

# PARAMPARA DAIRY DELIGHTS LIMITED

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

(CIN: L25202GJ2011PLC065632)

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To,  
Listing /Compliance Department  
National Stock Exchange Limited- EMERGE  
Exchange Plaza, Bandra Kurla Complex,  
Bandra(E), Mumbai- 400051  
NSE Emerge-Symbol: AMJUMBO

Date: 14<sup>th</sup> November, 2025

**Subject: Outcome of the Board Meeting held on 30<sup>th</sup> September, 2025.**

Dear Sir/Madam,

In continuation of our intimation dated 10<sup>th</sup> November, 2025 and pursuant to Regulation 30, 33 and other applicable regulations read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR"), we hereby inform that the Board at their Meeting held today i.e. 14<sup>th</sup> November, 2025, inter-alia, considered and approved the following matters:

- 1) Appointment of M/s. Kanudawala & Associates LLP, Chartered Accountants as the Internal Auditor of the Company for the F.Y. 2025-26

Disclosure for appointment of Internal Auditor as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024, as amended, are given in "**Annexure I**".

- 2) Approved Standalone Unaudited Financial Results of the Company along with the Limited Review Report for the half year ended on 30<sup>th</sup> September, 2025.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of financial results along with the limited review report by the Statutory Auditor are enclosed herewith as "**Annexure-II**".

The meeting of the Board of Directors commenced at 04:30 PM and concluded at 05:30 PM.

Request you to please take the same on your record.

Thanking yours

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

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

**PARAMPARA DAIRY DELIGHTS LIMITED**

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

(CIN: L25202GJ2011PLC065632)

**ANNEXURE-I**

**DISCLOSURE UNDER REGULATION 30 OF THE SEBI (LODR) REGULATIONS READ WITH SEBI CIRCULAR NO. SEBI/HO/CFD/PoD2/CIR/P/0155 DATED NOVEMBER 11, 2024**

Sl. No.	Particulars	Appointment of Internal Auditor
1	Reason for change viz. appointment, <del>resignation, removal, death or otherwise</del>	To comply with applicable provisions of the Companies Act, 2013 and requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2	Date of appointment/cessation (as applicable) & term of appointment;	14 <sup>th</sup> November, 2025  <b>M/s. Kanudawala &amp; Associates LLP</b> , Chartered Accountants are appointed as internal auditor of the company on such terms and conditions as may be decided by the Board based on the recommendation of Audit Committee  <b>Tenure of appointment:</b> Financial Year 2025-26.
3	Brief profile (in case of appointment);	<b>Firm Registration No. 135176W</b> <b>Field of Experience:</b> <b>M/s. Kanudawala &amp; Associates LLP</b> , Chartered Accountants is a firm that specializes in financial advisory, tax consultancy, accounting, audit, corporate compliance, and startup consulting, etc.
4	Disclosure of relationships between directors (in case of appointment of a director).	<b>Not Applicable</b>
5	Information as required pursuant to BSE Circular ref. no. LIST/COMP/14/ 2018- 19 and NSE ref. no. NSE/CML/2018/24, dated June 20, 2018	<b>Not Applicable</b>

## **ANNEXURE-II**

### **FINANCIAL RESULTS ALONG WITH LIMITED REVIEW REPORT**

**Limited Review Report on half yearly Un-audited Standalone Financial Results of  
Parampara Dairy Delights Limited (formerly known as 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  
**Parampara Dairy Delights Limited**  
(formerly known as A and M Jumbo Bags Limited)

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s. Parampara Dairy Delights Limited (formerly known as A and M Jumbo Bags Limited) ("the Company"), for the period ended on 30<sup>th</sup> September, 2025 ("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.

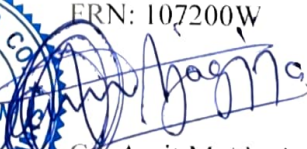
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information 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: 14/11/2025  
Place: Ahmedabad



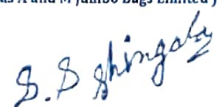
For, A. K. Ostwal & Co.  
Chartered Accountant  
ERN: 107200W



  
Amit M Ajagiya  
(Partner)  
(Mem No: 140574)

