



30th January, 2023

## BSE Limited

Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400001

**Scrip Code: 540738**

### **Sub: Outcome of Board Meeting held on 30th January, 2023**

Dear Sir/ Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform that the Board of Directors of the Company has, at its meeting held today i.e. on Monday, 30<sup>th</sup> January, 2023, *inter alia*, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2022.

Pursuant to Regulation 33 of the Listing Regulations, please find enclosed the Unaudited Standalone and Consolidated Financial Results for the quarter and nine months 31<sup>st</sup> December, 2022 along with Limited Review Report thereon by Statutory Auditors of the Company.

The Board Meeting commenced at 11.30 a.m. and concluded at 12.50 p.m.

Kindly take the above information on record.

Thanking you.

Yours faithfully,

**For Shreeji Translogistics Limited**

**DIVYESH BHARAT  
BADIYANI**

Digitally signed by DIVYESH BHARAT BADIYANI  
DN: c=IN, o=Personal,  
personalEmail=1264c7057c7bc4c320590e386c0e349748bc47d  
8d896ac94e21ed80e4b741, postalCode=400007,  
st=MAHARASHTRA,  
serialNumber=836e909aedcc058bb7a281ac153da83d8cd399f  
5410bc95119209e08853350, cn=DIVYESH BHARAT BADIYANI  
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**Divyesh Badiyani**

**Company Secretary & Compliance Officer**



#### REGIONAL OFFICES :

**Chennai** : T : 2680 0092 / 2680 0093 • E : chennai@shreejitrans.com

**Bangalore** : T : 4081 2222 / 4081 2200 • E : bangalore@shreejitrans.com

PAN No. : AAEC53602B

SAC Code : 996511

CIN No. : L63010MH1994PLC077890

**DHIRAJ H. MEHTA & Co.**  
**CHARTERED ACCOUNTANTS**

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Office: - Flat No 706, Blds No 3, C-Wing, Dheeraj Enclave, Off Western Express Highway, Borivali (E),  
Mumbai- 400 066. Cell: 9619-621-033. E- Mail – [dhirajmehta@gmail.com](mailto:dhirajmehta@gmail.com)

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON REVIEW OF INTERIM  
UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE  
REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE  
REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

**To,  
Board of Directors  
SHREEJI TRANSLOGISTICS LIMITED**

1. I have reviewed the accompanying unaudited Consolidated financial results of **SHREEJI TRANSLOGISTICS LIMITED** ("the Parent") and its subsidiary ( the Parent and its subsidiary together referred to as "the Group") for the Quarter and Nine months ended 31<sup>st</sup> December, 2022 ("the statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The Parent's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Parent's Board of Directors. My responsibility is to express a conclusion on the Statement based on my review.
3. I conducted my 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. This standard requires that I plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

I also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

# **DHIRAJ H. MEHTA & Co.**

## **CHARTERED ACCOUNTANTS**

**Office: - Flat No 706, Blds No 3, C-Wing, Dheeraj Enclave, Off Western Express Highway, Borivali (E),  
Mumbai- 400 066. Cell: 9619-621-033. E- Mail – [dhirajmehta@gmail.com](mailto:dhirajmehta@gmail.com)**

4. The statement includes the interim financial information of the entities listed in below mentioned **Attachment A**. I did not review the interim financial results and other information, in respect of the three subsidiary companies included in the consolidated unaudited financial results, whose interim financial information reflect total revenue of Rs.488.45 lacs and Rs. 1579.90 lacs for the Quarter and Nine months ended December 31, 2022 respectively, total net profit/(loss) after tax of Rs.35.63 lacs and Rs.128.20 lacs for the quarter and Nine months ended December 31, 2022 respectively and Total Comprehensive Income of Rs.35.63 lacs and Rs.128.20 lacs for the quarter and Nine months ended December 31, 2022, respectively, as considered in the Statement. These Financial results and other financial information have been prepared and submitted to me by the Management. My Opinion is not modified in respect of this matter.
5. Based on my review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes me to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

### **Attachment A**

<b>S.N.</b>	<b>Name of Entities</b>
1	M/s STL Transworld Pvt. Ltd. - Wholly Owned Subsidiary Company
2	M/s. TKD Digi Trans Tech Pvt. Ltd.- Partly Owned Subsidiary Company
3	M/s Mihani Trading Pvt. Ltd.- Wholly Owned Subsidiary Company

