



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: 30.05.2025

To,

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

CSE SECURITY CODE: 021095

Sub: Outcome of the Board Meeting held on 30th May, 2025, 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 Friday, 30th May, 2025 commenced at 3.00 p.m. and concluded at 4.40 p.m. has *inter-alia* approved the followings:

1. The Standalone Annual Audited Financial Results for the quarter and year ended 31st March, 2025 under Regulation 33 of Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulation, 2015.
2. The Consolidated Annual Audited Financial Results for the quarter and year ended 31st March, 2025 under Regulation 33 of Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulation, 2015.
3. recommended a dividend @ of 2.5% i.e. of Rs. 0.25 (Twenty Five Paise) per equity share of Rs. 10 (Rupees Ten) each on the equity share capital of the company for the year ended 31st March, 2025 subject to the approval of shareholders at the 39th Annual General Meeting.

Further, I Ajai Kumar Gupta, Company Secretary of KLJ Resources Limited (hereinafter referred as "the Company") having its registered office at 8, Cammac Street, Kolkata 700017, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 hereby declare that the Statutory Auditors of the Company, M/s Kumar Chopra & Associates, Chartered Accountants (FRN: 000131N) have issued their Audit Reports on Standalone Annual Audited Financial Results for the quarter and year ended 31st March, 2025 and Consolidated Audited Financial Results for the quarter and year ended 31st March, 2025, with unmodified opinion.

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

1. The Standalone Annual Audited Financial Results for the quarter and year ended 31st March, 2025 and Consolidated Audited Financial Results for the quarter and year ended 31st March, 2025.
2. Audit Reports submitted by M/s Kumar Chopra & Associates, Chartered Accountants (FRN: 000131N), Statutory Auditors of the Company on Standalone Annual Audited Financial Results for the quarter and year ended 31st March, 2025 and Consolidated Audited Financial Results for the quarter and year ended 31st March, 2025.



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Kindly take the same on record and oblige.

Thanking you,

Yours Sincerely,

For **KLJ RESOURCES LIMITED**


(Ajai Kumar Gupta)
Company Secretary
Membership No.: FCS 8020



Encl: As stated

Independent Auditor's Report on the Standalone Financial Results of KLJ Resources Limited for the quarter and year ended March 31, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

◆ **To the Board of directors of KLJ RESOURCES LIMITED**

Report on the Audit of the Standalone Financial Results

1. Opinion

We have audited the accompanying standalone financial results of **KLJ Resources Limited** (the company) for the quarter and year ended March 31, 2025 ("standalone financial results"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the LOSS and other comprehensive income and other financial information for the quarter and year ended March 31, 2025.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Management's Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors is responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and



other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process of the Company.

4. Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.



However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

5. *Other Matters*

- i. The standalone financial results include the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the financial year which were subject to limited review by us.
- ii. The standalone annual financial results dealt with by this report have been prepared for the express purpose of filing with Stock Exchanges. These results are based on and should be read with the audited standalone financial statements of the Company for the year ended March 31, 2025 on which we issued an unmodified audit opinion vide our report dated 30.05.2025

For Kumar Chopra & Associates
Chartered Accountants
FRN: 000131N

SUNIL JAIN
Partner (Membership 080990)
Place of signature: New Delhi
Date: 30.05.2025



UDIN: 25080990BMNQML8011

Independent Auditor's Report on Consolidated Financial Results of KLJ Resources Limited for the quarter and year ended March 31, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

To the Board of directors of KLJ RESOURCES LIMITED

Report on the Audit of Consolidated Financial Results

1. Qualified Opinion

We have audited the accompanying consolidated financial results of **KLJ Resources Limited** (the "Holding Company") and its nine subsidiaries (Holding Company and its subsidiaries in which is included one step down subsidiary together referred to as "the Group") and its one associate for the quarter and year ended March 31, 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate financial statements/ consolidated separate financial of subsidiaries and associate, the consolidated financial results:

i. include the results of the following entities:

Domestic Companies:

Wholly owned subsidiaries:

- Altamonte Townships & Resorts Pvt. Ltd.
- Brokenhills Townships & Resorts Pvt. Ltd.
- Springdale Townships & Resorts Pvt. Ltd.
- Valley View Townships Pvt. Ltd.
- AK BUILTECH Pvt. Ltd.
- Sadhok Real Estate Pvt. Ltd.
- Lakeland Chemical (India) Limited
- KLJ Speciality Chemicals Pvt Ltd.

