

**KLK/BSE/Q2-FY-2023/RESULTS**

To,  
Department of Corporate Services,  
BSE Limited,  
PJ Towers,  
Dalal Street, Mumbai-400001.

14-11-2022

**Scrip ID: KLKELEC**

**Scrip Code:517170**

**Subject: Outcome of Board Meeting in terms of Regulation 30. Of SEBI(LODR) 2015**

**Dear Sir/Madam.**

The Board of Directors of the Company at its meeting held on 14<sup>th</sup> November 2022 inter-alia transacted the following business.

1. Approved the Un-audited Financial Results of the Company for the quarter and half year Ended 30<sup>th</sup> September 2022 its meeting held today i.e on 14<sup>th</sup> November 2022.

The meeting commenced from 5:00 P.M to 7:15 PM

Kindly take the same on record.

Thanking You,

For KLK Electrical Limited

Y.Ramesh Reddy

Director

**RAMESH** Digitally signed  
by RAMESH  
**REDDY** REDDY  
**YERRAD** YERRADODDI  
**ODDI** Date:  
2022.11.14  
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**KLK Electrical Limited**

Old No. 32, New No. 64, 8<sup>th</sup> Cross Street,  
West Shenoy Nagar , Chennai, 600030 phno-040- 42039977  
Hyd Office: Ground Floor HIG 66, Madhav Nagar,  
Ramachandrapuram, Hyderabad, 500032

admin@klk.co.in  
CIN: L72300TN1980PLC008230

**KLK/BSE/Q2-FY-2023/RESULTS**

To,

14-11-2022

Department of Corporate Services,  
BSE Limited,  
PJ Towers,  
Dalal Street, Mumbai-400001.

**Scrip ID: KLKELEC**

**Scrip Code:517170**

**Subject: Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements) 2015**

**Dear Sir/Madam.**

Pursuant to Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements ) 2015, please find enclosed the Un-audited Financial Results and Limited Review Report for the quarter and half year ended 30<sup>th</sup> September 2022.

Kindly take the same on record.

Thanking You,

For KLK Electrical Limited

Y.Ramesh Reddy

Director

RAMESH  
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Digitally signed  
by RAMESH  
REDDY  
YERRADODDI  
Date: 2022.11.14  
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Hyd Office: Ground Floor HIG 66, Madhav Nagar,  
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admin@klk.co.in  
CIN: L72300TN1980PLC008230



November 14, 2022

**LIMITED REVIEW REPORT**

To  
The Board of Directors,  
**KLK ELECTRICAL LIMITED**

1. We have reviewed the accompanying statement of Unaudited **Standalone** Financial results of **KLK ELECTRICAL LIMITED** (the "Company") for the Quarter ended 30<sup>th</sup> September, 2022 (the "Statement"), being submitted by the company pursuant to the requirements of Regulation 52(1) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015. The preparation and fair presentation of this statement 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 statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Accounting Standards i.e., Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

