



**MKJ Enterprises Ltd.**

Dated: 19.11.2021

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

Dear Sir,

**Ref: Scrip Code: 10023067**

**Sub: Furnishing of Unaudited Financial Results for the Quarter ended 30.09.2021**

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, we are enclosing herewith the Un-audited Financial Results along with Limited Review Report for the quarter ended 30<sup>th</sup> September, 2021.

Thanking You,

Yours faithfully,

**For MKJ Enterprises Limited**

**Director**

Encl.: As above.

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**Regd. Office :** Sagar Estate, 2, Clive Ghat Street, 3rd Floor, Kolkata - 700 001  
**Phones :** 91 33 2230 4571/72/73, **Fax :** 91 33 2248 7669/2243 4736, **Email :** mkjrls@keventer.com  
**Website :** www.mkjenterprises.in, **CIN No. :** L51909WB1982PLC035468

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**Mumbai Branch :** 77, Bajaj Bhawan, 7th Floor, 226 Nariman Point, Mumbai - 400 021  
**Phone :** 91 22 2288 5381/82, **Fax :** 91 22 2281 4144, **Email :** mkjmumbai@gmail.com

# Agrawal Tondon & Co.

(Formerly: Agrawal Sanjay & Company)

**CHARTERED ACCOUNTANTS**

Firm Registration No. : 329088E

Room No.: 7, 1<sup>st</sup> Floor, 59 Bentinck Street  
Kolkata – 700 069

Website: [www.agrawalsanjay.com](http://www.agrawalsanjay.com)

E-mail id: [agrawaltondon2019@gmail.com](mailto:agrawaltondon2019@gmail.com)

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL STATEMENTS

### To the Board of Directors of MKJ ENTERPRISES LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the Statement") of **MKJ ENTERPRISES LIMITED** ("the Company"), for the quarter ended 30 September 2021, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 ("the Act"), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Our responsibility is to express a conclusion on the Statement based on our review.
3. We draw attention to the fact that the financial results of Subsidiaries & Associates have not been finalized and thus not made available to the Company for preparation of Consolidated Review Report. Accordingly, Consolidated Results have not been given. Our conclusion is not modified in respect of this matter.
4. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.



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5. Based on our review conducted 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Kolkata

Date: 13<sup>th</sup> November, 2021

UDIN: 21056902AAAABB9462

For, **AGRAWAL TONDON & CO.**

*Chartered Accountants*

Firm Registration No.: 329088E

*Sanjay Agrawal*

**Sanjay Agrawal**

Partner

Membership No.: 056902

**MKJ ENTERPRISES LTD.**  
CIN: L51909WB1982PLC035468  
Regd Office: 2, Clive Ghat Street, Sagar Estate, Kolkata - 700 001

( ₹ in Lacs except No. of Shares and EPS)

**Part I**

**Statement of Standalone Unaudited Results for the Quarter & Six months ended 30/09/2021**

Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited		Audited
		30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
1	<b>Income from Operations</b>						
	(a) Net Sales/Income from Operations	994.53	890.03	1,509.96	1,884.56	1,513.96	4,052.66
	(b) Other Income	3,453.67	3,508.96	540.91	6,962.63	746.58	15,079.24
	<b>Total Income from Operations (net)</b>	<b>4,448.20</b>	<b>4,398.99</b>	<b>2,050.87</b>	<b>8,847.19</b>	<b>2,260.54</b>	<b>19,131.90</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	970.56	857.79	1,464.18	1,828.35	1,464.18	3,883.51
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-17.78	-	-	-17.78	-0.03	0.03
	(d) Employee Benefit Expense	63.97	58.93	63.43	122.90	125.26	283.02
	(e) Finance Costs	248.15	231.67	31.91	479.82	96.78	905.34
	(f) Depreciation and amortisation expense	30.00	35.00	40.00	65.00	80.00	121.82
	(h) Other Expenses	2,341.80	278.92	65.87	2,620.72	143.33	9,433.48
	<b>Total Expenses</b>	<b>3,636.70</b>	<b>1,462.31</b>	<b>1,665.39</b>	<b>5,099.01</b>	<b>1,909.52</b>	<b>14,627.20</b>
3	<b>Profit/(Loss) from Ordinary activities before Tax (1-2)</b>	<b>811.50</b>	<b>2,936.68</b>	<b>385.48</b>	<b>3,748.18</b>	<b>351.02</b>	<b>4,504.70</b>
4	Tax Expense	202.88	734.17	-	937.05	-	-8.57
5	<b>Net Profit/(Loss) for the period (3-4)</b>	<b>608.63</b>	<b>2,202.51</b>	<b>385.48</b>	<b>2,811.14</b>	<b>351.02</b>	<b>4,513.27</b>
6	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	455.78	455.78	455.78	455.78	455.78	455.78
7	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year						15,565.51
8	Earnings per share of ₹ 10/- each Basic & Diluted	₹ 13.35	₹ 48.32	₹ 8.46	₹ 61.68	₹ 7.70	₹ 99.02



For MKJ ENTERPRISES LTD.

