



# KLJ Resources Limited

CORP. OFF. : KLJ HOUSE, 8A, SHIVAJI MARG, NAJAFGARH ROAD, NEW DELHI-110 015 (INDIA)  
TEL. : (011) 25459706-7-8, 41427427-8-9, 45371400 FAX : (0091-11) 25458767, 25459709  
E-MAIL : krl@kljindia.com WEBSITE : www.kljindia.com CIN : L67120WB1986PLC041487

Date: 30.05.2022

To,

The Secretary,  
The Calcutta Stock Exchange Ltd.  
7, Lyons Range, Dalhousie,  
Kolkata-700 001, West Bengal

CSE SECURITY CODE: 021095

**Sub: Outcome of the Board Meeting held on 30<sup>th</sup> May, 2022, in accordance with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

The Board of Directors of the Company in its meeting held today i.e. on Monday, 30<sup>th</sup> May, 2022 commenced at 3.00 p.m. and concluded at 4.30 p.m. has *inter-alia* approved the followings:

1. the Standalone Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2022 under Regulation 33 of Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulation, 2015.
2. the Consolidated Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2022 under Regulation 33 of Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulation, 2015.
3. recommended a dividend @ of 2.5% i.e. of Rs. 0.25 (Twenty Five Paise) per equity share of Rs. 10 (Rupees Ten) each on the equity share capital of the company for the year ended 31<sup>st</sup> March, 2022 subject to the approval of shareholders at the 36<sup>th</sup> Annual General Meeting.

Further, I Ajai Kumar Gupta, Company Secretary of KLJ Resources Limited (hereinafter referred as "the Company") having its registered office at 8, Cammac Street, Kolkata 700017, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 hereby declare that the Statutory Auditors of the Company, M/s Kumar Chopra & Associates, Chartered Accountants (FRN: 000131N) have issued their Audit Reports on Standalone Annual Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2022 and Consolidated Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2022, with unmodified opinion.

In this regard, please find enclosed herewith the following:-

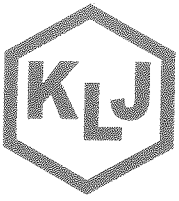
1. The Standalone Annual Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2022 and Consolidated Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2022.
2. Audit Reports submitted by M/s Kumar Chopra & Associates, Chartered Accountants (FRN: 000131N), Statutory Auditors of the Company on Standalone Annual Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2022 and Consolidated Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2022.

For KLJ Resources Limited

  
Company Secretary

REGISTERED OFFICE : "Shanti Niketan Building" Suite No. 22, Ground Floor, 8, Camac Street, KOLKATA - 700017 (INDIA)

MUMBAI OFFICE : HUBTOWN SOLARIS, 403/404, 4th Floor, N. S. Phadke Marg,  
Near Andheri East West Flyover, Andheri (East), MUMBAI - 400069 (INDIA)



# KLJ Resources Limited


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**E-MAIL** : krl@kljindia.com **WEBSITE** : www.kljindia.com **CIN** : L67120WB1986PLC041487

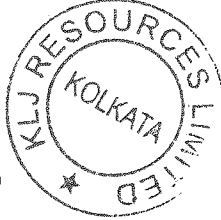
Kindly take the same on record and oblige.

Thanking you,

Yours Sincerely,

For **KLJ RESOURCES LIMITED**

  
**(Ajai Kumar Gupta)**  
Company Secretary  
Membership No.: FCS 8020



**Encl: As stated**

**REGISTERED OFFICE** : "Shanti Niketan Building" Suite No. 22, Ground Floor, 8, Camac Street, KOLKATA - 700017 (INDIA)

**MUMBAI OFFICE** : HUBTOWN SOLARIS, 403/404, 4th Floor, N. S. Phadke Marg,  
Near Andheri East West Flyover, Andheri (East), MUMBAI - 400069 (INDIA)



Independent Auditor's Report on the Standalone Financial Results of KLJ Resources Limited for the quarter and year ended March 31, 2022 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**INDEPENDENT AUDITOR'S REPORT**

**To the Board of directors of KLJ RESOURCES LIMITED**

**Report on the Audit of the Standalone Financial Results**

*1. Opinion*

We have audited the accompanying standalone financial results of **KLJ Resources Limited** (the company) for the quarter and year ended March 31, 2022 ("standalone financial results"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements ) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2022.

