



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: 14.11.2022

To,

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

CSE SECURITY CODE: 021095

Sub: Outcome of 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 Monday, 14th November, 2022 commenced at 3.00 p.m. and concluded at 3.45 p.m. has *inter-alia* approved the following businesses:

1. Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 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 half year ended 30th September, 2022.
- ii. Limited Review Report provided by Statutory Auditors of the Company on Un-audited Standalone and Consolidated Financial results for the quarter and half year ended 30th September, 2022.

Kindly take the same on your record and oblige.

Thanking you,

Yours Sincerely,

For **KLJ RESOURCES LIMITED**


(Ajai Kumar Gupta)
Company Secretary
Membership No.: FCS8020



Encl: As stated

Limited Review Report on standalone unaudited financial results of the company for quarter and half year ended September 30, 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

We have reviewed the accompanying statement of Standalone unaudited financial results of **KLJ Resources Limited** ('the Company') for the quarter and half year ended 30th September 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 ('the Regulation').

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. 000131N


Sunil Jain
Partner
Membership No-080990
UDIN: 22080990BDBFWC2224
Date: 14.11.2022
Place: New Delhi





Limited Review Report on consolidated unaudited financial results of the company for quarter and half year ended 30th September 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 half year ended September 30, 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 Builtech 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)
i) 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 eight subsidiaries which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of Rs. 14,355.29 lakhs as at 30th Sep 2022 and total revenue of Rs. 12,385.62 lakhs and Rs. 29,864.98 lakhs, total net profit/(loss) after tax of Rs. 265.14 lakhs and Rs. 471.99 lakhs and total comprehensive income / loss of Rs. 265.14 lakhs and Rs. 471.99 lakhs for the quarter ended 30th Sep 2022 and for the period from 1st April 2022 to 30th Sep 2022, respectively, and cash flows (net) of Rs. 1076.65 lakhs for the period from 1st April 2022 to 30th Sep 2022, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. 0.00 and Rs. 0.00 lakhs and total comprehensive income / loss of Rs. 0.00 lakhs and Rs. 0.00 lakhs for the quarter ended 30th Sep 2022 and for the period from 1st April 2022 to 30th Sep 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.
7. Our conclusion on the Statement is not modified in respect of the above matter.



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

Suril Jain
Partner

Membership No- 080990
UDIN: 22080990BDBHAW5732

Date:14/11/2022
Place: New Delhi

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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEP 2022

	Particulars	Quarter Ended			Half Year ended		(Amounts in Lakhs)
		30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	96,878.42	93,798.59	86,884.34	1,90,677.01	1,61,100.40	3,22,637.85
II	Other Income	322.29	368.95	429.53	691.24	853.24	1,822.89
III	Total Income (I+II)	97,200.71	94,167.54	87,313.87	1,91,368.25	1,61,953.64	3,24,460.74
IV	Expenses						
	a) Cost of Materials Consumed	3,764.10	4,041.06	2,993.37	7,805.16	4,045.92	10,517.02
	b) Purchases of stock-in-trade	81,069.22	85,086.84	76,408.10	1,66,156.06	1,16,654.93	2,77,367.56
	c) Change in inventories of Finished Goods, Stock in trade and work in progress	18,384.11	(388.62)	(3,642.02)	17,995.49	19,170.64	3,440.32
	d) Employee Benefit Expenses	1.57	671.20	1,799.97	672.77	2,471.12	3,866.81
	e) Finance costs	389.29	225.65	135.21	614.94	252.26	611.80
	f) Depreciation and Amortization Expense	139.55	139.83	84.15	279.38	178.35	528.25
	g) Other Expenses	1,192.21	1,027.00	995.84	2,219.21	1,769.56	4,473.43
	Total Expenses (IV)	1,04,940.05	90,802.96	78,774.62	1,95,743.01	1,44,542.78	3,00,805.19
V	Profit/(Loss) before exceptional items and tax (III-IV)	(7,739.34)	3,364.58	8,539.25	(4,374.76)	17,410.86	23,655.55
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(7,739.34)	3,364.58	8,539.25	(4,374.76)	17,410.86	23,655.55
VIII	Tax expenses						
	(1) Current Tax	(842.36)	842.36	2,145.25	-	4,371.03	6,153.16
	(2) Deferred Tax	-	-	-	-	-	18.75
	Total Tax Expense	(842.36)	842.36	2,145.25	-	4,371.03	6,171.91
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(6,896.98)	2,522.22	6,394.00	(4,374.76)	13,039.83	17,483.64
X	Profit/(Loss) for the period from discontinued operations	-	-	-	-	-	-
XI	Profit/(Loss) from discontinued operations after tax (X-XI)	-	-	-	-	-	-
XII	Tax Expenses of discontinued operations	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	(6,896.98)	2,522.22	6,394.00	(4,374.76)	13,039.83	17,483.64
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	688.94	(42.33)	107.25	646.61	107.25	726.06
	(ii) income tax relating to items that will not be reclassified to profit or loss	(9.86)	9.86	(24.98)	-	(24.98)	(169.59)
	B (i) Items that will be reclassified to profit or loss	(0.00)	(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
	Total Other Comprehensive Income	670.20	(61.65)	82.26	608.55	82.26	531.42
XV	Total Comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(6,226.78)	2,460.57	6,476.26	(3,766.21)	13,122.10	18,015.06
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	-	-	-	-	-	-
XVIII	Earning Per Share from continuing operations (Face Value of Rs. 10/- each)						
	(a) Basic	(64.22)	23.48	59.53	(40.73)	121.41	162.79
	(b) Diluted	(64.22)	23.48	59.53	(40.73)	121.41	162.79

