



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: 14.11.2025

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 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, 14th November, 2025 commenced at 3.00 p.m. and concluded at 4.10 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, 2025.
2. The Notice of an Extra-Ordinary General Meeting (EGM) (1/2025-26) of the members of the Company is scheduled to be held on Thursday, 11th December, 2025 at 10:00 am at the corporate office of the Company at KLJ House, 8A, Shivaji Marg, Najafgarh Road, New Delhi-110015 for the Appointment of Sh. Hemant Jain (DIN: 00506995) as an Executive Director of the Company.
3. The Board has appointed M/s Ganesh Sharma & Associates (COP: 16085), Company Secretary as a scrutinizer for the purpose of e-voting for the forthcoming Extra-Ordinary General Meeting, subject to the provisions of Companies Act, 2013.

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, 2025.
- 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, 2025.

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 half year ended 30th Sept 2025 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

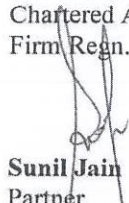
We have reviewed the accompanying statement of unaudited Standalone financial results of **KLJ Resources Limited** ('the Company') for the quarter and half year ended 30th June, 2025 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended, read with SEBI Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 ("the Circular").

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results, prepared in accordance with recognition and measurement principles, laid down in the applicable Indian Accounting standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Kumar Chopra & Associates
Chartered Accountants
Firm Regn. No. 000131N


Sunil Jain
Partner

Membership No. 080990
UDIN: 25080990BMNQNY4900
Date: 14.11.2025
Place: New Delhi



Limited Review Report on consolidated unaudited financial results of the company for quarter and half year ended 30th September 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
KLJ Resources Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of KLJ Resources Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter and half year ended September 30, 2025 ("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. KLJ Speciality Chemicals Pvt Ltd.
- h. Lakeland Chemical (India) Limited

Associate Entities:

- i. Soy-Sar Edible Private Limited
- j. Wictor Chemical Industries Pvt Ltd
- k. M/s Rising Sun Buildcon LLP

Foreign Companies:

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

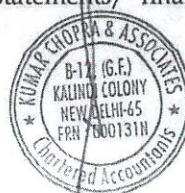
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results include the interim financial statements/ financial information/ financial results of ten subsidiaries (including one step down subsidiary) which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total revenue of Rs. 25,524.10 Lakhs, total net profit/(loss) after tax of Rs. (517.96) Lakhs total comprehensive income of Rs. (517.96) lakhs for the quarter and half year ended 30th Sept 2025 respectively and as considered in the consolidated unaudited financial results.

These figures include the figure of one foreign associate of a subsidiary whose net profit/(loss) after tax of (Rs.122.93) lakhs and total comprehensive income of (Rs.122.93) lakhs stands incorporated in the respective subsidiary results which have not been reviewed/audited by the respective auditor.

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. (678.03) lakhs and total comprehensive income / (loss) of Rs. (678.03) lakhs for the quarter and half year ended 30th Sept 2025, respectively, as considered in the consolidated unaudited financial results, in respect of three associate of the parent, 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.

8. In the consolidated results, one subsidiary including its one step down subsidiary and one associate of this subsidiary are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries. The Company's management has converted the financial results of such subsidiary located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Company's management. Our review in so far as it relates to the financial results of such subsidiary, its step-down subsidiary and its associate located outside India is based on the conversion adjustments made by the management of the Company and reviewed by us.



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

Sunil Jain
Partner
Membership No. 080990
Date: 14/11/2025

Place: New Delhi
UDIN: 25080990BMNQNZ7612

KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

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

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEP 2025

(Amounts in Lakhs)

