

**Jumbo Bag Ltd.,**

**ISO 22000,9001,14001,45001 & BRCGS CERTIFIED COMPANY**

**REGD OFFICE ADDRESS:- S.K.ENCLAVE, NEW NO.4,OLD NO.47, NOWROJI ROAD, CHENNAI 600031**

**UNAUDITED (STANDALONE) FINANCIAL RESULTS FOR THE QUARTER ENDED 30<sup>TH</sup> SEPTEMBER 2025**

	Particulars	Quarter ended			Year Ended	for the Previous year
		3 Months ended 30th september 2025	3 months ended 30.06.2025	3 Months ended 30th Sep 2024	6 months ended (30.09.2025)	12 months ended (31.03.2025)
		Un Audited	Audited	Un Audited	Un Audited	Audited
I	Revenue from operations	3,145.04	3,064.29	3,336.02	6,209.33	12,645.36
II	Other income	12.39	36.54	4.77	48.93	27.13
III	<b>Total Revenue</b>	<b>3,157.43</b>	<b>3,100.82</b>	<b>3,340.79</b>	<b>6,258.25</b>	<b>12,672.49</b>
IV	Expenses					
	(a) Cost of materials consumed	1,587.55	1,175.85	2,015.45	2,763.40	7,247.64
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(8.72)	367.36	(57.35)	358.64	(147.73)
	(d) Employee benefits expense	369.13	339.72	327.67	708.85	1,366.44
	(e) Finance cost	62.77	73.69	61.67	136.46	299.61
	(e) Depreciation and amortization expense	64.68	67.27	53.22	131.95	228.58
X	(f) Other expenses	835.06	735.61	853.69	1,570.67	3,181.62
	<b>Total expenses</b>	<b>2,910.46</b>	<b>2,759.50</b>	<b>3,254.35</b>	<b>5,669.96</b>	<b>12,176.15</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax ( III - IV)	246.97	341.32	86.44	588.29	496.34
VI	Exceptional items	150.00	-	-	150.00	-
VII	Profit/(Loss) before tax ( V - VI )	396.97	341.32	86.44	738.29	496.34
VIII	Tax expense	-	-	-	-	-
	Current Tax	95.01	79.64	24.99	174.65	-



						130.33
	Tax adjustment of prvs year	-	-	-	-	40.00
	Deferred Tax	(9.05)	35.74	3.18	26.69	2.29
IX	Net profit after Tax ( VII-VIII )	311.01	225.94	58.27	536.95	323.71
X	Other Comprehensive income ( net of deferred Tax)	-	-	-	-	-
a)	I ) Item that will not be reclassified to Profit or Loss	-	-	-	-	(10.14)
	ii )Deferred tax relating to item 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 item that will be reclassified to profit or loss	-	-	-	-	-
XI	Total comprehensive income for the period (IX + X) (Comprising of profit / (loss) and other comprehensive income)	311.01	225.94	47.46	536.95	313.58
XII	Paid-up equity share capital (Face value of Rs.10 each)	-	837.37	837.37	837.37	837.37
XIII	Earnings per share EPS - in Rs.	-	-	-	-	-
	I ) Basic and diluted EPS before Extraordinary items (not annualised) - in Rs.	3.71	2.70	0.70	6.41	3.87
	II ) Basic and diluted EPS after Extraordinary items (not annualised) - in Rs.	3.66	2.70	0.70	6.36	3.87


  
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**Notes:**

1. The above financial results were reviewed and recommended by audit committee and approved by the Board of Directors at their meeting held on 23<sup>rd</sup> October, 2025. The statutory auditors of the company have expressed an unmodified audit opinion.
2. These results have been prepared in accordance with the Indian Accounting Standard 2015 (referred to as 'Ind AS') 34 Interim Financial Reporting prescribed under Section 133 the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
3. The format of audited results as prescribed by SEBI'S Circular CIR/CFD/CMDI15/2075 date 30<sup>th</sup> November 2015 has been modified to comply with the requirements of SEBI Circular dated 5th July 2016, Ind AS and Schedule III of the companies act, 2013 which are applicable to companies that are required to comply with Ind AS.
4. The Company has two reportable business segment viz.:
  - a. Manufacture of Flexible intermediate bulk container packaging material used for industrial purposes.
  - b. Trading of Polymers.
5. The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classification.

