

**A and M JUMBO BAGS LIMITED**  
**MFG. OF FIBC JUMBO BAGS**

Office No. 403, Fourth Floor, Money Plant Business, Nr. Bhavik Publication, Silver Oak College Road, Gota, Ahmedabad, Gujarat –382481,  
CIN : L25202GJ2011PLC065632 ; E-mail : [cs@aandmjumbobags.com](mailto:cs@aandmjumbobags.com) ;Website : [www.aandmjumbobags.com](http://www.aandmjumbobags.com) M : 9106029264

**Date: 14<sup>th</sup> November, 2024**

**To,**  
**National Stock Exchange of India Limited (SME Emerge),**  
Exchange Plaza, 5th Floor  
Plot No. C/1, Block-G,  
Bandra- Kurla Complex, Bandra(E),  
Mumbai-400 051

Dear Sir/Madam,

**Sub: Unaudited Standalone Financial Results of the Company along with Limited Review Report for the Half Year ended 30<sup>th</sup> September, 2024, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Ref: Scrip Symbol: AMJUMBO (A AND M JUMBO BAGS LIMITED)**

Pursuant to Regulation 30 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and with reference to captioned subject, we wish to inform you that the Board of Directors of the Company in its meeting held today, inter-alia, considered and approved the Unaudited Standalone Financial results of the Company for the half-year ended on September 30, 2024.

Please find enclosed herewith the same along with Limited Review Report of the Statutory Auditor.

The Board Meeting Commenced at 06:00 P.M. and concluded at 07:15 P.M.

You are requested to kindly take the above on records.

**FOR A AND M JUMBO BAGS LIMITED**

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



C-408, International Trade Center, Majura Gate,  
Ring Road, Surat-395 002.  
Email : akostwalco@gmail.com Phone : 0261-2901508

# A. K. OSTWAL & Co.

CHARTERED ACCOUNTANT

**Limited Review Report on half yearly Un-audited Standalone Financial Results of A AND M JUMBO BAGS LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with SEBI Circular No . CIR/CFD/CMD1/44/2019**

To,  
The Board of Directors of  
A and M Jumbo Bags Limited,

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s. A and M Jumbo Bags Limited ("the Company"), for the period ended on 30<sup>th</sup> September, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This Statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue report on these Financial Statements based on our review.


We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 14/11/2024  
Place: Ahmedabad

For. A. K. Ostwal & Co.  
Chartered Accountant  
FRN : 107200W



  
Anil M Ajagiya  
(Partner)

(Mem No: 140574)

UDIN: 24140574BKAFBG5715

# A AND M JUMBO BAGS LIMITED

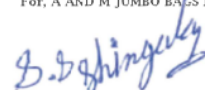
CIN: L25202GJ2011PLC065632

Registered Office: Office No 403, Fourth Floor, Money Plant Business, Nr. Bhavik Publication, Silver OAK College Road, Gota, Ahmedabad, Gandhinagar, Gujarat - 382481

