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 ;Website : www.aandmjumbobags.com M : 9106029264

Date: 28th May, 2025

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
SYMBOL: AMJUMBO

Dear Sir/Madam,

Sub: Outcome under Regulation 30 & 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 ("LODR") for the Meeting of the Board of Directors of the Company held today i.e. 28th May, 2025.

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, i.e. Wednesday 28th May, 2025 has inter-alia, considered and approved the following businesses:

1. Approval of Audited Standalone Financial results of the Company for the half-year and year ended on 31st March, 2025 along with the Auditor's Report issued by M/s A. K. Ostwal & Co., Chartered Accountants and we hereby attach:

   i. Audited Standalone financial results of the Company for half year and year ended on 31st March, 2025 along with Auditors' report;

   ii. Impact of Audit Qualification in respect of modified opinion on the aforesaid Audited Financial Results.

2. Approved the following proposed names to be applied for reservation for change of name of the Company:
   - Jeevan Poshan Limited or
   - Amrit Ras Limited or
   - Parampara Foods Limited or
   - Parampara Dairy & Foods Limited or
   - Any other names as may be applied by the Company & approved by CRC

3. Approved the change in the registered office of the Company within the city limits from Office No. 403, Fourth Floor, Money Plant Business, Nr. Bhavik Publication, Silver Oak College Road, Gota, Ahmedabad-382481, Gujarat to B-912, 9th Floor, Swati Trinity, Applewoods Townships, Shela, Ahmedabad-380058, Gujarat, India w.e.f. 01st June, 2025.

The Board Meeting commenced at 05:00 P.M. and concluded at 06:30 P.M.

The Trading Window of the Company will be opened after 48 hours from the declaration of audited financial results for the half year and year ended on 31st March, 2025.

You are requested to kindly take the above on records.

FOR A AND M JUMBO BAGS LIMITED

SAVANKUMAR SHANTILAL SHINGALA

Digitally signed by SAVANKUMAR SHANTILAL SHINGALA
Date: 2025.05.28 19:03:49 +05'30'

Savankumar S Shingala
Managing Director
(DIN: 08548046)

Independent Auditor's Report (Modified Opinion) on Audited Standalone Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS OF
A and M JUMBO BAGS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone half yearly financial results of **A and M Jumbo Bags Limited** (the "Company") for the Half year ended March 31, 2025 and the year-to-date results for the period from April 1, 2024 to March 31, 2025, 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 ("Listing Regulations").

Because of the significance of the matter described in the 'Basis for Disclaimer of Opinion' paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for our opinion. Accordingly, we do not express an opinion on the Statements for the year ended 31st March 2025.

Basis of Disclaimer of Opinion

We have conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibility under those Standards is further described in Auditor's Responsibility for the Audit of the standalone financial statements section of our report. We are independent of the company in accordance of with code of ethics issued by ICAI together with the independence requirement that are relevant to our audit of standalone financial statement under the provisions of the Act and the rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

Due to the absence of essential books and accounting records, unconfirmed balances, and unavailable inventory records, we were unable to gather sufficient and appropriate audit evidence to form an opinion on the annual financial results. Consequently, we disclaim our opinion on the financial statements.

Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation

of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 risk of material misstatement of the standalone financial statements, weather due to fraud or error, design and perform audit procedure responsive to those risk, and obtain evidence that us sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud for one resulting from error, as fraud may involve collusion, forgery, intentional, omission, misrepresentation, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedure that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial control system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's 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 statements 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 statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A. K. OSTWAL & CO. CHARTERED ACCOUNTANTS FRN: 10[illegible]00W

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements 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 financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For A. K. Ostwal & Co.
Chartered Accountants
Firm Registration Number: 107200W



CA Amit M Ajagiya
Partner
Mem. No. 140574
UDIN: 25140574BMGSFL7274

Place : Ahmedabad
Date : 28th May, 2025

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 March 31, 2025

(Amount in ₹ in Lakhs)

