

To

The General Manager, Listing Department, BSE 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/Madam,

Sub: Outcome of the Board Meeting held on Friday November 10, 2023 under Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [“Listing Regulations”]

The Board of Directors of the Company at its meeting held on November 10, 2023, which commenced at 05:00 P.M. and concluded at 06:00 P.M. has, inter-alia, considered and approved the following businesses:

1. Considered and approved the Unaudited (Consolidated & Standalone) Financial Results for the Quarter and Half Year ended September 30, 2023
2. Considered Limited Review Report (Consolidated & Standalone) dated November 10, 2023, issued by Statutory Auditor of the Company for the period ended September 30, 2023.

This is for your information and records.

**Thanking You,
Yours faithfully,
For Kelton Tech Solutions Limited**

**Rahul Jain
Company Secretary and Compliance Officer**

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 September 30, 2023 and year to date from April 1, 2023 to September 30, 2023 (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.
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. 40,061.50 Lakhs as at September 30, 2023. Total Revenue of Rs. 19,910.15 Lakhs and Rs. 40,476.14 Lakhs, Total Net Profit after Tax of Rs. 1,373.57 Lakhs and Rs. 2,603.54 Lakhs, Total Comprehensive Income of Rs. 1,444.73 Lakhs and Rs. 2,618.39 Lakhs, for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023, respectively as considered in the consolidated unaudited financial results. These interim financial results have been certified 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 the certification of the management and procedures performed by us stated above.

Our Conclusion on the Statement is not modified in respect of the above matter.

For ANANT RAO & MALLIK

Chartered Accountants

FRN : 006266S



V. ANANT RAO

Partner

M.No. : 022644

UDIN : 23022644BGUPVZ6481



Place: Hyderabad

Date: 10-11-2023

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 ended 30-09-2023 include results of the following entities :

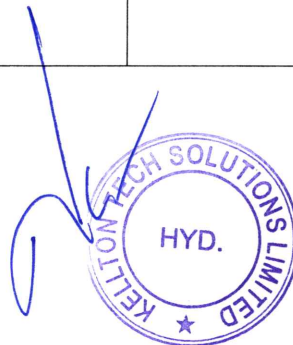
Sl.No	Name of the Entity	Status
1	Kellton Dbydx Software Private Limited	Wholly Owned Subsidiary
2	Kellton Tech Inc	Wholly Owned Subsidiary
3	Kellton Tech Solutions Inc	Wholly Owned Subsidiary
4	Kellton Tech Limited (Ireland)	Wholly Owned Subsidiary
5	Evantage Solutions Inc	Step Down Subsidiary (Wholly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



**Statement of Unaudited Consolidated Profit and Loss for the quarter and Six months ended
September 30th, 2023**

(All Figures in lakh except EPS)

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30/09/2023 (Unaudited)	30/06/2023 (Unaudited)	30/09/2022 (Unaudited)	30/09/2023 (Unaudited)	30/09/2022 (Unaudited)	31/03/2023 (Audited)
I. Revenue from Operations	24,058.06	24,902.76	22,718.52	48,960.82	44,374.12	91,732.58
II. Other Income	43.51	48.51	66.44	92.02	98.13	222.48
III. Total Revenue (I+II)	24,101.57	24,951.27	22,784.96	49,052.84	44,472.25	91,955.06
IV. Expenses						
(a) Cost of Materials consumed	-	-	3.30	-	3.30	32.54
(b) Purchase of Stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories or finished goods, work in progress and Stock- in- trade	-	-	-	-	-	-
(d) Employee benefits Expense	10,318.18	12,271.91	10,687.51	22,590.09	21,919.67	46,356.86
(e) Finance cost	449.28	436.47	269.62	885.75	520.87	1,143.95
(f) Depreciation and Amortization Expense	361.00	403.08	320.30	764.08	625.32	1,446.01
(g) Other Expenses	11,099.59	9,884.21	9,494.35	20,983.80	17,399.43	35,995.98
Total Expenses	22,228.05	22,995.67	20,775.08	45,223.72	40,468.59	84,975.34
V. Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)	1,873.52	1,955.60	2,009.88	3,829.12	4,003.66	6,979.72
VI. Exceptional Items	-	-	2.88	-	2.88	(18,407.12)
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	1,873.52	1,955.60	2,012.76	3,829.12	4,006.54	(11,427.40)
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Net Profit/(Loss) before tax (VII-VIII)	1,873.52	1,955.60	2,012.76	3,829.12	4,006.54	(11,427.40)
X. Tax expense						
1.Current Tax	215.54	408.84	327.56	624.38	689.96	1,285.71
2. Deferred Tax	5.00	5.00	5.00	10.00	10.00	(24.65)
3.Earlier Year Tax	-	-	(3.23)	-	(3.23)	(7.57)
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	1,652.98	1,541.76	1,683.43	3,194.74	3,309.81	(12,680.89)
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)	1,652.98	1,541.76	1,683.43	3,194.74	3,309.81	(12,680.89)
Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(19.70)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(5.73)
B (i) Items that will be reclassified to profit or loss	71.15	(56.30)	63.78	14.85	165.06	(382.22)
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income	71.15	(56.30)	63.78	14.85	165.06	(407.65)
Total comprehensive income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	1,724.13	1,485.46	1,747.21	3,209.59	3,474.87	(13,088.54)



