

30.5.2018

Compliance Department
BSF 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..2018.

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 31.3.2018. Also enclosed is the Auditor's report in respect of the aforesaid financial results.

Kindly take the same on record.

Thanking you,
Yours faithfully,



R.Ravikumar Rao
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

CIN : L72300TN1980PLC008230

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

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2018.

Amount in Rs.Lakhs except for EPS

| Sl. No. | Particulars | Quarter Ended | | | Year Ended | |
|---------|---|---------------|------------|-----------|------------|-----------|
| | | 31.3.2018 | 31.12.2017 | 31.3.2017 | 31.3.2018 | 31.3.2017 |
| | | (audited) | unaudited | unaudited | (audited) | (audited) |
| 1 | Income from Operations : | | | | | |
| | (a)Income from Operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (b)Other Operation income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Income From operations (net) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2 | Expenses : | | | | | |
| | a) Cost of Materials/works | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | b) Purchases of stock in trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | c) Changes in inventories of finished goods Work-in-prog | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | d) Employee benefits expense | 0.30 | 0.30 | 0.30 | 1.20 | 1.20 |
| | e) Depreciation and amortisation expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | f) Power And Fuel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | g) Freight and Forwarding Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | h) Other Expenses | 0.20 | 2.79 | 1.12 | 8.55 | 6.03 |
| | Total Expenses | 0.50 | 3.09 | 1.42 | 9.75 | 7.23 |
| 3 | Profit/(Loss) from operations before other Income & Fin | (0.50) | (3.09) | (1.42) | (9.75) | (7.23) |
| 4 | Other Income | 0.00 | 1.80 | 0.00 | 1.80 | 0.00 |
| 5 | Profit/(Loss) From ordinary activities before finance Cost | (0.50) | (1.29) | (1.42) | (7.95) | (7.23) |
| 6 | Finance cost | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | Profit/(Loss) from ordinary activities before Tax (5+/-)6 | (0.50) | (1.29) | (1.42) | (7.95) | (7.23) |
| | Profit from discontinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Tax expense of discontinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | Net Profit From Discontinued operations for the period | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | Net profit/(loss) for the period (7+/-)8) | (0.50) | (1.29) | (1.42) | (7.95) | (7.23) |
| | Other comprehensive income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Total comprehensive income for the period | (0.50) | (1.29) | (1.42) | (7.95) | (7.23) |
| 11 | Paid up Equity Share Capital (Face value of Rs,10 /- per s | 265.00 | 265.00 | 265.00 | 265.00 | 265.00 |
| 12 | Reserves excluding Revaluation Reserve as per BS at year | (60.64) | (52.68) | (52.68) | (60.64) | (52.68) |
| 13 | Earnings Per Share(of Rs.10/- each) (not annualised) | | | | | |
| | Earnings per share (EPS) (Without annualizing) before and after extra ordinary items (basic and diluted) in Rs. | (0.02) | (0.05) | (0.05) | (0.30) | (0.27) |
| | | | | | | |
| | | | | | | |
| | Part II | | | | | |
| | Select Information for the Quarter Ended 31.3.2018 | | | | | |
| 1 | Public Shareholding | | | | | |
| | - Number of shares | 2490450 | 2490450 | 2490450 | 2490450 | 2490450 |
| | - Percentage of Shareholding | 93.98% | 93.98% | 93.98% | 93.98% | 93.98% |
| 2 | Promoter and Promoter group Shareholding(Excluding GDRS) | | | | | |
| | a) Pledged/Encumbered | | | | | |
| | - Number of Shares | 0 | 0 | 0 | 0 | 0 |
| | Percentage of shares (As a % of total shareholding) | 0 | 0 | 0 | 0 | 0 |
| | - Percentage of shares (As a % of total share Capital c | 0 | 0 | 0 | 0 | 0 |
| | b) Non-Encumbered | | | | | |
| | - Number of Shares | 159550 | 159550 | 159550 | 159550 | 159550 |
| | Percentage of shares (As a % of total shareholding) | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| | - Percentage of shares (As a % of total share Capital c | 6.02% | 6.02% | 6.02% | 6.02% | 6.02% |



| PARTICULARS | 3 Months Ended 31.3.2018 | | | |
|--|--------------------------|--|-----|--|
| | | | | |
| INVESTOR COMPLAINTS | | | | |
| Pending at the beginning of the quarter | | | NIL | |
| Received during the quarter | | | NIL | |
| Disposed of during the quarter | | | NIL | |
| Remaining unresolved at the end of the quarter | | | NIL | |
| | | | | |
| | | | | |

- 1 The above financial results were reviewed by the Audit Committee and approved and taken on record by the Board at their meeting held on 30-5-2018 .The statutory auditors of the Company have conducted the audit for the year e
- 2 The Company has adopted Indian accounting Standards (Ind AS) prescribed under section 133 of the Companies Act with the relevant rules and issued thereunder. The date of transition to Ind AS is April 01, 2017 and accordingly, the financial results have been prepared in accordance with the recognition and measurement principles laid down in I "Interim Financial Reporting" and the other accounting principles generally accepted in India.
- 3 The financial results and other financial information for the quarter and period ended December 31, 2016 and Mar have been compiled by the management as per Ind AS, after exercising necessary due diligence, to ensure that the financ in accordance with Ind AS. This information has not been subject to any limited review or audit.
- 4 Since the Company has only one Segment separate disclosure on segment reporting as per Ind AS 108 issued by the ICAI is not required.
- 5 The Reconciliation of net profit or loss reported in accordance with Indian GAAP to total Comprehensive income in with IND AS is given below :