	Particulars	Quarter Ended			Half Year ended		Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	93,420.36	85,468.15	1,05,492.51	1,78,888.51	2,13,255.93	3,88,983.09
II	Other Income	1,071.21	773.74	722.79	1,844.95	1,521.22	4,175.63
III	Total Income (I+II)	94,491.57	86,241.89	1,06,215.30	1,80,733.46	2,14,777.15	3,93,158.72
IV	Expenses						
	a) Cost of Materials Consumed	1,23,130.48	68,406.84	1,02,133.32	1,91,537.32	1,85,260.28	3,68,579.93
	b) Purchases of stock-in-trade	(31,755.58)	14,316.95	2,860.05	(17,438.63)	22,113.20	15,822.07
	c) Change in inventories of Finished Goods, Stock in trade and work in progress	440.18	467.38	207.29	907.56	874.19	1,801.20
	d) Employee Benefit Expenses	988.74	872.93	1,156.76	1,861.67	2,240.72	4,295.55
	e) Finance costs	226.56	244.16	173.36	470.72	358.21	825.21
	f) Depreciation and Amortization Expense	1,138.82	1,263.51	1,454.01	2,402.33	2,655.50	6,069.41
	g) Other Expenses	94,169.20	85,571.77	1,07,984.79	1,79,740.97	2,13,503.48	3,97,394.85
	Total Expenses (IV)	94,169.20	85,571.77	1,07,984.79	1,79,740.97	2,13,503.48	3,97,394.85
V	Profit/(Loss) before exceptional Items and tax (III-IV)	322.37	670.12	(1,769.49)	992.49	1,273.67	(4,236.13)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	322.37	670.12	(1,769.49)	992.49	1,273.67	(4,236.13)
VIII	Tax expenses						
	(1) Current Tax	220.82	-	114.08	220.82	114.08	(1,120.32)
	(2) Deferred Tax	-	-	-	-	-	408.95
	(3) Short/(Excess) Provision for Earlier Year	220.82	-	(641.16)	220.82	414.09	(711.37)
	Total Tax Expense	101.55	670.12	(1,128.33)	771.67	859.58	(3,524.76)
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	220.82	-	(641.16)	220.82	414.09	(711.37)
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)	101.55	670.12	(1,128.33)	771.67	859.58	(3,524.76)
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(546.81)	597.20	384.21	50.39	837.99	222.74
	(ii) income tax relating to items that will not be reclassified to profit or loss	78.19	(85.40)	272.81	(7.21)	204.97	293.58
	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	(468.62)	511.80	657.02	43.18	1,042.96	516.32
XV	Total Comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(367.07)	1,181.92	(471.31)	814.85	1,902.54	(3,008.44)
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	-	-	-	-	-	78,883.28
XVIII	Earning Per Share from continuing operations (Face Value of Rs. 10/- each)						
	(a) Basic	0.95	6.24	(10.51)	7.18	8.00	(32.82)
	(b) Diluted	0.95	6.24	(10.51)	7.18	8.00	(32.82)

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, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th Nov, 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 ended 30th Sep, 2025.

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 Limited Review
Report dated 14/11/2025*

Place : New Delhi
Date: 14.11.2025



For and on behalf of
KLJ Resources Limited

[Signature]
(Dilip Kumar Karn)
Director
DIN: 00061804

KIJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

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

Phone: 011-25459706, Fax: 011-25459709, E-mail: klijresources@klijindia.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEP 2025