XVI. Earnings Per Equity Share (Before Extra-Ordinary Items) (of Rs. 5 each) (Not annualized)							
(a) Basic	1.78	1.54	1.81	3.32	3.60	(13.56)	
(b) Diluted	1.78	1.54	1.81	3.32	3.60	(13.53)	
XVII. Earnings Per Equity Share (After Extra-Ordinary Items) (of Rs. 5 each)(Not annualized)							
(a) Basic	1.78	1.54	1.81	3.32	3.60	(13.56)	
(b) Diluted	1.78	1.54	1.81	3.32	3.60	(13.53)	
Paid up equity share capital (Face Value of Rs. 5 each).	4,826.54	4,826.54	4,824.79	4,826.54	4,824.79	4,826.54	
Reserve excluding Revaluation reserves as per balance sheet of previous accounting year.	-	-	-	-	-	-	32,475.68

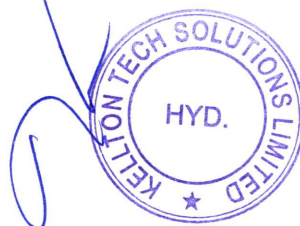
1. Segment Information

Sr.No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30/09/2023 (Unaudited)	30/06/2023 (Unaudited)	30/09/2022 (Unaudited)	30/09/2023 (Unaudited)	30/09/2022 (Unaudited)	31/03/2023 (Audited)
1.	Segment Revenue						
	Digital Transformation	19,733.87	20,418.46	18,616.36	40,152.33	36,363.54	75,179.52
	Enterprise Solutions	3,399.96	3,515.54	3,205.77	6,915.50	6,243.85	12,923.38
	Consulting	924.23	968.76	896.39	1,892.99	1,766.73	3,629.68
	Total	24,058.06	24,902.76	22,718.52	48,960.82	44,374.12	91,732.58
2.	Less: Intersegment revenue						
3.	Net Sales /Income from operations	24,058.06	24,902.76	22,718.52	48,960.82	44,374.12	91,732.58
4.	Segment results profit / (loss) before tax, interest and depreciation						
	Digital Transformation	6,358.97	6,242.53	5,408.65	12,601.50	10,467.65	22,164.72
	Enterprise Solutions	770.88	748.96	626.89	1,519.84	1,213.02	2,589.41
	Consulting	200.50	201.63	187.83	402.13	369.33	755.96
5.	Total	7,330.35	7,193.12	6,223.37	14,523.47	12,050.00	25,510.09
	Less: Un allocable Expenses	5,051.06	4,849.56	4,010.31	9,900.62	7,623.60	17,608.90
6.	Finance Cost	449.28	436.47	269.62	885.75	520.87	1,143.95
7.	Un allocable Income	43.51	48.51	69.32	92.02	101.01	230.27
8.	Exceptional Items	-	-	-	-	-	18,414.91
9.	Total Profit Before Tax	1,873.52	1,955.60	2,012.76	3,829.12	4,006.54	(11,427.40)

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.



3. The Statutory Auditors of the Company have conducted a limited review of the financial results for the quarter and six months ended September 30th, 2023 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 10th, 2023.

