

PARAMPARA DAIRY DELIGHTS LIMITED

(Formerly known as A and M Jumbo Bags Limited)

(CIN: L25202GJ2011PLC065632)

22nd July, 2026

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

Ref: NSE Email dated 20th July, 2026

Subject: Response Letter to Clarification for Financial Results

Respected Sir/Madam,

We acknowledge the receipt of your email dated 20/07/2026 seeking clarifications/details on the below matter. We are pleased to provide the following point-wise reply:

Query:

This is with respect to a Outcome of Board Meeting-Financial Results submitted to the Exchange dated 29-May-2026 of PARAMPARA : PARAMPARA DAIRY DELIGHTS LIMITED. Following deficiency/ non submission have/has been observed in your result, you are requested to kindly clarify on below mentioned points.

1. Consolidated Financial Results not submitted

REPLY:

We hereby submit that

The Chief Financial Officer of the Company, Mr. Hitendra Jain, along with the shareholders' representative, Mr. Dipak Patel, attended an interview before the NSE Committee. During the course of the discussion, the Company explained its inability to submit the Consolidated Financial Statement to the Exchange, as the Company does not have access to the financial statements of its subsidiary.

In this regard, the Company has formally requested the Committee, headed by the MD and RD, to consider allowing an appropriate provision in the Balance Sheet and to waive the requirement of submission of the Consolidated Financial Statement to the

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Exchange under the given circumstances.

Accordingly, the Company has made the requisite provision in its Balance Sheet. In view of the above and considering the practical constraints explained to the Committee, the submission of the Consolidated Financial Statement is not applicable to the Company.

2. Financial results submitted in XBRL with discrepancies-XBRL & PDF figures for half year ended March 2026 are not matching

REPLY:

With reference to the query raised regarding the difference in the Financial results between the XBRL filing and the PDF financial statements of Parampara Dairy Delights Limited, we would like to clarify the following:

The variance is solely due to rounding-off and fractional adjustments made during the preparation and presentation of the financial statements. While the PDF version reflects figures rounded off to the nearest decimal as per reporting conventions, the XBRL filing captures values with slightly different rounding precision, resulting in a minor difference.

We confirm that there is no impact on the overall financial position or cash flow figures, and the difference is insignificant in nature.

We trust that the information and explanations provided herein adequately address for the queries raised.

Thanking you,

Yours faithfully,

For and on behalf of

Parampara Dairy Delights Limited

(Formerly known as A and M Jumbo Bags Limited)

SAVANKUMAR SHANTILAL SHINGALA
SHANTILAL SHINGALA

Savankumar S Shingala

Managing Director

(DIN: 08548046)

Digitally signed by SAVANKUMAR SHANTILAL SHINGALA
DN: c=IN, o=Parampara, ou=Parampara Dairy Delights Limited, email=SAVANKUMAR.SHANTILAL@PARAMPARA.COM, cn=SAVANKUMAR SHANTILAL SHINGALA
Reason: I am the author of this document
Date: 2025.07.22 17:42:53+05'30'
Foxit PDF Editor Version: 12.1.2

Registered Office: B-912, 9th Floor, Swati Trinity, Applewoods Townships,
Shela, Ahmedabad-380058, Gujarat, India. **Mobile:** 8980733733

E-mail: cs@aandmjumbobags.com; **Website:** www.aandmjumbobags.com

Independent Auditors' Report on Audited Standalone Half Yearly and Year to date Financial Results of Parampara Dairy Delights Limited (formerly known as A and M Jumbo Bags Limited) ("the Company") pursuant to requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To

The Board of Directors of

Parampara Dairy Delights Limited (formerly known as A and M Jumbo Bags Limited)

Opinion

We have audited the accompanying Financial Results of Parampara Dairy Delights Limited (formerly known as A and M Jumbo Bags Limited) (CIN: L25202GJ2011PLC065632) (hereinafter referred to as the "Company") for the half year ended and year ended March 31, 2026 ("The Financial Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"),

In our opinion and to the best of our information and according to the explanations given to us, the financial results for the half year and year ended March 31, 2026:

- are presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended; and
- gives a true and fair view in conformity with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting policies generally accepted in India, of the net profit and other financial information of the company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Results 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management and Board of Directors for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended on March 31, 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the half year and year ended on March 31, 2026 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed u/s 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



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 and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement. Whether due to fraud or error.

