



# KLJ Resources Limited

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

Date: 14.02.2023

To,

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

## CSE SECURITY CODE: 021095

### Sub: Outcome of Board Meeting 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 Tuesday, 14<sup>th</sup> February, 2023 commenced at 3.00 p.m. and concluded at 4.15 p.m. has *inter-alia* approved the following businesses:

1. Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2022.

Accordingly, please find enclosed herewith the following documents as required under Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015:

- i. The Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2022.
- ii. Limited Review Report provided by Statutory Auditors of the Company on Un-audited Standalone and Consolidated Financial results for the quarter and nine months ended 31<sup>st</sup> December, 2022.

Kindly take the same on your record and oblige.

Thanking you,

Yours Sincerely,

For **KLJ RESOURCES LIMITED**

**(Dilip Kumar Karn)**  
Director  
DIN: 00061804



**Encl: As stated**



B-12 (G.F.), Kalindi Colony, Near Maharani Bagh, New Delhi - 110065

Limited Review Report on quarterly **unaudited standalone financial results** of the company for quarter and nine month ended 31<sup>st</sup> December 2022 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 and nine month ending 31<sup>st</sup> December, 2022 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended, read with SEBI Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 ("the Circular").


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 the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 Standalone financial results, 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 the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Kumar Chopra & Associates  
Chartered Accountants

Firm Regn. No. 000131

  
Sunil Jain  
Partner



Membership No-080990

UDIN: 23080990BGSALF8388

Date: 14/02/2023

Place: New Delhi



Limited Review Report on consolidated unaudited financial results of the company for quarter and nine month ended 31<sup>st</sup> December 2022 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF  
KLJ Resources Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of KLJ Resources Limited (“the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter and nine month ended December 31, 2022 (“the Statement”), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“the Regulation”).
2. 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 Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes 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 Bulitech Pvt. Ltd. (Subsidiary Company)
  - f) Sadhok Real Estate Pvt. Ltd. (Subsidiary Company)
  - g) KLJ Resources DMCC (Foreign Subsidiary Company)
  - h) KLJ Speciality Chemicals Private Limited (Subsidiary Company)  
Lakeland Chemicals (India) Limited (Subsidiary Company)

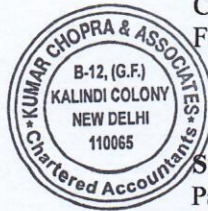


j) Hamlog Plastic Goods Private Limited (Associate Company)

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 the aforesaid Indian Accounting Standard specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results include the interim financial statements/ financial information/ financial results of Nine subsidiaries which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total revenue of Rs.16627.12 Lacs and Rs. 46492.10 lacs, total net profit after tax of Rs.155.79 lacs and Rs. 627.78 lacs, total comprehensive income of Rs. 155.79 Lacs and Rs. 627.78 lacs, for the quarter ended 31.12.2022 and nine months ending 31.12.2022 respectively and as considered in the consolidated unaudited financial results. In respect of Lakeland Chemicals India Limited, subsidiary company acquired during the quarter, attention is drawn to Foot note no.7. As per the information and explanation given to us by the management, there have been no operations in the company during nine months ending 31/12/2022. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. 0.00 and 0.00 and total comprehensive income / loss of Rs. 0.00 and 0.00 for the quarter and nine month ended 31.12.2022 respectively, as considered in the consolidated unaudited financial results, in respect of one associate, based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For Kumar Chopra & Associates  
Chartered Accountants  
Firm Regn. No. 000131N



*Sunil jain*  
Partner

Membership No- 080990  
UDIN: 23080990BGSALG4366

Date: 14/02/2023  
Place: New Delhi

**KLJ RESOURCES LIMITED**

CIN: L67120WB1986PLC041487

Registered office : 8, Cammac Street, Kolkata- 700 017  
Phone: 011-25459706, E-mail: kljresources@kljindia.com

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2022**

(Amounts in Laes)