	Particulars	Year Ended 31-03-2025	Year Ended 31-03-2024
	Whether results are audited or unaudited	Audited	Audited
	ASSETS		
1	**Non-current assets**		
a)	Property, Plant and Equipment	398.31	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	18.00	18.75
	Total Non-Current Assets	**1,477.14**	**1,483.97**
2)	**Current assets**		
a)	Inventories	-	-
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	2,197.59	338.10
(iii)	Cash and cash equivalents	19.13	19.22
(iv)	Bank balances	7.66	-
(v)	Loans	28.44	28.44
(vi)	Others (to be specified)	-	-
c)	Current Tax Assets (Net)	6.22	6.22
d)	Other current assets	96.44	96.63
	Total Current Assets	**2,355.48**	**488.61**
	TOTAL ASSETS	**3,832.62**	**1,972.58**
	EQUITY & LIABILITIES :		
	EQUITY:		
a)	Equity Share Capital	1,050.00	1,050.00
b)	Other Equity	(172.93)	(189.76)
	Equity attributable to equity holders of the Company	**877.07**	**860.24**
	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	278.07	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	2,127.60	303.58
(iv)	Other financial liabilities	-	-
b)	Other current liabilities	57.17	70.26
c)	Provisions	-	3.25
d)	Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	**2,462.84**	**619.63**
	TOTAL EQUITY AND LIABILITIES	**3,832.62**	**1,972.58**

For, A AND M JUMBO BAGS LIMITED

A. OSTWAL & CO. CHARTERED ACCOUNTANTS

A and M Jumbo Bags Limited

Savankumar S Shingala
Managing Director
DIN : 08548046

Date :- 28-May-25
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

E mail Id : cs@aandmjumbobags.com website : www.aandmjumbobags.com

Statement of Standalone Financial Results for the year ended on March 31, 2025

(Amount in ₹ in Lakhs)

	Particulars	Half Year Ended			Year Ended	
	Whether results are audited or unaudited	31-03-2025 Audited	30-09-2024 Unaudited	31-03-2024 Audited	31-03-2025 Audited	31-03-2024 Audited
I	**Revenue From Operations**					
	Net sales or Revenue from Operations	1,497.91	791.92	338.22	2,289.83	338.22
II	Other Income	9.00		-	9.00	-
III	**Total Income (I+II)**	**1,506.91**	**791.92**	**338.22**	**2,298.83**	**338.22**
IV	**Expenses**					
(a)	Cost of materials consumed	1,482.96	769.19	336.93	2,252.15	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	2.13	1.38	0.98	3.51	2.23
(e)	Finance Costs	-	-	-	-	-
(f)	Depreciation and amortisation expense	6.27	-	-	6.27	-
(g)	Other Expenses	2.35	17.73	1.89	20.08	9.50
	Total expenses (IV)	**1,493.71**	**788.30**	**340.80**	**2,282.01**	**348.66**
V	**Profit/(loss) before exceptional items and tax (III-IV)**	**13.20**	**3.62**	**(2.58)**	**16.82**	**(10.44)**
VI	Exceptional items	-	-	-	-	-
VII	**Profit (loss) after exceptional items and before Tax (V-VI)**	**13.20**	**3.62**	**(2.58)**	**16.82**	**(10.44)**
VIII	**Tax Expense**	-	-	-	-	-
(a)	Current Tax	-	-	-	-	-
(b)	(Less):- MAT Credit	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	-	-	-	-	-
IX	**Profit (Loss) for the period from continulng operations (VII-VIII)**	**13.20**	**3.62**	**(2.58)**	**16.82**	**(10.44)**
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**	**13.20**	**3.62**	**(2.58)**	**16.82**	**(10.44)**
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method	-	-	-	-	-
XIII C	Profit/Loss Of Minority Interset	-	-	-	-	-
XIV	**Profit (Loss) for the period (XIII A + XIII B + XIII C)**	**13.20**	**3.62**	**(2.58)**	**16.82**	**(10.44)**
XV	**Other Comprehensive Income**					
	a. i). Items that will not be reclassifled to proflt or loss	-	-	-	-	-
	ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	b. i). Item that will be reclassifed to profit or loss	-	-	-	-	-
	ii). Income tax relating to items that will be reclassifed to profit or loss	-	-	-	-	-
	Total Comprehensive income	-	-	-	-	-
XVI	**Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)**	**13.20**	**3.62**	**(2.58)**	**16.82**	**(10.44)**
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	0.13	0.03	(0.02)	0.16	(0.10)
	Diluted earnings (loss) per share from continuing operation	0.13	0.03	(0.02)	0.16	(0.10)
(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 discotinued operations	**0.13**	**0.03**	**(0.02)**	**0.16**	**(0.10)**
	Diluted earnings (loss) per share continuing and discotinued operations	**0.13**	**0.03**	**(0.02)**	**0.16**	**(0.10)**

Notes on Financial Results:-

1	The above audited financial results for the year ended March 31, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on May 28, 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 March 31, 2025 and Cash Flow Statement for the financial year ended on March 31, 2025 are attached herewith.
5	Figures of the half year ended March 31, 2025 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