**Place: Chennai**  
**Date: 23-10-2025**

**For and on behalf of the Board**

  
**G.S. ANILKUMAR**  
**MANAGING DIRECTOR**

**Jumbo Bag Limited**  
Balance Sheet as at SEP 30TH, 2025

		Rs. In lakhs	
Particulars	Note	For the period ended September 30, 2025 (Ind AS)	For the period ended March 31, 2025 (Ind AS)
<b>ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant and Equipment	2.1	3,452.28	3,093.68
(b) Capital Work-In-Progress		24.87	49.85
(c) Investment Property		18.31	18.31
(d) Other Intangible Assets		44.05	50.25
(e) Financial Assets		-	-
i) Investments	2.2	12.41	12.61
ii) Trade receivables	2.3	-	1.02
iii) Other financial assets	2.4	100.48	115.30
(f) Other Non-current Assets		58.99	507.32
		<b>3,711.39</b>	<b>3,848.35</b>
<b>(2) Current Assets</b>			
(a) Inventories	2.5	1,727.97	2,204.73
(b) Financial Assets		-	-
i) Trade receivables	2.6	3,449.57	3,515.90
ii) Cash and cash equivalents	2.7	264.59	314.40
iii) Loans	2.8	12.97	9.20
iv) Other financial assets		-	-
(c) Current Tax Asset Net		-	-
(d) Other Current Assets	2.9	526.35	304.83
		<b>5,981.45</b>	<b>6,349.06</b>
<b>Total Assets</b>		<b>9,692.83</b>	<b>10,197.41</b>
<b>EQUITY AND LIABILITIES</b>			
<b>(1) Equity</b>			
(a) Equity Share Capital	2.11	878.17	878.17
(b) Other Equity	2.12	3,606.95	2,850.40
		<b>4,485.12</b>	<b>3,728.57</b>
<b>Liabilities</b>			
<b>(2) Non-Current Liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	2.13	664.20	998.13
(ia) Lease liabilities		35.01	45.01
(b) Provisions	2.14	4.75	89.75
(c) Deferred Tax Liabilities (net)	2.15	145.71	119.02
(d) Other Non-current liabilities	2.16	62.18	60.89
		<b>911.85</b>	<b>1,312.79</b>
<b>(3) Current Liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	2.17	2,653.26	3,554.95
(ia) Lease liabilities		10.73	53.20
(ii) Trade payables		-	-
(ia) Total outstanding dues of micro enterprises and small enterprises	2.18	52.80	67.86
(ib) Total outstanding dues of creditors other than micro enterprises and small enterprises		697.16	923.83
(b) Provisions	2.19	428.91	350.50
(c) Other current liabilities	2.20	303.35	205.70
(d) Current Tax Liabilities (Net)		149.65	-
		<b>4,295.87</b>	<b>5,156.04</b>
<b>Total Equity and Liabilities</b>		<b>9,692.83</b>	<b>10,197.41</b>