Associate Company:

- Soya-Sar Edible Pvt Ltd.

Foreign Companies:

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

- is presented in accordance with requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified; and
- except for the effects of the matters described in the 'Basis for Qualified Opinion' paragraph below, give a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated Profit including Other*



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Comprehensive Income and other financial information for the quarter ended 31st March, 2025 and consolidated Loss including Other Comprehensive Income and other financial information for the year ended 31st March, 2025

2. *Basis for qualified Opinion*

Attention is drawn to the fact that audited consolidated financial statements of the associate Soya-Sar edible Pvt Ltd. for the year ended 31 March 2025 have not been made available to us and accordingly the share of Loss on equity method basis as included in the consolidated financial statements, is based on unaudited financial statements/financial information of that associate and as certified by the management.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

3. *Management's Responsibilities for the Consolidated Financial Results*

These consolidated financial results have been prepared on the basis of the consolidated financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associate entity in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associate entity are responsible for assessing the ability of the Group and its associate to continue as a going concern, disclosing, as applicable, matters related to



going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group and its associate are responsible for overseeing the financial reporting process of the Group and its associate.

4. *Auditor's Responsibilities for the Audit of the Consolidated Financial Results*

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements, whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate to express an opinion on the



consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

5. Other Matters

We did not audit the financial statements/Consolidated financial statements/financial information of Four Indian subsidiaries and one foreign subsidiary (including its subsidiary and associate), whose audited financial statements/ financial information/ financial results reflect total revenue of Rs. 20501.21 lakhs and Rs. 69674.79 lakhs, total net Loss of Rs. 935.67 and Rs. 110.20 lakhs, total comprehensive loss of Rs 934.56 lakhs and Rs 109.09 lakhs, total assets Rs. 39774.47 lakhs for the quarter ended and year ended 31.03.2025 respectively and as considered in the consolidated unaudited financial results. These financial statements/financial information of have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate, and our report in so far as it relates to the aforesaid subsidiaries and associate, is based solely on the reports of such other auditors and the procedures performed by us are as stated in paragraph above.

One subsidiary including its one step down subsidiary and one associate of this subsidiary are located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Company's management has converted the consolidated financial statements of such subsidiary located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiary, its step down subsidiary and its associate located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Company and audited by us.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.



The consolidated financial results also include the Group's share of net loss of Rs. 743.27 and Rs. 743.27 for the quarter and year ended 31st March, 2025 respectively, as considered in the consolidated financial statements, in respect of one associate, whose financial statements / financial information have not been audited by us. These financial statements / financial information are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this associates, and our report in so far as it relates to the aforesaid associate is based solely on such unaudited financial statements / financial information.

Our opinion on the consolidated financial statements, has been modified in respect of the above matter (refer paragraph 2 above).

6.

- i. The Financial Results include the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
- ii. The consolidated annual financial results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges. These results are based on and should be read with the audited consolidated financial statements of the group and its associate, for the year ended March 31, 2025 on which we have issued a modified audit opinion vide our report dated May 30, 2025.

For Kumar Chopra & Associates
Chartered Accountants
FRN: 000131N


SUNIL JAIN
Partner (Membership 080990)
Place of signature: New Delhi
Date: 30/05/2025
UDIN: 25080990BMNQMM3180



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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

