



# 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: 14.8.2024

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 14<sup>th</sup> August, 2024, 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 Wednesday, 14<sup>th</sup> August, 2024 commenced at 3.00 p.m. and concluded at 4.30 P.M. has *inter-alia* approved the followings:

1. The Standalone Unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2024 under Regulation 33 of Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulation, 2015.
2. The Consolidated Unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2024 under Regulation 33 of Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulation, 2015.

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 Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2024.
- ii. Limited Review Report provided by Statutory Auditors of the Company on Unaudited Standalone and Consolidated Financial Results for the quarter ended 30<sup>th</sup> June, 2024.

Kindly take the same on record and oblige.

Thanking you,

Yours Sincerely,

For **KLJ RESOURCES LIMITED**

  
(Dilip Kumar Karn)  
Director  
DIN: 00061804



Encl: As stated



Limited Review Report on quarterly **unaudited standalone financial results** of the company for quarter ended 30<sup>th</sup> June 2024 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 ended 30<sup>th</sup> June, 2024 (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



**Sunil Jain**  
Partner  
Membership No-080990  
UDIN: 24080990BKAAFS6271  
Date: 14.08.2024  
Place: New Delhi



Limited Review Report on consolidated unaudited financial results of the company for quarter ending 30th June 2024 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 Ending 30<sup>th</sup> June 2024 ("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:

**Domestic Companies:**

Wholly owned subsidiaries:

- a. Altamonte Townships & Resorts Pvt. Ltd.
- b. Brokenhills Townships & Resorts Pvt. Ltd.
- c. Springdale Townships & Resorts Pvt. Ltd.
- d. Valley View Townships Pvt. Ltd.
- e. AK Builtech Pvt. Ltd.
- f. Sadhok Real Estate Pvt. Ltd.
- g. Lakeland Chemical (India) Limited
- h. KLJ Speciality Chemicals Pvt Ltd.





**Associate Company:**

- i. Hamlog Plastic Goods Private Limited (Associate till 14.09.2023)

**Foreign Companies:**

- j. KLJ Resources DMCC (wholly owned subsidiary)  
k. KLJ Resources Pte Ltd. (Singapore) (step down subsidiary of KLJ Resources DMCC)  
l. KLJ Organic (Thailand) Ltd. (Associate of KLJ Resources DMCC)

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 ten subsidiaries (including one step down subsidiary) which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total revenue of Rs. 10285.72 Lacs, total net profit after tax of Rs. 178.26 Lacs total comprehensive income of Rs. 178.26 for the quarter ended 30.06.2024 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.0.00 for the quarter 30.06.2024 respectively, as considered in the consolidated unaudited financial results, in respect of one associate, based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

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

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



**Sunil Jain**

Partner

Membership No- 080990

Date:14/08/2024

Place: New Delhi

UDIN: 24080990BKAAFT3499



**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 ENDED 30th JUNE 2024**

(Amounts in Lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	1,07,763.42	1,00,561.21	83,153.94	3,61,910.73
II Other Income	798.43	1,172.10	1,128.74	3,799.99
<b>Total Income (I+II)</b>	<b>1,08,561.85</b>	<b>1,01,733.31</b>	<b>84,282.68</b>	<b>3,65,710.72</b>
III				
IV Expenses	1.38	(0.91)	527.70	614.80
a) Cost of Materials Consumed	83,126.96	1,23,530.48	46,978.62	3,43,257.60
b) Purchases of stock-in-trade	19,253.15	(27,801.86)	36,779.23	6,405.12
c) Change in inventories of Finished Goods, Stock in trade and work in progress	666.90	706.90	319.73	1,810.85
d) Employee Benefit Expenses	1,083.96	978.93	989.96	3,618.14
e) Finance costs	184.85	154.62	164.13	647.15
f) Depreciation and Amortization Expense	1,201.49	1,385.79	926.90	4,284.97
g) Other Expenses				
<b>Total Expenses (IV)</b>	<b>1,05,518.69</b>	<b>98,953.95</b>	<b>86,686.27</b>	<b>3,60,638.63</b>
V Profit/(Loss) before exceptional Items and tax (III-IV)	3,043.16	2,779.36	(2,403.59)	5,072.09
VI Exceptional Items	-	-	-	-
VII Profit/(Loss) before tax (V-VI)	3,043.16	2,779.36	(2,403.59)	5,072.09
VIII Tax expenses	-	-	-	-
(1) Current Tax	1,055.25	377.00	-	377.00
(2) Deferred Tax	-	343.32	-	900.94
(3) Short/(Excess) Provision for Earlier Year	-	-	-	-
<b>Total Tax Expense</b>	<b>1,055.25</b>	<b>720.32</b>	<b>-</b>	<b>1,277.94</b>
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	1,987.91	2,059.04	(2,403.59)	3,794.15
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)	1,987.91	2,059.04	(2,403.59)	3,794.15
XIV Other Comprehensive Income	-	-	-	-
A (i) Items that will not be reclassified to profit or loss	453.78	126.84	259.11	657.36
(ii) income tax relating to items that will not be reclassified to profit or loss	(67.84)	(29.27)	(60.36)	(152.86)
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	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>385.94</b>	<b>97.57</b>	<b>198.75</b>	<b>504.50</b>
XV Total Comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	2,373.85	2,156.61	(2,204.84)	4,298.65
XVI Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1,074.00	1,074.00	1,074.00	1,074.00
XVII Other Equity	-	-	-	81,918.55
XVIII Earning Per Share from continuing operations (Face Value of Rs. 10/- each)	-	-	-	-
(a) Basic	18.51	19.17	(22.38)	35.33
(b) Diluted	18.51	19.17	(22.38)	35.33

