

**Date: December 11<sup>th</sup> 2024**

To,  
Listing Department,  
National Stock Exchange of India Limited  
Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1,  
G Block, Bandra Kurla Complex,  
Bandra (E), Mumbai- 400051.

**Stock Symbol: SVLL**

**SUB: Clarification for Financial results – SVLL**

Dear Sirs/ Madam,

With refer to the mail received for clarification regarding filing requirements pertaining to the XBRL for Financial Result for the half yearly ended September 30th 2024, Company was unable to accurately file the profit details for the previous period as per the XBRL format requirements, format doesn't contain the detail of Previous Period tax Adjustment. This has resulted in a discrepancy in the profit data submitted, as it does not align with the figures provided in the attached PDF file. The difference in the profit is for quarter ended is (6.86) Lakhs and for Half yearly ended (6.86) Lakhs due which profit of the company has not matched with the attached PDF.

We request your guidance on how to rectify this situation and ensure the correct filing of the tax adjustment and profit details. Kindly advice on the necessary steps to resolve this issue.

Thank you for your attention to this matter. We look forward to your assistance.

You are requested to kindly take the same on records.

Thanking You

Yours Faithfully  
For Shree Vasu Logistics Limited



**Chayonika Paloi**  
**Company Secretary and Compliance Officer**  
**Membership No: A53923**  
**Encl: As above**

**Regd. Office :**  
M/s. Shree Vasu Logistics Ltd., Unit No -6, New Office Building, Near Ring Road No. 4  
Tendua IID, Tendua, Dharsiwa, Raipur 492099 (Chhattisgarh)  
Contact No. : 7000681366, Email : cs@logisticpark.biz  
**CIN : L51109CT2007PLC020232**



## **SHREE VASU LOGISTICS LIMITED**

CIN: L51109CT2007PLC020232

**Registered Office:** Unit No.-6, New Office Building  
Near Ring Road No.4, Tendua IID, Tendua, Dharsiwa, Raipur 492099 (C.G).

**Email(s):** [cs@logisticpark.biz](mailto:cs@logisticpark.biz), **Tel:** 7000681501

**Website:** [www.shreevasulogistics.com](http://www.shreevasulogistics.com)

**November 9<sup>th</sup>, 2024**

To,  
The Listing Department,  
National Stock Exchange of India Limited  
Exchange Plaza, 5th Floor, Plot No. C/1,  
G Block, Bandra Kurla Complex,  
Bandra (E), Mumbai- 400051

**Stock Symbol: SVLL**

**Sub: Outcome of Board Meeting of the company held today i.e; Saturday 9<sup>th</sup> November 2024**

**Respected Sir/Madam,**

Pursuant to provisions of Regulation 30 and 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform -you that the Board of Directors of the Company, at their meeting held today i.e., Saturday, November 9, 2024, which commenced at 02:00 p.m. and concluded at 08:00 p.m. have inter alia, considered, approved and taken on record the following:

1. Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30<sup>th</sup>, 2024.
2. Appointment of M/s SRKN & Associates, Chartered Accountants (FRN: 015910C), as the Internal Auditors of the Company, for conducting the Internal Audit for the Financial Year 2024-25.
3. Mr. Amit Dharmani, Practicing Company Secretary (CP No.: 18179), as the Secretarial Auditor of the Company for conducting Secretarial Audit for the Financial Year 2024-25.
4. Mr. Vipul Sabrawal (DIN: 03429263) has been appointed as Additional Director (Non-Executive & Independent) of the Company with effect from Saturday, 9<sup>th</sup> November, 2024.

The Information required to be submitted pursuant to Regulation 30 of the Listing Regulations and SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 is provided in the enclosed Annexure – I.

Copy of the Unaudited Standalone Financial Results for the half yearly ended 30<sup>th</sup> September, 2024, along with Limited Review Report are enclosed herewith.

The Board Meeting commenced at 02:00 PM on Saturday, 9<sup>th</sup> November, 2024 and concluded at 08:00 p.m.



