



KELLTON TECH SOLUTIONS LIMITED.

Hyderabad, November 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 September 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 Thursday, November 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 September 30, 2019

Copy of unaudited Financial Results for the quarter ended September 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

Niranjan Chintam
Chairman
DIN: 01658591





Limited Review Report

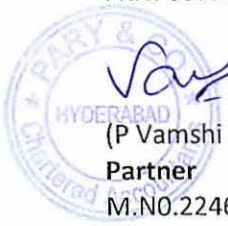
**Review Report to
The Board of Directors of
Kellton Tech Solutions Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Kellton Tech Solutions Limited** ("Company") for the quarter ended Sep 30, 2019 and year to date from April 1, 2019 to Sep 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 as amended ("The Regulation"). 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 Regulations, 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 Vamshi Krishna Reddy)

Partner

M.NO.224674

UDIN: 19224674AAAAKX3202

Place: Hyderabad

Date: 13/11/2019



KELLTON TECH SOLUTIONS LIMITED

Statement of Un-audited Standalone Profit and Loss for the quarter and six months ended September 30th 2019

(All figures in lakh except EPS)

	Quarter Ended			Six Months Ended		Year Ended
	30/09/2019 (Unaudited)	30/06/2019 (Unaudited)	30/09/2018 (Unaudited)	30/09/2019 (Unaudited)	30/09/2018 (Unaudited)	31/03/2019 (Audited)
I. Revenue from Operations	2,667.42	2,412.58	2,389.39	5,080	4,394.87	11,117.58
II. Other Income	40.63	51.65	99.61	92.28	258.83	448.32
III. Total Revenue (I+II)	2,708.05	2,464.23	2,488.99	5,172.28	4,653.70	11,565.90
IV. Expenses						
(a) Cost of Materials consumed	-	38.71	170.49	38.71	173.77	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	1,651.76	1,497.99	1,329.13	3,149.75	2,564.86	5,493.80
(e) Finance cost	124.64	127.40	103.53	252.04	202.13	399.28
(f) Depreciation and Amortization Expense	158.88	154.14	54.18	313.02	106.21	228.69
(g) Other Expenses	468.73	387.29	554.11	856.02	1,034.02	2,129.47
Total Expenses	2,404.01	2,205.53	2,211.44	4,609.54	4,080.99	10,413.36
V. Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)	304.04	258.70	277.56	562.74	572.72	1,152.54
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	304.04	258.70	277.56	562.74	572.72	1,152.54
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Net Profit/(Loss) before tax (VII-VIII)	304.04	258.70	277.56	562.74	572.72	1,152.54
X. Tax expense						
1. Current Tax	75.00	70.50	54.48	145.50	119.48	329.30
2. Deferred Tax	(2.00)	(9.25)	0.52	(11.25)	1.04	(59.75)
3. Earlier year Tax	-	-	-	-	-	38.16
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	231.04	197.45	222.56	428.49	452.20	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)	231.04	197.45	222.56	428.49	452.20	844.83
Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	16.13
(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	-	-	-	-	-	4.69
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	20.82
XVI. Total Comprehensive Income/ (Loss) after taxes, minority interest and share of profit/(loss) of associates	231.04	197.45	222.56	428.49	452.20	865.65

For KELLTON TECH SOLUTIONS LIMITED

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Director

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CIN:L72200TG1993PLC016819



KELLTON TECH SOLUTIONS LIMITED.

XVII. Earnings Per Equity Share (Before Extra-Ordinary Items) (of Rs.5 each) (not annualized)						
(a) Basic	0.24	0.20	0.23	0.44	0.47	0.90
(b) Diluted	0.24	0.20	0.23	0.44	0.47	0.90
XVIII. Earnings Per Equity Share (After Extra-Ordinary Items) (of Rs.5 each) (not annualized)						
(a) Basic	0.24	0.20	0.23	0.44	0.47	0.90
(b) Diluted	0.24	0.20	0.23	0.44	0.47	0.90
Paid up equity share capital (Face Value of Rs. 5 each).	4,819.12	4,819.12	4819.12	4819.12	4819.12	4819.12
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 and six months ended September 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 November 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.
5. The Limited Review Report given by Statutory Auditors of the Company is as per the SEBI Circular no. CIR/CFD/CMD1/80/2019 dated July 19, 2019

Place: Hyderabad
Date: 14.11.2019

For Kellton Tech Solutions Limited

Niranjan Chintan
Chairman
DIN: 01658591





KELLTON TECH SOLUTIONS LIMITED.

