

To,

09-04-2022

Department of Corporate Services,
BSE Limited,
PJ Towers,
Dalal Street, Mumbai-400001.
BSE Scrip Code:517170

Subject: Outcome of Board Meeting Pursuant to Regulation 29 of SEBI (Listing Obligation and Disclosure Requirements) Regulations ,2015 held today on 8th April 2022


In Continuation to our intimation dated 8th April 2022 on Outcome of Board Meeting Pursuant to Regulation 29 of SEBI (Listing Obligation and Disclosure Requirements) Regulations ,2015 held today on 8th April 2022 we would like to inform you that the financial statements were all in Rupees, however inadvertently in the table header it was erroneously mentioned as “In Rs Lakhs”.

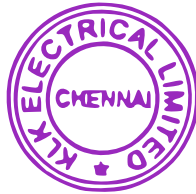
We also noticed that while uploading the scanned copy, the stand alone cash flow statement was missed.

We have made the rectifications and are uploading the statements with the corrections as mentioned above. We apologize for the unintentional and inadvertent mistake and request you to kindly arrange to take this corrected version on record for all future reference.

Thanking You,

For KLK Electrical Limited


R. Ravikumar Rao
Director
Encl :As above



KLK Electrical Limited

Old No. 32, New No. 64, 8th Cross Street,
West Shenoy Nagar , Chennai, 600030
Hyd Office: Ground Floor HIG 66, Madhav Nagar,
Ramachandrapuram, Hyderabad, 500032

admin@klk.co.in
CIN: L72300TN1980PLC008230

To,

08-04-2022

Department of Corporate Services,
BSE Limited,
PJ Towers,
Dalal Street, Mumbai-400001.
BSE Scrip Code:517170

Subject: Outcome of Board Meeting Pursuant to Regulation 29 of SEBI (Listing Obligation and Disclosure Requirements) Regulations ,2015 held today on 8th April 2022



In Continuation to our intimation dated 2nd April 2022 we would like to inform you that the meeting of Board of Directors of KLK Electrical Limited is held on 8th April 2022 inter-alia approved the following.

1. Approved the Audited Financial Results Standalone and Consolidated for the Quarter and Year ended 31st March 2022 along with Audit report.

Attached please find the audited standalone and consolidated financial statements alongwith the Audit reports for the same.
We request you to kindly take the above on record.

Thanking You,

For KLK Electrical Limited

R.Ravikumar Rao
Director
Encl :As above

KLK Electrical Limited

Old No. 32, New No. 64, 8th Cross Street,
West Shenoy Nagar , Chennai, 600030
*Hyd Office: Ground Floor HIG 66, Madhav Nagar,
Ramachandrapuram, Hyderabad, 500032*

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CIN: L72300TN1980PLC008230

To,

08-04-2021

The Corporate Relations Department,
Bombay Stock Exchange,
P.J. Towers, Dalal Street,
Mumbai-400001.
BSE Scrip Code :517170

Dear Sir,

Subject: Declaration Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) 2015 for unmodified opinion.

Reference: Scrip code:

DECLARATION FOR UNMODIFIED OPINION

I R. Ravikumar, Director of M/S KLK Electrical Limited declare that the, Statutory Auditors of the Company, have issued audit report with Unmodified Opinion on Standalone Audited Financial Statement for the Quarter and Year Ended 31st March 2022

The Declaration is issued in Compliance of Regulation 33(3) (d) of SEBI (LODR) Regulations 2015 as amended vide the Circular no CIR/CFD/CMD/56/2016 dated 27th May 2016.

Thanking You,

Yours Faithfully,
For KLK Electrical Limited




R.Ravikumar
Director

KLK Electrical Limited

Old No. 32, New No. 64, 8th Cross Street,
West Shenoy Nagar , Chennai, 600030
Hyd Office: Ground Floor HIG 66, Madhav Nagar,
Ramachandrapuram, Hyderabad, 500032

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CIN: L72300TN1980PLC008230



INDEPENDENT AUDITORS' REPORT

The Members
KLK ELECTRICAL LIMITED,
Chennai.