	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	93,976.16	96,878.42	80,291.15	2,84,653.17	2,41,391.55	3,22,637.85
II	Other Income	412.14	322.29	363.20	1,103.38	1,216.44	1,822.89
III	<b>Total Income (I+II)</b>	<b>94,388.30</b>	<b>97,200.71</b>	<b>80,654.35</b>	<b>2,85,756.55</b>	<b>2,42,607.99</b>	<b>3,24,460.74</b>
IV	<b>Expenses</b>						
	a) Cost of Materials Consumed	2,499.27	3,764.10	2,280.99	10,304.43	6,326.91	10,517.02
	b) Purchases of stock-in-trade	1,11,405.35	81,069.22	77,351.02	2,77,561.41	1,94,005.95	2,77,367.56
	c) Change in inventories of Finished Goods, Stock in trade and work in progress	(20,326.49)	18,384.11	(3,021.64)	(2,331.00)	16,149.00	3,440.32
	d) Employee Benefit Expenses	423.77	1.57	514.20	1,096.54	2,985.32	3,866.81
	e) Finance costs	522.91	389.29	169.75	1,137.85	422.01	611.80
	f) Depreciation and Amortization Expense	146.93	139.55	112.10	426.31	290.45	528.25
	g) Other Expenses	1,190.71	1,192.21	848.40	3,409.92	2,617.96	4,473.43
	<b>Total Expenses (IV)</b>	<b>95,862.45</b>	<b>1,04,940.05</b>	<b>78,254.82</b>	<b>2,91,605.46</b>	<b>2,22,797.60</b>	<b>3,00,805.19</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>(1,474.15)</b>	<b>(7,739.34)</b>	<b>2,399.53</b>	<b>(5,848.91)</b>	<b>19,810.39</b>	<b>23,655.55</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>(1,474.15)</b>	<b>(7,739.34)</b>	<b>2,399.53</b>	<b>(5,848.91)</b>	<b>19,810.39</b>	<b>23,655.55</b>
VIII	Tax expenses						
	(1) Current Tax	-	(842.36)	598.10	-	4,969.13	6,153.16
	(2) Deferred Tax	-	-	-	-	-	18.75
	(3) Short/(Excess) Provision for Earlier Year	-	-	-	-	-	-
	<b>Total Tax Expense</b>	<b>-</b>	<b>(842.36)</b>	<b>598.10</b>	<b>-</b>	<b>4,969.13</b>	<b>6,171.91</b>
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>(1,474.15)</b>	<b>(6,896.98)</b>	<b>1,801.43</b>	<b>(5,848.91)</b>	<b>14,841.26</b>	<b>17,483.64</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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(Loss) for the period (IX+XII)</b>	<b>(1,474.15)</b>	<b>(6,896.98)</b>	<b>1,801.43</b>	<b>(5,848.91)</b>	<b>14,841.26</b>	<b>17,483.64</b>
XIV	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss	(132.46)	688.94	(44.81)	514.15	62.44	726.06
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	(9.86)	10.44	-	(14.55)	(169.59)
	B (i) Items that will be reclassified to profit or loss	(38.05)	-	-	(38.05)	-	(32.66)
	(ii) income tax relating to items that will be reclassified to profit or loss	8.87	(8.87)	-	-	-	7.61
	<b>Total Other Comprehensive Income</b>	<b>(132.45)</b>	<b>670.20</b>	<b>(34.37)</b>	<b>476.10</b>	<b>47.89</b>	<b>531.42</b>
XV	<b>Total Comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>(1,606.61)</b>	<b>(6,226.78)</b>	<b>1,767.06</b>	<b>(5,372.82)</b>	<b>14,889.15</b>	<b>18,015.06</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	1,074.00
XVII	Other Equity	-	-	-	-	-	80,438.50
XVIII	Earning Per Share from continuing operations (Face Value of Rs. 10/- each)						
	(a) Basic	(13.73)	(64.22)	16.77	(54.46)	138.19	162.79
	(b) Diluted	(13.73)	(64.22)	16.77	(54.46)	138.19	162.79