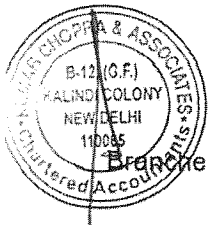
*2. Basis for Opinion*

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*3. Management's Responsibilities for the Standalone Financial Results*

These standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for

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For KLJ Resources Limited



safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

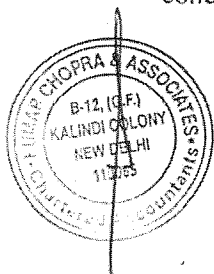
The Board of Directors are also responsible for overseeing the Company's financial reporting process of the Company.

#### *4. Auditor's Responsibilities for the Audit of the Standalone Financial Results*

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.



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**For KLJ Resources Limited**

  
**Company Secretary**

However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

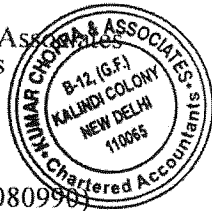
We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

5. *Other Matters*

- The standalone financial results include the results for the quarter ended March 31, 2022 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
- The standalone annual financial results dealt with by this report have been prepared for the express purpose of filing with Stock Exchanges. These results are based on and should be read with the audited standalone financial statements of the Company for the year ended March 31, 2022 on which we issued an unmodified audit opinion vide our report dated 30.05.2022

For Kumar Chopra & Associates  
Chartered Accountants  
FRN: 000131N



SUNIL JAIN  
Partner (Membership 080998)  
Place of signature: New Delhi  
Date: 30.05.2022

UDIN: 22080990AJXAH2239

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For KLJ Resources Limited

  
Company Secretary

**KLJ RESOURCES LIMITED**

CIN: L67120WB1986PLC041487

Registered office : 8, Cammac Street, Kolkata- 700 017

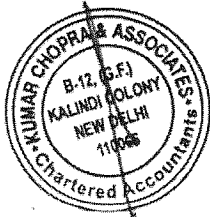
Phone: 011-25459706, Fax: 011-25459709, E-mail: kljresources@kljindia.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2022

(Amount in Lacs)

	Particulars	Quarter Ended			Standalone Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	81,246.30	80,291.15	70,261.91	3,22,637.85	2,11,646.73
II	Other Income	606.45	363.20	353.70	1,822.89	1,968.03
III	<b>Total Income (I+II)</b>	<b>81,852.75</b>	<b>80,654.35</b>	<b>70,615.61</b>	<b>3,24,460.74</b>	<b>2,13,614.76</b>
IV	<b>Expenses</b>					
	a) Cost of Materials Consumed	4,190.11	2,280.99	4,138.55	10,517.02	7,436.35
	b) Purchases of stock-in-trade	83,361.61	77,351.02	86,166.81	2,77,367.56	2,02,569.52
	c) Change in inventories of Finished Goods, Stock in trade and work in progress	(12,708.68)	(3,021.64)	(32,255.43)	3,440.32	(28,565.12)
	d) Employee Benefit Expenses	881.49	514.20	282.03	3,866.81	1,909.07
	e) Finance costs	189.79	169.75	147.81	611.80	566.11
	f) Depreciation and Amortization Expense	237.80	112.10	79.68	528.25	376.78
	g) Other Expenses	1,855.47	848.40	1,407.45	4,473.43	2,575.84
	<b>Total Expenses (IV)</b>	<b>78,007.59</b>	<b>78,254.82</b>	<b>59,966.90</b>	<b>3,00,805.19</b>	<b>1,86,868.55</b>
V	<b>Profit/(Loss) before exceptional Items and tax (III-IV)</b>	<b>3,845.16</b>	<b>2,399.53</b>	<b>10,648.71</b>	<b>23,655.55</b>	<b>26,746.21</b>
VI	Exceptional Items					
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>3,845.16</b>	<b>2,399.53</b>	<b>10,648.71</b>	<b>23,655.55</b>	<b>26,746.21</b>
VIII	<b>Tax Expenses</b>					
	(1) Current Tax	1,184.03	598.10	2,858.24	6,153.16	6,887.08
	(2) Deferred Tax	18.75	-	(54.76)	18.75	(54.76)
	<b>Total Tax Expense</b>	<b>1,202.78</b>	<b>598.10</b>	<b>2,803.48</b>	<b>6,171.91</b>	<b>6,832.32</b>
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>2,642.38</b>	<b>1,801.43</b>	<b>7,845.23</b>	<b>17,483.64</b>	<b>19,913.89</b>
X	Profit/(Loss) for the period from discontinued operations	-	-	-	-	-
XI	Tax Expenses of Discontinued operations	-	-	-	-	-
XII	<b>Profit/(Loss) from Discontinued operations after tax (X-XI)</b>					
XIII	<b>Profit/(Loss) for the period (IX+XII)</b>	<b>2,642.38</b>	<b>1,801.43</b>	<b>7,845.23</b>	<b>17,483.64</b>	<b>19,913.89</b>
XIV	<b>Other Comprehensive Income</b>					
	A (i) Items that will not be reclassified to profit or loss	663.62	(44.81)	357.92	726.06	461.51
	(ii) income tax relating to items that will not be reclassified to profit or loss	(155.04)	10.44	(84.13)	(169.59)	(107.83)
	B (i) Items that will be reclassified to profit or loss	(32.66)	-	28.43	(32.66)	28.43
	(ii) income tax relating to items that will be reclassified to profit or loss	7.61	-	(7.15)	7.61	(7.15)
	<b>Total Other Comprehensive Income</b>	<b>483.53</b>	<b>(34.37)</b>	<b>295.07</b>	<b>531.42</b>	<b>374.96</b>
XV	<b>Total Comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>3,125.91</b>	<b>1,767.06</b>	<b>8,140.30</b>	<b>18,015.06</b>	<b>20,288.85</b>
XVI	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1,074.00	1,074.00	1,074.00	1,074.00	1,074.00
XVII	Other Equity				80,438.50	62,450.32
XVIII	<b>Earning Per Share of Face Value of Rs. 10/- each</b>					
	(a) Basic	24.60	16.77	73.05	162.79	185.42
	(b) Diluted	24.60	16.77	73.05	162.79	185.42

