

PARAMPARA DAIRY DELIGHTS LIMITED
(Formerly known as A and M Jumbo Bags Limited)
(CIN: L25202GJ2011PLC065632)

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

Date: 29th May, 2026

Subject: Outcome of the Board Meeting held on 29th May, 2026.

Dear Sir/Madam,

In continuation of our intimation dated 22nd May, 2026 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. 29th May, 2026, inter-alia, considered the following matters:

- 1) Approved Standalone Audited Financial Results of the Company for the half year and year ended on 31st March, 2026 along with the Auditor’s Report issued by M/s A. K. Ostwal & Co., Chartered Accountants.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of Audited Financial Results along with the Auditor’s Report issued by M/s A. K. Ostwal & Co., Chartered Accountants are enclosed herewith.

The Auditor has issued unmodified opinion with respect to the Standalone Audited Financial Results of the Company for the half year and year ended on 31st March, 2026 and the declaration of unmodified opinion signed by the Managing Director of the company is enclosed herewith.

The meeting of the Board of Directors commenced at 04:00 PM and concluded at 05:30 PM.

PARAMPARA DAIRY DELIGHTS LIMITED
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Further kindly note that, Pursuant to BSE Circular No. LIST/COMP/0112019-20 dated April 02, 2019 and NSE Circular No. NSE/CML/2019111 dated April 02, 2019 and in compliance of the provisions of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, the trading window has been closed w.e.f. 01st April 2026 and will remain closed till the expiry of 48 hours after the declaration of financial results.

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)

Savankumar S Shingala
Managing Director
(DIN: 08548046)
Place: Ahmedabad

Encl:

- 1) Standalone Audited Financial Results alongwith Auditor's Report
- 2) Declaration of unmodified opinion

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 scepticism 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.


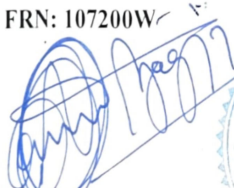
Other Matters

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: L25202GJ2011PLC065632

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

Particulars	(Amount in ₹ in Lakhs)					
	Whether results are audited or unaudited	Half Year Ended		Year Ended		
		31-03-2026 Audited	30-09-2025 Unaudited	31-03-2025 Unaudited	31-03-2026 Audited	31-03-2025 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 (VI-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:-

- 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 ____.
- 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.
- As per Indian Accounting Standard 108 on 'Operating Segment' (Ind AS 108), the Company has only one reportable segment.
- 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.
- 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)

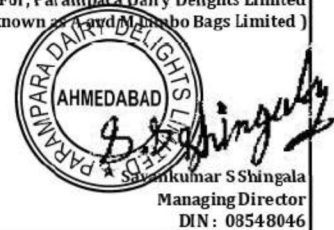
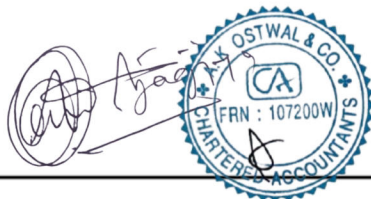


Savankumar S Shingala
Managing Director
DIN : 08548046

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, Sheha, Ahmedabad-380058, Gujarat, India.			
Statement of Assets and Liabilities as on March 31, 2026			
(Amount in ₹ in Lakhs)			
Particulars	Whether results are audited or unaudited	Year Ended	Year Ended
		31-03-2026	31-03-2025
		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

Sankumar S Shingala
Managing Director
DIN : 08548046

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

CIN: L25202GJ2011PLC065632

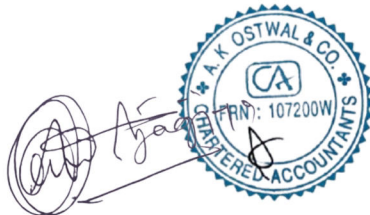
Registered Office: B-912, 9th Floor, Swati Trinity, Applewoods Townships, Shela, Ahmedabad-380058, Gujarat, India.

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

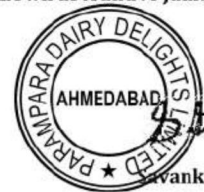
(Amount in ₹ in Lakhs)

Particulars		
	Year Ended 31-03-2026	Year Ended 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)



Handwritten signature of S. Shingala.

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

S. Shingala
Managing Director
DIN: 08548046