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 unaudited standalone financial results for the quarter ended 30th Sep, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th Nov, 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 ended 30th Sep, 2022.

4. Previous period's figures have been regrouped/restated wherever considered necessary.

5. As per Ind AS 108, segment reporting is not applicable to the Company.

The Company has made detailed assessment of its liquidity position for the next few months and of the recoverability and carrying values of its assets comprising Property, Plant and Equipment, Intangible assets, Trade Receivables, Inventories and Investments as at the Balance sheet date, and based on the internal and external information upto the date of approval of these financial statements including credit reports and economic forecasts, has concluded that no material adjustments are required to be made in the financial results.



Place : New Delhi
Date: 14.11.2022

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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2022

(Amounts in lakhs)

Particulars	Quarter Ended			Half Year ended		Year Ended
	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	1,09,041.00	1,11,205.59	95,766.19	2,20,246.59	1,81,159.67	3,68,494.33
II Other Income	626.55	352.69	425.83	979.24	549.87	1,922.61
III Total Income (I+II)	1,09,667.55	1,11,558.28	96,192.03	2,21,225.83	1,81,709.54	3,70,416.94
IV Expenses						
a) Cost of Materials Consumed	3,764.10	4,041.06	2,993.37	7,805.16	4,045.92	10,517.02
b) Purchases of stock-in-trade	92,789.15	1,01,964.95	84,871.33	1,94,754.09	1,35,646.82	3,20,828.81
c) Change in inventories of Finished Goods, Stock in trade and work in progress	18,384.11	(388.62)	(3,642.02)	17,995.49	19,170.64	3,440.32
d) Employee Benefit Expenses	222.35	831.99	1,875.40	1,054.34	2,628.16	4,446.37
e) Finance costs	406.63	226.40	141.77	633.03	283.16	716.68
f) Depreciation and Amortization Expense	111.12	189.01	102.12	300.12	193.31	506.41
g) Other Expenses	1,102.50	1,081.70	1,121.98	2,184.19	1,899.27	4,271.89
Total Expenses (IV)	1,16,779.95	1,07,946.48	87,463.95	2,24,726.43	1,63,867.28	3,44,727.50
V Profit/(Loss) before exceptional Items and tax (III-IV)	(7,112.40)	3,611.80	8,728.08	(3,500.60)	17,842.25	25,689.44
VI Exceptional Items						
VII Shares in Profit/(Loss) of Associates	4.68	59.77	28.85	64.45	119.57	206.68
VIII Profit/(Loss) before tax (V-VI+VII)	(7,107.72)	3,671.57	8,756.92	(3,436.15)	17,961.82	25,896.12
IX Tax expenses						
(1) Current Tax	(801.52)	882.73	2,160.82	81.21	4,416.78	6,507.84
(2) Deferred Tax	-	-	-	-	-	14.46
(3) Short/(Excess) Provision for Earlier Year	-	-	-	-	-	(226.79)
Total Tax Expense	(801.52)	882.73	2,160.82	81.21	4,416.78	6,295.51
X Profit/(Loss) for the period from continuing operations (VIII-IX)	(6,306.20)	2,788.83	6,596.10	(3,517.36)	13,545.04	19,600.61
XI Profit/(Loss) for the period from discontinued operations						
XII Tax Expenses of discontinued operations						
XIII Profit/(Loss) from Discontinued operations after tax (X-XI)						
XIV Profit/(Loss) for the period (IX+XII)	(6,306.20)	2,788.83	6,596.10	(3,517.36)	13,545.04	19,600.61
XV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	688.94	(42.33)	107.25	646.61	107.25	961.50
(ii) income tax relating to items that will not be reclassified to profit or loss	(9.86)	9.86	(24.98)	-	(24.98)	(169.82)
B (i) Items that will be reclassified to profit or loss	(0.00)	(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
Total Other Comprehensive Income	670.20	(61.65)	82.26	608.55	82.27	766.63
XVI Total Comprehensive income for the period (XIV+XV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(5,636.00)	2,727.18	6,678.36	(2,908.81)	13,627.30	20,367.23
XVII Profit for the period attributable to:						
Equity holders of parent company	(5,636.00)	2,727.18	6,678.36	(2,908.81)	13,627.30	20,367.23
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	1,074.00
XXI Other Equity						
XXII Earning Per Share from continuing operations (Face Value of Rs. 10/- each)						
(a) Basic	(58.72)	25.97	61.42	(32.75)	126.12	182.50
(b) Diluted	(58.72)	25.97	61.42	(32.75)	126.12	182.50