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The results are available at the website of the Company at [www.shreevasulogistics.com](http://www.shreevasulogistics.com). Under the investor segment at <https://www.shreevasulogistics.com/Reports-Results.aspx>

You are requested to take the same in your records.

**Yours Faithfully**

For, **Shree Vasu Logistics Limited**

CHAYONI  
KA PALOI

Digitally signed by  
CHAYONIKA PALOI  
Date: 2024.11.09  
20:02:41 +05'30'

**Chayonika Paloi**

**Company Secretary and Compliance Officer**

**Membership No: A53923**



# SHREE VASU LOGISTICS LIMITED

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Website: [www.shreevasulogistics.com](http://www.shreevasulogistics.com)

## Annexure – I

### Information as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

**1. Appointment of M/s. SRKN & ASSOCIATES, Chartered Accountants, Raipur, (FRN:015910C) as Internal Auditors of the Company for Financial Year 2024-25:**

a) Reason for change: Appointment

b) Date of appointment and term of appointment: Appointed as Internal Auditors w.e.f Saturday, November 9<sup>th</sup>, 2024 for conducting Internal Audit for the year 2024-25.

c) Brief profile: M/s. SRKN & ASSOCIATES, Chartered Accountants, Raipur, (FRN: 015910C) is a firm established in the year 2011 by Mr. Ramandeep Singh Bhatia, the founder member. The firm is engaged in various Audit processes under various laws and have depth knowledge of Internal Audit, Direct and Indirect Tax and Statutory Audit.

**2. Appointment of Mr. Amit Dharmani, Practicing Company Secretary, as the Secretarial Auditor of the Company for Financial Year 2024-25:**

a) Reason for change: Appointment

b) Date of appointment and term of appointment: Appointed as Secretarial Auditor w.e.f Saturday, November 9<sup>th</sup>, 2024 for conducting Secretarial Audit for the year 2024-25.

c) Brief profile: Mr. Amit Dharmani (CP No.: 18179) is a Qualified Company Secretary and practicing professional with more than 5 years of professional experience. His expertise lies in matters pertaining to Corporate Laws and Compliance related to SEBI Regulations.

**3. Mr. Vipul Sabrawal (DIN: 03429263) has been appointed as an Independent Director of the Company with effect from Saturday, 9<sup>th</sup> November, 2024.**

a) Reason for change: Appointment

b) Date of appointment and term of appointment: Appointed as Additional Director (Non-Executive & Independent) of the Company w.e.f Saturday, November 9<sup>th</sup>, 2024.

c) Brief profile: Mr. Vipul Sabharwal (DIN: 03429263) is a professional and has 37 years of varied and diversified global experiences and has worked across iconic brands. He successfully led senior leadership teams to deliver best in class results through leadership transformations, building high performance culture, including mergers, acquisitions, divestures, and passionately driving sustainability.

**SHREE VASU LOGISTICS LIMITED**

[CIN: L51109CT2007PLC020232]

[Regd. Office:Unit-6, New Office Building, Near Ring Road No. 4, Tendua, Raipur, Dharsiwa, Chattisgarh, India, 492099]

**STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2024**

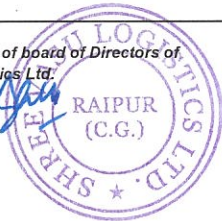
(Amount in Rs. Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30th Sep'24	30th June'24	30th Sep'23	30th Sep'24	30th Sep'23	31st March'24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from operations	3,459.75	3,372.95	3,191.88	6,832.70	6,110.40	12,306.60
II. Other income	51.17	49.60	73.13	100.77	82.19	133.51
<b>III. Total Income (I + II)</b>	<b>3,510.92</b>	<b>3,422.55</b>	<b>3,265.00</b>	<b>6,933.47</b>	<b>6,192.59</b>	<b>12,440.11</b>
<b>IV. Expenditure:</b>						
Cost of raw material and component consumed	-	-	-	-	-	-
Purchase of Stock in Trade	274.73	232.04	365.26	506.77	640.86	1,091.23
Changes in stock of finished goods, work-in-progress and stock-in-trade	(7.41)	38.38	(136.72)	30.97	(220.73)	(179.66)
Operating Expenses	1,712.53	1,608.06	1,749.66	3,320.59	3,294.27	6,349.96
Employee benefits expense	498.78	418.61	364.73	917.39	721.02	1,393.49
Finance costs	296.85	292.36	272.59	589.21	517.40	1,045.73
Depreciation and amortisation expense	583.10	554.66	465.02	1,137.75	894.07	1,947.93
Other expenses	167.68	178.87	52.45	346.55	117.06	380.85
<b>Total Expenditure (IV)</b>	<b>3,526.25</b>	<b>3,322.99</b>	<b>3,132.97</b>	<b>6,849.24</b>	<b>5,963.95</b>	<b>12,029.52</b>
<b>V. Profit/ (loss) before exceptional items and tax from continuing operations</b>	<b>(15.33)</b>	<b>99.56</b>	<b>132.03</b>	<b>84.23</b>	<b>228.65</b>	<b>410.59</b>
Exceptional items	-	-	-	-	-	-
<b>VI. Profit/ (loss) before tax from continuing operations</b>	<b>(15.33)</b>	<b>99.56</b>	<b>132.03</b>	<b>84.23</b>	<b>228.65</b>	<b>410.59</b>
<b>VII. Tax expense:</b>						
(1) Current year tax	17.36	44.39	22.45	61.75	73.71	186.43
(2) Previous period tax adjustment	(6.86)	-	-	(6.86)	-	-
(2) Deferred tax Liability /(Asset)	(21.21)	(19.40)	(11.92)	(40.61)	(39.22)	(87.91)
<b>VIII. Profit (Loss) for the period from continuing operations (VI-VII)</b>	<b>(4.62)</b>	<b>74.57</b>	<b>121.50</b>	<b>69.95</b>	<b>194.15</b>	<b>312.06</b>
<b>IX. Other Comprehensive Income/(Expenses) for the period net of taxes</b>	<b>(1.60)</b>	<b>0.34</b>	<b>2.06</b>	<b>(1.26)</b>	<b>2.33</b>	<b>16.37</b>
<b>X. Total other comprehensive income for the period comprising of profit/(loss) and Other Comprehensive Income for the period</b>	<b>(6.22)</b>	<b>74.91</b>	<b>123.56</b>	<b>68.69</b>	<b>196.48</b>	<b>328.43</b>
<b>XI. Paid up Equity share Capital</b> (Face value of shares in Rs./ share)	<b>1,149.37</b> 10.00	<b>1,148.79</b> 10.00	<b>1,146.60</b> 10.00	<b>1,149.37</b> 10.00	<b>1,146.60</b> 10.00	<b>1,146.60</b> 10.00
<b>XII. Other Equity excluding revaluation reserves</b>	-	-	-	-	-	<b>2,048.75</b>
<b>XIII. Earnings per equity share in Rs. per share:</b>						
(1) Basic	(0.04)	0.65	1.06	0.61	1.69	2.72
(2) Diluted	(0.04)	0.65	1.06	0.61	1.69	2.71

For and on behalf of board of Directors of  
Shree Vasu Logistics Ltd.

*Atul Garg*  
[Atul Garg]  
Managing Director  
(DIN:01349747)

Date: 09-11-2024  
Place : Raipur [C.G.]

