



## KELLTON TECH SOLUTIONS LIMITED.

Hyderabad, September 12, 2017

To

The General Manager,  
Listing Department,  
Bombay Stock Exchange Limited,  
1<sup>st</sup> 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

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting

Ref: Company Symbol/ Scrip Code: NSE: KELLTON TECH  
BSE: 519602

This is to inform you that, the meeting of Board of Directors of the Company was held earlier today at 05 p.m.

The outcome of the Board Meeting, inter alia, is as under:

**1. Approval of the Unaudited Financial Results (standalone & consolidated) for the quarter ended June 30, 2017.**

The Board considered and approved the Unaudited Financial Results (standalone & consolidated) for the quarter ended June 30, 2017. A copy of same is enclosed.

**2. Limited Review Report for the quarter ended June 30, 2017.**

The Board considered and approved the Limited Review Report prepared by M/s. Mahesh Virender & Sriram, Statutory Auditors of the company, for the quarter ended June 30, 2017. A copy of same is enclosed.

Kindly take the same on record and acknowledge the receipt of the same.

Thanking You,  
For Kellton Tech Solutions Limited

Niranjan Chintam  
Chairman  
DIN: 01658591



Encl: as above

**MAHESH, VIRENDER & SRIRAM**  
Chartered Accountants



6-3-788/36&37A, Ameerpet, Hyderabad - 500 016.

Tel: 040-23401738 Fax : 040-23401739 Email : mvshyd@yahoo.com

**LIMITED REVIEW REPORT – CONSOLIDATED FINANCIAL RESULTS**  
For the quarter ended June 30<sup>th</sup>, 2017

To,  
The Board of Directors  
Kellton Tech Solutions Limited

We have reviewed the accompanying statement of unaudited financial results of Kellton Tech Solutions Limited ("the Company") and its subsidiaries for the quarter ended June 30, 2017.

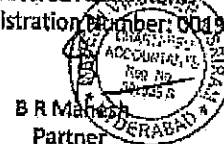
This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors/Committee of Board of Directors has been compiled from the related interim unaudited standalone financial statements which have been prepared in accordance with Indian Accounting Standard 34, "Interim Financial Reporting" (IND AS 34) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable Indian Accounting Standards ("Ind AS") specified 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<sup>th</sup>, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad  
Date: September 12<sup>th</sup>, 2017

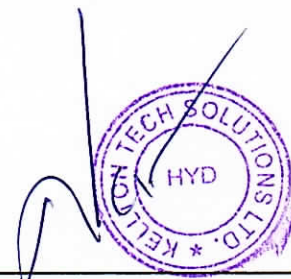
For M/s Mahesh Virender & Sriram  
Chartered Accountants  
Firm Registration Number: 001939S