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 unaudited consolidated financial results for the quarter ended 30th Sep, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th Nov, 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 ended and half year ending 30th Sep, 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 ended 30th Sep, 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 Speciality Chemicals Pvt. Ltd.
- KLJ Resources, DMCC

Associate Company:

- Hamlog Plastic Goods Private Limited

6. Previous period's figures have been regrouped/restated wherever considered necessary.



For and on behalf of
KLJ Resources Limited

(Hemant Jain)
Managing Director
DIN: 00506995

Place : New Delhi
Date: 14.11.2022

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 UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2022

Particulars	(Amounts in lakhs)					
	Quarter Ended			Half Year ended		Year Ended
	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue From Operation						
India						
OUTSIDE INDIA	97,338.93	94,135.92	87,327.82	1,91,474.85	1,61,650.27	3,24,468.57
Total	12,328.62	17,422.36	8,864.21	29,750.98	20,059.27	45,948.37
	1,09,667.55	1,11,558.28	96,192.03	2,21,225.83	1,81,709.54	3,70,416.94
Segment Result PBT						
India						
OUTSIDE INDIA	(6,947.61)	3,589.33	8,604.71	(3,358.28)	17,359.69	24,735.04
Total	246.52	308.63	293.98	555.16	885.29	1,877.77
Less Finance Cost	(6,701.09)	3,897.97	8,898.69	(2,803.12)	18,244.98	26,612.81
Profit / (loss) before Tax	406.63	226.40	141.77	633.03	283.16	716.68
	(7,107.72)	3,671.57	8,756.92	(3,436.15)	17,961.82	25,896.12
Capital Employed (Total Asset Minus Total Liability)						
India						
OUTSIDE INDIA	76,670.72	83,868.18	75,444.11	76,670.72	75,444.11	81,248.74
Total	5,494.35	5,937.59	5,213.20	5,494.35	5,213.20	5,729.85
	82,165.07	89,805.77	80,657.31	82,165.07	80,657.31	87,078.59

Place : New Delhi
Date : 14.11.2022



For and on behalf of
KLJ Resources Limited

(Hemant Jain)
Managing Director

KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

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

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

STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED AS ON 30H SEPTEMBER,2022