4. 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: 10.11.2023

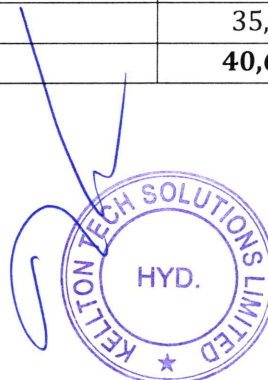
For Kellton Tech Solutions Limited

Niranjan Chintam
Chairman
DIN: 01658591



Kellton Tech Solutions Limited
Consolidated Statement of Assets and Liabilities

S.No	Particulars	Rs. in Lacs	
		30.09.2023	31.03.2023
		Un-Audited	Audited
1	ASSETS		
	Non-current assets		
	Property, Plant and Equipment	837.07	965.17
	Capital work-in-progress	-	-
	Right to use assets	836.35	1,133.14
	Goodwill	1,150.32	1,150.32
	Other Intangible assets	3,347.53	3,133.44
	Financial Assets		
	(i) Investments	-	-
	(ii) Loans	-	-
	(iii) Others	127.40	86.98
	Deferred tax assets (net)	-	-
	Other non-current assets	942.41	1,027.99
	Total Non-Current Assets	7,241.08	7,497.04
2	Current assets		
	Inventories	-	-
	Financial Assets		
	(i) Trade receivables	27,424.73	25,662.61
	(ii) Cash and cash equivalents	3292.00	2,982.75
	(iii) Loans	-	-
	Others financial assets	19,131.24	17,850.92
	Current Tax Assets (Net)	833.50	485.82
	Other current assets	5,220.46	5,170.29
	Total Current Assets	55,901.93	52,152.39
	Total Assets	63,143.01	59,649.43
	EQUITY AND LIABILITIES		
	Equity Share capital	4,826.54	4,826.54
	Other Equity	35,810.91	32,475.68
	Total Equity	40,637.45	37,302.22



LIABILITIES			
1	Non-current liabilities		
	Financial Liabilities		
	(i) Borrowings	3,825.20	4,256.25
	(ii) Provisions	426.11	452.88
	(iii) Other non-current liabilities	17.43	35.22
	(iv) Other financial liabilities	24.91	18.80
	Lease Liabilities	934.71	1,243.05
	Deferred Tax Liabilities	186.24	181.32
	Total Non-Current Liabilities	5,414.60	6,187.52
2	Current liabilities		
	Financial Liabilities		
	(i) Borrowings	10,426.91	9,274.68
	(ii) Trade payables	1,980.02	2,013.97
	(iii) Other financial liabilities	1,525.07	1,425.52
	Other current liabilities	1,051.16	1,177.33
	Provisions	2,107.80	2,268.19
	Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	17,090.96	16,159.69
	Total Equity and Liabilities	63,143.01	59,649.43

Place: Hyderabad
Date: 10.11.2023

For **Kellton Tech Solutions Limited**

Niranjan Chintam
Chairman
DIN: 01658591



KELLTON TECH SOLUTIONS LIMITED
Unaudited Consolidated Statement of Cash Flow

(In Lakh)

	Half Yearly Ended	Year Ended
	30.09.2023	31.03.2023
	(Un-Audited)	(Audited)
Cash flow from Operating Activities		
Profit for the Period	3,829.11	(11,427.40)
Adjustments for :		
Depreciation and amortization expense	764.08	1,446.01
Expense on employee stock based compensation	27.02	35.60
Bad Debts	-	75.92
Finance costs	885.75	1,143.95
Foreign currency translation	14.85	(382.22)
Profit on disposal of property, plant and equipment	-	7.79
Good will Write-off	-	18,414.91
Changes in operating assets and liabilities		
Trade receivables	(1,762.12)	(3,478.40)
Other assets	(1,285.32)	(1,576.81)
Trade payables	(33.95)	500.99
Other liabilities	(143.96)	(49.02)
Provisions	(187.16)	(174.59)
Net cash provided by operating activities before taxes	2,108.30	4,536.73
Income taxes paid	(977.14)	(2,108.50)
Net cash provided by operating activities	1,131.16	2,428.23
Cash flow from investing activities		
Purchase of property, plant and equipment	(553.28)	(2,079.67)
Goodwill and capital reserve	(37.10)	133.97
Earnout payments-(net)	43.20	(5,267.42)
Net cash (used in)or provided by investing activities	(547.18)	(7,213.12)
Cash flow from financing activities		
Proceeds from Issue of share capital under ESOP scheme	-	9.47
Finance costs paid	(885.75)	(1,143.95)
Change in loans and borrowings	820.73	3,482.41
Changes in Reserves	98.63	2,452.54
Repayment of Lease Liabilities	(308.34)	485.63
Net cash used in financing activities	(274.73)	5,286.10
Net increase in cash and cash equivalents	309.25	501.21
Cash and cash equivalents including bank balances other than cash and cash equivalent at the beginning of the period	2,982.75	2,481.54
Cash and cash equivalents including bank balances other than cash and cash equivalent at the end of the period	3,292.00	2,982.75

