

DJ MEDIAPRINT & LOGISTICS LIMITED

(Formerly known as D J Logistic Solutions Private Limited)



Vashi Unit: U. P. Warehouse, Mafco Yard, Plot No. 4 to 9, First Floor, Sector 18, Vashi, Navi Mumbai - 400 703.
Tel : 022-27889341-47, 27890831, 27888010-11, Website : www.djcorp.in, GST No: 27AADCD1937H1ZQ

DJMLCS/BSE49/2020-21

28th November, 2020

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

Security Code: 543193 & ISIN: INEOBIK01014

Dear Sir/Madam,

Sub.: Clarification with respect to Email dated 27th November, 2020 received from the Exchange with respect to Discrepancies in Standalone Financial Results for the Half year ended 30th September, 2020 under Regulation 33/52 of SEBI (LODR) Regulations 2015.

This is to bring to the notice of exchange that we have rectified the Discrepancies as stated by the exchange in Standalone Financial Results for the Half year ended 30th September, 2020 under Regulation 33/52 of SEBI (LODR) Regulations 2015.

Your goodselves are requested to consider the Revised Financial Results for the Half year ended 30th September, 2020 and the same may please be taken on record and suitably disseminated to all concerned.

Thanking You,

Yours Sincerely,

For DJ Mediaprint & Logistics Limited



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

Encl.: a/a

DJ MEDIAPRINT & LOGISTICS LIMITED
(Formely 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	4,21,39,200	3,01,39,200
Reserves and Surplus	2	2,55,54,998	1,17,66,263
Money received against share warrants		-	-
		6,76,94,198	4,19,05,463
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings	3	1,72,79,704	1,71,97,141
Deferred tax liabilities (Net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
		1,72,79,704	1,71,97,141
Current liabilities			
Short-term borrowings	4	3,35,09,038	3,38,46,851
Trade payables	5	8,06,09,800	5,51,71,499
Other current liabilities	6	22,74,037	57,29,396
Short-term provisions	7	80,05,127	61,15,966
		12,43,98,003	10,08,63,712
TOTAL		20,93,71,904	15,99,66,315
ASSETS			
Non-current assets			
Fixed assets			
Tangible assets	8	1,93,62,124	2,16,70,148
Intangible assets	9	72,13,750	82,44,286
Capital work-in-progress		-	-
Intangible assets under development		-	-
		2,65,75,874	2,99,14,433
Non-current investments	10	7,21,487	7,21,487
Long-term loans and advances	11	46,60,170	27,55,942
Deferred tax assets (net)	12	13,89,044	12,58,156
		67,70,701	47,35,585
Current assets			
Current investments	13	50,000	50,000
Inventories	14	6,69,58,316	3,51,09,305
Trade receivables	15	8,61,66,173	8,00,37,690
Cash and cash equivalents	16	27,91,332	10,65,626
Short-term loans and advances	17	1,58,73,498	57,87,359
Other current assets	18	41,86,011	32,66,317
		17,60,25,330	12,53,16,297
TOTAL		20,93,71,904	15,99,66,315

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

Prakash Mandhaniy
Prakash Mandhaniy
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

Khushboo M Lalji
KHUSHBOO M LALJI
(COMPANY SECRETARY)
A53405

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

Dhanraj Kunder
DHANRAJ KUNDER
(CHIEF FINANCIAL OFFICER)



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

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

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

Krushboo M Lali
KRUSHBOO M LALI
(COMPANY SECRETARY)
A53403

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

Dhanraj Kunder
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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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

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(WHOLE TIME DIRECTOR)
DIN: 02585388

Dhanraj Kunder
DHANRAJ KUNDER
(CHIEF FINANCIAL OFFICER)



NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2020

Note No.1 Share Capital

In Rs.