- 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 unaudited standalone financial results for the quarter and Nine months ended 31st December, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February, 2023.
- 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 Nine months ended 31st December, 2022.
- Previous period's figures have been regrouped/restated wherever considered necessary.
- As per Ind AS 108, segment reporting is not applicable to the company.
- During the quarter under review, the company has acquired control and management of Lakeland Chemicals (India) Limited ("LCIL"), pursuant to order of Hon'ble NCLT Mumbai Bench III dated 19<sup>th</sup> September, 2022 in Company Petition No. 3141/2018, through Corporate Insolvency Resolution Process ("CIRP") under Insolvency and Bankruptcy Code, 2016, as amended. As per the Approved Resolution Plan of said order, the company has paid Rs. 37.98 crore towards financial and operational creditors, against which Monitoring Committee of LCIL has allotted to the Company equity share capital of Rs. 10 crore divided into 1,00,00,000 equity shares of Rs. 10 each and optionally convertible debentures ("OCDs") amounting to Rs. 27.98 crore divided into 2,79,80,000 OCDs of face value of Rs.10 each on 27th October, 2022. However, filing of relevant eforms with Ministry of Corporate Affairs ("MCA") and subsequent approval of MCA is under process due to migration of e-filing from MCA v2 to MCA v3 portal and various related technical difficulties. Till such time this amount has been shown as advance given for investment. There is no impact on the consolidated quarterly results as LCIL did not have any operations during the quarter.