	Particulars	(Amount in Lacs)				
		Quarter Ended			Standalone Year Ended	
		31.03.25 Audited	31.12.24 Unaudited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited
I	Revenue from Operations	85,752.33	89,974.83	1,00,561.21	3,88,983.09	3,61,910.73
II	Other Income	1,321.73	1,332.68	1,172.10	4,175.63	3,799.99
III	Total Income (I+II)	87,074.06	91,307.51	1,01,733.31	3,93,158.72	3,65,710.72
IV	Expenses					
	a) Cost of Materials Consumed	-	0.10	(0.91)	1.48	614.80
	b) Purchases of stock-in-trade	89,126.63	94,193.02	1,23,530.48	3,68,579.93	3,43,257.60
	c) Change in inventories of Finished Goods, Stock in trade and work in progress	(4,695.19)	(1,595.94)	(27,801.86)	15,822.07	6,405.12
	d) Employee Benefit Expenses	478.38	448.63	706.90	1,801.20	1,810.85
	e) Finance costs	995.67	1,059.16	978.93	4,295.55	3,618.14
	f) Depreciation and Amortization Expense	264.10	202.90	154.62	825.21	647.15
	g) Other Expenses	2,112.60	1,301.31	1,385.79	6,069.41	4,284.97
	Total Expenses (IV)	88,282.19	95,609.18	98,953.95	3,97,394.85	3,60,638.63
V	Profit/(Loss) before exceptional Items and tax (III-IV)	(1,208.13)	(4,301.67)	2,779.36	(4,236.13)	5,072.09
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(1,208.13)	(4,301.67)	2,779.36	(4,236.13)	5,072.09
VIII	Tax Expenses					
	(1) Current Tax	-	(300.01)	377.00	-	377.00
	(2) Deferred Tax	(1,120.32)	(114.08)	343.32	(1,120.32)	900.94
	(3) Short/(Excess) Provision for Earlier Year	408.95	-	-	408.95	-
	Total Tax Expense	(711.37)	(414.09)	720.32	(711.37)	1,277.94
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(496.76)	(3,887.58)	2,059.04	(3,524.76)	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)	(496.76)	(3,887.58)	2,059.04	(3,524.76)	3,794.15
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	(468.34)	(146.91)	126.84	222.74	657.36
	(ii) income tax relating to items that will not be reclassified to profit or loss	68.42	20.19	(29.27)	293.58	(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	(399.92)	(126.72)	97.57	516.32	504.50
XV	Total Comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(896.68)	(4,014.30)	2,156.61	(3,008.44)	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
XVII	Other Equity	-	-	-	78,883.28	81,918.55
XVIII	Earning Per Share of Face Value of Rs. 10/- each					
	(a) Basic	(4.63)	(36.20)	19.17	(32.82)	35.33
	(b) Diluted	(4.63)	(36.20)	19.17	(32.82)	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 audited standalone financial results for the quarter and year ended on 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 2025.

3. The Statutory Auditors of the Company have conducted audit of the above financial results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. There are no qualifications in the audit report issued for the quarter and year ended 31st March, 2025.

4. As per Ind AS 108 the segment reporting is not applicable to the Company.

5. Previous period's figures have been regrouped/restated wherever considered necessary.

Identified for sharing

 dt 30/5/25

