

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

CIN : U60232MH2009PLC190567
BALANCE SHEET AS AT 30/09/2020

Particulars	Note	30/09/2020	31/03/2020
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	1	42,139,200	30,139,200
Reserves and Surplus	2	25,554,998	11,766,263
Money received against share warrants		-	-
Share application money pending allotment		67,694,198	41,905,463
Non-current liabilities			
Long-term borrowings	3	17,279,704	17,197,141
Deferred tax liabilities (Net)		-	-
Other long term liabilities		-	-
Long-term provisions		-	-
		17,279,704	17,197,141
Current liabilities			
Short-term borrowings	4	33,509,038	33,846,851
Trade payables		-	-
a) Dues to micro, small & medium enterprises	5A	-	-
b) Dues to other than micro, small & medium enterprises	5B	80,609,800	55,171,499
Other current liabilities	6	2,274,037	5,729,396
Short-term provisions	7	8,005,127	6,115,966
		124,398,002	100,863,712
TOTAL		209,371,904	159,966,315
ASSETS			
Non-current assets			
Fixed assets			
Tangible assets	8	19,362,124	21,670,148
Intangible assets	9	7,213,750	8,244,286
Capital work-in-progress		-	-
Intangible assets under development		-	-
		26,575,874	29,914,433
Non-current investments	10	721,487	721,487
Long-term loans and advances	11	4,600,170	2,755,942
Deferred tax assets (net)	12	1,389,044	1,258,156
		6,770,701	4,735,585
Current assets			
Current investments	13	50,000	50,000
Inventories	14	66,958,316	35,109,305
Trade receivables	15	86,166,173	80,037,690
Cash and cash equivalents	16	2,791,332	1,065,626
Short-term loans and advances	17	15,873,498	5,787,359
Other current assets	18	4,186,011	3,266,317
		176,025,330	125,316,297
TOTAL		209,371,904	159,966,315

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

Prakash Mandhaniya
Prakash Mandhaniya
Partner
Membership No. 421679
Place: Mumbai
Dated: 07.11.2020



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

Dinesh M Kotian
DINESH M KOTIAN
(MANAGING DIRECTOR)
DIN: 01919855

Kushboo M Lali
KUSHBOO M LALI
(COMPANY SECRETARY)
AS3405

Deepak Bhojane
DEEPAK BHOJANE
(WHOLE TIME DIRECTOR)
DIN: 02585388

Dhanraj Kunder
DHANRAJ KUNDER
(CHIEF FINANCIAL OFFICER)

DJ MEDIAPRINT & LOGISTICS LIMITED
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CIN : U60232MH2009PLC190567

PROFIT AND LOSS FOR THE YEAR ENDED 30/09/2020

In Rs.

Particulars	Note	30-09-2020	31-03-2020
Revenue from operations	19	8,03,41,589	21,18,17,129
Other income	20	7,02,368	14,15,413
Total Revenue		8,10,43,958	21,32,32,542
Expenses			
Cost of Purchase & Direct Expenses	21	9,08,88,844	15,29,52,128
Changes in Inventories of finished goods	22	-3,18,49,011	-38,05,858
Work-in-progress and Stock-in-Trade			
Employee benefits expense	23	43,07,401	1,73,61,330
Finance costs	24	36,15,208	65,14,232
Depreciation and Amortization expense	25	34,48,560	82,78,597
Administrative, Selling & Distribution	26	49,66,419	1,68,27,460
Total expenses		7,53,77,421	19,81,27,889
Profit before exceptional, extraordinary and Exceptional items		56,66,536	1,51,04,653
Profit before extraordinary and prior period Extraordinary Items		56,66,536	1,51,04,653
Profit before prior period items and tax Prior Period Items		56,66,536	1,51,04,653
Profit before tax		56,66,536	1,51,04,653
Tax expense:			
Current tax		15,76,430	42,02,115
Deferred tax		(1,30,888)	(4,52,482)
Current Tax related to previous years		-	-
Income tax relating to earlier year		-	4,43,427
Profit/(loss) from continuing operations		42,20,994	1,09,11,594
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations		-	-
Profit/(loss) for the period		42,20,994	1,09,11,594
Earnings per equity share:			
Basic		1.00	3.62
Diluted		1.00	3.62

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Partner
Membership No. 421679
Place: Mumbai
Dated: 07.11.2020



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

DINESH M KOTIAN
(MANAGING DIRECTOR)
DIN: 01919855

KHUSHBOO 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.)

CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR THE HALF YEAR ENDED 30.09.2020

PARTICULARS	30th September, 2020	31st March, 2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) after tax	42,20,994	1,09,11,594
<u>Adjustment for :</u>		
(a) Depreciation & Amortization	34,48,560	82,78,597
(b) Statutory provisions	14,45,542	37,49,632
(c) Deferred tax	-	-
(d) Profit/ Loss on sale of assets	-	-
(e) Other income / Other Exp	(6,368)	(77,413)
OPERATING PROFIT BEFORE WORKING CAPITAL CHA	48,87,734	1,19,50,816
<u>Adjustment for :</u>		
(a) Trade Receivables	(61,28,483)	(3,34,93,705)
(b) Inventories	(3,18,49,011)	(38,05,858)
(c) Short-term loans and advances	(1,00,86,139)	(41,76,089)
(d) Other Current Assets	(10,29,694)	99,266
(e) Current Investment	-	1,01,43,839
(f) Short-Term Borrowings	(3,37,813)	57,96,912
(g) Trade Payables	2,54,38,301	1,82,02,629
(h) Other Current Liabilities	(34,55,359)	38,81,775
(i) Short Term Provision	18,89,162	9,63,610
CASH GENERATED FROM OPERATIONS	(2,55,59,036)	(23,87,622)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	(1,64,50,309)	2,04,74,788
(a) Extraordinary Items	-	-
(b) Priorperiod Expenses/Income	-	-
(c) Income Tax/Deferred Tax	(15,76,430)	(42,02,115)
NET CASH FLOW FROM OPERATING ACTIVITIES	(1,80,26,739)	1,62,72,674
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	-	(6,15,513)
(b) Sale of Fixed Assets	-	-
(c) Non Current Investment	-	(4,01,321)
(d) Profit / loss on sale of Shares	-	-
(e) Dividend & Interest Income	1,677	64,257
NET CASH FLOW IN INVESTING ACTIVITIES	1,677	(9,52,577)
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
(a) Issue of Share Capital	2,15,67,742	-
(b) (Decrease)/Increase in Borrowing	82,563	(78,77,688)
(c) Interest (Paid)/Received	4,691	13,156
(d) Long term loans and advances	(19,04,228)	(3,53,419)
(e) Other non-current assets	-	(1,03,05,357)
(f) (Decrease)/Increase in Share Application Money	-	-
(g) Dividend Paid	-	-
NET CASH FLOW IN FINANCIAL ACTIVITIES	1,97,50,768	(1,85,23,308)
Net Increase (Decrease) in Cash (A + B + C)	17,25,706	(32,03,211)
Opening Balance of Cash & Cash Equivalents	10,65,626	42,68,837
Closing Balance of Cash & Cash Equivalents	27,91,332	10,65,626
	17,25,706	(32,03,211)

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FRN: 128045W

Prakash Mandhaniya
Partner
Membership No. 421679
Place: Mumbai
Dated: 07.11.2020



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(MANAGING DIRECTOR)
DIN: 01919855

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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, 2020 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, 2020.

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. 2020-2021. 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 modified 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 thoughts to bear on our independence, and where applicable, related safeguards.

For and on behalf of
A D V & Associates
Chartered Accountants
FRN.128045W

PRAKASH Digitally signed
by PRAKASH
MANDH MANDHANIYA
ANIYA Date: 2020.11.07
16:28:02 +05'30'

Prakash Mandhaniya
Partner
Membership No.: 421679
Place: Mumbai
Dated: 07.11.2020
UDIN: 20421679AAAADL7274