Particular

Qtr. Ended 31.3.2017 Year ended 31.3.2017

| | | |
|--|--------|--------|
| Net profit as per previous GAAP (Indian GAAP) | (1.42) | (7.23) |
| Net Profit as per Ind AS | (1.42) | (7.23) |
| Other Comprehensive income net of income tax | 0.00 | 0.00 |
| Total Comprehensive income for the period | (1.42) | (7.23) |

Chennai
30.5.2018

(by order of the Board)
For KLK Electrical Ltd




(R. Ravikumar Rao)
Director.
DIN 06432101



KLK ELECTRICALS LIMITED

CIN : L72300TN1980PLC008230

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

| | AS ON | AS ON |
|---------------------------------|---------------|--|
| PARTICULARS | 31-3-2018 | 31-03-2017 |
| EQUITY AND LIABILITIES | | |
| Shareholders' Funds | | |
| (a) Share Capital | 265.00 | 265.00 |
| (b) Reserves & Surplus | (60.64) | (52.68) |
| Minority Interest | 0.00 | 0.00 |
| Non-Current Liabilities | | |
| (a) Long Term Borrowings | 0.00 | 0.00 |
| (b) Other Long Term Liabilities | 0.00 | 0.00 |
| (c) Defferred Tax Liability | 0.00 | 0.00 |
| Current Liabilities | | |
| (a) Short Term Borrowings | 0.00 | 0.00 |
| (b) Trade Payables | 0.00 | 0.00 |
| (c) Other Current Liabilities | 7.60 | 5.69 |
| (d) Short Term Provisions | 0.00 | 0.00 |
| Total | 211.96 | 218.01 |
| ASSETS | | |
| Non-Current Assets | | |
| (a) Fixed Assets | | |
| (i) Tagible Assets | 0.00 | 0.00 |
| (ii) Intangible Assets | 55.63 | 55.63 |
| (b) Non-Current Investments | 25.35 | 25.35 |
| (c) Long Term-Loans & Advances | 0.00 | 0.00 |
| (d) Other Non-Current Assets | 0.00 | 0.00 |
| (f) Defferred tax assets(Net) | 0.00 | 0.00 |
| Current Assets | | |
| (a) Current Investments | 0.00 | 0.00 |
| (b) Inventories | 0.00 | 0.00 |
| (c) Trade Receivables | 86.82 | 86.82 |
| (d) Cash and Bank Balances | 0.88 | 0.21 |
| (e) Short term Loans & Advances | 43.28 | 50.00 |
| (f) Other Current Assets | 0.00 | 0.00 |
| Total | 211.96 | 218.01 |
| | | (by order of the Board) |
| Chennai | | for KLK Electrical Limited |
| Date : 30.5.2018 | |  |
| | | Director |



INDEPENDENT AUDITORS' REPORT

The Members
KLK ELECTRICAL LIMITED,
Chennai.

We have audited the accompanying Ind AS financial statements of **KLK ELECTRICAL LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2018, the Statement of Profit and 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.

Management's Responsibility for the 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 Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with relevant rules issued thereunder. 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.

Auditor's Responsibility :

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 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 Ind AS financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and 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 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 accounting policies used and the reasonableness of the accounting estimates made by 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.

Opinion :

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 Ind AS :

- a) in the case of Balance Sheet, of the state of affairs of the Company as at March 31, 2018 ;
- b) in the case of Statement of Profit and Loss, 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 ; and
- d) the Changes in Equity for the year ended on that date.

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, 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 relevant rule issued thereunder.
- v) On the basis of the written representations received from the Directors as on 31st March, 2018 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March, 2018 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: 30.05.2018

“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 financial statements for the year ended 31st March, 2018:

- (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 loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register maintained under section 189 of the Act. Therefore, clauses (iii) (a) to (iii) (d) of paragraph 3 of the said order are not applicable to the Company.
- (iv) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of the section 185 & 186 of the companies act, 2013.
- (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 Cess as at the year end.
- (viii) The Company has not taken term loans from any banks or financial institutions and as such clause relating to defaults 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) and term loan during the year. There is no issue of debentures during the year.

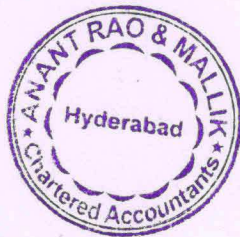


- (x) In our opinion and according to the information and explanations given to us, no fraud by the Company or on the Company by its officers/employees has been noticed or reported during the year that causes the financial statements materially misstated.
- (xi) In our opinion and according to the information and explanations given to us, the company has not paid any 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, the company doesn't have any transactions with the related parties and hence sections 177 and 188 of the Act are not applicable to the company.
- (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: 30.05.2018

“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, 2018 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 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 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
- c) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the 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, 2018, 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



V ANANT RAO
Partner
Membership No. 022644



Date: 30.05.2018