V. ANANT RAO  
Partner  
Membership No. 022644

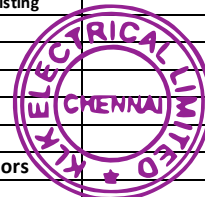


UDIN : 22022644BDBFRN6938

**KLK ELECTRICAL LIMITED**

**Statement of Standalone Unaudited Results for the 2nd Quarter and Half Year Ended 30th Sept 2022 (Ind AS)**

		*(Rs in Lakhs)					
		For Quarter ended			Half Year Ended		For the year ended
Particulars	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022	
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>1</b>	<b>REVENUE</b>						
	Income from Operations	19.16	12.36	-	31.52	-	50.23
	other income	-	-	-	-	-	101.46
	Total Income	19.16	12.36	-	31.52	-	151.69
	Total revenue	19.16	12.36	-	31.52	-	151.69
<b>2</b>	<b>EXPENSES</b>						
	a) Employee benefits Expense	4.41	0.60	0.45	5.01	0.90	3.65
	b) Finance Cost	-	-	-	-	-	-
	c) Depreciation and Amortisation Expense	-	-	-	-	-	-
	d) Other expenses	6.71	4.00	1.86	10.71	2.69	10.94
	Total Expenses	11.12	4.60	2.31	15.72	3.59	14.59
<b>3</b>	Profit before exceptional item and tax (1-2)	8.04	7.76	(2.31)	15.80	(3.59)	137.10
<b>4</b>	Exceptional items	-	-	-	-	-	-
<b>5</b>	Profit Before Tax	8.04	7.76	(2.31)	15.80	(3.59)	137.10
	a) Current Tax	-	-	-	-	-	7.13
	b) Deferred Tax	-	-	-	-	-	-
<b>6</b>	Profit After Tax	8.04	7.76	(2.31)	15.80	(3.59)	129.97
<b>7</b>	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	-	-	-	-	-	-
<b>8</b>	Total Comprehensive Income	-	-	-	-	-	-
<b>9</b>	Paid-up Equity Share Capital	865.00	865.00	265.00	865.00	265.00	865.00
	(Face value of the Share shall be indicated)	10.00	10.00	10.00	10.00	10.00	10.00
<b>10</b>	Total Reserves	962.27	(75.75)	(83.51)	962.27	(83.51)	946.47
<b>12</b>	Other Equity						
<b>13</b>	Earnings per Share :						
	a) Basic	0.09	0.09	(0.09)	0.18	(0.14)	1.50
	b) Diluted	0.09	0.09	(0.09)	0.18	(0.14)	1.50
	Notes:						
1. The Company has presented, its standalone financial results under Indian Accounting Standards ("Ind AS") from April 1,2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act,2013 read with the relevant rules issued there under and other accounting principles generally accepted in India. Financial results for the comparative previous period have also been presented in accordance with the recognition and measurement and measurement principles of Ind AS 34.							
2. The above financial results as recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 14-NOV-2022.							
3. The Standalone Financial Results are reviewed by the Statutory Auditors of the Company as per Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.							
Place: HYDERABAD							
Date: 14-NOV-2022							
				By and On behalf of Board of Directors			
				KLK ELECTRICAL LIMITED			
				Y Ramesh Reddy			
				Director			



**KLK ELECTRICAL LIMITED**

Plot No.85, 4th Street , Ganesh Avenue Shakthi Nagar, Chennai 600 116

**STANDALONE BALANCE SHEET AS AT 30-09-2022**

Particulars	30-09-2022	31-03-2022
	Rs. (Lacs)	Rs. (Lacs)
<b>ASSETS</b>		
<b>1. Non Current Assets :</b>		
a) Property, Plant and Equipment	-	-
b) Other Intangible Assets	55.63	55.63
<b>c) Financial Assets :</b>		
i) Investments	1,505.35	1,505.35
<b>2. Current Assets :</b>		
a) Financial Assets :		
i) Trade Receivables	159.16	162.31
ii) Cash and Cash Equivalents	1.08	75.12
iii) Loans & Advances	208.37	114.37
	-	-
<b>TOTAL</b>	<b>1,929.58</b>	<b>1,912.78</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY :</b>		
a) Equity Share Capital	865.00	865.00
b) Other Equity	962.27	946.47
c) Share Warrants Application Money	75.00	75.00
	-	-
<b>LIABILITIES :</b>		
<b>1. Non Current Liabilities :</b>		
a) Financial Liabilities :		
	-	-
<b>2. Current Liabilities :</b>		
a) Loans And Advances Received	4.65	3.64
b) Other Current Liabilities	15.54	15.54
c) Short Term Provisions	7.13	7.13
	-	-
<b>TOTAL</b>	<b>1,929.58</b>	<b>1,912.78</b>