## KELLTON TECH SOLUTIONS LIMITED.

| Kellton Tech Solutions Limited                                                            |                                                                                                                           |                          |                          |                          |
|-------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| Statement of Unaudited Consolidated financial results for the Quarter ended June 30, 2017 |                                                                                                                           |                          |                          |                          |
| Sr. No                                                                                    | Particulars                                                                                                               | (Rs in lakhs)            |                          |                          |
|                                                                                           |                                                                                                                           | Quarter ended            |                          |                          |
|                                                                                           |                                                                                                                           | 30-Jun-17<br>(Unaudited) | 31-Mar-17<br>(Unaudited) | 30-Jun-16<br>(Unaudited) |
| 1                                                                                         | Income from Operations                                                                                                    |                          |                          |                          |
|                                                                                           | a) Income From Operations                                                                                                 | 17,477.81                | 16,536.06                | 14,009.35                |
|                                                                                           | b) Other Operating Income                                                                                                 | -                        | -                        | -                        |
|                                                                                           | <b>Total Income from operations</b>                                                                                       | <b>17,477.81</b>         | <b>16,536.06</b>         | <b>14,009.35</b>         |
| 2                                                                                         | <b>Expenses</b>                                                                                                           |                          |                          |                          |
|                                                                                           | Cost of material consumed                                                                                                 | 248.10                   | 8.07                     | 45.46                    |
|                                                                                           | Employees Benefit Expenses                                                                                                | 8,592.44                 | 7,904.78                 | 7,316.00                 |
|                                                                                           | Depreciation and Amortisation expense                                                                                     | 105.38                   | 163.62                   | 83.47                    |
|                                                                                           | Other expenses                                                                                                            | 6,148.00                 | 6,289.29                 | 4,772.76                 |
|                                                                                           | <b>Total Expenses</b>                                                                                                     | <b>15,093.92</b>         | <b>14,365.77</b>         | <b>12,217.70</b>         |
| 3                                                                                         | <b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>                     | <b>2,383.89</b>          | <b>2,170.29</b>          | <b>1,791.66</b>          |
| 4                                                                                         | Other Income                                                                                                              | 52.84                    | 43.53                    | 33.98                    |
| 5                                                                                         | <b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+ 4)</b>                         | <b>2,436.73</b>          | <b>2,213.82</b>          | <b>1,825.63</b>          |
| 6                                                                                         | Finance Costs                                                                                                             | 310.53                   | 320.75                   | 228.97                   |
| 7                                                                                         | <b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)</b>                    | <b>2,126.20</b>          | <b>1,893.08</b>          | <b>1,596.66</b>          |
| 8                                                                                         | Exceptional Items                                                                                                         | -                        | -                        | -                        |
| 9                                                                                         | <b>Profit / (Loss) from ordinary activities before tax (7-8)</b>                                                          | <b>2,126.20</b>          | <b>1,893.08</b>          | <b>1,596.66</b>          |
| 10                                                                                        | Tax Expense                                                                                                               | 678.00                   | 479.13                   | 393.81                   |
| 11                                                                                        | <b>Net Profit / (Loss) from ordinary activities after tax (9-10)</b>                                                      | <b>1,448.20</b>          | <b>1,413.94</b>          | <b>1,202.85</b>          |
| 12                                                                                        | Extraordinary items                                                                                                       | -                        | -                        | -                        |
| 13                                                                                        | <b>Net Profit/ (Loss) for the period (11-12)</b>                                                                          | <b>1,448.20</b>          | <b>1,413.94</b>          | <b>1,202.85</b>          |
| 14                                                                                        | Share of profit / (loss) of associates                                                                                    | -                        | -                        | -                        |
| 15                                                                                        | Minority Interest                                                                                                         | -                        | -                        | -                        |
| 16                                                                                        | <b>Net Profit / (Loss) after taxes, minority interest and share of profit /(loss) of associates(13-14-15)</b>             | <b>1,448.20</b>          | <b>1,413.94</b>          | <b>1,202.85</b>          |
| 17                                                                                        | Other Comprehensive income                                                                                                | 13.53                    | (41.45)                  | 5.92                     |
| 18                                                                                        | <b>Total Comprehensive Income/(Loss) after taxes, minority interest and share of profit /(loss) of associates (16-17)</b> | <b>1,461.73</b>          | <b>1,372.49</b>          | <b>1,208.77</b>          |
| 19                                                                                        | Paid-up Equity Share Capital (Face Value of Re.5 each)                                                                    | 2,357.81                 | 2,357.23                 | 2,341.31                 |
| 20                                                                                        | (i) Earnings per share (before extraordinary items) (of Re.5 each) (not annualised)                                       |                          |                          |                          |
|                                                                                           | (a) Basic                                                                                                                 | 3.10                     | 2.92                     | 2.57                     |
|                                                                                           | (b) Diluted                                                                                                               | 3.03                     | 2.89                     | 2.55                     |
|                                                                                           | ii Earnings Per Share (after extraordinary items) (of Re.5 each) (not annualised)                                         |                          |                          |                          |
|                                                                                           | (a) Basic                                                                                                                 | 3.10                     | 2.92                     | 2.57                     |
|                                                                                           | (b) Diluted                                                                                                               | 3.03                     | 2.89                     | 2.55                     |
|                                                                                           | See accompanying notes to the financial results                                                                           |                          |                          |                          |