**Cash Flow Statement for the period ended September 30, 2025**

**(Pursuant to clause 32 of the Listing Agreement)**

**(In  
lakhs)**

	Particulars	Apr'25 to Sep'25		Apr'24 to Mar'25	
		Rs.	Rs.	Rs.	Rs.
<b>A</b>	<b>Cash Flow from Operating Activities :</b>				
	<b>Profit before tax</b>		738.29		496.34
	Adjustments for :				
	Depreciation on property plant and equipment	109.96		175.27	
	Deferred tax liabilities (net)			2.29	
	Bad debts written off	0.49		23.00	
	Foreign exchange (gains)/Losses	(25.37)		(13)	
	(Profit) / Loss on sale of asset	(33.00)		(6.85)	
	Interest Expenses	132.74		288.13	
	Interest Income	(7.32)		(17.89)	
	Interest on Rental Deposit	(0.90)		(2.08)	
	Interest on Fair value of Security Deposit	(0.16)		(0.30)	
	Interest on Lease Liabilities	3.66		11.36	
	Interest expenses on Fair value of security deposit	0.06		0.12	
	Depreciation ROU	21.99		53.31	
	Amortization of Rental Deposit	0.87		4.43	
	Amortisation of Fair Valued security Deposit	0.11		0.21	
	Gain on termination of lease	(7.55)			
			195.57		518.25
	<b>Operating profit before working capital</b>		933.86		1,014.59
	Adjustments for Changes in				
	Trade payables - Increase / (Decrease)	(241.73)		(150.91)	
	Long term provisions- Increase / (Decrease)	(85.00)		15.35	
	Short term provisions - Increase /				



	(Decrease)	78.41		88.07
	Other current liabilities- Increase /			
	(Decrease)	97.64		127.20
	Other long term liabilities - Increase /			
	(Decrease)	1.29		(10.02)
	Trade receivables - (increase) / Decrease	66.33		(471.98)
	Inventories - (increase) / Decrease	484.17		(89.58)
	Long term Loans and advances - (Increase)			(15.78)
	/ Decrease			
	Short term loans and advances - (increase)			(4.43)
	/ Decrease	(3.77)		
	Other current assets - (increase) / Decrease	(221.52)		(18.84)
	Other non current assets - (increase) /			
	Decrease	1.02		3.89
	Other financial assets	14.83		7.79
	Lease Liability	(52.47)		(40.67)
	Other non current assets - (increase) /			
	Decrease	448.33		(507.32)
			587.54	(1,067)
	Cash generated from operations		1,521.40	(52.64)
	Income taxes paid (Net of refunds)		(25.00)	(130.33)
	<b>Net Cash from Operating activities</b>		<b>1,496.40</b>	<b>(182.97)</b>
<b>B</b>	<b>Cash Flow from Investing Activities :</b>			
	Purchase of fixed assets / WIP	(437.38)		(333.94)
	Proceeds from sale of fixed assets	33.00		15.88
	Proceeds of Investments	0.20		(4.00)
	CWIP	-		(48.29)
	Intrest Income	7.32		18
			(396.86)	(352.46)
	<b>Net cash used in Investing Activities</b>		<b>(396.86)</b>	<b>(352.46)</b>
<b>C</b>	<b>Cash Flow from Financing Activities :</b>			
	Share warrant income received			



	Proceeds / (Repayment) of Long Term borrowings	219.00 (333.93)		442.78	
	Borrowings for working capital purposes Finance / Lease Liabilities - Increase / (Decrease)	(901.69)		460.48	
	Interest Expenses	(132.74)		(288.13)	
	Interest Income		(1,149.36)		615.13
	<b>Net cash used in Financing Activities</b>		<b>(1,149.36)</b>		<b>615.13</b>
<b>D</b>	<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>		(49.81)		79.71
	Cash and Cash equivalents as at 31.03.2025		314.40		234.69
	Cash and Cash equivalents as at 30.09.2025		264.59		314.40
<b>E</b>	<b>Net (Increase) / Decrease in Cash and Cash Equivalents</b>		<b>49.81</b>		<b>(79.71)</b>

As per our report of even date

Chartered Accountants

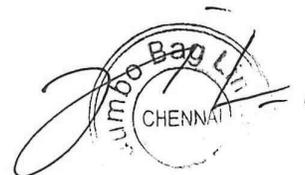
**DPV & Associates**  
Partner - Membership

