

DJ MEDIAPRINT & LOGISTICS LIMITED

(Formerly known as D J Logistic Solutions Private Limited)



DJMLCS/BSE158/2022-23

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 the year ended 31st March, 2022.


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 the year ended 31st March, 2022 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 : L60232MH2009PLC190567
BALANCE SHEET AS AT 31/03/2022

Particulars	Note	31/03/2022	31/03/2021
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	1	108,278,400	42,139,200
Reserves and Surplus	2	145,933,487	33,799,253
Money received against share warrants		-	-
Share application money pending allotment		254,211,887	75,938,453
Non-current liabilities			
Long-term borrowings	3	28,127,246	13,247,865
Deferred tax liabilities (Net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
		28,127,246	13,247,865
Current liabilities			
Short-term borrowings	4	24,189,674	20,466,785
Trade payables			
a) Due to micro, small & medium enterprises	5A	-	-
b) Dues to others than micro, small & medium enterprises	5B	47,207,742	91,453,133
Other current liabilities	6	12,072,909	6,508,321
Short-term provisions	7	16,737,809	7,455,832
		100,208,134	125,884,071
TOTAL		382,547,269	215,070,389
ASSETS			
Non-current assets			
Fixed assets			
Tangible assets	8	52,971,993	22,070,934
Intangible assets	9	4,122,143	6,183,214
Capital work-in-progress		-	-
Intangible assets under development		-	-
		57,094,136	28,254,148
Non-current investments	10	652,582	712,870
Long-term loans and advances	11	6,702,706	4,986,260
Deferred tax assets (net)	12	1,887,311	1,517,355
		9,242,599	7,216,485
Current assets			
Current investments	13	50,000	50,000
Inventories	14	102,153,430	77,266,052
Trade receivables	15	162,758,751	85,603,031
Cash and cash equivalents	16	9,178,625	1,842,199
Short-term loans and advances	17	29,477,667	8,138,337
Other current assets	18	12,592,062	6,682,137
		316,210,534	179,581,756
TOTAL		382,547,269	215,052,389

Significant Accounting Policy & Notes to

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: 28.05.2022

UDIN: 22421679AJUWXR9044



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

DINESH M KOTIAN
(MANAGING DIRECTOR)

DIN: 01919855

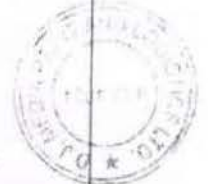
KUSHBOO M LALJI
(COMPANY SECRETARY)

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.)
CIN : L60232MH2009PLC190567
PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2022

In Rs.

Particulars	Note	31/03/2022	31/03/2021
Revenue from operations	19	473,447,494	246,611,676
Other income	20	1,450,098	1,576,196
Total Revenue		474,897,591	248,187,872
Expenses			
Cost of Purchase & Direct Expenses	21	399,464,136	226,694,674
Changes in Inventories of finished goods	22	-24,887,377	-42,156,748
Work-in-progress and Stock-in-Trade			
Employee benefits expense	23	18,139,334	11,165,990
Finance costs	24	8,486,176	7,140,617
Depreciation and Amortization expense	25	8,308,879	7,149,696
Administrative, Selling & Distribution expenses	26	22,038,053	21,035,081
Total expenses		431,549,201	231,029,310
Profit before exceptional, extraordinary and prior period items and tax		43,348,391	17,158,561
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		43,348,391	17,158,561
Extraordinary Items		-	-
Profit before prior period items and tax		43,348,391	17,158,561
Prior Period Items		-	-
Profit before tax		43,348,391	17,158,561
Tax expense:			
Current tax		12,429,478	4,773,512
Deferred tax		(369,956)	(259,199)
Current Tax related to previous years		-	-
Income tax relating to earlier year		-	-
Profit/(loss) from continuing operations		31,288,868	12,644,249
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		31,288,868	12,644,249
Earnings per equity share:			
Basic		2.89	4.20
Diluted		2.89	4.20

Significant Accounting Policy & Notes to

27

Accounts

In Terms of our Attached Report of Even Date

For and on behalf of

ADV & Associates

Chartered Accountants

FRN: 128045W

Prakash Mandhaniya

Prakash Mandhaniya

Partner

Membership No. 421679

Place: Mumbai

Dated: 28.05.2022

UDIN: 22421679AJUWXR9044



For and on behalf of the Board

DJ MEDIAPRINT & LOGISTICS LTD.

