



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: 12th November, 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 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 Thursday, 12th November, 2020 commenced at 3.00 p.m. and concluded at 4.15 p.m. has *inter-alia* approved the following business:

1. Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2020.

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, 2020.
- 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, 2020.

Kindly take the same on your 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



Limited Review Report on standalone unaudited financial results of the company for quarter and half year ended September 30, 2020 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 2020 (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: 20080990AAAAEQ4645
Date: 12-11-2020
Place: New Delhi

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For KLJ Resources Limited

Company Secretary



Limited Review Report on consolidated unaudited financial results of the company for quarter and half year ended 30th September 2020 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, 2020("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) Sdhok Real Estate Pvt. Ltd. (Subsidiary Company)
 - g) KLJ Resources DMCC (Foreign Subsidiary Company)
 - h) Hamlog Plastic Goods Private Limited (Associate Company)



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For KLJ Resources Limited

Company Secretary

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.4829.02 Lacs and Rs. 9943.56 lacs, total net profit after tax of Rs.132.30 lacs and 867.78 lacs, total comprehensive income of Rs.152.30 Lacs and 867.78 lacs, total assets Rs. 10390.54 lacs for the quarter ended and half year ended 30.09.2020 respectively and 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 total comprehensive income / loss of Rs.0 for the quarter ended 30.09.2020 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.

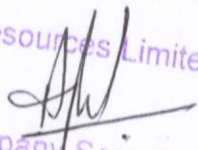


Kumar Chopra & Associates
Chartered Accountants
Firm Regn. No. 000131N

Sunil jain
Partner

Membership No- 080990
UDIN: 20080990AAAAER2659

Date: 12-11-2020
Place: New Delhi

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For KLJ Resources Limited

Company Secretary

KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

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

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2020

Particulars	(Amounts in Lakhs)					
	Quarter Ended			Half Year ended		Year Ended
	30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31/03/2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	49,391.88	25,651.01	63,612.35	75,042.89	123,151.99	232,490.01
II Other Income	370.02	453.50	371.85	823.52	797.69	1,431.11
III Total Income (I+II)	49,761.90	26,104.51	63,984.20	75,866.41	123,949.68	233,921.12
IV Expenses						
a) Cost of Materials Consumed	1,394.40	669.50	1,561.56	2,063.90	3,059.83	6,085.05
b) Purchases of stock-in-trade	47,776.96	12,263.67	71,599.73	60,040.63	108,495.83	204,425.84
c) Change in inventories of Finished Goods, Stock in trade and work in progress	(4,781.75)	11,810.09	(11,486.53)	7,028.34	6,212.69	13,943.78
d) Employee Benefit Expenses	461.30	234.72	345.08	696.02	824.24	1,061.89
e) Finance costs	124.09	148.12	224.72	272.21	472.93	1,058.96
f) Depreciation and Amortization Expense	104.37	78.36	24.56	182.73	48.18	330.27
g) Other Expenses	399.95	152.40	424.49	552.35	799.10	1,582.19
Total Expenses (IV)	45,479.32	25,356.86	62,693.61	70,836.18	119,912.82	228,487.98
V Profit/(Loss) before exceptional items and tax (III-IV)	4,282.58	747.65	1,290.59	5,030.23	4,036.86	5,433.14
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(Loss) before tax (V-VI)	4,282.58	747.65	1,290.59	5,030.23	4,036.86	5,433.14
VIII Tax expenses						
(1) Current Tax	1,068.42	180.56	44.29	1,248.98	990.58	1,347.22
(2) Deferred Tax	-	-	-	-	-	30.74
Total Tax Expense	1,068.42	180.56	44.29	1,248.98	990.58	1,377.96
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	3,214.16	567.09	1,246.30	3,781.25	3,046.28	4,055.18
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)	3,214.16	567.09	1,246.30	3,781.25	3,046.28	4,055.18
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	103.59	-	-	103.59	-	777.54
(ii) income tax relating to items that will not be reclassified to profit or loss	(23.70)	-	-	(23.70)	-	(180.66)
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	79.89	-	-	79.89	-	596.88
XV Total Comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	3,294.05	567.09	1,246.30	3,861.14	3,046.28	4,652.06
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	-	-	-	-	-	42,188.32
XVIII Earning Per Share from continuing operations (Face Value of Rs. 10/- each)						
(a) Basic	29.93	5.28	11.60	35.21	28.36	37.76
(b) Diluted	29.93	5.28	11.60	35.21	28.36	37.76