For and on behalf of
 KLJ Resources Limited

(Hemant Jain)
 Managing Director
 DIN: 00506995

Place : New Delhi
 Date: 30.05.2025

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 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

	Particulars	Quarter Ended			Consolidated Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	1,05,742.37	1,07,840.90	1,11,909.72	4,56,500.18	4,07,217.34
II	Other Income	882.39	1,415.88	1,166.64	4,485.11	4,039.30
III	Total Income (I+II)	1,06,624.76	1,09,256.78	1,13,076.36	4,60,985.29	4,11,256.64
IV	Expenses					
	a) Cost of Materials Consumed	1,375.83	1,258.18	533.71	3,629.07	1,380.31
	b) Purchases of stock-in-trade	1,07,910.70	1,09,704.00	1,32,731.38	4,31,972.19	3,86,248.37
	c) Change in inventories of Finished Goods, Stock in trade and	(4,592.22)	(1,180.79)	(26,789.19)	14,458.39	5,619.15
	d) Employee Benefit Expenses	732.71	741.93	848.10	2,919.48	2,560.75
	e) Finance costs	1,118.02	1,058.95	1,013.01	4,593.48	3,649.44
	f) Depreciation and Amortization Expense	372.62	287.05	(14.17)	1,137.89	867.79
	g) Other Expenses	2,074.98	1,551.40	1,492.37	6,718.59	4,817.67
	Total Expenses (IV)	1,08,992.65	1,13,420.73	1,09,815.21	4,65,429.09	4,05,143.68
V	Profit/(Loss) before exceptional items and tax (III-IV)	(2,367.89)	(4,163.95)	3,261.15	(4,443.80)	6,112.96
VI	Exceptional Items	-	-	-	-	-
VII	Shares in Profit/Loss of Associates	(716.17)	(35.76)	(121.05)	(859.81)	(209.99)
VIII	Profit/(Loss) before tax (V-VI+VII)	(3,084.06)	(4,199.71)	3,140.10	(5,303.61)	5,902.97
IX	Tax Expenses					
	(1) Current Tax	(17.38)	(266.84)	414.63	112.82	416.13
	(2) Deferred Tax	(1,227.44)	(114.08)	(3,196.08)	(1,227.44)	(2,638.46)
	(3) Short/(Excess) Provision for Earlier Year	419.90	-	2.40	419.90	2.40
	Total Tax Expense	(824.92)	(380.92)	(2,779.05)	(694.72)	(2,219.93)
X	Profit/(Loss) for the period from continuing operations (VIII-IX)	(2,259.15)	(3,818.79)	5,919.15	(4,608.90)	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 (XI-XII)	-	-	-	-	-
XIV	Profit/(Loss) for the period (X+XIII)	(2,259.15)	(3,818.79)	5,919.15	(4,608.90)	8,122.90
XV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	(296.89)	(146.91)	126.84	394.19	657.36
	(ii) income tax relating to items that will not be reclassified to	71.75	20.19	(29.27)	296.91	(152.86)
	B (i) Items that will be reclassified to profit or loss	1.48	-	-	1.48	-
	(ii) income tax relating to items that will be reclassified to profit	(0.37)	-	-	(0.37)	-
	Total Other Comprehensive Income	(224.03)	(126.72)	97.57	692.21	504.50
XVI	Total Comprehensive income for the period (XIV+XV)	(2,483.18)	(3,945.51)	6,016.72	(3,916.69)	8,627.40
XVII	Profit for the period attributable to:					
	Equity holders of parent company	(2,483.18)	(3,945.51)	6,016.72	(3,916.69)	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
XXI	Other Equity	-	-	-	88,951.41	92,883.41
XXII	Earning Per Share of Face Value of Rs. 10/- each					
	(a) Basic	(21.03)	(35.56)	55.11	(42.91)	75.63
	(b) Diluted	(21.03)	(35.56)	55.11	(42.91)	75.63

