

DJ MEDIAPRINT & LOGISTICS LIMITED

(Formerly known as D J Logistic Solutions Private Limited)



DJMLCS/BSE156/2022-23

15th July, 2022

To,
The Department of Corporate Service,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001.

Security Code: 543193 & ISIN: INEOB1K01014

Dear Sir/Madam,

Sub: Resubmission of Standalone Audited Results of the Company for half year ended 30th September 2021.

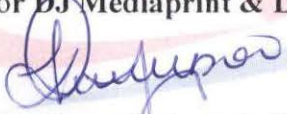
Ref- Queries received from the Exchange on bifurcation of Trade Payable not provided as per Accounting Standard Division I Format.

We herewith resubmit the audited financial results for half year ended 30th September 2021 with proper bifurcation of Trade Payable as per AS Division I format along with the copy of Audit Report with unmodified opinion issued by the Statutory Auditors of the Company.

Thanking you,

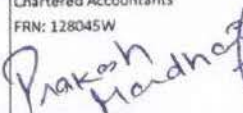


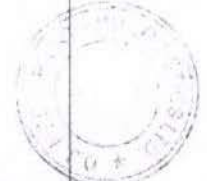
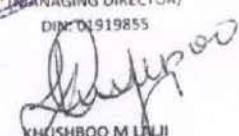

Yours Sincerely,

For **DJ Mediaprint & Logistics Limited**


Khushboo Mahesh Lalji
Company Secretary & Compliance Officer
M.No.: A53405



Encl-A/a

DJ MEDIAPRINT & LOGISTICS LIMITED			
[Formerly known as DJ Logistic & Solutions Pvt. Ltd.]			
CIN : U60232MH2009PLC190567			
BALANCE SHEET AS AT 30/09/2021			
Particulars	Note	30/09/2021	31/03/2021
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	1	42,139,200	42,139,200
Reserves and Surplus	2	44,312,550	33,799,253
Money received against share warrants		-	-
Share application money pending allotment**		86,451,750	75,938,453
Non-current liabilities			
Long-term borrowings	3	8,537,539	13,247,865
Deferred tax liabilities (Net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
Current liabilities			
Short-term borrowings	4	38,668,134	20,466,785
Trade payables		-	-
a) Dues to micro, small & medium enterprises	5A	-	-
b) Dues to others than micro, small & medium enterprises	5B	100,413,478	91,435,133
Other current liabilities	6	4,754,833	6,508,321
Short-term provisions	7	11,327,820	7,455,832
		155,164,265	125,866,071
TOTAL		250,153,555	215,052,389
ASSETS			
Non-current assets			
Fixed assets			
Tangible assets	8	21,322,081	22,070,934
Intangible assets	9	5,152,679	6,183,214
Capital work-in-progress		-	-
Intangible assets under development		-	-
		26,474,760	28,254,148
Non-current investments	10	654,597	712,870
Long-term loans and advances	11	4,574,202	4,986,260
Deferred tax assets (net)	12	1,431,101	1,517,355
		6,659,900	7,216,485
Current assets			
Current investments	13	50,000	50,000
Inventories	14	95,012,088	77,266,052
Trade receivables	15	90,157,471	85,603,031
Cash and cash equivalents	16	2,879,993	1,842,199
Short-term loans and advances	17	12,401,153	8,138,337
Other current assets	18	16,518,191	6,682,137
		217,018,896	179,581,756
TOTAL		250,153,555	215,052,389
Significant Accounting Policy & Notes to Accounts 27			
In Terms of our Attached Report of Even Date			
For and on behalf of			
ADV & Associates			
Chartered Accountants			
FRN: 128045W			
 			
Prakash Mandhaniya			
Partner			
Membership No. 421679			
Place: Mumbai			
Dated: 03.11.2021			
UDIN: 21421679AAAADE9912			
 			
DINKESH M KOTIAN			
MANAGING DIRECTOR			
DIN: 01919855			
			
DEEPAK BHOJANE			
(WHOLE TIME DIRECTOR)			
DIN: 02585388			
			
DHANRAJ KUNDER			
(CHIEF FINANCIAL OFFICER)			
A53405			

DJ MEDIAPRINT & LOGISTICS LIMITED
(Formerly known as DJ Logistic & Solutions Pvt. Ltd.)