- 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 & half yearly ended 30th Sept, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th Nov, 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 & half ended 30th Sep, 2020.
- Previous period's figures have been regrouped/restated wherever considered necessary.
- As per Ind AS 108, segment reporting is not applicable to the Company.
- The company has opted to carry investments in subsidiaries and associates at cost less impairment, if any and all other investments at fair value. Fair value changes in unquoted investments are recognized in Other Comprehensive Income at the year end and changes in quoted investments are recognized in Statement of Profit and Loss, on quarterly basis.
- Covid Impact**
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.

In assessing the recoverability of receivables including unbilled receivables, intangible assets, and certain investments, the Company has considered internal and external information up to the date of approval of these quarterly results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used herein. Based on the current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The management believes that it has considered all the possible impact of known events arising from Covid-19 global health management in the preparation of quarterly financial results. However, the impact assessment of Covid-19 is a continuing process given the uncertainties associated with its nature, extent and duration. The management shall continue to monitor any material changes to future economic conditions on a continuing basis.



Place : New Delhi
Date : 12.11.2020

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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2020

Particulars	(Amounts in lakhs)					
	Quarter Ended			Half Year ended		
	30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31/03/2020
I Revenue from Operations	54,033.01	30,691.91	64,737.51	84,724.92	125,403.91	242,317.81
II Other Income	455.07	431.48	225.56	886.55	614.86	1,507.58
III Total Income (I+II)	54,488.07	31,123.39	64,963.08	85,611.47	126,018.78	243,825.39
IV Expenses						
a) Cost of Materials Consumed	5,904.13	4,844.73	2,499.02	10,748.86	5,093.57	6,085.05
b) Purchases of stock-in-trade	47,776.96	12,263.67	71,599.73	60,040.63	108,493.85	213,841.32
c) Change in inventories of Finished Goods, Stock in trade and work in progress	(4,781.75)	11,810.09	(11,486.53)	7,028.34	6,212.69	13,943.78
d) Employee Benefit Expenses	511.69	297.97	404.13	809.66	934.32	1,355.66
e) Finance costs	182.83	226.31	313.14	409.14	397.44	1,195.57
f) Depreciation and Amortization Expense	156.46	131.01	79.55	287.47	156.94	331.14
g) Other Expenses	433.42	118.82	399.01	552.24	770.77	1,709.35
Total Expenses (IV)	56,183.73	29,692.60	63,808.08	79,876.34	122,261.58	238,461.87
V Profit/(Loss) before exceptional items and tax (III-IV)	4,304.34	1,430.79	1,155.03	5,735.13	3,759.20	5,363.52
VI Exceptional Items	-	-	-	-	-	-
VII Shares in Profit/(Loss) of Associates	41.02	41.91	-	82.93	6.24	(23.46)
VIII Profit/(Loss) before tax (V-VI+VII)	4,345.36	1,472.70	1,155.03	5,818.06	3,765.44	5,340.06
IX Tax expenses						
(1) Current Tax	1,068.42	180.56	44.29	1,248.98	990.58	1,353.76
(2) Deferred Tax	-	-	-	-	-	30.74
Total Tax Expense	1,068.42	180.56	44.29	1,248.98	990.58	1,384.50
X Profit/(Loss) for the period from continuing operations (VIII-IX)	3,276.94	1,292.14	1,110.74	4,569.08	2,774.86	3,955.56
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)	3,276.94	1,292.14	1,110.74	4,569.08	2,774.86	3,955.56
XV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	103.59	-	-	103.59	-	911.40
(ii) income tax relating to items that will not be reclassified to profit or loss	(23.70)	-	-	(23.70)	-	(180.66)
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	79.89	-	-	79.89	-	730.74
XVI Total Comprehensive income for the period (XIV+XV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	3,356.83	1,292.14	1,110.74	4,648.97	2,774.86	4,686.30
XVII Profit for the period attributable to:						
Equity holders of parent company	3,356.83	1,292.14	1,110.74	4,648.97	2,774.86	4,686.30
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	-	-	-	-	-	44,526.55
XXII Earning Per Share from continuing operations (Face Value of Rs. 10/- each)						
(a) Basic	30.51	12.03	10.34	42.54	25.84	36.83
(b) Diluted	30.51	12.03	10.34	42.54	25.84	36.83

