



# S J LOGISTICS (INDIA) LIMITED

**November 06, 2024**

**National Stock Exchange of India Limited**

Exchange Plaza, C-1 Block G

Bandra Kurla Complex, Bandra (E) Mumbai – 400051, India

**Symbol:** SJLOGISTIC

**Subject: Outcome of Board Meeting held on November 06, 2024**

Pursuant to Regulation 30 read with of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), Board in its meeting held today i.e. Wednesday, November 06, 2024 inter alia:

- Considered, approved and took on record the Un-audited Financial Results (Standalone and Consolidated) for the Quarter and Half year ended September 30, 2024 along with the Limited Review Report, which is attached herewith.

The Board Meeting commenced at 1:45 P.M and concluded at 2:15 P.M.

Kindly take the same on your records.

For and on behalf of

**S J Logistics (India) Limited**

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**Jeet Rajen Shah**

**Whole-Time Director & CFO**

**DIN: 06948326**

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Registered Office

Office No. 901 /902 /903, Centrum, Opp. Raila Devi Lake, Wagle Estate Thane (West) - 400 604. Maharashtra, INDIA

Tel.: +91 22 61982800 | Fax: +91 22 61982801 | Email: info@sjl.co.in | www.sjlogistics.co.in

CIN: L63000MH2003PLC143614



## MYSP & ASSOCIATES LLP

(Formerly known as Madkholkar Bhawe  
Chitale & Associates LLP)

### CHARTERED ACCOUNTANTS

(CIN : AAE - 2982)

• A-701, 7th Floor, WIFI IT Park,  
Wagle Estate, LBS Road, Thane  
(W) - 400 604.

• Tel. : 022-25828843 / 7662

• Email ID : rkjk.thane@gmail.com  
madkholkar@gmail.com

### Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Company

To Board of Directors,  
SJ Logistics (India) Limited  
CIN- L63000MH2003PLC143614

- We have reviewed the accompanying statement of Unaudited Consolidated Financial results of **S J Logistics (India) Limited** ("The Parent") and its subsidiaries together referred to as ("The Group") for the quarter and half year ended 30 September, 2024 being submitted by the Parent Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared 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 companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
- We conduct our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



BRANCHES : Thane | Kalyan | Dombivli | Nashik | Pune | Wada

- The Statement includes the results of the following entities:
  - A. SJA Logisol India Private Limited (Wholly Owned Subsidiary).
  - B. S.J.L Group Singapore PTE LTD (Wholly Owned Subsidiary).
- Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared 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 Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies 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 MYSP & Associates LLP.**  
Chartered Accountants  
FRN: 116455W



**CA Mahesh Madkholkar**  
*Partner*  
M. No. 045305  
Date: 06-11-2024  
UDIN: 24045305BKAPLE78







# S J LOGISTICS (INDIA) LIMITED

## CONSOLIDATED BALANCE SHEET FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

Particulars	As at September 30,	As at March 31,
	2024	2024
<b>I. EQUITY &amp; LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	1,448.31	1,448.31
(b) Reserves & Surplus	12,254.87	9,756.05
(c) Money received against share warrants	-	-
<b>(2) Share Application Money pending allotment</b>	-	-
<b>(3) Non-Current Liabilities</b>		
(a) Long Term Borrowings	2,942.01	747.15
(b) Deferred Tax Liabilities (Net)	56.00	48.41
(c) Long Term Provisions	20.15	20.18
<b>(4) Current Liabilities</b>		
(a) Short Term Borrowings	1,848.36	564.39
(b) Trade Payables	-	-
(i) Total Outstanding dues of Micro, Small and Medium Enterprises	7.05	15.18
(ii) Total Outstanding dues of Creditors other than Micro, Small and Medium Enterprises	2,532.52	1,343.89
(c) Other Current Liabilities	789.64	1,025.57
(d) Short Term Provisions	7.03	4.00
<b>TOTAL</b>	<b>21,905.93</b>	<b>14,973.13</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	1,413.88	441.13
(ii) Intangible Assets	0.43	0.43
(b) Non-Current Investments	5.03	5.03
(c) Long Term Loans & Advances	1,698.19	2,234.34
<b>(2) Current Assets</b>		
(a) Trade Receivables	15,604.96	7,907.93
(b) Cash and Bank Balances	242.72	131.89
(c) Short Term Loans & Advances	2,915.18	4,232.21
(d) Other Current Assets	25.54	20.17
<b>TOTAL</b>	<b>21,905.93</b>	<b>14,973.13</b>

