



JSE-38/2024-2025

25.10.2024

**To
The BSE Ltd,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001.**

SCRIP CODE NO.516078

Sub: Outcome of Board Meeting In Pursuant To Regulation 30 and Regulation 33 Of SEBI (Listing Obligation And Disclosure Requirements) Regulations, 2015.

Pursuant to regulation 33 of SEBI (LODR) regulations, 2015, the board of the directors had approved the Unaudited Financials for the quarter ended 30th September, 2024. The approved unaudited financials along with the Limited review report for the quarter ended 30th September, 2024 and Segment Reporting is enclosed as herewith.

We hereby inform you that the Board Meeting commenced at 11:30 A.M and concluded at 5:00 P.M.

Please take the above intimation on records and kindly acknowledge receipt.
Thanking you,

Please find the same in order and acknowledge the receipt.

Thanking you,
Yours faithfully,

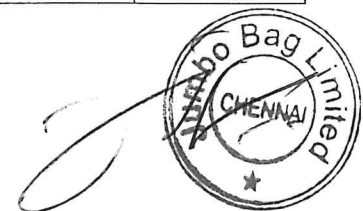
For JUMBO BAG LIMITED

**BHARATHI J
COMPANY SECRETARY AND COMPLIANCE OFFICER**

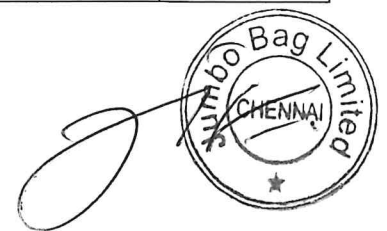
Encl: As above.

"IF YOU ARE SATISFIED TELL OTHERS, IF NOT TELL US"

JUMBO BAG LIMITED							
ISO 22000,9001,14001,45001 & BRCGS CERTIFIED COMPANY							
REGD OFFICE ADDRESS:- S.K.ENCLAVE, NEW NO.4,OLD NO.47, NOWROJI ROAD, CHENNAI 600 031							
UNAUDITED (STANDALONE) FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2024							
	Particulars	Quarter ended			Half Year Ended		for the Previous year
		3 Months ended 30th September 2024	3 Months ended 30th June 2024	3 Months ended 30th September 2023	6 months ended (30.09.2024)	6 months ended (30.09.2023)	12 months ended (31.03.2024)
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
I	Revenue from operations	3,336.02	2,803.97	2,745.66	6,139.99	5,173.39	10,432.13
II	Other income	4.78	4.50	5.85	9.27	16.22	45.16
III	Total Revenue	3,340.79	2,808.47	2,751.51	6,149.26	5,189.61	10,477.29
IV	Expenses			-			
	(a) Cost of materials consumed	2,015.45	1,310.87	1,590.33	3,326.32	2,586.39	5,460.81
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(57.35)	267.05	(27.12)	209.70	343.83	416.02
	(d) Employee benefits expense	327.67	331.64	297.64	659.31	597.13	1,216.75
	(e) Finance cost	61.67	60.60	70.79	122.26	129.17	260.57
	(f) Depreciation and amortization expense	53.22	69.46	52.17	122.68	106.30	223.25
	(g) Other expenses	853.69	693.57	706.43	1,547.27	1,316.55	2583.42
	Total expenses	3,254.35	2,733.19	2,690.24	5,987.54	5,079.38	10,160.82
V	Profit/(Loss) before exceptional and extra-ordinary items and tax (III - IV)	86.44	75.28	61.26	161.72	110.24	316.46
VI	Exceptional items	-	-	-	-	-	178.71
VII	Profit/(Loss) before tax (V - VI)	86.44	75.28	61.26	161.72	110.24	137.75



VIII	Tax expense		-	-		-	
	Current Tax	24.99	21.97	18.09	46.96	30.31	38.07
	Deferred Tax	3.18	5.85	(2.11)	9.02	(8.84)	(19.20)
IX	Net profit after Tax (VII-VIII)	58.27	47.46	45.28	105.74	88.76	118.88
X	Other Comprehensive income (net of deferred Tax)	-	-	-	-	-	-
a)	I) Item that will not be reclassified to Profit or Loss	-	-	-	-	-	(44.93)
	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)	58.27	47.46	45.28	105.74	88.76	73.95
XII	Paid-up equity share capital (Face value of Rs.10 each)	837.37	837.37	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.	0.70	0.57	0.54	1.26	1.06	1.42
	II) Basic and diluted EPS after Extraordinary items (not annualised) - in Rs.	0.70	0.57	0.54	1.26	1.06	1.42



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 25th October, 2024 and Limited review of the same has been carried out by the statutory auditors of the company.
2. The Company had adopted the Indian Accounting Standards (Ind AS) from 1st April 2017 and these financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules , 2015 (Ind AS) prescribed under section 133 of the Companies Act 2013 and other accounting principles generally accepted in India.
3. The format of unaudited quarterly results as prescribed by SEBI'S Circular CIR/CFD/CMDI15/2075 date 30th 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.
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: 25.10.2024