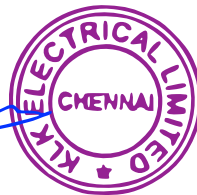


**KLK ELECTRICAL LIMITED**

Plot No. 85, 4th Street, Ganesh Avenue, Shakthi Nagar, Chennai 600 116

**STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30-09-2022**

Particulars		April - Sept 2022	2021-22
		Rs. (Lacs)	Rs. (Lacs)
	<b>INCOME :</b>		
I	Revenue from Operations	31.52	50.24
II	Other Income	-	101.46
III	<b>Total Revenue (I + II)</b>		
	<b>EXPENDITURE :</b>		
	a) Cost of Inputs	-	-
	b) Employees Benefits Expenses	5.01	3.65
	c) Other Expenses	10.71	10.94
	<b>Total Expenses</b>		
V	<b>PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX</b>	15.80	137.10
VI	Less : Exceptional Items :		
VII	<b>PROFIT BEFORE TAX</b>	15.80	137.10
VIII	<b>Tax Expense :</b>		
	a) Current Tax - Current Year	-	7.13
	c) Deferred Tax		
IX	<b>PROFIT AFTER TAX</b> (from continuing operations)	15.80	129.98
X	Other Comprehensive Income Items that will not be reclassified to profit or loss		
XII	<b>Total Comprehensive Income for the period</b> <b>(Comprising Profit (Loss) and Other Comprehensive</b> <b>Income for the period)</b>	15.80	129.98
XI	<b>Earnings Per Share (Rupees) :</b>		
	a) Basic	0.18	1.50
	b) Diluted	0.18	3.45

## KLK ELECTRICAL LIMITED

### Standalone Cash Flow Statement for the Period ended 30-09-2022

	Particulars	Apr - Sept 2022 Rs. (Lacs)	2021-22 Rs. (Lacs)
<b>A.</b>	<b>Cash Flow from Operating Activities</b>		
	Net Profit / (Loss) before Tax	15.80	129.98
	<u>Adjustments for:</u>		
	Depreciation	-	-
	Dividend Received	-	(1.20)
	<b>Operating Profit before Working Capital Changes</b>	<b>15.80</b>	<b>128.78</b>
	Decrease / (Increase) in Trade Receivables	3.15	(74.79)
	Increase / (Decrease) in Loans And Advances Received	1.01	3.64
	Increase / (Decrease) in Short Term Provisions	-	7.13
	Increase / (Decrease) in Other Current Liabilities	-	3.82
	<b>Cash generated from Operating Activities</b>	<b>19.96</b>	<b>68.58</b>
	Income Tax Paid	-	-
	<b>Net Cash Flow from Operating Activities</b>	<b>19.96</b>	<b>68.58</b>
<b>B.</b>	<b>Cash Flow from Investing Activities</b>		
	Acquisition of Fixed Assets	-	-
	Changes In Advances	(94.00)	(89.83)
	Changes in Investments	-	(1,480.00)
	Dividend received	-	1.20
	<b>Net Cash Flow from Investing Activities</b>	<b>(94.00)</b>	<b>(1,568.63)</b>
<b>C.</b>	<b>Cash Flow from Financing Activities</b>		
	Share Warrants Application Money	-	75.00
	Shares Issued	-	600.00
	Securities Premium Received	-	900.00
	<b>Net Cash Flow from Financing Activities</b>	<b>-</b>	<b>1,575.00</b>
	<b>Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(74.04)</b>	<b>74.95</b>
	Opening Cash and Cash Equivalents	75.12	0.16
	<b>Closing Cash and Cash Equivalents</b>	<b>1.08</b>	<b>75.12</b>

**Notes:**

1 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.

2 Previous year figures have been regrouped / rearranged, wherever necessary to conform to the current period classification.





November 14, 2022

**LIMITED REVIEW REPORT**

To  
The Board of Directors,  
**KLK ELECTRICAL LIMITED**

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial results of **KLK ELECTRICAL LIMITED** ("Company") and its subsidiary (together, the "Group") for the quarter ended September 30, 2022 and year to date from April 1, 2022 to September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("The Regulation").
2. 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 Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standards 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 Statement is 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.

