

Bijan Ghosh & Associates

CHARTERED ACCOUNTANTS

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Limited Review Report

Review Report to Destiny Logistics & Infra Limited

(CIN : L63090WB2011PLC165520)

We have reviewed the accompanying statement of unaudited financial results of **DESTINY LOGISTICS & INFRA LIMITED** for the Half Year ended **30th September, 2022** which are included in the accompanying "Statement of Unaudited Financial Results for half year ended **September 30, 2022**" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular dated July 5, 2016, Which has been initiated by us for identification Purposes. The Statement is the responsibility of the company's management and has been approved by the Board Directors. Further, the Management is also responsible to ensure that the accounting policies used in preparations of this statement in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2400, Engagement to Review Financial Statement 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 financial statement are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting other recognised 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) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 14th Nov, 2022

Place : Kolkata

For Bijan Ghosh & Associates
Chartered Accountants.



Bijan Ghosh
Proprietor
M. No. 009491

Firm Registration No. 323214E

UDIN: 22009491BDCYXM9102

DESTINY LOGISTICS & INFRA LIMITED

(Formerly known as Destiny Logistic Limited)

CIN: L63090WB2011PLC165520

STATEMENT OF UN- AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2022

			(Rs. in lacs except Per share data)	
Sr No	Particulars	Half Year ended September 31, 2022	Half Year ended September 31, 2021	For the year ended on March 31, 2022
		Un-Audited	Un-Audited	Audited
1	Revenue From Operations			
	(a) Revenue from Operations	709.11	466.49	3,469.95
	(b) Other Income	5.18	0.00	5.35
	Total Revenue (Net)	714.29	466.49	3,475.30
2	Expenses			
	a. Cost of Materials Consumed	0.00	0.00	0.00
	b. Purchases of Stock-in-trade	453.75	391.65	2,872.19
	c. Changes in inventories of Stock-in-Trade	(1.41)	0.00	(8.93)
	d. Employee benefits expenses	18.66	30.28	363.39
	e. Finance Cost	14.93	5.35	10.90
	f. Depreciation and Amortization Expenses	0.22	0.30	0.60
	g. Other Expenses	192.26	19.04	61.79
	Total Expenses	678.41	446.62	3,299.94
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	35.88	19.87	175.36
4	Exceptional Items	0.00	0.00	0.00
5	Profit/(Loss) before Extraordinary items and tax (3-4)	35.88	19.87	175.36
6	Extraordinary Items	0.00	0.00	0.00
7	Profit Before Tax (5-6)	35.88	19.87	175.36
8	Tax Expenses			
	(a) Current Tax	9.33	5.16	45.59
	(b) Deferred Tax	(0.02)	(0.01)	(0.00)
	Total Tax Expenses	9.31	5.15	45.59
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	26.57	14.72	129.77
10	Profit (Loss) from Discontinuing operations before Tax	0.00	0.00	0.00
11	Tax Expenses of Discontinuing Operations	0.00	0.00	0.00
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	26.57	14.72	129.77
13	Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method	0.00	0.00	0.00
14	Net Profit (Loss) for the period (12+13)	26.57	14.72	129.77
15	Other comprehensive income, net of income tax			
	a) i) Amount of item that will not be reclassified to profit or loss	0.00	0.00	0.00
	ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00
	b) i) item that will be reclassified to profit or loss	0.00	0.00	0.00
	ii) income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00
	Total other comprehensive income, net of income tax	0.00	0.00	0.00
16	Total Comprehensive income for the period	26.57	14.72	129.77
17	Details of equity share capital			
	Paid-up Equity Share Capital	769.40	50.00	769.40
	Face Value of Equity Share Capital	10.00	10.00	10.00
18	Details of debt securities			
	Paid -Up Debt capital	0.00	0.00	0.00
	Face value of debt Securities	0.00	0.00	0.00
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	926.04	515.04	899.48
20	Debenture Redemption reserve	0.00	0.00	0.00
21	Earning per Share			
i	Earning per Share for Continuing Operations			
	Basic Earning (Loss) per share from Continuing operations	0.35	2.94	1.69
	Diluted Earning (Loss) per share from Continuing operations	0.35	2.94	1.69
ii	Earning per Share for discontinuing Operations			
	Basic Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00
	Diluted Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00
iii	Earnings per Equity Share			
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.35	2.94	1.69
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.35	2.94	1.69