UDIN: 25140574BMGSLU2368



Parampara Dairy Delights Limited (formerly known as A and M Jumbo Bags Limited)					
CIN: L25202GJ2011PLC065632					
Registered Office: B-912, 9th Floor, Swati Trinity, Applewoods Townships, Shela, Ahmedabad-380058, Gujarat, India.					
E mail Id : cs@aandmjumbobags.com			website : www.aandmjumbobags.com		
Statement of Standalone Financial Results for the half year ended on September 30, 2025					
Particulars		(Amount in ₹ in Lakhs)			
		Half Year Ended		Year Ended	
	Whether results are audited or unaudited	30-09-2025	31-03-2025	30-09-2024	31-03-2025
I	Revenue From Operations				
	Net sales or Revenue from Operations	980.11	1,497.91	791.92	2,289.83
II	Other Income	-	9.00	-	9.00
III	Total Income (I+II)	980.11	1,506.91	791.92	2,298.83
IV	Expenses				
(a)	Cost of materials consumed	964.64	1,482.96	769.19	2,252.15
(b)	Purchases of stock-in-trade	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
(d)	Employee benefit expense	1.89	2.13	1.38	3.51
(e)	Finance Costs	-	-	-	-
(f)	Depreciation and amortisation expense	2.46	6.27	-	6.27
(g)	Other Expenses	3.27	2.35	17.73	20.08
	Total expenses (IV)	972.26	1,493.71	788.30	2,282.01
V	Profit/(loss) before exceptional items and tax (III-IV)	7.85	13.20	3.62	16.82
VI	Exceptional items	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	7.85	13.20	3.62	16.82
VIII	Tax Expense	1.96	-	-	-
(a)	Current Tax	1.96	-	-	-
(b)	(Less):- MAT Credit	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	5.89	13.20	3.62	16.82
X	Profit/(loss) from discontinued operations	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-
XIII A	Profit(Loss) For Period Before Minority Interest	5.89	13.20	3.62	16.82
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method	-	-	-	-
XIII C	Profit/Loss Of Minority Interest	-	-	-	-
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)	5.89	13.20	3.62	16.82
XV	Other Comprehensive Income				
	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	-	-	-	-
	Total Comprehensive income	-	-	-	-
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	5.89	13.20	3.62	16.82
XVII	Details of equity share capital				
	Paid-up equity share capital	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/-
XIX	Earnings per share				
(a)	Earnings per share (not annualised for quarter ended)				
	Basic earnings (loss) per share from continuing operation	0.06	0.13	0.03	0.16
	Diluted earnings (loss) per share from continuing operation	0.06	0.13	0.03	0.16
(b)	Earnings per share (not annualised for quarter ended)				
	Basic earnings (loss) per share from discontinued operation	-	-	-	-
	Diluted earnings (loss) per share from discontinued operation	-	-	-	-
(c)	Earnings per share (not annualised for quarter ended)				
	Basic earnings (loss) per share from continuing and discontinued operations	0.06	0.13	0.03	0.16
	Diluted earnings (loss) per share continuing and discontinued operations	0.06	0.13	0.03	0.16
Notes on Financial Results:-					
1	The above audited financial results for the half year ended September 30, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on Nov 14, 2025.				
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, 2025 and Cash Flow Statement for the financial half year ended on September 30, 2025 are attached herewith.				
5	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.				
		For, Parampara Dairy Delights Limited (Formerly known as A and M Jumbo Bags Limited)			
		  Savankumar S Shingala Managing Director DIN : 08548046			
Date :- 14-Nov-25 Place:- Ahmedabad					

Parampara Dairy Delights Limited (formerly known as A and M Jumbo Bags Limited)			
CIN: L25202GJ2011PLC065632			
Registered Office: B-912, 9th Floor, Swati Trinity, Applewoods Townships, Shela, Ahmedabad-380058, Gujarat, India.			
Statement of Assets and Liabilities as on September 30, 2025			
(Amount in ₹ in Lakhs)			
	Particulars	Half Year Ended	Year Ended
		30-09-2025	31-03-2025
	Whether results are audited or unaudited	Unaudited	Audited
	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
a)	Property, Plant and Equipment	395.85	398.31
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	35.83
(iii)	Loans	867.84	821.42
(iv)	Other	-	-
j)	Deferred tax assets (net)	3.58	3.58
j)	Other non-current assets	7.04	18.00
	<b>Total Non-Current Assets</b>	<b>1,510.15</b>	<b>1,477.14</b>
<b>2)</b>	<b>Current assets</b>		
a)	Inventories	-	-
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	3,177.70	2,197.59
(iii)	Cash and cash equivalents	18.42	19.13
(iv)	Bank balances	3.02	7.66
(v)	Loans	-	28.44
(vi)	Others (to be specified)	-	-
c)	Current Tax Assets (Net)	-	6.22
d)	Other current assets	96.35	96.44
	<b>Total Current Assets</b>	<b>3,295.48</b>	<b>2,355.48</b>
	<b>TOTAL ASSETS</b>	<b>4,805.63</b>	<b>3,832.62</b>
	<b>EQUITY &amp; LIABILITIES :</b>		
	<b>EQUITY:</b>		
a)	Equity Share Capital	1,050.00	1,050.00
b)	Other Equity	(165.09)	(172.93)
	<b>Equity attributable to equity holders of the Company</b>	<b>884.91</b>	<b>877.07</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	-	-
j)	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	278.13	278.07
(ii)	Lease liabilities	-	-
(iii)	Trade payables	-	-
j)	Total outstanding dues of micro enterprises and small enterprises	-	-
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	3,091.73	2,127.60
(iv)	Other financial liabilities	-	-
b)	Other current liabilities	58.15	57.17
c)	Provisions	-	-
d)	Current Tax Liabilities (Net)	-	-
	<b>Total Current Liabilities</b>	<b>3,428.01</b>	<b>2,462.84</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,805.63</b>	<b>3,832.62</b>