Report on the Standalone Ind As Financial Statements

Opinion

We have audited the accompanying Standalone Ind As financial statements of **KLK ELECTRICAL LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2022, Statement of Profit & Loss (including other comprehensive income), the statement of cash flows and the statement of changes in equity for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Ind As financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind As,

- a) in the case of Balance Sheet of the state of affairs of the Company as at 31st March, 2022; and
- b) In the case of Statement of Profit & Loss (including other comprehensive Income), of the Profit for the year ended on that date.
- c) In the case of Cash Flow Statement, of the cash flows of the Company for the year ended on that date.
- d) In the case of statement of changes in equity for the year ended on that date.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Ind As Financial Statements 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 Ind As financial statements 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters :

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Ind As financial statements of the current period. These matters were addressed in the context of



our audit of the Standalone Ind As financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Responsibility Management for the Standalone Ind As financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Ind As financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Ind As financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Ind As financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of Standalone Ind As Financial Statements

Our responsibility is to express an opinion on these Standalone Ind As financial statements based on our audit.

We have taken into account the provisions of the Act, the Indian accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit of the Standalone Ind As financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Standalone Ind As financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Standalone Ind As financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Standalone Ind As financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Standalone Ind As financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the Standalone Ind As financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Ind As financial statements.



Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 issued by the Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we enclose in the "Annexure A", hereto a statement on the matters specified in paragraphs 3 and 4 of the said Order.
2. As required by Section 143 (3) of the Act, we further report that :
 - i) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - iii) The balance sheet, the statement of profit and loss (including other comprehensive Income), the statement of cash flows and the statement of changes in equity dealt with by this Report are in agreement with the books of account.
 - iv) In our opinion, the aforesaid Standalone Ind As financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - v) On the basis of the written representations received from the Directors as on 31st March, 2022 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March, 2022 from being appointed as a Director in terms of Section 164 (2) of the Act.
 - vi) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B"
 - vii) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us :
 - a) Provision relating to Impact of pending litigations on its financial position in its financial Statements – NIL ;
 - b) Provision relating to Material Foreseeable Losses on Long-Term Contracts – Not Applicable. The company neither entered into any derivative contract during the year nor have any outstanding derivative contract at the year end.
 - c) The provision relating to transferring any amounts to the Investor Education and Protection Fund is not applicable to the company during the year.

For ANANT RAO & MALLIK
Chartered Accountants
Firm Regn. No. 006266S


B V MALLIKARJUNA

Partner

M. No.023350

Date : 08.04.2022

UDIN : 22023350AGRWLB6206



“ANNEXURE - A” to the Auditor’s Report

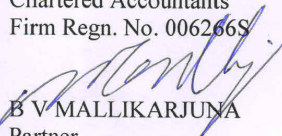
Statement referred to in our report of even date to the members of **KLK ELECTRICAL LIMITED** on the Standalone Ind As financial statements for the year ended 31st March, 2022:

- (i) a) The Company has maintained proper records showing full particulars of its Intangible assets.
b) The company does not have any Tangible Fixed Assets.
- (ii) The company does not carry any inventories; hence the clauses in respect of inventories are Not applicable.
- (iii) The company has not granted any loans, secured or unsecured to companies, firms or other parties covered under section 189 of the Companies Act, 2013 and hence this clause is not applicable to the company.
- (iv) In our opinion and according to the information and explanations given to us, company has complied with the provisions of section 185 and Section 186 of Companies Act, 2013 is not applicable to the company.
- (v) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- (vi) The Central Government has not prescribed maintenance of Cost Records under sub – section (1) of section 148 of the Companies Act, 2013.
- (vii)
 - a) The Company has not carried on any business activity during the year and hence, this clause relating to payment of undisputed statutory dues is not applicable.
 - b) The Company is not having any disputed liabilities relating to Income Tax or Sales Tax or Service Tax or GST or Cess as at the year end.
- (viii) In our opinion and according to the information and explanations given to us, the Company has not taken any loans from banks/financial institutions and hence clause of default is not applicable.
- (ix) whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, Not applicable.
- (x) On the basis of our examination of records and according to the information and explanations given to us, the Company has not raised any money by way of public offer (including debt instruments) or by way of term loan during the year and hence the clause relating to application of funds is not applicable.
- (xi) In our opinion and according to the information and explanations given to us, no fraud by the Company or on the Company by its officers/employees has been noticed or reported during the year that causes the Standalone Ind As financial statements materially misstated.