Particulars	30-09-2020	31-03-2020
Authorised		
1,00,00,000 Equity Shares WITH ALL RIGHT of ` 10/- Par Value	10,00,00,000	1,00,00,000
	10,00,00,000	1,00,00,000
Issued, Subscribed and Paid up Capital		
5,02,320 Equity Shares WITH ALL RIGHT of ` 10/- Par Value	50,23,200	50,23,200
25,11,600 Bonus Shares issued from Reserve & Surplus in 1:5 ratio of 5,02,320 shares	2,51,16,000	2,51,16,000
12,00,000 Equity Shares WITH ALL RIGHT of ` 10/- Par Value	1,20,00,000	-
	4,21,39,200	3,01,39,200

Holding More Than 5%

Particulars	30-09-2020		31-03-2020	
	Number of Shares	% Held	Number of Shares	% Held
DINESH MUDDU KOTIAN	29,66,520	70%	29,66,520	98%

Reconciliation of the Number of Shares Outstanding

Particulars	Equity Shares as on 30-09-2020	Equity Shares as on 31-03-2020
Shares Outstanding at the beginning of the year	30,13,920	5,02,320
(+) Bonus Shares Issued during the year	-	25,11,600
(+) Shares issued during the year	12,00,000	-
Shares Outstanding at the end of the year	42,13,920	30,13,920

Note No.2 Reserve and Surplus

In Rs.

Particulars	30-09-2020	31-03-2020
General Reserve		
Opening Balance	19,45,826	25,47,357.18
Add: Transferred From Surplus in Statement Of Profit And Loss	4,22,099	10,91,159.39
Less: Bonus Share issued	-	16,92,691
Closing Balance Sub Total (A)	23,67,925	19,45,826
Surplus in Statement of Profit and Loss		
Balance brought forward from previous year	98,20,437	2,34,23,311.60
Add: Transferred From Surplus in Statement Of Profit And Loss	42,20,994	1,09,11,594
Less : General Reserve	4,22,099	10,91,159
Less: Bonus Share issued	-	2,34,23,309
Closing Balance Sub Total	1,36,19,331	98,20,437
Security Premium		
Opening Balance	-	-
Add: Premium received during the year	1,20,00,000	-
Less: Write off of expenses related to issue of shares	24,32,259	-
Closing Balance Sub Total	95,67,741	-
Grand Total	2,55,54,998	1,17,66,263

Note No.3 Long Term Borrowings

In Rs.

Particulars	30-09-2020	31-03-2020
Term Loan		
Secured Loan		
Sarswat Bank (Against Machinery)	26,48,321	24,65,391
DHFL(Against Machinery)	24,47,345	24,11,300
Unsecured Loan		
Capital First Ltd	8,73,447	9,11,229
Deutsche Bank	10,59,161	12,91,895
Indusind Bank	9,23,517	9,23,517
Tata Capital Finace	16,05,475	15,40,774
Bajaj Finserv	11,21,572	12,40,113
HDFC Bank Ltd	31,36,639	30,87,617
ICICI Bank Ltd	26,06,294	33,25,305
IDFC First Bank Ltd	4,08,933	-
Indusind Bank B/L	4,49,000	-
	1,72,79,704	1,71,97,141

Note No.4 Short Term Borrowings

In Rs.

Particulars	30-09-2020	31-03-2020
Loans repayable on demand		
Secured Loan		
Sarswat Bank (Against Machinery)	5,33,219	5,39,479
Reliance Capital Loan (Against Machinery)	7,35,444	10,69,222
DHFL(Against Machinery)	8,47,429	7,98,152
AU Small Finance Bank - OD	1,89,02,205	1,88,55,032
Yes Bank - OD Account	19,72,399	20,82,381
Unsecured Loan		
Capital First Ltd	11,27,643	10,53,216
Deutsche Bank	20,57,541	17,67,092
Indusind Bank	10,27,008	12,31,225
Tata Capital Finace	33,47,939	38,21,170
Bajaj Finserv	5,82,369	3,75,768
HDFC Bank	7,25,778	8,09,594
ICICI Bank	16,50,064	14,44,520
	3,35,09,038	3,38,46,851

Note No.5 Trade Payables

In Rs.

Particulars	30-09-2020	31-03-2020
MSME Creditors	0	0
Other Creditors	8,06,09,800	5,51,71,499
	8,06,09,800	5,51,71,499

Note No.6 Other Current Liabilities

In Rs.