E mail id : cs@aandmjumbobags.com

website : www.aandmjumbobags.com

## Statement of Standalone Financial Results for the half year and year ended on September 30, 2024

Particulars		(Amount in ₹ in Lakhs)				
		Half Year Ended		Year Ended		
		30-09-2024 Unaudited	31-03-2024 Audited	30-09-2023 Unaudited	31-03-2024 Audited	31-03-2023 Audited
	<b>Whether results are audited or unaudited</b>					
I	<b>Revenue From Operations</b>					
	Net sales or Revenue from Operations	791.92	338.22	-	338.22	-
II	Other Income	-	-	-	-	-
III	<b>Total Income (I+II)</b>	<b>791.92</b>	<b>338.22</b>	<b>-</b>	<b>338.22</b>	<b>-</b>
IV	<b>Expenses</b>					
(a)	Cost of materials consumed	769.19	336.93	-	336.93	-
(b)	Purchases of stock-in-trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(d)	Employee benefit expense	1.38	0.98	1.25	2.23	-
(e)	Finance Costs	-	-	-	-	-
(f)	Depreciation and amortisation expense	-	-	-	-	-
(g)	Other Expenses	17.73	1.89	7.61	9.50	3.97
	<b>Total expenses (IV)</b>	<b>788.30</b>	<b>340.80</b>	<b>8.86</b>	<b>348.66</b>	<b>3.97</b>
V	<b>Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>3.62</b>	<b>(2.58)</b>	<b>(8.86)</b>	<b>(10.44)</b>	<b>(3.97)</b>
VI	Exceptional items	-	-	-	-	175.87
VII	<b>Profit (loss) after exceptional items and before Tax (V-VI)</b>	<b>3.62</b>	<b>(2.58)</b>	<b>(8.86)</b>	<b>(10.44)</b>	<b>(179.84)</b>
VIII	<b>Tax Expense</b>					
(a)	Current Tax	-	-	-	-	-
(b)	(Less)- MAT Credit	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	-	-	-	-	-
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>3.62</b>	<b>(2.58)</b>	<b>(8.86)</b>	<b>(10.44)</b>	<b>(179.84)</b>
X	Profit/(loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	<b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII A	<b>Profit(Loss) For Period Before Minority Interest</b>	<b>3.62</b>	<b>(2.58)</b>	<b>(8.86)</b>	<b>(10.44)</b>	<b>(179.84)</b>
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method	-	-	-	-	-
XIII C	Profit/Loss Of Minority Interest	-	-	-	-	-
XIV	<b>Profit (Loss) for the period (XIII A + XIII B + XIII C)</b>	<b>3.62</b>	<b>(2.58)</b>	<b>(8.86)</b>	<b>(10.44)</b>	<b>(179.84)</b>
XV	<b>Other Comprehensive Income</b>					
	a. i). Items that will not be reclassified to profit or loss	-	-	-	-	-
	ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	b. i). Item that will be reclassified to profit or loss	-	-	-	-	-
	ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total Comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XVI	<b>Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)</b>	<b>3.62</b>	<b>(2.58)</b>	<b>(8.86)</b>	<b>(10.44)</b>	<b>(179.84)</b>
XVII	<b>Details of equity share capital</b>					
	Paid-up equity share capital	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX	<b>Earnings per share</b>					
(a)	<b>Earnings per share (not annualised for quarter ended)</b>					
	Basic earnings (loss) per share from continuing operation	0.03	(0.02)	(0.08)	(0.10)	(1.71)
	Diluted earnings (loss) per share from continuing operation	0.03	(0.02)	(0.08)	(0.10)	(1.71)
(b)	<b>Earnings per share (not annualised for quarter ended)</b>					
	Basic earnings (loss) per share from discontinued operation	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operation	-	-	-	-	-
(c)	<b>Earnings per share (not annualised for quarter ended)</b>					
	Basic earnings (loss) per share from continuing and discontinued operations	0.03	(0.02)	(0.08)	(0.10)	(1.71)
	Diluted earnings (loss) per share continuing and discontinued operations	0.03	(0.02)	(0.08)	(0.10)	(1.71)
<b>Notes on Financial Results:-</b>						
1	The above audited financial results for the half year ended Sept 30, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on Nov 14, 2024.					
2	The audited Standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.					
3	As per Indian Accounting Standard 108 on "Operating Segment" (Ind AS 108), the Company has only one reportable segment.					
4	Standalone Statement of Assets and Liabilities as on Sept 30, 2024 and Cash Flow Statement for the financial year ended on Sept 30, 2024 are attached herewith.					
5	Figures of the half year ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the first half year of the relevant financial year. Also the figures up to the end of first half year had only been reviewed by past auditor and not subject to audit.					
6	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.					
For, A AND M JUMBO BAGS LIMITED						
 Savankumar S Shingala Managing Director DIN : 08548046						
Date :- 14-Nov-24						
Place:- Ahmedabad						

# A AND M JUMBO BAGS LIMITED

CIN: L25202GJ2011PLC065632

Registered Office: Office No 403, Fourth Floor, Money Plant Business, Nr. Bhavik Publication, Silver OAK College Road, Gota, Ahmedabad, Ghandhinagar. Gujarat - 382481

## Statement of Assets and Liabilities as on September 30, 2024

		(Amount in ₹ in Lakhs)	
	Particulars	Year Ended	Year Ended
		30-09-2024	31-03-2024
	Whether results are audited or unaudited	Unaudited	Audited
<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>		
a)	Property, Plant and Equipment	404.58	404.58
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	-	-
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Financial Assets	-	-
(i)	Investments	200.00	200.00
(ii)	Trade receivables	35.83	35.84
(iii)	Loans	821.42	821.22
(iv)	Other	-	-
i)	Deferred tax assets (net)	3.58	3.58
j)	Other non-current assets	18.75	18.75
	<b>Total Non-Current Assets</b>	<b>1,484.16</b>	<b>1,483.97</b>
<b>2)</b>	<b>Current assets</b>		
a)	Inventories	-	-
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	1,130.03	338.10
(iii)	Cash and cash equivalents	19.13	19.22
(iv)	Bank balances	0.08	-
(v)	Loans	28.44	28.44
(vi)	Others (to be specified)	-	-
c)	Current Tax Assets (Net)	6.22	6.22
d)	Other current assets	96.35	96.63
	<b>Total Current Assets</b>	<b>1,280.25</b>	<b>488.61</b>
	<b>TOTAL ASSETS</b>	<b>2,764.41</b>	<b>1,972.58</b>
<b>EQUITY &amp; LIABILITIES :</b>			
<b>EQUITY:</b>			
a)	Equity Share Capital	1,050.00	1,050.00
b)	Other Equity	(186.13)	(189.76)
	<b>Equity attributable to equity holders of the Company</b>	<b>863.87</b>	<b>860.24</b>
<b>LIABILITIES :</b>			
<b>1)</b>	<b>Non-Current Liabilities</b>		
a)	Financial Liabilities		
(i)	Borrowings	492.71	492.71
(ii)	Lease liabilities	-	-
(iii)	Trade payables	-	-
i)	Total outstanding dues of micro enterprises and small enterprises	-	-
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iv)	Other financial liabilities	-	-
b)	Provisions	-	-
c)	Deferred tax liabilities (Net)	-	-
d)	Other non-current liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>492.71</b>	<b>492.71</b>
<b>2)</b>	<b>Current liabilities</b>		
a)	Financial Liabilities		
(i)	Borrowings	262.73	242.54
(ii)	Lease liabilities	-	-
(iii)	Trade payables	-	-
i)	Total outstanding dues of micro enterprises and small enterprises	-	-
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	1,077.61	303.58
(iv)	Other financial liabilities	-	-
b)	Other current liabilities	66.74	70.26
c)	Provisions	0.75	3.25
d)	Current Tax Liabilities (Net)	-	-
	<b>Total Current Liabilities</b>	<b>1,407.83</b>	<b>619.63</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,764.41</b>	<b>1,972.58</b>

