



KIRLOSKAR ELECTRIC COMPANY LTD.,

Sect./ I /2015
February, 14, 2015

The Secretary
National Stock Exchange of India Ltd
Exchange Plaza
Bandra Kurla Complex
Bandra (East)
Mumbai - 400 051

Symbol – KECL
Series – EQ

Dear Sir

Sub : - Unaudited Financial Results for the quarter ended 31st December, 2014
Auditors' Report on Limited Review of the Unaudited Financial Results

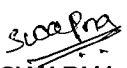
We wish to inform you that the Board of Directors at their Meeting held on 14th February, 2015 have approved the unaudited financial results of the Company for the quarter ended 31st December, 2014. We enclose a copy of the results for your information and records.

We also enclose herewith a copy of the Auditors' Report on Limited Review of the Unaudited Financial Results of the Company for the quarter ended 31st December, 2014.

Published copy of the un-audited financial results will be sent to you in due course.

Thanking you,

Yours faithfully,
For KIRLOSKAR ELECTRIC COMPANY LIMITED


K.S.SWAPNA LATHA
General Manager (Legal) &
Company Secretary

Encl :a/a

KIRLOSKAR ELECTRIC COMPANY LIMITED, BANGALORE

CIN:L85110KA1946PLC000415

Regd Office: Industrial Suburb, Rajainagar, Bangalore - 560 010.

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2014



Amount (Rs.In Lakhs)

Sl No	Particulars	Standalone					
		Three months ended 31/12/2014	Preceding Three months ended 30/09/2014	Corresponding previous year three months ended 31/12/2013	Year to date figures for current period ended 31/12/2014	Year to date figures for previous year ended 31/12/2013	Previous year ended 31/03/2014
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	INCOME FROM OPERATIONS:						
a	Gross sales	12,530	11,772	16,938	39,780	58,680	74,841
	Less : excise duty	895	846	1,490	3,016	5,464	6,857
	Net sales/ Income from operations	11,635	10,926	15,448	36,764	53,216	67,984
b.	Other operating income	-	-	-	-	-	-
2	Expenditure						
a	Cost of materials consumed	8,667	6,536	12,130	24,958	40,602	54,823
b	Change in inventories of finished goods, work in progress and stock in trade	662	2,182	219	4,481	(122)	(2,201)
c	Employee benefit expenses	2,133	2,024	2,016	6,259	5,933	7,888
d	Depreciation and amortisation expenses	276	278	334	834	1,055	1,171
e	Other expenditure	1,802	1,639	1,599	5,143	5,601	7,930
f	Total	13,540	12,659	16,298	41,675	53,069	69,611
3	Profit / (loss) from operations before other income, Finance costs and exceptional items (1 - 2f)	(1,905)	(1,733)	(850)	(4,911)	147	(1,627)
4	Other Income	5	171	(31)	259	243	1,720
5	Profit / (loss) before interest and exceptional items (3+4)	(1,900)	(1,562)	(881)	(4,652)	390	93
6	Finance costs	1,313	1,158	1,073	3,551	3,047	4,194
7	Profit / (loss) after interest but before exceptional items (5-6)	(3,213)	(2,720)	(1,954)	(8,203)	(2,657)	(4,101)
8	Exceptional items (net)	-	-	-	-	-	-
9	Profit / (loss) from ordinary activities before tax (7- 8)	(3,213)	(2,720)	(1,954)	(8,203)	(2,657)	(4,101)
10	Tax expense	-	-	-	-	-	-
11	Net profit / (loss) from ordinary activities after tax (9-10)	(3,213)	(2,720)	(1,954)	(8,203)	(2,657)	(4,101)
12	Extraordinary Item (net of tax expense)	-	-	-	-	-	-
13	Net profit / (loss) for the period (11+12)	(3,213)	(2,720)	(1,954)	(8,203)	(2,657)	(4,101)
14	Paid up equity share capital (face value of Rs.10/-)	5,052	5,052	5,052	5,052	5,052	5,052
15	Reserves excluding revaluation reserves	NA	NA	NA	NA	NA	9,930
16	Earnings per share (EPS)						
a	Basic and diluted EPS before extra ordinary items (not annualised)	(6.36)	(5.38)	(3.87)	(16.24)	(5.26)	(8.12)
b	Basic and diluted EPS after extra ordinary items (not annualised)	(6.36)	(5.38)	(3.87)	(16.24)	(5.26)	(8.12)
17	Aggregate of non-promoters shareholding						
A	Particulars of share holding						
1	Public share holding						
	-Number of shares	25,635,224	25,635,224	25,594,859	25,635,224	25,594,859	25,594,359
	-Percentage of Share holding	50.74%	50.74%	50.66%	50.74%	50.66%	50.66%
18	Promoters and Promoter Group Shareholding						
a	Pledged/encumbered						
	-Number of shares	-	-	-	-	-	-
	-Percentage of shares (as a % of the total share holding of promoter and promoter group)	-	-	-	-	-	-
	-Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-	-
b	Non-encumbered						
	-Number of shares	24,886,143	24,886,143	24,926,508	24,886,143	24,926,508	24,927,008
	-Percentage of shares (as a % of the total share holding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
	-Percentage of shares (as a % of the total share capital of the company)	49.26%	49.26%	49.34%	49.26%	49.34%	49.34%



