



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, 2021 and year to date from April 1, 2021 to June 30, 2021 (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 : 006266S

V. ANANT RAO
Partner

M.NO. 022644

UDIN : 21022644AAASD7722



Place : Hyderabad
Date : 14-08-2021



KELLTON TECH SOLUTIONS LIMITED.

Statement of Unaudited Standalone Profit and Loss for the quarter ended June 30th 2021

(All figures in lakh except EPS)

	Quarter Ended			Year Ended
	30/06/2021 (Unaudited)	31/03/2021 (Audited)	30/06/2020 (Unaudited)	31/03/2021 (Audited)
I. Revenue from Operations	2,560.88	4,448.26	2,299.34	11,924.91
II. Other Income	27.21	29.98	107.48	306.89
III. Total Revenue (I+II)	2,588.09	4,478.24	2,406.82	12,231.80
IV. Expenses				
(a) Cost of Materials consumed	14.88	1,112.35	-	1,462.14
(b) Purchase of Stock-in-trade	-	-	-	-
(c) Changes in inventories or finished goods, work in progress and Stock-in-trade	-	-	-	-
(d) Employee benefits Expense	1,836.79	1,944.77	1,493.37	6,685.15
(e) Finance cost	109.90	150.79	137.87	597.11
(f) Depreciation and Amortization Expense	115.71	125.62	155.47	575.70
(g) Other Expenses	238.47	539.63	343.90	1,384.01
Total Expenses	2,315.75	3,873.16	2,130.61	10,704.11
V. Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)	272.34	605.08	276.21	1,527.69
VI. Exceptional Items	0.17	-	-	2.37
VII. Profit/(Loss) before extraordinary items and tax (V+VI)	272.51	605.08	276.21	1,530.06
VIII. Extraordinary Items	-	-	-	-
IX. Net Profit/(Loss) before tax (VII-VIII)	272.51	605.08	276.21	1,530.06
X. Tax expense				
1. Current Tax	75.00	203.00	82.00	435.00
2. Deferred Tax	5.00	14.12	5.00	29.12
3. Earlier year Tax	-	(37.97)	-	(37.97)
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	192.51	425.93	189.21	1,103.91
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)	192.51	425.93	189.21	1,103.91
Other Comprehensive Income				
A (i) Items that will not be reclassified to profit or loss	-	(3.00)	-	(3.00)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(0.87)	-	(0.87)
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	-	(3.87)	-	(3.87)
XVI. Total Comprehensive Income/ (Loss) after taxes, minority interest and share of profit/(loss) of associates	192.51	422.06	189.21	1,100.04





KELLTON TECH SOLUTIONS LIMITED.

XVII. Earnings Per Equity Share (Before Extra-Ordinary Items) (of Rs.5 each) (not annualized)				
(a) Basic	0.20	0.43	0.20	1.14
(b) Diluted	0.20	0.44	0.19	1.14
XVIII. Earnings Per Equity Share (After Extra-Ordinary Items) (of Rs.5 each) (not annualized)				
(a) Basic	0.20	0.43	0.20	1.14
(b) Diluted	0.20	0.44	0.19	1.14
Paid up equity share capital (Face Value of Rs. 5 each).	4,819.46	4,819.12	4,819.12	4,819.12
Total Reserves	-	-	-	8,456.64

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, 2021 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, 2021.
3. The Company does not have multiple segments for Standalone financials.
4. The figures of the preceding quarter ended March 31, 2021 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2021 and the unaudited published year-to-date figures up to December 31, 2020, being the date of the end of the third quarter of the previous financial year which were subjected to limited review.
5. During the quarter ended June 30, 2021, pursuant to Employees Stock Option Scheme 2013, 6,668 shares were allotted. Consequent to this allotment, the paid-up share capital of the Company has increased from Rs.48,19,12,340 to Rs. 48,19,45,680.
6. The full impact of COVID-19 still remains uncertain and could be different from the estimates considered while preparing these Unaudited Consolidated Financial Results. The Group will continue to closely monitor any material changes to future economic conditions.
7. 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: 14.08.2021

For Kellton Tech Solutions Limited

Niranjan Chintam
Chairman
DIN: 01658591