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

4. The Statement Include the results of the entities as given in the Annexure-1 to this report
5. Based on our review conducted as above and on consideration of report of other auditors on the unaudited separate quarterly financial results and on other financial information of the components, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial results prepared in accordance with recognition and measurement principles laid down in applicable Indian Accounting Standards prescribed under section 133 of Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.





6. We did not review the interim financial results and other financial information of one subsidiary, whose interim financial results reflect Total Assets of Rs. 2,304.89 Lakhs as at June 30, 2022. Total Revenue (including Comprehensive Income) of Rs. 1120.31 Lakhs and Rs. 2,198.05 Lacs and Total Net Profit after Tax of Rs. 136.85 Lacs and Rs. 245.96 Lacs for the quarter ended Sept 30, 2022 and for the period from April 1, 2022 to September 30, 2022, respectively as considered in the Consolidated Unaudited Financial results. This interim financial result has been reviewed by other auditor, whose report has been furnished to us by the management and our conclusions on the statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on report of the other auditor and procedures performed by us stated above.

Our Conclusion on the Statement is not modified in respect of the above matter.

**For ANANT RAO & MALLIK**

Chartered Accountants

FRN : 006266S



V. ANANT RAO

Partner

M.No. : 022644

UDIN : 22022644BDBGOA9363



**Annexure - I to The Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results**

Unaudited Consolidated Financial results for Quarter ended 30-09-2022 include results of the following entities :

Sl.No	Name of the Entity	Status
1	Edvenswa Tech Inc, USA	Wholly Owned Subsidiary



**KLK ELECTRICAL LIMITED**

**Statement of Consolidated Unaudited Results for the 2nd Quarter and Half Year Ended 30th Sept 2022 (Ind AS)**

		*(Rs in Lakhs)					
		For Quarter ended			Year to date		For the year ended
Particulars	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022	
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>1</b>	<b>REVENUE</b>						
	Income from Operations	1,135.98	1,086.55	N/A	2,222.53	N/A	993.67
	Other income	3.48	3.55	N/A	7.04	N/A	105.70
	<b>Total Income</b>	<b>1,139.47</b>	<b>1,090.10</b>	<b>N/A</b>	<b>2,229.57</b>	<b>N/A</b>	<b>1,099.37</b>
	Total revenue	1,139.47	1,090.10	N/A	2,229.57	N/A	1,099.37
<b>2</b>	<b>EXPENSES</b>						
	a) Employee benefits Expense	840.05	876.52	N/A	1,716.57	N/A	779.42
	b) Finance Cost	-	0.20	N/A	0.20	N/A	-
	c) Depreciation and Amortisation Expense	7.23	7.02	N/A	14.25	N/A	5.32
	d) Other expenses	132.09	77.36	N/A	209.45	N/A	72.41
	<b>Total Expenses</b>	<b>979.37</b>	<b>961.10</b>	<b>N/A</b>	<b>1,940.47</b>	<b>N/A</b>	<b>857.15</b>
<b>3</b>	<b>Profit before exceptional item and tax (1-2)</b>	<b>160.09</b>	<b>129.00</b>	<b>N/A</b>	<b>289.09</b>	<b>N/A</b>	<b>242.22</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	N/A	-	N/A	-
<b>5</b>	<b>Profit Before Tax</b>	<b>160.09</b>	<b>129.00</b>	<b>N/A</b>	<b>289.09</b>	<b>N/A</b>	<b>242.22</b>
	a) Current Tax	15.21	12.12	N/A	27.33	N/A	17.64
	b) Deferred Tax	-	-	N/A	-	N/A	-
<b>6</b>	<b>Profit After Tax</b>	<b>144.88</b>	<b>116.88</b>	<b>N/A</b>	<b>261.76</b>	<b>N/A</b>	<b>224.58</b>
<b>7</b>	<b>Other Comprehensive Income</b>						
	a) (i) Items that will not be reclassified to profit or loss	-	-	N/A	-	N/A	-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	N/A	-	N/A	-
	b) (i) Items that will be reclassified to profit or loss	-	-	N/A	-	N/A	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	N/A	-	N/A	-
	<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
<b>8</b>	<b>Total Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
<b>9</b>	<b>Paid-up equity share capital</b>	<b>865.00</b>	<b>865.00</b>	<b>N/A</b>	<b>865.00</b>	<b>N/A</b>	<b>865.00</b>
	(Face value of the Share shall be indicated)	10.00	10.00	N/A	10.00	N/A	10.00
<b>10</b>	<b>Total Reserves</b>	<b>1,099.11</b>	<b>116.88</b>		<b>1,208.23</b>		<b>946.47</b>
<b>12</b>	<b>Other Equity</b>				-	-	-
<b>13</b>	<b>Earnings per Share :</b>						
	a) Basic	1.67	1.35	N/A	3.03	N/A	2.60
	b) Diluted	1.67	1.35	N/A	3.03	N/A	2.60