	Particulars	Quarter Ended			Half Year ended		
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	1,05,638.48	97,748.90	1,25,215.95	2,03,407.38	2,42,916.91	4,36,500.18
II	Other Income	1,091.40	854.88	1,332.34	1,946.28	2,186.84	4,485.11
III	Total Income (I+II)	1,06,729.87	98,603.78	1,26,548.29	2,05,353.65	2,45,103.75	4,60,985.29
IV	Expenses						
a)	Cost of Materials Consumed	806.52	1,673.50	111.58	2,480.02	995.06	3,629.07
b)	Purchases of stock-in-trade	1,32,758.59	78,072.87	1,22,110.08	2,10,831.46	2,14,357.49	4,31,972.19
c)	Change in inventories of Finished Goods, Stock in trade and work in progress	(30,621.41)	14,935.14	1,692.41	(15,666.27)	20,231.40	14,458.39
d)	Employee Benefit Expenses	751.62	786.53	482.98	1,538.15	1,444.84	2,919.48
e)	Finance costs	1,118.40	1,064.51	1,284.94	2,182.91	2,416.51	4,593.48
f)	Depreciation and Amortization Expense	330.60	318.62	231.86	649.22	478.22	1,137.89
g)	Other Expenses	1,369.86	1,441.87	1,764.60	2,811.73	3,092.21	6,718.59
	Total Expenses (IV)	1,06,514.18	98,313.03	1,27,678.45	2,04,827.22	2,43,015.73	4,65,429.09
V	Profit/(Loss) before exceptional items and tax (III-IV)	215.69	290.75	(1,130.16)	526.43	2,088.03	(4,443.80)
VI	Exceptional Items	-	-	-	5.83	-	-
VII	Shares in Profit/(Loss) of Associates	(425.55)	(375.41)	(53.13)	(800.96)	(107.88)	(859.81)
VIII	Profit/(Loss) before tax (V-VI+VII)	(189.86)	(84.66)	(1,183.28)	(268.70)	1,980.15	(5,303.61)
IX	Tax expenses						
(1)	Current Tax	5.28	5.63	(670.97)	10.91	397.04	112.82
(2)	Deferred Tax	220.82	-	114.08	230.82	114.08	(1,227.44)
(3)	Short/(Excess) Provision for Earlier Year	-	-	-	-	-	419.90
	Total Tax Expense	226.10	5.63	(556.89)	231.73	511.12	(694.72)
X	Profit/(Loss) for the period from continuing operations (VIII-IX)	(415.95)	(90.29)	(626.39)	(500.42)	1,469.03	(4,608.90)
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)	(415.95)	(90.29)	(626.39)	(500.42)	1,469.03	(4,608.90)
XV	Other Comprehensive Income						
A (i)	Items that will not be reclassified to profit or loss	(546.81)	597.20	384.21	30.39	837.99	394.19
(ii)	Income tax relating to items that will not be reclassified to profit or loss	78.19	(85.40)	272.81	(7.21)	204.97	296.91
B (i)	Items that will be reclassified to profit or loss	-	-	-	-	-	1.48
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	(0.37)
	Total Other Comprehensive Income	(468.62)	511.80	657.02	43.18	1,042.96	692.21
XVI	Total Comprehensive Income for the period (XIV+XV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(884.57)	421.51	30.63	(457.24)	2,511.99	(3,916.69)
XVII	Profit for the period attributable to:						
	Equity holders of parent company	(884.57)	421.51	30.63	(457.24)	2,511.99	(3,916.69)
	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						
		-	-	-	-	-	88,951.41
XXII	Earning Per Share from continuing operations (Face Value of Rs. 10/- each)						
(a)	Basic	(3.87)	(0.84)	(5.83)	(4.66)	13.68	(42.91)
(b)	Diluted	(3.87)	(0.84)	(5.83)	(4.66)	13.68	(42.91)

- These Financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- The above unaudited consolidated financial results for the quarter ended and half year ended 30th Sep, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th Nov, 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 ended and half year ending 30th Sep, 2025.
- 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, 2025 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 Huidtech Private Limited
- KIJ Specialty Chemicals Pvt. Ltd.
- Lakeland Chemicals (India) Ltd.

Foreign Companies:

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

Associate Company:

- KIJ Organic (Thailand) Ltd. (Associate of KIJ Resources DMCC)
- Soy Sar Edible Private Limited.
- Wictor Chemical Industries Pvt Ltd.
- Rising Sun Bulcon LLP.

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

*Identified For Limited Review
Report dated 14/11/2025*



Place : New Delhi
Date: 14.11.2025

For and on behalf of
KIJ Resources Limited

(Signature)
(Dilip Kumar Karn)
Director
DIN: 00061804

KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

Registered office : 8, Cammae 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, 2025

(Amount in Lacs)