**For DHIRAJ H. MEHTA & Co.**  
**CHARTERED ACCOUNTANTS**  
**FIRM'S REGISTRATION NO. 145318W**

**DHIRAJ HIMMATLAL**  
**MEHTA**

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l=MUMBAI, o=Personal,  
serialNumber=F97ead716b998f59e65eaf3051c989f13a1774956452d0b699315  
d862bbf296a, pseudonym=d22ba57bae2c403a8c9266b23c3b08a,  
2.5.4.20:c96c3d4f5a80253a66a67db8f666797911e19e4b40f6e368786e789  
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**DHIRAJ H. MEHTA**  
**PROPRIETOR**  
**Membership No. 129288**  
**UDIN:- 23129288BGWLQD6277**  
**PLACE:- MUMBAI**  
**DATE:- 30<sup>th</sup> January, 2023**

**SHREEJI TRANSLOGISTICS LTD**

Reg. Office:--Shreeji Krupa, Sector 19C, Plot No.107, Vashi, Navi Mumbai, Maharashtra 400705  
Tel No.: -022-40746666/40746618, Email Id:-mumbai@shreejitrans.com,Website:-www.shreejitranslogistics.com  
CIN:-L63010MH1994PLC077890

PARTICULARS	STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2022					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31st Dec.22	30th Sep.22	31st Dec.21	31st Dec.22	31st Dec.21	31st March 2022
	(Unaudited) RS. (In Lacs)	(Unaudited) RS. (In Lacs)	(Unaudited) RS. (In Lacs)	(Unaudited) RS. (In Lacs)	(Unaudited) RS. (In Lacs)	(Audited) RS. (In Lacs)
<b>I</b> Revenue From Operations	5,214.11	4,921.18	4,407.68	14,659.76	12,041.60	16,657.78
<b>II</b> Other Income	14.23	13.77	63.76	50.45	142.89	68.67
<b>III TOTAL INCOME (I+II)</b>	<b>5,228.34</b>	<b>4,934.95</b>	<b>4,471.44</b>	<b>14,710.21</b>	<b>12,184.49</b>	<b>16,726.45</b>
<b>IV EXPENSES</b>						
a) Purchases	830.79	557.37	-	1,388.16	-	-
b) Change in Inventories of Finished Goods and Work-In -Progress	-	-	-	-	0.57	0.57
c) Employee Benefit Expenses	250.78	233.72	212.94	701.77	608.82	822.05
d) Financial Costs	98.57	90.43	107.25	283.00	313.95	408.35
e) Depreciation and Amortization Expenses	89.86	82.05	95.74	252.68	275.25	385.60
f) Other Expenses	3,597.84	3,611.07	3,782.18	10,994.20	10,236.24	14,127.74
<b>TOTAL EXPENSES</b>	<b>4,867.84</b>	<b>4,574.64</b>	<b>4,198.11</b>	<b>13,619.81</b>	<b>11,434.83</b>	<b>15,744.31</b>
<b>V PROFIT / (LOSS) BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS (III-IV)</b>	<b>360.50</b>	<b>360.31</b>	<b>273.33</b>	<b>1,090.40</b>	<b>749.66</b>	<b>982.14</b>
<b>VI</b> Exceptional and Extraordinary Items	-	41.36	-	41.36	177.67	239.46
<b>VII PROFIT / (LOSS) BEFORE TAX</b>	<b>360.50</b>	<b>401.67</b>	<b>273.33</b>	<b>1,131.76</b>	<b>927.33</b>	<b>1,221.60</b>
<b>VIII Tax Expenses</b>						
a) Current Income Tax	(94.00)	(109.83)	(70.19)	(305.93)	(236.74)	(250.74)
b) Deferred Tax	2.79	(1.56)	(13.97)	(5.58)	(36.44)	(55.89)
<b>IX PROFIT FOR THE PERIOD</b>	<b>269.29</b>	<b>290.28</b>	<b>189.17</b>	<b>820.25</b>	<b>654.15</b>	<b>914.97</b>
<b>X OTHER COMPREHENSIVE INCOME</b>						
<b>Items that will not be reclassified subsequently to profit or loss</b>						
(i) Remeasurement of defined employee benefit plans;	5.74	(1.45)	1.17	10.68	3.50	4.66
(ii) Net change in fair values of Investments in equity shares carried at fair value through OCI;	-	-	-	-	-	0.01
Deferred tax on items that will not be reclassified subsequently to profit or loss	1.45	(0.54)	0.29	2.69	0.88	0.95
Income tax on items that will not be reclassified subsequently to profit or loss	(1.45)	0.54	(0.29)	(2.69)	(0.88)	(0.95)
<b>TOTAL OF OTHER COMPREHENSIVE INCOME/(LOSSES)</b>	<b>5.74</b>	<b>(1.45)</b>	<b>1.17</b>	<b>10.68</b>	<b>3.50</b>	<b>4.67</b>
<b>TOTAL OF COMPREHENSIVE INCOME/(LOSSES) FOR THE PERIOD</b>	<b>275.03</b>	<b>288.83</b>	<b>190.34</b>	<b>830.93</b>	<b>657.65</b>	<b>919.64</b>
<b>Profit for the period attributable to:</b>						
Shareholders of the Company	269.29	290.48	189.17	820.46	654.15	914.97
Non-controlling interests	-	(0.20)	-	(0.20)	-	-
	<b>269.29</b>	<b>290.28</b>	<b>189.17</b>	<b>820.25</b>	<b>654.15</b>	<b>914.97</b>
<b>Other comprehensive income for the period attributable to:</b>						
Shareholders of the Company	5.74	(1.45)	1.17	10.68	3.50	4.67
Non-controlling interests	-	-	-	-	-	-
	<b>5.74</b>	<b>(1.45)</b>	<b>1.17</b>	<b>10.68</b>	<b>3.50</b>	<b>4.67</b>
<b>Total comprehensive income for the period attributable to:</b>						
Shareholders of the Company	275.03	289.03	190.34	831.14	657.65	919.64
Non-controlling interests	-	(0.20)	-	(0.20)	-	-
	<b>275.03</b>	<b>288.83</b>	<b>190.34</b>	<b>830.93</b>	<b>657.65</b>	<b>919.64</b>

