



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) 25459709, 45719931
E-MAIL : krl@kljindia.com WEBSITE : www.kljindia.com CIN : L67120WB1986PLC041487

Date: 14.02.2018

To,

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

CSE SECURITY CODE: 021095

Dear Sir/Madam,

Sub: Submission of Standalone Unaudited Financial Results for the quarter and nine months ended 31.12.2017 under SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors of the Company in its meeting held today i.e. on Wednesday, February 14, 2018 commenced at 11:30 A.M. and concluded at 12:30 P.M. has *inter-alia* approved the Un-audited Financial Results of the Company for the quarter and nine months ended 31.12.2017 under Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015.

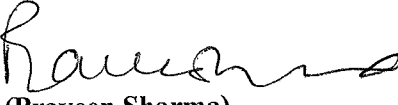
In this regard, please find enclosed herewith the following:-

1. The Un-audited Financial Results of the Company for the quarter and nine months ended December 31, 2017.
2. Limited Review Report provided by Statutory Auditors of the Company on Un-audited Financial results for the quarter and nine months ended December 31, 2017.

Kindly take the same on your record and oblige.

Thanking you,

Yours Sincerely,
For KLJ RESOURCES LIMITED


(Praveen Sharma)
Company Secretary



Encl : As stated

REGISTERED OFFICE : "Shanti Niketan Building" Suite No. 22, Ground Floor, 8, Camac Street, KOLKATA - 700 017
TEL. : (0091-33) 2282 3851 FAX : (0091-33) 2282 3851 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) 6183 0000-100 FAX : (0091-22) 2624 4009 E-MAIL : mumbai@kljindia.com

KLJ RESOURCES LIMITED
CIN: L67120WB1986PLC041487

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

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2017

	Particulars	Amounts in Lakhs					
		Quarter Ended			Nine Months Ended		
		31.12.2017 Unaudited	30.09.2017 Unaudited	31.12.2016 Unaudited	31.12.2017 Unaudited	31.12.2016 Unaudited	
I	Revenue from Operations	32,952.34	27,872.30	39,627.94	94,380.71	1,25,419.00	
II	Other Income	379.37	342.24	516.27	1,097.54	1,412.92	
III	Total Income (I+II)	33,331.71	28,214.54	40,144.21	95,478.25	1,26,831.92	
IV	Expenses						
	a) Cost of Materials Consumed	1,482.81	1,607.36	1,438.01	4,572.67	4,309.18	
	b) Purchases of stock-in-trade	30,943.39	27,839.60	28,448.60	75,938.10	1,14,879.08	
	c) Change in inventories of Finished Goods Stock in trade and work in progress	(3,290.34)	(3,808.77)	8,003.71	5,295.07	(592.80)	
	d) Employee Benefit Expenses	402.41	419.83	221.73	1,076.50	509.84	
	e) Finance costs	129.04	197.38	226.10	499.28	723.12	
	f) Depreciation and Amortization Expense	35.00	18.14	26.49	79.50	79.47	
	g) Other Expenses	351.92	174.35	536.85	826.18	1,081.49	
	Total Expenses (IV)	30,054.23	26,447.90	38,901.49	88,287.29	1,20,989.38	
V	Profit/(Loss) before exceptional Items and tax (III-IV)	3,277.48	1,766.64	1,242.72	7,190.96	5,842.54	
VI	Exceptional Items	-	-	-	-	-	
VII	Profit/(Loss) before tax (V-VI)	3,277.48	1,766.64	1,242.72	7,190.96	5,842.54	
VIII	Tax expenses						
	(1) Current Tax	1,122.57	594.82	413.64	2,448.22	1,974.91	
	(2) Deferred Tax						
IX	Profit/(loss) for the period	2,154.90	1,171.82	829.08	4,742.74	3,867.63	
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	90.51	414.55	90.51	414.55	
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	20.88	95.64	20.88	95.64	
	B (i) Items that will be reclassified to profit or loss	16.00	32.00	13.75	48.00	41.25	
	(ii) income tax relating to items that will be reclassified to profit or loss	5.54	11.07	4.76	16.61	14.28	
XI	Total Comprehensive income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)	2,144.44	1,220.53	1,138.99	4,780.98	4,159.56	
XII	Earning Per Share of Face Value of Rs. 10/- each						
	(a) Basic	29.95	17.05	15.91	66.77	58.09	
	(b) Diluted	29.95	17.05	15.91	66.77	58.09	