- 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 thereafor.
- The above unaudited consolidated financial results for quarter & half year ended 30th Sep, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th Nov, 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 quarter & half ended 30th Sept, 2020.
- In accordance with SEBI regulations, for the purpose of half yearly 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 half yearly ended 30th Sept, 2020 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/restated wherever considered necessary.

7. Covid Impact

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.

In assessing the recoverability of receivables including unbilled receivables, and certain investments, the Company has considered internal and external information up to the date of approval of these quarterly results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used herein. Based on the current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The management believes that it has considered all the possible impact of known events arising from Covid-19 global health pandemic in the preparation of quarterly financial results. However, the impact assessment of Covid-19 is a continuing process given the uncertainties associated with its nature, extent and duration. The management shall continue to monitor any material changes to future economic conditions on a continuing basis.

8. Companies have reported a geographical segment comprising its subsidiary KLJ Resources DMCC UAE and accordingly segment reporting has been made.

9. The Company has opted to carry investments in subsidiaries and associates at cost less impairment; if any and all other investments at fair value. Fair value changes in unquoted investments are recognized in Other Comprehensive Income for the year end and changes in quoted investments are recognized in Statement of Profit and Loss, on quarterly basis. Invest in Quoted shares are to be valued quarterly & investment in unquoted are to be valued at cost.



Place : New Delhi
Date: 12.11.2020

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For KLJ Resources Limited

Company Secretary

For and on behalf of
KLJ Resources Limited

(Hemant Jain)
Managing Director
DIN: 06506995

KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

Registered office : 8, Cammae 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, 2020

(Amount in Lacs)

Particulars	STANDALONE		CONSOLIDATED	
	30/09/2020	31/03/2020	30/09/2020	31/03/2020
	Unaudited	Audited	Unaudited	Audited
1 Assets				
Non-current assets				
(a) Property, Plant and Equipment	279.21	162.57	1,282.74	1,072.17
(b) Right-of-use Assets	1,236.98	1,345.71	89.94	97.83
(c) Capital work-in-progress	101.97	44.03	101.97	44.03
(d) Investment Property	649.26	640.57	5,025.55	5,015.76
(e) Goodwill			36.00	36.00
(f) Other Intangible assets	2.97	3.47	2.97	3.47
(g) Intangible assets under development	16.66	16.66	16.66	16.66
(h) Biological Assets other than bearer plants				
(h) Financial Assets				
(i) Investment	5,386.69	4,583.06	4,947.04	4,125.29
(ii) Trade Receivables				
(iii) Loans				
(iv) Others	376.59	318.38	1,460.88	1,702.80
(v) Deferred tax assets (net)				
(j) Other non-current assets	21.01	21.01	21.01	37.08
2 Current assets				
(a) Inventories	21,510.41	28,888.55	21,510.41	28,888.55
(b) Financial Assets				
(i) Investment				
(ii) Trade Receivables	33,115.80	37,464.31	33,543.54	39,506.57
(iii) Cash and Cash equivalents	29.18	13.73	1,443.47	630.74
(iv) Bank Balance other than (iii) above	3,822.77	5,150.69	3,822.77	5,150.69
(v) Loans	7,828.87	6,399.81	5,040.52	4,211.04
(vi) Others financial assets	13.82	122.49	990.52	238.75
(c) Current Tax Assets (Net)	963.69	242.44	963.69	281.91
(d) Other current assets	986.26	1,350.35	1,076.90	1,447.99
Total Assets	76,342.16	86,767.82	81,377.05	92,507.32
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	1,074.00	1,074.00	1,074.00	1,074.00
(b) Other Equity	46,073.14	42,188.32	40,395.12	44,526.55
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowing	0.00	0.00	2,052.37	2,748.66
(ii) Trade Payables				
(iii) Other financial liabilities (other than those specified in item (b), to be specified)				
(b) Provisions	66.52	70.81	66.87	83.60
(c) Deferred tax liabilities	274.44	274.44	274.44	274.44
(d) Other non-current liabilities	1,241.49	1,269.89	108.98	209.96
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowing	1,153.20	9,455.42	1,153.20	9,112.30
(ii) Trade Payables	24,678.99	31,376.74	25,463.11	31,820.29
(iii) Other financial liabilities (other than those specified in item (c), to be specified)	69.58	14.52	69.58	195.34
(b) Other Current Liabilities	461.81	1,043.70	470.39	2,462.07
(c) Provisions				
(d) Other Current Liabilities (Net)	1,248.98		1,248.98	
Total Equity and Liabilities	76,342.16	86,767.82	81,377.05	92,507.32