- (xii) The Company is not a Nidhi Company. Therefore, clause (xii) of paragraph 3 of the said order is not applicable to the Company.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act, where applicable and details of such transactions have been disclosed in the Standalone Ind As financial statements as required by the applicable accounting standards.
- (xiv) whether the company has an internal audit system commensurate with the size and nature of its business, Not Applicable.
- (xv) On the basis of our examination of records and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with them during the year under the provisions of section 192 of the Act. Therefore, clause (xv) of paragraph 3 of the said order is not applicable to the Company.
- (xvi) On the basis of our examination of records and according to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- (xvii) whether the Company has incurred cash losses in the Financial Year and in the immediately preceding Financial year, Not Applicable.
- (xviii) whether there has been any resignation of the statutory auditors during the year, Not Applicable
- (xix) on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- (xx) whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act, Not Applicable
- (xxi) whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, Not Applicable

For ANANT RAO & MALLIK
Chartered Accountants
Firm Regn. No. 006266S


B V MALLIKARJUNA
Partner
M. No.023350

Date : 08.04.2022 UDIN : 22023350AGRWLB6206



ANNEXURE B” TO THE INDEPENDENT AUDITOR’S

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”) :

We have audited the internal financial controls over financial reporting of KLK ELECTRICAL LIMITED (“the Company”) as of March 31, 2022 in conjunction with our audit of the Standalone Ind As financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls :

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility :

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the Standalone Ind As financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting :

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Ind As financial statements for external purposes in accordance with generally accepted accounting principles.



A company's internal financial control over financial reporting includes those policies and procedures that;

- a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Standalone Ind As financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- c) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Standalone Ind As financial statements.

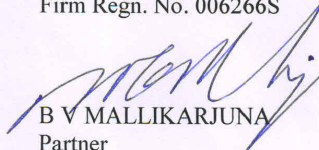
Inherent Limitations of Internal Financial Controls over Financial Reporting :

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

for ANANT RAO & MALLIK
Chartered Accountants
Firm Regn. No. 006266S


B V MALLIKARJUNA
Partner



M. No.023350
Date : 08.04.2022
UDIN : 22023350AGRWLB6206

KLK ELECTRICAL LIMITED
PLOTNO-85,GANESH STREET AVENUE ,SHAKTI NAGAR ,CHENNAI-600030
CIN-L72300TN1980PLC008230,EMAIL-admin@klk.co.in

Statement of Standalone Audited Results for the Quarter Ended 31st March, 2022 (Ind AS)