Particulars	30-09-2020	31-03-2020
Amount Received in Advance		
Advance From Clients	9,56,072	4,13,098
Sub Total	9,56,072	4,13,098
Other payables		
TDS Payable	960869.33	2,36,720
GST Payable	-	46,81,803
ESIC Payable	9,812	20,808
PF Contribution	65,208	93,042
Rent Deposit	2,75,000	2,75,000
Professional Tax Payable	7,075	8,925
Sub Total	13,17,964	53,16,298
	22,74,037	57,29,396

Note No.7 Short Term Provisions

In Rs.

Particulars	30-09-2020	31-03-2020
Audit Fees Payable	1,12,500	75,000
Provison For Income Tax (AY 2020-21)	42,02,115	42,02,115
Provison For Income Tax (AY 2021-22)	15,76,430	-
Salary Payable	10,47,262	9,46,762
Electricity & Telephone Charges payable	1,89,316	1,76,792
Gratuity Provision	7,97,504	7,15,297
Office expense payable	80,000	-
	80,05,127	61,15,966

Note No.9 Intangible assets

In Rs.

Particulars	30-09-2020	31-03-2020
Goodwill	82,44,285.60	1,03,05,357.00
Less: Amortization	10,30,535.70	20,61,071.40
	72,13,749.90	82,44,285.60

Note No.10 Non-current investments

In Rs.

Particulars	30-09-2020	31-03-2020
Investment		
Quoted		
Investment in Shares	7,21,487	7,21,487
	7,21,487	7,21,487

Note No.11 Long-term loans and advances

In Rs.

Particulars	30-09-2020	31-03-2020
Security Deposits		
Rent Deposit	30,14,814	13,94,814
Security Deposit (MVAT)	25,000	25,000
Security Deposit (MTNL)	6,000	6,000
Delhi Deposits Rent	50,000	50,000
Electricity Deposit	3,33,378	3,33,378
Deposit with Alankit Ltd	2,00,000	2,00,000
Security Deposit with Clients	6,45,978	2,93,950
DEMAT - Security Charges	10,000	10,000
Loans and advances to others		
Jaykar Shetty	50,000	50,000
Shanthi Shastry	2,00,000	2,00,000
Gopal Krishna Sharma	1,25,000	1,25,000
Santosh Kotian	-	40,000
Surekha Kotian	-	27,800
	46,60,170	27,55,942

Note No.12 Deffered Tax Asset

In Rs.

Particulars	30-09-2020	31-03-2020
Opening Balance	12,58,156	8,05,674
Add: during the year	1,30,888	4,52,482
	13,89,044	12,58,156

Note No.13 Current Investment

In Rs.

Particulars	30-09-2020	31-03-2020
Pansecure Record Storage Management (Partner)	50,000	50,000
	50,000	50,000

Note No.14 Inventories

In Rs.

Particulars	30-09-2020	31-03-2020
Stock in Trade		
Closing stock	6,54,91,469	3,42,77,102
WIP	14,66,847	8,32,203
	6,69,58,316	3,51,09,305

Note No.15 Trade receivables

In Rs.

Particulars	30-09-2020	31-03-2020
Trade Receivable		
Unsecured considered good		
Within Six Months	3,87,83,960	6,37,85,258
Exceeding Six Months	4,73,82,213	1,62,52,432
	8,61,66,173	8,00,37,690

Note No.16 Cash and cash equivalents

In Rs.

Particulars	30-09-2020	31-03-2020
Cash in Hand	12,79,928	1,43,732
Balances With Banks		
IDBI Bank	10,068	10,121
State Bank Of Mysore	45,667	46,867
Vijaya Bank	426	4,058
Bank of Baroda C/A	5,51,738	-42,991
Sarswat Bank	20,771	19,620
Yes Bank	13,019	17,067
Au Small Finance C/A	25,000	25,000
Apna Sahakari Bank Ltd	5,064	5,289
ICICI Bank (Escrow)	2,788	-
Other		
Fixed Deposit Against B.G	33,111	33,111
Fixed Deposit with Vijaya Bank	67,964	67,964
Vijaya Bank Gaurantee-	1,24,792	1,24,792
Vijaya Bank Gaurantee	5,03,676	5,03,676
Fixed Deposit Against B.G(AU Bank)	1,07,320	1,07,320
	27,91,332	10,65,626

Note No.17 Short-term loans and advances

In Rs.

