



**KELTECH ENERGIES LIMITED**  
**Regd. Office : Embassy Icon, 7th Floor,**  
**N0.3, Infantry Road, Bangalore-560 001**  
**CIN :L30007KA1977PLC031660**

**Audited Financial Results for the Quarter and Year ended 31st March, 2019**

(INR in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2019 (Audited)	31.12.2018 (Unaudited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
1	Revenue from Operations	6,516.15	5,506.92	5,263.75	22,628.60	20,787.03
2	Other Income	9.41	7.72	13.04	86.79	19.44
3	<b>Total Income (1+2)</b>	<b>6,525.56</b>	<b>5,514.64</b>	<b>5,276.79</b>	<b>22,715.39</b>	<b>20,806.47</b>
4	<b>Expenses:</b>					
	(a) Cost of Materials Consumed	4,075.77	3,666.24	3,195.08	14,443.82	12,224.64
	(b) Purchase of stock-in-trade	180.90	158.50	261.18	790.64	801.83
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	81.31	(48.24)	(61.33)	(3.48)	(160.86)
	(d) Excise duty	-	-	-	-	576.63
	(e) Employees benefits expense	380.66	346.16	286.57	1,363.00	1,282.18
	(f) Finance Costs	44.82	58.19	64.26	268.98	308.43
	(g) Depreciation and amortisation expense	126.95	124.00	128.19	494.81	493.15
	(h) Other Expenses	1,286.83	1,053.98	1,236.44	4,526.34	4,159.94
	<b>Total Expenses (4)</b>	<b>6,177.24</b>	<b>5,358.83</b>	<b>5,110.39</b>	<b>21,884.11</b>	<b>19,685.94</b>
5	<b>Profit/(Loss) before exceptional items and tax (3 - 4)</b>	<b>348.32</b>	<b>155.81</b>	<b>166.40</b>	<b>831.28</b>	<b>1,120.53</b>
6	Exceptional items	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5 - 6)</b>	<b>348.32</b>	<b>155.81</b>	<b>166.40</b>	<b>831.28</b>	<b>1,120.53</b>
8	<b>Income tax expense</b>					
	i) Current tax	100.09	44.00	63.00	238.09	390.00
	ii) Deferred tax	5.62	(15.82)	(14.42)	(9.33)	(24.84)
	<b>Total tax expense</b>	<b>105.71</b>	<b>28.18</b>	<b>48.58</b>	<b>228.76</b>	<b>365.16</b>
9	<b>Profit/(Loss) for the period (7 - 8)</b>	<b>242.61</b>	<b>127.63</b>	<b>117.82</b>	<b>602.52</b>	<b>755.37</b>
10	<b>Other Comprehensive Income</b>					
	i) Remeasurements of post-employment to profit or loss	(44.35)	(1.95)	29.84	(50.20)	23.98
	ii) Income tax relating to these items	12.26	0.57	(8.92)	13.97	(6.98)
	<b>Other comprehensive income for the period (net of tax) [10]</b>	<b>(32.09)</b>	<b>(1.38)</b>	<b>20.92</b>	<b>(36.23)</b>	<b>17.00</b>
11	<b>Total comprehensive income for the period (9 + 10)</b>	<b>210.52</b>	<b>126.25</b>	<b>138.74</b>	<b>566.29</b>	<b>772.37</b>
12	<b>Earing Per Share (EPS) (In Rs.)</b>					
	Basic and diluted EPS	24.26	12.76	11.78	60.25	75.54

**Notes:-****1. Audited Segment wise Revenue, Results, Assets and Liabilities for the Quarter and Year ended 31st March, 2019****QUARTERLY AND YEARLY REPORTING OF SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES**