In preparing the financial results, the Management and the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended on March 31, 2026 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 Financial Results.

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

- Identify and assess the risks of material misstatement of the Standalone Financial Results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of Board of Directors' 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 Financial Results 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 Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Audited Standalone Financial Results

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

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.

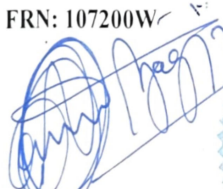
Other Matters

The accompanying financial results include the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the first half year ended as on September 30, 2025 of the current financial year, which were subject to limited review by us.

Parallel, the accompanying financial results include the results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and year to date figures up to the first half year ended as on September 30, 2024 of the previous financial year, which have been extracted from full year audited figures.

Our report on the Statement is not modified in respect of this matter.

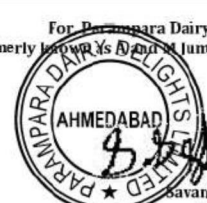
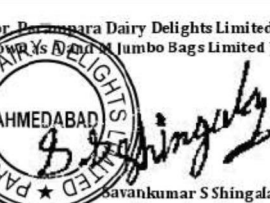
For, A K Ostwal & Co
Chartered Accountants
FRN: 107200W

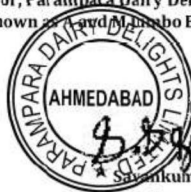


CA Amit M Ajagiya
Partner

Membership No. 140574
UDIN: 26140574NPBDWR2245

Place: Ahmedabad
Date: 29/05/2026

Parampara Dairy Delights Limited (formerly known as A and M Jumbo Bags Limited) CIN: 125202GJ2011PLC065632 Registered Office: B-912, 9th Floor, Swati Trinity, Applewoods Townships, Shela, Ahmedabad-380058, Gujarat, India. E mail Id : cs@paramparadairy.com website : www.paramparadairy.com						
Statement of Standalone Financial Results for the year ended on March 31, 2026						
(Amount in ₹ in Lakhs)						
Particulars	Whether results are audited or unaudited	Half Year Ended		Year Ended		
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Unaudited	Audited	Audited
I Revenue From Operations						
Net sales or Revenue from Operations		2,448.60	980.11	1,497.91	3,428.71	2,289.83
II Other Income				9.00		9.00
III Total Income (I+II)		2,448.60	980.11	1,506.91	3,428.71	2,298.83
IV Expenses						
(a) Cost of materials consumed		2,414.23	964.64	1,482.96	3,378.87	2,252.15
(b) Purchases of stock-in-trade		-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		(127.56)	-	-	(127.56)	-
(d) Employee benefit expense		1.20	1.89	2.13	3.09	3.51
(e) Finance Costs		-	-	-	-	-
(f) Depreciation and amortisation expense		2.46	2.46	6.27	4.92	6.27
(g) Other Expenses		4.34	3.27	2.35	7.61	20.08
Total expenses (IV)		2,294.67	972.26	1,493.71	3,266.93	2,282.01
V Profit/(loss) before exceptional items and tax (III-IV)		153.93	7.85	13.20	161.78	16.82
VI Exceptional items		-	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)		153.93	7.85	13.20	161.78	16.82
VIII Tax Expense		(1.96)	1.96	-	-	-
(a) Current Tax		(1.96)	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)		155.89	5.89	13.20	161.78	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		155.89	5.89	13.20	161.78	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)		155.89	5.89	13.20	161.78	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)		155.89	5.89	13.20	161.78	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	1,050.00
Face value of equity share capital (Per Share)		Rs. 10/-	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		1.48	0.06	0.13	1.54	0.16
Diluted earnings (loss) per share from continuing operation		1.48	0.06	0.13	1.54	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		1.48	0.06	0.13	1.54	0.16
Diluted earnings (loss) per share continuing and discontinued operations		1.48	0.06	0.13	1.54	0.16
Notes on Financial Results:-						
1	The above audited financial results for the year ended March 31, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on ____.					
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 March 31, 2026 and Cash Flow Statement for the financial year ended on March 31, 2026 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 :- 29-May-26 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 March 31, 2026			
(Amount in ₹ in Lakhs)			
Particulars		Year Ended 31-03-2026	Year Ended 31-03-2025
Whether results are audited or unaudited		Audited	Audited
ASSETS			
1 Non-current assets			
a) Property, Plant and Equipment		393.39	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 and Advances		859.79	821.42
(iv) Other		-	-
i) Deferred tax assets (net)		3.58	3.58
j) Other non-current assets		8.18	18.00
Total Non-Current Assets		1,500.77	1,477.14
2) Current assets			
a) Inventories		127.56	-
b) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade receivables		5,047.71	2,197.59
(iii) Cash and cash equivalents		18.42	19.13
(iv) Bank balances		0.13	7.66
(v) Loans		-	28.44
(vi) Others (to be specified)		-	-
c) Current Tax Assets (Net)		7.04	6.22
d) Other current assets		471.85	96.44
Total Current Assets		5,672.71	2,355.48
TOTAL ASSETS		7,173.48	3,832.62
EQUITY & LIABILITIES :			
EQUITY:			
a) Equity Share Capital		1,050.00	1,050.00
b) Other Equity		(11.16)	(172.93)
Equity attributable to equity holders of the Company		1,038.84	877.07
LIABILITIES :			
1) Non-Current Liabilities			
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		-	-
Total Non-Current Liabilities		492.71	492.71
2) Current liabilities			
a) Financial Liabilities			
(i) Borrowings		438.90	278.07
(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		5,143.00	2,127.60
(iv) Other financial liabilities		-	-
b) Other current liabilities		60.03	57.17
c) Provisions		-	-
d) Current Tax Liabilities (Net)		-	-
Total Current Liabilities		5,641.93	2,462.84
TOTAL EQUITY AND LIABILITIES		7,173.48	3,832.62
For, Parampara Dairy Delights Limited (Formerly known as A and M Jumbo Bags Limited)			
Date :- 29-May-26 Place:- Ahmedabad		   Saravankumar S Shingala Managing Director DIN : 08548046	

