



KELLTON TECH SOLUTIONS LIMITED.

Hyderabad, August 14, 2019

To

The General Manager, Listing Department, Bombay Stock Exchange Limited, 1 st Floor, New Trading Wing, Rotunda Building, P.J. Towers, Dalal Street Fort, Mumbai-400001	The Manager, Listing Department, National Stock Exchange of India Ltd, Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai – 400051
Scrip Code: 519602	Scrip Code: KELLTONTEC

Dear Sir/Ma'am,

Sub: Financial Results for the quarter ended June 30, 2019 – Regulation 33 (3)(a)

With reference to the subject cited, it is hereby informed that the Board of Directors of the Company at its meeting held on Wednesday, August 14, 2019 at 5 p.m. at the registered office of the Company, interalia, considered and approved the unaudited Financial Results (standalone and consolidated) for the quarter ended June 30, 2019

Copy of unaudited Financial Results for the quarter ended June 30, 2019, along with Limited Review Report of the Auditor is enclosed herewith.

Kindly take the same on record and acknowledge the receipt of the same.

Thanking You,

For **Kellton Tech Solutions Limited**


Krishna Chintam
Managing Director
DIN: 01658145





Limited Review Report

Review Report to
The Board of Directors of
Kellton Tech Solutions Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Kellton Tech Solutions Limited ("Company") and its subsidiaries (together, the "Group") for the quarter ended June 30, 2019 and year to date from April 1, 2018 to June 30, 2019 (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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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 Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 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.

4. Financial statements and other financial information, in respect of subsidiaries been furnished to us by the management. Our opinion, in so far as it relates to the affairs of such subsidiaries is based solely on the assertions of the management. Our opinion is not modified in respect of this matter.

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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No.



CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P A R Y & Co
Chartered Accountants
FRN: 007288C



(P Vamsi Krishna Reddy)
Partner
M.NO.224674
UDIN: 19224674AAAAFJ7641

Place: Hyderabad
Date: 14/08/2019



KELLTON TECH SOLUTIONS LIMITED.

Kellton Tech Solutions Limited Statement of Un-Audited Consolidated Profit and Loss for the quarter June 30th, 2019

(All figures in lakh except EPS)

Particulars	Quarter Ended			Year Ended
	30/06/2019 (Unaudited)	31/03/2019 (Audited)	30/06/2018 (unaudited)	31/03/2019 (Audited)
I. Revenue from Operations	18,689.94	19,016.23	20862.44	81,411.22
II. Other Income	52.22	90.96	106.39	503.88
III. Total Revenue (I+II)	18,742.16	19,107.19	20968.83	81,915.10
IV. Expenses				
(a) Cost of Materials consumed	38.71	89.67	3.28	2,162.12
(b) Purchase of Stock-in-trade		-		-
(c) Changes in inventories or finished goods, work in progress and Stock- in- trade		-		-
(d) Employee benefits Expense	9,437.00	9,665.17	9535.33	38,509.49
(e) Finance cost	436.98	467.04	458.36	1,888.83
(f) Depreciation and Amortization Expense	327.45	236.25	139.30	665.90
(g) Other Expenses	6,234.22	6,359.70	8131.92	28,951.53
Total Expenses	16,474.36	16,817.83	18268.19	72,177.87
V. Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)	2,267.80	2,289.36	2700.64	9,737.23
VI. Exceptional Items		-		-
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	2,267.80	2,289.36	2700.64	9,737.23
VIII. Extraordinary Items				-
IX. Net Profit/(Loss) before tax (VII-VIII)	2,267.80	2,289.36	2700.64	9,737.23
X. Tax expense				
1. Current Tax	390.95	393.26	722.83	2,033.09
2. Deferred Tax	(9.25)	(51.48)	14.26	15.79
3. Earlier Year Tax		(5.88)		(5.88)
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	1,886.10	1,953.46	1963.55	7,694.23
XII. Net Profit/(Loss) for the period from discontinuing operations before tax	-	-		-
XIII. Tax expense from discontinuing operations	-	-		-
XIV. Net profit / (Loss) for the period from discontinuing operations after tax (XII-XIII)	-	-		-
XV. Net Profit/(Loss) for the period (XI+XIV)	1,886.10	1,953.46	1963.55	7,694.23
Other Comprehensive Income				
<i>A (i) Items that will not be reclassified to profit or loss</i>		(15.55)	(8.21)	(16.13)
<i>(ii) Income tax relating to items that will not be reclassified to profit or loss</i>		-		-
<i>B (i) Items that will be reclassified to profit or loss</i>		(4.69)		(4.69)
<i>(ii) Income tax relating to items that will be reclassified to profit or loss</i>	36.52	207.95		207.95
Total Other Comprehensive Income	36.52	187.71	(8.21)	187.13
Total comprehensive income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	1,849.58	1,765.75	1971.76	7,507.10
XVI. Earnings Per Equity Share (Before Extra-Ordinary Items) (of Rs. 5 each) (Not annualized)				
(a) Basic	1.92	1.83	2.05	7.79
(b) Diluted	1.91	1.83	2.05	7.77
XVII. Earnings Per Equity Share (After Extra-Ordinary Items) (of Rs. 5 each)(Not annualized)				
(a) Basic	1.92	1.83	2.05	7.79
(b) Diluted	1.91	1.83	2.05	7.77
Paid up equity share capital (Face Value of Rs. 5 each).	4,819.12	4819.12	4819.12	4819.12
Reserve excluding Revaluation reserves as per balance sheet of previous accounting year.	-			28,095.72