(INR in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2019 (Audited)	31.12.2018 (Unaudited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
1	<b>SEGMENT REVENUE</b>					
	<b>Gross Income from Operations</b>					
	1) Explosives	5,760.52	4,725.44	4,459.14	19,293.33	17,995.21
	2) Perlite	564.59	568.74	648.59	2,539.99	2,108.76
	3) Other Operating Revenue (Un-allocable)	191.04	212.74	156.02	795.28	683.06
	<b>TOTAL</b>	<b>6,516.15</b>	<b>5,506.92</b>	<b>5,263.75</b>	<b>22,628.60</b>	<b>20,787.03</b>
	<b>Less: Inter Segment Sales</b>					
	1) Explosives	-	-	-		
	2) Perlite	-	-	-		
	<b>Net Income from Operations</b>	<b>6,516.15</b>	<b>5,506.92</b>	<b>5,263.75</b>	<b>22,628.60</b>	<b>20,787.03</b>
2	<b>Segment Result before Tax and Interest</b>					
	1) Explosives	402.85	179.67	271.11	909.87	1,525.14
	2) Perlite	(49.84)	(15.13)	(78.93)	(97.57)	(248.79)
	<b>Total</b>	<b>353.01</b>	<b>164.54</b>	<b>192.18</b>	<b>812.30</b>	<b>1,276.35</b>
	Less:(i) Interest	39.63	54.62	55.00	183.61	255.19
	Add :(i) Un-allocable Income	34.94	45.89	29.22	202.59	99.37
	<b>Total Profit before tax</b>	<b>348.32</b>	<b>155.81</b>	<b>166.40</b>	<b>831.28</b>	<b>1,120.53</b>
3	<b>Segment Assets</b>					
	1) Explosives	9,222.65	8,412.04	7,611.34	9,222.65	7,611.34
	2) Perlite	2,406.73	2,670.26	2,402.42	2,406.73	2,402.42
	3) Un-allocable Assets	1,499.54	1,724.63	1,091.34	1,499.54	1,091.34
	<b>Total Segment Assets</b>	<b>13,128.92</b>	<b>12,806.93</b>	<b>11,105.10</b>	<b>13,128.92</b>	<b>11,105.10</b>
4	<b>Segment Liabilities</b>					
	1) Explosives	3,672.62	3,816.46	2,977.81	3,672.62	2,977.81
	2) Perlite	667.81	682.87	860.11	667.81	860.11
	3) Un-allocable Liabilities	2,968.10	2,697.73	1,982.94	2,968.10	1,982.94
	<b>Total Segment Liabilities</b>	<b>7,308.53</b>	<b>7,197.06</b>	<b>5,820.86</b>	<b>7,308.53</b>	<b>5,820.86</b>

2. The Above Financial Results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 17th May, 2019 and are audited by the Statutory Auditors.

3. Revenues from operations for the current year are not comparable with previous periods, since sales are net of GST whereas excise duties formed a part of other expenses in previous periods.

4. The figures for the quarters ended March 31, 2019 and March 31, 2018 are the balancing figures between audited figures in respect of the full financial year and published un-audited year to date figures upto the end of the third quarter of the relevant financial year, which were subjected to limited review.

5. The Board of Directors at its meeting held on 17th May, 2019 proposed a dividend at the rate of Rs.2.50/- per share of face value of Rs.10 each, subject to the approval of the members at the ensuing Annual General Meeting.

6. Previous Period figures have been re-grouped / re-classified, wherever necessary, to confirm to current period classification.

For KELTECH ENERGIES LIMITED

Managing Director

Place : Mumbai

Date : 17th May, 2019

Keltech Energies Limited

Statement of Assets and Liabilities as at March 31st, 2019

Particulars	As at 31st March, 2019	As at 31st March, 2018
<b>I ASSETS</b>		
1 Non-current assets		
(a) Property, plant and equipment	5,498.41	5,499.18
(b) Capital work-in-progress	91.05	130.01
(c) Other intangible assets	109.17	58.33
(d) Financial assets		
i. Investments	0.10	0.10
iii. Other financial assets	195.29	220.11
(e) Non-current tax assets	30.56	-
(f) Other non-current assets	274.21	331.03
<b>Total non-current assets</b>	<b>6,198.79</b>	<b>6,238.76</b>
2 Current assets		
(a) Inventories	1,821.89	1,481.19
(b) Financial assets		
i. Trade receivables	3,890.32	2,817.40
ii. Cash and cash equivalents	365.07	226.27
iii. Bank balances other than cash & cash equivalents	496.75	110.56
v. Other financial assets	21.24	16.95
(c) Other current assets	334.86	213.97
<b>Total current assets</b>	<b>6,930.13</b>	<b>4,866.34</b>
<b>Total assets</b>	<b>13,128.92</b>	<b>11,105.10</b>
<b>II EQUITY AND LIABILITIES</b>		
1 Equity		
(a) Equity share capital	99.99	99.99
(b) Other equity		
Reserves and surplus	5,756.94	5,184.56
Other reserves	(36.54)	(0.31)
<b>Total equity</b>	<b>5,820.39</b>	<b>5,284.24</b>
<b>LIABILITIES</b>		
1 Non-current liabilities		
(a) Financial Liabilities		
i. Borrowings	352.16	855.09
(b) Provisions	434.64	340.34
(c) Deferred tax liabilities	319.37	342.68
(d) Other non-current liabilities	-	-
<b>Total non-current liabilities</b>	<b>1,106.17</b>	<b>1,538.11</b>
2 Current liabilities		
(a) Financial liabilities		
i. Borrowings	1,560.50	469.02
ii. Trade payables		
Total outstanding dues of Micro Enterprises & Small Enterprises	34.82	33.39
Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	3,324.45	2,133.38
iii. Other financial liabilities	739.59	1,076.03
(b) Other current liabilities	169.51	179.02
(c) Provisions	373.49	370.29
(d) Current tax liabilities (Net)	-	21.62
<b>Total current liabilities</b>	<b>6,202.36</b>	<b>4,282.75</b>
<b>Total liabilities</b>	<b>7,308.53</b>	<b>5,820.86</b>
<b>Total equity and liabilities</b>	<b>13,128.92</b>	<b>11,105.10</b>