For and on behalf of Board of Directors of  
S J Logistics (India) Limited

Mr. Jeet Shah  
Director & CFO  
DIN: 06948326  
Place: Thane  
Date: 06/11/2024





# S J LOGISTICS (INDIA) LIMITED

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs except EPS)

Particulars	For the Quarter ended		For the Half Year ended			For the Year ended
	30th September, 2024	30th June, 2024	30th September, 2024	31st March, 2024	30th September, 2023	31st March, 2024
	Unaudited	Unaudited	Unaudited	Audited	Audited	Audited
<b>INCOME</b>						
Revenue from Operations	12,419.91	10,071.04	22,490.95	16,776.57	10,309.45	27,086.02
Other Income	9.83	8.10	17.93	220.30	29.11	249.40
<b>TOTAL INCOME</b>	<b>12,429.74</b>	<b>10,079.14</b>	<b>22,508.88</b>	<b>16,996.87</b>	<b>10,338.56</b>	<b>27,335.43</b>
<b>EXPENSES</b>						
Purchase of Services	10,076.26	8,248.80	18,325.06	14,254.20	8,404.17	22,658.37
Employee Benefit Expenses	212.88	184.49	397.37	364.34	247.96	612.30
Depreciation & Amortisation Expense	35.66	20.12	55.78	26.01	20.12	46.13
Finance Cost	87.60	36.21	123.81	120.28	159.07	279.35
Other Expenses	370.50	224.53	595.03	527.45	344.61	872.06
<b>TOTAL EXPENSES</b>	<b>10,782.91</b>	<b>8,714.15</b>	<b>19,497.06</b>	<b>15,292.28</b>	<b>9,175.92</b>	<b>24,468.20</b>
<b>Profit before exceptional and extraordinary items and tax</b>	<b>1,646.83</b>	<b>1,365.00</b>	<b>3,011.83</b>	<b>1,704.59</b>	<b>1,162.64</b>	<b>2,867.22</b>
Exceptional Items	-	-	-	-	-	-
<b>Profit before extraordinary items and tax</b>	<b>1,646.83</b>	<b>1,365.00</b>	<b>3,011.83</b>	<b>1,704.59</b>	<b>1,162.64</b>	<b>2,867.22</b>
Extraordinary Items	-	-	-	-	-	-
<b>Profit before tax</b>	<b>1,646.83</b>	<b>1,365.00</b>	<b>3,011.83</b>	<b>1,704.59</b>	<b>1,162.64</b>	<b>2,867.22</b>
<b>Tax Expenses</b>						
Current Tax (Income Tax)	371.88	287.88	659.76	391.06	225.54	616.59
Deferred Tax	3.09	4.49	7.58	-17.26	6.03	-11.23
Excess/(Short) Provision of Previous Year	-	-	-	0.63	-	0.63
	<b>374.96</b>	<b>292.38</b>	<b>667.34</b>	<b>374.43</b>	<b>231.57</b>	<b>606.00</b>
<b>Profit/(Loss) for the period ended from Continuing Operations</b>	<b>1,271.87</b>	<b>1,072.62</b>	<b>2,344.49</b>	<b>1,330.16</b>	<b>931.07</b>	<b>2,261.23</b>
Profit/(Loss) for the period ended from Discontinuing Operations	-	-	-	-	-	-
Tax Expenses for the period ended from Discontinuing Operations	-	-	-	-	-	-
Profit/(Loss) for the period ended from Discontinuing Operations	-	-	-	-	-	-
<b>Profit/(Loss) for the period ended</b>	<b>1,271.87</b>	<b>1,072.62</b>	<b>2,344.49</b>	<b>1,330.16</b>	<b>931.07</b>	<b>2,261.23</b>
<b>Paid up Equity Share Capital</b>	<b>1,448.31</b>	<b>1,448.31</b>	<b>1,448.31</b>	<b>1,448.31</b>	<b>1,064.31</b>	<b>1,448.31</b>
<b>Other Equity</b>						<b>9,756.05</b>
<b>Earnings per Equity Share:</b>						
Basic	<b>8.78</b>	<b>7.41</b>	<b>16.19</b>	<b>11.78</b>	<b>9.62</b>	<b>20.03</b>
Diluted	<b>8.78</b>	<b>7.41</b>	<b>16.19</b>	<b>11.78</b>	<b>9.62</b>	<b>20.03</b>

### Notes:

- The above unaudited consolidated financial results have been prepared in accordance with Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. As per MCA Notifications dated February 16, 2015, Companies whose shares are listed on SME Exchanges as referred to in Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, are exempted from the compulsory requirements of adoption of Indian Accounting Standards ("Ind AS").
- The above unaudited consolidated financial results for the quarter / half year ended 30th September, 2024 have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company in their meeting held on 06th November, 2024. The Statutory Auditors (Peer Reviewed) of the Company have carried out limited review of the consolidated financial results for the quarter / half year ended 30th September, 2024. Their limited review report does not have any qualification/modification.
- The Company has only one reportable business segment. Hence, separate information for segment wise disclosure in accordance with the requirement of Accounting Standard (AS)-17- "Segment Reporting" is not applicable.
- Figures for previous year / period have been regrouped wherever necessary.