**Notes:**

1. The Company has presented, its consolidated financial results under Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India. Financial results for the comparative previous period have also been presented in accordance with the recognition and measurement and measurement principles of Ind AS 34.

2. The above financial results as recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 14-NOV-2022

3. The Consolidated Financial Results are reviewed by the Statutory Auditors of the Company as per Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4. The entire operation of the Company relate to only one segment . Hence, segment reporting as per Ind AS 108 is not made.

5. The Company acquired Edvenswa Tech Inc, USA as a 100% wholly owned subsidiary on 20-Jan-2022 and hence the consolidation has commenced only from Jan-Mar 2022 i.e Q4 FY 2022, there are no comparatives for previous quarter Q1 FY 2022

Place: HYDERABAD  
Date: 14-11-2022

By and On behalf of Board of Directors  
KLK ELECTRICAL LIMITED  
Y Ramesh Reddy  
Director



**KLK ELECTRICAL LIMITED**

Plot No.85, 4th Street , Ganesh Avenue Shakthi Nagar, Chennai 600 116

**CONSOLIDATED BALANCE SHEET AS AT 30-09-2022**

Particulars	Note No.	30-09-2022	31-03-2022
		Rs. (Lacs)	Rs. (Lacs)
<b>ASSETS</b>			
<b>1. Non Current Assets :</b>			
a) Property, Plant and Equipment		50.60	39.63
b) Other Intangible Assets	1	47.22	191.68
c) Financial Assets :			
i) Investments	2	5.35	5.35
<b>2. Current Assets :</b>			
a) Financial Assets :			
i) Trade Receivables	3	989.39	1,085.62
ii) Cash and Cash Equivalents	4	67.76	121.70
iii) Short Term Loans & Advances	5	1,595.76	1,026.62
<b>TOTAL</b>		<b>2,756.07</b>	<b>2,470.61</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY :</b>			
a) Equity Share Capital	6	865.00	865.00
b) Other Equity	7	1,208.23	946.47
c) Share Warrants Application Money		75.00	75.00
<b>LIABILITIES :</b>			
<b>1. Non Current Liabilities :</b>			
a) Other Long Term Liabilities		149.84	124.32
<b>2. Current Liabilities :</b>			
a) Loans And Advances Received	8	4.65	3.64
b) Other Current Liabilities	9	179.09	449.05
c) Short Term Provisions	10	274.26	7.13
<b>TOTAL</b>		<b>2,756.07</b>	<b>2,470.61</b>


