



KLJ Resources Limited

HEAD OFFICE : KLJ HOUSE, 63, RAMA 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: 14/02/2020

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 14th February, 2020, 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 Friday, 14th February, 2020 commenced at 3.00 p.m. and concluded at 4.30 p.m. has *inter-alia* approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31st December, 2019.

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 31st December, 2019.
- 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 31st December, 2019.

Kindly take the same on record and oblige.

Thanking you,

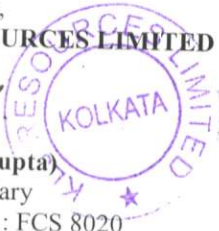
Yours Sincerely,

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 - 700 017
TEL. : (0091-33) 22823851 **FAX** : (0091-33) 22823851 **E-MAIL** : kolkata@kljindia.com

MUMBAI OFFICE : HUBTOWN SOLARIS, 403/404, 4th Floor, N. S. Phadke Marg, Near Andheri East West Flyover, Andheri (East),
MUMBAI-400 069. ● **TEL.** : (022) 61830000-100 **FAX** : (0091-22) 26244009 **E-MAIL** : mumbai@kljindia.com



KUMAR CHOPRA & ASSOCIATES
CHARTERED ACCOUNTANTS

Ph.: +91-11-26913033, 26916363, 41627363

E-mail : kca@kcaconsultancy.com

kca_delhi@yahoo.co.in

www.kcaconsultancy.com

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 months period ended **December 31, 2019** 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 months period ended December 31, 2019 (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. 000131N



Membership No-080990
UDIN: 20080990AAAAAL4879
Date: 14.02.2020
Place: New Delhi

CERTIFIED TO BE TRUE COPY

For KLJ Resources Ltd.

Company Secretary

Branches : Jagjot Singh Street, Patti Baru, Baraut, Distt. Baghpat (U.P.) - 250611 Tel. : 01234 - 262897, 263076
F-19, Angel Mega Mall, Kaushambhi, Ghaziabad (U.P.) - 201010, Tel. : 0120-4331621
131, Qutab Plaza, DLF-I, Gurugram, Haryana - 122002, Tel. : +91-9818514428



Independent Auditor's Review Report on review of Consolidated unaudited Quarterly and year to date financial results of the Company 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
New Delhi**

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 for the period from 1st April 2019 to 31st December 2019 ("the Statement"), 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").

Attention is drawn to the fact that the consolidated figures for the corresponding quarter and nine months ended 31st December 2018, as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to limited review or audit.

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.

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)



CERTIFIED TO BE TRUE COPY

For KLJ Resources Ltd.

Company Secretary


- f) Sadhok Real Estate Pvt. Ltd. (Subsidiary Company)
- g) KLJ Resources DMCC (Foreign Subsidiary Company)
- h) 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 includes the interim financial statements/ financial information/ financial results of seven subsidiaries which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total revenue of Rs. 3,265.83 Lacs and Rs. 5,508.08 lacs, total net (loss) after tax of Rs. (18.93) lacs and (172.64) lacs, total comprehensive loss of Rs. (18.93) Lacs and (172.64) lacs for the quarter ended and nine months ended 31st December 2019 respectively and as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit/(loss) after tax of Rs. 0.00 lacs and total comprehensive income / loss of Rs.0.00 lacs for the quarter ended 31.12.2019 respectively, as considered in the consolidated unaudited financial results, in respect of one associates, 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. 0001211


Sunil Jain
Partner

Membership No- 080990
UDIN: 20080990AAAAAM2221



Date:14-02-2020
Place: New Delhi

CERTIFIED TO BE TRUE COPY

For KLJ Resources Ltd.


Company Secretary

KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

Registered office : 8, Cammarc 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 NINE MONTHS ENDED 31st DECEMBER 2019

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2019	30/09/2019	31/12/2018	31/12/2019	31/12/2018	31/03/2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	54,457.25	63,612.35	39,474.04	1,77,609.24	1,29,370.18	1,71,986.30
II	Other Income	319.40	371.85	563.74	1,117.09	1,314.68	1,480.25
III	Total Income (I+II)	54,776.65	63,984.20	40,037.78	1,78,726.33	1,30,684.86	1,73,466.55
IV	Expenses						
	a) Cost of Materials Consumed	1,524.13	1,561.56	1,817.51	4,583.96	5,222.36	6,149.39
	b) Purchases of stock-in-trade	44,225.25	71,599.73	44,458.40	1,52,721.10	1,11,997.17	1,62,439.81
	c) Change in inventories of Finished Goods, Stock in trade and work in progress	6,894.98	(11,486.53)	(8,086.11)	13,107.67	6,181.50	(5,501.24)
	d) Employee Benefit Expenses	265.19	345.08	323.41	1,089.43	1,017.10	1,859.56
	e) Finance costs	374.24	224.72	234.44	847.17	813.52	1,075.32
	f) Depreciation and Amortization Expense	144.00	24.56	22.50	192.18	67.50	94.47
	g) Other Expenses	310.80	424.49	478.66	1,109.90	1,195.68	1,631.79
	Total Expenses (IV)	53,738.59	62,693.61	39,248.81	1,73,651.41	1,26,494.83	1,67,749.12
V	Profit/(Loss) before exceptional items and tax (III-IV)	1,038.06	1,290.59	788.97	5,074.92	4,190.03	5,717.43
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	1,038.06	1,290.59	788.97	5,074.92	4,190.03	5,717.43
VIII	Tax expenses						
	(a) Current Tax	253.02	44.29	263.56	1,243.60	1,453.01	2,005.66
	(b) Deferred Tax	-	-	-	-	-	(3.70)
	Total Tax Expense	253.02	44.29	263.56	1,243.60	1,453.01	2,001.96
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	785.04	1,246.30	525.41	3,831.32	2,737.02	3,715.47
X	Profit/(Loss) for the period from discontinued operations	-	-	-	-	-	-
XI	Tax Expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from Discontinued operations after tax (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	785.04	1,246.30	525.41	3,831.32	2,737.02	3,715.47
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	175.57
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	33.73
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	209.30
XV	Total Comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	785.04	1,246.30	525.41	3,831.32	2,737.02	3,924.77
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	-	-	-	-	-	37,568.64
XVIII	Earning Per Share of Face Value of Rs. 10/- each						
	(a) Basic	7.31	11.60	4.89	35.67	25.48	34.59
	(b) Diluted	7.31	11.60	4.89	35.67	25.48	34.59

