



KLJ Resources Limited

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

Date: 14.12.2017

To,

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

CSE SECURITY CODE: 021095

Dear Sir/Madam,

Sub: Submission of Standalone Unaudited Financial Results for the quarter and half year ended 30.09.2017 under SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors of the Company in its meeting held today i.e. on Thursday, December 14, 2017 commenced at 11:30 a.m. and concluded at 12:15 p.m. has *inter-alia* approved the Un-audited Financial Results of the Company for the quarter and half year ended 30.09.2017 under Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015.

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

1. The Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2017.
2. Limited Review Report provided by Statutory Auditors of the Company on Un-audited Financial results for the quarter and half year ended September 30, 2017.

Kindly take the same on your record and oblige.

Thanking you,

Yours Sincerely,
For KLJ RESOURCES LIMITED

(Praveen Sharma)
Company Secretary



REGISTERED OFFICE : "Shanti Niketan Building" Suite No. 22, Ground Floor, 8, Camac Street, KOLKATA - 700 017
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MUMBAI OFFICE : HUBTOWN SOLARIS, 403/404, 4th Floor, N. S. Phadke Marg, Near Andheri East West Flyover, Andheri (East),
MUMBAI-400 069. ● TEL. : (022) 6183 0000-100 FAX : (0091-22) 2624 4009 E-MAIL : mumbai@kljindia.com

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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2017

Amounts in Lakhs

	Particulars	Quarter Ended			Half Year Ended	
		30.09.2017 Unaudited	30.06.2017 Unaudited	30.09.2016 Unaudited	30.09.2017 Unaudited	30.09.2016 Unaudited
I	Revenue from Operations	27,872.30	33,556.06	34,789.62	61,428.37	85,791.07
II	Other Income	342.24	375.93	475.47	718.17	896.65
III	Total Income (I+II)	28,214.54	33,931.99	35,265.09	62,146.54	86,687.72
IV	Expenses					
	a) Cost of Materials Consumed	1,607.36	1,482.49	1,669.49	3,089.85	2,871.17
	b) Purchases of stock-in-trade	27,839.60	17,155.11	36,803.82	44,994.71	86,471.85
	c) Change in inventories of Finished Goods Stock in trade and work in progress	(3,808.77)	12,394.18	(5,652.46)	8,585.41	(8,596.51)
	d) Employee Benefit Expenses	419.83	254.25	135.70	674.08	288.11
	e) Finance costs	197.38	172.86	327.06	370.24	497.02
	f) Depreciation and Amortization Expense	18.14	26.36	26.49	44.50	52.98
	g) Other Expenses	174.35	299.90	275.02	474.26	544.65
	Total Expenses (IV)	26,447.90	31,785.15	33,585.12	58,233.06	82,129.27
V	Profit/(Loss) before exceptional Items and tax (III-IV)	1,766.64	2,146.84	1,679.97	3,913.48	4,558.45
VI	Exceptional Items					
VII	Profit/(Loss) before tax (V-VI)	1,766.64	2,146.84	1,679.97	3,913.48	4,558.45
VIII	Tax expenses					
	(1) Current Tax	594.82	730.83	565.40	1,325.65	1,546.96
	(2) Deferred Tax					
IX	Profit/(loss) for the period	1,171.82	1,416.01	1,114.57	2,587.83	3,011.49
X	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	90.51	-	414.55	90.51	414.55
	(ii) income tax relating to items that will not be reclassified to profit or loss	20.88	-	95.64	20.88	95.64
	B (i) Items that will be reclassified to profit or loss	32.00	-	13.75	32.00	27.50
	(ii) income tax relating to items that will be reclassified to profit or loss	11.07	-	4.76	11.07	9.52
XI	Total Comprehensive income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)	1,220.53	1,416.01	1,424.48	2,636.54	3,312.41
XII	Earning Per Share of Face Value of Rs. 10/- each					
	(a) Basic	17.05	19.78	19.89	36.82	46.26
	(b) Diluted	17.05	19.78	19.89	36.82	46.26

1. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on December 14, 2017.

2. As required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Limited Review by the Statutory Auditors has been completed for the quarter and half year ended September 30, 2017 and the report does not contain any qualification. The same is submitted to Stock Exchange along with these Financial Results.

3. With effect from 1 April 2017, the Company has adopted Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder. Accordingly, the Financial Results of the Company for the quarter and half year ended September 30, 2017 have been prepared in accordance with Ind AS and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and SEBI Circular No. CIRC/D/FAC/62/2016 dated July 05, 2016. Further, the impact of transition has been accounted for in the opening reserves and the comparative period results have been restated accordingly. The opening Balance Sheet as at April 01, 2016 and the results for the subsequent periods would be finalized and will be subject to audit at the time of Annual Financial Statements for the year ending March 31, 2018.

4. The Ind AS complaint results pertaining to quarter and six months ended September 30, 2016 have not been subject to review or audit. However management has exercised the necessary due diligence to ensure that the financial results provided reflect true and fair view.