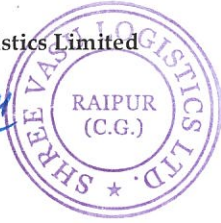


**Notes:**

1. The above audited Standalone Financial Statements have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as specified in the Section 133 of the Companies Act, 2013 and the relevant rules thereof and in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The Company has identified two reportable Operating Segments- i.e. "Logistics, Warehousing and allied services" and "Retail Trade". Accordingly, company has made adequate disclosures in accordance with IND AS 108 "Segment Reporting".
3. The figures of Paid up Share Capital in June'24 Quarter was incorrectly reported as Rs. 1146.60 Lakhs instead of Rs. 1148.79 Lakhs due to inadvertent non-inclusion allotment of 21,900 shares under ESOP scheme on 09<sup>th</sup> April 2024. There was no impact on Profit for the period or earning per share of June'24 quarter due to the said error. Consequently, paid up capital of June'24 quarter has been revised to 1148.79 Lakhs in Q2.
4. The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 9<sup>th</sup>, 2024.
5. The figures for the corresponding previous periods have been regrouped/rearranged wherever found necessary.
6. The above results are also available on [www.shreevasulogistics.com](http://www.shreevasulogistics.com) and [www.nseindia.com](http://www.nseindia.com)

For Shree Vasu Logistics Limited

  
Atul Garg  
Managing Director  
DIN: 01349747





## SHREE VASU LOGISTICS LIMITED

[CIN: L51109CT2007PLC020232]

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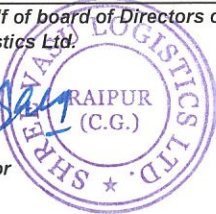
**UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30th SEPTEMBER 2024**

(Amount in Rs. Lakhs)

Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	5,558.91	4,945.62
(b) Capital work-in-progress	19.14	352.84
(c) Right to Use of Lease Assets	6,067.83	5,154.84
(d) Other intangible assets	142.90	37.33
(e) Financial assets		
(i) Investments	11.51	10.21
(ii) Other financial assets	371.05	245.42
(f) Deferred tax assets (net)	263.84	223.23
(g) Non-Current tax assets (net)		
(g) Other non-current assets	72.74	246.43
<b>Sub-total Non Current Assets</b>	<b>12,507.91</b>	<b>11,215.91</b>
<b>(2) Current-assets</b>		
(a) Inventories	430.16	437.22
(b) Financial assets		
(i) Trade Receivables	2,062.19	1,784.16
(ii) Bank, Cash and cash equivalents	74.70	59.15
(iii) Bank balances other than (ii) above	25.12	38.18
(c) Other Financials assets	583.71	346.11
(d) Current Tax Assets (Net)	106.53	166.27
(e) Other Current Assets	318.31	315.71
<b>Sub-total Current Assets</b>	<b>3,600.72</b>	<b>3,146.81</b>
<b>Total Assets</b>	<b>16,108.62</b>	<b>14,362.72</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,149.37	1,146.60
(b) Other equity	2,141.26	2,048.75
<b>Sub-total Equity</b>	<b>3,290.63</b>	<b>3,195.35</b>
<b>Liabilities</b>		
<b>(1) Non-current liabilities</b>		
(a) Financial liabilities		
- Borrowings	2,919.85	2,525.26
- Other Financial liabilities	5,738.41	4,870.67
(b) Provisions	89.50	79.56
<b>Sub-total Non Current Liabilities</b>	<b>8,747.76</b>	<b>7,475.48</b>
<b>(2) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	2,186.65	2,182.89
(ii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	29.66	20.42
- total outstanding dues of creditors other than micro enterprises and small enterprises	303.69	184.60
(iii) Other financial liabilities	1,310.54	1,162.00
(b) Other current liabilities	229.86	132.57
(c) Provisions	9.83	9.43
<b>Sub-total Current Liabilities</b>	<b>4,070.24</b>	<b>3,691.89</b>
<b>Total Equity and Liabilities</b>	<b>16,108.62</b>	<b>14,362.72</b>

For and on behalf of board of Directors of  
Shree Vasu Logistics Ltd.

[Atul Garg]  
Managing Director  
(DIN:01349747)



Date: 09-11-2024  
Place : Raipur [C.G.]