## SHREEJI TRANSLOGISTICS LTD

Reg. Office:--Shreeji Krupa, Sector 19C, Plot No.107, Vashi, Navi Mumbai, Maharashtra 400705  
Tel No.: -022-40746666/40746618, Email Id:-mumbai@shreejitrans.com,Website:-www.shreejitranslogistics.com  
CIN:-L63010MH1994PLC077890



### STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2022

PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31st Dec.22	30th Sep.22	31st Dec.21	31st Dec.22	31st Dec.21	31st March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	RS. (In Lacs)	RS. (In Lacs)	RS. (In Lacs)	RS. (In Lacs)	RS. (In Lacs)	RS. (In Lacs)
<b>XV NO. OF PAID UP EQUITY SHARES (FACE VALUE @ RS.10)(NO. IN LACS)</b>	<b>104.83</b>	<b>104.83</b>	<b>104.83</b>	<b>104.83</b>	<b>104.83</b>	<b>104.83</b>
<b>XVI Earnings Per Equity Share (Nominal Value of Share of Rs.10/- each)</b>						
<b>Basic and Diluted Earning Per Share</b>						
a) On the Basis of Profit for the Year	<b>2.57</b>	<b>2.77</b>	<b>1.80</b>	<b>7.82</b>	<b>6.24</b>	<b>8.73</b>

**AS PER MY REPORT OF EVEN DATE**

**For DHIRAJ H MEHTA & CO.**

**CHARTERED ACCOUNTANTS**

**DHIRAJ HIMMATLAL MEHTA**

**DHIRAJ H.MEHTA**

**PROPRIETOR**

**Membership No. 129288**

**PLACE : MUMBAI**

**DATED : 30/01/2023**

**UDIN:23129288BGWLQD6277**

**For SHREEJI TRANSLOGISTICS LTD**

**RAJNIKANT CHHABILDAS SHAH**

**RAJNIKANT C. SHAH**

**DIRECTOR**

**DIN: 00269109**

**NARENDRA CHHABILDAS SHAH**

**NARENDRA C. SHAH**

**DIRECTOR**

**DIN: 00268812**

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## SHREEJI TRANSLOGISTICS LTD

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Tel No.:--022-40746666/40746618, Email Id:-mumbai@shreejitrans.com,Website:-

**CIN:-L63010MH1994PLC077890**

### RECONCILIATION OF CONSOLIDATED PROFIT BETWEEN INDAS AND PREVIOUS INDIAN GAAP FOR EARLIER PERIOD AND AS AT DECEMBER 31, 2021

		Profit Reconciliation	Profit Reconciliation
		Quarter ended 31st Dec. 2021 RS. (In Lacs)	Nine Months ended 31st Dec. 2021 RS. (In Lacs)
Sr. No.	Particulars		
	<b>Profit for the period as per Previous GAAP</b>	190.14	657.10
	<b>Add / (Less) : Adjustments for GAAP Differences</b>		
1	Fair Valuation of Financial Assets & Liability	0.19	0.56
2	Remeasurement of defined benefit obligation recognised in OCI under Ind AS	(1.17)	(3.50)
3	Deferred Tax	0.29	0.88
4	Impact of tax on Ind AS adjustments	(0.29)	(0.88)
	<b>Net Profit before OCI as per Ind AS</b>	<b>189.16</b>	<b>654.16</b>
	Other Comprehensive Income	1.17	3.50
	<b>Total Comprehensive Income as per Ind AS</b>	<b>190.33</b>	<b>657.66</b>