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CIN:L72200TG1993PLC016819



## KELLTON TECH SOLUTIONS LIMITED.

### Consolidated Notes

- The Financial results are in compliance with Ind AS pursuant to Ministry of Company Affairs notification notifying the Companies Act (Accounting Standards) Rules, 2015. The Company has adopted Ind AS with effect from April 01, 2017 with the transition date of April 1, 2016 comparatives being restated. These financial results have been prepared in accordance with Ind AS prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there - under and in terms of Regulation 33 of SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. The Company has opted to avail the relaxation provided by SEBI in respect of disclosure requirements for corresponding figures of earlier periods and accordingly, the figures for the year ended March 31, 2017 have not been presented. The reserves as per the Balance sheet of the previous accounting year ended March 31, 2017, not being mandatory has also not been presented. Though the Ind AS financial results for the quarter ended June 30, 2016 have not been subjected to limited review, the management has exercised necessary due diligence to ensure that these financial results provide a true and fair view of the Company's affair
- Reconciliation of Profit After tax for the quarter ended June 30, 2016 previously reported under Indian GAAP with Ind AS is as under

| Benefit/(Charge):                                 |                                       | (Rs. In Lakhs)                         |
|---------------------------------------------------|---------------------------------------|----------------------------------------|
| Particulars                                       | Quarter ended 31-Mar-2017 (unaudited) | Quarter ended 30-June-2016 (unaudited) |
| <b>Net profit for the period (As per IGAAP)</b>   | <b>1,431.06</b>                       | <b>1,219.96</b>                        |
| Benefit/(Charge):                                 |                                       |                                        |
| Recognition of Stock compensation cost            | (31.55)                               | (31.55)                                |
| Others comprehensive income                       | (41.45)                               | 5.92                                   |
| Others                                            | 5.38                                  | 5.38                                   |
| Recognition of deferred tax on Ind AS adjustments | 9.06                                  | 9.06                                   |
| <b>Net profit for the period (As per Ind-AS)</b>  | <b>1,372.49</b>                       | <b>1,208.77</b>                        |

### 3 Segment Information

|       |                                                                       | (Rs. In Lakhs)                                |
|-------|-----------------------------------------------------------------------|-----------------------------------------------|
| Sr.No | Particulars                                                           | Quarter Ended<br>June 30, 2017<br>(Unaudited) |
| 1     | Segment Revenue                                                       |                                               |
|       | Digital Transformation                                                | 10,525.85                                     |
|       | Enterprise Solutions                                                  | 3,163.23                                      |
|       | Consulting                                                            | 3,788.73                                      |
|       | Total                                                                 | 17,477.81                                     |
| 2     | Less: Intersegment revenue                                            | -                                             |
| 3     | Net Sales /Income from operations                                     | 17,477.81                                     |
| 4     | Segment results profit / (loss) before tax, interest and depreciation |                                               |
|       | Digital Transformation                                                | 5,666.39                                      |
|       | Enterprise Solutions                                                  | 958.87                                        |
|       | Consulting                                                            | 891.43                                        |
|       | Total                                                                 | 7,516.69                                      |
| 5     |                                                                       |                                               |
|       | Less: Unallocable Expenses                                            | 5,132.81                                      |
|       | Finance Cost                                                          | 310.54                                        |
| 6     | Unallocable Income                                                    | 52.85                                         |
| 7     | Total Profit Before tax                                               | 2,126.19                                      |

a) The Group reorganized itself into 3 business segments, whose results are evaluated regularly by the chief operating decision maker. Discrete financial information for these business units /operating segments for the earlier period is not available. Hence the comparative information for the quarter ended June 2016 is not provided.

#### b) Segment wise Capital Employed

Assets and liabilities used in the company's business are not identified to any of the reportable segment, as these are used interchangeably between segment. The Management believes that it is not practicable to provide segment disclosures relating to total assets and liabilities since meaningful segregation of the available data is onerous.

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CIN:L72200TG1993PLC016819



## KELLTON TECH SOLUTIONS LIMITED.

- 4 The company has consolidated financial results of all its subsidiary companies as per IND AS 110 " Consolidated Financial Statement" notified under the companies (Indian Accounting Standards) Rules as amended.
- 5 The financial results include foreign exchange gain of Rs 0.03 lacs for the quarter ended June 30, 2017 and foreign exchange gain of Rs 11.63 lacs for the quarter ended June 30, 2016
- 6 The Company Standalone turnover is Rs 2229.56 lakhs, profit before tax is Rs 295 .55 lakhs and profit after tax is Rs 220.83 lakhs for the quarter ended June 30, 2017.
- 7 Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.
- 8 The Statutory Auditors of the Company have conducted a limited review of the financial results for the quarter ended June 30, 2017 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 September 12, 2017.