Place : Hyderabad
Date : 10.11.2023

For Kellton Tech Solutions Limited

Niranjan Chintam
Chairman
DIN : 01658590



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 September 30, 2023 and year to date from April 1, 2023 to September 30, 2023 (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 ANANT RAO & MALLIK

Chartered Accountants

FRN : 0062665



V. ANANT RAO

Partner

M.No. : 022644

UDIN : 23022644BGUPVY9563



Place : Hyderabad

Date : 10-11-2023

**Statement of un-audited Standalone Profit and Loss for the quarter and six months ended
September 30th 2023**

(All figures in lakh except EPS)

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30/09/2023 (Unaudited)	30/06/2023 (Unaudited)	30/09/2022 (Unaudited)	30/09/2023 (Unaudited)	30/09/2022 (Unaudited)	31/03/2023 (Audited)
I. Revenue from Operations	4,167.79	4,363.30	4,195.72	8,531.09	7,955.19	17,085.40
II. Other Income	23.62	21.98	66.38	45.60	98.01	222.48
III. Total Revenue (I+II)	4,191.41	4,385.28	4,262.10	8,576.69	8,053.20	17,307.88
IV. Expenses						
(a) Cost of Materials consumed	-	-	3.30	-	3.30	32.54
(b) Purchase of Stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories or finished goods, work in progress and Stock-in-trade	-	-	-	-	-	-
(d) Employee benefits Expense	2,719.63	3,125.39	2,954.69	5,845.02	5,751.69	12,233.93
(e) Finance cost	185.87	176.13	131.31	362.00	262.73	546.47
(f) Depreciation and Amortization Expense	166.25	164.36	142.45	330.61	279.48	597.26
(g) Other Expenses	755.27	527.60	643.05	1,282.87	1,024.53	2,567.10
Total Expenses	3,827.02	3,993.48	3,874.80	7,820.50	7,321.73	15,977.30
V. Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)	364.39	391.80	387.30	756.19	731.47	1,330.58
VI. Exceptional Items	-	-	2.88	-	2.88	7.79
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	364.39	391.80	390.18	756.19	734.35	1,338.37
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Net Profit/(Loss) before tax (VII-VIII)	364.39	391.80	390.18	756.19	734.35	1,338.37
X. Tax expense						
1. Current Tax	80.00	75.00	75.00	155.00	150.00	416.37
2. Deferred Tax	5.00	5.00	5.00	10.00	10.00	(23.69)
3. Earlier year Tax	-	-	(3.23)	-	(3.23)	(3.23)
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	279.39	311.80	313.41	591.19	577.58	948.92
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)	279.39	311.80	313.41	591.19	577.58	948.92
Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(19.70)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(5.73)
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	(25.43)
XVI. Total Comprehensive Income/ (Loss) after taxes, minority interest and share of profit/(loss) of associates	279.39	311.80	313.41	591.19	577.58	923.49



XVII. Earnings Per Equity Share (Before Extra-Ordinary Items) (of Rs.5 each) (not annualized)						
(a) Basic	0.29	0.32	0.33	0.61	0.60	0.96
(b) Diluted	0.29	0.32	0.33	0.61	0.60	0.95
XVIII. Earnings Per Equity Share (After Extra-Ordinary Items) (of Rs.5 each) (not annualized)						
(a) Basic	0.29	0.32	0.33	0.61	0.60	0.96
(b) Diluted	0.29	0.32	0.33	0.61	0.60	0.95
Paid up equity share capital (Face Value of Rs. 5 each).	4,826.54	4,826.54	4,824.79	4,826.54	4,824.79	4,826.54
Total Reserves	-	-	-	-	-	10,253.79

Notes:

- Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.
- The Statutory Auditors of the Company have conducted a limited review of the financial results for the quarter and six months ended September 30th, 2023 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 10th, 2023.
- The Company does not have multiple segments for Standalone financials.
- 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: 10.11.2023