A. K. OSTWAL & CO. CHARTERED ACCOUNTANTS FIRM : 107210W

A and M Jumbo Bags Limited

Savankumar S Shingala
Managing Director
DIN : 08548046

Date :- 28-May-25
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

Cash Flow Statement for the year ended as on March 31, 2025

(Amount in ₹ in Lakhs)

Particulars	Year Ended 31-03-2025	Year Ended 31-03-2024
Whether results are audited or unaudited	Audited	Audited
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per P & L A/c. before Income Tax	**16.82**	**(10.44)**
ADD/(LESS): - Adjustment for :		
Depreciation	6.27	-
Loss /(Profit) on sale of Assets	-	-
Finance Cost	-	0.01
Interest Income	-	-
Provision for Gratuity	-	-
Deffered Tax Liability/(Asset)	-	-
Operating Profit before changes in working capital	**23.09**	**(10.43)**
Movement in Working Capital Changes:		
(Inc)/Dec in Inventories	-	-
(Inc)/Dec in Trade Receivables	(1,859.48)	(333.24)
(Inc)/Dec in Other Current Assets	0.19	(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	1,824.03	274.33
(Inc)/Dec in Other Current Liabilities	(13.09)	-
(Inc)/Dec in Short Term Provisions	(3.25)	0.75
(Inc)/Dec in Other Current Financial Liabilities	-	-
(Inc)/Dec in Other Non-Current Financial Liabilities	-	-
Cash Generated from Operations	**(28.51)**	**(76.52)**
Direct Taxes paid (Net of refund)	-	-
Net Cash Flow From Operating Activities	**(28.51)**	**(76.52)**
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	0.55	-
Investment in Subsidaries	-	-
Advance Against Property	-	-
Net Cash From Investment Activities	**0.55**	-
CASH FLOW FROM FINANCING ACTIVITIES		
Changes in long term borrowings	-	68.46
Changes in short term borrowings	35.53	-
Proceed from Share Capital	-	-
Proceed from Security Premium	-	-
Changes in Long term provisions	-	-
Interest Income	-	-
Interest Expense	-	(0.01)
Net Cash From Financing Actitivities	**35.53**	**68.45**
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	7.57	(8.07)
Opening Cash & Cash Equivalents	19.22	27.29
Closing Cash and Cash Equivalents	**26.79**	**19.22**

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 :- 28-May-25
Place:- Ahmedabad

A AND M JUMBO BAGS LIMITED

CIN: L25202GJ2011PLC065632

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

E mail Id : cs@aandmjumbobags.com,

website : www.aandmjumbobags.com

Annexure I

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL STANDALONE AUDITED FINANCIAL RESULTS

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025

(Rupees in Lakhs)

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	2289.83	2289.83
	2.	Total Expenditure	2282.01	2282.01
	3.	Net Profit/(Loss)	16.82	16.82
	4.	Earnings Per Share	0.16	0.16
	5.	Total Assets	3832.62	3832.62
	6.	Total Liabilities	3832.62	3832.62
	7.	Net Worth	877.07	877.07
	8.	Any other financial item(s) (as felt appropriate by the management)	Nil	Nil

II.	Audit Qualification (each audit qualification separately):		
	a.	Details of Audit Qualification:	1. We have not been provided with the balance confirmation or any other details for the trade receivable and trade payable shown in the books of accounts. 2. We have not been able to verify the transactional documents relating bank statements. 3. The Company has unsecured loan of Rs. 250.72 Lakhs. Management has not provided interest on this loan and relevant agreement along with cross confirmations are not available. 4. GST reconciliation with the GST portal is not carries out. 5. Records of inventory is not maintained.

			6. Loan and Advances and Advances to Supplier amounting to Rs. 907.25 Lakhs remains unconfirmed and the absence of loan confirmation impacts the reliability of Advances and financial disclosure.
	b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Disclaimer of Opinion
	c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Since Long
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	NA
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:	No further comments other then audit report
	(i)	Management's estimation on the impact of audit qualification:	Unable to estimate.
	(ii)	If management is unable to estimate the impact, reasons for the same:	
	(iii)	Auditors' Comments on (i) or (ii) above:	Not Applicable

Signatories:

A and M Jumbo Bags Limited

- **Savankumar S Shingala- Managing Director:**

A. K. OSTWAL & CO. CA FRN: 107200W CHARTERED ACCOUNTANTS

- **CA Amit M Ajagiya - Statutory Auditor:**

Place: Ahmedabad

Date: 28th May, 2025