CIN : U60232MH2009PLC190567

PROFIT AND LOSS FOR THE HALFYEAR ENDED 30/09/2021

In Rs.

Particulars	Note	30/09/2021	31/03/2021
Revenue from operations	19	130,544,849	246,611,676
Other income	20	637,868	1,576,196
Total Revenue		131,182,717	248,187,872
Expenses			
Cost of Purchase & Direct Expenses	21	113,121,159	226,694,674
Changes in Inventories of finished goods	22	-17,746,035	-42,156,748
Work-in-progress and Stock-in-Trade			
Employee benefits expense	23	6,844,718	11,165,990
Finance costs	24	3,578,624	7,140,617
Depreciation and Amortization expense	25	3,767,853	7,149,696
Administrative, Selling & Distribution	26	6,791,852	21,035,081
Total expenses		116,358,170	231,029,310
Profit before exceptional, extraordinary		14,824,547	17,158,561
Exceptional items		-	-
Profit before extraordinary and prior		14,824,547	17,158,561
Extraordinary Items		-	-
Profit before prior period items and tax		14,824,547	17,158,561
Prior Period Items		-	-
Profit before tax		14,824,547	17,158,561
Tax expense:			
Current tax		4,224,996	4,773,512
Deferred tax		86,254	(259,199)
Current Tax related to previous years		-	-
Income tax relating to earlier year		-	-
Profit/(loss) from continuing operations		10,513,297	12,644,249
Profit/(loss) from discontinuing		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing		-	-
Profit/(loss) for the period		10,513,297	12,644,249
Earnings per equity share:			
Basic		2.49	4.20
Diluted		2.49	4.20

Significant Accounting Policy & Notes to Accounts 27

Accounts

In Terms of our Attached Report of Even Date

For and on behalf of

ADV & Associates

Chartered Accountants

FRN: 128045W

Prakash Mandhaniya

Partner

Membership No. 421679

Place: Mumbai

Dated: 03.11.2021

UDIN: 21421679AAAA

DE9912



For and on behalf of the Board

DJ MEDIAPRINT & LOGISTICS LTD.

DINESH M KOTIAN
(MANAGING DIRECTOR)

DIN: 01919855

KHUSHBOO M LAJI
(COMPANY SECRETARY)

A53405

DEEPAK BHOJANE
(WHOLE TIME DIRECTOR)

DIN: 02585388

DHANRAJ KUNDER
(CHIEF FINANCIAL OFFICER)



DJ MEDIAPRINT & LOGISTICS LIMITED
(Formerly known as DJ Logistic & Solutions Pvt. Ltd.)
CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR THE HALFYEARLY ENDED 30th SEPTEMBER, 2021

PARTICULARS	30th September 2021	31st March, 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) after tax	10,513,297	10,911,594
Adjustment for:		
(a) Depreciation & Amortization	3,767,853	8,278,597
(b) Statutory provisions	4,311,250	3,749,632
(c) Deferred tax	-	-
(d) Profit/ Loss on sale of assets	-	-
(e) Other income / Other Exp	(1,868)	(77,413)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	8,077,235	11,950,816
Adjustment for:		
(a) Trade Receivables	(4,554,440)	(33,493,705)
(b) Inventories	(17,746,036)	(3,805,858)
(c) Short-term loans and advances	(4,262,816)	(4,176,089)
(d) Other Current Assets	(9,946,054)	99,266
(e) Current Investment	-	10,143,839
(f) Short-Term Borrowings	18,201,349	5,796,912
(g) Trade Payables	8,978,345	18,202,629
(h) Other Current Liabilities	(1,753,488)	3,881,775
(i) Short Term Provision	3,871,988	963,610
CASH GENERATED FROM OPERATIONS	(7,211,152)	(2,387,622)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	11,379,379	20,474,788
(a) Extraordinary Items	-	-
(b) Priorperiod Expenses/Income	-	-
(c) Income Tax/Deferred Tax	(4,224,996)	(4,202,114)
NET CASH FLOW FROM OPERATING ACTIVITIES	7,154,384	16,272,674
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	(1,878,464)	(615,513)
(b) Sale of Fixed Assets	-	-
(c) Non Current Investment	58,273	(401,321)
(d) Profit / loss on sale of Shares	-	-
(e) Dividend & Interest Income	1,868	64,257
NET CASH FLOW IN INVESTING ACTIVITIES	(1,818,322)	(952,577)
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
(a) Issue of Share Capital	-	-
(b) (Decrease)/Increase in Borrowing	(4,710,326)	(7,877,688)
(c) Interest (Paid)/Received	-	13,156
(d) Long term loans and advances	412,058	(353,419)
(e) Other non-current assets	-	(10,305,357)
(f) (Decrease)/Increase in Share Application Money	-	-
(g) Dividend Paid	-	-
NET CASH FLOW IN FINANCIAL ACTIVITIES	(4,298,268)	(18,523,304)
Net Increase (Decrease) in Cash (A + B + C)	1,037,793	(3,203,207)
Opening Balance of Cash & Cash Equivalents	1,842,199	4,268,837
Closing Balance of Cash & Cash Equivalents	2,879,993	1,065,626
	1,037,794	(3,203,211)

