

SASTRI & SHAH

Chartered Accountants

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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, 2018 and year to date from April 1, 2018 to June 30, 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 Sastri&Shah

Chartered Accountants

FRN: 003642S

(C.Pavan Kumar)

Managing Partner

M.NO.205896



Place: Hyderabad

Date: 14/08/2018



KELLTON TECH SOLUTIONS LIMITED.

Statement of Un-audited Standalone Profit and Loss for the quarter ended June 30th 2018

(All figures in lakh except EPS)

Particulars	Quarter Ended			Year Ended
	30/06/2018 (Unaudited)	31/03/2018 (Audited)	30/06/2017 (Unaudited)	31/03/2018 (Audited)
I. Revenue from Operations	2,005.49	3,087.06	2,229.56	12,254.39
II. Other Income	84.80	79.72	14.20	247.52
III. Total Revenue (I+II)	2,090.29	3,166.78	2,243.76	12,501.91
IV. Expenses				
(a) Cost of Materials consumed	3.28	744.37	248.10	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	1,235.73	1,223.47	1,160.36	4,812.29
(e) Finance cost	98.60	92.79	70.19	388.27
(f) Depreciation and Amortization Expense	52.03	57.56	51.98	216.96
(g) Other Expenses	405.49	677.58	417.57	2,162.23
Total Expenses	1,795.13	2,795.78	1,948.20	11,095.22
V. Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)	295.16	371.00	295.56	1,406.69
VI. Exceptional Items				
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	295.16	371.00	295.56	1,406.69
VIII. Extraordinary Items				
IX. Net Profit/(Loss) before tax (VII-VIII)	295.16	371.00	295.56	1,406.69
X. Tax expense				
1. Current Tax	65.00	193.93	70.14	442.78
2. Deferred Tax	0.52	(22.70)	4.58	(21.66)
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	229.64	199.77	220.84	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)	229.64	199.77	220.84	985.57
Other Comprehensive Income				
A (i) Items that will not be reclassified to profit or loss	-	(28.47)	0.44	(28.91)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(0.15)	(0.15)	-
B (i) Items that will be reclassified to profit or loss	-	10.00	-	10.00
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Total Other Comprehensive Income	-	(18.61)	0.29	(18.90)
XVI. Total Comprehensive Income/ (Loss) after taxes, minority interest and share of profit/(loss) of associates	229.64	218.39	220.55	1,004.48
XVII. Earnings Per Equity Share (Before Extra-Ordinary Items) (of Rs.5 each) (not annualized)				
(a) Basic	0.24	0.23	0.24	1.04
(b) Diluted	0.24	0.23	0.23	1.04

For KELLTON TECH SOLUTIONS LIMITED

Krishna

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Director

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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	0.24	0.23	0.24	1.04
(b) Diluted	0.24	0.23	0.23	1.04
Paid up equity share capital (Face Value of Rs. 5 each).	4,819.12	4,819.12	2,357.81	4,819.12
Total Reserves	-	-	-	5,502.48

Notes:

1. With effect from 01/04/2018, the Company has adopted IND-AS 115 - Revenue from Contracts with Customers. Accordingly, the comparatives have not been retrospectively adjusted. The adoption of the standard did not have any material impact on the financial results of the Company.
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 ended June 30, 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 August 14th, 2018.

Place: Hyderabad
Date: 14.08.2018

For Kellton Tech Solutions Limited


Krishna Chintam
Managing Director
DIN: 01658145