For Kellton Tech Solutions Limited

Niranjan Chintam
Chairman
DIN: 01658591



Kellton Tech Solutions Limited
Standalone Statement of Assets and Liabilities

S.No	Particulars	Rs. in Lacs	Rs. in Lacs
		30.09.2023	31.03.2023
		Un-Audited	Audited
1	ASSETS		
	Non-current assets		
	Property, Plant and Equipment	828.47	949.39
	Capital work-in-progress	-	-
	Right to use Assets	786.54	965.70
	Goodwill	962.50	962.50
	Other Intangible assets	-	-
	Financial Assets		
	(i) Investments	8,692.18	8,692.18
	(ii) Loans	-	-
	(iii) Others	112.22	80.25
	Deferred tax assets (net)	150.70	160.70
	Other non-current assets	133.16	225.67
	Total Non-Current Assets	11,665.77	12,036.39
2	Current assets		
	Inventories	-	-
	Financial Assets		
	(i) Trade receivables	5,860.69	5,348.21
	(ii) Cash and cash equivalents	688.51	686.30
	(iii) Loans	-	-
	Others financial assets	3,880.40	3,004.29
	Current Tax Assets (Net)	376.05	298.88
	Other current assets	610.06	904.50
	Total Current Assets	11,415.71	10,242.18
	Total Assets	23,081.48	22,278.57
	EQUITY AND LIABILITIES		
	Equity Share capital	4,826.54	4,826.54
	Other Equity	10,872.01	10,253.79
	Total Equity	15,698.55	15,080.33



LIABILITIES			
1	Non-current liabilities		
	Financial Liabilities		
	(i) Borrowings	1,018.28	1,106.15
	(ii) Provisions	426.11	452.88
	(iii) Other non-current liabilities	17.43	35.22
	Lease Liabilities	863.59	1022.41
	Deferred Tax Liabilities	-	-
	Total Non-Current Liabilities	2,325.41	2,616.66
2	Current liabilities		
	Financial Liabilities		
	(i) Borrowings	2,955.50	2,247.18
	(ii) Trade payables	156.00	447.96
	(iii) Other financial liabilities	723.06	603.32
	Other current liabilities	442.24	725.51
	Provisions	780.72	557.61
	Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	5,057.52	4,581.58
	Total Equity and Liabilities	23,081.48	22,278.57

Place: Hyderabad
Date: 10.11.2023

For **Kellton Tech Solutions Limited**

Niranjan Chintam
Chairman
DIN: 01658591



KELLTON TECH SOLUTIONS LIMITED
Unaudited Standalone Statement of Cash Flow

(In Lakh)

	Half Yearly Ended	Year Ended
	30.09.2023	31.03.2023
	(Un-Audited)	(Audited)
Cash flow from Operating Activities		
Profit for the Period	756.19	1,338.38
Adjustments for :		
Depreciation and amortization expense	330.61	597.26
Expense on employee stock based compensation	25.45	61.45
Bad Debts	-	41.57
Finance costs	362.00	546.47
Profit on disposal of property, plant and equipment	-	7.79
Loss on disposal of property, plant and equipment		
Changes in operating assets and liabilities		
Trade receivables	(512.48)	(6.75)
Other assets	(519.57)	(589.23)
Trade payables	(291.96)	87.83
Other liabilities	(301.06)	(43.12)
Provisions	196.34	274.14
Net cash provided by operating activities before taxes	45.52	2,315.79
Income taxes paid	232.17	610.55
Net cash provided by operating activities	(186.65)	1,705.24
Cash flow from investing activities		
Purchase of property, plant and equipment	(30.54)	(242.58)
Net cash (used in) or provided by investing activities	(30.54)	(242.58)
Cash flow from financing activities		
Proceeds from Issue of share capital under ESOP scheme	-	9.47
Finance costs paid	(362.00)	(546.47)
Change in loans and borrowings	740.22	(285.40)
Repayment of Lease liabilities	(158.82)	(254.33)
Net cash used in financing activities	219.40	(1,076.73)
Net increase in cash and cash equivalents	2.21	385.93
Cash and cash equivalents including bank balances other than cash and cash equivalent at the beginning of the period	686.30	300.37
Cash and cash equivalents including bank balances other than cash and cash equivalent at the end of the period	688.51	686.30

Place : Hyderabad

Date : 10.11.2023

For Kellton Tech Solutions Limited

Niranjan Chintam

Chairman

DIN : 01658591