Particulars	30-09-2020	31-03-2020
Advance against salary	2,77,622	2,26,622
Advance to Suppliers	1,47,26,766	47,12,888
EMD	8,69,300	8,48,038
Reliance Investment Securities	-189	-189
	1,58,73,498	57,87,359

Note No.18 Other current assets

In Rs.

Particulars	30-09-2020	31-03-2020
TDS Receivable	24,17,076	19,04,557
GST Receivable	3,88,105	-
Advance Tax (A.Y. 2020-21)	2,00,000	2,00,000
VAT Receivable	5,829	5,829
VAT Receivable(F.Y. 2016-17)	1,04,299	1,04,299
VAT Receivable(F.Y. 2015-16)	13,213	13,213
VAT Receivable(F.Y. 2017-18)	42,866	42,866
Prepaid Expenses	1,99,230	1,88,047
Miscellaneous Expenditure(Extent to Write off)	3,30,000	4,40,000
TDS Receivable (A.Y. 15-16)	-	77,720
TDS receivable from NBFC	3,15,588	2,62,252
GST -TDS receivable (Delhi)	2,517	1,274
GST -TDS receivable (Mumbai)	70,808	7,500
Income Tax Refund (AY 2015-16)	77,720	-
VAT Deposit 10% - (Agst. Appeal F.Y. 2010-11)	18,760	18,760
	41,86,011	32,66,317

Note No.19 Revenue from operations

In Rs.

Particulars	30-09-2020	31-03-2020
Sale of Services		
Courier Charges & Transportation Charges Received	2,79,81,507	6,53,03,798
Printing Charges Received	4,46,41,461	13,18,68,270
Record Management charges & Scanning charges	57,98,511	1,20,88,981
Newspaper Agency Sales	19,20,111	25,17,231
Other Operating Revenues		
Rebate Received	-	38,849
	8,03,41,589	21,18,17,129

Note No.20 Other income

In Rs.

Particulars	30-09-2020	31-03-2020
Interest		
FD Interest	-	56,123
Miscellaneous		
Dividend Income	1,677	8,134
Other Income	4,691	13,156
Rent Income	6,96,000	13,38,000
	7,02,368	14,15,413

Note No.21 Cost of Purchase & Direct Expenses

In Rs.

Particulars	30-09-2020	31-03-2020
Purchases	8,50,64,386	13,08,74,731
Add: Direct Expense	58,24,459	2,20,77,398
	9,08,88,844	15,29,52,128

Note No.22 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

In Rs.

Particulars	30-09-2020	31-03-2020
Opening		
Stock in Trade	3,42,77,102	2,91,34,163.50
WIP	8,32,203	21,69,282.83
	3,51,09,305	3,13,03,446.33
Closing		
Stock in Trade	6,54,91,469	3,42,77,101.95
WIP	14,66,847	8,32,202.85
	6,69,58,316	3,51,09,305
Increase/Decrease		
Stock in Trade	-3,18,49,011	-38,05,858
	-3,18,49,011	-38,05,858

Note No.23 Employees Benefits Expenses

In Rs.

Particulars	30-09-2020	31-03-2020
Salary, Wages & Bonus		
Salaries, Wages & Bonus	33,06,434	1,05,90,695
Directors Remuneration	3,02,500	36,30,000
Staff Welfare Expenses		
Staff Welfare Expenses	4,44,098	15,54,234
PF Employer Contribution	1,37,025	6,15,949
ESIC Employer Contribution	35,137	2,55,155
Provision for Gratuity	82,207	7,15,297
	43,07,401	1,73,61,330

Note No.24 Finance costs

In Rs.