For and on behalf of Board of Directors of  
S J Logistics (India) Limited

Mr. Jeet Shah  
Director & CFO  
DIN: 06948326  
Place: Thane  
Date: 06/11/2024





# S J LOGISTICS (INDIA) LIMITED

## CONSOLIDATED CASH FLOW STATEMENT FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

Particulars	For the half year ended September 30,	For the Year ended March 31,
	2024	2024
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Taxation and Extraordinary Item	3,011.83	2,867.22
<b>Adjustments for:</b>		
Depreciation	55.78	46.13
Recognized FCTR	154.34	-1.72
Profit on Sale of Assets	-	-209.82
Translation Difference on Fixed Assets	-1.87	-
Provision for Gratuity	3.01	24.17
Interest Income	-	-0.14
Interest Expense	123.81	279.35
<b>Operating Profit before Working Capital Changes</b>	<b>3,346.89</b>	<b>3,005.19</b>
<b>Adjustments for:</b>		
Decrease/(Increase) in Trade and Other Receivables	-7,697.03	-3,030.78
Decrease/(Increase) in Other Current Assets	-5.37	0.35
Decrease/(Increase) in Long Term Loans & Advances	536.14	-2,145.60
Decrease/(Increase) in Short Term Loans & Advances	1,317.03	-1,940.35
Increase/(Decrease) in Other Current Liabilities	-739.66	-461.27
Increase/(Decrease) in Trade and Other Payables	1,180.50	775.68
<b>Cash Generated from Operations</b>	<b>-2,061.50</b>	<b>-3,796.77</b>
Direct Taxes Refund (Net)	-156.03	-135.71
<b>Net Cash Flow from Operating Activities (A)</b>	<b>-2,217.53</b>	<b>-3,932.48</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/Redemption of Investments	-	-
Increase in Investments	-	-0.14
Sale of Fixed Assets	-	655.13
Purchase of Fixed Assets	-1,026.65	-170.93
Interest Income	-	0.14
<b>Net Cash Flow from Investing Activities (B)</b>	<b>-1,026.65</b>	<b>484.20</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Long-Term Borrowings Taken	2,309.89	652.92
Re-payment of Long Term Borrowing	115.07	7,579.99
Short-Term Borrowings Taken/(Re-paid)	1,283.97	-136.62
Payment of Principal Portion of Lease Liability	-	-4.73
Fresh Issue of Shares	-	-605.27
IPO Related Expenses	-	6,409.20
Interest Expense	-123.81	-279.35
<b>Net Cash Flow from Financing Activities (C)</b>	<b>3,355.01</b>	<b>3,462.77</b>
Net Changes in Cash & Cash Equivalents (A+B+C)	110.83	14.49
Add: Cash & Cash Equivalents at the beginning of the year	129.27	114.78
<b>Cash &amp; Cash Equivalents at the end of the year</b>	<b>240.11</b>	<b>129.27</b>

For and on behalf of Board of Directors of  
S J Logistics (India) Limited

Mr. Jeet Shah  
Director & CFO  
DIN: 06948326  
Place: Thane  
Date: 06/11/2024







## MYSP & ASSOCIATES LLP

(Formerly known as Madkholkar Bhawe  
Chitale & Associates LLP)

CHARTERED ACCOUNTANTS

(CIN : AAE - 2982)

- A-701, 7th Floor, WIFI IT Park,  
Wagle Estate, LBS Road, Thane  
(W) - 400 604.
- Tel. : 022-25828843 / 7662
- Email ID : rkjk.thane@gmail.com  
madkholkar@gmail.com

### Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company

To Board of Directors,  
S J Logistics (India) Limited  
CIN- L63000MH2003PLC143614

- We have reviewed the accompanying statement of unaudited standalone financial results of **S J Logistics (India) Limited** ("The Company") for the quarter and half ended 30 September, 2024 being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations').
- This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



- Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared 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 Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies 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 MYSP & Associates LLP.**  
Chartered Accountants  
FRN: 116455W