- These Financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- The above audited standalone financial results for the quarter and year ended on 31st March, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 2022.
- The Statutory Auditors of the Company have conducted limited review of the above financial results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. There are no qualifications in the limited review report issued for the quarter and year ended 31st March, 2022.
- As per Ind AS 108 the segment reporting is not applicable to the Company.
- Previous period's figures have been regrouped/restated wherever considered necessary.



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For KLJ Resources Limited  
*[Signature]*  
Company Secretary

For and on behalf of  
**KLJ RESOURCES LIMITED**

*[Signature]*  
(Hemant Jain)

Managing Director  
DIN: 00506995

Place: New Delhi

Date: 30.05.2022



Independent Auditor's Report on Consolidated Financial Results of KLJ Resources Limited for the quarter and year ended March 31, 2022 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**INDEPENDENT AUDITOR'S REPORT**

**To the Board of directors of KLJ RESOURCES LIMITED**

**Report on the Audit of Consolidated Financial Results**

*1. Opinion*

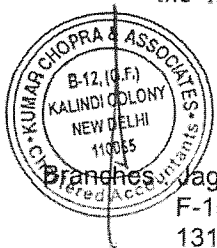
We have audited the accompanying consolidated financial results of **KLJ Resources Limited** (the "Holding Company") and its eight subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") and its one associate for the quarter and year ended March 31, 2022, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate financial statements/ consolidated separate financial of subsidiaries and associate, the consolidated financial results:

- i. include the results of the following entities:
  - a. Altamonte Townships & Resorts Pvt. Ltd. (Subsidiary Company)
  - b. Brokenhills Townships & Resorts Pvt. Ltd. (Subsidiary Company)
  - c. Springdale Townships & Resorts Pvt. Ltd. (Subsidiary Company)
  - d. Valley View Townships Pvt. Ltd. (Subsidiary Company)
  - e. AK Builtech Pvt. Ltd. (Subsidiary Company)
  - f. Sadhok Real Estate Pvt. Ltd. (Subsidiary Company)
  - g. KLJ Resources DMCC (Foreign Subsidiary Company)
  - h. KLJ Speciality Chemicals Pvt Ltd. (Subsidiary company)
  - i. Hamlog Plastic Goods Private Limited (Associate Company)
- ii. is presented in accordance with requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified; and
- iii. give a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated Profit including Other Comprehensive Income and other financial information for the quarter and year ended 31<sup>st</sup> March, 2022.

*2. Basis for Opinion*

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are



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**For KLJ Resources Limited**

Jagjot Singh Street, Patti Baru, Baraut, Distt. Baghpat (U.P.) - 250611, Tel. : 0120-261234 - 262897, 263076  
F-19, Angel Mega Mall, Kaushambhi, Ghaziabad (U.P.) - 201010, Tel. : 0120-4331621  
131, Qutab Plaza, DLF-I, Gurugram, Haryana - 122002, Tel. : 011-26184000

relevant to our audit of the consolidated financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

3. *Management's Responsibilities for the Consolidated Financial Results*

These consolidated financial results have been prepared on the basis of the consolidated financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associate entity in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associate entity are responsible for assessing the ability of the Group and its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group and its associate are responsible for overseeing the financial reporting process of the Group and its associate.