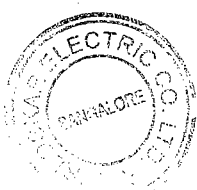
B	INVESTOR COMPLAINTS	Quarter ended December 31, 2014
	Pending at the beginning of the quarter	NIL
	Received during the quarter	NIL
	Disposed of during the quarter	NIL
	Remaining unresolved at the end of the quarter	NIL

Revenues, results and capital employed for the segments for the quarter ended December 31, 2014

Amount (Rs.in Lakhs)

SI No	Particulars	Standalone					Previous year ended 31/03/2014
		Three months ended 31/12/2014	Preceding Three months ended 30/09/2014	Corresponding previous year three months ended 31/12/2013	Year to date figures for current period ended 31/12/2014	Year to date figures for previous year ended 31/12/2013	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenues						
	Power generation/ distribution	4,834	4,863	7,711	17,968	25,776	32,307
	Rotating machines	7,253	6,180	8,662	20,524	29,812	39,051
	Others	632	887	844	2,029	4,449	5,387
	Total	12,719	11,930	17,217	40,521	60,037	76,745
	Less: Inter segment revenues	189	158	279	741	1,357	1,904
	Sales / Income from operations	12,530	11,772	16,938	39,780	58,680	74,841
2	Segment Results						
	Profit / (loss) before interest, depreciation and tax expense						
	Power generation/ distribution	(142)	(118)	79	(219)	614	617
	Rotating machines	(453)	(507)	(252)	(1,124)	1,766	1,603
	Others	129	191	353	484	1,254	1,428
	Total	(466)	(434)	180	(859)	3,634	3,648
	Less: Interest	1,313	1,158	1,073	3,551	3,047	4,194
	Less: Other unallocable expenditure (net off unallocable Income)	1,434	1,128	1,061	3,793	3,244	3,555
	Total profit / (loss) before tax expense & after extraordinary item	(3,213)	(2,720)	(1,954)	(8,203)	(2,657)	(4,101)
3	Capital Employed (Segment Assets-Segment Liabilities)						
	Power generation/ distribution	2,411	(257)	1,551	2,411	1,551	728
	Rotating machines	11,155	13,094	16,366	11,155	16,366	13,481
	Others	(2,194)	512	3,206	(2,194)	3,206	834
	Total capital employed in segments	11,372	13,349	21,123	11,372	21,123	15,043
	Add: Unallocable	(4,182)	(2,945)	(4,216)	(4,182)	(4,216)	420
	Total capital employed	7,190	10,404	16,907	7,190	16,907	15,463