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 audited consolidated financial results for the quarter and year ended 31st March 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May 2025

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 and year ended on 31st March 2025

4. 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 and year ended 31st March 2025 include the results of following subsidiary and associate companies:

Identified for quarterly review report

dt. 30/05/25



Domestic Companies:

Wholly Owned Subsidiaries:

- a) Altamonte Townships and Resorts Private Limited
- b) Brokenhills Townships and Resorts Private Limited
- c) Springdale Townships and Resorts Private Limited
- d) Valley View Townships Private Limited
- e) Sadhok Real Estate Private Limited
- f) AK Buildtech Private Limited
- g) KLJ Speciality Chemicals Private Limited
- h) Lakeland Chemicals (India) Limited

Associate Company:

- a) Soy Sar Edible Pvt. Ltd.

Foreign Companies:

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

Associate Foreign Company:

- a) 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.

Place New Delhi
Date: 30.05.2025



For and on behalf of
KLJ Resources Limited

(Hemant Jain)
Managing Director
DIN: 00306995

KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

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

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

STATEMENT OF STANDALONE & CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2025

Particulars		Standalone		Consolidated	
		31.03.2025	31.03.2024	31.03.2025	31.03.2024
		Audited	Audited	Audited	Audited
(Amount in Lacs)					
ASSETS					
Non-current Assets					
(a)	Property, Plant and Equipment	2,755.37	2,734.83	9,676.88	7,388.95
(b)	Right-of-use Assets	2,604.44	1,309.93	2,243.21	806.00
(c)	Capital work-in-progress	-	-	81.33	1,112.19
(d)	Investment Property	863.64	858.02	4,557.60	4,545.39
(e)	Other Intangible assets	1.97	2.74	1.97	2.74
(f)	Intangible assets under development	98.45	62.33	98.45	62.33
(g)	Goodwill	-	-	215.27	215.27
(h)	Financial Assets	-	-	-	-
(i)	Investments	17,354.66	11,899.01	12,634.88	8,010.84
(ii)	Others	509.10	697.44	540.53	788.54
(h)	Deferred tax assets (Net)	739.71	-	4,745.74	3,221.77
(i)	Other non-current assets	346.17	318.15	346.17	318.15
Current Assets					
(a)	Inventories	55,798.21	71,621.77	59,715.09	73,074.19
(b)	Financial Assets	-	-	-	-
(i)	Investments	-	-	-	-
(ii)	Trade receivables	78,715.67	88,331.88	93,738.73	92,360.85
(iii)	Cash and cash equivalents	157.28	17.71	1,417.10	3,353.11
(iv)	Bank balances other than (ii) above	7,661.03	7,814.91	7,874.98	13,420.83
(v)	Loans	17,309.90	23,818.63	10,698.85	17,831.56
(vi)	Other financial assets	885.85	302.62	1,315.09	721.41
(c)	Current Tax Assets (Net)	818.28	1,592.05	388.12	1,425.31
(d)	Other current assets	4,856.86	3,735.08	10,813.93	4,215.44
TOTAL ASSETS		1,91,476.59	2,15,117.30	2,21,103.93	2,32,874.87
EQUITY AND LIABILITIES					
Equity					
(a)	Equity Share capital	1,074.00	1,074.00	1,074.00	1,074.00
(b)	Other Equity	78,883.28	81,918.55	88,951.41	92,883.41
Liabilities					
Non-current Liabilities					
(a)	Financial Liabilities	-	-	-	-
(i)	Borrowings	-	-	-	-
(ia)	Lease liabilities	2,180.77	1,149.16	1,330.56	522.59
(ib)	Other financial liabilities	204.23	114.64	1,924.02	718.84
(b)	Provisions	264.86	228.27	-	-
(c)	Deferred tax liabilities (Net)	-	674.20	378.03	325.76
(d)	Other non-current liabilities	114.34	114.34	-	-
Current Liabilities					
(a)	Financial Liabilities	-	-	-	-
(i)	Borrowings	49,774.39	43,240.09	54,134.13	44,914.04
(ia)	Lease liabilities	621.32	329.41	447.75	185.57
(ib)	Trade payables :	56,974.94	84,977.36	67,535.76	89,102.67
(ii)	Other financial liabilities	556.07	35.44	696.58	153.44
(b)	Other current liabilities	789.21	1,234.93	4,478.10	2,609.19
(c)	Provisions	39.18	26.91	39.25	26.95
TOTAL EQUITY AND LIABILITIES		1,91,476.59	2,15,117.30	2,21,103.93	2,32,874.87



Identified for
monthly review report
Dated 30/05/25

For and on behalf of
KLJ Resources Limited

(Hemant Jain)
Managing Director
DIN: 00506995

Place: New Delhi
Date: 30.05.2025

KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

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

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

STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2025

(Amount in Lacs)

