



KLJ Plastics Limited

Regd. Office: H. No. 3-5-1089/12, Opp. YMCA, Narayanguda, Hyderabad- 500029

E-mail: kljplastic@yahoo.com Tel: 011-25459706

Website: www.kljplastics.in, CIN: L25209TG1978PLC002334

Date: 27.05.2022

To

The Secretary,
The Calcutta Stock Exchange Ltd
7, Lyons Range,
Kolkata – 700 001

CSE SECURITY CODE: 021060

Sub: Outcome of the board meeting held on 27th May, 2022 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, 27th May, 2022 commenced at 3:00 p.m. and concluded at 4:10 p.m. has *inter alia* approved the Annual Audited Financial Results of the Company for the quarter and year ended 31st March, 2022.

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:

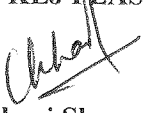
- i. The Annual Audited Financial Results of the Company for the quarter and year ended 31st March, 2022.
- ii. Audit Report submitted by M/s Laxminiwas & Co. Chartered Accountants (FRN: 011168S), Statutory Auditors of the Company on Annual Audited Financial Results for the quarter and year ended 31st March, 2022.

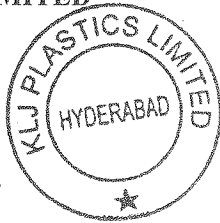
Kindly take the same on record and oblige.

Thanking You,

Yours faithfully,

For KLJ PLASTICS LIMITED


(Chhavi Sharma)
Company Secretary
Membership No.: A67433



Encl: As Stated



Independent Auditor's Report on the Financial Results of KLJ Plastics Limited for the quarter and year ended March 31, 2022 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 Plastics LIMITED

Report on the Audit of the Financial Results

1. Qualified Opinion

We have audited the accompanying financial results of KLJ Plastics Limited (the company) for the quarter and year ended March 31, 2022 ("financial results"), attached herewith, 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 except for the possible effect of the matters described in the basis of Qualified opinion paragraph, these 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 net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2022.

2. Basis for Qualified 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 Standards are further described in the *Auditor's Responsibilities for the Audit of the 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 financial results under the provisions of the Companies 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 on the financial statements.

CERTIFIED TO BE TRUE COPY
For KLJ PLASTICS LIMITED

Laxminiwas & Co. Company Secretary

Head Office: 6-3-569, 4th Floor, Above BMW Showroom,
Opp. RTA Office Khairatabad, Hyderabad 500082, Telangana, India

We Keep It Simple... We Make It Work...

BENGALURU | MYSORE | VIZAG | CHENNAI | MUMBAI | DELHI | DUBAI

Value of building in the balance sheet includes Rs. 19,04,551/ (Rupees Nineteen lakhs Four Thousand Five hundred Fifty One only) value of guest house that is not in the possession of the company specified as per Note No. 6 in notes to financials.

3. Management's Responsibilities for the Financial Results

These financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the 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 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 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.



**CERTIFIED TO BE TRUE COPY
For KLJ PLASTICS LIMITED**

Ch. Kulkarni
Company Secretary

- 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 on whether the company has adequate internal financial controls with reference to 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

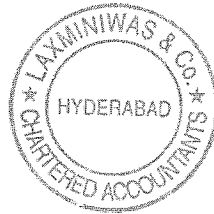
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

For Laxminiwas & Co.
Chartered Accountants
Firm Registration No.: 011168S

Prem Chander
Partner
Membership No.: 015987
UDIN: 22015987AJSRKJ5804

Date: 27-05-2022
Place: Hyderabad



CERTIFIED TO BE TRUE COPY
For KLJ PLASTICS LIMITED
Chander
Company Secretary

KLJ PLASTICS LIMITED

CIN: L25209TG1978PLC002334

Registered office : H.No. 3-5-1089/12, Opp YMCA, Narayanguda, Hyderabad-500 029

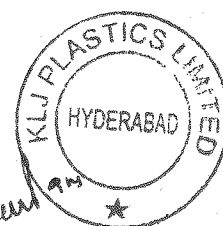
Phone: 95153 84555, E-mail: kljplastic@yahoo.com