Rajesh K. Chandra



Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 14, 2015.
- 2 The financial results of the Company for the period ended December 31, 2014 has been subjected to limited review by the statutory auditors of the Company.
- 3 The Company has provided for depreciation adopting the useful life of the assets other than Plant & Machinery and Tools as prescribed in Schedule II of the Companies Act, 2013. However Plant & Machinery and Tools are depreciated on the re-evaluated useful life assessed by internal / technical evaluation which are different from the useful life prescribed in Schedule II read with the relevant proviso thereof. If the Company had continued with the previously assessed useful life, charge for depreciation and loss for the period ended December 31, 2014 would have been higher by Rs.70 lakhs for the assets held as at April 01, 2014. Further, based on transitional provisions provided in clause 7(b) of Schedule II of the Companies Act, 2013, an amount of Rs 69 lakhs representing the carrying value of those assets which have become nil, has been charged to the retained earnings as at April 1, 2014.
- 4 a) Lloyd Dynamowerke GmbH & Co. KG, Germany (LDW), a step down subsidiary of the Company, incurred substantial losses during the previous two years, thereby eroding its net worth. The local directors of LDW filed an insolvency petition on September 8, 2014 and an administrator to conduct liquidation proceedings was appointed by the court.
b) The Company has been given to understand that a South Korean company has acquired all significant assets, patents, estates, as well as orders and employees of LDW. However, relevant details of consideration for this transfer and all other relevant information are not available with the Company in spite of its best efforts. The Company has already filed its claim for an approximate value of Euro 3.52 million in respect of outstanding towards supplies made to LDW including dues of Kirsons B V. The Company has also appointed a local legal counsel to represent its interest, prepare a case for recovering damages and file a case against the lenders of LDW and few other parties.
c) The Company is also in the process of obtaining necessary approvals from its members to transfer its investments in Kirsons BV (immediate holding company of LDW) to one of its wholly owned subsidiary at a consideration of Euro 7.923 million or rupee equivalent approximately Rs. 6,063 lakhs.
d) In view of the fluid circumstances prevailing, it is not possible for the Company to assess the loss and provide for diminution in the value of investment in Kirsons BV (carrying value of investments of Rs. 22,426 lakhs as at December 31, 2014 - including share application money pending allotment) cannot be ascertained. Loss, if any will be recognized based on final outcome of the matter.
- 5 The Company has entered into an agreement with its wholly owned subsidiary- Kelbuzz Trading Private Limited in accordance with which it has irrevocably transferred certain book debts and inventory (including dues of Rs.1,047 lakhs from LDW referred in para 4 (a) above) at an aggregate consideration of Rs.4,805 lakhs.
- 6 The Company has extended a deed of guarantee to the banker of the subsidiary referred to note 5 above guaranteeing the repayment of dues to the bank to an aggregate extent of Rs.4,800 lakhs plus interest and other costs.
- 7 The Company is also in the process of obtaining debt restructuring package with the lender banks in respect of which joint lenders fourm agreement has been entered into. The Company has also formed four new wholly owned subsidiaries during the quarter consequent to this debt restructuring package submitted by the Company.
- 8 The Company has filed before the honorable Supreme Court, special leave petition in respect of resale tax and sales tax penalty of Rs.527 lakhs and Rs.362 lakhs respectively, on its erstwhile subsidiary Kaytee Switchgear Limited (since merged with the Company) and confirmed by the honorable High Court of Karnataka. The Company believes based on legal advice / internal assessment that the outcome of these contingencies will be favorable, that losses are not probable and no provision is required to be recognized in this respect.
- 9 Previous period/year figures have been regrouped wherever necessary to confirm with current period presentation.

Place: Bangalore
Date: February 14, 2015



For Kirloskar Electric Company Limited

(Vijay R Kirloskar)
Executive Chairman

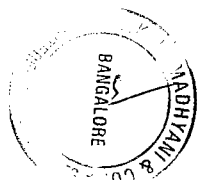


INDEPENDENT AUDITORS' LIMITED REVIEW REPORT

To,
The Board of Directors
Kirloskar Electric Company Limited
Bangalore.

1. We have reviewed the accompanying statement of unaudited quarterly financial results of Kirloskar Electric Company Limited ("the Company") for the quarter ended December 31, 2014, being submitted by the Company pursuant to clause 41 of the Listing Agreements with the Stock Exchange except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been subject to review by us. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (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 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. **Basis of Qualified opinion:**

Attention of the members is invited to foot note 4 to the interim financial results regarding on going liquidation of Lloyd Dynamowerke GmbH & Co. KG, Germany (LDW), a step down subsidiary of the Company, the reported transfer of its significant assets, patents, estates, as well as orders and employees to a third party and the proposed transfer of the investments held by the Company in Kirsons BV (immediate holding company of LDW) at an aggregate consideration of Rs.6,063 lakhs. However, the Company has not recognized any provision for diminution in the carrying value of investments held by the Company in Kirsons BV amounting to Rs.22,426 lakhs as at December 31, 2014 (including share application money pending allotment of Rs.3,343 Lakhs). Had the Company recognized such provision based on the proposed consideration payable by the said subsidiary, the loss for the quarter and nine months ended December 31, 2014 would have been higher by Rs.16,363 lakhs and the value of capital employed (segment information) would have been lower by the same amount.



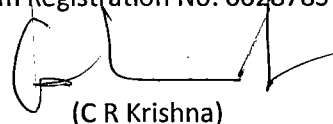
4. Based on our review conducted as above *except in respect of matters stated in the paragraph on "Basis of Qualified Opinion"*, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the Companies (Accounting Standard) Rules, 2006 which continues to apply as per section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Emphasis of matter:**

We invite attention to foot note 8 to the interim financial results which sets out that the Company has filed special leave petition in respect of demands for resale tax and sales tax penalty of Rs.527 lakhs and Rs.362 Lakhs respectively before the honourable Supreme Court of India. Management has represented to us that it is not probable that there will be an outflow of economic benefits and no provision is required to be recognized in this respect. We have relied on this representation. Our report is not qualified in this respect.

A copy of the unaudited financial results of the Company for the period under review, which formed the basis of our limited review, duly initiated by us for the purpose of identification is enclosed to this report.

For B K Ramadhyani & Co.,
Chartered Accountants
Firm Registration No. 002878S



(C R Krishna)

Partner

B K RAMADHYANI & COMPANY
MEMBERED ACCOUNTANTS
100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 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