Parampara Dairy Delights Limited (formerly known as A and M Jumbo Bags Limited)

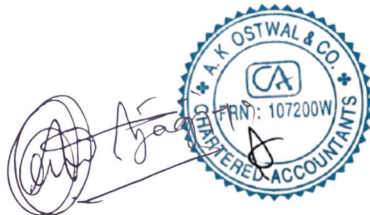
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Registered Office: B-912, 9th Floor, Swati Trinity, Applewoods Townships, Shela, Ahmedabad-380058, Gujarat, India.

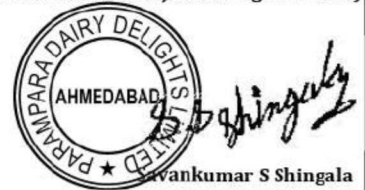
Cash Flow Statement for the year ended as on September 30, 2025

		(Amount in ₹ in Lakhs)	
Particulars	Whether results are audited or unaudited	Year Ended	Year Ended
		31-03-2026	31-03-2025
		Audited	Audited
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit as per P & L A/c. before Income Tax		161.78	16.82
ADD/(LESS): - Adjustment for :			
Depreciation		4.92	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		166.70	23.09
Movement in Working Capital Changes:			
(Inc)/Dec in Inventories		(127.56)	-
(Inc)/Dec in Trade Receivables		(2,850.12)	(1,859.48)
(Inc)/Dec in Other Current Assets		(347.80)	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		3,015.40	1,824.03
(Inc)/Dec in Other Current Liabilities		2.86	(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		(140.51)	(28.51)
Direct Taxes paid (Net of refund)		-	-
Net Cash Flow From Operating Activities		(140.51)	(28.51)
CASH FLOW FROM INVESTMENT ACTIVITIES			
Capital Exp. On Fixed Assets		-	-
Purchase of Fixed Assets		-	-
Sale of Fixed Assets		-	-
Other Long Term Loans and Advances and Other Non Current Assets		(28.54)	0.55
Investment in Subsidiaries		-	-
Advance Against Property		-	-
Net Cash From Investment Activities		(28.54)	0.55
CASH FLOW FROM FINANCING ACTIVITIES			
Changes in long term borrowings		-	-
Changes in short term borrowings		160.83	35.53
Proceed from Share Capital		-	-
Proceed from Security Premium		-	-
Changes in Long term provisions		-	-
Interest Income		-	-
Interest Expense		-	-
Net Cash From Financing Activities		160.83	35.53
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]		(8.23)	7.57
Opening Cash & Cash Equivalents		26.79	19.22
Closing Cash and Cash Equivalents		18.56	26.79

Note:



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



Date :- 29-May-26
Place:- Ahmedabad

Savankumar S Shingala
Managing Director
DIN: 08548046