



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: 14.02.2025

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 held on 14th February, 2025 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

The Board of Directors of the Company in its meeting held today i.e. on Friday, 14th February, 2025 commenced at 3.00 p.m. and concluded at 4.15 p.m. has *inter-alia* approved the following businesses:

1. Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31st December, 2024.

Accordingly, please find enclosed herewith the following documents as required under Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015:

- i. The Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31st December, 2024.
- ii. Limited Review Report provided by Statutory Auditors of the Company on Un-audited Standalone and Consolidated Financial results for the quarter and nine months ended 31st December, 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 quarterly **unaudited standalone financial results** of the company for quarter and nine month ended 31st December 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 and nine month ending 31st December, 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 Kumar Chopra and Associates
Chartered Accountants
Firm Regn. No. 000131N



Sunil Jain
Partner
Membership No-080990
UDIN: 25080990BMNQLG7068
Date: 14/02/2025
Place: New Delhi

KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024

(Amounts in Lacs)

	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	89,974.83	1,05,492.51	86,127.06	3,03,230.76	2,61,349.52	3,61,910.73
II	Other Income	1,332.68	722.79	828.05	2,853.90	2,627.89	3,799.99
III	Total Income (I+II)	91,307.51	1,06,215.30	86,955.11	3,06,084.66	2,63,977.41	3,65,710.72
IV	Expenses						
	a) Cost of Materials Consumed	0.10	-	31.51	1.48	615.71	614.80
	b) Purchases of stock-in-trade	94,193.02	1,02,133.32	83,000.80	2,79,453.30	2,19,727.12	3,43,257.60
	c) Change in inventories of Finished Goods, Stock in trade and work in progress	(1,595.94)	2,860.05	2,426.28	20,517.26	34,206.98	6,405.12
	d) Employee Benefit Expenses	448.63	207.29	254.12	1,322.82	1,103.95	1,810.85
	e) Finance costs	1,059.16	1,156.76	814.88	3,299.88	2,639.21	3,618.14
	f) Depreciation and Amortization Expense	202.90	173.36	175.29	561.11	492.53	647.15
	g) Other Expenses	1,301.31	1,454.01	818.69	3,956.81	2,899.18	4,284.97
	Total Expenses (IV)	95,609.18	1,07,984.79	87,521.57	3,09,112.66	2,61,684.68	3,60,638.63
V	Profit/(Loss) before exceptional Items and tax (III-IV)	(4,301.67)	(1,769.49)	(566.46)	(3,028.00)	2,292.73	5,072.09
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(4,301.67)	(1,769.49)	(566.46)	(3,028.00)	2,292.73	5,072.09
VIII	Tax expenses						
	(1) Current Tax	(300.01)	(755.24)	-	-	-	377.00
	(2) Deferred Tax	(114.08)	114.08	(148.64)	-	557.62	900.94
	(3) Short/(Excess) Provision for Earlier Year	-	-	-	-	-	-
	Total Tax Expense	(414.09)	(641.16)	(148.64)	-	557.62	1,277.94
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(3,887.58)	(1,128.33)	(417.82)	(3,028.00)	1,735.11	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)	(3,887.58)	(1,128.33)	(417.82)	(3,028.00)	1,735.11	3,794.15
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(146.91)	384.21	155.45	691.08	530.52	657.36
	(ii) income tax relating to items that will not be reclassified to profit or loss	20.19	272.81	(36.21)	225.16	(123.59)	(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	(126.72)	657.02	119.24	916.24	406.93	504.50
XV	Total Comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(4,014.30)	(471.31)	(298.58)	(2,111.76)	2,142.04	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	(36.20)	(10.51)	(3.89)	(28.19)	16.16	35.33
	(b) Diluted	(36.20)	(10.51)	(3.89)	(28.19)	16.16	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 and Nine months ended 31st December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February, 2025.
- The Statutory Auditors of the Company have conducted limited review of the above financial results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. There are no qualifications in the limited review report issued for the quarter and Nine months ended 31st December, 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.

*Identified for quarterly review report
14/02/2025*



For and on behalf of
KLJ Resources Limited

(Hemant Jain)
Managing Director
DIN: 00506995

Place : New Delhi
Date: 14/02/2025

Limited Review Report on consolidated unaudited financial results of the company for quarter and half year ended 31st December 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 December 31st, 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:

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 ten 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 revenue of Rs. 18,242.50 lakhs and Rs. 49,173.58 lakhs, total net profit/(loss) after tax of Rs. (33.31) lakhs and Rs. 823.67 lakhs and total comprehensive income / loss of Rs. (33.31) lakhs and Rs. 823.67 lakhs for the quarter ended and nine months ended 31st Dec 2024, respectively. 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.
7. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. (35.76) lakhs and Rs. (143.64) lakhs and total comprehensive income / (loss) of Rs. (35.76) lakhs and Rs. (143.64) lakhs for the quarter and nine months ended 31st Dec 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
Firm Regn. No. 000131N

Sunil Jain
(Partner)

Membership No- 080990
UDIN: 25080990BMNQLH1175

Date: 14/02/2025
Place: New Delhi

KLJ RESOURCES LIMITED

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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024