**SHREE VASU LOGISTICS LIMITED**  
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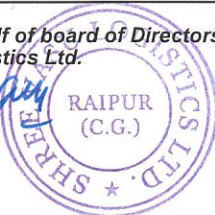
**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2024**

Particulars	Half Year ended on 30.09.2024 (Unaudited)	Half Year ended on 30.09.2023 (Unaudited)
<b>Cash Flow from operating activities</b>		
Profit/(loss) before tax from continuing operations	84.23	228.65
Non-cash adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	1,137.75	894.07
(Profit)/ Loss on sale of property, plant and equipment	-	-
Provision for Expected Credit Loss	(0.12)	2.88
Unrealised (gain)/ loss on fair valuation of investment	(1.30)	0.81
Provision for ESOP Expenses	10.39	23.84
(Gain)/ Loss on de-recognition of ROU asset	(67.69)	(49.30)
Provision for gratuity	12.03	12.92
Finance cost	589.21	517.40
Interest income	(9.24)	(13.43)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>1,755.26</b>	<b>1,617.84</b>
Movements in working capital :		
Decrease/ (Increase) in other financial assets	(270.53)	(173.92)
Decrease/ (Increase) in inventories	7.07	(257.19)
Decrease/ (Increase) in trade receivables	(278.15)	(234.26)
Decrease/ (Increase) in other assets	(2.60)	(249.26)
Decrease/ (Increase) in bank balances other than (b) above	13.06	13.15
(Decrease)/ Increase in other financial liabilities	19.76	(53.45)
(Decrease)/ Increase in Provisions	10.35	(10.93)
(Decrease)/ Increase in other liabilities	97.30	108.87
(Decrease)/ Increase in trade payables	128.34	279.26
<b>Cash generated from/(used in ) operations</b>	<b>1,479.86</b>	<b>1,040.12</b>
Direct taxes paid (net of refunds)	59.74	32.41
<b>Net Cash flow from/(used in) operating activities continuing operation</b>	<b>1,539.60</b>	<b>1,072.52</b>
<b>Net Cash flow from/(used in) operating activities discontinuing operation</b>	<b>-</b>	<b>-</b>
<b>Net Cash flow from/(used in) operating activities</b>	<b>A</b> <b>1,539.60</b>	<b>1,072.52</b>
<b>Cash flows from investing activities</b>		
Purchase of PPE, including intangible assets, CWIP & net of capital creditors	(675.56)	(466.49)
Purchase of intangible assets	(118.00)	(9.01)
Proceeds from Disposal of PPE and Intangible Assets	-	-
(Decrease)/ Increase in capital creditors	(11.46)	(243.42)
Change in investment	0.00	-
Interest income	9.24	13.43
<b>Net cash flow from/(used in) investing activities continuing operations</b>	<b>(795.77)</b>	<b>(705.49)</b>
<b>Net cash flow from/(used in) investing activities discontinuing operations</b>	<b>-</b>	<b>-</b>
<b>Net cash flow from/(used in) investing activities</b>	<b>B</b> <b>(795.77)</b>	<b>(705.49)</b>
<b>Cash flows from financing activities</b>		
Principal and interest payment of lease liabilities	(878.98)	(773.79)
Interest paid other than on lease liabilities	(247.65)	(212.94)
Proceeds / (Repayment) from long term borrowings	394.59	(0.21)
Proceeds /(repayment) of short term borrowings	3.76	620.51
<b>Net cash flow from/(used in) financing activities continuing operations</b>	<b>(728.27)</b>	<b>(366.42)</b>
<b>Net cash flow from/(used in) financing activities discontinuing operations</b>	<b>-</b>	<b>-</b>
<b>Net cash flow from/(used in) financing activities</b>	<b>C</b> <b>(728.27)</b>	<b>(366.42)</b>
<b>NET INCREASE/(DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>15.55</b>	<b>0.62</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>59.15</b>	<b>57.85</b>
<b>Cash and Cash Equivalents at the end of the year</b>	<b>74.70</b>	<b>58.46</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	11.97	20.30
With banks- on current account	39.91	25.51
With banks- on deposit account	22.82	12.65
	<b>74.70</b>	<b>58.46</b>

The Statement of Cash Flow has been prepared using Indirect method as per Ind AS 7.

For and on behalf of board of Directors of  
Shree Vasu Logistics Ltd.

