 4 of Financial Statement describes that Loan and Advances given amounting to Rs. 469.09 lakhs include balances which are outstanding for substantial period of time.

Auditor's Comment: 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. As per management, this balance will not be received & decided to written off the balance amounting Rs. 469.09 lakhs

Management's Comment:

It is correct that this amount is very old balance receivable from a concern which do not have liquidity and profitability to service this amount inspite of regular follow ups this amount was not recovered and further new promoter have agreed this settlement moreover this was declared in December quarter result also and the balance is agreed by both parties.

b. Type of Audit Qualification:

c. Frequency of Qualification:

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's views:

e. For Audit Qualification(s) where the impact is not quantified by the auditor:

(i) Management's estimation on impact of audit qualification:

(ii) If management is unable to estimate the impact, reasons for the same:

(iii) Auditor's Comments on (i) or (ii) above:

III Signatories

- Managing Director
- CFO
- Audit Committee Chairman
- Statutory Auditor

Place: Gurgaon