



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: 14.11.2024

To,

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

CSE SECURITY CODE: 021095

Sub: Outcome of 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, 14th November, 2024 commenced at 3.00 p.m. and concluded at 4.00 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, 2024.

Accordingly, please find enclosed herewith the following documents as provided in Section III-A of Chapter III of Securities and Exchange Board of India (SEBI) Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023 read with 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, 2024.
- 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, 2024.

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



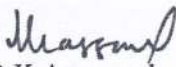
Encl: As stated

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

1. 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 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 ('the Regulation').
2. 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 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. 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.
4. 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


R K Aggarwal
Partner

Membership No-08142186
UDIN: 24081510BKGL12186
Date: 14.11.2024
Place: New Delhi



Limited Review Report on consolidated unaudited financial results of the company for quarter and half year ended 30th September 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
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, 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. Soy-Sar Edible Pvt Ltd. (since 18th July, 2024)

Foreign Companies:

- j. KLJ Resources DMCC (wholly owned subsidiary)



- k. KLJ Resources Pte Ltd. (Singapore) (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 one subsidiary which have been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of Rs. 20,146.23 lakhs as at 30th Sep 2024 and total revenue of Rs. 18,038.42 lakhs and Rs. 25,851.29 lakhs, total net profit/(loss) after tax of Rs. 721.48 lakhs and Rs. 828.14 lakhs and total comprehensive income / loss of Rs. 721.48 lakhs and Rs. 828.14 lakhs for the quarter and half year ended 30th Sep 2024, respectively and cash flows (net) of Rs. 4,203.29 lakhs for the half year ended 30th Sep 2024, as considered in the consolidated unaudited financial results.
7. The consolidated unaudited financial results also include the interim financial statements/ financial information/ financial results of nine subsidiaries (incl a Step-down subsidiary) which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of Rs. 20,432.12 lakhs as at 30th Sep 2024 and total revenue of Rs. 2,606.94 lakhs and Rs. 5079.79 lakhs, total net profit/(loss) after tax of Rs. (42.16) lakhs and Rs. 29.45 lakhs and total comprehensive income / loss of Rs. (42.16) lakhs and Rs. 29.45 lakhs for the quarter ended and half year ended 30th Sep 2024, respectively and cash flows (net) of Rs. 4,203.29 lakhs for the half year ended 30th Sep 2024. 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.
8. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. (53.13) lakhs and Rs. (107.88) lakhs and total comprehensive income / loss of Rs. (53.13) lakhs and Rs. (107.88) lakhs for the quarter and half year ended 30th Sep 2024, respectively, as considered in the consolidated unaudited financial results, in respect of two 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

Mem Regn. No. 000131N



K Aggarwal

(Partner)

Membership No- 081510

UDIN: 24081510BKGEEU7990

Date: 14.11.2024

Place: New Delhi

KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

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

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEP 2024

(Amounts in Lakhs)

	Particulars	Quarter Ended			Half Year ended		Year Ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	1,05,492.51	1,07,763.42	92,068.52	2,13,255.93	1,75,222.46	3,61,910.73
II	Other Income	722.79	798.43	671.10	1,521.22	1,799.84	3,799.99
III	Total Income (I+II)	1,06,215.30	1,08,561.85	92,739.62	2,14,777.15	1,77,022.30	3,65,710.72
IV	Expenses						
	a) Cost of Materials Consumed	-	1.38	56.50	1.38	584.20	614.80
	b) Purchases of stock-in-trade	1,02,133.32	83,126.96	89,747.70	1,85,260.28	1,36,726.32	3,43,257.60
	c) Change in inventories of Finished Goods, Stock in trade and work in progress	2,860.05	19,253.15	(4,998.53)	22,113.20	31,780.70	6,405.12
	d) Employee Benefit Expenses	207.29	666.90	530.10	874.19	849.83	1,810.85
	e) Finance costs	1,156.76	1,083.96	834.37	2,240.72	1,824.33	3,618.14
	f) Depreciation and Amortization Expense	173.36	184.85	153.11	358.21	317.24	647.15
	g) Other Expenses	1,454.01	1,201.49	1,153.59	2,655.50	2,080.49	4,284.97
	Total Expenses (IV)	1,07,984.79	1,05,518.69	87,476.84	2,13,503.48	1,74,163.11	3,60,638.63
V	Profit/(Loss) before exceptional Items and tax (III-IV)	(1,769.49)	3,043.16	5,262.78	1,273.67	2,859.19	5,072.09
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(1,769.49)	3,043.16	5,262.78	1,273.67	2,859.19	5,072.09
VIII	Tax expenses						
	(1) Current Tax	(755.24)	1,055.25	-	300.01	-	377.00
	(2) Deferred Tax	114.08	-	-	114.08	706.26	900.94
	Total Tax Expense	(641.16)	1,055.25	-	414.09	706.26	1,277.94
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(1,128.33)	1,987.91	5,262.78	859.58	2,152.93	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)	(1,128.33)	1,987.91	5,262.78	859.58	2,152.93	3,794.15
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	384.21	453.78	115.96	837.99	375.07	657.36
	(ii) income tax relating to items that will not be reclassified to profit or loss	272.81	(67.84)	(27.02)	204.97	(87.38)	(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	-	-	-	-	-	-
	Total Other Comprehensive Income	657.02	385.94	88.94	1,042.96	287.69	504.50
XV	Total Comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(471.31)	2,373.85	5,351.72	1,902.54	2,440.62	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	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	(10.51)	18.51	49.00	8.00	20.05	35.33
	(b) Diluted	(10.51)	18.51	49.00	8.00	20.05	35.33