  
[Atul Garg]  
Managing Director  
(DIN:01349747)



Date: 09-11-2024  
Place : Raipur [C.G]



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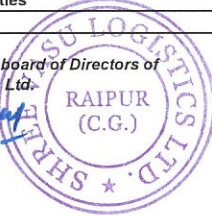
**Segment Information for the Quarter & Half Year Ended 30TH SEPTEMBER 2024**

(Amount in Rs. Lakhs)

PARTICULARS	Quarter Ended			Half year ended		Year Ended
	30th Sep'24 (Unaudited)	30th June'24 (Unaudited)	30th Sep'23 (Unaudited)	30th Sep'24 (Unaudited)	30th Sep'23 (Unaudited)	31st March'24 (Audited)
<b>I. SEGMENT REVENUE</b>						
Revenue from Operations						
a) 3PL Business	3,068.71	2,979.56	2,875.45	6,048.27	5,517.67	10,980.97
b) Retail Trading Business	391.04	393.39	316.42	784.43	592.73	1,325.63
<b>Total Revenue</b>	<b>3,459.75</b>	<b>3,372.95</b>	<b>3,191.88</b>	<b>6,832.70</b>	<b>6,110.40</b>	<b>12,306.60</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Revenue from Operations (Net)</b>	<b>3,459.75</b>	<b>3,372.95</b>	<b>3,191.88</b>	<b>6,832.70</b>	<b>6,110.40</b>	<b>12,306.60</b>
<b>II. SEGMENT RESULTS</b>						
a) 3PL Business	123.52	244.16	188.26	367.68	374.86	861.41
b) Retail Trading Business	(22.35)	(15.33)	(76.91)	(37.68)	(111.34)	(203.48)
<b>Less: Unallocable expenditure</b>						
a) Other expenditure (net of other income)	116.51	129.27	(20.68)	245.78	34.86	247.34
<b>Profit / (loss) before tax</b>	<b>-15.33</b>	<b>99.56</b>	<b>132.03</b>	<b>84.23</b>	<b>228.65</b>	<b>410.59</b>
<b>III. SEGMENT ASSETS</b>						
a) 3PL business	14,103.32	13,715.15	13,046.65	14,103.32	13,046.65	12,433.62
b) Retail trading Business	1,634.93	1,641.86	1,818.94	1,634.93	1,818.94	1,539.60
c) Unallocated Assets	370.38	462.65	-	370.38	-	389.50
<b>Total Assets</b>	<b>16,108.62</b>	<b>15,819.66</b>	<b>14,865.60</b>	<b>16,108.62</b>	<b>14,865.60</b>	<b>14,362.72</b>
<b>IV. SEGMENT LIABILITIES</b>						
a) 3PL Business	11,361.89	11,104.75	10,025.54	11,361.89	10,025.54	9,844.85
b) Retail trading Business	1,456.11	1,440.13	1,794.56	1,456.11	1,794.56	1,322.53
<b>Total Liabilities</b>	<b>12,818.00</b>	<b>12,544.87</b>	<b>11,820.10</b>	<b>12,818.00</b>	<b>11,820.10</b>	<b>11,167.37</b>

For and on behalf of board of Directors of  
Shree Vasu Logistics Ltd.

  
[Atul Garg]  
Managing Director  
(DIN:01349747)



Date: 09-11-2024  
Place : Raipur [C.G.]

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

To,  
The Board of Directors of Shree Vasu Logistics Limited

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Shree Vasu Logistics Limited ('the Company') for the quarter and half year ended 30th September, 2024, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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 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 Ind AS 34, prescribed under section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

Attention is drawn to Note no 3 of the statement wherein the previous quarter figure of paid-up capital has been revised to 1148.79 Lakhs in this statement to reflect increase of 21,900 shares. There was no impact on Profit for the period or earning per share of June'24 quarter due to the said error.

Our conclusion on the Statement is not modified in respect of this matter

For APAS & Co. LLP  
Chartered Accountants  
FRN-000340C/C400308

Abhishek Mishra  
Partner  
Membership No- 078796  
UDIN- 24078796BKGURJ2283



Raipur, 09-11-2024