All figures in Rupees

Particulars	For Quarter ended Standalone			For the Year ended	
	31/03/22 (Audited)	31/12/21 Unaudited	31/03/21 (Audited)	31/03/22 (Audited)	31/03/21 (Audited)
(Refer Notes Below)					
1 REVENUE					
Income from Operations	40,23,760	10,00,000	21,30,000	50,23,760	1,04,21,000
Other Income	1,00,25,674	1,20,000	1,00,000	1,01,45,674	1,00,000.00
Total Revenue	1,40,49,434	11,20,000.0	22,30,000	1,51,69,434	1,05,12,000
2 EXPENSES					
a) Employee Benefits Expense	30,000	2,45,000.00	1,00,000.00	3,65,000	3,60,000
b) Finance Cost	-	-	25,93,000.00	-	99,30,000
c) Depreciation and Amortisation Expense	-	-	-	-	-
d) Other Expenses	3,85,760	4,49,000.00	2,39,000.00	10,94,146	-
Total Expenses	4,15,760	6,94,000.00	29,32,000.00	14,59,146	9,03,000
3 Profit Before Exceptional Item and Tax (1-2)	1,36,33,674	4,26,000.00	(7,02,000.00)	1,37,10,288	(6,81,000)
4 Exceptional Item	-	-	-	-	-
5 Profit Before Tax	1,36,33,674	4,26,000.00	(7,02,000.00)	1,37,10,288	(6,81,000.00)
Current Tax	7,12,500	-	-	7,12,500	-
Deffered Tax	-	-	-	-	-
6 Profit After Tax	1,29,21,174	4,26,000.00	(7,02,000.00)	1,29,97,788	(6,81,000.00)
7 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 profit or loss	-	-	-	-	-
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	-	-	-	-	-
8 Total Comprehensive Income					
9 Paid-up Equity Share Capital (Face value of the Share shall be indicated)	8,65,00,000	2,65,00,000.00	2,65,00,000	8,65,00,000	2,65,00,000.00
10 ToTal Reserves		(8,35,10,000.00)	(83,51,000.00)		(83,51,000.00)
12 Other Equity	9,46,46,991.00			9,46,46,991	
13 Earnings per Share					
a) Basic	1.49	0.16	(0.26)	1.50	(0.26)
b) Diluted					

Date:08-04-2022
Place: Chennai

By and On behalf of Board of Directors

R.RaviKumar Rao

Director



KLK ELECTRICAL LIMITED
PLOTNO-85,GANESH STREET AVENUE ,SHAKTI NAGAR ,CHENNAI-600030
CIN-L72300TN1980PLC008230,EMAIL-admin@klk.co.in

Statement of Standalone Balance sheet for the Quarter and Year Ended 31st March, 2022 (Ind AS)

All figures in Rupees

Particulars	AS AT 31.03.2022 (Audited)	AS AT 31.03.2021 (Audited)
I Assets		
(1) Non-Current Assets		
(a)Property Plant & Equipment		
(b)Other Intangible Assets	55,62,573	55,62,573
(c) Financial Assets		
i Investments	15,05,35,001	25,35,001
ii Trade Receivables		
iii Other Financial Assets		
(d)Other Non Current Assets		
Total Non Current Assets		
2 Current Assets		
(a)Inventories		
(b)Financial Assets		
i Investments		
ii Trade Receivables	1,62,31,441	87,52,747
iii Cash and Cash Equivalents	75,11,634	2,500
iv Bank Balances Other than iii above	-	13,883
(d)Other Current Assets	1,14,37,000	2454500.00
Total Current Assets	19,12,77,649	1,93,21,204
Total Assets		
II EQUITY AND LIABILITIES		
(1) Equity		
(a)Equity Share Capital	8,65,00,000	2,65,00,000
(b)Other Equity	10,21,46,991	-83,50,796
Total Equity	18,86,46,991	1,81,49,204
(2) Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
i Borrowings		
ii. Trade Payables		
iii Other Financial Liabilities		
(b) Deferred Tax Liabilities (Net)		
(c) Other Non Current Liabilities		
Total Non Current Liabilities		
3 Current Liabilities		
(a)Financial Liabilities		
i Borrowings		
ii Trade Payables		
iii Other Financial Liabilities	3,64,000	11,72,000.0
(b)Other Current Liabilities	15,54,157	
(c)Current Tax Liabilities	7,12,500	
Total Current Liabilities	26,30,658	1,93,21,204
Total Liabilities (2+3)	26,30,658	
Total Equity and Liabilities	19,12,77,649	1,93,21,204

Notes:

1. The Above statement of Standalone Financial Results for the Quarter and Year ended Cashflows for year ended 31st March 2021 (Standalone statements) as prepared in accordance with Indian Accounting under section 133 of the companies act 2013 read with relevant rules there under and in terms of Regulation of SEBI (Listing Obligation and Disclosure Requirement) Regulations amended as under.