#### AS PER MY REPORT OF EVEN DATE

**For DHIRAJ H MEHTA & CO.  
CHARTERED ACCOUNTANTS**

DHIRAJ HIMMATLAL  
MEHTA

**DHIRAJ H. MEHTA  
PROPRIETOR**

**Membership No. 129288**

**PLACE : MUMBAI**

**DATED : 30/01/2023**

**UDIN: 23129288BGWLQD6277**

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#### For SHREEJI TRANSLOGISTICS LTD

RAJNIKANT  
CHHABILDAS  
SHAH

**RAJNIKANT C. SHAH  
DIRECTOR  
DIN: 00269109**

NARENDRA  
CHHABILDAS  
SHAH

**NARENDRA C. SHAH  
DIRECTOR  
DIN: 00268812**

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**SHREEJI TRANSLOGISTICS LTD**

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Tel No.:--022-40746666/40746618, Email Id:-mumbai@shreejitrans.com,Website:-www.shreejitranslogistics.com

CIN:-L63010MH1994PLC077890



**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS  
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022**

PARTICULARS	Quarter Ending 31-12-22 (Unaudited)	Quarter Ending 30-09-22 (Unaudited)	Quarter Ending 31-12-21 (Unaudited)	Nine Months Ending 31-12- 22 (Unaudited)	Nine Months Ending 31-12- 21 (Unaudited)	Year Ending 31-03-22 (Audited)
	(Rs.in Lacs)	(Rs.in Lacs)	(Rs.in Lacs)	(Rs.in Lacs)	(Rs.in Lacs)	(Rs. In Lacs)
<b>SEGMENT REVENUE</b>						
<b>A</b> Transport Service	4,358.81	4,307.85	4,370.43	13,189.93	11,946.63	16,543.32
<b>B</b> Trading of Shares & Securities	0.84	2.50	37.25	4.52	94.97	114.45
<b>C</b> Trading of Commodity Goods	854.47	610.83	-	1,465.30	-	-
<b>D REVENUE FROM OPERATIONS (A+B+C)</b>	<b>5,214.12</b>	<b>4,921.18</b>	<b>4,407.68</b>	<b>14,659.75</b>	<b>12,041.60</b>	<b>16,657.77</b>
<b>SEGMENT RESULTS</b>						
<b>E</b> Transport Service	531.78	421.97	376.72	1,550.79	1,104.73	1,595.23
<b>F</b> Trading of Shares & Securities	(23.21)	49.66	37.25	(47.57)	94.97	114.45
<b>G</b> Trading of Commodity Goods	26.50	50.65	-	77.15	-	-
<b>H SEGMENT RESULTS (E+F+G)</b>	<b>535.07</b>	<b>522.28</b>	<b>413.97</b>	<b>1,580.37</b>	<b>1,199.70</b>	<b>1,709.68</b>
ADD:						
<b>I</b> Other Income	14.23	13.77	63.76	50.45	142.89	68.67
LESS:						
<b>J</b> Unallocable Expenses (Net)	0.36	3.26	1.42	4.74	3.74	2.25
<b>K</b> Finance Costs	98.56	90.43	107.25	283.00	313.95	408.35
<b>L</b> Depreciation and amortization expense	89.86	82.05	95.73	252.68	275.25	385.60
<b>M</b> Exception and Extraordinary Income	-	41.36	-	41.36	177.67	239.46
<b>N PROFIT BEFORE TAX (H+I-J-K-L+M)</b>	<b>360.52</b>	<b>401.67</b>	<b>273.33</b>	<b>1,131.76</b>	<b>927.32</b>	<b>1,221.61</b>

AS PER MY REPORT OF EVEN DATE

For **DHIRAJ H MEHTA & CO.**

**CHARTERED ACCOUNTANTS**

DHIRAJ HIMMATLAL  
MEHTA

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**DHIRAJ H. MEHTA**

**PROPRIETOR**

**Membership No. 129288**

**PLACE : MUMBAI**

**DATED : 30/01/2023**

**UDIN: 23129288BGLQD6277**

For **SHREEJI TRANSLOGISTICS LTD**

RAJNIKANT  
CHHABILDAS  
SHAH

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Date: 2023.01.30 12:23:48 +05'30'

