

21.6.2021

The Manager
Department of Corporate Services - Listing
BSE Limited
P.J.Towers, Dalal Street
Mumbai, 400 001

Dear Sir,

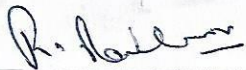
Sub: Outcome of Board meeting – disclosure in terms regulation 33 of SEBI
(LODR) Regulation, 2015 Reg.
Ref: Scrip code: 517170

We wish to inform you that the Board of Directors in its meeting held today has approved the audited financial results for the quarter and year ended 31.3.2021. The meeting started at 4.30PM and concluded at 5.00 PM.

In this regard and in compliance with Regulation 33 of the SEBI (LODR) Regulation,2015, we are herewith enclosing the audited financial results for the quarter and year ended 31.3.2021. Also enclosed is the statement of assets and liabilities along with the Audit report and declaration in respect of Auditors Report with unmodified option.

Kindly take the same on record.

Thanking you,
Yours faithfully,



Director

Encl:As above

KLK Electrical Limited

Old No. 32, New No. 64, 8th Cross Street,
West Shenoy Nagar , Chennai, 600030

admin@klk.co.in
CIN: L72300TN1980PLC008230

KLK ELECTRICAL LIMITED
 Plot No.85, 4th Street, Ganesh Avenue, Shakti Nagar, Chennai 600030
 CIN: L72300TN1980PLC008230, e-mail: admin@klk.co.in

Audited Financial Results for the Quarter and Year Ended 31st March ,2021(Ind AS)

Amount in Rs.Lakhs except EPS

Particulars (Refer Notes Below)	Quarter Ended			Year Ended	Year Ended
	31/3/2021 (Audited)	31/12/2020 (Unaudited)	31/03/2020 (Audited)	31/3/2021 Audited	31/3/2020 Audited
1 REVENUE					
Income from Operations	21.30	82.82	0.00	104.12	0.00
Other Income	1.00	0.00	0.00	1.00	2.00
Total Revenue	22.30	82.82	0.00	105.12	2.00
2 EXPENSES					
Raw Material Cost	25.93	73.37	0.00	99.30	0.00
a) Employee Benefits Expense	1.00	1.70	0.45	3.60	1.80
b) Finance Cost	0.00	0.00	0.00	0.00	0.00
c) Depreciation and Amortisation Expense	0.00	0.00	0.00	0.00	0.00
d) Other Expenses	2.39	4.30	0.63	9.03	9.16
Total Expenses	29.32	79.37	1.08	111.93	10.96
3 Profit Before Exceptional Item and Tax (1-2)	(7.02)	3.45	(1.08)	(6.81)	(8.96)
4 Exceptional Item	0.00	0.00	0.00	0.00	0.00
5 Profit Before Tax	(7.02)	3.45	(1.08)	(6.81)	(8.96)
Current Tax	0.00	0.00	0.00	0.00	0.00
Deffered Tax	0.00	0.00	0.00	0.00	0.00
6 Profit After Tax	(7.02)	3.45	(1.08)	(6.81)	(8.96)
7 Other Comprehensive Income					
a) (i) Items that will not be reclassified to profit or Loss	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
b) (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
Total other comprehensive Income	0.00	0.00	0.00	0.00	0.00
8 Total Comprehensive Income	0.00	0.00	0.00	0.00	0.00
9 Paid-up Equity Share Capital	265.00	265.00	265.00	265.00	265.00
(Face value of the Share shall be indicated)					
10 Total Reserves as per BS at year end	(83.51)	(76.69)	(76.69)	(83.51)	(76.69)
12 Other Equity					
13 Earnings per Share					
a) Basic	(0.26)	0.13	(0.03)	(0.26)	(0.34)
b) Diluted	(0.26)	0.13	(0.03)	(0.26)	(0.34)

Standalone statement of assets and liabilities:-

Particulars	As at	As at
	31-03-2021	31-03-2020
	Audited	Audited
A. ASSETS	Amount in Rupees	
1. Non-current assets		
Property, plant and equipment	0	0
Capital work-in-progress	0	0
Investment property	0	0
Goodwill	0	0
Intangible assets	5562573	5562573
Intangible assets under development	0	0
Investments accounted for using equity method	0	0
Biological assets other than bearer plants	0	0
Non current Financial assets		
(i) Investments	2535001	2535001
(ii) Loans	0	0
(iii) Other financial assets	0	0
Advance tax (net)	0	0
Deferred tax assets (net)	0	0
Other non-current assets	0	0
Total non-current assets	8097574	8097574
2. Current assets		
(a) Inventories	0	0
(b) Financial assets		
(i) Investments	0	0
(ii) Trade receivables	8752747	8682007
(iii) Cash and cash equivalents	2500	2500
(iv) Bank balances other than cash and cash equivalent	13883	51308
(v) Loans	2454500	2972000
(vi) Other financial assets	0	0
(c) Other current assets	0	0
Total current assets	11223630	11707815
Total assets	19321204	19805389
B. EQUITIES AND LIABILITIES		
1. Equity		
(a) Share capital	26500000	26500000
(b) Other equity	-8350796	-7669449
Total equity	18149204	18830551
2. Non-current liabilities		