- 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 ended 30th June, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th August, 2024.
- 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 June, 2024.
- Previous period's figures have been regrouped/restated wherever considered necessary.
- As per Ind AS 108, segment reporting is not applicable to the Company.

For and on behalf of  
KLJ RESOURCES LIMITED

  
(Dilip Kumar Karn)

Director

Din:00061804

*Identified for quarterly review report  
dt. 14/08/2024*

Date: 14.08.2024

Place : New Delhi





**KLJ RESOURCES LIMITED**

CIN: L67120WB1986PLC041487

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

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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2024

(Amounts in lakhs)

	Particulars	Quarter Ended		Year Ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	1,17,700.96	1,11,909.72	96,656.36	4,07,217.34
II	Other Income	854.50	1,166.64	1,124.10	4,039.30
	<b>Total Income (I+II)</b>	<b>1,18,555.46</b>	<b>1,13,076.36</b>	<b>97,780.66</b>	<b>4,11,256.64</b>
III					
IV	Expenses	883.48	533.71	532.07	1,380.31
	a) Cost of Materials Consumed	92,247.41	1,32,731.38	60,161.08	3,86,248.57
	b) Purchases of stock-in-trade	18,538.99	(26,789.19)	36,532.78	5,619.15
	c) Change in inventories of Finished Goods, Stock in trade and work in progress	961.86	848.10	485.26	2,560.75
	d) Employee Benefit Expenses	1,131.57	1,013.01	976.66	3,649.44
	e) Finance costs	246.36	(14.17)	293.08	867.79
	f) Depreciation and Amortization Expense	1,327.61	1,492.37	1,050.47	4,817.67
	g) Other Expenses				
	<b>Total Expenses (IV)</b>	<b>1,15,337.27</b>	<b>1,09,815.21</b>	<b>1,00,031.40</b>	<b>4,05,143.68</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>3,218.19</b>	<b>3,261.15</b>	<b>(2,250.74)</b>	<b>6,112.96</b>
VI	Exceptional Items	-	-	-	-
	(54.75)	(121.05)	(7.10)	(209.99)	
VII	Shares in Profit/(Loss) of Associates	3,163.43	3,140.10	(2,257.84)	5,902.97
VIII	<b>Profit/(Loss) before tax (V-VI+VII)</b>				
IX	Tax expenses	1,068.01	414.63	0.01	416.13
	(1) Current Tax	-	(3,196.08)	-	(2,638.46)
	(2) Deferred Tax	-	2.40	-	2.40
	(3) Short/(Excess) Provision for Earlier Year	1,068.01	(2,779.05)	0.01	(2,219.93)
	<b>Total Tax Expense</b>	<b>2,095.42</b>	<b>5,919.15</b>	<b>(2,257.85)</b>	<b>8,122.90</b>
X	<b>Profit/(Loss) for the period from continuing operations (VIII-IX)</b>				
XI	Profit/(Loss) for the period from discontinued operations	-	-	-	-
XII	Tax Expenses of discontinued operations	-	-	-	-
XIII	<b>Profit/(Loss) from Discontinued operations after tax (X-XI)</b>	<b>2,095.42</b>	<b>5,919.15</b>	<b>(2,257.85)</b>	<b>8,122.90</b>
XIV	<b>Profit/(Loss) for the period (IX+XII)</b>				
XV	<b>Other Comprehensive Income</b>				
	A (i) Items that will not be reclassified to profit or loss	453.78	126.84	259.11	657.36
	(ii) income tax relating to items that will not be reclassified to profit or loss	(67.84)	(29.27)	(60.36)	(152.86)
	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	385.94	97.57	198.75	504.50
	<b>Total Other Comprehensive Income</b>	<b>2,481.36</b>	<b>6,016.72</b>	<b>(2,059.10)</b>	<b>8,627.40</b>
XVI	<b>Total Comprehensive income for the period (XIV+XV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>				
XVII	<b>Profit for the period attributable to:</b>	<b>2,481.36</b>	<b>6,016.72</b>	<b>(2,059.10)</b>	<b>8,627.40</b>
	Equity holders of parent company	-	-	-	-
	Non-controlling interest	-	-	-	-
XVIII	<b>Other Comprehensive income/(loss) attributable to:</b>				
	Equity holders of parent company	-	-	-	-
	Non-controlling interest	-	-	-	-
XIX	<b>Total Comprehensive income for the period attributable to:</b>				
	Equity holders of parent company	-	-	-	-
	Non-controlling interest	-	-	-	-
XX	<b>Paid up Equity Share Capital (Face Value of Rs. 10/- each)</b>	<b>1,074.00</b>	<b>1,074.00</b>	<b>1,074.00</b>	<b>1,074.00</b>
XXI	<b>Other Equity</b>				
	Earning Per Share from continuing operations (Face Value of Rs. 10/- each)	19.51	55.11	(21.02)	75.63
	(a) Basic	19.51	55.11	(21.02)	75.63
	(b) Diluted				