For and on behalf of  
KLJ Resources Limited

(Hemant Jain)  
Managing Director  
DIN: 00506995

Place : New Delhi  
Date: 14/02/2023

**KLJ RESOURCES LIMITED**

CIN: L67120WB1986PLC041487

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

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

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

Particulars	(Amounts in Lacs)					
	Quarter Ended			Nine months ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	1,10,463.93	1,09,041.00	93,201.98	3,30,710.52	2,74,361.65	3,68,494.33
II Other Income	272.18	626.55	619.75	1,251.42	1,169.62	1,922.61
III <b>Total Income (I+II)</b>	<b>1,10,736.11</b>	<b>1,09,667.55</b>	<b>93,821.73</b>	<b>3,31,961.94</b>	<b>2,75,531.26</b>	<b>3,70,416.94</b>
IV <b>Expenses</b>						
a) Cost of Materials Consumed	2,499.27	3,764.10	2,280.99	10,304.43	6,326.91	10,517.02
b) Purchases of stock-in-trade	1,27,434.12	92,789.15	89,540.00	3,22,188.21	2,25,186.82	3,20,828.81
c) Change in inventories of Finished Goods, Stock in trade and work in progress	(20,326.49)	18,384.11	(3,021.64)	(2,331.00)	16,149.00	3,440.32
d) Employee Benefit Expenses	633.65	222.35	708.08	1,687.99	3,336.24	4,446.37
e) Finance costs	439.12	406.63	148.00	1,072.15	431.16	716.68
f) Depreciation and Amortization Expense	156.81	111.12	119.60	456.93	312.91	506.41
g) Other Expenses	1,542.05	1,102.50	1,194.12	3,726.24	3,093.38	4,271.89
<b>Total Expenses (IV)</b>	<b>1,12,378.54</b>	<b>1,16,779.95</b>	<b>90,969.15</b>	<b>3,37,104.96</b>	<b>2,54,836.44</b>	<b>3,44,727.50</b>
V <b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>(1,642.42)</b>	<b>(7,112.40)</b>	<b>2,852.58</b>	<b>(5,143.01)</b>	<b>20,694.83</b>	<b>25,689.44</b>
VI Exceptional Items	-	-	-	-	-	-
VII Shares in Profit/(Loss) of Associates	(5.92)	4.68	47.95	58.53	167.52	206.68
VIII <b>Profit/(Loss) before tax (V-VI+VII)</b>	<b>(1,648.34)</b>	<b>(7,107.72)</b>	<b>2,900.52</b>	<b>(5,084.48)</b>	<b>20,862.34</b>	<b>25,896.12</b>
IX <b>Tax expenses</b>						
(1) Current Tax	53.11	(801.52)	629.04	134.32	5,045.82	6,507.84
(2) Deferred Tax	-	-	-	-	-	14.46
(3) Short/(Excess) Provision for Earlier Year	-	-	-	-	-	(226.79)
<b>Total Tax Expense</b>	<b>53.11</b>	<b>(801.52)</b>	<b>629.04</b>	<b>134.32</b>	<b>5,045.82</b>	<b>6,295.51</b>
X <b>Profit/(Loss) for the period from continuing operations (VIII-IX)</b>	<b>(1,701.45)</b>	<b>(6,306.20)</b>	<b>2,271.49</b>	<b>(5,218.80)</b>	<b>15,816.53</b>	<b>19,600.61</b>
XI Profit/(Loss) for the period from discontinued operations	-	-	-	-	-	-
XII Tax Expenses of discontinued operations	-	-	-	-	-	-
XIII <b>Profit/(Loss) from Discontinued operations after tax (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIV <b>Profit/(Loss) for the period (IX+XII)</b>	<b>(1,701.45)</b>	<b>(6,306.20)</b>	<b>2,271.49</b>	<b>(5,218.80)</b>	<b>15,816.53</b>	<b>19,600.61</b>
XV <b>Other Comprehensive Income</b>						
A (i) Items that will not be reclassified to profit or loss	(132.46)	688.94	(44.81)	514.15	62.44	961.50
(ii) income tax relating to items that will not be reclassified to profit or loss	-	(9.86)	10.44	-	(14.55)	(169.82)
B (i) Items that will be reclassified to profit or loss	(0.00)	-	-	(38.05)	-	(32.66)
(ii) income tax relating to items that will be reclassified to profit or loss	-	(8.87)	-	-	-	7.61
<b>Total Other Comprehensive Income</b>	<b>(132.46)</b>	<b>670.20</b>	<b>(34.37)</b>	<b>476.10</b>	<b>47.89</b>	<b>766.63</b>
XVI <b>Total Comprehensive income for the period (XIV+XV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>(1,833.91)</b>	<b>(5,636.00)</b>	<b>2,237.11</b>	<b>(4,742.70)</b>	<b>15,864.42</b>	<b>20,367.23</b>
XVII <b>Profit for the period attributable to:</b>						
Equity holders of parent company	(1,833.91)	(5,636.00)	2,237.11	(4,742.70)	15,864.42	20,367.23
Non-controlling interest	-	-	-	-	-	-
XVIII <b>Other Comprehensive income/(loss) attributable to:</b>						
Equity holders of parent company	-	-	-	-	-	-
Non-controlling interest	-	-	-	-	-	-
XIX <b>Total Comprehensive income for the period attributable to:</b>						
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	1,074.00
XXI Other Equity	-	-	-	-	-	86,004.59
XXII <b>Earning Per Share from continuing operations (Face Value of Rs. 10/- each)</b>						
(a) Basic	(15.84)	(58.72)	21.15	(48.59)	147.27	182.50
(b) Diluted	(15.84)	(58.72)	21.15	(48.59)	147.27	182.50