STATEMENT OF ANNUAL AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2022

(Amount in Lacs)

	Particulars	Quarter Ended			Standalone Year Ended	
		31.03.2022 Audited	31.12.2021 Unaudited	31.03.2021 Audited	31.03.2022 Audited	31.03.2021 Audited
I	Revenue from Operations	5.00	-	-	5.00	-
II	Other Income	14.42	26.26	69.09	96.22	288.42
III	Total Income (I+II)	19.42	26.26	69.09	101.22	288.42
IV	Expenses					
	a) Cost of Materials Consumed	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-
	c) Change in inventories of Finished Goods, Stock in trade and work in progress	-	-	-	-	-
	d) Employee Benefit Expenses	0.87	0.10	0.10	1.17	0.40
	e) Finance costs	14.70	14.71	17.12	58.83	68.47
	f) Depreciation and Amortization Expense	0.23	0.22	0.22	0.89	0.87
	g) Other Expenses	14.86	2.88	3.52	18.61	4.79
	Total Expenses (IV)	30.66	17.91	20.96	79.50	74.53
V	Profit/(Loss) before exceptional Items and tax (III-IV)	(11.24)	8.35	48.13	21.72	213.89
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(11.24)	8.35	48.13	21.72	213.89
VIII	Tax expenses					
	(1) Current Tax	16.07	1.17	6.15	20.68	27.31
	(2) Deferred Tax	(18.96)	1.00	5.92	(15.01)	26.31
	Total Tax Expense	(2.89)	2.17	12.07	5.67	53.62
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(8.35)	6.18	36.06	16.05	160.27
X	Profit/(Loss) for the period from discontinued operations	-	-	-	-	-
XI	operations	-	-	-	-	-
XII	Profit/(Loss) from Discontinued operations after tax (X-XI)	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	(8.35)	6.18	36.06	16.05	160.27
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) income tax relating to items that will not be reclassified to	-	-	-	-	-
	B (i) Items that will be reclassified	-	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit	-	-	-	-	-
	Total Other Comprehensive	-	-	-	-	-
XV	Total Comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(8.35)	6.18	36.06	16.05	160.27
XVI	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	30.00	30.00	30.00	30.00	30.00
XVII	Other Equity	-	-	-	578.53	562.47
XVIII	Earning Per Share of Face Value					
	(a) Basic	(2.78)	2.06	12.02	5.35	53.42
	(b) Diluted	(2.78)	2.06	12.02	5.35	53.42

CERTIFIED TO BE TRUE & CORRECT
For KLJ PLASTICS LIMITED
Chidambaram
Company Secretary



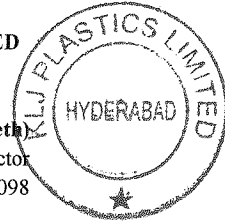
1. These Financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
2. The above audited standalone financial results for the quarter and year ended 31st March, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27th May, 2022.
3. The Statutory Auditors of the Company have conducted the audit of the above financial results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
4. The company is periodically reviewing possible impact of COVID-19 on its business and same is considered in preparation of financial results for the quarter and year ended 31st March 2022. Review includes internal and external factors as known to the company upto the date of approval of these results to assess and finalise the carrying amounts of its assets and liabilities.
5. The figures for quarter ended 31st March, 2022 are balancing figures between the audited figures of the full financial year and the reviewed year-to-date figures up to the third quarter of the financial year.
- 6 The Building Includes Rs. 19,04,551/- Value of Guest house that is not in the possession of the company. The ownership of the building and sale transaction is challenged in the Civil Court at Hyderabad to declare the transaction null and void.
- 7 The Company has raised funds by issue of redeemable preference share and had planned to invest these funds in development of the business. However due to postponement of planned activities, these funds were parked with a related entity in order to avoid the opportunity loss to the company for a temporary period. Once the planned activities are initiated, these funds will be utilized in the business. The company does not have any intention to get involved or engaged in activity in the nature of financial services/assistance.
8. Previous period's figures have been regrouped/restated wherever considered necessary.