For and on behalf of the Board

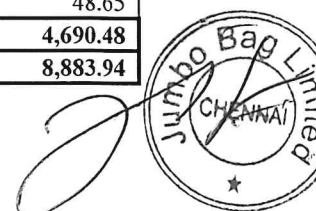

G.S. Anilkumar
Managing Director



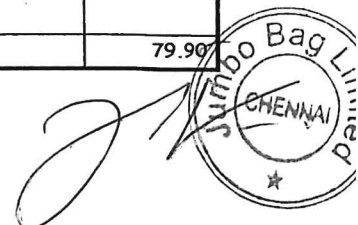
Jumbo Bag Limited
Balance Sheet as at September 30, 2024

Rs. In lakhs

Particulars	Note	As at Sep 30, 2024 (Ind AS)	As at Mar 31, 2024 (Ind AS)
ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	2.1	2,939.80	2,945.59
(b) Capital Work-In-Progress		69.30	1.56
(c) - Right-of-Use Asset a/c		105.64	117.24
(d) Investment Property		-	-
(e) Financial Assets		-	-
i) Investments	2.2	12.61	8.61
ii) Trade receivables	2.3	14.80	4.91
iii) Loans		-	-
iv) Other financial assets	2.4	114.21	99.53
(f) Other Non-current Assets		-	-
		3,256.36	3,177.44
(2) Current Assets			
(a) Inventories	2.5	1,851.52	2,115.15
(b) Financial Assets		-	-
i) Trade receivables	2.6	3,878.67	3,043.92
Undisputed Trade receivables – considered good		-	-
ii) Cash and cash equivalents	2.7	238.51	234.69
iii) Bank balances other than (ii) above		-	-
iii) Loans	2.8	8.81	4.77
iv) Other financial assets		-	7.79
(c) Current Tax Asset Net		-	-
(d) Other Current Assets	2.9	390.24	281.88
(e) Assets held for Sale	2.10	18.31	18.31
		6,386.06	5,706.51
Total Assets		9,642.42	8,883.95
EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share Capital	2.11	878.17	878.17
(b) Other Equity	2.12	2,587.34	2,481.61
i) Retained earnings		815.07	709.33
ii) Other reserves		1,772.27	1,772.28
		3,465.51	3,359.78
Liabilities			
(2) Non-Current Liabilities			
(a) Financial liabilities		-	-
(i) Borrowings	2.13	765.87	555.34
(iia) Lease liabilities		85.64	86.56
(b) Provisions	2.14	0.68	0.68
(c) Deferred Tax Liabilities (net)	2.15	145.91	120.19
(d) Other Non-current liabilities	2.16	68.84	70.91
		1,066.94	833.68
(3) Current Liabilities			
(a) Financial liabilities		-	-
(i) Borrowings	2.17	3,388.79	3,058.60
(iia) Lease liabilities		40.10	52.32
(ii) Trade payables		-	-
(iia) Total outstanding dues of micro enterprises and small enterprises		65.77	43.33
Total outstanding dues of creditors other than micro enterprises and small enterprises	2.18	1,194.06	1,164.98
(iib)		-	-
(b) Provisions	2.19	412.67	322.60
(c) Other current liabilities	2.20	8.58	48.65
		5,109.97	4,690.48
Total Equity and Liabilities		9,642.42	8,883.94