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CIN:L72200TG1993PLC016819

KELLTON TECH SOLUTIONS LIMITED
[Signature]

Director



KELLTON TECH SOLUTIONS LIMITED.

1. Segment Information

Sr.No	Particulars	Quarter Ended			Year Ended
		30/06/2019 (Unaudited)	31/03/2019 (Audited)	30/06/2018 (Unaudited)	31/03/2019 (Audited)
1.	Segment Revenue				
	Digital Transformation	14,382.26	14,288.74	14,246.59	57,734.51
	Enterprise Solutions	3,035.81	3,509.47	3,371.30	14,053.08
	Consulting	1,271.87	1,218.02	3,244.56	9,623.63
	Total	18,689.94	19,016.23	20,862.44	81,411.22
2.	Less: Intersegment revenue				
3.	Net Sales /Income from operations	18,689.94	19,016.23	20862.44	81,411.22
4.	Segment results profit / (loss) before tax, interest and depreciation				
	Digital Transformation	5,713.59	5,784.03	7420.75	22,052.39
	Enterprise Solutions	544.67	898.96	734.86	3,135.56
	Consulting	512.74	675.18	859.08	2,384.28
5.	Total	6,771.00	7,358.17	9014.68	27,572.24
	Less: Un allocable Expenses	4,118.43	4,692.74	5962.07	16,450.06
6.	Finance Cost	436.98	467.04	458.36	1,888.83
7.	Un allocable Income	52.22	90.96	106.38	503.88
8.	Total Profit Before tax	2,267.80	2,289.36	2700.64	9,737.23

Notes:

1. *Assets and liabilities used in the company's business are not identified to any of the reportable segment as these are used interchangeably between segments. The management believes that it is not practicable to provide segment disclosures related to total assets and liabilities since meaningful segregation of the available data is onerous.

2. Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.

4. The Statutory Auditors of the Company have conducted a limited review of the financial results for the quarter ended June 30th, 2019 pursuant to the requirement of Regulation 33of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 and have given an unqualified opinion in their report. These financial results have been reviewed by the Audit Committee and thereafter approved by Board of Directors at their respective meetings held on August 14th, 2019 .

4. **Adoption of new accounting standard on Leases- Ind AS-116:** Effective 01/04/2019, the Company has adopted Ind AS-116 'Leases', using modified retrospective approach, and has taken cumulative adjustment to retained earnings on the date of initial application. As permitted by the standard, the comparatives for the earlier period/ year have not been restated. On transition, the adoption of the new standard resulted in recognition of Right-of-Use (ROU) asset and a lease liability. The effect of this adoption is insignificant on the profit for the period and earnings per share.

Place: Hyderabad
Date: 14.08.2019

For Kellton Tech Solutions Limited

Krishna Chintam
Krishna Chintam
Managing Director
DIN: 01658145





Limited Review Report

**Review Report to
The Board of Directors of
Kellton Tech Solutions Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Kellton Tech Solutions Limited** ("Company") for the quarter ended June 30, 2019 and year to date from April 1, 2019 to June 30, 2019 (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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. 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 express a conclusion on the Statement based on our review.

2. 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.

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 recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PARY & Co
Chartered Accountants
FRN: 007288C



(P Vamsi Krishna Reddy)
Partner
M.NO.224674
UDIN: 19224674AAAAFJ7641

Place: Hyderabad
Date: 14/08/2019



KELLTON TECH SOLUTIONS LIMITED.