Particulars	30-09-2020	31-03-2020
Interest Expenses		
Interest Expenses		
Interest on OD	12,37,208	24,88,129
Interest on Term Loan	22,54,165	37,20,525
Bank Charges		
Bank Charges	25,336	43,322
Other Interest Charges		
Finance Charges		
Processing Charges	98,500	2,62,256
	36,15,208	65,14,232

Note No.25 Depreciation and amortisation expense

In Rs.

Particulars	30-09-2020	31-03-2020
Depreciation & Amortisation		
Depreciation Tangible Assets	23,08,024	59,97,526
Amortisation Intangible Assets		
Goodwill Amortization	10,30,536	20,61,071
Preliminary Expenses W/O	1,10,000	2,20,000
	34,48,560	82,78,597

Note No.26 Administrative, Selling & Distribution Expenses

In Rs.

Particulars	30-09-2020	31-03-2020
Advertising Expenses	-	55,663
Audit Fees	37,500	75,000
Business Promotion Expenses	-	6,82,950
Computer Maintenance	73,655	4,39,949
Donation	-	33,002
Electricity Charges	6,95,531	35,55,082
Festival Expenses	-	2,00,202
General Office Expenses	3,07,244	9,47,613
Insurance Charges	91,866	3,68,574
Interest on GST	-	31,471
Interest on Income tax	-	3,05,013
Interest on TDS	18,248	13,826
Labour Charges	24,711	-
Late Payment Charges	-	61,519
Legal & Professional Fee	1,87,286	5,42,515
License and Registration expenses	-	2,50,830
MCA Filing Expenses	51,500	7,61,400
Office & Godown Rent	25,94,781	48,87,291
Other Expenses	33,000	10,491
Penalty	9,502	1,26,766
Postage And Courier Charges	4,676	37,037
Printing & Stationery	27,284	2,90,338
professional tax paid	-	2,500
Repair & Maintenance	2,92,640	6,33,811
Round off	-78	-569
Software Expenses	40,000	-
Securtiy Charges	1,26,000	3,09,360
Late Filing Fees	7,850	-
Telephone & Internet Charges	1,00,810	2,30,243
Tender Fees	10,380	44,394
Transportation Expenses	1,460	-
Travelling & Conveyance Expenses	1,67,694	17,21,117
Vehicles Repairs And Maintenance	62,880	2,10,073
	49,66,419	1,68,27,460