For, Parampara Dairy Delights Limited  
( Formerly known as A and M Jumbo Bags Limited )



*S. S. Shingala*

Savankumar S Shingala  
Managing Director  
DIN : 08548046

Date :- 14-Nov-25  
Place:- Ahmedabad



<b>Parampara Dairy Delights Limited (formerly known as A and M Jumbo Bags Limited)</b> <b>CIN: L25202GJ2011PLC065632</b> <b>Registered Office: B-912, 9th Floor, Swati Trinity, Applewoods Townships, Shela, Ahmedabad-380058, Gujarat, India.</b>			
<b>Cash Flow Statement for the year ended as on September 30, 2025</b>			
<b>(Amount in ₹ in Lakhs)</b>			
Particulars	Whether results are audited or unaudited	Half Year Ended	Year Ended
		30-09-2025	31-03-2025
		Unaudited	Audited
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit as per P & L A/c. before Income Tax		7.85	16.82
ADD/(LESS): - Adjustment for :		-	-
Depreciation		2.46	6.27
Loss /(Profit) on sale of Assets		-	-
Finance Cost		-	-
Interest Income		-	-
Provision for Gratuity		-	-
Deferred Tax Liability/(Asset)		-	-
Operating Profit before changes in working capital		10.31	23.09
Movement in Working Capital Changes:		-	-
(Inc)/Dec in Inventories		-	-
(Inc)/Dec in Trade Receivables		(980.11)	(1,859.48)
(Inc)/Dec in Other Current Assets		34.73	0.19
(Inc)/Dec in Short Term Loans and Advances		-	-
(Inc)/Dec in Current Tax Assets (Net)		-	-
(Inc)/Dec in Other Non-Current Financial Assets		-	-
(Inc)/Dec in Trade Payables		964.13	1,824.03
(Inc)/Dec in Other Current Liabilities		0.98	(13.09)
(Inc)/Dec in Short Term Provisions		-	(3.25)
(Inc)/Dec in Other Current Financial Liabilities		-	-
(Inc)/Dec in Other Non-Current Financial Liabilities		-	-
Cash Generated from Operations		30.05	(28.51)
Direct Taxes paid (Net of refund)		-	-
<b>Net Cash Flow From Operating Activities</b>		<b>30.05</b>	<b>(28.51)</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		(35.46)	0.55
Investment in Subsidiaries		-	-
Advance Against Property		-	-
<b>Net Cash From Investment Activities</b>		<b>(35.46)</b>	<b>0.55</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Changes in long term borrowings		-	-
Changes in short term borrowings		0.06	35.53
Proceed from Share Capital		-	-
Proceed from Security Premium		-	-
Changes in Long term provisions		-	-
Interest Income		-	-
Interest Expense		-	-
<b>Net Cash From Financing Activities</b>		<b>0.06</b>	<b>35.53</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]</b>		<b>(5.35)</b>	<b>7.57</b>
Opening Cash & Cash Equivalents		26.79	19.22
<b>Closing Cash and Cash Equivalents</b>		<b>21.44</b>	<b>26.79</b>

Note:

For, Parampara Dairy Delights Limited  
( Formerly known as A and M Jumbo Bags Limited )



Savankumar S Shingala  
Managing Director  
DIN : 08548046

Date :- 14-Nov-25  
Place:- Ahmedabad