4. *Auditor's Responsibilities for the Audit of the Consolidated Financial Results*

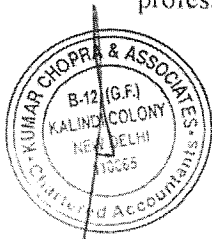
Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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For KLJ Resources Limited

  
Company Secretary



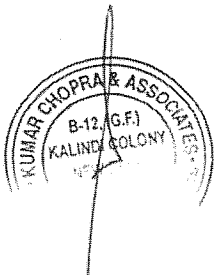


- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



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**For KLJ Resources Limited**  
*[Signature]*  
**Company Secretary 3**

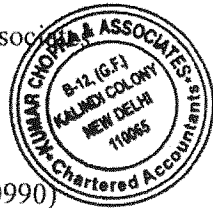
5. *Other Matters*

We did not audit the financial statements/ Consolidated financial statements/financial information of three Indian subsidiaries and one foreign subsidiary (including its subsidiary and associate), whose interim financial statements/ financial information/ financial results reflect total revenue of Rs 12,993.16 lacs and Rs 45,897.35 lacs, total net profit after tax of 330.91 lacs and Rs 1,285.54 lacs, total comprehensive profit of Rs.448.12 lacs and Rs 1,402.76 lacs, total assets Rs. 14,217.46 lacs for the quarter ended and year ended 31.03.2022 respectively and as considered in the consolidated unaudited financial results. The consolidated Ind As financial statements also include the Group's share of net profit/(Loss) of Rs.206.68 lakhs for the year ended 31st March, 2022, as considered in the consolidated Ind As financial statements in respect of 1 associate whose financial statements / financial information have not been audited by us. These financial statements/financial information of have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate, and our report in terms of sub-section (3) and (11) of section 143 of the Act, in so far as it relates to the aforesaid subsidiaries and associate, is based solely on the reports of such other auditors.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

- i. The Financial Results include the results for the quarter ended March 31, 2022 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
- ii. The consolidated annual financial results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges. These results are based on and should be read with the audited consolidated financial statements of the group and its associate, for the year ended March 31, 2022 on which we have issued an unmodified audit opinion vide our report dated June 30, 2022.

For Kumar Chopra & Associates  
Chartered Accountants  
FRN: 000131N



SUNIL JAIN  
Partner (Membership 080990)  
Place of signature: New Delhi  
Date: 30.05.2022  
UDIN: 22080990AJXCGF7509

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For KLJ Resources Limited  
Company Secretary

**KLJ RESOURCES LIMITED**

CIN: L67120WB1986PLC041487

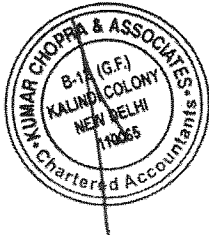
Registered office : 8, Camma Street, Kolkata- 700 017

Phone: 011-25459706, Fax: 011-25459709 , E-mail: kjresources@kljindia.com

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2022

(Amount in Lacs)