Place: Chennai  
**Date : 23.10.2025**

For and on behalf of the  
Board

  
**G.S.ANIL KUMAR**  
Managing Director

Segment-wise Reporting as per the format under clause 41 of the Listing agreement					
Particulars	Rs. In lakhs				
	3 months ended 30.09.2025	3 months ended 30.06.2025	Corresponding 3 months ended in the previous year 30.09.2024	Year to Date figures for period ended 30.09.2025	Year to Date figures for period ended 31.03.2025
	Audited	Un Audited	Audited	Audited	Audited
1. Segment Revenue					
(Net Sales / Income from each segment should be disclosed under this head)					
(a) Segment A - Manufacturing Business	3,019.58	2,980.13	3,225.89	5,999.71	12,166.12
(b) Segment B - polymer Business	137.85	120.69	114.90	258.54	506.37
(c) Unallocated	-	-	-	-	-
<b>Total</b>	<b>3,157.43</b>	<b>3,100.82</b>	<b>3,340.79</b>	<b>6,258.25</b>	<b>12,672.49</b>
Less: Inter Segment Revenue	-	-	-	-	-
<b>Net Sales / Income from Operations</b>	<b>3,157.43</b>	<b>3,100.82</b>	<b>3,340.79</b>	<b>6,258.25</b>	<b>12,672.49</b>
	-	-	-	-	-
2. Segment Results - Profit (+) / Loss (-) before tax and interest from each segment	-	-	-	-	-
(a) Segment A - Manufacturing Business	206.22	322.96	58.49	529.18	415.79
(b) Segment B - polymer Business	103.51	92.06	89.62	195.57	380.20
(c) Unallocated	-	-	-	-	-
<b>Total</b>	<b>309.73</b>	<b>415.02</b>	<b>148.11</b>	<b>724.75</b>	<b>795.99</b>
Less: (i) Interest	62.77	73.69	61.67	136.46	299.64
(ii) Other Un-allocable Expenditures Net of f	-	-	-	-	-
(iii) Unallocable Income	150.00	-	-	150.00	-
<b>Total Profit before tax</b>	<b>396.97</b>	<b>341.32</b>	<b>86.44</b>	<b>738.29</b>	<b>496.35</b>
	-	-	-	-	-
3. Capital Employed					
Segment (B) Polymer					
Assets	2,037.65	1,947.01	2,087.17	2037.65	2,236.64
Liabilities	836.07	782.75	1,021.24	836.07	886.10
	-	-	-	-	-
Manufacturing					
Assets	7,655.18	8,103.07	7,555.25	7655.18	7,960.74
Liabilities	8,856.76	9,267.34	8,621.18	8856.76	9,311.24


  
 Jumbo Bag Limited  
 CHENNAI

**Segment Reporting:**

Information given in accordance with the requirement of IND AS 108, on operating segments. company's business segments are as under:

Manufacturing: Manufacture of Flexible intermediate bulk container packaging material used for industrial purposes.

Trading: Trading of Polymers.

**Segment Accounting Policies:**

- a. Segment accounting disclosures are in line with accounting policies of the Company.
- b. Segment Revenue includes Sales and other Income directly identifiable with / allocable to the segment.
- c. Expenses that are directly identifiable with allocable to segments are considered for determining the segment Result.
- d. Major portion of segment liabilities and Assets relates to manufacturing segment.
- e. Regrouping done where ever necessary.

\* There is no Long Term Fixed Capital Employed, only Short Term Working Capital is employed and this is of fluctuating nature.

A. Segment Revenue, Segment Results, Segment Assets and Segment Liabilities shall have the same meaning as defined in the IND AS 108 on Operation Segments issued by MCA, 2015.

B. The above information furnished is a Primary Reportable Segment as identified in accordance with IND AS 108 issued by MCA, 2015.



**Limited Review Report on Quarterly Financial Results of Jumbo Bag Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015**

**Review Report to the Board of Directors  
Jumbo Bag Limited**

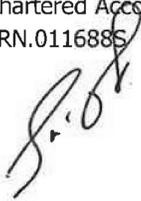
We have reviewed the accompanying Statement of unaudited financial results of **Jumbo Bag Limited** ("the Company") for the quarter ended **30<sup>th</sup> September, 2025**. This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, and has been prepared in accordance with the applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013. Our Responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatements. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DPV & Associates**

Chartered Accountants  
FRN.0116885



**CA Vairamutthu K**

Partner

M.No : 218791

Date: 23-10-2025

Place: Chennai

ICAI UDIN: 25218791BMILSP2424