The Same was reviewed by Audit Committee, considered and approved by the Board of Directors of the Company as its meeting held on 08-04-2022 and the same was audited by the auditors of the Company and their report contains no qualifications.

2. Regulation 33 of SEBI (Listing Obligation and Disclosure requirement) 2015.





Date: 08-4-2022

By and On behalf of Board of Directors

R.RaviKumar Rao

Director

KLK ELECTRICAL LIMITED

PLOTNO-85,GANESH STREET AVENUE ,SHAKTI NAGAR ,CHENNAI-600030

CIN-L72300TN1980PLC008230,EMAIL-admin@klk.co.in

Standalone Cash Flow Statement for the quarter and Year ended 31st March 2022

	Particulars	2021-22 Rs.	2020-21 Rs.
A.	Cash Flow from Operating Activities		
	Net Profit / (Loss) before Tax	1,29,97,787	(6,81,347)
	<u>Adjustments for:</u>		
	Depreciation	-	-
	Dividend Received	(1,20,000)	(92,500)
	Operating Profit before Working Capital Changes	1,28,77,787	(7,73,847)
	Decrease / (Increase) in Trade Receivables	(74,78,694)	(70,740)
	Increase / (Decrease) in Loans And Advances Received	3,64,000	-
	Increase / (Decrease) in Short Term Provisions	7,12,500	-
	Increase / (Decrease) in Other Current Liabilities	3,82,157	1,97,162
	Cash generated from Operating Activities	68,57,751	(6,47,425)
	Income Tax Paid	-	-
	Net Cash Flow from Operating Activities	68,57,751	(6,47,425)
B.	Cash Flow from Investing Activities		
	Acquisition of Fixed Assets	-	-
	Changes In Advances	(89,82,500)	5,17,500
	Changes in Investments	(14,80,00,000)	-
	Dividend received	1,20,000	92,500
	Net Cash Flow from Investing Activities	(15,68,62,500)	6,10,000
C.	Cash Flow from Financing Activities		
	Share Warrants Application Money	75,00,000	-
	Shares Issued	6,00,00,000	-
	Securities Premium Received	9,00,00,000	-
	Net Cash Flow from Financing Activities	15,75,00,000	-
	Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	74,95,251	(37,425)
	Opening Cash and Cash Equivalents	16,383	53,808
	Closing Cash and Cash Equivalents	75,11,634	16,383

Notes:

- The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (Ind As 3) 'Cash Flow Statements' notified by the Central Govt under Companies (Accounting Standards) Rules, 2006.
- Previous year figures have been regrouped / rearranged, wherever necessary to conform to the current period classification.

Date:08-04-2022

FOR AND ON BEHALF OF BOARD





R. RAVI KUMAR RAO

Director



INDEPENDENT AUDITOR'S REPORT

To
The Members
KLK ELECTRICAL LIMITED
Hyderabad.

Report on the Consolidated Ind AS Financial Statements.

Opinion :

We have audited the accompanying Consolidated Ind AS financial statements of **M/s. KLK ELECTRICAL LIMITED** and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), which comprises the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and notes to the Consolidated Ind AS financial statements, including a summary of significant accounting policies and other explanatory information. (Hereinafter referred to as "the Consolidated Ind AS financial statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :

- a) in the case of Consolidated Balance Sheet, of the state of affairs of the Company as at 31st March, 2022 ;
- b) in the case of Consolidated Statement of Profit and Loss, of the Profit for the year then ended ;
- c) in the case of Consolidated Cash Flow Statement, of the cash flows of the Company for the year ;
- d) in the case of Consolidated Statement of Changes in Equity for the year ended on that date

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Ind AS financial statements 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 Consolidated Ind AS financial statements 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters :

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the Consolidated Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Management's Responsibility for the Consolidated Ind AS Financial Statements :

The Holding Company's Board of Directors is responsible for the preparation of these consolidated Ind AS financial statements in terms of the requirements of the Companies Act 2013 (hereinafter referred to as "the Act") that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The respective Board of Directors of companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial controls, that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of the consolidated Ind AS financial statements 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 Ind AS financial statements by the Directors of the Holding Company, as aforesaid.