Block of Assets / Asset Group	Rate	Gross Block				Depreciation					Net Block	
			Additions	Sale/Adj.			For the Year	Sale/Adj.	Residual Value Adjustm			
		43,922.00			44,104.00	43,922.00			ent	44,104.00	44,104.00	43,921.00
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	
COMPUTERS AND DATA PROCESSING UNITS												
COMPUTER & PRINTERS	0.63	18,07,918.65	-	-	18,07,918.65	15,05,049.91	98,842.14	-	-	16,03,892.05	2,04,026.60	3,02,868.74
	0.63	5,160.00	-	-	5,160.00	4,904.00	-	-	4,904.00		256.00	256.00
	0.66	1,19,700.00	-	-	1,19,700.00	1,14,575.00	-	-	1,14,575.00		5,125.00	5,125.00
	0.72	80,100.00	-	-	80,100.00	77,668.00	-	-	77,668.00		2,432.00	2,432.00
	0.77	74,679.00	-	-	74,679.00	73,252.00	-	-	73,252.00		1,427.00	1,427.00
Total		20,87,557.65	-	-	20,87,557.65	17,75,448.91	98,842.14	-	-	18,74,291.05	2,13,266.60	3,12,108.74
ELECTRICAL INSTALLATIONS AND EQUIPMENT												
OFFICE EQUIPMENT	0.26	6,65,494.00	-	-	6,65,494.00	4,00,637.27	34,285.70	-	-	4,34,922.97	2,30,571.03	2,64,856.73
	0.26	33,600.00	-	-	33,600.00	8,366.29	3,266.50	-	-	11,632.79	21,967.21	25,233.71
Total		6,99,094.00	-	-	6,99,094.00	4,09,003.56	37,552.21	-	-	4,46,555.77	2,52,538.23	2,90,090.44
FURNITURE AND FITTINGS												
FURNITURE AND FIXTURE	0.26	1,39,750.60	-	-	1,39,750.60	19,851.45	15,520.94	-	-	35,372.39	1,04,378.21	1,19,899.15
	0.26	96,20,843.12	-	-	96,20,843.12	41,71,457.75	7,05,422.94	-	-	48,76,880.69	47,43,962.43	54,49,385.37
	0.26	13,500.00	-	-	13,500.00	10,581.92	380.37	-	-	10,962.29	2,537.71	2,918.08
	0.27	60,000.00	-	-	60,000.00	48,839.07	1,499.47	-	-	50,338.54	9,661.46	11,160.93
	0.27	35,854.00	-	-	35,854.00	29,520.91	859.40	-	-	30,380.31	5,473.69	6,333.09
	0.28	42,120.00	-	-	42,120.00	35,381.08	931.66	-	-	36,312.74	5,807.26	6,738.92
	0.28	2,38,281.00	-	-	2,38,281.00	2,10,561.47	3,923.70	-	-	2,14,485.17	23,795.83	27,719.53
Total		1,01,50,348.72	-	-	1,01,50,348.72	45,26,193.65	7,28,538.48	-	-	52,54,732.13	48,95,616.59	56,24,155.07
MOTOR VEHICLES												
MOTOR CARS	0.31	17,63,628.00	-	-	17,63,628.00	13,70,842.85	61,333.40	-	-	14,32,176.25	3,31,451.75	3,92,785.15
	0.35	8,95,241.00	-	-	8,95,241.00	8,29,772.16	11,398.13	-	-	8,41,170.29	54,070.71	65,468.84
Total		26,58,869.00	-	-	26,58,869.00	22,00,615.01	72,731.53	-	-	22,73,346.54	3,85,522.46	4,58,253.99
PLANT AND MACHINERY												
PLANT & MACHINERY-30%	0.18	98,000.00	-	-	98,000.00	17,059.50	7,325.12	-	-	24,384.62	73,615.38	80,940.50
PLANT & MACHINERY-15%	0.18	2,26,46,111.00	-	-	2,26,46,111.00	88,94,993.09	12,44,476.17	-	-	1,01,39,469.26	1,25,06,641.74	1,37,51,117.91
	0.18	1,62,475.00	-	-	1,62,475.00	1,03,136.51	5,382.00	-	-	1,08,518.51	53,956.49	59,338.49
	0.18	6,25,000.00	-	-	6,25,000.00	4,02,230.15	20,327.75	-	-	4,22,557.90	2,02,442.10	2,22,769.85
	0.19	5,00,320.00	-	-	5,00,320.00	3,36,893.68	15,223.16	-	-	3,52,116.84	1,48,203.16	1,63,426.32
	0.19	1,01,250.00	-	-	1,01,250.00	71,925.76	2,806.33	-	-	74,732.09	26,517.91	29,324.24
	0.19	33,600.00	-	-	33,600.00	24,129.20	911.56	-	-	25,040.76	8,559.24	9,470.80
	0.22	41,43,108.00	-	-	41,43,108.00	34,73,956.52	73,907.78	-	-	35,47,864.30	5,95,243.70	6,69,151.48
Total		2,83,09,864.00	-	-	2,83,09,864.00	1,33,24,324.41	13,70,359.87	-	-	1,46,94,684.28	1,36,15,179.72	1,49,85,539.59
Grand Total		4,39,05,733.37	-	-	4,39,05,733.37	2,22,35,585.54	23,08,024.23	-	-	2,45,43,609.77	1,93,62,123.60	2,16,70,147.83