For, A AND M JUMBO BAGS LIMITED

*S. S. Shingala*

Savankumar S Shingala  
Managing Director  
DIN : 08548046

Date :- 14-Nov-24  
Place:- Ahmedabad

# A AND M JUMBO BAGS LIMITED

CIN: L25202GJ2011PLC065632

Registered Office: Office No 403, Fourth Floor, Money Plant Business, Nr. Bhavik Publication, Silver OAK College Road, Gota, Ahmedabad, Gandhinagar, Gujarat - 382481

## Cash Flow Statement for the half year ended as on September 30, 2024

(Amount in ₹ in Lakhs)		
Particulars	Half Year Ended	Year Ended
	30-09-2024	31-03-2024
Whether results are audited or unaudited	Unaudited	Audited
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit as per P & L A/c. before Income Tax	3.62	(10.44)
<b>ADD/(LESS): - Adjustment for :</b>		
Depreciation	-	-
Loss /(Profit) on sale of Assets	-	-
Finance Cost	-	0.01
Interest Income	-	-
Provision for Gratuity	-	-
Deffered Tax Liability/(Asset)	-	-
<b>Operating Profit before changes in working capital</b>	<b>3.62</b>	<b>(10.43)</b>
<b>Movement in Working Capital Changes:</b>		
(Inc)/Dec in Inventories	-	-
(Inc)/Dec in Trade Receivables	(791.92)	(333.24)
(Inc)/Dec in Other Current Assets	0.28	(0.28)
(Inc)/Dec in Short Term Loans and Advances	-	-
(Inc)/Dec in Current Tax Assets (Net)	-	-
(Inc)/Dec in Other Non-Current Financial Assets	-	(7.65)
(Inc)/Dec in Trade Payables	774.04	274.33
(Inc)/Dec in Other Current Liabilities	(3.52)	-
(Inc)/Dec in Short Term Provisions	(2.50)	0.75
(Inc)/Dec in Other Current Financial Liabilities	-	-
(Inc)/Dec in Other Non-Current Financial Liabilities	-	-
<b>Cash Generated from Operations</b>	<b>(20.00)</b>	<b>(76.52)</b>
Direct Taxes paid (Net of refund)	-	-
<b>Net Cash Flow From Operating Activities</b>	<b>(20.00)</b>	<b>(76.52)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
Capital Exp. On Fixed Assets	-	-
Purchase of Fixed Assets	-	-
Sale of Fixed Assets	-	-
Other Long Term Loans and Advances and Other Non Current Assets	(0.20)	-
Investment in Subsidiaries	-	-
Advance Against Property	-	-
<b>Net Cash From Investment Activities</b>	<b>(0.20)</b>	<b>-</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Changes in long term borrowings	-	68.46
Changes in short term borrowings	20.19	-
Proceed from Share Capital	-	-
Proceed from Security Premium	-	-
Changes in Long term provisions	-	-
Interest Income	-	-
Interest Expense	-	(0.01)
<b>Net Cash From Financing Activities</b>	<b>20.19</b>	<b>68.45</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]</b>	<b>(0.01)</b>	<b>(8.07)</b>
Opening Cash & Cash Equivalents	19.22	27.29
<b>Closing Cash and Cash Equivalents</b>	<b>19.21</b>	<b>19.22</b>

**Note:**

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cashflows.

For, A AND M JUMBO BAGS LIMITED

  
 Savankumar S Shingala  
 Managing Director  
 DIN : 08548046

Date :- 14-Nov-24  
Place:- Ahmedabad