	Particulars	Quarter Ended			Consolidated Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	94,132.68	93,201.98	76,933.55	3,68,494.33	2,32,475.97
II	Other Income	752.99	619.75	233.02	1,922.61	1,873.47
III	<b>Total Income (I+II)</b>	<b>94,885.67</b>	<b>93,821.73</b>	<b>77,166.58</b>	<b>3,70,416.94</b>	<b>2,34,349.44</b>
IV	Expenses					
a)	Cost of Materials Consumed	4,190.11	2,280.99	(8,848.05)	10,517.02	7,436.35
b)	Purchases of stock-in-trade	95,641.99	89,540.00	1,05,437.27	3,20,828.81	2,21,839.98
c)	Change in inventories of Finished Goods, Stock in trade and work in progress	(12,708.68)	(3,021.64)	(32,255.43)	3,440.32	(28,565.12)
d)	Employee Benefit Expenses	1,110.13	708.08	409.42	4,446.37	2,243.96
e)	Finance costs	285.52	148.00	125.30	716.68	720.81
f)	Depreciation and Amortization Expense	193.50	119.60	(89.10)	506.41	364.75
g)	Other Expenses	1,178.51	1,194.12	1,554.82	4,271.89	2,701.72
	<b>Total Expenses (IV)</b>	<b>89,891.08</b>	<b>90,969.15</b>	<b>66,334.24</b>	<b>3,44,727.50</b>	<b>2,06,742.46</b>
V	Profit/(Loss) before exceptional Items and tax (III-IV)	4,994.59	2,852.58	10,832.34	25,689.44	27,606.99
VI	Exceptional Items					
VII	Shares in Profit/Loss of Associates	39.16	47.95	82.98	206.68	270.75
VIII	Profit/(Loss) before tax (V-VI+VII)	5,033.75	2,900.53	10,915.33	25,896.12	27,877.74
IX	Tax Expenses					
(1)	Current Tax	1,462.02	629.04	2,942.58	6,507.84	6,971.42
(2)	Deferred Tax	14.46	-	(20.08)	14.46	(20.08)
(2)	Short/(Excess) Provision for Earlier Year	(226.79)	-	(32.92)	(226.79)	(32.92)
	<b>Total Tax Expense</b>	<b>1,249.69</b>	<b>629.04</b>	<b>2,889.58</b>	<b>6,295.51</b>	<b>6,918.42</b>
X	Profit/(Loss) for the period from continuing operations (VIII-IX)	3,784.06	2,271.49	8,025.75	19,600.61	20,959.32
XI	Profit/(Loss) for the period from discontinued operations	-	-	-	-	-
XII	Tax Expenses of Discontinued operations	-	-	-	-	-
XIII	Profit/(Loss) from Discontinued operations after tax (XI-XII)	-	-	-	-	-
XIV	Profit/(Loss) for the period (X+XIII)	3,784.06	2,271.49	8,025.75	19,600.61	20,959.32
XV	Other Comprehensive Income					
A (i)	Items that will not be reclassified to profit or loss	899.06	(44.81)	403.47	961.50	403.47
(ii)	income tax relating to items that will not be reclassified to profit or loss	(155.27)	10.44	(107.83)	(169.82)	(107.83)
B (i)	Items that will be reclassified to profit or loss	(32.66)	-	2.84	(32.66)	2.84
(ii)	income tax relating to items that will be reclassified to profit or loss	7.61	-	(0.72)	7.61	(0.72)
	<b>Total Other Comprehensive Income</b>	<b>718.74</b>	<b>(34.37)</b>	<b>295.64</b>	<b>766.63</b>	<b>297.77</b>
XVI	<b>Total Comprehensive income for the period (XIV+XV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>4,502.79</b>	<b>2,237.12</b>	<b>8,321.39</b>	<b>20,367.23</b>	<b>21,257.09</b>
XVII	Profit for the period attributable to:					
	Equity holders of parent company	4,502.79	2,237.12	8,321.39	20,367.23	21,257.09
	Non-controlling interest					
XVIII	Other Comprehensive income/(loss) attributable to:					
	Equity holders of parent company					
	Non-controlling interest					
XIX	Total Comprehensive income for the period attributable to:					
	Equity holders of parent company					
	Non-controlling interest					
XX	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1,074.00	1,074.00	1,074.00	1,074.00	1,074.00
XXI	Other Equity	-	-	-	86,004.59	65,755.84
XXII	Earning Per Share of Face Value of Rs. 10/- each					
(a)	Basic	35.23	21.15	74.73	182.50	195.15
(b)	Diluted	35.23	21.15	74.73	182.50	195.15



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For KLJ Resources Limited  
  
 Company Secretary

1. These Financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
2. The above audited consolidated financial results for the quarter and year ended 31st March 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May 2022
3. The Statutory Auditors of the Company have conducted limited review of the above financial results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. There are no qualifications in the limited review report issued for the quarter and year ended on 31st March 2022.
4. In accordance with SEBI regulations, for the purpose of quarterly consolidated financial results, minimum eighty percent of each of consolidated revenue, assets and profits have been subjected to limited review.

5. The Consolidated financial results for the quarter and year ended 31st March 2022 include the results of following subsidiary and associate companies:

**Wholly Owned Subsidiaries:**

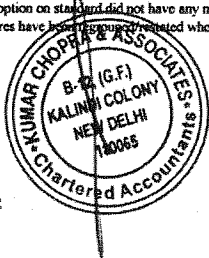
- a) Altamonte Townships and Resorts Private Limited
- b) Brokenhills Townships and Resorts Private Limited
- c) Springdale Townships and Resorts Private Limited
- d) Valley View Townships Private Limited
- e) Sadhok Real Estate Private Limited
- f) AK Buildtech Private Limited
- g) KLJ Resources, DMCC
- h) KLJ Speciality Chemicals Private Limited

**Associate Company:**

- a) Hamlog Plastic Goods Private Limited

6. Ind AS 116 "Leases" has become mandatory for reporting periods beginning from 1st April 2019 and has replaced existing Ind AS-17. Company has decided not to adopt retrospective approach in preparation of its financial results. The adoption on standard did not have any material impact on financial statements of the company.

