



# S J LOGISTICS (INDIA) LIMITED

February 05, 2025

**National Stock Exchange of India Limited**

Exchange Plaza, C-1 Block G  
Bandra Kurla Complex, Bandra (E) Mumbai – 400051, India

**Symbol:** SJLOGISTIC

**Subject: Integrated Filing (Financials) for the quarter ended on December 31, 2024**

Please find attached herewith the Integrated Filing (Financial) of S J Logistics (India) Limited ('Company') for the quarter ended December 31, 2024 ("**Annexure A**"). The same is also being made available on the website of the Company at [www.sjlogistics.co.in](http://www.sjlogistics.co.in)

This disclosure is being made in compliance with the SEBI Circular No. SEBI/HO/CFD/CFDPoD-2/CIR/P/2024/185 dated December 31, 2024, Circular No. NSE/CML/2025/02 issued by the National Stock Exchange of India Limited, dated January 2, 2025.

Kindly take the same on your records.

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

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**Rajen Hasmukhlal Shah**  
**Chairman & Managing Director**  
**DIN: 01903150**

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Registered Office

Office No. 901 /902 /903, Centrum, Opp. Railla 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

## Annexure A

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

To Board of Directors,  
**S J 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 nine months ended 31st December, 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.

- 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).
- Key Observation:
  - A. The Company has approved the Preferential allotment of 6,40,000 (Six Lakh Forty Thousand) equity shares of face value of Rs. 10/- each fully paid-up at a price of Rs. 576/- per equity share (including premium of Rs.566 per equity share), aggregating to Rs. 36,86,40,000/- on December 12, 2024, in accordance with applicable provisions under the Companies Act, 2013, and other relevant regulatory requirements.
  - B. The Company has approved the Issue of 7,00,000 (Seven Lakhs) warrants of face value of Rs. 10/- each at a price of Rs. 576/- per warrant (including premium of Rs.566 per warrant) which will be converted into equivalent number of equity shares upon conversion, aggregating to Rs. 40,32,00,000. (25% of the issue price payable on issue of warrants & balance on exercise of option), in compliance with the provisions of the Companies Act, 2013, and other applicable statutory requirements.
- 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: 05-02-2025

UDIN: 25045305BMKUG9191





# S J LOGISTICS (INDIA) LIMITED

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE 9 MONTHS AND QUARTER ENDED 31ST DECEMBER, 2024

(Rs. In Lakhs except EPS)

Particulars	For the Quarter ended			For the 9 Months Ended		For the Year ended
	31st December, 2024	30th September, 2024	31st December, 2023	31st December, 2024	31st December, 2023	31st March, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>INCOME</b>						
Revenue from Operations	13,585.31	12,419.91	7,922.60	36,076.26	18,232.06	27,086.02
Other Income	9.32	9.83	8.47	27.25	37.58	249.40
<b>TOTAL INCOME</b>	<b>13,594.63</b>	<b>12,429.74</b>	<b>7,931.07</b>	<b>36,103.51</b>	<b>18,269.64</b>	<b>27,335.42</b>
<b>EXPENSES</b>						
Purchase of Services	11,189.55	10,076.26	6,665.68	29,514.62	15,069.85	22,658.37
Employee Benefit Expenses	279.73	212.88	143.54	677.11	391.49	612.30
Depreciation & Amortisation Expense	62.25	35.66	10.10	118.02	30.22	46.13
Finance Cost	137.35	87.60	78.05	261.16	237.13	279.35
Other Expenses	89.28	370.50	245.08	684.31	589.69	872.06
<b>TOTAL EXPENSES</b>	<b>11,758.16</b>	<b>10,782.90</b>	<b>7,142.45</b>	<b>31,255.22</b>	<b>16,318.38</b>	<b>24,468.21</b>
Profit before exceptional and extraordinary items and tax	1,836.47	1,646.84	788.62	4,848.29	1,951.26	2,867.21
Exceptional Items	-	-	-	-	-	-
Profit before extraordinary items and tax	1,836.47	1,646.84	788.62	4,848.29	1,951.26	2,867.21
Extraordinary Items	-	-	-	-	-	-
Profit before tax	1,836.47	1,646.84	788.62	4,848.29	1,951.26	2,867.21
Tax Expenses						
Current Tax (Income Tax)	396.09	371.88	167.52	1,055.85	393.06	616.59
Deferred Tax	19.13	3.09	2.51	26.72	8.54	-11.23
Excess/(Short) Provision of Previous Year	-	-	0.63	-	0.63	0.63
	415.22	374.97	170.66	1,082.57	402.23	605.99
Profit/(Loss) for the period ended from Continuing Operations	1,421.25	1,271.87	617.96	3,765.72	1,549.03	2,261.22
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	-	-	-	-	-	-
Profit/(Loss) for the period ended	1,421.25	1,271.87	617.96	3,765.72	1,549.03	2,261.22
Paid up Equity Share Capital	1,512.31	1,448.31	1,448.31	1,512.31	1,448.31	1,448.31
Other Equity	-	-	-	-	-	9,756.05
<b>Earnings per Equity Share:</b>						
Basic	9.78	8.78	6.04	25.92	15.14	20.03
Diluted	9.75	8.78	6.04	25.83	15.14	20.03