5. Reconciliation of the net profit for the quarter and half year ended September 30, 2016 as reported under previous GAAP and now under Ind AS is as follows:

Particulars	Amounts in Lakhs	
	Quarter Ended 30.09.2016	Half year ended 30.09.2016
Net Profit/ (Loss) under Previous Indian GAAP (after tax)	1,100.82	2,983.99
Ind AS Adjustments: Add/Less		
Actuarial Gain/Loss on basis of actual computation	13.75	27.50
Net Profit/ (Loss) as per Ind AS	1,114.57	3,011.49
Other comprehensive Income	309.91	300.92
Total Comprehensive income under Ind AS	1,424.48	3,312.41

6. Previous period's figures have been regrouped/reclassified wherever necessary to conform to this period's classification.

7. The Revenue from operation and other expenses for the quarter ended June 30, 2017, quarter and half year ended September 30, 2016 have been shown net off sales tax.

8. Revenue from operations and purchases for the quarter ended June 30, 2017, quarter and half year ended September 30, 2016 is inclusive of Countervailing duty under Section 3(1) and 3(5) of customs Act 1962

For and on behalf of
KLJ RESOURCES Limited

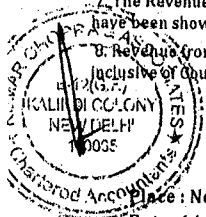
(Dilip Kumar Karn)
Director
DIN: 00061804

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For KLJ Resources Limited

Company Secretary

Place: New Delhi
Date: 14.12.2017



KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

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

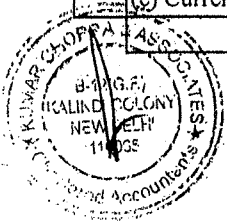
Phone: 011-011-25459706, Fax: 011-25459709 , E-mail:

kljresources@kljindia.com

STATEMENT OF ASSETS AND LIABILITIES

(Amount in Lakhs)

Particulars	Six Months ended	
	30.09.2017	
	Unaudited	
1 Assets		
Non-current Assets		
(a) Property, Plant and Equipment		206.26
(b) Investment Property		680.00
(c) Other Intangible assets		2.21
(d) Financial Assets		
(i) Investment		2,948.10
(ii) Trade Receivables		814.87
(iii) Loans		112.82
(e) Deferred tax assets (net)		112.71
(f) Other non- Current assets		351.86
2 Current assets		
(a) Inventories		24,282.43
(b) Financial Assets		
(i) Trade Receivables		15,787.50
(ii) Cash and Cash equivalents		17.17
(iii) Bank Balance other than (ii) above		1,573.85
(iv) Loans		6,947.17
(c) Other current assets		2,847.93
Total Assets		56,684.85
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital		716.00
(b) Other Equity		30,960.27
1 LIABILITIES		
(a) Financial Liabilities		
(i) Borrowing		9.98
(b) Provisions		85.30
(c) Other non -current liabilities		923.01
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowing		1,248.69
(ii) Trade Payables		19,666.88
(b) Other Current Liabilities		2,465.95
(c) Current Tax Liabilities (Net)		608.77
Total Equity and Liabilities		56,684.85



Date: 14.12.2017

Place: New Delhi

For and on behalf of
KLJ Resources Limited

(Dillip Kumar Karn)

Director

DIN: 00061804

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For KLJ Resources Limited

Company Secretary

Limited Review Report on quarterly financial results for quarter ended September 30, 2017 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

To,
The Board of Directors
KLJ Resources Limited
New Delhi

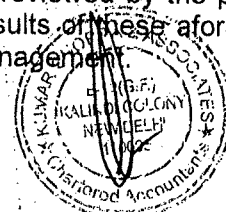
We have reviewed the accompanying statement of unaudited Standalone financial results of KLJ Resources Limited ('the Company') for the Quarter ended 30th September 2017 and year to date from April 01, 2017 to September 30, 2017 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles, laid down in the applicable Indian Accounting standards 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

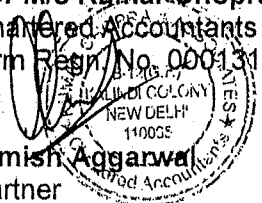
The comparative information of the Company for the quarter and half year ended 30th September 2016 (including the reconciliation to the Total Comprehensive Income), year ended 31st March 2017 and quarter ended 30th June 2017 have been reviewed by the predecessor auditor. Accordingly we do not express any conclusion on the results of these aforementioned comparative figures. These figures have been furnished by the management.



The standalone financial statements for the year ended March 31, 2017 prepared in accordance with Companies (Accounting Standard) Rules 2006 were audited by another firm of Chartered Accountants under the Companies Act, 2013 who vide their report dated May 30,2017 expressed an unmodified opinion on those financial statements.

For M/s Kumar Chopra & Associates

Chartered Accountants
Firm Regn No. 000131N



Nimish Aggarwal
Partner
Membership No- 533218

Date: 14.12.2017
Place: New Delhi

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For KLJ Resources Limited

Company Secretary