Auditor's Responsibility for the Consolidated Ind AS Financial Statements :

Our responsibility is to express an opinion on these consolidated Ind AS financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters, which are required to be included in the audit report under the provisions of the Act, and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Consolidated Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation of the consolidated Ind AS financial statements that



give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Holding Company's Board of Directors, as well as evaluating the overall presentation of the consolidated Ind AS financial statements.

Other Matters :

We did not audit the financial statements of subsidiary Company, whose financial statements reflect total assets of Rs. 19.22 Crores and net assets of Rs. 13.63 Crores as at March 31, 2022, total revenue of Rs. 9.43 crore, net profit of Rs. 0.95 crore for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been unaudited and our opinion on the consolidated financial statements in so far as it relates to the amounts and disclosures included in respect of these subsidiary Company and our report in terms of sub-sections (3) and (11) of Section 143 of the Act in so far as it relates to the aforesaid subsidiary Company is based solely on the reports of the management.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143 (3) of the Act, based on our audit we report, to the extent applicable, that :
 - a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit of aforesaid consolidated Ind AS financial statements.
 - b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated Ind AS financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
 - c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including other comprehensive income), The Consolidated Cash Flow Statement and Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated Ind AS financial statements.
 - d) In our opinion, the aforesaid Consolidated Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the relevant assertion contained in the audit reports on standalone Ind AS financial statements of each subsidiary company, none of the Directors of any such company are disqualified as on 31st March, 2022 from being appointed as a director of that company in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting



of the Holding Company and subsidiary companies and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us :
- i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Holding Company and its subsidiaries – Not Applicable;
 - ii. The Holding Company and its subsidiary companies have no long term contracts including derivative contracts, accordingly they have not made any provision relating to material foreseeable losses in the consolidated financial statements;
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Holding Company and its subsidiary companies

For ANANT RAO & MALLIK
Chartered Accountants
Firm Registration No. 006266S


B V MALLIKARJUNA

Partner

M. No.023350

Date : 08.04.2022

UDIN : 22023350AGRFL1379



Annexure - A to the Independent Auditors' Report

The Annexure referred to in Paragraph 1 (f) under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date to the members of M/s.KLK ELECTRICAL LIMITED for the year ended 31st March,2022 :

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated Ind AS financial statements of M/s. **KLK ELECTRICAL LIMITED** ("the Holding Company") as of and for the year ended March 31, 2022, we have audited the internal financial controls over financial reporting of the Holding Company and its subsidiary companies as on that date.

Management's Responsibility for Internal Financial Controls :

The respective Board of Directors of the Holding company and its subsidiary companies are responsible for establishing and maintaining internal financial controls based on the internal controls over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility for Internal Financial Controls :

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Consolidated Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and audit evidence obtained by other auditor in terms of their report referred to in the other matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Consolidated Ind AS financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Consolidated Ind AS financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Consolidated Ind AS financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting :

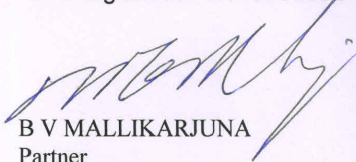
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, the Holding Company and its subsidiary companies, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For ANANT RAO & MALLIK
Chartered Accountants
Firm Registration No. 006266S