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 and half year ended, 30th Sep, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th Nov, 2024.

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, 2024.

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.



*identified for quarterly review report
dt 14/11/2024*

For and on behalf of
KLJ Resources Limited

(Hemant Jain)
Managing Director
DIN: 00506995

Place : New Delhi
Date: 14.11.2024

KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

Registered office : 8, Cammack 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 2024

(Amounts in lakhs)

	Particulars	Quarter Ended			Half Year ended		Year Ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	1,25,215.95	1,17,700.96	1,01,374.56	2,42,916.91	1,98,031.12	4,07,217.34
II	Other Income	1,332.34	854.50	724.98	2,186.84	1,849.08	4,039.30
III	Total Income (I+II)	1,26,548.29	1,18,555.46	1,02,099.54	2,45,103.75	1,99,880.20	4,11,256.64
IV	Expenses						
	a) Cost of Materials Consumed	111.58	883.48	171.76	995.06	703.83	1,380.31
	b) Purchases of stock-in-trade	1,22,110.08	92,247.41	99,485.26	2,14,357.49	1,59,646.34	3,86,248.57
	c) Change in inventories of Finished Goods, Stock in trade and work in progress	1,692.41	18,538.99	(6,091.48)	20,231.40	30,441.30	5,619.15
	d) Employee Benefit Expenses	482.98	961.86	763.63	1,444.84	1,248.89	2,560.75
	e) Finance costs	1,284.94	1,131.57	826.74	2,416.51	1,803.40	3,649.44
	f) Depreciation and Amortization Expense	231.86	246.36	283.62	478.22	576.70	867.79
	g) Other Expenses	1,764.60	1,327.61	1,301.61	3,092.21	2,352.08	4,817.67
	Total Expenses (IV)	1,27,678.45	1,15,337.27	96,741.14	2,43,915.73	1,96,772.54	4,05,143.68
V	Profit/(Loss) before exceptional items and tax (III-IV)	(1,130.15)	3,218.19	5,358.39	2,088.03	3,107.65	6,112.96
VI	Exceptional Items	-	-	-	-	-	-
VII	Shares in Profit/(Loss) of Associates	(53.13)	(54.75)	(10.81)	(107.88)	(17.91)	(209.99)
VIII	Profit/(Loss) before tax (V-VI+VII)	(1,183.28)	3,163.43	5,347.59	1,980.15	3,089.75	5,902.97
IX	Tax expenses						
	(1) Current Tax	(670.97)	1,068.01	0.69	297.04	0.70	416.13
	(2) Deferred Tax	114.08	-	706.95	14.08	706.26	(2,638.46)
	(3) Short/(Excess) Provision for Earlier Year	-	-	-	-	-	2.40
	Total Tax Expense	(556.89)	1,068.01	706.95	511.12	706.96	(2,219.93)
X	Profit/(Loss) for the period from continuing operations (VIII-IX)	(626.39)	2,095.42	4,640.64	1,469.03	2,382.79	8,122.90
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)	(626.39)	2,095.42	4,640.64	1,469.03	2,382.79	8,122.90
XV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	384.21	453.78	115.96	837.99	375.07	657.36
	(ii) income tax relating to items that will not be reclassified to profit or loss	272.81	(67.84)	(27.02)	204.97	(87.38)	(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	-	-	-	-	-	-
	Total Other Comprehensive Income	657.02	385.94	88.94	1,042.96	287.69	504.50
XVI	Total Comprehensive income for the period (XIV+XV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	30.63	2,481.36	4,729.58	2,511.99	2,670.48	8,627.40
XVII	Profit for the period attributable to:						
	Equity holders of parent company	30.63	2,481.36	4,729.58	2,511.99	2,670.48	8,627.40
	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	-	-	-	-	-	92,883.41
XXII	Earning Per Share from continuing operations (Face Value of Rs. 10/- each)						
	(a) Basic	(5.83)	19.51	43.21	13.68	22.19	75.63
	(b) Diluted	(5.83)	19.51	43.21	13.68	22.19	75.63