7. Previous period's figures have been re-audited wherever considered necessary.



Place: New Delhi  
Date: 30.05.2022

**CERTIFIED TO BE TRUE COPY**  
**For KLJ Resources Limited**  
**Company Secretary**

For and on behalf of  
**KLJ RESOURCES LIMITED**

(Hemant Jain)  
Managing Director  
DIN: 00506995

# KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

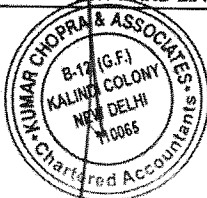
Registered office : 8, Cammac Street, Kolkata- 700 017

Phone: 011-011-25459706, Fax: 011-25459709, E-mail: kljresources@kljindia.com

## STATEMENT OF STANDALONE & CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2022

(Amount in Lacs)

Particulars	Standalone		Consolidated	
	31.03.2022	31.03.2021	31.03.2022	31.03.2021
	Audited	Audited	Audited	Audited
<b>ASSETS</b>				
<b>Non-current Assets</b>				
(a) Property, Plant and Equipment	2,940.22	397.51	3,753.05	1,256.44
(b) Right-of-use Assets	1,545.71	1,586.45	641.97	510.64
(c) Capital work-in-progress	-	-	-	-
(d) Investment Property	834.87	620.14	3,386.01	4,233.82
(e) Other Intangible assets	1.89	2.48	1.89	2.48
(f) Intangible assets under development	-	16.66	-	16.66
(g) Goodwill	-	-	-	36.00
(h) Financial Assets	-	-	-	-
(i) Investments	6,083.01	4,933.01	5,882.88	4,722.92
(ii) Others	321.11	297.99	189.22	543.01
(h) Deferred tax assets (Net)	-	-	-	-
(i) Other non-current assets	214.13	187.27	214.13	187.27
<b>Current Assets</b>				
(a) Inventories	53,984.14	57,337.04	53,984.14	57,337.04
(b) Financial Assets				
(i) Investments	6,072.21	-	6,072.21	-
(i) Trade receivables	63,838.71	44,924.69	66,707.38	48,280.81
(ii) Cash and cash equivalents	11.63	25.50	7,146.45	1,995.95
(iii) Bank balances other than (ii) above	3,980.75	5,027.77	3,980.75	5,027.77
(iv) Loans	12,070.72	8,607.82	10,032.20	6,285.94
(v) Other financial assets	175.66	160.04	223.65	187.99
(c) Current Tax Assets (Net)	-	-	-	-
(d) Other current assets	1,694.36	2,780.12	1,701.39	3,236.66
<b>TOTAL ASSETS</b>	<b>1,53,769.12</b>	<b>1,26,904.52</b>	<b>1,63,917.32</b>	<b>1,33,861.40</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
(a) Equity Share capital	1,074.00	1,074.00	1,074.00	1,074.00
(b) Other Equity	80,438.50	62,450.32	86,004.60	65,755.84
<b>Liabilities</b>				
<b>Non-current Liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	11.24	41.11	73.42	1,596.71
(ia) Lease liabilities	1,302.38	1,392.90	515.98	464.99
(ii) Other financial liabilities (other than those specified in item (b), to be specified)	264.33	-	-	-
(b) Provisions	187.32	186.01	237.95	222.73
(c) Deferred tax liabilities (Net)	508.24	327.51	538.86	362.19
(d) Other non-current liabilities	67.62	119.01	70.82	128.20
<b>Current Liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	7,404.80	12,063.59	7,404.80	12,307.53
(ia) Lease liabilities	286.39	177.22	154.87	49.12
(ii) Trade payables	56,910.39	44,889.70	60,429.23	45,739.96
(iii) Other financial liabilities	-	0.36	-	0.36
(b) Other current liabilities	4,871.51	3,815.07	6,699.50	5,786.96
(c) Provisions	22.43	17.48	22.43	17.48
(d) Current Tax Liabilities (Net)	409.97	350.24	690.85	355.32
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,53,769.12</b>	<b>1,26,904.52</b>	<b>1,63,917.32</b>	<b>1,33,861.40</b>