	(Amount in Lacs)					
	Standalone Half Year ended		Consolidated Half year ended		Year ended as on	
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
	30.09.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	31.03.2022
A) CASH FLOW FROM OPERATING ACTIVITIES						
Net Profit before tax and extraordinary items	(4,374.76)	17,410.86	(3,436.15)	17,961.82	23,655.55	25,896.12
Add: Adjustments for non cash items:						
Depreciation	279.38	178.35	300.12	193.31	528.25	506.41
Add: Adjustments for other items:						
Loss/(Profit) on Sale / Discard of Assets (net)		-		-	-	281.87
Loss/(Profit) on Sale of shares (net)	42.36	(169.08)	42.36	(169.08)	(163.32)	(195.98)
Finance Costs	614.94	252.26	633.03	283.16	16.66	16.66
CSR Expenses	189.60	126.26	189.60	126.26	611.80	716.68
Less:						
Dividend Income	14.69	(0.28)	14.69	(0.28)	(13.88)	(13.88)
Interest Income	481.08	(554.06)	481.08	(387.88)	(1,349.55)	(1,253.18)
Other Comprehensive Income	608.54	82.26	608.55	82.26	-	-
Add: Exchange fluctuation on investment with foreign subsidiary						
Operating Profit before Working Capital Changes	(2,144.17)	17,326.57	(1,166.71)	18,089.57	23,285.51	25,954.70
Adjustment for increase/decrease in operating assets						
(Increase)/Decrease Trade and Other Receivables	(17,534.95)	(20,679.45)	(15,605.97)	(20,783.75)	(18,914.02)	(18,426.57)
(Increase)/Decrease in Inventories	18,181.10	19,302.32	18,181.10	19,302.32	3,352.90	3,352.90
(Increase)/ Decrease in other current assets	(3,001.62)	101.71	(3,039.43)	523.33	1,085.76	1,535.28
(Increase)/ Decrease in other financial assets	20.20	(23.97)	(761.63)	18.24	(31.38)	306.94
(Increase)/ Decrease in other non current assets	143.15		110.25		(26.86)	(26.86)
Adjustment for increase/decrease in operating liabilities						
Increase/(Decrease) Trade and Other Payables	(10,411.79)	1,402.82	(12,518.83)	1,807.94	12,020.69	14,689.27
Increase/(Decrease) other current liabilities	(2,462.62)	170.84	(957.40)	315.34	1,056.44	912.54
Increase/(Decrease) other financial liabilities	(264.33)	0.19	-	(243.75)	263.97	(0.36)
Increase/(Decrease) other non current liabilities			51.31		(46.44)	(33.67)
Increase/(Decrease) Provisions	(143.80)	-	(172.00)	0.40	25.02	20.17
Cash Generated from Operations	(17,618.83)	17,601.04	(15,879.31)	19,029.64	22,071.59	28,284.33
Taxes Paid (net)	771.74	2,505.88	771.74	2,616.26	6,093.45	5,945.54
Net Cash from Operating Activities	(18,390.57)	15,095.16	-16651.05	16,413.38	15,978.14	22,338.80
B) CASH FLOW FROM INVESTING ACTIVITIES						
Purchase of Property, Plant & Equipment	(82.09)	(37.98)	(82.09)	(37.98)	(2,702.13)	(2,962.61)
Impairment of Goodwill		-		-		36.00
Addition in Capital Work In Progress		-		-		-
(Purchase)/Sale of Investment Property		-		1,080.00	(259.09)	1,080.00
(Increase)/Decrease in Loans and Advances	7,529.52	(3,983.55)	7,861.65	(3,791.28)	(3,462.90)	(3,746.26)
(Increase)/ Decrease in other non current assets		-		352.25	(480.31)	(489.27)
(Increase)/Decrease in Non Current & Current Investments	4,856.72	(2,523.40)	3,804.00	(2,252.93)	(6,072.21)	(6,072.21)
Increase/(Decrease) other non current liabilities		(15.15)		(9.96)		
Interest received	(481.08)	546.76	(481.08)	387.31	1,333.55	853.66
Increase/ (Decrease) in Other Bank Balance including FDR's	(2,135.18)	(311.43)	(2,135.18)	(311.43)	1,047.02	1,047.02
Profit on Sale of Shares	(42.36)	169.08	(42.36)	169.08	163.32	195.98
Dividend Income	(14.69)	0.28	(14.69)	0.28	13.88	13.88
CSR Expenses	(189.60)	(126.26)	(189.60)	(126.26)	-	-
Net Cash (used in) Investing Activities	9,441.24	(6,281.65)	8,720.65	(4,540.92)	(10,418.87)	(10,043.81)
C) CASH FLOW FROM FINANCING ACTIVITIES						
Proceeds from Long Term Borrowings	13.03	(18.99)	(45.59)	(923.25)	(29.87)	(1,523.29)
Payment of Lease liabilities	(223.10)	-	(109.10)	-	(408.82)	(180.83)
Dividends Paid (Including Dividend Distribution Tax)		-		-	(26.85)	(26.85)
Short Term Borrowings (net)	9,701.92	(8,536.19)	9,762.53	(8,537.69)	(4,658.79)	(4,902.73)
Finance Costs	(537.36)	(192.23)	(600.80)	(283.16)	(448.82)	(653.60)
Net Cash (used in) / from Financing Activities	8,954.49	(8,747.41)	9,007.05	(9,744.10)	(5,573.15)	(7,287.30)
Net Cash inflows/(outflows) from activities	5.17	66.10	1,076.65	2,128.35	(13.87)	5,007.68
Effect of Exchange differences on translation of Foreign currency					25.50	142.80
Net Increase in Cash and Cash Equivalents	5.17	66.10	1,076.65	2,128.35	(13.87)	5,150.50
Opening Balance of Cash and Cash Equivalents	11.63	24.81	7,146.45	1,995.26	25.50	1,995.95
Closing Balance of Cash and Cash Equivalents	16.80	90.91	8,223.10	4,123.61	11.63	7,146.45