Sl. No.	Particulars	STANDALONE		CONSOLIDATED	
		30/09/2025	31/03/2025	30/09/2025	31/03/2025
		Unaudited	Audited	Unaudited	Audited
	ASSETS				
1	Non-current Assets				
(a)	Property, Plant and Equipment	2,662.03	2,755.37	9,517.67	9,676.88
(b)	Right-of-use Assets	2,264.89	2,604.44	1,985.57	2,243.21
(c)	Capital work-in-progress	-	-	62.90	81.33
(d)	Investment Property	847.36	863.64	4,717.30	4,557.60
(e)	Other Intangible assets	1.97	1.97	1.97	1.97
(f)	Intangible assets under development	125.82	98.45	125.82	98.45
(g)	Goodwill				215.27
(h)	Financial Assets				
(i)	Investments	17,432.55	17,354.66	12,434.80	12,634.88
(ii)	Others	524.44	509.10	388.11	540.53
(j)	Deferred tax assets (Net)	511.68	739.71	4,544.00	4,745.74
(j)	Other non-current assets	115.81	346.17	1,632.89	346.17
2	Current Assets				
(a)	Inventories	73,236.84	55,798.21	75,754.06	59,715.09
(b)	Financial Assets				
(i)	Investments			3,998.38	
(ii)	Trade receivables	84,068.96	78,715.67	89,071.52	93,738.73
(iii)	Cash and cash equivalents	24.74	157.28	1,728.15	1,417.10
(iv)	Bank balances other than (iii) above	10,873.63	7,661.03	10,873.63	7,874.98
(v)	Loans	31,683.31	17,309.90	25,247.08	10,698.85
(vi)	Other financial assets	892.36	885.85	1,176.04	1,315.09
(c)	Current Tax Assets (Net)	1,064.57	818.28	1,114.94	388.12
(d)	Other current assets	3,618.06	4,856.86	4,120.26	10,813.93
	TOTAL ASSETS	2,29,949.01	1,91,476.59	2,48,495.09	2,21,103.93
	EQUITY AND LIABILITIES				
1	Equity				
(a)	Equity Share capital	1,074.00	1,074.00	1,074.00	1,074.00
(b)	Other Equity	79,698.12	78,883.28	90,179.38	88,951.41
2	Liabilities				
	Non-current Liabilities				
(a)	Financial Liabilities				
(i)	Borrowings		-	1,098.08	1,330.56
(ia)	Lease liabilities	1,617.47	2,180.77	1,571.46	1,924.02
(ii)	Other financial liabilities	204.23	204.23	-	-
(b)	Provisions	73.68	264.86	84.18	378.03
(c)	Deferred tax liabilities (Net)		-	-	-
(d)	Other non-current liabilities	118.77	114.34	138.73	114.34
	Current Liabilities				
(a)	Financial Liabilities				
(i)	Borrowings	20,602.98	49,774.39	24,005.69	54,134.13
(ia)	Lease liabilities	890.08	621.32	598.63	447.75
(ii)	Trade payables :	1,24,982.06	56,974.94	1,27,940.14	67,535.76
(iii)	Other financial liabilities	-	556.07	415.74	696.58
(b)	Other current liabilities	687.62	789.21	705.31	4,478.10
(c)	Provisions	-	39.18	673.34	39.25
(d)	Current Tax Liabilities (Net)	-	-	10.41	-
	TOTAL EQUITY AND LIABILITIES	2,29,949.01	1,91,476.59	2,48,495.09	2,21,103.93

Identified For Limited Review
Report dated 14/11/2025

For and on behalf of
KLJ Resources Limited

(Dilip Kumar Karn)
Director
DIN: 00061804

Date: 14/11/2025
Place: New Delhi



KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487
Registered office : 8, Caminac 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 2025

(Amount in Lacs)