Date: 27.05.2022
Place : New Delhi

CERTIFIED TO BE TRUE COPY
For KLJ PLASTICS LIMITED
[Signature]
Company Secretary

For and on behalf of
KLJ PLASTICS LIMITED

[Signature]
(Kalpana Sethi)
Director
DIN: 06949098



KLJ PLASTICS LIMITED

CIN: L25209TG1978PLC002334

Registered office : H.No. 3-5-1089/12, opp YMCA, Narayanguda, Hyderabad-500029

Phone: 011-25459706, E-mail: kljplastic@yahoo.com

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2022

S.No.	Particulars	(Amount in Lacs)	
		Year ended 31st March, 2022	Year ended 31st March, 2021
		Audited	Audited
A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax and extraordinary items	21.73	213.89
	Add: Adjustments for non cash items:		
	Interest unwinding	58.83	68.45
	Interest - others	(96.22)	(106.86)
	Depreciation	0.89	0.87
	IND AS Modification	-	(177.01)
	Operating Profit before Working Capital Changes	(14.78)	(0.66)
	Adjustment for increase/decrease in operating assets		
	(Increase)/Decrease Trade and Other Receivables	-	0.04
	(Increase)/Decrease in Inventories		
	(Increase)/ Decrease in other current assets		
	(Increase)/ Decrease in other financial assets	9.63	88.33
	Adjustment for increase/decrease in operating liabilities		
	Increase/(Decrease) other current liabilities	0.16	0.70
	Taxes Paid (net)	(25.80)	(26.65)
	Net Cash from Operating Activities	(30.79)	61.76
B)	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	(0.32)	-
	Interest received	32.70	106.86
C)	CASH FLOW FROM FINANCING ACTIVITIES	32.38	106.86
	Repayment of Preference Shares	-	(165.71)
	Net Cash inflows/(outflows) from activities	1.59	2.91
	Net Increase in Cash and Cash Equivalents	1.59	2.91
	Opening Balance of Cash and Cash Equivalents	7.92	5.01
	Closing Balance of Cash and Cash Equivalents	9.51	7.92

CERTIFIED TO BE TRUE COPY**For KLJ PLASTICS LIMITED****Company Secretary**

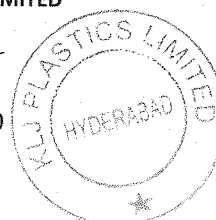
Date: 27.05.2022

Place: New Delhi

For and on behalf of
KLJ PLASTICS LIMITED**(Kalpana Seth)**

Director

DIN: 06949098



KLJ PLASTICS LIMITED

CIN: L25209TG1978PLC002334

Registered office : H.No. 3-5-1089/12, opp YMCA, Narayanguda, Hyderabad-500029

Phone: 011-25459706, E-mail: kljplastic@yahoo.com

STATEMENT OF ASSETS AND LIABILITIES

(Amount in Lacs)

	Particulars		
		31.03.2022	31.03.2021
		Audited	Audited
1	Assets		
	Non-current ssets		
	(a) Property, Plant and Equipment	7.52	8.09
	(b) Financial Assets		
	(i) Others	0.30	0.30
2	Current assets		
	(a) Inventories		
	(b) Financial Assets		
	(i)Cash and Cash equivalents	9.51	7.92
	(ii) Others to be specified	1,276.16	1,222.27
	(c) Current Tax Assets (Net)	6.44	1.32
	Total Assets	1,299.93	1,239.90
	Equity and Liabilities		
	Equity		
	(a) Equity Share Capital	30.00	30.00
	(b) Other Equity	578.53	562.47
	Liabilities		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Other financial liabilities (other than those specified in item (b), to be specified)	653.04	594.21
	(b) Provisions		
	(c) Deferred Tax Liabilities	35.98	51.00
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Trade Payables	1.01	1.01
	(ii) Other financial liabilities (other than those specified in item (c), to be specified)	1.37	1.21
	Total Equity and Liabilities	1,299.93	1,239.90

Place: New Delhi

Date: 27.05.2022

CERTIFIED TO BE TRUE COPY

For KLJ PLASTICS LIMITED

Company Secretary

For and on behalf of

KLJ Plastics Limited

(Kalpana Seth)

Director

DIN: 06949098