**Statement of Un-audited Standalone Profit and Loss for the quarter ended
June 30th, 2019**

(All figures in lakhs except EPS)

Particulars	Quarter Ended			Year Ended
	30/06/2019	31/03/2019	30/06/2018	31/03/2019
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I. Revenue from Operations	2,412.58	2,632.71	2,005.49	11,117.58
II. Other Income	51.65	52.29	84.80	448.32
III. Total Revenue (I+II)	2,464.23	2,685.00	2,090.29	11,565.90
IV. Expenses				
(a) Cost of Materials consumed	38.71	89.67	3.28	2,162.12
(b) Purchase of Stock-in-trade	-	-	-	-
(c) Changes in inventories or finished goods, work in progress and Stock-in-trade	-	-	-	-
(d) Employee benefits Expense	1,497.99	1,508.64	1,235.73	5,493.80
(e) Finance cost	127.40	72.84	98.60	399.28
(f) Depreciation and Amortization Expense	154.14	67.35	52.03	228.69
(g) Other Expenses	387.29	675.34	405.49	2,129.47
Total Expenses	2,205.53	2,413.84	1,795.13	10,413.36
V. Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)	258.70	271.16	295.16	1,152.54
VI. Exceptional Items	-	-	-	-
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	258.70	271.16	295.16	1,152.54
VIII. Extraordinary Items	-	-	-	-
IX. Net Profit/(Loss) before tax (VII-VIII)	258.70	271.16	295.16	1,152.54
X. Tax expense				
1. Current Tax	70.50	131.30	65.00	329.30
2. Deferred Tax	(9.25)	(60.82)	0.52	(59.75)
3. Earlier year Tax	-	38.16	-	38.16
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	197.45	162.52	229.64	844.83
XII. Net Profit/(Loss) for the period from discontinuing operations before tax	-	-	-	-
XIII. Tax expense from discontinuing operations	-	-	-	-
XIV. Net profit/(Loss) for the period from discontinuing operations after tax (XII-XIII)	-	-	-	-
XV. Net Profit/(Loss) for the period (XI+XIV)	197.45	162.52	229.64	844.83
Other Comprehensive Income				
<i>A (i) Items that will not be reclassified to profit or loss</i>	-	(16.13)	-	(16.13)
<i>(ii) Income tax relating to items that will not be reclassified to profit or loss</i>	-	-	-	-
<i>B (i) Items that will be reclassified to profit or loss</i>	-	(4.69)	-	(4.69)
<i>(ii) Income tax relating to items that will be reclassified to profit or loss</i>	-	-	-	-
Total Other Comprehensive Income	-	(20.82)	-	(20.82)
XVI. Total Comprehensive Income/ (Loss) after taxes, minority interest and share of profit/(loss) of associates	197.45	183.34	229.64	865.65
XVII. Earnings Per Equity Share (Before Extra-Ordinary Items) (of Rs.5 each) (not annualized)				
(a) Basic	0.20	0.19	0.24	0.90
(b) Diluted	0.20	0.19	0.24	0.90

For KELLTON TECH SOLUTIONS LIMITED

Krishna Anand

Director

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CIN:L72200TG1993PLC016819



KELLTON TECH SOLUTIONS LIMITED.

XVIII. Earnings Per Equity Share (After Extra-Ordinary Items) (of Rs.5 each) (not annualized)				
(a) Basic	0.20	0.19	0.24	0.90
(b) Diluted	0.20	0.19	0.24	0.90
Paid up equity share capital (Face Value of Rs. 5 each).	4,819.12	4,819.12	4,819.12	4,819.12
Total Reserves	-	-	-	6,398.74

Notes:

1. Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.

2. The Statutory Auditors of the Company have conducted a limited review of the financial results for the quarter ended June 30th, 2019 pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 and have given an unqualified opinion in their report. These financial results have been reviewed by the Audit Committee and thereafter approved by Board of Directors at their respective meetings held on August 14th, 2019.

3. The Company does not have multiple segments for Standalone financials.

4. **Adoption of new accounting standard on Leases- Ind AS-116:** Effective 01/04/2019, the Company has adopted Ind AS-116 'Leases', using modified retrospective approach, and has taken cumulative adjustment to retained earnings on the date of initial application. As permitted by the standard, the comparatives for the earlier period/ year have not been restated. On transition, the adoption of the new standard resulted in recognition of Right-of-Use (ROU) asset and a lease liability. The effect of this adoption is insignificant on the profit for the period and earnings per share.

Place: Hyderabad
Date: 14.08.2019

for Kellton Tech Solutions Limited


Krishna Chintam
Managing Director
DIN: 01658145