	Particulars	Standalone		Consolidated	
		Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2025	Year ended 31st March, 2024
A)	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit before tax and extraordinary items	(4,236.13)	5,072.09	(5,303.61)	5,902.97
	Add: Adjustments for non cash items:				
	Depreciation	825.21	647.15	1,137.89	867.79
	Add: Adjustments for other items:				
	Add: Exceptional items:				
	Add: Gain/Loss on MTM on FX forward Contract	423.63	-	423.63	-
	Loss/(Profit) on Sale / Discard of Assets (net)	(15.60)	(27.05)	(15.60)	(27.05)
	Loss/(Profit) on Sale of shares (net)		(34.35)		(34.35)
	Disposal of Intangible Assets under Development		-		-
	Finance Costs	4,295.55	3,618.14	4,593.48	3,649.44
	Less:				
	Dividend Income	(504.62)	(847.30)	(504.62)	(847.30)
	Interest Income	(2,930.86)	(2,432.29)	(2,326.98)	(1,636.42)
	Other Comprehensive Income				
	Operating Profit before Working Capital Changes	(2,142.82)	5,996.39	(1,997.81)	7,872.08
	Adjustment for increase/decrease in operating assets				
	(Increase)/Decrease Trade and Other Receivables	9,616.21	(4,410.74)	(1,377.88)	(4,667.15)
	(Increase)/Decrease in Inventories	15,823.56	6,591.88	13,359.10	5,542.13
	(Increase)/ Decrease in other current assets	(1,121.78)	(299.44)	(6,607.39)	(610.10)
	(Increase)/ Decrease in other financial assets	(326.23)	(349.92)	(345.67)	(803.56)
	(Increase)/ Decrease in other non current assets	(26.02)	(32.82)	(26.02)	(32.82)
	Adjustment for increase/decrease in operating liabilities				
	Increase/(Decrease) Trade and Other Payables	(28,002.42)	5,145.85	(21,566.91)	4,367.77
	Increase/(Decrease) other current liabilities	(445.72)	(153.33)	1,068.91	(327.75)
	Increase/(Decrease) other financial liabilities	186.59	(40.92)	119.51	75.49
	Increase/(Decrease) other non current liabilities	-	48.41	(244.07)	290.79
	Increase/(Decrease) Provisions	48.86	19.07	52.27	49.49
	Cash Generated from Operations	(6,391.77)	12,514.43	(16,767.96)	11,756.37
	Taxes Paid (net)	(364.83)	699.08	(220.27)	681.91
	Net Cash from Operating Activities	(6,026.94)	11,815.35	(16,547.70)	11,074.46
B)	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Property, Plant & Equipment	(327.75)	(162.22)	(3,307.45)	(1,481.28)
	Goodwill		-	1,030.86	(781.12)
	Intangible Assets under Development	(36.12)	(62.33)	(36.12)	(62.33)
	Purchase of Investment Property	(38.19)	(85.11)	(133.23)	(1,412.09)
	Sale of Property, Plant & equipment	53.20	54.51	408.71	54.32
	Loans (given)/ repaid (net)- subsidiaries, Associates, Joint Ventures	6,508.73	(18,421.57)	7,132.71	(15,145.25)
	Proceeds from other Current Investments		-		444.43
	Proceeds from other Non Current Investments	(5,232.91)	873.64	(4,094.38)	657.36
	Interest received	2,930.86	2,432.29	2,326.98	1,639.42
	Increase/ (Decrease) in Other Bank Balance including FDR's	153.88	(461.14)	5,545.85	(3,602.23)
	Proceeds from disposal of Non Current Investment in Associates		35.01		-
	Profit on Sale of Shares		34.35	504.62	34.35
	Dividend Income from companies other than Subsidiaries , Associates, Joint Ventures	504.62	847.30		847.30
	Net Cash (used in) Investing Activities	4,516.31	(14,915.08)	9,380.54	(18,907.13)
C)	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds from Long Term Borrowings	6,534.30	7,031.51	807.97	382.77
	Dividends Paid (Including Dividend Distribution Tax)	(26.85)	-	(26.85)	-
	Payment of Lease liabilities	(561.71)	(464.99)	(359.54)	(268.29)
	Short Term Borrowings (net)	-	-	9,220.09	8,690.09
	Finance Costs	(4,295.55)	(3,465.66)	(4,593.48)	(3,565.70)
	Net Cash (used in) / from Financing Activities	1,650.19	3,100.86	5,048.19	5,238.87
	Net Cash inflows/(outflows) from activities	139.57	1.14	(2,118.97)	(2,493.80)
	Effect of Exchange differences on translation of Foreign currency	-	-	182.97	103.59
	Net Increase in Cash and Cash Equivalents	139.57	1.14	(1,936.01)	(2,390.21)
	Opening Balance of Cash and Cash Equivalents	17.71	16.57	3,353.11	5,743.32
	Closing Balance of Cash and Cash Equivalents	167.28	17.71	1,417.10	3,353.11
	Component of Cash and Cash Equivalent				
	Cash on Hand	16.37	13.10	19.85	16.45
	Balance with Banks:				
	Current Accounts	140.91	4.61	1,397.25	3,336.66
		167.28	17.71	1,417.10	3,353.11

Identified for quarterly review report
dt. 30/05/25



Place: New Delhi
Date: 30.05.2025

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

Statement of Consolidated Segment Wise Revenue, Results and Capital Employed for the year ended 31st March, 2025

	Particulars	Quarter Ended			Consolidated Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue From Operation					
	India	1,12,750.45	94,074.07	1,04,003.88	4,25,861.65	3,72,777.60
	Outside India	(6,125.69)	15,182.71	9,072.48	35,123.64	38,479.04
	Total	1,06,624.76	1,09,256.78	1,13,076.36	4,60,985.29	4,11,256.64
2	Segment Result PBT					
	India	(1,485.08)	(3,225.42)	3,751.03	(1,387.16)	8,585.86
	Outside India	(480.94)	84.65	402.07	677.02	966.55
	Total	(1,966.01)	(3,140.76)	4,153.10	(710.13)	9,552.41
	Less Finance Cost	1,118.02	1,058.95	1,013.01	4,593.48	3,649.44
	Profit / (loss) before Tax	(3,084.03)	(4,199.71)	3,140.09	(5,303.61)	5,902.97
	Capital Employed (Total Asset Minus Total Liability)					
	India	84,564.22	85,375.37	87,737.08	84,564.22	87,737.08
	Outside India	9,208.14	9,074.11	8,145.93	9,208.14	8,145.93
	Total	93,772.36	94,449.48	95,883.01	93,772.36	95,883.01

For and on behalf of
KLJ Resources Limited

(Hemant Jain)
Managing Director
DIN: 00506995

Place New Delhi
Date: 30.05.2025