*[Signature]*

Radhe Shyam Khetan  
Director

Place : Kolkata

Date: 13th November, 2021

**MKJ ENTERPRISES LTD.****Balance Sheet as at 30th September, 2021**

(Rs. In Lakhs)

	Unaudited As at 30.09.2021	Audited As at 31.03.2021
<b><u>ASSETS</u></b>		
<b>Non - Current Assets</b>		
Property, Plant & Equipment	781.08	721.86
Financial Assets		
Investments	29,549.41	29,891.19
Loans	35.46	35.36
Other Financial Assets	10,797.42	19,635.34
	41,163.37	50,283.74
<b>Current Assets</b>		
Inventories	94.09	76.31
Financial Assets		
Trade Receivables	928.94	717.51
Cash and Cash Equivalents	2,259.16	2,704.06
Loans	1,16,050.97	93,621.84
Other Financial Assets	200.23	2,842.02
Current Tax Assets	1,124.59	1,540.13
Other Current Assets	22,748.45	1,667.21
	1,43,406.43	1,03,169.08
<b>TOTAL</b>	<b>1,84,569.80</b>	<b>1,53,452.82</b>
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Shareholders' Funds</b>		
Share Capital	455.78	455.78
Other Equity	19,313.69	15,565.51
	19,769.47	16,021.29
<b>Non-Current Liabilities</b>		
Financial Liabilities		
Borrowings	3,533.33	990.00
Provisions	4,302.19	32.04
Deferred Tax Liabilities (Net)	2,915.38	2,915.38
	10,750.90	3,937.42
<b>Current Liabilities</b>		
Financial Liabilities		
Borrowings	30,869.88	7,781.95
Trade Payables	1,19,208.11	1,20,481.24
Other Financial Liabilities	2,429.69	824.40
Other Current Liabilities	1,541.75	4,406.53
	1,54,049.43	1,33,494.11
<b>TOTAL</b>	<b>1,84,569.80</b>	<b>1,53,452.82</b>

**Notes:**

1. The above Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13th November, 2021. The statutory auditors have carried out Limited Review of these results and the results have been published in accordance with clause 41 of the Listing Agreement

2. The Company is publishing its standalone results. The financial results of the associates have not yet made available to the company. Hence, the consolidated results of the company has not been provided herein.

3. The company operates in a single segment. Hence, Segment Reporting as per Ind AS 108 is not given.



**MKJ ENTERPRISES LTD.****Cash Flow Statement for the period ended 30th September, 2021**

	Unaudited 30th September, 2021		Unaudited 30th September, 2020	
	₹	₹	₹	₹
<b>A. Cash flow from Operating Activities:</b>				
Net Profit before Tax and Exceptional items:		3,748.18		351.02
a) Depreciation and amortization		65.00		80.00
b) Interest (net)		-6,482.81		-649.80
c) Dividend Received		-		-
<b>Operating Profit before Working Capital changes</b>		<b>-2,669.63</b>		<b>-218.78</b>
Adjustments for:				
1) Financial Assets Non-Current	8,837.82		4,122.10	
2) Other Financial Assets Current	2,641.79		-183.72	
3) Trade Receivables - Current	-211.43		-26.60	
4) Inventories	-17.78		0.03	
6) Current Tax Assets	415.57		-491.17	
7) Provisions	4,270.15		-	
8) Current Financial Liabilities	1,605.29		-818.97	
9) Trade Payables-current	-1,273.13		882.50	
10) Other Current Assets	-21,081.24		-18,324.57	
11) Other Current Liabilities	-2,864.78		-6,141.84	
12) Borrowings	25,631.26	17,953.50	12,320.27	-8,661.97
<b>Cash generated from operations</b>		<b>15,283.87</b>		<b>-8,880.75</b>
Direct Taxes Paid (net off refunds)		-		-
<b>Net Cash Flow from Operating Activities</b>		<b>15,283.87</b>		<b>-8,880.75</b>
<b>B. Cash Flow from Investing Activities:</b>				
a) Purchase of fixed assets	-124.22		1,195.41	
b) Sale of Investments	341.77		-	
c) Dividend Received	-		-	
d) Interest Received	6,482.81		649.80	
<b>Net Cash Flow from Investing Activities</b>		<b>6,700.37</b>		<b>1,845.21</b>
<b>C. Cash Flow from Financing Activities:</b>				
a) Borrowings - Current	-		-	
4) Loans Given - Current	-22,429.13		8,557.01	
c) Finance Costs	-		-	
<b>Net Cash Flow from Financing Activities</b>		<b>-22,429.14</b>		<b>8,557.01</b>
<b>D. Net changes in Cash and Cash Equivalents</b>		<b>-444.90</b>		<b>1,521.47</b>
Add: Cash and Cash Equivalent - at commencement		2,704.06		548.14
<b>Cash and Cash Equivalent - at close</b>		<b>2,259.16</b>		<b>2,069.61</b>