	Half Year ended		Half year ended		Year ended as on	
	Standalone	Standalone	Consolidated	Consolidated	Standalone	Consolidated
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
	30.09.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	31.03.2025
A) CASH FLOW FROM OPERATING ACTIVITIES						
Net Profit before tax and extraordinary items	992.49	1,273.68	(268.70)	1,980.15	(4,236.13)	(5,303.61)
Add: Adjustments for non cash items:						
Depreciation	470.72	358.21	649.22	478.22	825.21	1,137.89
Add: Adjustments for other items:						
Add: Gain/Loss on MTM on FX forward Contract	(96.17)	-	(96.17)	-	423.63	423.63
Loss/(Profit) on Sale / Discard of Assets (net)	(3.45)	-	(3.45)	-	(15.60)	(15.60)
Finance Costs	1,861.67	2,240.72	2,182.91	2,416.51	4,295.55	4,593.48
Less:						
Dividend Income	(4.96)	(6.23)	(4.96)	(6.23)	(504.62)	(504.62)
Interest Income	(1,512.16)	(1,190.03)	(1,523.52)	(1,062.67)	(2,930.86)	(2,328.98)
Other Comprehensive Income	-	-	-	-	-	-
Add: Exchange fluctuation on investment with foreign subsidiary	-	-	-	-	-	-
Operating Profit before Working Capital Changes	1,708.14	2,676.35	935.34	3,805.97	(2,142.82)	(1,997.81)
Adjustment for increase/decrease in operating assets						
(Increase)/Decrease Trade and Other Receivables	(5,353.29)	(1,528.93)	4,667.21	(9,020.11)	9,616.21	(1,377.88)
(Increase)/Decrease in Inventories	(17,438.63)	22,114.59	(14,829.87)	20,229.41	15,823.56	13,359.10
(Increase)/ Decrease in other current assets	1,238.80	(346.91)	6,693.67	(365.61)	(1,121.78)	(6,607.39)
(Increase)/ Decrease in other financial assets	83.40	41.61	235.40	(3,098.94)	(326.23)	(345.67)
(Increase)/ Decrease in other non current assets	215.02	203.66	(1,134.30)	178.50	(28.02)	(28.02)
Adjustment for increase/decrease in operating liabilities						
Increase/(Decrease) Trade and Other Payables	68,007.12	(29,215.90)	60,404.38	(20,310.45)	(28,002.42)	(21,566.91)
Increase/(Decrease) other current liabilities	(101.59)	102.35	(3,772.79)	(989.23)	(445.72)	1,868.91
Increase/(Decrease) other financial liabilities	(556.07)	27.35	(280.84)	1,254.64	186.59	119.51
Increase/(Decrease) other non current liabilities	4.43	-	24.39	(142.98)	-	(244.07)
Increase/(Decrease) Provisions	(230.36)	(187.48)	340.24	346.86	48.86	52.27
Cash Generated from Operations	47,576.97	(6,113.31)	53,282.84	(8,311.93)	(6,391.77)	(16,767.96)
Taxes Paid (net)	239.08	(795.38)	739.19	162.78	(364.83)	(220.27)
Net Cash from Operating Activities	47,337.89	(5,317.03)	52,543.85	(8,474.70)	(6,026.94)	(16,547.70)
B) CASH FLOW FROM INVESTING ACTIVITIES						
Purchase of Property, Plant & Equipment	(377.38)	(307.61)	(490.01)	(2,337.38)	(327.75)	(3,307.45)
Sale of Property, Plant & Equipment	-	-	-	-	-	-
Intangible Assets under Development	(27.37)	(28.26)	(27.37)	(28.26)	(36.12)	(36.12)
Goodwill	-	-	215.27	-	-	1,030.86
Addition in Capital Work In Progress	-	-	18.43	193.58	-	-
(Purchase)/Sale of Investment Property	16.28	(2.28)	(159.70)	1,352.94	(38.19)	(133.23)
Loans (given)/repaid (net): Subsidiaries, Associates, Joint Ventures and Others	(14,373.41)	6,102.62	(14,548.23)	-	6,508.73	7,132.71
Sale of Property, Plant & equipment	-	-	-	-	53.20	408.71
(Increase)/Decrease in Loans and Advances	-	-	-	130.87	-	-
(Increase)/Decrease in Current & Current Investments	-	-	(3,998.38)	(4,242.33)	-	-
(Increase)/Decrease in Non Current & Current Investments	-	-	-	521.87	-	-
Increase/(Decrease) other non current assets	(27.50)	(4,227.01)	250.47	-	(5,232.91)	(4,094.38)
Increase/(Decrease) Proceeds from Other Non Current Investments	1,512.16	1,190.03	1,523.52	1,062.67	2,930.86	2,328.98
Interest received	(3,212.60)	(1,853.50)	(2,998.65)	3,752.42	153.88	5,545.85
Increase/(Decrease) in Other Bank Balance including FDR's	-	-	-	-	-	-
Profit on Sale of Shares	4.96	6.23	-	6.23	504.62	504.62
Dividend Income from companies other than Subsidiaries, Associates, Joint Ventures	-	-	-	-	-	-
Net Cash (used in) Investing Activities	(16,484.86)	880.22	(20,214.85)	412.60	4,516.31	9,380.55
C) CASH FLOW FROM FINANCING ACTIVITIES						
Proceeds from Long Term Borrowings	-	-	232.48	3,388.06	6,534.30	807.97
Payment of Lease liabilities	45.01	20.93	55.96	18.49	(561.71)	(339.54)
Dividends Paid (Including Dividend Distribution Tax)	-	(26.85)	-	(26.85)	(26.85)	(26.85)
Short Term Borrowings (net)	(29,171.41)	6,688.37	(30,128.44)	9,932.33	-	9,220.09
Finance Costs	(1,861.67)	(2,240.72)	(2,182.91)	(2,416.51)	(4,295.55)	(4,593.48)
Net Cash (used in) / from Financing Activities	(30,988.07)	4,441.72	(32,022.91)	10,895.52	1,550.19	5,048.19
Net Cash inflows/ (outflows) from activities	(135.04)	4.01	306.09	2,833.42	139.57	(2,118.97)
Effect of Exchange differences on translation of Foreign currency	-	-	-	-	-	182.97
Net Increase in Cash and Cash Equivalents	(135.04)	4.01	311.05	2,833.42	139.57	(1,936.01)
Opening Balance of Cash and Cash Equivalents	157.28	17.71	1,417.10	3,353.11	17.71	3,353.11
Closing Balance of Cash and Cash Equivalents	22.24	21.72	1,728.15	6,186.53	157.28	1,417.10
Component of Cash and Cash Equivalents						
Cash on Hand	10.02	10.38	20.93	25.89	16.37	19.85
Balance with Banks:						
Current Accounts	6.12	5.34	1,396.17	6,160.64	140.91	1,397.25
	24.74	21.72	1,417.10	6,186.53	157.28	1,417.10