**RAJNIKANT C. SHAH**

**DIRECTOR**

**DIN: 00269109**

NARENDRA  
CHHABILDAS  
SHAH

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Date: 2023.01.30 12:23:48 +05'30'

**NARENDRA C. SHAH**

**DIRECTOR**

**DIN: 00268812**

**Notes:-**

1. The above Consolidated Financial Results which are published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at its meeting held on 30<sup>th</sup> January, 2023;
2. Result for the quarter and nine months ended 31<sup>st</sup> December, 2022 are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs, Consequently, result for the quarter and nine months ended 31<sup>st</sup> December, 2021 and previous year ended 31<sup>st</sup> March 2022 have been restated to comply with Ind-AS to make them comparable;

**3. Transition to Indian Accounting Standards (IND AS)**

- i. The Company has adopted Ind AS with effect from 01<sup>st</sup> April, 2022 with comparatives being restated. Accordingly, the impact of transition has been provided in the Opening Reserves as at 01<sup>st</sup> April, 2021 and all the periods presented have been restated accordingly.
- ii. **Exemptions applied at transition**
  - a. The Company has applied the following significant exemptions in its financial results:
  - b. Property, Plant and Equipment: The Company has elected to regard such carrying amount as per GAAP as deemed cost as at the date of transition;
  - c. Investments in subsidiary and associates in the Company separate financial statements: The Company has elected the option to measure its investment at cost which is the previous GAAP carrying amount at the date of transition in the Company's separate financial statements;
  - d. The Company has valued financial assets (other than Investment in subsidiaries, associate and joint ventures which are accounted at cost), at fair value. Impact of fair value changes as on the date of transition, is recognised in opening reserves and changes thereafter are recognised in Profit and Loss Account or Other Comprehensive Income, as the case may be;
  - e. Deferred Tax: The impact of transition adjustments together with Ind AS mandate of using balance sheet approach (against profit and loss approach in the previous GAAP) for computation of deferred taxes has resulted in charge to the Reserves, on the date of transition, with consequential impact to the Profit and Loss account for the subsequent periods



#### 4. Segment Reporting

- a. Segments have been identified in accordance with the Indian Accounting Standard (“Ind AS”) 108 on Operating Segments, considering the risk or return profiles of the business. As required under Ind AS 108, the Management of the company evaluates the performance of and allocates resources to segments based on analysis of various performance indicators. Accordingly, information has been presented for the Group’s operating segments;
  - b. Segment revenue is the revenue directly identifiable with the segment.
  - c. Expenses that are directly identifiable with or allocable to segments are considered for determining the segment results. Expenses which relate to the group as whole and not identifiable with/allocable to segments are included under “unallocable expenses”.
  - d. Other income relates to the group as a whole and not identifiable with/allocable to segments.
  - e. Assets and Liabilities used in the Group’s business are not identified to any of the reportable segment as these are used interchangeably.
5. The Unaudited Financial results for the quarter and nine months ended December 31, 2022 are in compliance with the Indian Accounting Standard (Ind AS) notified by the Ministry of Corporate Affairs as prescribed under section 133 of the Companies Act, 2013 (Act);
6. The Figures of the previous period/year have been regrouped /recast wherever considered necessary.

**For DHIRAJ H MEHTA AND CO.**

**CHARTERED ACCOUNTANTS**

**FIRM 'S REGISTRATION NO. 145318W**

**DHIRAJ  
HIMMATLAL  
MEHTA  
DHIRAJ H MEHTA  
PROPRIETOR**

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street=MUMBAI, I=MUMBAI, o=Personal,  
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cn=DHIRAJ HIMMATLAL MEHTA  
Date: 2023.01.30 12:33:49 +05'30'

**Membership No. 129288**

**PLACE:- MUMBAI**

**DATE:- 30<sup>th</sup> January, 2023**

**UDIN:- 23129288BGWLQD6277**

**FOR SHREEJI TRANSLOGISTICS LTD.**

**RAJNIKANT  
CHHABILD  
AS SHAH  
RAJNIKANT SHAH  
DIRECTOR  
DIN:-00269109**

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pseudonym=985f74e2339f470e910b32a260b2  
9460, email=RC@SHREEJITRANSLOGISTICS.COM  
Date: 2023.01.30 12:34:25 +05'30'

**NARENDRA  
CHHABILD  
AS SHAH  
NARENDRA SHAH  
DIRECTOR  
DIN:-00268812**

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SHAH  
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pseudonym=133065935323557071U656d9  
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Date: 2023.01.30 12:35:03 +05'30'