Note: The above cash flow statement has been prepared under the Indirect Method as set out in Ind AS-7



Date: 14/11/2022
Place: New Delhi

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

STANDALONE & CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2022

(Amount in Lacs)

Sl. No.	Particulars	STANDALONE		CONSOLIDATED	
		30/09/2022	31/03/2022	30/09/2022	31/03/2022
		Unaudited	Audited	Unaudited	Audited
ASSETS					
1	Non-current Assets				
(a)	Property, Plant and Equipment	2,950.44	2,940.22	3,846.04	3,753.05
(b)	Right-of-use Assets	1,368.82	1,545.71	551.12	641.97
(c)	Capital work-in-progress	-	-	-	-
(d)	Investment Property	804.29	834.87	1,913.50	3,386.01
(e)	Other Intangible assets	1.89	1.89	1.89	1.89
(f)	Intangible assets under development	-	-	-	-
(g)	Financial Assets	-	-	-	-
(i)	Investments	7,298.50	6,083.01	8,151.09	5,882.88
(ii)	Others	341.40	321.11	186.05	189.22
(h)	Deferred tax assets (Net)	-	-	-	-
(i)	Other non-current assets	70.98	214.13	103.88	214.13
2	Current Assets				
(a)	Inventories	35,803.04	53,984.14	35,803.04	53,984.14
(b)	Financial Assets				
(i)	Investments	-	6,072.21	-	6,072.21
(ii)	Trade receivables	81,373.66	63,838.71	82,313.35	66,707.38
(iii)	Cash and cash equivalents	16.80	11.63	8,223.10	7,146.45
(iv)	Bank balances other than (iii) above	6,115.93	3,980.75	6,115.93	3,980.75
(v)	Loans	4,541.20	12,070.72	2,170.55	10,032.20
(vi)	Other financial assets	135.17	175.66	988.45	223.65
(c)	Current Tax Assets (Net)	361.77	-	376.14	-
(d)	Other current assets	4,695.98	1,694.36	4,740.82	1,701.39
TOTAL ASSETS		1,45,879.86	1,53,769.12	1,55,484.94	1,63,917.32
EQUITY AND LIABILITIES					
1	Equity				
(a)	Equity Share capital	1,074.00	1,074.00	1,074.00	1,074.00
(b)	Other Equity	76,672.32	80,438.50	82,165.07	86,004.59
2	Liabilities				
Non-current Liabilities					
(a)	Financial Liabilities				
(i)	Borrowings	24.27	11.24	27.84	73.42
(ia)	Lease liabilities	1,160.40	1,302.38	449.94	515.98
(ii)	Other financial liabilities	-	264.33	-	-
(b)	Provisions	65.95	187.32	65.95	237.95
(c)	Deferred tax liabilities (Net)	508.24	508.24	508.24	538.86
(d)	Other non-current liabilities	67.62	67.62	122.13	70.82
Current Liabilities					
(a)	Financial Liabilities				
(i)	Borrowings	17,106.72	7,404.80	17,167.33	7,404.80
(ia)	Lease liabilities	292.85	296.39	144.05	154.87
(ii)	Trade payables :				
	a) dues of micro enterprises and small enterprises	-	49.52	-	49.52
	b) dues of creditors other than micro enterprises and small enterprises	46,498.60	56,860.87	47,176.59	60,379.71
(iii)	Other financial liabilities	-	-	-	-
(b)	Other current liabilities	2,408.89	4,871.51	5,764.54	6,699.50
(c)	Provisions	-	22.43	-	22.43
(d)	Current Tax Liabilities (Net)	-	409.97	819.26	690.85
TOTAL EQUITY AND LIABILITIES		1,45,879.86	1,53,769.12	1,55,484.94	1,63,917.32

Date: 14/11/2022
Place: New Delhi



For and on behalf of
KLJ Resources Limited

(Hemant Jain)
Director
DIN: 00506995