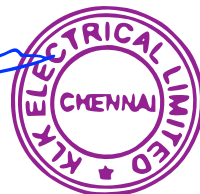


**KLK ELECTRICAL LIMITED**

Plot No. 85, 4th Street, Ganesh Avenue, Shakthi Nagar, Chennai 600 116

**CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30-09-2022**

Particulars		Note No.	Apr - Sept 2022	2021-22
			Rs. Lacs	Rs. Lacs
	<b>INCOME :</b>			
I	Revenue from Operations		2,222.53	993.67
II	Other Income	11	7.04	105.70
III	<b>Total Revenue ( I + II )</b>		<b>2,229.57</b>	<b>1,099.37</b>
	<b>EXPENDITURE :</b>			
IV	a) Cost Material Consumed		-	-
	b) Employees Benefits Expenses	12	1,716.57	779.42
	c) Finance costs		0.20	
	d) Depreciation and Amortization		14.25	5.32
	e) Other Expenses	13	209.46	72.41
	<b>Total Expenses</b>		<b>1,940.48</b>	<b>857.15</b>
V	<b>PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX</b>	(III - IV)	289.09	242.22
VI	Less : Exceptional Items :		-	-
VII	<b>PROFIT BEFORE TAX</b>	(V - VI)	289.09	242.22
VIII	<b>Tax Expense :</b>			
	a) Current Tax - Current Year		27.33	17.64
	c) Deferred Tax		-	-
IX	<b>PROFIT AFTER TAX</b> (from continuing operations)	(VII - VIII)	261.76	224.59
X	Other Comprehensive Income Items that will not be reclassified to profit or loss		-	-
XI	<b>Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>IX+X</b>	<b>261.76</b>	<b>224.59</b>
XII	<b>Earnings Per Share (Rupees) :</b>			
	a) Basic		3.03	2.60
	b) Diluted		3.03	5.96

**KLK ELECTRICAL LIMITED**

**Consolidated Cash Flow Statement for the Period ended 30-09-2022**

	Particulars	Apr - Sept 2022 Rs. (Lacs)	2021-22 Rs. (Lacs)
<b>A.</b>	<b>Cash Flow from Operating Activities</b>		
	Net Profit / (Loss) before Tax	261.76	224.59
	<u>Adjustments for:</u>		
	Depreciation	14.25	5.32
	Dividend Received	-	1.20
	Profit on sale of Equity shares	-	100.26
	<b>Operating Profit before Working Capital Changes</b>	<b>276.01</b>	<b>128.45</b>
	Decrease / (Increase) in Trade Receivables	96.24	(998.10)
	Increase / (Decrease) in Loans and Advances	1.01	3.64
	Increase / (Decrease) in Short Term Provisions	267.14	7.13
	Increase / (Decrease) in Other Current Liabilities	(269.97)	437.33
	Decrease / (Increase) in Short Term Loans and Advances	(569.14)	(1,059.06)
	<b>Cash generated from Operating Activities</b>	<b>(198.71)</b>	<b>(1,480.61)</b>
	Income Tax Paid	(27.33)	(17.64)
	<b>Net Cash Flow from Operating Activities</b>	<b>(226.04)</b>	<b>(1,498.25)</b>
<b>B.</b>	<b>Cash Flow from Investing Activities</b>		
	Acquisition of Fixed Assets	3.28	(175.68)
	Changes in Intangible Assets	143.29	-
	Changes In Advances	-	-
	Changes in Investments	-	20.00
	Dividend received	-	1.20
	<b>Net Cash Flow from Investing Activities</b>	<b>146.57</b>	<b>(154.48)</b>
<b>C.</b>	<b>Cash Flow from Financing Activities</b>		
	Share Warrants Application Money	-	75.00
	Long-Term Loans	25.52	124.32
	Share Capital issued	-	1,500.00
	<b>Net Cash Flow from Financing Activities</b>	<b>25.52</b>	<b>1,699.32</b>
	<b>Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(53.94)</b>	<b>46.59</b>
	Opening Cash and Cash Equivalents	121.70	75.12
	<b>Closing Cash and Cash Equivalents</b>	<b>67.76</b>	<b>121.70</b>

**Notes:**

- 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.
- Previous year figures have been regrouped / rearranged, wherever necessary to conform to the current period classification.