**Kellton Tech Solutions Limited
Standalone Statement of Assets and Liabilities**

S.No	Particulars	Rs. in Lacs	Rs. in Lacs
		30.09.2019	31.03.2019
		Un-audited	Audited
1	ASSETS		
	Non-current assets		
	Property, Plant and Equipment	1,004.96	912.51
	Capital work-in-progress	-	-
	Right to use Assets	844.14	-
	Goodwill	962.50	962.50
	Other Intangible assets	146.02	182.37
	Financial Assets		
	(i) Investments	8,692.18	7,364.91
	(ii) Loans	-	-
	(iii) Others	157.06	139.40
	Deferred tax assets (net)	56.99	45.74
	Other non-current assets	3,011.81	3,425.64
	Total Non-Current Assets	14,875.66	13,033.07
2	Current assets		
	Inventories	227.64	266.35
	Financial Assets		
	(i) Trade receivables	4,342.53	4,760.11
	(ii) Cash and cash equivalents	1,468.77	759.85
	(iii) Loans	-	-
	Others financial assets	999.64	1,051.04
	Current Tax Assets (Net)	66.46	8.88
	Other current assets	890.48	877.57
	Total Current Assets	7,995.52	7,723.80
	Total Assets	22,871.18	20,756.87
	EQUITY AND LIABILITIES		
	Equity Share capital	4,819.12	4,819.12
	Other Equity	6,630.74	6,398.74
	Total Equity	11,449.86	11,217.86

For KELLTON TECH SOLUTIONS LIMITED

Director

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CIN:L72200TG1993PLC016819



KELLTON TECH SOLUTIONS LIMITED.

LIABILITIES				
1	Non-current liabilities			
	Financial Liabilities			
	(i)	Borrowings	1,221.46	154.48
	(ii)	Provisions	177.61	179.66
	(iii)	Other financial liabilities	2,848.40	3,314.12
	Lease Liabilities		1,053.41	-
	Deferred Tax Liabilities		-	-
	Total Non-Current Liabilities		5,300.88	3,648.26
2	Current liabilities			
	Financial Liabilities			
	(i)	Borrowings	2,114.77	1,999.06
	(ii)	Trade payables	1,381.45	1,507.05
	(iii)	Other financial liabilities	4.77	6.31
	Other current liabilities		1,955.45	1,926.91
	Provisions		664.00	451.42
	Current Tax Liabilities (Net)		-	-
	Total Current Liabilities		6,120.44	5,890.75
	Total Equity and Liabilities		22,871.18	20,756.87

Place: Hyderabad
Date: 14.11.2019

For Kellton Tech Solutions Limited

Niranjan Chintan
Chairman
DIN: 01658591





KELLTON TECH SOLUTIONS LIMITED Kellton Tech Solutions Limited
Unaudited Standalone Statement of Cash Flow

(In Lakh)