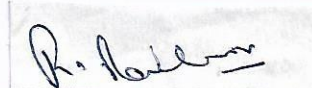
Sheet2

(a) Financial liabilities	0	0
Other financial liabilities	0	0
(b) Provisions	0	0
(c) Other non-current liabilities	0	0
Total non-current liabilities	0	0
3. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	0	0
(ii) Trade payables	0	0
(iii) Other financial liabilities	1172000	974838
(b) Other current liabilities	0	0
(c) Provisions	0	0
Total current liabilities	1172000	974838
Total equity and liabilities	19321204	19805389

Notes:

1. The Company has presented, for the first time, 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 prescribed under principles laid down in the Ind AS 34, Interim Financial Reporting Section 133 of the 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 21-6-2021.
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.
4. The entire operation of the Company relate to only one segment . Hence, segment reporting as per Ind AS 108 is not made.

By and On behalf of
Board of Directors



R.RaviKumar Rao
Wholetime Director

Place: Chennai
Date: 21-6-2021

Standalone Cash flow statement for the year ended 31st March 2021

PARTICULARS		As at 31st March 2021	As at March 31st 2020
A	CASH FLOW FROM OPERATING ACTIVITIES	Amount Rs.	Amount Rs.
	Net Profit Before Tax and Extraordinary items	-681347.00	-896172.00
	Adjustments		
	Depreciation	0.00	0.00
	Interest Paid on Loans	0.00	0.00
	Provision for doubtful debts/advances and impairments	0.00	0.00
		0.00	0.00
	Profit on sale of assets	0.00	0.00
	other comprehensive income	0.00	0.00
	Operating Profit Before Working Capital Changes	-681347.00	-896172.00
	Adjustments for Working Capital Changes		
	Decrease/(Increase) in Sundry Debtors	0.00	0.00
	Decrease/(Increase) in Loans and Advances	0.00	0.00
	Decrease/(Increase) in Non Current Assets	0.00	0.00
	Decrease/(Increase) in Other Current Assets	0.00	0.00
	Increase/(Decrease) in Short Term Bank Borrowings	0.00	0.00
	Increase/(Decrease) in Trade Paybles	0.00	0.00
	Increase.(Decrease) in Trade receivables	-70740.00	0.00
	Increase/(Decrease)in other financial assets	517500.00	856000.00
	Increase/(Decrease)in inventories	0.00	0.00
	Increase/(Decrease) in other financial liabilites		0.00
	Increase/decrease in provisions	0.00	0.00
	Increase/(Decrease) in Current Liabilities	197162.00	46761.00
	Adjustments in Working Capital	0.00	0.00
	Cash Generated from Operations	-37425.00	6589.00
	Income Tax Provision	0.00	0.00
	Net Cash from Operating Activities (A)	-37425.00	6589.00
	CASH FLOW FROM INVESTING ACTIVITIES:		
B	Purchase of Fixed Assets	0.00	0.00
	Sale of Fixed Assets	0.00	0.00
	Dividend Income	0.00	0.00
	creditor for capital goods	0.00	0.00
	Advance for fixed assets	0.00	0.00
	Investment in subsidiaries	0.00	0.00
	Net Cash Used in Investing Activities (B)	0.00	0.00
	CASH FLOW FROM FINANCE ACTIVITIES:		
C	Increase in bank borrowings	0.00	0.00
	Proceeds from /(repayment) of longterm borroings	0.00	0.00
	Dividend and Dividend tax paid	0.00	0.00
	Proceeds from /(repayment) of shortterm borroings	0.00	0.00

INDEPENDENT AUDITORS' REPORT

The Members

**KLK ELECTRICAL LIMITED,
Chennai.**

Report on the Ind AS Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of **KLK ELECTRICAL LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2021, 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 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, 2021; and
- b) In the case of Statement of Profit & Loss (including other comprehensive Income), of the Loss 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 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 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 Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the 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 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 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 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 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 Ind AS Financial Statements

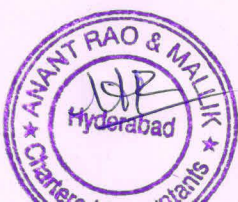
Our responsibility is to express an opinion on these Ind AS financial statements based on our audit.

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 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 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 Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 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 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 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, 2021 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March, 2021 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



V ANANT RAO
Partner

Membership No.022644

Date : 21-06-2021

UDIN : 21022644AAAAPS1848



“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 Ind AS financial statements for the year ended 31st March, 2021:

- (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) 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.
- (x) 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 Ind AS financial statements materially misstated.
- (xi) In our opinion and according to the information and explanations given to us, the company has not made managerial remuneration and hence the provisions of section 197 read with Schedule V to the Act are not applicable to the Company. Therefore, clause (xi) of paragraph 3 of the said order is not applicable to the Company.



- (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 Ind AS financial statements as required by the applicable accounting standards.
- (xiv) On the basis of our examination of records and according to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Therefore, clause (xiv) of paragraph 3 of the said order is not applicable to the Company.
- (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.

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



V ANANT RAO
Partner
Membership No. 022644
Date : 21-06-2021
UDIN : 21022644AAAAPS1848



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, 2021 in conjunction with our audit of the 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 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 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;