Note:	
1	The above audited Financial statement for the Half Year ended March, 2022 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 2022 and Statutory Auditors of the Company have carried out Limited review audit of the same.
2	This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule 2015 (IND AS) prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extend applicable.
3	The previous periods figures have been regrouped wherever necessary.
4	The Statutory auditors of the company have carried out a "Limited Review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
Place: Kolkata Date: 14th Nov, 2022 For, Destiny Logistics & Infra Limited REKHA BHAGAT  Mrs. Rekha Bhagat DIN: 03564763 Managing Director	

DESTINY LOGISTICS & INFRA LIMITED

(Formerly known as Destiny Logistic Limited)

CIN: L63090WB2011PLC165520

Un- Audited Statement of Assets & Liabilities as at 30th September, 2022

		(Rs. In Lacs)	
	Particulars	Audited AS AT 30.09.2022	Audited AS AT 31.03.2022
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	769.40	769.40
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity	926.04	899.48
	Total (A)	1,695.44	1,668.88
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	97.68	20.92
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total (B1)	97.68	20.92
B2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	221.75	178.49
	(ii) Trade payables	546.82	470.05
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	43.51	288.82
	(c) Provisions	60.30	50.97
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	872.38	988.33
	Total Equity and Liabilities (A+B1+B2)	2,665.50	2,678.13
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment	0.59	0.51
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	735.41	521.00
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	0.18	0.16
	(j) Other non-current assets	-	-
	Total (A)	736.18	521.67
B	Current assets		
	(a) Inventories	52.64	51.22
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	1,623.01	1,755.61
	(iii) Cash and cash equivalents	119.58	43.10
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	35.60	237.44
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	98.49	69.09
	Total (B)	1,929.32	2,156.46
	Total Assets (A+B)	2,665.50	2,678.13

Place: Kolkata
Date: 14th Nov, 2022

For, Destiny Logistics & Infra Limited

**REKHA
BHAGAT**

REKHA BHAGAT
Chartered Accountant
Firm No. 1234567890
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CIN: L63090WB2011PLC165520

Mrs. Rekha Bhagat
DIN: 03564763
Managing Director

Destiny Logistics & Infra Limited
(Formerly Known as Destiny Logistic Limited)
CIN: L63090WB2011PLC165520

Segment wise Revenue, Results, Assets and Liabilities for the half-year ended 30th September, 2022

(Rs. In Lakhs)

	Particulars	Half-year ended		Year ended
		30.09.2022	30.09.2021	31.03.2022
		Un-Audited	Un-Audited	Audited
1 Segment-wise Revenue				
(a) Transport		227.77	466.49	1,095.82
(b) Construction		481.34	-	2,374.13
Total		709.11	466.49	3,469.95
Less: Inter Segment revenue (if any)		-	-	-
Net Sales/Income from Operations		709.11	466.49	3,469.95
2 Segment results				
Profit/Loss before Interest and Tax				
(a) Transport		7.18	14.52	164.46
(b) Construction		13.77	-	-
Total		20.95	14.52	164.46
Less: Interest		-14.93	-5.35	-10.90
Less: Other Un-allocable Expenditure net off		-	-	-
Un-allocable income		-	-	-
Total Profit Before tax		35.88	19.87	175.36
3 Segment Assests				
(a) Transport		869.50	773.67	826.90
(b) Construction		-	684.62	1,851.23
Un allocable assests (if any)		1796.00	-	-
Total		2,665.50	1,458.29	2,678.13
4 Segment Liabilities				
(a) Transport		230.73	443.24	194.38
(b) Construction		739.33	-	814.87
Un allocable Liabilities (if any)		-	-	-
Total		970.06	443.24	1,009.25
Place: Kolkata Date: 14th Nov '2022 For Destiny Logistics & Infra Limited REKHA BHAGAT Mrs. Rekha Bhagat DIN: 03564763 Managing Director				