	Half-year ended Sep 30'2019	Year ended March 31'2019
Cash flow from Operating Activities		
Profit for the Period	562.74	1,152.53
Adjustments for :		
Depreciation and amortization expense	313.02	228.69
Expense on employee stock based compensation	2.37	9.81
Bad Debts	-	2.46
Finance costs	252.04	399.28
Miscellaneous expenses written back	-	5.40
Loss on disposal of property, plant and equipment	-	0.98
Changes in operating assets and liabilities		
Trade receivables	417.58	143.56
Other assets	15.01	(510.12)
Trade payables	(125.60)	(164.19)
Other liabilities	28.53	1,165.93
Provisions	210.52	200.54
Net cash provided by operating activities before taxes	1,676.20	2,634.89
Income taxes paid	203.08	535.79
Net cash provided by operating activities	1,473.12	2,099.10
Cash flow from investing activities		
Purchase of property, plant and equipment	(183.80)	(440.61)
Investment in subsidiaries	(1,327.27)	(351.04)
Net cash (used in) or provided by investing activities	(1,511.06)	(791.65)
Cash flow from financing activities		
Finance costs paid	(252.04)	(399.28)
Change in loans and borrowings	1,181.15	(928.88)
Repayment of lease liabilities	(182.25)	-
Net cash used in financing activities	746.86	(1,328.16)
Net increase in cash and cash equivalents	708.91	(20.71)
Cash and cash equivalents including bank balances other than cash and cash equivalent at the beginning of the period	759.85	780.56
Cash and cash equivalents including bank balances other than cash and cash equivalent at the end of the period	1,468.77	759.85

Place: Hyderabad
 Date: 14.11.2019

For Kellton Tech Solutions Limited

Niranjan Chintamani
 Chairman
 DIN: 01658591





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 Sep 30, 2019 and year to date from April 1, 2019 to Sep 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, 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.





PARY & CO

CHARTERED ACCOUNTANTS

6. We did not review the interim financial results and other financial information of four subsidiaries, whose interim financial results reflect total assets of Rs.43,950.44 Lakhs as at September 30,2019. Total revenue of Rs.15,995.10 Lakhs and Rs.32,272.46 Lakhs, Total net profit after tax of Rs.1,618.03 Lakhs and Rs.3,306.68 Lakhs Total comprehensive income of Rs.1,640.04 Lakhs and Rs.3,292.17 Lakhs, for the quarter ended September 30, 2019 and for the period from April 1,2019 to September 30,2019, respectively, and net cash inflow of Rs.49.49 Lakhs for the period from April 1,2019 to September 30,2019, as considered in the consolidated unaudited financial results. This interim financial results 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 P A R Y & Co
Chartered Accountants
FRN: 007288C

(P.Vamshi Krishna Reddy)

Partner

M.NO.224674

UDIN: 19224674AAAAKY4023

Place: Hyderabad

Date: 13/11/2019



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 and half year ended 30/09/2019 include results of the following entities:

Sl.No	Name of the Entity	Status
1	Kellton Dbydx Software Private Limited	Wholly Owned Subsidiary
2	Kellton Tech Inc	Wholly Owned Subsidiary
3	Kellton Tech Solutions Inc	Wholly Owned Subsidiary
4	Kellton Tech Limited (Ireland)	Wholly Owned Subsidiary
5	Evantage Solutions Inc	Step Down Subsidiary (Wholly owned subsidiary of Kellton Tech Inc)
6	Vivos Professionals LLC	Step Down Subsidiary (Wholly owned subsidiary of Kellton Tech Inc)
7	Prosoft Technology Group Inc	Step Down Subsidiary (Wholly owned subsidiary of Kellton Tech Solutions Inc)
8	Cyberworld Solutions Inc	Step Down Subsidiary (Wholly owned subsidiary of Prosoft Technology Group)
9	Intelligence Inc	Step Down Subsidiary (Wholly owned subsidiary of Kellton Tech Solutions Inc)
10	Kellton Tech (UK) Limited	Step Down Subsidiary (Wholly owned subsidiary of Kellton Tech Limited)
11	Lenmar Consulting Inc	Step Down Subsidiary (Wholly owned subsidiary of Kellton Tech Solutions Inc)
12	SID Computer Group Inc	Step Down Subsidiary (Wholly owned subsidiary of Kellton Tech Solutions Inc)
13	Talent Parents Inc	Step Down Subsidiary (Wholly owned subsidiary of Kellton Tech Solutions Inc)
14	Planet Pro Inc	Step Down Subsidiary (wholly owned subsidiary of Kellton Tech Inc)
15	Planet Pro Canada Inc	Step Down Subsidiary (wholly owned subsidiary of Kellton Tech Limited)
16	Planet Pro Asia Pte Limited	Step Down Subsidiary (wholly owned subsidiary of Kellton Tech Limited)





KELLTON TECH SOLUTIONS LIMITED.

