

# PARAMPARA DAIRY DELIGHTS LIMITED

*(Formerly known as A and M Jumbo Bags Limited)*

(CIN: L25202GJ2011PLC065632)

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13<sup>th</sup> January, 2026

To,  
National Stock Exchange of India Limited- EMERGE  
'Exchange Plaza'. C-1, Block G,  
Bandra Kurla Complex, Bandra (E),  
Mumbai - 400051

**Company Symbol: AMJUMBO**

**Subject:** Announcement with respect to placement of certificate under Regulation 45(3) in the next General Meeting.

Dear Sir/Madam,

This is with reference to the ongoing process of change of name of our company and the notice issued to the shareholders for convening a General Meeting to obtain their approval in this regard.

We would like to clarify that at the time of issuing the Notice of the Annual General Meeting of the Company which held on 30<sup>th</sup> September, 2025, pursuant to which the shareholders approved the change of name of the Company, the Chartered Accountant's Certificate as required under Regulation 45(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 was duly attached to the AGM Notice.

Subsequently, upon intimation received from the Exchange, the Company was advised to make certain modifications to the said Chartered Accountant's Certificate to align with the regulatory requirements. Accordingly, the need for rectification of the CA Certificate was identified at a later stage.

In this regard, the Company hereby confirms and assures that the rectified Chartered Accountant's Certificate shall be placed before the shareholders at the next General Meeting, as and when convened, thereby ensuring full compliance with the provisions of Regulation 45(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Company sincerely regrets the inadvertent lapse and assures that it remains fully committed to complying with all applicable statutory and regulatory requirements in letter and spirit.

The revised CA certificate is attached herewith below.

You are requested to kindly consider our submissions on the queries raised and let us know in case any additional document/information is required. We will be glad to provide the same.

Thanking you,

Yours faithfully,

For and on behalf of  
**Parampara Dairy Delights Limited**  
*(Formerly known as A and M Jumbo Bags Limited)*

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**Savankumar S Shingala**  
**Managing Director**  
**(DIN: 08548046)**



# A. K. OSTWAL & Co.

CHARTERED ACCOUNTANT

To,  
Board of Directors,  
Parampara Dairy Delights Limited  
(Formerly known as A and M Jumbo Bags Limited)  
(CIN: L25202GJ2011PLC065632)  
B-912, 9<sup>th</sup> Floor, Swati Trinity, Applewoods Townships,  
Shela, Ahmedabad-380058, Gujarat, India

Practicing Chartered Accountant's Certificate pursuant to Regulation 45 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation, 2015

1. This report is issued in accordance with the terms of our engagement.
2. We have been requested by the management of the Parampara Dairy Delights Limited (Formerly known as A and M Jumbo Bags Limited) (the Company'), to issue a certificate certifying the compliance of with conditions prescribed under Sub-Regulation (1) of Regulation 45 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation, 2015 ('Regulation') for change of the name of the Company from "A and M Jumbo Bags Limited" to "Parampara Dairy Delights Limited".

#### Management responsibility:

3. The management of the Company is responsible for the preparation and maintenance of all accounting and other records and documents supporting the particulars as mentioned in this certificate. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The management is also responsible for ensuring that the Company complies with the requirements of the Regulation.

#### Practitioner's responsibility

5. Our responsibility is to provide a reasonable assurance, based on the procedures performed and evidence obtained, as to whether anything has come to our attention that causes to believe that the particulars as mentioned in this certificate is not in accordance with the underlying supporting documents maintained by the Company.



6. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
  
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

### Opinion

8. Based on the procedures performed as outlined above and the representation provided to us, and on the basis of information and explanations provided to us by the management, we confirm that:

Regulation	Particulars	Our opinion												
45(1)(a)	Time period of at least one year has elapsed from the last name change.	The Company has not changed its name since at least last one year period.												
45(1)(b)	At least fifty percent, of the total revenue in the preceding one year period has been accounted for by the new activity suggested by the new name  OR	Total revenue earned in preceding one year period has been accounted for by the new activity suggested by the new name. Below is the total revenue % from new activity: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">F.Y.</th> <th style="text-align: center;">Total Revenue (Rs. in Lakhs)</th> <th style="text-align: center;">Turnover % from New Activity</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2022-23</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td style="text-align: center;">2023-24</td> <td style="text-align: center;">338.22</td> <td style="text-align: center;">100%</td> </tr> <tr> <td style="text-align: center;">2024-25</td> <td style="text-align: center;">1,497.91</td> <td style="text-align: center;">100%</td> </tr> </tbody> </table>	F.Y.	Total Revenue (Rs. in Lakhs)	Turnover % from New Activity	2022-23	-	-	2023-24	338.22	100%	2024-25	1,497.91	100%
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2022-23	-	-												
2023-24	338.22	100%												
2024-25	1,497.91	100%												
45(1)(c)	The amount invested in the new activity/project is at least fifty percent of the assets of the listed entity.	No												





**Restrictions on use**

9. The certificate is addressed to and provided to the management of the Company and they can include it in explanatory statement of the Notice of the General Meeting and any intimation to the Stock Exchange and should not be used by any other person. Accordingly, we do not accept or assume any liability or any duty of care for any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For, A K Ostwal & Co.  
Chartered Accountants  
Firm Registration No: 107200W

CA Amit M Ajagiya  
Partner  
Membership Number: 140574



Place: Ahmedabad  
Date: 02/01/2026

**UDIN: 26140574HHTZMC7855**