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

Identified For Limited Review Report
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(Dilip Kumar Karn)
Director
DIN: 00061804

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Place: New Delhi



KLJ RESOURCES LIMITED

CIN: L67120WB1986PLC041487

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

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

STATEMENT OF UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2025

(Amounts in lakhs)

Particulars	Quarter Ended			Half Year ended		Year Ended
	30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue From Operation						
India	96,552.41	88,820.99	1,08,368.50	1,85,373.40	2,19,037.13	4,25,861.65
OUTSIDE INDIA	10,197.46	9,782.79	18,179.79	19,980.25	26,066.62	35,123.64
Total	1,06,749.87	98,603.78	1,26,548.29	2,05,353.65	2,45,103.75	4,60,985.29
Segment Result PBT						
India	335.45	1,426.33	(859.12)	1,761.78	3,323.33	(1,387.16)
OUTSIDE INDIA	598.92	(446.48)	960.78	152.44	1,073.31	677.02
Total	934.37	979.85	101.66	1,914.22	4,396.65	(710.13)
Less Finance Cost	1,118.40	1,064.51	1,284.94	2,182.91	2,416.51	4,593.48
Profit / (loss) before Tax	(184.04)	(84.66)	(1,183.28)	(268.70)	1,980.15	(5,303.61)
Capital Employed (Total Asset Minus Total Liability)						
India	85,738.64	85,361.14	73,645.79	85,738.64	73,645.79	84,564.22
OUTSIDE INDIA	8,407.18	8,832.73	8,519.28	8,407.18	8,519.28	9,208.14
Total	94,145.82	94,193.87	82,165.07	94,145.82	82,165.07	93,772.36

*Identified For Limited Review Report
dated 14/11/2025*

For and on behalf of
KLJ Resources Limited

(Signature)
(Dilip Kumar Karn)
Director
DIN: 00061804

Place : New Delhi
Date: 14.11.2025