Statement of Un-audited Consolidated Profit and Loss for the quarter and six months ended September 30th, 2019

(All figures in lakh except EPS)

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30/09/2019 (Unaudited)	30/06/2019 (Unaudited)	30/09/2018 (Unaudited)	30/09/2019 (Unaudited)	30/09/2018 (Unaudited)	31/03/2019 (Audited)
I. Revenue from Operations	18,662.53	18,689.94	20,894.54	37,352.47	41,756.99	81,411.22
II. Other Income	65.38	52.22	168.99	117.60	275.37	503.88
III. Total Revenue (I+II)	18,727.91	18,742.16	21,063.54	37,470.07	42,032.36	81,915.10
IV. Expenses						
(a) Cost of Materials consumed	-	38.71	170.49	38.71	173.77	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	9,634.31	9,437.00	9,637.99	19,071.31	19,173.32	38,509.49
(e) Finance cost	417.24	436.98	478.20	854.22	936.55	1,888.83
(f) Depreciation and Amortization Expense	338.68	327.45	144.71	666.13	284.02	665.90
(g) Other Expenses	6,057.50	6,234.22	8,201.10	12,291.72	16,333.02	28,951.53
Total Expenses	16,447.73	16,474.36	18,632.49	32,922.09	36,900.68	72,177.87
V. Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)	2,280.18	2,267.80	2,431.04	4,547.98	5,131.68	9,737.23
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	2,280.18	2,267.80	2,431.04	4,547.98	5,131.68	9,737.23
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Net Profit/(Loss) before tax (VII-VIII)	2,280.18	2,267.80	2,431.04	4,547.98	5,131.68	9,737.23
X. Tax expense						
1. Current Tax	398.14	390.95	476.19	789.09	1,199.01	2,033.09
2. Deferred Tax	32.98	(9.25)	24.81	23.73	39.07	15.79
3. Earlier Year Tax	-	-	-	-	-	(5.88)
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	1,849.06	1,886.10	1,930.05	3,735.16	3,893.60	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)	1,849.06	1,886.10	1,930.05	3,735.16	3,893.60	7,694.23
Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	-	-	54.47	-	62.68	16.13
(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	-	-	-	-	-	4.69
(ii) Income tax relating to items that will be reclassified to profit or loss	22.01	(36.52)	-	(14.51)	-	(207.95)
Total Other Comprehensive Income	22.01	(36.52)	54.47	(14.51)	62.68	(187.13)
Total comprehensive income for the	1,871.07	1,849.58	1,984.52	3,720.65	3,956.28	7,507.10

For KELLTON TECH SOLUTIONS LIMITED

Director

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CIN:L72200TG1993PLC016819



KELLTON TECH SOLUTIONS LIMITED.

period (Comprising Profit (Loss) and Other Comprehensive Income for the period)							
XVI. Earnings Per Equity Share (Before Extra-Ordinary Items) (of Rs. 5 each) (Not annualized)							
(a) Basic	1.94	1.92	2.06	3.86	4.10	7.79	
(b) Diluted	1.93	1.91	2.05	3.84	4.08	7.77	
XVII. Earnings Per Equity Share (After Extra-Ordinary Items) (of Rs. 5 each) (Not annualized)							
(a) Basic	1.94	1.92	2.06	3.86	4.10	7.79	
(b) Diluted	1.93	1.91	2.05	3.84	4.08	7.77	
Paid up equity share capital (Face Value of Rs. 5 each).	4,819.12	4,819.12	4,819.12	4,819.12	4,819.12	4,819.12	4819.12
Reserve excluding Revaluation reserves as per balance sheet of previous accounting year.	-	-	-	-	-	-	28,095.72