- 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 unaudited consolidated financial results for the quarter and nine months ended 31st December 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February 2023
- 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 nine months ended 31st December 2022.
- 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.
- The Consolidated financial results for the quarter and nine months ended 31st December 2022 include the results of following subsidiary and associate companies:  
**Wholly Owned Subsidiaries:**
  - Altamonte Townships and Resorts Private Limited
  - Brokenhills Townships and Resorts Private Limited
  - Springdale Townships and Resorts Private Limited
  - Valley View Townships Private Limited
  - Sadhok Real Estate Private Limited
  - AK Buildtech Private Limited
  - KLJ Resources, DMCC
  - KLJ Speciality Chemicals Pvt Ltd
  - Lakeland Chemicals (India) Limited**Associate Company:**
  - Hanlog Plastic Goods Private Limited
- Previous period's figures have been regrouped/restated wherever considered necessary.
- During the quarter under review, the company has acquired control and management of Lakeland Chemicals (India) Limited ("LCIL"), pursuant to order of Hon'ble NCLT Mumbai Bench III dated 19<sup>th</sup> September, 2022 in Company Petition No. 3141/2018, through Corporate Insolvency Resolution Process ("CIRP") under Insolvency and Bankruptcy Code, 2016, as amended. As per the Approved Resolution Plan of said order, the company has paid Rs. 37.98 crore towards financial and operational creditors, against which Monitoring Committee of LCIL has allotted to the Company equity share capital of Rs. 10 crore divided into 1,00,00,000 equity shares of Rs. 10 each and optionally convertible debentures ("OCs") amounting to Rs. 27.98 crore divided into 2,79,80,000 OCs of face value of Rs. 10 each on 27th October, 2022. However, filing of relevant forms with Ministry of Corporate Affairs ("MCA") and subsequent approval of MCA is under process due to migration of e-filing from MCA v2 to MCA v3 portal and various related technical difficulties. Till such time this amount has been shown as advance given for investment. There is no impact on the consolidated quarterly results as LCIL did not have any operations during the quarter
- As per Ind AS 108, segment reporting has become applicable to the Company.



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

**Statement of Unaudited Consolidated Segment wise Revenue, Results and Capital Employed for the quarter and nine months ended on 31st December, 2022**

		Quarter ended			Nine months ended		Year Ended
Particulars		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Segment Revenue from Operation</b>						
	(a) India	94,165.99	97,338.93	80,867.91	2,85,640.84	2,42,518.18	3,24,468.57
	(b) Overseas	16,570.12	12,328.62	12,953.82	46,321.10	33,013.09	45,948.37
	<b>Total</b>	<b>1,10,736.11</b>	<b>1,09,667.55</b>	<b>93,821.73</b>	<b>3,31,961.94</b>	<b>2,75,531.26</b>	<b>3,70,416.94</b>
2	<b>Segment Results (Profit/Loss) before tax</b>						
	(a) India	(1,419.12)	(6,947.61)	2,545.45	(4,777.40)	19,905.15	24,735.04
	(b) Overseas	209.91	246.52	503.07	765.07	1,388.36	1,877.77
	<b>Total</b>	<b>(1,209.21)</b>	<b>(6,701.09)</b>	<b>3,048.53</b>	<b>(4,012.33)</b>	<b>21,293.51</b>	<b>26,612.81</b>
	Less : finance cost	438.85	406.63	148.00	1,072.15	431.16	716.68
	<b>Profit/ (Loss) Before Tax</b>	<b>(1,648.06)</b>	<b>(7,107.72)</b>	<b>2,900.52</b>	<b>(5,084.48)</b>	<b>20,862.34</b>	<b>25,896.12</b>
3	<b>Capital Employed (Total Assets- Total Liabilities)</b>						
	(a) India	74,815.68	76,670.72	76,219.12	74,815.68	76,219.12	81,248.74
	(b) Overseas	5,647.94	5,494.35	6,502.43	5,647.94	6,502.43	5,729.85
	<b>Total</b>	<b>80,463.62</b>	<b>82,165.07</b>	<b>82,721.55</b>	<b>80,463.62</b>	<b>82,721.55</b>	<b>86,978.59</b>



For and on behalf of the Board  
KLJ Resources Limited

(Hemant Jain)  
Managing Director  
DIN: 00506995

Place: New Delhi  
Date: 14/02/2023