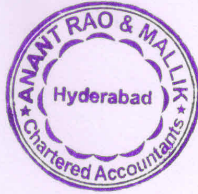


B V MALLIKARJUNA
Partner

M. No.023350

Date : 08.04.2022

UDIN : 22023350AGRFL1379



KLK ELECTRICAL LIMITED PLOTNO-85,GANESH STREET AVENUE ,SHAKTI NAGAR ,CHENNAI-600030 CIN-L72300TN1980PLC008230,EMAIL-admin@klk.co.in Statement of Consolidated UnAudited* Results for the Year Ended 31st March, 2022 (Ind AS)	
For Year ended 31-03-2022 CONSOLIDATED	
Particulars	31/03/22
1 REVENUE	
Income from Operations	9,93,66,560
Other Income	1,05,70,397
Total Revenue	10,99,36,957
2 EXPENSES	
a) Employee Benefits Expense	7,79,41,633
b) Finance Cost	
c) Depreciation and Amortisation Expense	5,31,670
d) Other Expenses	72,41,433
Total Expenses	8,57,14,736
3 Profit Before Exceptional Item and Tax (1-2)	
4 Exceptional Item	-
5 Profit Before Tax	2,42,22,221
Current Tax	17,63,693
Deffered Tax	
6 Profit After Tax	2,24,58,528.00
7 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 profit or loss	
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	
8 Total Comprehensive Income	
9 Paid-up Equity Share Capital (Face value of the Share shall be indicated)	8,65,00,000
10 ToTal Reserves	
12 Other Equity	
13 Earnings per Share	
a) Basic	2.60
b) Diluted	

1. The above statement is Consolidated Financial Result for the Quarter and Year ended 31st March 2021 Statement of Consolidated Balance sheet and Statement of for the Consolidated Cashflow for the Year ended 31st March 2021 (Consolidated Statements), as prepared in accordance with Indian Accounting Standards and in accordance with of the Companies Act 2013. read with relevant rules there under and in terms of Regulation section 133 SEBI(Listing Obligation and Discloure Requirement) 2015, amended as under

2. The Company KLK Electrical Limited has acquired Edvenswa Inc in Jan 2022 therefore the consolidation is done only for the current quarter, the above financials include UNAUDITED financial statements of the subsidiary which reflect total assets of Rs 19.22 Crores, net assets of Rs 13.63 Crores as at 31 March 2022, and total revenue of Rs 9.43 Crores, net profit of 0.95 Crores for the year ended 31March 2022.

Date:08-04-2022



 By and On behalf of Board of Directors

R.RaviKumar Rao

Director

KLK ELECTRICAL LIMITED
PLOTNO-85,GANESH STREET AVENUE, SHAKTI NAGAR, CHENNAI-600030
CIN-L72300TN1980PLC008230,EMAIL-admin@klk.co.in

CONSOLIDATED BALANCE SHEET FOR THE YEAR ENDED 31-03-2022

Particulars	AS AT 31.03.2022
I Assets	
(1) Non-Current Assets	
(a)Property Plant & Equipment	39,62,786
(b)Other Intangible Assets	1,91,67,874
(c) Financial Assets	5,35,001
i Capital WIP	
ii Investments	
iii Trade Receivables	
iv Other Financial Assets	
(d)Other Non Current Assets	
Total Non Current Assets	2,36,65,660
2 Current Assets	
(a)Inventories	
(b)Financial Assets	
i Investments	
ii Trade Receivables	10,85,62,366
iii Cash and Cash Equivalents	1,21,70,269
iv Bank Balances Other than iii above	10,26,62,275
(d)Other Current Assets	
Total Current Assets	22,33,94,910
Total Assets	24,70,60,570
II EQUITY AND LIABILITIES	
(1) Equity	
(a)Equity Share Capital	8,65,00,000
(b)Other Equity	10,21,46,991
Total Equity	18,86,46,991
(2) Liabilities	
Non-Current Liabilities	
(a) Financial Liabilities	
i Borrowings	1,24,31,726
ii. Trade Payables	
iii Other Financial Liabilities	
(b) Deferred Tax Liabilities (Net)	
(c) Other Non Current Liabilities	
Total Non Current Liabilities	1,24,31,726
3 Current Liabilities	
(a)Financial Liabilities	
i Borrowings	3,64,000
ii Trade Payables	4,49,05,352
iii Other Financial Liabilities	
(b)Other Current Liabilities	
(c)Current Tax Liabilities	7,12,500
Total Current Liabilities	4,59,81,852
Total Liabilities (2+3)	5,84,13,578
Total Equity and Liabilities	24,70,60,570