Place: Hyderabad  
Date : 12-Sep-17



For Kellton Tech Solutions Limited

  
Niranjana Chintam  
Chairman & CFO  
DIN: 0165851

**MAHESH, VIRENDER & SRIRAM**  
Chartered Accountants



6-3-788/36&37A, Amteerpet, Hyderabad - 500 016.

Tel: 040 - 23401738 Fax : 040 - 23401739 Email : mvshyd@yahoo.com

**LIMITED REVIEW REPORT - STANDALONE FINANCIAL RESULTS**  
For the quarter ended June 30<sup>th</sup>, 2017

To,  
The Board of Directors  
Kellton Tech Solutions Limited

We have reviewed the accompanying statement of unaudited financial results of Kellton Tech Solutions Limited ("the Company") for the quarter ended June 30, 2017.

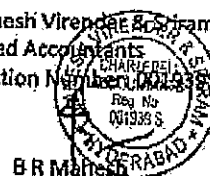
This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors/Committee of Board of Directors has been compiled from the related interim unaudited standalone financial statements which have been prepared in accordance with Indian Accounting Standard 34, "Interim Financial Reporting" (IND AS 34) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable Indian Accounting Standards ("Ind AS") specified 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<sup>th</sup>, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad  
Date: September 12<sup>th</sup>, 2017

For M/s Mahesh Virender & Sriram  
Chartered Accountants  
Firm Registration Number: 001938S



B R Mahesh  
Partner

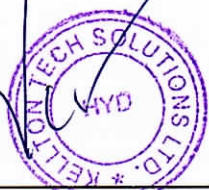
Membership Number: 12672



## KELLTON TECH SOLUTIONS LIMITED.

**Kellton Tech Solutions Limited**  
**Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2017**

| Sr. No | Particulars                                                                                                                | (Rs in lakhs)            |                          |                          |
|--------|----------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
|        |                                                                                                                            | Quarter ended            |                          |                          |
|        |                                                                                                                            | 30-Jun-17<br>(Unaudited) | 31-Mar-17<br>(Unaudited) | 30-Jun-16<br>(Unaudited) |
| 1      | Income from Operations                                                                                                     |                          |                          |                          |
|        | a) Income From Operations                                                                                                  | 2,229.56                 | 2,129.88                 | 1,777.29                 |
|        | b) Other Operating Income                                                                                                  | -                        | -                        | -                        |
|        | <b>Total Income from operations</b>                                                                                        | <b>2,229.56</b>          | <b>2,129.88</b>          | <b>1,777.29</b>          |
| 2      | Expenses                                                                                                                   |                          |                          |                          |
|        | Cost of material consumed                                                                                                  | 248.10                   | 8.07                     | 45.46                    |
|        | Employees Benefit Expenses                                                                                                 | 1,160.36                 | 1,242.25                 | 1,060.80                 |
|        | Depreciation and Amortisation expense                                                                                      | 51.98                    | 65.57                    | 41.49                    |
|        | Other expenses                                                                                                             | 417.57                   | 472.16                   | 301.67                   |
|        | <b>Total Expenses</b>                                                                                                      | <b>1,878.01</b>          | <b>1,788.05</b>          | <b>1,449.42</b>          |
| 3      | <b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>                      | <b>351.55</b>            | <b>341.83</b>            | <b>327.87</b>            |
| 4      | Other Income                                                                                                               | 14.20                    | -                        | 17.04                    |
| 5      | <b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+ 4)</b>                          | <b>365.75</b>            | <b>341.83</b>            | <b>344.91</b>            |
| 6      | Finance Costs                                                                                                              | 70.19                    | 49.29                    | 45.53                    |
| 7      | <b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)</b>                     | <b>295.56</b>            | <b>292.54</b>            | <b>299.38</b>            |
| 8      | Exceptional Items                                                                                                          | -                        | -                        | -                        |
| 9      | <b>Profit / (Loss) from ordinary activities before tax (7-8)</b>                                                           | <b>295.56</b>            | <b>292.54</b>            | <b>299.38</b>            |
| 10     | Tax Expense                                                                                                                | 74.72                    | 191.73                   | 73.36                    |
| 11     | <b>Net Profit / (Loss) from ordinary activities after tax (9-10)</b>                                                       | <b>220.84</b>            | <b>100.81</b>            | <b>226.02</b>            |
| 12     | Extraordinary items                                                                                                        | -                        | -                        | -                        |
| 13     | <b>Net Profit/ (Loss) for the period (11-12)</b>                                                                           | <b>220.84</b>            | <b>100.81</b>            | <b>226.02</b>            |
| 14     | Share of profit / (loss) of associates                                                                                     | -                        | -                        | -                        |
| 15     | Minority Interest                                                                                                          | -                        | -                        | -                        |
| 16     | <b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13-14-15)</b>            | <b>220.84</b>            | <b>100.81</b>            | <b>226.02</b>            |
| 17     | Other Comprehensive income                                                                                                 | (0.29)                   | -                        | -                        |
| 18     | <b>Total Comprehensive Income/(Loss) after taxes, minority interest and share of profit / (loss) of associates (16-17)</b> | <b>220.55</b>            | <b>100.81</b>            | <b>226.02</b>            |
| 19     | Paid-up Equity Share Capital (Face Value of Re.5 each)                                                                     | 2,357.81                 | 2,357.23                 | 2,341.31                 |
| 20     | (i) Earnings per share (before extraordinary items) (of Re.5 each) (not annualised)                                        |                          |                          |                          |
|        | (a) Basic                                                                                                                  | 0.47                     | 0.21                     | 0.48                     |
|        | (b) Diluted                                                                                                                | 0.46                     | 0.21                     | 0.48                     |
|        | ii Earnings Per Share (after extraordinary items) (of Re.5 each) (not annualised)                                          |                          |                          |                          |
|        | (a) Basic                                                                                                                  | 0.47                     | 0.21                     | 0.48                     |
|        | (b) Diluted                                                                                                                | 0.46                     | 0.21                     | 0.48                     |
|        | See accompanying notes to the financial results                                                                            |                          |                          |                          |