1. Segment Information

Sr.No	Particulars	Quarter Ended			Half-Year Ended		Year Ended
		30/09/2019 (Unaudited)	30/06/2019 (Unaudited)	30/09/2018 (Unaudited)	30/09/2019 (Unaudited)	30/09/2018 (Unaudited)	31/03/2019 (Audited)
1.	Segment Revenue						
	Digital Transformation	14,098.04	14,382.26	14,717.89	28,480.30	28,964.48	57,734.51
	Enterprise Solutions	3,429.06	3,035.81	3,515.29	6,464.87	6,886.58	14,053.08
	Consulting	1,135.43	1,271.87	2,661.37	2,407.30	5,905.93	9,623.63
	Total	18,662.53	18,689.94	20,894.54	37,352.47	41,756.99	81,411.22
2.	Less: Intersegment revenue			-	-	-	-
3.	Net Sales /Income from operations	18,662.53	18,689.94	20,894.54	37,352.47	41,756.99	81,411.22
4.	Segment results profit / (loss) before tax, interest and depreciation						
	Digital Transformation	5,426.41	5,713.59	5,393.15	11,140.00	11,568.95	22,052.39
	Enterprise Solutions	943.30	544.67	716.91	1,487.97	1,451.77	3,135.56
	Consulting	388.03	512.74	385.94	900.77	996.03	2,384.28
5.	Total	6,757.74	6,771.00	6,496.00	13,528.74	14,016.75	27,572.24
	Less: Un allocable Expenses	4,125.71	4,118.43	3,755.76	8,244.14	8,223.89	16,450.06
6.	Finance Cost	417.24	436.98	478.20	854.22	936.55	1,888.83
7.	Un allocable Income	65.38	52.22	168.99	117.60	275.37	503.88
8.	Total Profit Before Tax	2,280.18	2,267.80	2,431.04	4,547.98	5,131.68	9,737.23

For KELLTON TECH SOLUTIONS LIMITED

Director

Plot No. 404-405, 4th & 6th Floor, iLABS Centre, Udyog Vihar, Phase III, Gurugram, Haryana -122016, (India),
Ph: +91-124-4698900, Extn: 917, Fax: +91-124-4698949 / E-mail: info@kelltontech.com

Regd. Office: Plot No. 1367, Road No:45, Jubilee Hills, Hyderabad-500033, T.G.India Ph: +91-40-44333000, Fax :+91-40-23552358

CIN:L72200TG1993PLC016819



KELLTON TECH SOLUTIONS LIMITED.

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 and six months ended September 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 November 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.
5. The Limited Review Report given by Statutory Auditors of the Company is as per the SEBI Circular no. CIR/CFD/CMD1/80/2019 dated July 19, 2019

Place: Hyderabad
Date: 14.11.2019

For Kellton Tech Solutions Limited

Niranjan Chintamani
Chairman
DIN: 01658591





KELLTON TECH SOLUTIONS LIMITED.

**Kellton Tech Solutions Limited
Consolidated Statement of Assets and Liabilities**

S.No	Particulars	Rs. in Lacs	Rs. in Lacs
		30.09.2019	31.03.2019
		Un-audited	Audited
1	ASSETS		
	Non-current assets		
	Property, Plant and Equipment	1,124.42	998.89
	Capital work-in-progress	-	-
	Right to use assets	1,457.51	-
	Goodwill	23,846.22	19,901.13
	Other Intangible assets	1,006.10	1,068.58
	Financial Assets		
	(i) Investments	-	-
	(ii) Loans	-	-
	(iii) Others	173.23	197.63
	Deferred tax assets (net)	-	-
	Other non-current assets	1,524.41	2,133.35
	Total Non-Current Assets	29,131.89	24,299.58
2	Current assets		
	Inventories	227.64	266.35
	Financial Assets		
	(i) Trade receivables	18,433.27	18,039.28
	(ii) Cash and cash equivalents	3,343.63	2,585.23
	(iii) Loans	-	-
	Others financial assets	9,131.60	8,523.61
	Current Tax Assets (Net)		
	Other current assets	6,553.59	6,181.94
	Total Current Assets	37,689.73	35,596.41
	Total Assets	66,821.62	59,895.99
	EQUITY AND LIABILITIES		
	Equity Share capital	4,819.12	4,819.12
	Other Equity	31,682.06	28,095.72
	Total Equity	36,501.18	32,914.84
	LIABILITIES		
1	Non-current liabilities		
	Financial Liabilities		
	(i) Borrowings	3,931.24	3,592.54
	(ii) Provisions	177.61	179.66