Particulars		Quarter Ended			Nine months ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	1,07,840.90	1,25,215.95	97,276.50	3,50,757.81	2,95,307.62	4,07,217.34
II	Other Income	1,415.88	1,332.34	1,023.58	3,602.72	2,872.66	4,039.30
III	Total Income (I+II)	1,09,256.78	1,26,548.29	98,300.08	3,54,360.53	2,98,180.28	4,11,256.64
IV	Expenses						
	a) Cost of Materials Consumed	1,258.18	111.58	142.77	2,253.24	846.60	1,380.31
	b) Purchases of stock-in-trade	1,09,704.00	1,22,110.08	93,870.85	3,24,061.49	2,53,517.19	3,86,248.57
	c) Change in inventories of Finished Goods, Stock in trade and work in progress	(1,180.79)	1,692.41	1,967.04	19,050.61	32,408.34	5,619.15
	d) Employee Benefit Expenses	741.93	482.98	463.76	2,186.77	1,712.65	2,560.75
	e) Finance costs	1,058.95	1,284.94	833.03	3,475.46	2,636.43	3,649.44
	f) Depreciation and Amortization Expense	287.05	231.86	305.26	765.27	881.96	867.79
	g) Other Expenses	1,551.40	1,764.60	973.22	4,643.61	3,323.30	4,817.67
	Total Expenses (IV)	1,13,420.73	1,27,678.45	98,555.93	3,56,436.46	2,95,328.47	4,05,143.68
V	Profit/(Loss) before exceptional items and tax (III-IV)	(4,163.95)	(1,130.15)	(255.85)	(2,075.93)	2,851.81	6,112.96
VI	Exceptional Items	-	-	-	-	-	-
VII	Shares in Profit/(Loss) of Associates	(35.76)	(53.13)	(71.03)	(143.64)	(88.94)	(209.99)
VIII	Profit/(Loss) before tax (V-VI+VII)	(4,199.71)	(1,183.28)	(326.88)	(2,219.57)	2,762.87	5,902.97
IX	Tax expenses						
	(1) Current Tax	(266.84)	(670.97)	0.80	130.20	1.50	416.13
	(2) Deferred Tax	(114.08)	114.08	(148.64)	-	557.62	(2,638.46)
	(3) Short/(Excess) Provision for Earlier Year	-	-	-	-	-	2.40
	Total Tax Expense	(380.92)	(556.89)	(147.84)	130.20	559.12	(2,219.93)
X	Profit/(Loss) for the period from continuing operations (VIII-IX)	(3,818.79)	(626.39)	(179.04)	(2,349.77)	2,203.75	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)	(3,818.79)	(626.39)	(179.04)	(2,349.77)	2,203.75	8,122.90
XV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(146.91)	384.21	155.45	691.08	530.52	657.36
	(ii) income tax relating to items that will not be reclassified to profit or loss	20.19	272.81	(36.21)	225.16	(123.59)	(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	(126.72)	657.02	119.24	916.24	406.93	504.50
XVI	Total Comprehensive income for the period (XIV+XV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(3,945.51)	30.63	(59.80)	(1,433.53)	2,610.68	8,627.40
XVII	Profit for the period attributable to:						
	Equity holders of parent company	(3,945.51)	30.63	(59.80)	(1,433.53)	2,610.68	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	(35.56)	(5.83)	(1.67)	(21.88)	20.52	75.63
	(b) Diluted	(35.56)	(5.83)	(1.67)	(21.88)	20.52	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 thereafter.
- The above unaudited consolidated financial results for the quarter and nine months ended 31st December 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February 2025.
- The Statutory Auditors of the Company have conducted limited review of the above financial results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. There are no qualifications in the limited review report issued for the quarter and nine months ended 31st December 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 and nine months ended 31st December 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
 - KLJ Resources, PTE LTD. (Step down subsidiary)
- Associate Company:**
 - KLJ Organic (Thailand) Ltd. (Associate of KLJ Resources DMCC)
 - Soy Sar Edible Private Limited.
- Previous period's figures have been regrouped/restated wherever considered necessary.
- As per Ind AS 108 segment reporting has become applicable to the company.

Place : New Delhi
Date: 14/02/2025

Identified for quarterly
review report dt. 14/02/2025



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, E-mail: kljresources@kljindia.com

Statement of Unaudited Consolidated Segment wise Revenue, Results and Capital Employed for the quarter and nine months ended on 31st December, 2024

Particulars	(Amount in Lacs)					
	Quarter ended			Nine months ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue from Operation						
(a) India	94,074.07	1,08,368.50	90,150.32	3,13,111.20	2,68,773.72	3,72,777.60
(b) Overseas	15,182.71	18,179.79	8,149.76	41,249.33	29,406.56	38,479.04
Total	1,09,256.78	1,26,548.29	98,300.08	3,54,360.53	2,98,180.28	4,11,256.64
2 Segment Results (Profit/Loss) before tax						
(a) India	(3,225.42)	(859.13)	419.13	97.92	4,834.83	8,585.86
(b) Overseas	84.65	960.78	87.03	1,157.96	564.48	966.55
Total	(3,140.76)	101.65	506.16	1,255.89	5,399.31	9,552.41
Less : finance cost	1,058.95	1,284.94	833.03	3,475.46	2,636.43	3,649.44
Profit/ (Loss) Before Tax	(4,199.71)	(1,183.28)	(326.88)	(2,219.57)	2,762.87	5,902.97
3 Capital Employed (Total Assets- Total Liabilities)						
(a) India	85,375.37	73,645.79	80,984.87	85,375.37	80,984.87	87,737.08
(b) Overseas	9,074.11	8,519.28	7,781.69	9,074.11	7,781.69	8,145.93
Total	94,449.48	82,165.07	88,766.56	94,449.48	88,766.56	95,883.01

For and on behalf of the Board
 KLJ Resources Limited

(Hemant Jain)
 Managing Director
 DIN: 00506995

Place: New Delhi
 Date: 14/02/2025

Identified for quarterly review report dt. 14/02/2025