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CIN:L72200TG1993PLC016819



## KELLTON TECH SOLUTIONS LIMITED.

### Notes:

- 1 The Financial results are in compliance with Ind AS pursuant to Ministry of Company Affairs notification notifying the Companies Act (Accounting Standards) Rules, 2015. The Company has adopted Ind AS with effect from April 01, 2017 with the transition date of April 1, 2016 comparatives being restated. These financial results have been prepared in accordance with Ind AS prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there - under and in terms of Regulation 33 of SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. The Company has opted to avail the relaxation provided by SEBI in respect of disclosure requirements for corresponding figures of earlier periods and accordingly, the figures for the year ended March 31, 2017 have not been presented. The reserves as per the Balance sheet of the previous accounting year ended March 31, 2017, not being mandatory has also not been presented. Though the Ind AS financial results for the quarter ended June 30, 2016 have not been subjected to limited review, the management has exercised necessary due diligence to ensure that these financial results provide a true and fair view of the Company's affair
- 2 Reconciliation of Profit After tax for the quarter ended June 30, 2016 previously reported under Indian GAAP with Ind AS is as under
- | Particulars                                       | Quarter ended 31-Mar-2017 (unaudited) | Quarter ended 30-June-2016 (unaudited) |
|---------------------------------------------------|---------------------------------------|----------------------------------------|
| Net profit for the period (As per IGAAP)          | 111.33                                | 236.54                                 |
| Benefit/(Charge):                                 |                                       |                                        |
| Recognition of Stock compensation cost            | - 16.09                               | - 16.09                                |
| Recognition of deferred tax on Ind AS adjustments | 5.57                                  | 5.57                                   |
| Net profit for the period (As per Ind-AS)         | 100.81                                | 226.02                                 |
- 3 The financial results include foreign exchange gain of Rs 2.75 lacs for the quarter ended June 30, 2017 and foreign exchange gain of Rs 14 lacs for the quarter ended June 30, 2016
- 4 Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.
- 5 The Statutory Auditors of the Company has conducted a limited review of the financial results for the quarter ended June 30, 2017 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 September 12, 2017.

Place: Hyderabad

Date : 12-Sep-17



For Kellton Tech Solutions Limited

Niranjana Chintam  
Chairman & CFO  
DIN:01658591