As per IT act

Block	Rate	WDV as on 01-04-2020	Addition		Deduction	Total	Depreciation for the Year				WDV as on 30-09-2020
			More than 180 Days	Less than 180 Days			Normal	Additional		Total	
								Rate	Amount		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FURNITURE AND FITTINGS	10.00%	78,74,558.00	-	-	-	78,74,558.00	3,93,727.90	-	-	3,93,727.90	74,80,830.10
MACHINERY AND PLANT	15.00%	1,77,45,919.00	-	-	-	1,77,45,919.00	13,30,943.93	-	-	13,30,943.93	1,64,14,975.08
MACHINERY AND PLANT	30.00%	68,600.00	-	-	-	68,600.00	10,290.00	-	-	10,290.00	58,310.00
MACHINERY AND PLANT	40.00%	5,12,905.00	-	-	-	5,12,905.00	1,02,581.00	-	-	1,02,581.00	4,10,324.00
Total		2,62,01,982.00	-	-	-	2,62,01,982.00	18,37,542.83	-	-	18,37,542.83	2,43,64,439.18

Deffered Tax calculation

Dep. As per co.'s Act	23,08,024.23
Dep. As per I.Tax Act	18,37,542.83
	4,70,481.40
Tax @27.82%	<u>1,30,887.93</u>

NOTE: 27 - SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

I. Significant Accounting Policies

A. Basis of Accounting

The financial statements are prepared under the historical cost convention, on a going concern concept in accordance with Generally Accepted Accounting Principles. The Company has complied with the Accounting Standards as applicable to it. Accounting policies not specifically referred to otherwise, are consistent with and in consonance with the generally accepted accounting principles.

B. Revenue Recognition

Revenue from Sale or services division is recognized as & when the sales or service is complete and there is no uncertainty as to the receipt.

C. Fixed Assets

All fixed Assets are stated at cost of acquisition less accumulated depreciation and impairment, if any. Cost includes all incidental expenses related to acquisition.

D. Goodwill

The amount given to Pansecure Record Storage Management LLP over & above Partner's ratio i.e., Rs. 50,000/- against which we have received all the clients of Pansecure Record Storage Management LLP and the same has been considered as Goodwill & decided to Amortized over next 5 years.

E. Impairment of Fixed Assets:

At the end of each year, the Company determines whether a provision should be made for impairment loss on fixed assets by considering the indication that an impairment loss may have occurred in accordance with Accounting Standard 28 on "Impairment of Assets". Where the recoverable amount of any fixed assets is lower than its carrying amount, a provision for impairment loss on fixed assets is considered.

F. Depreciation

Depreciation on Fixed Assets has been provided on 'WDV method'. Depreciation has been provided on the basis of useful life of the assets as referred to and prescribed in Part C of Schedule II to the Companies Act 2013.

Depreciation on acquired/sold during the year is provided on *prorata* basis.

G. Employee Benefits

i) Gratuity

The Payment of Gratuity Act, 1972, is applicable to the Company hence provision has been made.

ii) Bonus & Leave Encashment

Bonus & leave encashment, to the extent accrued & payable to eligible employees is settled on year to year basis.

iii) Provident Fund

The Company is timely paid the P.F. and E.S.I. amount to the respected department except delays in some month .

H. Accounting for Taxation of Income :

i) Current Taxes

Tax on income for current period is determined on the basis of estimated taxable income and tax credits computed in accordance with provisions of the Income Tax Act, 1961, and based on expected outcome of assessments / appeals.

ii) Deferred Taxes

Deferred tax is recognized, subject to the consideration of prudence in respect of deferred tax assets, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period. Deferred tax assets are recognized and carried forward only to the extent that there is a reasonable certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax is quantified using the tax rates and laws enacted or substantively enacted as on the balance sheet date.

I. Government Grants:

- Grants are recognized when there is reasonable assurance that the same will be received.
- Revenue grants for expenses incurred are reduced from the respective expenses.
- Capital grants relating to specific fixed assets are reduced from the cost of the respective fixed assets.
- Grants in the nature of promoter's contribution are credited to Capital reserve and treated as part of Shareholders funds.

J. Earnings per Share:

Earnings per share (EPS) is calculated by dividing the net profit or loss for the period attributable to Equity Share holders by the weighted average number of equity Shares of outstanding during the period . Earnings considered in ascertaining the EPS is the net profit for the period and any attributable tax there to for the period.

