



### 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 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement 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.,**

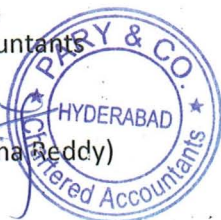
Chartered Accountants

FRN: 007288C

(P Vamshi Krishna Reddy)

Partner

M.NO.224674



**Date 14/02/2019**



## KELLTON TECH SOLUTIONS LIMITED.

### Statement of Un-audited Standalone Profit and Loss for the quarter and nine months ended December 31<sup>st</sup>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	4089.99	2389.39	4640.50	8484.86	9167.33	12,254.39
II. Other Income	137.20	99.61	70.46	396.03	167.80	247.52
III. Total Revenue (I+II)	4227.19	2488.99	4710.96	8880.89	9335.13	12,501.91
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	1420.30	1329.13	1248.21	3985.15	3588.82	4,812.29
(e) Finance cost	124.31	103.53	121.41	326.44	295.48	388.27
(f) Depreciation and Amortization Expense	55.13	54.18	54.45	161.34	159.40	216.96
(g) Other Expenses	420.11	554.11	482.08	1454.13	1484.65	2,162.23
Total Expenses	3918.53	2211.44	4269.45	7999.52	8299.44	11,095.22
V. Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)	308.66	277.56	441.51	881.38	1035.69	1,406.69
VI. Exceptional Items						-
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	308.66	277.56	441.51	881.38	1035.69	1,406.69
VIII. Extraordinary Items						-
IX. Net Profit/(Loss) before tax (VII-VIII)	308.66	277.56	441.51	881.38	1035.69	1,406.69
X. Tax expense						
1. Current Tax	78.52	54.48	100.20	198.00	248.85	442.78
2. Deferred Tax	0.03	0.52	0.52	1.07	1.04	(21.66)
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	230.11	222.56	340.79	682.31	785.80	985.57
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)	230.11	222.56	340.79	682.31	785.80	985.57
Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss		-	-		(0.44)	(28.91)
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-		0.15	--
B (i) Items that will be reclassified to profit or loss		-	-			10.00
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-			-
Total Other Comprehensive		-	-		(0.29)	(18.90)

For KELLTON TECH SOLUTIONS LIMITED

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

Director





## KELLTON TECH SOLUTIONS LIMITED.

Income						
XVI. Total Comprehensive Income/ (Loss) after taxes, minority interest and share of profit/(loss) of associates	230.11	222.56	340.79	682.31	785.51	1,004.48
XVII. Earnings Per Equity Share (Before Extra-Ordinary Items) (of Rs.5 each) (not annualized)						
(a) Basic	0.24	0.23	0.36	0.71	0.83	1.04
(b) Diluted	0.24	0.23	0.36	0.70	0.82	1.04
XVIII. Earnings Per Equity Share (After Extra-Ordinary Items) (of Rs.5 each) (not annualized)						
(a) Basic	0.24	0.23	0.36	0.71	0.83	1.04
(b) Diluted	0.24	0.23	0.36	0.70	0.82	1.04
Paid up equity share capital (Face Value of Rs. 5 each).	4819.12	4819.12	2368.34	4819.12	2368.34	4,819.12
Total Reserves	-	-	--	-	-	5,502.48

### 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 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.

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

Place: Hyderabad  
Date: 14.02.2019

For Kellton Tech Solutions Limited

  
Niranjan Chintam  
Chairman  
DIN: 01658591