Place: New Delhi  
Date: 30.05.2022

**CERTIFIED TO BE TRUE COPY**  
For KLJ Resources Limited  
*[Signature]*  
Company Secretary

For and on behalf of  
KLJ RESOURCES LIMITED

(Hemant Jain)  
Managing Director  
DIN: 00506995

**KLJ RESOURCES LIMITED**

CIN: L67120WB1986PLC041487

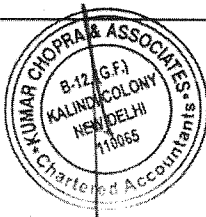
Registered office : 8, Camma Street, Kolkata- 700 017

Phone: 011-011-25459706, Fax: 011-25459709, E-mail: kljresources@kljindia.com

**STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2022**

(Amount in Lacs)

	Particulars	Standalone		Consolidated	
		Year ended 31st March, 2022	Year ended 31st March, 2021	Year ended 31st March, 2022	Year ended 31st March, 2021
<b>A)</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
	Net Profit before tax and extraordinary items	23,655.55	26,746.21	25,896.12	27,877.75
	Add: Adjustments for non cash items:				
	Depreciation	528.25	376.78	506.41	364.28
	Add: Adjustments for other items:				
	Loss/(Profit) on Sale / Discard of Assets (net)		0.03	281.87	0.03
	Loss/(Profit) on Sale of shares (net)	(163.32)	(559.73)	(195.98)	(559.73)
	Disposal of Intangible Assets under Development	16.66	-	16.66	-
	Finance Costs	611.80	566.11	716.68	720.81
	Less:				
	Dividend Income	(13.88)	(30.18)	(13.88)	(30.18)
	Interest Income	(1,349.55)	(981.41)	(1,253.18)	(800.03)
	Other Comprehensive Income				
	<b>Operating Profit before Working Capital Changes</b>	<b>23,285.51</b>	<b>26,117.81</b>	<b>25,954.71</b>	<b>27,572.93</b>
	<b>Adjustment for increase/decrease in operating assets</b>				
	(Increase)/Decrease Trade and Other Receivables	(18,914.02)	(7,460.38)	(18,426.57)	(8,774.24)
	(Increase)/Decrease in Inventories	3,352.90	(28,448.49)	3,352.90	(28,448.49)
	(Increase)/ Decrease in other current assets	1,085.76	(1,429.78)	1,535.28	(1,784.61)
	(Increase)/ Decrease in other financial assets	(31.38)	(17.16)	306.94	47.70
	(Increase)/ Decrease in other non current assets	(26.86)	(149.49)	(26.86)	(2,063.35)
	<b>Adjustment for increase/decrease in operating liabilities</b>				
	Increase/(Decrease) Trade and Other Payables	12,020.89	13,512.96	14,689.27	13,919.67
	Increase/(Decrease) other current liabilities	1,056.44	2,948.59	912.54	3,383.21
	Increase/(Decrease) other financial liabilities	263.97	19.50	(0.36)	(161.32)
	Increase/(Decrease) other non current liabilities	(46.44)	(303.93)	(33.67)	374.04
	Increase/(Decrease) Provisions	25.02	132.68	20.17	156.52
	Cash Generated from Operations	22,071.59	4,922.31	28,284.34	4,222.05
	Taxes Paid (net)	6,093.44	6,340.14	5,945.54	6,193.44
	<b>Net Cash from Operating Activities</b>	<b>16,978.15</b>	<b>(1,417.83)</b>	<b>22,338.81</b>	<b>(1,971.37)</b>
<b>B)</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
	Purchase of Property, Plant & Equipment	(2,702.13)	(306.37)	(2,962.61)	(822.26)
	Impairment of Goodwill			36.00	-
	Addition in Capital Work In Progress				44.03
	Purchase of Investment Property	(259.09)	(10.19)	1,080.00	(30.53)
	(Increase)/Decrease in Loans and Advances	(3,462.90)	(2,208.01)	(3,746.26)	674.32
	(Increase)/Decrease in Current Investments	(6,072.21)	-	(6,072.21)	(597.63)
	(Increase)/ Decrease in other non current assets	(480.31)	116.05	(489.27)	1,372.01
	Interest received	1,333.55	968.12	853.66	800.03
	Increase/ (Decrease) in Other Bank Balance including FDR's	1,047.02	122.92	1,047.02	122.92
	Profit on Sale of Shares	163.32	559.73	195.98	559.73
	Dividend Income	13.88	30.18	13.88	30.18
	<b>Net Cash (used in) Investing Activities</b>	<b>(10,418.87)</b>	<b>(727.87)</b>	<b>(10,043.81)</b>	<b>2,162.78</b>
<b>C)</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
	Proceeds from Long Term Borrowings	(29.87)	41.11	(1,523.29)	(807.39)
	Dividends Paid (Including Dividend Distribution Tax)	(26.85)	(26.85)	(26.85)	(26.85)
	Payment of Lease liabilities	-408.8204	-	(180.83)	-
	Short Term Borrowings (net)	(4,658.79)	2,574.51	(4,902.73)	2,816.32
	Finance Costs	(448.82)	(431.60)	(653.60)	(720.81)
	<b>Net Cash (used in) / from Financing Activities</b>	<b>(5,573.15)</b>	<b>2,157.17</b>	<b>(7,287.30)</b>	<b>1,261.27</b>
	<b>Net Cash inflows/( outflows) from activities</b>	<b>(13.87)</b>	<b>11.77</b>	<b>5,007.70</b>	<b>1,442.68</b>
	Effect of Exchange differences on translation of Foreign currency	-	-	142.80	(78.16)
	<b>Net Increase in Cash and Cash Equivalents</b>	<b>(13.87)</b>	<b>11.77</b>	<b>5,150.50</b>	<b>1,364.52</b>
	Opening Balance of Cash and Cash Equivalents	25.50	13.73	1,995.95	630.74
	Closing Balance of Cash and Cash Equivalents	11.63	25.50	7,146.45	1,995.95
	<b>Component of Cash and Cash Equivalent</b>				
	Cash on Hand	8.41	9.18	11.68	12.71
	Balance with Banks:				
	Current Accounts	3.22	16.32	7,134.78	1,983.24
		11.63	25.50	7,146.45	1,995.95