- 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 ended 30th June, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th August, 2024.
- 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 June, 2024.
- In accordance with SEBI regulations, for the purpose of quarterly consolidated financial results, minimum eighty percent of each of consolidated revenue, assets and profits have been subjected to limited review.
- The Consolidated financial results for the quarter ended 30th June, 2024 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.
- Lakeland Chemicals (India) Ltd.

**Foreign Companies:**

- KLJ Resources, DMCC (Wholly Owned Subsidiaries)
- KLJ Resources PTE Limited (Subsidiary of KLJ Resources DMCC)

**Associate Foreign Company:**

- KLJ Organic (Thailand) Ltd. (Associate of KLJ Resources DMCC)
6. Previous period's figures have been regrouped/restated wherever considered necessary.  
7. As per Ind AS 108 segment reporting has become applicable to the company.

*Identified for quarterly review report dt: 14/08/2024*

For and on behalf of  
KLJ RESOURCES LIMITED

(Dilip Kumar Karn)  
Director

Date: 14.08.2024  
Place : New Delhi

Din.00061804



**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 ENDED 30TH JUNE 2024

(Amounts in lakhs)

Particulars	Quarter Ended		Year Ended	
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
<b>Segment Revenue From Operation</b>				
India	1,10,668.63	1,04,003.88	85,097.53	3,72,777.60
Overseas	7,886.83	9,072.48	12,683.13	38,479.04
<b>Total</b>	<b>1,18,555.46</b>	<b>1,13,076.36</b>	<b>97,780.66</b>	<b>4,11,256.64</b>
<b>Segment Results (Profit/Loss) before tax</b>				
India	4,182.47	3,751.03	(1,488.47)	8,585.86
Overseas	112.53	402.07	207.29	966.55
<b>Total</b>	<b>4,295.00</b>	<b>4,153.10</b>	<b>(1,281.18)</b>	<b>9,552.41</b>
Less Finance Cost	1,131.57	1,013.01	976.66	3,649.44
<b>Profit / (loss) before Tax</b>	<b>3,163.43</b>	<b>3,140.09</b>	<b>(2,257.84)</b>	<b>5,902.97</b>
<b>Capital Employed (Total Asset Minus Total Liability)</b>				
India	90,155.69	87,737.08	76,670.79	87,737.08
Overseas	8,208.68	8,145.93	7,425.99	8,145.93
<b>Total</b>	<b>98,364.37</b>	<b>95,883.01</b>	<b>84,096.78</b>	<b>95,883.01</b>



For and on behalf of  
KLJ Resources Limited

*(Signature)*  
(Dilip Kumar Karn)  
Director

Date: 14.08.2024  
Place : New Delhi