- 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 therefor.
- The above unaudited consolidated financial results for the quarter ended and half year ended 30th Sep, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th Nov, 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 and half year ending 30th Sep, 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.

5. The Consolidated financial results for the quarter ended 30th Sep, 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 Company:

- KLJ Organic (Thailand) Ltd. (Associate of KLJ Resources DMCC)
- Soy Sar Edible Private Limited.

- Previous period's figures have been regrouped/re-stated wherever considered necessary.
- As per Ind AS 108 segment reporting has become applicable to the company.



For and on behalf of
KLJ Resources Limited

(Hemant Jain)
Managing Director
DIN: 00506995

Place : New Delhi
Date: 14.11.2024

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, 2024

(Amount in Lacs)

Sl. No.	Particulars	STANDALONE		CONSOLIDATED	
		30/09/2024	31/03/2024	30/09/2024	31/03/2024
		Unaudited	Audited	Unaudited	Audited
ASSETS					
1	Non-current Assets				
(a)	Property, Plant and Equipment	2,684.23	2,734.83	9,726.33	7,388.95
(b)	Right-of-use Assets	1,287.18	1,309.93	856.38	806.00
(c)	Capital work-in-progress		-	918.61	1,112.19
(d)	Investment Property	860.30	858.02	3,192.45	4,545.39
(e)	Other Intangible assets	2.74	2.74	2.74	2.74
(f)	Intangible assets under development	90.59	62.33	90.59	62.33
(g)	Goodwill		-	215.27	215.27
(h)	Financial Assets				
(i)	Investments	16,964.01	11,899.01	12,612.94	8,010.84
(ii)	Others	688.73	697.44	266.67	788.54
(i)	Deferred tax assets (Net)		-	3,339.82	3,221.77
(j)	Other non-current assets	123.20	318.15	139.65	318.15
2	Current Assets				
(a)	Inventories	49,507.18	71,621.77	52,844.78	73,074.19
(b)	Financial Assets				
(i)	Investments				
(ii)	Trade receivables	89,860.81	88,331.88	1,01,380.96	92,360.85
(iii)	Cash and cash equivalents	21.72	17.71	6,186.53	3,353.11
(iv)	Bank balances other than (iii) above	9,668.41	7,814.91	9,668.41	13,420.83
(v)	Loans	17,716.01	23,818.63	17,700.69	17,831.56
(vi)	Other financial assets	261.21	302.82	3,820.35	721.41
(c)	Current Tax Assets (Net)	496.63	1,592.05	414.63	1,425.31
(d)	Other current assets	4,081.99	3,735.08	4,781.05	4,215.44
	TOTAL ASSETS	1,94,314.95	2,15,117.30	2,28,158.85	2,32,874.87
EQUITY AND LIABILITIES					
1	Equity				
(a)	Equity Share capital	1,074.00	1,074.00	1,074.00	1,074.00
(b)	Other Equity	83,794.22	81,918.55	94,619.29	92,883.41
2	Liabilities				
Non-current Liabilities					
(a)	Financial Liabilities				
(i)	Borrowings	-	-	3,910.65	522.59
(ia)	Lease liabilities	1,069.35	1,149.16	731.90	718.84
(ii)	Other financial liabilities	115.21	114.64	115.21	-
(b)	Provisions	67.70	228.27	72.69	325.76
(c)	Deferred tax liabilities (Net)	583.31	674.20	-	-
(d)	Other non-current liabilities	114.34	114.34	215.43	358.41
Current Liabilities					
(a)	Financial Liabilities				
(i)	Borrowings	49,928.46	43,240.09	54,846.37	44,914.04
(ia)	Lease liabilities	407.40	329.41	241.38	185.57
(ii)	Trade payables :	55,761.46	84,977.36	68,792.22	89,102.67
(iii)	Other financial liabilities	62.22	35.44	1,292.87	153.44
(b)	Other current liabilities	1,337.28	1,234.93	1,619.96	2,609.19
(c)	Provisions	-	26.91	626.88	26.95
(d)	Current Tax Liabilities (Net)	-	-	-	-
	TOTAL EQUITY AND LIABILITIES	1,94,314.95	2,15,117.30	2,28,158.85	2,32,874.87