Notes:

1. The above statement is Consolidated Financial Result for the Quarter and Year ended 31st March 2021 Statement of Consolidated Balance sheet and Statement of for the Consolidated Cashflow for the Year ended 31st March 2021 (Consolidated Statements), as prepared in accordance with Indian Accounting Standards and in accordance with section 133 of the Companies Act 2013. read with relevant rules there under and in terms of Regulation SEBI(Listing Obligation and Disclosure Requirement) 2015, amended as under

2. The Company KLK Electrical Limited has acquired Edvenswa Inc in Jan 2022 therefore the consolidation is done only for the current quarter, the above financials include UNAUDITED financial statements of the subsidiary which reflect total assets of Rs 19.22 Crores, net assets of Rs 13.63 Crores as at 31 March 2022, and total revenue of Rs 9.43 Crores, net profit of 0.95 Crores for the year ended 31 March 2022.

3. The Consolidated Financial Results are reviewed by the auditors under regulation 33 of (Listing Obligation and Disclosure Requirement) 2015.

Date:08-04-2022

By and On behalf of Board of Directors

R.RaviKumar Rao

Director



KLK ELECTRICAL LIMITED
PLOTNO-85,GANESH STREET AVENUE ,SHAKTI NAGAR ,CHENNAI-600030
CIN-L72300TN1980PLC008230,EMAIL-admin@klk.co.in
CONSOLIDATED CASHFLOW FOR YEAR ENDED 31-03-2022

	Particulars	2021-22 Rs.
A.	Cash Flow from Operating Activities	
	Net Profit / (Loss) before Tax	2,24,58,528
	<u>Adjustments for:</u>	
	Depreciation	5,31,670
	Dividend Received	1,20,000
	Profit on sale of Equity shares	1,00,25,674
	Operating Profit before Working Capital Changes	1,28,44,525
	Decrease / (Increase) in Trade Receivables	(9,98,09,619)
	Increase / (Decrease) in Loans and Advances	3,64,000
	Increase / (Decrease) in Short Term Provisions	7,12,500
	Increase / (Decrease) in Other Current Liabilities	4,37,33,352
	Decrease / (Increase) in Short Term Loans and Advances	(10,59,06,070)
	Cash generated from Operating Activities	(14,80,61,312)
	Income Tax Paid	(17,63,693)
	Net Cash Flow from Operating Activities	(14,98,25,005)
B.	Cash Flow from Investing Activities	
	Acquisition of Fixed Assets	(1,75,68,086)
	Changes In Advances	-
	Changes in Investments	20,00,000
	Dividend received	1,20,000
	Net Cash Flow from Investing Activities	(1,54,48,086)
C.	Cash Flow from Financing Activities	
	Share Warrants Application Money	75,00,000
	Long-Term Loans	1,24,31,726
	Share Capital issued	15,00,00,000
	Net Cash Flow from Financing Activities	16,99,31,726
	Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	46,58,635
	Opening Cash and Cash Equivalents	75,11,634
	Closing Cash and Cash Equivalents	1,21,70,269

Notes:

- 1 The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS 3) 'Cash Flow Statements' notified by the Central Govt under Companies (Accounting Standards) Rules, 2006.
- 2 **The Company KLK Electrical Limited has acquired Edvenswa Inc in Jan 2022 therefore the consolidation is done only for the current quarter, the above financials include UNAUDITED financial statements of the subsidiary which reflect total assets of Rs 19.22 Crores, net assets of Rs 13.63 Crores as at 31 March 2022, and total revenue of Rs 9.43 Crores, net profit of 0.95 Crores for the year ended 31 March 2022.**
- 3 Previous year figures have been regrouped / rearranged, wherever necessary to conform to the current period classification.

Date:08-04-2022

FOR AND ON BEHALF OF BOARD



R. RAVI KUMAR RAO
Director