**PLACE:- NAVI MUMBAI**

**DATE:- 30<sup>th</sup> January, 2023**

# **DHIRAJ H. MEHTA & Co.**

## **CHARTERED ACCOUNTANTS**

Office: - Flat No 706, Blds No 3, C-Wing, Dheeraj Enclave, Off Western Express Highway, Borivali (E),  
Mumbai- 400 066. Cell: 9619-621-033. E- Mail – [dhirajmehta@gmail.com](mailto:dhirajmehta@gmail.com)

### **INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

To,  
The Board of Directors  
**SHREEJI TRANSLOGISTICS LIMITED**

1. I have reviewed the accompanying unaudited Standalone financial results of **SHREEJI TRANSLOGISTICS LIMITED** for the Quarter and Nine months ended 31<sup>st</sup> December 2022 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. My responsibility is to express a conclusion on the Statement based on my review.
3. I conducted my 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing 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.
4. Based on my review conducted as above, nothing has come to my attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For DHIRAJ H. MEHTA & Co.**  
**CHARTERED ACCOUNTANTS**  
**FIRM'S REGISTRATION NO. 145318W**

DHIRAJ HIMMATLAL  
MEHTA

**DHIRAJ H. MEHTA**  
**PROPRIETOR**

**Membership No. 129288**

**UDIN:- 23129288BGWLQC7334**

**PLACE:- MUMBAI**

**DATE:- 30<sup>th</sup> January, 2023**

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serialNumber=1976ad716b998f59e5ea3051c989f13a1774956452d0  
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HIMMATLAL MEHTA  
Date: 2023.01.30 12:35:51 +05'30'

# SHREEJI TRANSLOGISTICS LTD

Reg. Office:--Shreeji Krupa, Sector 19C, Plot No.107, Vashi, Navi Mumbai, Maharashtra 400705  
Tel No.:-022-40746666/40746618, Email Id:-mumbai@shreejitrans.com,Website:-www.shreejitranslogistics.com