For and on behalf of
KLJ Resources Limited

(Hemant Jain)
Managing Director
DIN: 00506995

Date: 14/11/2024
Place: New Delhi

KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487
 Registered office : 8, Cammack Street, Kolkata- 700 017
 Phone: 011-25459706, E-mail: kljresources@kljindia.com

STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED AS ON 30th SEPTEMBER 2024

(Amount in Lacs)

	Standalone Half Year ended		Consolidated Half year ended		Year ended as on	
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
	30.09.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	31.03.2024
A) CASH FLOW FROM OPERATING ACTIVITIES						
Net Profit before tax and extraordinary items	1,273.68	2,152.94	1,980.15	3,089.75	5,072.09	5,902.97
Add: Adjustments for non cash items:						
Depreciation	358.21	317.24	478.22	576.70	647.15	867.79
Add: Adjustments for other items:						
Add: Gain/Loss on MTM on FX forward Contract					(27.05)	(27.05)
Loss/(Profit) on Sale / Discard of Assets (net)					(34.35)	(34.35)
Loss/(Profit) on Sale of shares (net)						
Finance Costs	2,240.72	1,824.33	2,416.51	1,803.40	3,618.14	3,649.44
CSR Expenses						
Less:						
Dividend Income	(6.23)	(842.60)	(6.23)	(842.60)	(847.30)	(847.30)
Interest Income	(1,190.03)	(791.17)	(1,062.67)	(791.17)	(2,432.29)	(1,639.42)
Other Comprehensive Income	-	-	-	-	-	-
Add: Exchange fluctuation on investment with foreign subsidiary						
Operating Profit before Working Capital Changes	2,676.35	2,660.74	3,805.97	3,836.08	5,996.39	7,872.08
Adjustment for increase/decrease in operating assets						
(Increase)/Decrease Trade and Other Receivables	(1,528.93)	2,970.86	(9,020.11)	3,827.95	(4,410.74)	(4,667.15)
(Increase)/Decrease in Inventories	22,114.59	31,938.46	20,229.41	30,494.72	6,591.88	5,542.13
(Increase)/ Decrease in other current assets	(346.91)	(724.82)	(565.61)	(1,133.45)	(299.44)	(610.10)
(Increase)/ Decrease in other financial assets	41.61	29.98	(3,098.94)	(67.32)	(349.92)	(803.56)
(Increase)/ Decrease in other non current assets	203.66	-	178.50	-	(32.82)	(32.82)
Adjustment for increase/decrease in operating liabilities						
Increase/(Decrease) Trade and Other Payables	(29,215.90)	(17,805.50)	(20,310.45)	(17,805.37)	5,145.85	4,367.77
Increase/(Decrease) other current liabilities	102.35	(163.52)	(989.23)	(691.70)	(153.33)	(327.75)
Increase/(Decrease) other financial liabilities	27.35	(77.95)	1,254.64	113.05	(40.92)	75.49
Increase/(Decrease) other non current liabilities			(142.98)	-	48.41	290.79
Increase/(Decrease) Provisions	(187.48)	-	346.86	155.69	19.07	49.49
Cash Generated from Operations	(6,113.31)	18,828.25	(8,311.93)	18,729.66	12,514.43	11,756.37
Taxes Paid (net)	(795.38)	(260.58)	162.78	1,772.29	699.08	681.91
Net Cash from Operating Activities	(5,317.93)	19,088.83	(8,474.70)	16,957.37	11,815.35	11,074.46
B) CASH FLOW FROM INVESTING ACTIVITIES						
Purchase of Property, Plant & Equipment	(307.61)	(68.31)	(2,337.38)	(1,167.39)	(162.22)	(1,481.28)
Sales of Property, Plant & Equipment					54.51	-
Intangible Assets under Development	(28.26)	-	(28.26)	-	(62.33)	(62.33)
Goodwill						
Addition in Capital Work In Progress			193.58	(569.76)	-	(781.12)
(Purchase)/Sale of Investment Property	(2.28)		1,352.94		(85.11)	(1,412.09)
Loans (given)/repaid/(net)- Subsidiaries, Associates, Joint Ventures and Others	6,102.62				(18,421.57)	(15,145.25)
Sale of Property, Plant & equipment						54.32
(Increase)/Decrease in Loans and Advances		(15,674.23)	130.87	(13,404.67)		444.43
(Increase)/Decrease in Current & Current Investments				821.66		657.36
(Increase)/Decrease in Non Current & Current Investments			(4,242.33)			
Increase/(Decrease) other non current assets		923.11	521.87			
Increase/(Decrease) Proceeds from Other Non Current Investments	(4,227.01)				873.84	
Interest received	1,190.03	791.17	1,062.67	791.17	2,432.29	1,639.42
Increase/ (Decrease) in Other Bank Balance including FDR's	(1,853.50)	409.96	3,752.42	2,874.79	(461.14)	(3,602.23)
Proceeds from disposal of Non Current Investments in Associate (Refer note 50)					35.01	
Profit on Sale of Shares					34.35	34.35
Dividend Income from companies other than Subsidiaries, Associates, Joint Ventures					847.30	847.30
Dividend Income	6.23	842.60	6.23	842.60		
CSR Expenses						
Net Cash (used in) Investing Activities	880.22	(12,775.70)	412.60	(9,811.60)	(14,915.07)	(18,807.13)
C) CASH FLOW FROM FINANCING ACTIVITIES						
Proceeds from Long Term Borrowings			3,388.06	2,658.56	7,031.51	382.77
Payment of Lease liabilities	20.93	(208.91)	18.49	(94.91)	(464.99)	(268.29)
Dividends Paid (Including Dividend Distribution Tax)	(26.85)		(26.85)			
Short Term Borrowings (net)	6,688.37	(4,343.29)	9,932.33	(5,464.23)		8,690.09
Finance Costs	(2,240.72)	(1,759.53)	(2,416.51)	(1,776.66)	(3,465.66)	(3,565.70)
Net Cash (used in) / from Financing Activities	4,441.72	(6,311.73)	10,895.52	(4,677.24)	3,100.86	5,238.87
Net Cash inflows/(outflows) from activities	4.01	1.40	2,833.42	2,468.52	1.14	(2,493.80)
Effect of Exchange differences on translation of Foreign currency						193.59
Net Increase in Cash and Cash Equivalents	4.01	1.40	2,833.42	2,468.52	1.14	(2,390.21)
Opening Balance of Cash and Cash Equivalents	17.71	16.57	3,353.11	5,743.32	16.57	5,743.32
Closing Balance of Cash and Cash Equivalents	21.72	17.97	6,186.53	8,211.85	17.71	3,353.11
Component of Cash and Cash Equivalents						
Cash on Hand	16.38	14.13	25.89	17.32	13.10	16.45
Balance with Banks:						
Current Accounts	5.34	3.84	6,160.64	8,194.53	4.61	3,336.66
			6,186.53	8,211.85	17.71	3,353.11