### 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 / 9 months ended 31st December, 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 5th, February, 2025. The Statutory Auditors (Peer Reviewed) of the Company have carried out limited review of the consolidated financial results for the quarter / 9 months ended 31st December, 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.
- The Board of Directors of the company has approved the Preferential allotment of 6,40,000 (Six Lakh Forty Thousand) equity shares of face value of Rs. 10/- each fully paid-up at a price of Rs. 576/- per equity share (including premium of Rs.566 per equity share), aggregating to Rs. 36,86,40,000/- on December 12, 2024.
- The Board of Directors of the company has approved the issue of 7,00,000 (Seven Lakhs) warrants of face value of Rs. 10/- each at a price of Rs. 576/- per warrant (including premium of Rs.566 per warrant) which will be converted into equivalent number of equity shares upon conversion, aggregating to Rs. 40,32,00,000. (25% of the issue price payable on issue of warrants & balance on exercise of option)

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

  
Mr. Rajen Shah  
Chairman & Managing Director  
DIN: 01903150  
Place: Thane  
Date: 05/02/2025



Registered Office

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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 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 nine months ended 31st December, 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.

- **Key Observation:**

A. The Company has approved the Preferential allotment of 6,40,000 (Six Lakh Forty Thousand) equity shares of face value of Rs. 10/- each fully paid-up at a price of Rs. 576/- per equity share (including premium of Rs.566 per equity share), aggregating to Rs. 36,86,40,000/- on December 12, 2024, in accordance with applicable provisions under the Companies Act, 2013, and other relevant regulatory requirements.

B. The Company has approved the Issue of 7,00,000 (Seven Lakhs) warrants of face value of Rs. 10/- each at a price of Rs. 576/- per warrant (including premium of Rs.566 per warrant) which will be converted into equivalent number of equity shares upon conversion, aggregating to Rs. 40,32,00,000. (25% of the issue price payable on issue of warrants & balance on exercise of option), in compliance with the provisions of the Companies Act, 2013, and other applicable statutory requirements.
- 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: 05-02-2025

UDIN: 25045305BMKUST3886





# S J LOGISTICS (INDIA) LIMITED

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE 9 MONTHS AND QUARTER ENDED 31ST DECEMBER 2024

(Rs. In Lakhs except EPS)