Date: 12/11/2020
Place: New Delhi

For and on behalf of
KLJ Resources Limited

(Hemant Jain)
Managing Director
DIN: 00506995

CERTIFIED TO BE TRUE COPY

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: kjresources@kljindia.com

STATEMENT OF UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH SEPTEMBER, 2020

Particulars	(Amounts in lakhs)					
	Quarter Ended			Half Year ended		Year Ended
	30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31/03/2020
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue From Operation						
India	49,721.24	26,065.85	63,955.69	75,787.09	123,860.77	233,777.83
OUTSIDE INDIA	4,766.84	5,057.54	1,007.39	9,824.38	2,160.01	10,047.56
Total	54,488.07	31,123.39	64,963.08	85,611.47	126,020.78	243,825.39
Segment Result PBT						
India	4,373.30	885.73	1,495.15	5,259.04	4,474.06	6,404.78
OUTSIDE INDIA	154.89	813.28	(26.99)	968.17	(111.18)	130.85
Total	4,528.19	1,699.01	1,468.16	6,227.20	4,362.87	6,535.63
Less Finance Cost	182.83	226.31	313.14	409.14	597.44	1,195.57
Profit / (loss) before Tax	4,345.36	1,472.70	1,155.03	5,818.06	3,765.44	5,340.06
Capital Employed (Total Asset Minus Total Liability)						
India	46,330.85	43,467.63	40,948.22	46,330.85	40,948.22	42,906.36
OUTSIDE INDIA	4,138.27	3,425.06	2,990.47	4,138.27	2,990.47	2,694.19
Total	50,469.12	46,892.69	43,938.69	50,469.12	43,938.69	45,600.55