**CA Mahesh Madkholkar**  
Partner  
M. No. 045305  
Date: 06-11-2024  
UDIN: 24045305BKAPLD7924







# S J LOGISTICS (INDIA) LIMITED

## STANDALONE BALANCE SHEET FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

Particulars	As at September 30,	As at March 31,
	2024	2024
<b>I. EQUITY &amp; LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	1,448.31	1,448.31
(b) Reserves & Surplus	9,069.24	7,838.04
(c) Money received against share warrants	-	-
<b>(2) Share Application Money pending allotment</b>	-	-
<b>(3) Non-Current Liabilities</b>		
(a) Long Term Borrowings	2,356.85	179.75
(b) Deferred Tax Liabilities (Net)	58.71	49.01
(c) Long Term Provisions	14.16	15.33
<b>(4) Current Liabilities</b>		
(a) Short Term Borrowings	1,336.28	547.52
(b) Trade Payables	-	-
(i) Total Outstanding dues of Micro, Small and Medium Enterprises	3.08	12.87
(ii) Total Outstanding dues of Creditors other than Micro, Small and Medium Enterprises	152.81	633.29
(c) Other Current Liabilities	266.02	588.20
(d) Short Term Provisions	6.88	3.84
<b>TOTAL</b>	<b>14,712.33</b>	<b>11,316.17</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	1,144.48	282.98
(ii) Intangible Assets	0.43	0.43
(b) Non-Current Investments	680.03	680.03
(c) Long Term Loans & Advances	1,641.48	2,182.33
<b>(2) Current Assets</b>		
(a) Trade Receivables	8,950.86	4,966.20
(b) Cash and Bank Balances	86.52	94.91
(c) Short Term Loans & Advances	2,203.57	3,104.98
(d) Other Current Assets	4.95	4.30
<b>TOTAL</b>	<b>14,712.33</b>	<b>11,316.17</b>

For and on behalf of Board of Directors of  
S J Logistics (India) Limited

Mr. Jeet Shah  
Director & CFO  
DIN: 06948326  
Place: Thane  
Date: 06/11/2024





# S J LOGISTICS (INDIA) LIMITED

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs. In Lakhs except EPS)

Particulars	For the Quarter ended		For the Half Year ended			For the Year ended
	30th September, 2024	30th June, 2024	30th September, 2024	31st March, 2024	30th September, 2023	31st March, 2024
	Unaudited	Unaudited	Unaudited	Audited	Audited	Audited
<b>INCOME</b>						
Revenue from Operations	8,260.19	6,281.02	14,541.21	10,264.89	4,606.52	14,871.41
Other Income	11.06	10.58	21.64	230.46	20.40	250.86
<b>TOTAL INCOME</b>	<b>8,271.26</b>	<b>6,291.59</b>	<b>14,562.85</b>	<b>10,495.35</b>	<b>4,626.92</b>	<b>15,122.27</b>
<b>EXPENSES</b>						
Purchase of Services	6,901.91	5,264.65	12,166.56	8,741.43	3,816.23	12,557.66
Employee Benefit Expenses	114.58	96.14	210.72	180.57	97.90	278.47
Depreciation & Amortisation Expense	22.60	9.57	32.17	18.21	19.96	38.16
Finance Cost	65.07	24.41	89.48	101.56	145.67	247.23
Other Expenses	219.86	187.33	407.19	418.61	252.28	670.89
<b>TOTAL EXPENSES</b>	<b>7,324.03</b>	<b>5,582.10</b>	<b>12,906.13</b>	<b>9,460.37</b>	<b>4,332.03</b>	<b>13,792.41</b>
Profit before exceptional and extraordinary items and tax	947.22	709.50	1,656.72	1,034.97	294.89	1,329.86
Exceptional Items	-	-	-	-	-	-
Profit before extraordinary items and tax	947.22	709.50	1,656.72	1,034.97	294.89	1,329.86
Extraordinary Items	-	-	-	-	-	-
Profit before tax	947.22	709.50	1,656.72	1,034.97	294.89	1,329.86
<b>Tax Expenses</b>						
Current Tax (Income Tax)	238.40	177.43	415.82	260.09	73.80	333.89
Deferred Tax	5.16	4.53	9.70	-14.22	3.58	-10.64
Excess/(Short) Provision of Previous Year	-	-	-	-0.68	-	-0.68
	243.56	181.96	425.52	245.18	77.38	322.56
Profit/(Loss) for the period ended from Continuing Operations	703.66	527.54	1,231.20	789.79	217.51	1,007.30
Profit/(Loss) for the period ended from Discontinuing Operations	-	-	-	-	-	-
Tax Expenses for the period ended from Discontinuing Operations	-	-	-	-	-	-
Profit/(Loss) for the period ended from Discontinuing Operations	-	-	-	-	-	-
<b>Profit/(Loss) for the period ended</b>	<b>703.66</b>	<b>527.54</b>	<b>1,231.20</b>	<b>789.79</b>	<b>217.51</b>	<b>1,007.30</b>
Paid up Equity Share Capital	1,448.31	1,448.31	1,448.31	1,448.31	1,064.31	1,448.31
Other Equity	-	-	-	-	-	7,838.04
<b>Earnings per Equity Share:</b>						
Basic	4.86	3.64	8.50	7.00	2.25	8.92
Diluted	4.86	3.64	8.50	7.00	2.25	8.92

