



Limited Review Report

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

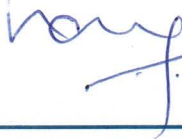
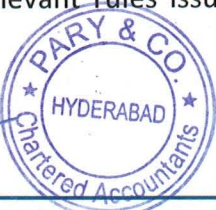
1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Kellton Tech Solutions Limited** ("Company") and its subsidiaries (together, the "Group") for the quarter ended December 31, 2018 and year to date from April 1, 2018 to December 31, 2018 (the "Statement") 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.

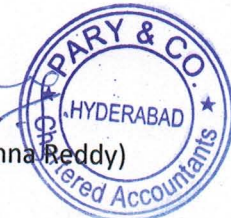
5. Based on our review conducted as above and on consideration of report of other auditors on the unaudited separate quarterly financial results and on other financial information of the components, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited 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 PARY & Co.,
Chartered Accountants
FRN: 007288C


(P Vamshi Krishna Reddy)
Partner
M.NO.224674



Date 14/02/2019



KELLTON TECH SOLUTIONS LIMITED.

Statement of Un-audited Consolidated Profit and Loss for the quarter and Nine months ended December 31st, 2018

(All figures in lakh except EPS)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2018 (Unaudited)	30/09/2018 (Unaudited)	31/12/2017 (Unaudited)	31/12/2018 (Unaudited)	31/12/2017 (Unaudited)	31/03/2018 (Audited)
I. Revenue from Operations	20638.01	20894.54	20972.59	62394.99	56855.35	78,348.00
II. Other Income	137.54	168.99	105.46	412.91	276.21	274.43
III. Total Revenue (I+II)	20775.55	21063.54	21078.05	62807.90	57131.56	78,622.43
IV. Expenses						
(a) Cost of Materials consumed	1898.68	170.49	2363.30	2072.45	2771.09	3,515.46
(b) Purchase of Stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories or finished goods, work in progress and Stock-in-trade	-	-	-	-	-	-
(d) Employee benefits Expense	9671.00	9637.99	8599.40	28844.32	25777.51	34,966.39
(e) Finance cost	485.23	478.20	434.61	1421.79	1139.53	1,628.44
(f) Depreciation and Amortization Expense	145.64	144.71	140.10	429.65	369.26	537.19
(g) Other Expenses	6258.81	8201.10	6955.65	22591.83	20121.31	28,028.49
Total Expenses	18459.36	18632.49	18493.06	55360.04	50178.70	68,675.97
V. Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)	2316.19	2431.04	2584.99	7447.86	6952.86	9,946.46
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	2316.19	2431.04	2584.99	7447.86	6952.86	9,946.46
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Net Profit/(Loss) before tax (VII-VIII)	2316.19	2431.04	2584.99	7447.86	6952.86	9,946.46
X. Tax expense						
1. Current Tax	440.81	476.19	864.48	1639.82	2272.89	3,017.84
2. Deferred Tax	28.20	24.81	16.74	67.27	71.98	89.14
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	1847.18	1930.05	1703.77	5740.77	4607.99	6,839.48
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)	1847.18	1930.05	1703.77	5740.77	4607.99	6,839.48
Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	62.10	(54.47)	-	(0.58)	(0.44)	28.91
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	0.15	(10.00)
B (i) Items that will be reclassified to profit or loss	-	-	(95.90)	-	(41.77)	(499.72)
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income	62.10	(54.47)	(95.90)	(0.58)	(42.06)	(480.81)
Total comprehensive income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	1785.07	1984.52	1607.87	5741.35	4565.93	6,358.67
XVI. Earnings Per Equity Share (Before Extra-Ordinary Items) (of Rs. 5 each) (Not annualized)						
(a) Basic	1.85	2.06	1.70	5.96	4.84	6.60
(b) Diluted	1.84	2.05	1.67	5.93	4.75	6.58

For KELLTON TECH SOLUTIONS LIMITED

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CIN:L72200TG1993PLC016819



KELLTON TECH SOLUTIONS LIMITED.

XVII. Earnings Per Equity Share (After Extra-Ordinary Items) (of Rs. 5 each)(Not annualized)						
(a) Basic	1.85	2.06	1.70	5.96	4.84	6.60
(b) Diluted	1.84	2.05	1.67	5.93	4.75	6.58
Paid up equity share capital (Face Value of Rs. 5 each).	4,819.12	4,819.12	2368.34	4,819.12	2368.34	4,819.12
Reserve excluding Revaluation reserves as per balance sheet of previous accounting year.		-	-	-	-	21,195.14

Notes:

1. Segment Information

Sr.No	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31/12/2018 (Unaudited)	30/09/2018 (Unaudited)	31/12/2017 (Unaudited)	31/12/2018 (Unaudited)	31/12/2017 (Unaudited)	31/03/2018 (Audited)
1.	Segment Revenue						
	Digital Transformation	14,481.29	14,717.89	15021.44	43,445.77	37692.43	52,969.29
	Enterprise Solutions	3657.02	3,515.29	3134.86	10,543.61	10259.92	13,778.96
	Consulting	2499.69	2,661.37	2816.29	8,405.62	8903.00	11,599.75
	Total	20638.01	20,894.54	20972.59	62,394.99	56855.35	78,348.00
2.	Less: Intersegment revenue		-				-
3.	Net Sales /Income from operations	20638.01	20,894.54	20972.59	62,394.99	56855.35	78,348.00
4.	Segment results profit / (loss) before tax, interest and depreciation						
	Digital Transformation	4699.41	5,393.15	5971.60	16,268.36	17158.05	23,235.58
	Enterprise Solutions	784.84	716.91	1173.13	2,236.61	3246.74	3,826.62
	Consulting	713.07	385.94	997.95	1,709.10	3024.01	3,365.51
5.	Total	6197.31	6,496.00	8142.68	20,214.07	23428.80	30,427.71
	Less: Un allocable Expenses	3533.43	3,755.76	5228.54	11,757.32	15612.62	19,126.74
6.	Finance Cost	485.23	478.20	434.61	1,421.79	1139.53	1,628.44
7.	Un allocable Income	137.54	168.99	105.46	412.91	276.21	274.43
8.	Total Profit Before tax	2316.19	2,431.04	2584.99	7,447.86	6952.86	9,946.96

*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.

3. The Statutory Auditors of the Company have conducted a limited review of the financial results for the quarter and nine months ended December 31st, 2018 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 February 14th, 2019.

Place: Hyderabad
Date: 14.02.2019

For Kellton Tech Solutions Limited

Niranjan Chintam
Chairman
DIN: 01658591

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