- 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, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February, 2020.
- 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, 2019.
- Previous period's figures have been regrouped/restated wherever considered necessary.
- As per Ind AS 108 the segment reporting is not applicable to the Company.
- 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.

For and on behalf of
KLJ RESOURCES LIMITED

(Hemant Jain)
Managing Director
DIN: 00506995

Date: 14/02/2020
Place : New Delhi



SUNIL JAIN
MNO. 080990

CERTIFIED TO BE TRUE COPY

For KLJ Resources Ltd.

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 UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2019

Particulars	Quarter Ended		Nine Months ended		Year Ended	
	31/12/2019	30/09/2019	31/12/2018	31/12/2018	31/03/2019	
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I Revenue from Operations	57,492.52	64,737.51	39,474.04	1,82,898.44	1,35,895.30	1,79,320.95
II Other Income	402.53	225.56	519.47	1,017.39	1,205.61	1,388.25
III Total Income (I+II)	57,895.06	64,963.08	39,993.51	1,83,915.83	1,37,100.92	1,80,709.20
IV Expenses						
a) Cost of Materials Consumed	4,526.45	2,499.02	1,817.51	9,620.02	11,348.24	6,149.39
b) Purchases of stock-in-trade	44,225.25	71,599.73	44,458.40	1,52,721.10	1,11,997.17	1,69,309.06
c) Change in inventories of Finished Goods, Stock in trade and work in progress	6,894.98	(11,486.53)	(8,086.11)	13,107.67	6,181.50	(5,501.24)
d) Employee Benefit Expenses	334.43	404.13	366.37	1,268.76	1,151.78	2,088.07
e) Finance costs	430.21	313.14	312.76	1,027.65	992.53	1,318.69
f) Depreciation and Amortization Expense	220.22	79.55	73.90	377.16	224.58	274.66
g) Other Expenses	257.78	399.01	456.97	1,028.54	1,093.93	1,503.00
Total Expenses (IV)	56,889.32	63,808.05	39,399.81	1,79,150.90	1,32,989.73	1,75,141.63
V Profit/(Loss) before exceptional items and tax (III-IV)	1,005.73	1,155.03	593.70	4,764.93	4,111.18	5,567.57
VI Exceptional Items						
VII Shares in Profit/(Loss) of Associates	0.43	-	2.34	6.67	(3.83)	22.59
VIII Profit/(Loss) before tax (V-VI+VII)	1,006.17	1,155.03	596.04	4,771.60	4,107.35	5,590.16
IX Tax expenses						
(1) Current Tax	253.02	44.29	263.56	1,243.60	1,453.01	2,004.94
(2) Deferred Tax	-	-	-	-	-	(3.70)
Total Tax Expense	253.02	44.29	263.56	1,243.60	1,453.01	2,001.24
X Profit/(Loss) for the period from continuing operations (VIII-IX)	753.15	1,110.74	332.48	3,528.00	2,654.34	3,588.92
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)	753.15	1,110.74	332.48	3,528.00	2,654.34	3,588.92
XV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss						256.87
(ii) income tax relating to items that will not be reclassified to profit or loss						33.73
B (i) Items that will be reclassified to profit or loss						-
(ii) income tax relating to items that will be reclassified to profit or loss						-
Total Other Comprehensive Income						290.60
XVI Total Comprehensive income for the period (XIV+XV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	753.15	1,110.74	332.48	3,528.00	2,654.34	3,879.52
XVII Profit for the period attributable to:						
Equity holders of parent company						3,879.52
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						39,811.91
XXII Earning Per Share from continuing operations (Face Value of Rs. 10/- each)						
(a) Basic	7.01	10.34	3.10	32.85	24.71	33.42
(b) Diluted	7.01	10.34	3.10	32.85	24.71	33.42

- 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 unaudited consolidated financial results for the quarter and nine months ended 31st December 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February 2020.
- 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 2019.
- 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 nine months ended 31st December 2019 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

Associate Company:

- Hamlog Plastic Goods Private Limited

6. Previous period's figures have been regrouped/re-stated wherever considered necessary.

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

8. 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.

Date: 14/02/2020
Place: New Delhi



SUNIL JAIN
M.NO. 080990

CERTIFIED TO BE TRUE COPY

For KLJ Resources Ltd.

Company Secretary

For and on behalf of
KLJ RESOURCES LIMITED

(Hemant Jain)
Managing Director
DIN 00506995