Place: New Delhi
Date: 12.11.2020

For and on behalf of
KLJ Resources limited

(Hemant Jain)
Managing Director
DIN: D0506995

CERTIFIED TO BE TRUE COPY

For KLJ Resources Limited

Company Secretary

KLJ RESOURCES LIMITED

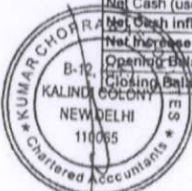
CIN: L67120WB1986PLC041487

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

STANDALONE & CONSOLIDATED CASHFLOW STATEMENT FOR THE HALF YEAR ENDED AS ON 30TH SEPTEMBER, 2020

PARTICULAR	Standalone		Consolidated	
	Unaudited 30/09/2020	Unaudited 30/09/2019	Unaudited 30/09/2020	Unaudited 30/09/2019
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax and extraordinary items	5,030.24	4,036.86	4,569.08	9,061.79
Add: Adjustments for non cash items:				
Depreciation	182.73	48.18	287.47	180.35
Add: Adjustments for other items:				
Loss/(Profit) on Sale / Discard of Assets (net)	0.03	-	0.03	(0.67)
Loss/(Profit) on Sale of shares (net)	(34.68)	(116.14)	34.68	(2.94)
Finance Costs	366.69	472.93	366.69	936.90
CSR Expenses	1.22	1.26	1.22	210.87
Less:				
Dividend Income	-	-	-	-
Interest Income	(0.17)	-	(0.17)	(0.79)
Other Comprehensive Income	(578.87)	(442.67)	(578.87)	(936.13)
Add: Exchange Fluctuation on investment with foreign Subsidiary	103.59	-	79.89	160.24
Operating Profit before Working Capital Changes	5,070.78	4,000.42	4,760.02	9,811.76
Adjustment for increase/decrease in operating assets				
(Increase)/Decrease Trade and Other Receivables	4,348.51	(7,309.35)	5,718.67	482.44
(Increase)/Decrease in Inventories	7,378.13	6,523.87	7,378.14	(3,933.05)
(Increase)/ Decrease in other current assets	364.08	-	371.03	-
(Increase)/ Decrease in other financial assets	50.45	(502.51)	(509.96)	(1,123.70)
Adjustment for increase/decrease in operating liabilities				
Increase/(Decrease) Trade and Other Payables	(6,697.75)	794.09	(6,338.34)	(8,390.72)
Increase/(Decrease) other current liabilities	667.09	1,164.61	(1,747.61)	(1,439.04)
Increase/(Decrease) other financial liabilities	55.06	(39.92)	(125.76)	196.05
Increase/(Decrease) Provisions	(4.29)	-	(16.82)	15.82
Cash Generated from Operations	11,232.05	4,631.21	9,489.37	(4,580.44)
Taxes Paid (net)	1,970.23	1,116.04	(587.20)	2,785.20
Net Cash from Operating Activities	9,261.83	3,515.17	10,056.57	(7,365.63)
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment	(190.18)	(14.13)	(209.02)	(4,471.20)
Addition in Capital Work In Progress	(57.95)	-	(57.94)	-
Advance for Investment property	-	-	-	-
Addition in intangible Assets under Development	-	-	-	-
Purchase of investment property	(8.69)	-	(9.79)	-
Purchase of Investment	(803.63)	-	(821.75)	-
Sale of Property, Plant & equipment	0.02	-	0.02	-
(Increase)/Decrease in Loans and Advances	(1,429.06)	3,154.60	(3,618.83)	2,379.89
(Increase)/ Decrease in other non current assets	-	-	16.07	(7.45)
(Increase)/Decrease in Non Current Investments	-	2,503.81	-	(365.82)
Increase/(Decrease) other non current liabilities	(28.39)	-	(100.99)	3.10
Issue of Shares	-	-	-	-
Interest received	578.87	442.67	578.87	936.13
Increase/ (Decrease) in Other Bank Balance including FDR's	1,327.92	(809.14)	1,327.92	516.75
Profit on Sale of Shares	34.68	116.14	(34.68)	2.94
Dividend Income	0.17	-	0.17	0.79
CSR Expenses	(1.22)	(1.26)	(1.22)	(210.87)
Net Cash (used in) Investing Activities	(577.48)	5,892.69	(2,931.17)	(1,215.74)
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long Term Borrowings	-	-	2,013.12	2,525.39
Short Term Borrowings (net)	(8,302.23)	(8,821.54)	(7,959.10)	(2,246.34)
Finance Costs	(366.69)	(472.93)	(366.69)	(1,075.32)
Net Cash (used in) / from Financing Activities	(8,668.91)	(9,294.47)	(6,312.67)	(696.27)
Net Cash inflows/(outflows) from activities	15.45	(86.61)	812.73	(9,277.64)
Net Increase in Cash and Cash Equivalents	15.45	(86.61)	812.73	(483.54)
Opening Balance of Cash and Cash Equivalents	13.73	104.52	630.74	1,692.59
Closing Balance of Cash and Cash Equivalents	29.18	17.91	1,443.47	1,209.05



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For KLJ Resources Limited

Company Secretary

Date: 12/11/2020
Place: New Delhi

For and on behalf of
KLJ Resources Limited

(Hemant Jain)
Managing Director
DIN: 00506995