CIN:-L63010MH1994PLC077890

 <b>PARTICULARS</b>		<b>STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2022</b>					
		<b>QUARTER ENDED</b>		<b>NINE MONTHS ENDED</b>		<b>YEAR ENDED</b>	
		<b>31st Dec.22</b>	<b>30th Sep.22</b>	<b>31st Dec.21</b>	<b>31st Dec.22</b>	<b>31st Dec.21</b>	<b>31st March 2022</b>
		<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Audited)</b>
		RS. (In Lacs)	RS. (In Lacs)	RS. (In Lacs)	RS. (In Lacs)	RS. (In Lacs)	RS. (In Lacs)
<b>I</b>	Revenue From Operations	4,843.09	4,249.49	4,305.08	13,558.12	11,897.41	16,372.37
<b>II</b>	Other Income	14.23	13.77	63.76	50.45	142.89	68.67
<b>III</b>	<b>TOTAL INCOME (I+II)</b>	<b>4,857.32</b>	<b>4,263.26</b>	<b>4,368.84</b>	<b>13,608.57</b>	<b>12,040.30</b>	<b>16,441.04</b>
<b>IV</b>	<b>EXPENSES</b>						
	a) Purchases	530.64	-	-	530.64	-	
	b) Change in Inventories of Finished Goods and Work-In -Progress	-	-	-	-	0.57	0.57
	c) Employee Benefit Expenses	248.45	231.34	207.85	695.08	599.23	812.75
	d) Financial Costs	98.57	90.43	107.25	283.00	313.95	408.35
	e) Depreciation and Amortization Expenses	89.86	82.05	95.74	252.68	275.25	385.60
	f) Other Expenses	3,576.92	3,587.04	3,706.98	10,928.09	10,112.92	13,894.59
	<b>TOTAL EXPENSES</b>	<b>4,544.44</b>	<b>3,990.86</b>	<b>4,117.82</b>	<b>12,689.49</b>	<b>11,301.92</b>	<b>15,501.86</b>
<b>V</b>	<b>PROFIT / (LOSS) BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS (III-IV)</b>	<b>312.88</b>	<b>272.40</b>	<b>251.02</b>	<b>919.08</b>	<b>738.38</b>	<b>939.18</b>
<b>VI</b>	Exceptional and Extraordinary Items	-	41.36	-	41.36	177.67	239.46
<b>VII</b>	<b>PROFIT / (LOSS) BEFORE TAX</b>	<b>312.88</b>	<b>313.76</b>	<b>251.02</b>	<b>960.44</b>	<b>916.05</b>	<b>1,178.64</b>
<b>VIII</b>	<b>Tax Expenses</b>						
	a) Current Income Tax	(82.00)	(87.51)	(67.35)	(262.61)	(233.90)	(239.93)
	b) Deferred Tax	2.79	(1.56)	(13.97)	(5.58)	(36.44)	(55.89)
<b>IX</b>	<b>PROFIT FOR THE PERIOD</b>	<b>233.67</b>	<b>224.69</b>	<b>169.69</b>	<b>692.25</b>	<b>645.71</b>	<b>882.82</b>
<b>X</b>	<b>OTHER COMPREHENSIVE INCOME Items that will not be reclassified subsequently to profit or loss</b>						
	(i) Remeasurement of defined employee benefit plans;	5.74	(1.45)	1.17	10.68	3.50	4.66
	(ii) Net change in fair values of Investments in equity shares carried at fair value through OCI;	-	-	-	-	-	0.01
	Deferred tax on items that will not be reclassified subsequently to profit or loss	1.45	(0.54)	0.29	2.69	0.88	0.95
	Income tax on items that will not be reclassified subsequently to profit or loss	(1.45)	0.54	(0.29)	(2.69)	(0.88)	(0.95)
	<b>TOTAL OF OTHER COMPREHENSIVE INCOME/(LOSSES)</b>	<b>5.74</b>	<b>(1.45)</b>	<b>1.17</b>	<b>10.68</b>	<b>3.50</b>	<b>4.67</b>
	<b>TOTAL OF COMPREHENSIVE INCOME/(LOSSES) FOR THE PERIOD</b>	<b>239.41</b>	<b>223.24</b>	<b>170.86</b>	<b>702.93</b>	<b>649.21</b>	<b>887.49</b>
<b>XI</b>	<b>NO. OF PAID UP EQUITY SHARES (FACE VALUE @ RS.10)(NO. IN LACS)</b>	<b>104.83</b>	<b>104.83</b>	<b>104.83</b>	<b>104.83</b>	<b>104.83</b>	<b>104.83</b>
<b>XIII</b>	<b>Earnings Per Equity Share (Nominal Value of Share of Rs.10/- each)</b>						
	<b>Basic and Diluted Earning Per Share</b>						
	a) On the Basis of Profit for the Year	<b>2.23</b>	<b>2.14</b>	<b>1.62</b>	<b>6.60</b>	<b>6.16</b>	<b>8.42</b>

**AS PER MY REPORT OF EVEN DATE**

**For DHIRAJ H MEHTA & CO.**

**CHARTERED ACCOUNTANTS**

**DHIRAJ HIMMATLAL MEHTA**

**DHIRAJ H.MEHTA**

**PROPRIETOR**

**Membership No. 129288**

**PLACE : MUMBAI**

**DATED : 30/01/2023**

**UDIN: 23129288BGWLQC7334**

**For SHREEJI TRANSLOGISTICS LTD**

**RAJNIKANT CHHABILDAS SHAH**

**RAJNIKANT C. SHAH**

**DIRECTOR**

**DIN: 00269109**

**NARENDRA CHHABILDAS SHAH**

**NARENDRA C. SHAH**

**DIRECTOR**

**DIN: 00268812**


Digitally signed by NARENDRA CHHABILDAS SHAH  
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## SHREEJI TRANSLOGISTICS LTD

Reg. Office:--Shreeji Krupa, Sector 19C, Plot No.107, Vashi, Navi Mumbai, Maharashtra 400705  
Tel No.: -022-40746666/40746618, Email Id:-mumbai@shreejitrans.com,Website:-www.shreejitranslogistics.com  
CIN:-L63010MH1994PLC077890

### RECONCILIATION OF STANDALONE PROFIT BETWEEN INDAS AND PREVIOUS INDIAN GAAP FOR EARLIER PERIOD AND AS AT DECEMBER 31, 2021

		Profit Reconciliation	Profit Reconciliation
		Quarter ended 31st Dec. 2021 RS. (In Lacs)	Nine Months ended 31st Dec. 2021 RS. (In Lacs)
<b>Sr. No.</b>	<b>Particulars</b>		
	<b>Profit for the period as per Previous GAAP</b>	170.68	648.65
	<b>Add / (Less) : Adjustments for GAAP Differences</b>		
1	Fair Valuation of Financial Assets & Liability	0.19	0.56
2	Remeasurement of defined benefit obligation recognised in OCI under Ind AS	(1.17)	(3.50)
3	Deferred Tax	0.29	0.88
4	Impact of tax on Ind AS adjustments	(0.29)	(0.88)
	<b>Net Profit before OCI as per Ind AS</b>	<b>169.70</b>	<b>645.71</b>
	Other Comprehensive Income	1.17	3.50
	<b>Total Comprehensive Income as per Ind AS</b>	<b>170.87</b>	<b>649.21</b>