Particulars	For the Quarter ended			For the 9 Months Ended		For the Year ended
	31st December, 2024	30th September, 2024	31st December, 2023	31st December, 2024	31st December, 2023	31st March, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>INCOME</b>						
Revenue from Operations	8,933.78	8,260.19	4,293.29	23,474.99	8,899.81	14,871.41
Other Income	11.87	11.06	10.58	33.51	30.98	250.86
<b>TOTAL INCOME</b>	<b>8,945.65</b>	<b>8,271.25</b>	<b>4,303.87</b>	<b>23,508.50</b>	<b>8,930.79</b>	<b>15,122.27</b>
<b>EXPENSES</b>						
Purchase of Services	7,415.95	6,901.91	3,598.46	19,582.52	7,414.69	12,557.66
Employee Benefit Expenses	173.27	114.58	73.10	384.00	171.00	278.47
Depreciation & Amortisation Expense	48.16	22.60	10.02	80.33	29.98	38.16
Finance Cost	119.61	65.07	68.89	209.09	214.56	247.23
Other Expenses	155.36	219.86	193.58	562.54	445.85	670.89
<b>TOTAL EXPENSES</b>	<b>7,912.35</b>	<b>7,324.02</b>	<b>3,944.05</b>	<b>20,818.48</b>	<b>8,276.08</b>	<b>13,792.41</b>
<b>Profit before exceptional and extraordinary items and tax</b>	<b>1,033.30</b>	<b>947.23</b>	<b>359.82</b>	<b>2,690.02</b>	<b>654.71</b>	<b>1,329.86</b>
Exceptional Items	-	-	-	-	-	-
<b>Profit before extraordinary items and tax</b>	<b>1,033.30</b>	<b>947.23</b>	<b>359.82</b>	<b>2,690.02</b>	<b>654.71</b>	<b>1,329.86</b>
Extraordinary Items	-	-	-	-	-	-
<b>Profit before tax</b>	<b>1,033.30</b>	<b>947.23</b>	<b>359.82</b>	<b>2,690.02</b>	<b>654.71</b>	<b>1,329.86</b>
<b>Tax Expenses</b>						
Current Tax (Income Tax)	248.96	238.40	87.80	664.78	161.60	333.89
Deferred Tax	20.05	5.16	2.14	29.74	5.72	-10.64
Excess/(Short) Provision of Previous Year	-	-	-0.68	-	-0.68	-0.68
	<b>269.01</b>	<b>243.56</b>	<b>89.26</b>	<b>694.52</b>	<b>166.64</b>	<b>322.57</b>
<b>Profit/(Loss) for the period ended from Continuing Operations</b>	<b>764.29</b>	<b>703.67</b>	<b>270.56</b>	<b>1,995.50</b>	<b>488.07</b>	<b>1,007.29</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>764.29</b>	<b>703.67</b>	<b>270.56</b>	<b>1,995.50</b>	<b>488.07</b>	<b>1,007.29</b>
<b>Paid up Equity Share Capital</b>	<b>1,512.31</b>	<b>1,448.31</b>	<b>1,448.31</b>	<b>1,512.31</b>	<b>1,448.31</b>	<b>1,448.31</b>
<b>Other Equity</b>						<b>7,838.04</b>
<b>Earnings per Equity Share:</b>						
Basic	5.26	4.86	2.64	13.73	4.77	8.92
Diluted	5.24	4.86	2.64	13.69	4.77	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 / 9 months ended 31st December, 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 5th February, 2025. The Statutory Auditors (Peer Reviewed) of the Company have carried out limited review of the standalone financial results for the quarter / 9 months ended 31st December, 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.
  - The Board of Directors of the company has approved the Preferential allotment of 6,40,000 (Six Lakh Forty Thousand) equity shares of face value of Rs. 10/- each fully paid-up at a price of Rs. 576/- per equity share (including premium of Rs.566 per equity share), aggregating to Rs. 36,86,40,000/- on December 12, 2024.
  - The Board of Directors of the company has approved the Issue of 7,00,000 (Seven Lakhs) warrants of face value of Rs. 10/- each at a price of Rs. 576/- per warrant (including premium of Rs.566 per warrant) which will be converted into equivalent number of equity shares upon conversion, aggregating to Rs. 40,32,00,000. (25% of the issue price payable on issue of warrants & balance on exercise of option)

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

**Mr. Rajen Shah**  
Chairman & Managing Director  
DIN: 01903150  
Place: Thane  
Date: 05/02/2025





# S J LOGISTICS (INDIA) LIMITED

## B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement of Deviation / Variation in utilization of funds raised	
<b>Name of listed entity</b>	S J Logistics (India) Limited
<b>Mode of Fund Raising</b>	Preferential Allotment
<b>Date of Raising Funds</b>	Date of Allotment: December 12, 2024
<b>Amount Raised</b>	36,86,40,000/-
<b>Report filed for Quarter ended</b>	December 31, 2024
<b>Monitoring Agency</b>	Not Applicable
<b>Monitoring Agency Name, if applicable</b>	Not Applicable
<b>Is there a Deviation / Variation in use of funds raised</b>	No
<b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders</b>	Not Applicable
<b>If Yes, Date of shareholder Approval</b>	Not Applicable
<b>Explanation for the Deviation / Variation</b>	Not Applicable
<b>Comments of the Audit Committee after review</b>	No Comments
<b>Comments of the auditors, if any</b>	Not Comments

Registered Office

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# S J LOGISTICS (INDIA) LIMITED

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

Original Object	Modified Object, if any	Original Allocation (Rs.in Lakhs)	Modified allocation, if any	Funds Utilised	Unutilized amount as on 31 <sup>st</sup> December, 2024 (Rs. in Lakhs)	Amount of Deviation /Variation for the Quarter according to applicable object	Remarks if any
Working Capital requirements	NA	3686.40	NA	1772.46	1913.94	NA	-
<b>Total</b>		<b>3686.40</b>	<b>NA</b>	<b>1772.46</b>	<b>1913.94</b>	<b>NA</b>	<b>-</b>

**Deviation or variation could mean:**

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund-raising document i.e., prospectus, letter of offer, etc.

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**

- NIL

Sr. No	Particulars	in INR (Crore)
<b>1</b>	<b>Loans / revolving facilities like cash credit from banks / financial institutions</b>	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	
<b>2</b>	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	
<b>3</b>	<b>Total financial indebtedness of the listed entity including short-term and long-term debt</b>	

Registered Office

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## S J LOGISTICS (INDIA) LIMITED

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)**

- Not Applicable

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)**

- Not Applicable

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