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



For and on behalf of
 KLJ Resources Limited

(Hemant Jain)
 Managing Director
 DIN: 00506995

Date: 14/11/2024
 Place: New Delhi

KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

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

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STATEMENT OF UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2024

(Amounts in lakhs)

Particulars	Quarter Ended			Half Year ended		Year Ended
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue From Operation						
India	1,08,368.50	1,10,668.63	93,525.87	2,19,037.13	1,78,623.40	3,72,777.60
OUTSIDE INDIA	18,179.79	7,886.83	8,573.67	26,066.62	21,256.80	38,429.04
Total	1,26,548.29	1,18,555.46	1,02,099.54	2,45,103.75	1,99,880.20	4,11,256.64
Segment Result PBT						
India	(859.13)	4,182.47	5,904.17	3,323.34	4,415.70	8,585.86
OUTSIDE INDIA	960.78	112.53	270.16	1,073.31	477.45	966.55
Total	101.65	4,295.00	6,174.33	4,396.65	4,893.15	9,552.41
Less Finance Cost	1,284.94	1,131.57	826.74	2,416.51	1,803.40	3,649.44
Profit / (loss) before Tax	(1,183.28)	3,163.43	5,347.59	1,980.15	3,089.75	5,902.97
Capital Employed (Total Asset Minus Total Liability)						
India	73,645.79	90,155.69	74,487.51	73,645.79	74,487.51	87,737.08
OUTSIDE INDIA	8,519.28	8,208.67	7,677.55	8,519.28	7,677.55	8,145.93
Total	82,165.07	98,364.37	82,165.07	82,165.07	82,165.07	95,883.01



For and on behalf of
KLJ Resources Limited

(Hemant Jain)
Managing Director
DIN: 00506995

Place : New Delhi
Date: 14.11.2024