### Notes:

The above unaudited standalone financial results have been prepared in accordance with Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. As per MCA Notifications dated February 16, 2015, Companies whose shares are listed on SME Exchanges as referred to in Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, are exempted from the compulsory requirements of adoption of Indian Accounting Standards ("Ind AS").

The above unaudited standalone financial results for the quarter / half year ended 30th September, 2024 have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company in their meeting held on 06th November, 2024. The Statutory Auditors (Peer Reviewed) of the Company have carried out limited review of the standalone financial results for the quarter / half year ended 30th September, 2024. Their limited review report does not have any qualification/modification.

The Company has only one reportable business segment. Hence, separate information for segment wise disclosure in accordance with the requirement of Accounting Standard (AS)-17- "Segment Reporting" is not applicable.

Figures for previous year/period have been regrouped wherever necessary.

For and on behalf of Board of Directors of  
S J Logistics (India) Limited

Mr. Jeet Shah  
Director & CFO  
DIN: 06948326  
Place: Thane  
Date: 06/11/2024





# S J LOGISTICS (INDIA) LIMITED

## STANDALONE CASH FLOW STATEMENT FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

Particulars	For the half year ended September 30,	For the Year ended March 31,
	2024	2024
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Taxation and Extraordinary Item	1,656.72	1,329.86
<b>Adjustments for:</b>		
Depreciation	32.17	38.16
Profit on Sale of Assets	-	-209.82
Provision for Gratuity	1.86	19.17
Interest Income	-	-0.14
Interest Expense	89.48	247.23
<b>Operating Profit before Working Capital Changes</b>	<b>1,780.24</b>	<b>1,424.47</b>
<b>Adjustments for:</b>		
Decrease/(Increase) in Trade and Other Receivables	-3,984.66	-2,315.92
Decrease/(Increase) in Other Current Assets	-0.65	6.15
Decrease/(Increase) in Long Term Loans & Advances	540.85	-2,138.85
Decrease/(Increase) in Short Term Loans & Advances	901.42	-813.82
Increase/(Decrease) in Other Current Liabilities	-620.96	-354.08
Increase/(Decrease) in Trade and Other Payables	-490.27	320.04
<b>Cash Generated from Operations</b>	<b>-1,874.05</b>	<b>-3,872.01</b>
Direct Taxes Refund (Net)	-117.05	-67.61
<b>Net Cash Flow from Operating Activities (A)</b>	<b>-1,991.09</b>	<b>-3,939.62</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/Redemption of Investments	-	-
Increase in Investments	-	-0.14
Sale of Fixed Assets	-	655.13
Purchase of Fixed Assets	-893.67	-22.39
Interest Income	-	0.14
<b>Net Cash Flow from Investing Activities (B)</b>	<b>-893.67</b>	<b>632.74</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Long-Term Borrowings Taken	2,177.10	213.47
Re-payment of Long-Term Borrowings	-	-2,323.33
Short-Term Borrowings Taken/(Re-paid)	788.76	-605.27
Fresh Issue of Shares	-	-138.21
IPO Related Expenses	-	6,409.20
Interest Expense	-89.48	-247.23
<b>Net Cash Flow from Financing Activities (C)</b>	<b>2,876.38</b>	<b>3,308.64</b>
Net Changes in Cash & Cash Equivalents (A+B+C)	-8.39	1.76
Add: Cash & Cash Equivalents at the beginning of the year	92.30	90.53
<b>Cash &amp; Cash Equivalents at the end of the year</b>	<b>83.91</b>	<b>92.30</b>

For and on behalf of Board of Directors of  
S J Logistics (India) Limited

Mr. Jeet Shah  
Director & CFO  
DIN: 06948326  
Place: Thane  
Date: 06/11/2024