[Signature]
DINESH M KOTIAN
(MANAGING DIRECTOR)
DIN: 01919855

[Signature]
KHUSHBOO M LAJJI
(COMPANY SECRETARY)
A53405

[Signature]
DEEPAK BHOJANE
(WHOLE TIME DIRECTOR)
DIN: 02585388

[Signature]
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 YEAR ENDED 31st MARCH, 2022		
PARTICULARS	31st March 2022	31st March, 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) after tax	31,288,868	12,644,249
Adjustment for:		
(a) Depreciation & Amortization	8,308,879	7,149,696
(b) Statutory provisions	12,059,522	4,514,313
(c) Deferred tax	-	-
(d) Profit/ Loss on sale of assets	-	(100,731)
(e) Other income / Other Exp	(178,098)	(83,465)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	20,190,304	11,479,813
Adjustment for:		
(a) Trade Receivables	(77,155,720)	(5,565,341)
(b) Inventories	(24,887,378)	(42,156,748)
(c) Short-term loans and advances	(21,339,330)	(2,352,336)
(d) Other Current Assets	(5,909,925)	(3,635,819)
(e) Current Investment	-	-
(f) Short-Term Borrowings	3,722,889	(13,713,349)
(g) Trade Payables	(44,227,391)	36,263,634
(h) Other Current Liabilities	5,564,588	1,241,330
(i) Short Term Provision	9,281,977	877,461
CASH GENERATED FROM OPERATIONS	(154,950,289)	(29,041,169)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	(103,471,117)	(4,917,106)
(a) Extraordinary Items (write off of IPO Exp & Pre. Exp. w/off)	(2,626,258)	-
(b) Priorperiod Expenses/Income	-	-
(c) Income Tax/Deferred Tax	(13,038,654)	(4,773,512)
NET CASH FLOW FROM OPERATING ACTIVITIES	(119,136,029)	(9,690,618)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	(36,928,868)	(5,365,108)
(b) Sale of Fixed Assets	-	95,698
(c) Non Current Investment	60,288	9,974
(d) Profit / loss on sale of Shares	-	100,731
(e) Dividend & Interest Income	58,250	60,135
NET CASH FLOW IN INVESTING ACTIVITIES	(36,810,330)	(5,098,570)
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
(a) Issue of Share Capital (including Share Premium)	150,000,000	21,388,741
(b) (Decrease)/Increase in Borrowing	14,879,381	(3,615,993)
(c) Interest (Paid)/Received	119,848	23,330
(d) Long term loans and advances	(1,716,446)	(2,230,318)
(e) Other non-current assets	-	-
(f) (Decrease)/Increase in Share Application Money	-	-
(g) Dividend Paid	-	-
NET CASH FLOW IN FINANCIAL ACTIVITIES	163,282,783	15,565,761
Net Increase (Decrease) in Cash (A + B + C)	7,336,424	776,573
Opening Balance of Cash & Cash Equivalents	1,842,199	1,065,626
Closing Balance of Cash & Cash Equivalents	9,178,625	1,842,199
	7,336,424	776,573

<p>For and on behalf of ADV & Associates Chartered Accountants FRN: 128045W</p> <p style="text-align: center;"><i>Prakash Mandhaniya</i></p> <p>Prakash Mandhaniya Partner Membership No. 421679 Place: Mumbai Dated: 28.05.2022 UDIN: 22421679AJUWXR9044</p>	<p>For and on behalf of the Board DJ MEDIAPRINT & LOGISTICS LTD.</p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <p><i>Dinesh Motian</i></p> <p>DINESH MOTIAN (MANAGING DIRECTOR) DIN: 01919855</p> </div> <div style="text-align: center;"> <p><i>Deepak Bhojane</i></p> <p>DEEPAK BHOJANE (WHOLE TIME DIRECTOR) DIN: 02585388</p> </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;"> <p><i>Khushboo M Lali</i></p> <p>KHUSHBOO M LALI (COMPANY SECRETARY) A53403</p> </div> <div style="text-align: center;"> <p><i>Dhanraj Kunder</i></p> <p>DHANRAJ KUNDER (CHIEF FINANCIAL OFFICER)</p> </div> </div>
---	--



Independent Auditor's Report

To
The Board of Directors of
DJ Mediaprint & Logistics Limited

Report on the audit of the Financial Results

Opinion

1. We have audited the accompanying statement of financial results of DJ Mediaprint & Logistics Limited ("the Company") for the Half year ended 31 March 2022 and the year to date results for the period from 1 April 2021 to 31 March 2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:
 - 2.1. are presented in accordance with the requirements of the Listing Regulations in this regard; and
 - 2.2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards ("AS") and other accounting principles generally accepted in India, of the net profit and other financial information for the Half Year ended 31 March 2022 and the year to date results for the period from 1 April 2021 to 31 March 2022.

Basis for Opinion

3. 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 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

4. The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25 (AS 25), '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 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 the accuracy and completeness of the accounting



records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, 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.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Statement is 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 the Statement.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - 8.1 Identify and assess the risks of material misstatement of the Statement, 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.
 - 8.2 Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - 8.3 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - 8.4 Conclude on the appropriateness of the 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 Statement 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.
 - 8.5 Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



9. 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.
10. 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.

Emphasis of Matter

11. Company has Raised Rs. 15 Crores through Follow on Public Offer (FPO), Further there is no deviation or variation in the utilization of FPO proceeds from the objects stated in the prospectus dated January 11, 2022.

Our Opinion is not modified in respect of the above matter.

For and on behalf of
A D V & Associates
Chartered Accountant
FRN: 128045WS

Prakash Mandhaniya



Prakash Mandhaniya
Partner
Membership No.: 421679
Date: 28.05.2022
Place: Mumbai
UDIN: 22421679AJUXR9044