K. Related party transaction:

1. As per accounting Standard 18 the details of related party disclosure is as under :

Description of relationship	Name of related Parties
Director is Proprietor	D.J. Corporation
Director	Dinesh Muddu Kotain
Director	Deepak Dattaram Salvi
Director	Deepak Pandurang Bhojane
Director Sister	Jayeshree Poojari

2. Transaction with related parties :

Related Party	Relation	Nature of transaction	Amt for the year 30th September, 2020
D.J. Corporation	Director is Proprietor	Sales Purchase	3,54,000/- 42,90,179.50/-
Dinesh Muddu Kotain	Director	Salary	4,18,000/-
Deepak Dattaram Salvi	Director	Salary	4,43,903/-
Deepak Pandurang Bhojane	Director	Salary	4,43,903/-
Jayeshree Poojari	Director Sister	Salary	NIL

K. Provisions

A provision is recognized when the Company has a present obligation as a result of past event & it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

L. Treatment of Contingent Liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence by way of notes to the financial statements. Disputed demands in respect of income tax and other proceedings are disclosed as contingent liabilities. Payments in respect of such demands, if any, are shown as advances.

II. Notes to financial statements

A) Contingent Liability not acknowledged as debt:

Sr. No	Particulars	Amount	Period To which amount Relates	Forum where the Dispute is Pending
1	VAT	4,80,000	1-4-2010 to 16-8-2010	Joint Commissioner of Sales Tax (Appeals), VAT
2	Income Tax u/s 154	15,000	A.Y 2012-13	Income Tax Department
3	Income Tax u/s 143(1)(a)	2,04,000	A.Y 2014-15	Income Tax Department
4	Income Tax u/s 154	1,15,000	A.Y 2017-18	Income Tax Department
5	Income Tax u/s 154	18,24,000	A.Y 2018-19	Income Tax Department
	Total	26,38,000		

B) Utilization of fund raised by way of initial public offer:

Money raised by way of initial public offer in the nature of equity shares is applied for the purposes for which it was raised.

Objects for which funds have been raised and where there has been a deviation, in the following table

Original Object	Modified Object if any	Original Allocation	Modified Allocation if any	Funds Utilized	Amount of Deviation/Variation for the quarter/half year according to applicable object	Remarks if any
To Meet working capital requirement	Not Applicable	Rs. 190.00 Lakhs	N.A.	Rs. 190.00 Lakhs	NIL	NIL
Public issue expenses	Not Applicable	Rs. 35.00 Lakhs	N.A.	Rs. 35.00 Lakhs	NIL	NIL
General corporate purpose	Not Applicable	Rs. 15.00 Lakhs	N.A.	Rs. 15.00 Lakhs	NIL	NIL

C) Amounts due to Micro, Small and Medium Enterprises:

- i) Based on the information given to us by the Company, information in respect of applicability of MSMED Act, 2006 to the various parties/suppliers is not available with company. Hence amount due to MSME under the head Trade Payables can't be ascertained.
- ii) Since company doesn't have information in respect of applicability of MSMED Act, 2006 to the various parties/suppliers, delay in the payment of dues to such enterprises during the year and dues payable at the year-end can't be ascertained.

D) Ledger Confirmation:

Debtors & Creditors balances are subject to confirmation.

E) Treatment of Investments

The company has shown separately the Long Term and Short Term Investment in the financial statement. Also the bifurcation has done between Quoted and Unquoted investment. The profit or gain arises on the sale-purchase transaction has been accounted for in the books of account. Dividend received during the year has shown separately in the books of accounts.

i) Foreign Exchange Earnings/Outgo: NIL (P.Y. Nil)

ii) Auditors' Remuneration:

	<u>30th September, 2020</u>	<u>2019-20</u>
As Tax Audit Fees & Statutory Audit	37,500	75,000
	-----	-----
	37,500	75,000
	=====	=====



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
ADV & Associates
Chartered Accountants
FRN.128045W

Prakash Mandhaniya



Prakash Mandhaniya

Partner

Membership No.: 421679

Place: Mumbai

Dated: 07.11.2020

UDIN: 20421679AAAADL7274