#### AS PER MY REPORT OF EVEN DATE

**For DHIRAJ H MEHTA & CO.  
CHARTERED ACCOUNTANTS**

DHIRAJ HIMMATLAL MEHTA  
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**DHIRAJ H.MEHTA  
PROPRIETOR**

**Membership No. 129288**

**PLACE : MUMBAI**

**DATED : 30/01/2023**

**UDIN: 23129288BGWLQC7334**

#### For SHREEJI TRANSLOGISTICS LTD

RAJNIKANT  
CHHABILDA  
S SHAH  
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**RAJNIKANT C. SHAH  
DIRECTOR**

**DIN: 00269109**

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CHHABILD  
AS SHAH  
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**NARENDRA C. SHAH  
DIRECTOR**

**DIN: 00268812**

**Notes: -**

1. The above standalone financial results which are published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at its meeting held on 30<sup>th</sup> January, 2023;
2. Result for the quarter and nine months ended 31<sup>st</sup> December, 2022 are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs, Consequently, result for the quarter and nine month ended 31<sup>st</sup> December, 2021 and previous year ended 31<sup>st</sup> March, 2022 have been restated to comply with Ind-AS to make them comparable;

**3. Transition to Indian Accounting Standards (IND AS)**

- i. The Company has adopted Ind AS with effect from 01<sup>st</sup> April, 2022 with comparatives being restated. Accordingly, the impact of transition has been provided in the Opening Reserves as at 01<sup>st</sup> April, 2021 and all the periods presented have been restated accordingly.

**ii. Exemptions applied at transition**

- a. The Company has applied the following significant exemptions in its financial results:
- b. Property, Plant and Equipment: The Company has elected to consider such carrying amount as per GAAP as deemed cost as at the date of transition;
- c. Investments in subsidiary and associates in the Company separate financial statements: The Company has elected the option to measure its investment at cost which is the previous GAAP carrying amount at the date of transition in the Company's separate financial statements;
- d. The Company has valued financial assets (other than Investment in subsidiaries, associate and joint ventures which are accounted at cost), at fair value. Impact of fair value changes as on the date of transition, is recognised in opening reserves and changes thereafter are recognised in Profit and Loss Account or Other Comprehensive Income, as the case may be;
- e. Deferred Tax: The impact of transition adjustments together with Ind AS mandate of using balance sheet approach (against profit and loss approach in the previous GAAP) for computation of deferred taxes has resulted in charge to the Reserves, on the date of transition, with consequential impact to the Profit and Loss account for the subsequent periods

4. In accordance with Ind AS 108 'Operating Segment', the Company has disclosed Segment information on consolidated basis for the quarter and nine months ended December 31, 2022;
5. The Unaudited Financial results for the quarter and nine months ended December 31, 2022 are in compliance with the Indian Accounting Standard (Ind AS) notified by the Ministry of Corporate Affairs as prescribed under section 133 of the Companies Act 2013 (Act);
6. The Figures of the previous period/year have been regrouped /recast wherever considered necessary.

**For DHIRAJ H MEHTA AND CO.  
CHARTERED ACCOUNTANTS**

**FIRM 'S REGISTRATION NO. 145318W**

**DHIRAJ  
HIMMATLAL  
MEHTA  
DHIRAJ H MEHTA  
PROPRIETOR**

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cn=DHIRAJ HIMMATLAL MEHTA,  
Date: 2023.01.30 12:42:46 +05'30'

**Membership No. 129288  
PLACE: - MUMBAI  
DATE: - 30<sup>th</sup> January, 2023  
UDIN: - 23129288BGWLQC7334**

**FOR SHREEJI TRANSLLOGISTICS LTD.**

**RAJNIKANT  
CHHABILDA  
S SHAH**

**RAJNIKANT SHAH  
DIRECTOR  
DIN:-00269109**

**PLACE:-NAVI MUMBAI  
DATE: - 30<sup>th</sup> January, 2023**

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pseudonym=9827462338470a79f0532a260c29460,  
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Date: 2023.01.30 12:43:34 +05'30'

**NARENDRA  
CHHABILD  
AS SHAH**

**NARENDRA SHAH  
DIRECTOR  
DIN:-00268812**

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