For and on behalf of
ADV & Associates
Chartered Accountants
FRN: 128045W

Prakash Mandhaniya
Partner
Membership No. 421679
Place: Mumbai
Dated: 03.11.2021
UDIN: 21424679AAAA

DE 9912



For and on behalf of the Board
DJ MEDIAPRINT & LOGISTICS LTD.

DINESH M KOTIAN
(MANAGING DIRECTOR)
DIN: 01919855

KRUSHBOO M LALJI
(COMPANY SECRETARY)
A53405

DEEPAK BHOJANE
(WHOLE TIME DIRECTOR)
DIN: 02585388

DHANRAJ KUNDER
(CHIEF FINANCIAL OFFICER)





**Auditor's Report on Audit of the Financial Result of the Company pursuant to the regulation 33 of SEBI
(Listing Obligation and Disclosure Requirements) Regulations, 2015**

TO
THE BOARD OF DIRECTORS OF
DJ MEDIAPRINT AND LOGISTICS LIMITED

Opinion

We have audited the accompanying Statement of Financial Results of **DJ MEDIAPRINT AND LOGISTICS LIMITED** ("the Company"), for the half year ended September 30, 2021 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)

In our opinion and to the best of our information and according to the explanations gives to us the financial results:

- i. Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended) and
- ii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the half year ended September 30, 2021.

Basis for Opinion

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

Emphasis of Matter

We draw your attention to these financial result, which describe the Management's assessment of the impact of COVID-19 pandemic and the resultant lockdowns on the significant uncertainties involved in developing some of the estimates involved in preparation of the financial statements including but not limited to its assessment of liquidity and going concern, recoverable value of its property, plant and equipment and the net realisable value of other assets including inventory. Based on information available as of the date, Management believes that no further adjustments are required to the financial results.



However, it is difficult at this stage to assess the impact of COVID-19 on the revenue and profitability for the whole of F.Y. 2021-2021. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19 which may be different from that estimated as at the date of approval of these financial results. The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business. Our opinion is not modified in respect of the above matters.

Responsibilities of Management and those charged with governance for the statement

This financial result has been prepared by the management and approved by the Company's Board of Directors. The Company's Board of Director is responsible for preparation and presentation of the statement that gives a true and fair view of the net profit of the company in accordance with accounting principle generally accepted in India, including Indian Accounting Standard prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principal 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 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 financial statements that give a true and fair view and free from material misstatement, whether due to fraud and error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditors Responsibilities for the Audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

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 financial statements, 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 controls.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing our opinion on whether the Company has adequate internal financial controls 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 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 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 matter that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For and on behalf of
ADV & Associates
Firm Registration No.: 128045W
Chartered Accountants

Prakash Mandhaniya



Prakash Mandhaniya
Partner
Membership No. : 421679
Place : Mumbai
Date : 03.11.2021
UDIN: 21421679AAAADE9912