**CERTIFIED TO BE TRUE COPY**

For KLJ Resources Limited

Company Secretary

For and on behalf of  
KLJ RESOURCES LIMITED

(Hemant Jain)  
Managing Director  
DIN: 00506995

Place: New Delhi  
Date: 30.05.2022

**KLJ RESOURCES LIMITED**

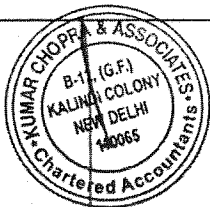
CIN: L67120WB1986PLC041487

Registered office : B, Cammac Street, Kolkata- 700 017

Phone: 011-25459706, Fax: 011-25459709, E-mail: kljresources@kljindia.com

Statement of Consolidated Segment Wise Revenue, Results and Capital Employed for the year ended 31st March, 2022

Particulars	Quarter Ended			Consolidated Year Ended	
	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
	Audited	Unaudited	Audited	Audited	Audited
<b>Segment Revenue From Operation</b>					
India	81,950.39	80,867.91	70,428.73	3,24,468.57	2,13,299.53
Outside India	12,935.29	12,953.62	6,737.65	45,948.37	21,049.91
<b>Total</b>	<b>94,885.68</b>	<b>93,821.73</b>	<b>77,166.58</b>	<b>3,70,416.94</b>	<b>2,34,348.44</b>
<b>Segment Result PBT</b>					
India	4,829.89	2,545.45	10,604.75	24,735.04	27,057.07
Outside India	489.41	503.07	435.87	1,877.77	1,541.48
<b>Total</b>	<b>5,319.30</b>	<b>3,048.52</b>	<b>11,040.62</b>	<b>26,612.81</b>	<b>28,598.55</b>
Less Finance Cost	285.52	148.00	125.30	716.68	720.81
<b>Profit / (loss) before Tax</b>	<b>5,033.79</b>	<b>2,900.52</b>	<b>10,915.32</b>	<b>25,896.12</b>	<b>27,877.74</b>
<b>Capital Employed (Total Asset Minus Total Liability )</b>					
India	81,348.74	76,219.12	62,854.79	81,348.74	62,854.79
Outside India	5,729.85	6,502.30	3,975.05	5,729.85	3,975.05
<b>Total</b>	<b>87,078.59</b>	<b>82,721.55</b>	<b>66,829.84</b>	<b>87,078.59</b>	<b>66,829.84</b>



CERTIFIED TO BE TRUE COPY

For KLJ Resources Limited

Company Secretary

For and on behalf of  
KLJ Resources Limited

(Hemant Jain)

Managing Director  
DIN: 00506995

Place: New Delhi  
Date: 30.05.2022