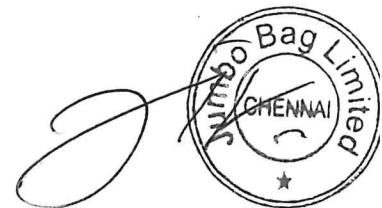
JUMBO BAG LIMITED					
Cash Flow Statement for the period ended September 30, 2024					
(Pursuant to clause 32 of the Listing Agreement)					
(Rs In lakhs)					
		Apr'24 to Mar'25		Apr'23 to Mar'24	
		Rs.	Rs.	Rs.	Rs.
A	Cash Flow from Operating Activities :				
	Profit before tax		161.72		137.75
	Adjustments for :				
	Prior period adjustments - Profit / (Loss)	-		-	
	Depreciation	122.68		223.25	
	Deferred tax liabilities (net)	9.02		(19.20)	
	Foreign exchange (gains)/Losses	-		-	
	(Profit) / Loss on sale of asset	1.16		-	
	Interest Expenses	122.26		260.57	
	Interest Income	(11.70)		(22.59)	
			243.43		442.03
	Operating profit before working capital		405.15		579.79
	Adjustments for Changes in				
	Trade payables - Increase / (Decrease)	51.52		(104.15)	
	Long term provisions- Increase / (Decrease)	15.36		-	
	Short term provisions - Increase / (Decrease)	61.00		(51.86)	
	Other current liabilities- Increase / (Decrease)	(137.51)		-21.52	
	Other long term liabilities - Increase / (Decrease)	-12.01		139.77	
	Trade receivables - (increase) / Decrease	(834.75)		335.22	
	Inventories - (increase) / Decrease	263.63		289.11	
	Long term Loans and advances - (Increase) / Decrease	(14.68)		39.68	
	Short term loans and advances - (increase) / Decrease	(4.04)		13.64	
	Other current assets - (increase) / Decrease	(100.57)		126.83	
	Other non current assets - (increase) / Decrease	(9.89)		1.02	
	Other financial assets	0.23		(39.68)	
			(721.72)		728
	Cash generated from operations		(316.56)		1,307.85
	Income taxes paid (Net of refunds)		(46.96)		(38.07)
	Net Cash from Operating activities		(363.52)		1,269.78
B	Cash Flow from Investing Activities :				
	Purchase of fixed assets / WIP	(184.63)		(533.48)	
	Proceeds from sale of fixed assets	(1.16)		6	
	Purchase of Investments	(4.00)		(0.63)	
	Sale of investments				
			(189.79)		(528.12)
	Net cash used in Investing Activities		(189.79)		(528.12)
C	Cash Flow from Financing Activities :				
	Proceeds from issuance of Share Capital	-		-	
	Proceeds from Share premium	-		-	
	Proceeds / (Repayment) of Long Term borrowings	289.08		(72.79)	
	Borrowings for working capital purposes	330.19		(499.07)	
	Finance / Lease Liabilities - Increase / (Decrease)	8.01		(11.72)	
	Investment in Subsidiaries				
	Interest Expenses	(122.26)		(260.57)	
	Interest Income	11.70		22.59	
	Dividend paid (Including Tax on dividend)				
			516.71		(821.56)
	Net cash used in Financing Activities		516.71		(821.56)
D	Net Increase in Cash and Cash Equivalents (A+B+C)		(36.60)		(79.90)
	Cash and Cash equivalents as at 31.03.2024		234.69		314.58
	Cash and Cash equivalents as at 30.09.2024		238.51		234.69
E	Net (Increase) / Decrease in Cash and Cash Equivalents		(3.83)		79.90



Segment-wise Reporting as per the format under clause 41 of the Listing agreement

Rs. In lakhs

Particulars	3 months ended 30.09.2024	3 months ended 30.6.2024	Corresponding 3 months ended in the previous year 30.09.2023	Year to Date figures for period ended 30.09.2024	Year to Date figures for period ended 30.09.2023	Year to Date figures for the period ended 31.03.2024
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1. Segment Revenue						
(Net Sales / Income from each segment should be disclosed under this head)						
(a) Segment A - Manufacturing Business	3,225.89	2,693.72	2,656.36	5,919.61	4,999.96	10,046.34
(b) Segment B - Trading Business	114.90	114.75	95.15	229.65	189.65	430.95
(c) Unallocated	-	-	-	-	-	-
Total	3,340.79	2,808.47	2,751.51	6,149.26	5,189.61	10,477.29
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales / Income from Operations	3,340.79	2,808.47	2,751.51	6,149.26	2,438.11	10,477.29
2. Segment Results - Profit (+) / Loss (-) before	-	-	-	-	-	-
tax and interest from each segment	-	-	-	-	-	-
(a) Segment A - Manufacturing Business	58.49	47.55	62.19	106.03	98.02	254.71
(b) Segment B - Trading Business	89.62	88.33	69.86	177.95	141.39	322.32
(c) Unallocated	-	-	-	-	-	-
Total	148.11	135.88	132.05	283.98	239.41	577.03



Less: (i) Interest	61.67	60.60	70.79	122.26	129.17	260.57
(ii) Other Un-allocable Expenditures Net off	-	-	-	-	-	178.71
(iii) Unallowable Income	-	-	-	-	-	-
Total Profit before tax	86.44	75.28	61.26	161.72	48.97	137.75
3. Capital Employed		0	0		-	-
Segment (A) Polymer		-	-		-	-
Assets	2,087.17	1,617.14	1,880.62	2087.17	1,880.62	1,617.14
Liabilities	1,021.24	695.15	1,226.77	1021.24	1,226.77	695.15
Manufacturing		-	-		-	-
Assets	7,555.25	7,266.81	7502.47	7555.25	7,502.47	7,266.81
Liabilities	8,621.18	8,188.80	8,156.32	8621.18	8,156.32	8,188.80

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:

- Segment accounting disclosures are in line with accounting policies of the Company.
- Segment Revenue includes Sales and either Income directly identifiable with / allocable to the segment.
- Expenses that are directly identifiable with allocable to segments are Considered for determining the segment Result.
- Major portion of segment liabilities and Assets relates to manufacturing segment.
- Regrouping done wherever necessary.

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

- 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.
- 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 Standalone 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 standalone financial results of **Jumbo Bag Limited** ("the Company") for the quarter ended **30th September, 2024**. This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, 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, 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 Standards 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 Venkatesh & Co
Chartered Accountants
FRN 004636S



CA. Hrishikesh.D

Partner

M.No :272865

Date: 25th October 2024

Place: Chennai

ICAI UDIN: **24272865BKNPUQ2003**