For KELLTON TECH SOLUTIONS LIMITED

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KELLTON TECH SOLUTIONS LIMITED.

	(iii)	Other financial liabilities	3,608.87	2,197.21
		Lease Liabilities	1,774.70	-
		Deferred Tax Liabilities	288.01	256.98
		Total Non-Current Liabilities	9,780.43	6,226.39
2		Current liabilities		
		Financial Liabilities		
	(i)	Borrowings	7,117.27	6,916.63
	(ii)	Trade payables	3,055.66	3,646.97
	(iii)	Other financial liabilities	1,863.77	1,829.76
		Other current liabilities	1,608.56	1,814.17
		Provisions	4,203.17	4,538.38
		Current Tax Liabilities (Net)	2,691.58	2,008.85
		Total Current Liabilities	20,540.01	20,754.76
		Total Equity and Liabilities	66,821.62	59,895.99

Place: Hyderabad
Date: 14.11.2019

For Kellton Tech Solutions Limited


Niranjan Chintam
Chairman
DIN: 01658591





KELLTON TECH SOLUTIONS LIMITED.

**Kellton Tech Solutions Limited
Unaudited Consolidated Statement of Cash Flow**

(In Lakh)

	Half-year ended Sep 30'2019	Year ended March 31'2019
Cash flow from Operating Activities		
Profit for the Period	4,547.98	9,737.23
Adjustments for :		
Depreciation and amortization expense	666.13	665.90
Expense on employee stock based compensation	9.72	21.67
Allowance for doubtful debt	-	5.42
Bad Debts	-	30.47
Finance costs	854.22	1,888.83
Miscellaneous expenses written back	-	8.38
Foreign currency translation	(14.51)	(187.13)
Loss on disposal of property, plant and equipment	-	0.98
Changes in operating assets and liabilities		
Trade receivables	(393.99)	656.26
Other assets	(307.58)	(2,770.29)
Trade payables	(591.32)	(1,044.67)
Other liabilities	(205.62)	(92.24)
Provisions	(337.25)	(237.28)
Net cash provided by operating activities before taxes	4,227.78	8,683.51
Income taxes paid	713.76	(2,791.27)
Net cash provided by operating activities	4,941.54	5,892.24
Cash flow from investing activities		
Purchase of property, plant and equipment	(472.44)	(1,101.20)
Goodwill and capital reserve	(3,979.32)	1,181.54
Earnout payments-(net)	1,411.67	(3,931.78)
Net cash (used in)or provided by investing activities	(3,040.09)	(3,851.43)
Cash flow from financing activities		
Finance costs paid	(854.22)	(1,888.83)
Change in loans and borrowings	573.35	942.84
Repayment of lease liabilities	(248.84)	-
Changes in Reserves	(613.35)	(564.77)
Net cash used in financing activities	(1,143.05)	(1,510.75)
Net increase in cash and cash equivalents	758.40	530.06
Cash and cash equivalents including bank balances other than cash and cash equivalent at the beginning of the period	2,585.23	2,055.18
Cash and cash equivalents including bank balances other than cash and cash equivalent at the end of the period	3,343.63	2,585.23

Place: Hyderabad
Date: 14.11.2019

For Kellton Tech Solutions Limited


 Niranjana Chintam
 Chairman
 DIN: 01658591