- The above quarterly and nine months financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 14, 2018.
- As required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Limited Review of these results have been conducted by the Statutory Auditors of the Company and the report does not contain any qualification. The same is submitted to Stock Exchange along with these Financial Results.
- With effect from 1 April 2017, the Company has adopted Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder. Accordingly, the Financial Results of the Company for the quarter and half year ended September 30, 2017 have been prepared in accordance with Ind AS and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and SEBI Circular No. CIRC/DFAC/62/2016 dated July 05, 2016. Further, the impact of transition has been accounted for in the opening reserves and the comparative period results have been restated accordingly. The opening Balance Sheet as at April 01, 2016 and the results for the subsequent periods would be finalized and will be subject to audit at the time of Annual Financial Statements for the year ending March 31, 2018.
- The Ind AS compliant results pertaining to quarter and nine months ended December 31, 2016 have not been subject to review or audit. However management has exercised the necessary due diligence to ensure that the financial results provided reflect true and fair view
- Reconciliation of the net profit for the quarter and nine months ending December 31, 2016 as reported under previous GAAP and now under Ind AS is as follows:

Particulars	Quarter Ended 31.12.2016	Nine Months ended 31.12.2016
Net Profit/ (Loss) under Previous Indian GAAP (after tax)	815.33	3,826.38
Ind AS Adjustments: Add/Less		
Actuarial Gain/Loss on basis of actual computation	13.75	41.25
Net Profit/ (Loss) as per Ind AS	829.08	3,867.63
Other comprehensive Income	309.91	291.93
Total Comprehensive Income under Ind AS	1,138.99	4,159.56

- Previous period's figures have been regrouped/reclassified wherever necessary to conform to this period's classification.
- The Revenue from operation and other expenses for the quarter ended December 31, 2017, September 30, 2017 and quarter and nine months ended December 31, 2016 have been shown net off sales tax.
- Revenue from operations and purchases till the period ending June 30, 2017, quarter and nine months ended December 31, 2016 is inclusive of Countervailing duty & Special Additional Duty under Customs Act 1962

For and on behalf of
KLJ Resources Limited

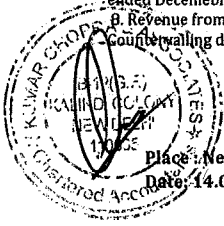
(Hemant Jain)
(Managing Director)
(DIN 00506995)

CERTIFIED TO BE TRUE COPY

For KLJ Resources Limited

Company Secretary

Place: New Delhi
Date: 14.02.2018





Limited Review Report on quarterly financial results for quarter ended December 31, 2017 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

To,
The Board of Directors
KLJ Resources Limited
New Delhi

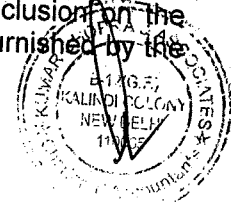
We have reviewed the accompanying statement of unaudited Standalone financial results of KLJ Resources Limited ('the Company') for the Quarter ended 31st December 2017 and year to date from April 01, 2017 to 31st December 2017 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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

We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles, laid down in the applicable Indian Accounting standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The comparative information of the Company for the quarter and nine months ended 31st December 2016 (including the reconciliation to the Total Comprehensive Income) have been reviewed by the predecessor auditor. Accordingly we do not express any conclusion for the results of these aforementioned comparative figures. These figures have been furnished by the management.



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

For M/s Kumar Chopra & Associates

Chartered Accountants

Firm Regn. No. 000131N



Nimita Agarwal
Partner

Membership No- 533218

Date: 14.02.2018

Place: New Delhi

CERTIFIED TO BE TRUE COPY

For KLI Resources Limited



Company Secretary