



KELTECH ENERGIES LIMITED

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

Unaudited Financial Results for the Quarter ended 30th June, 2019

(INR in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2019 (Un-audited)	31.03.2019 (Audited)	30.06.2018 (Un-audited)	31.03.2019 (Audited)
1	Revenue from Operations	6,433.59	6,516.15	5,929.01	22,628.60
2	Other Income	9.18	9.41	13.86	86.79
3	Total Income (1+2)	6,442.77	6,525.56	5,942.87	22,715.39
4	Expenses:				
	(a) Cost of Materials Consumed	3,894.44	4,075.77	3,785.52	14,443.82
	(b) Purchase of stock-in-trade	260.12	180.90	249.87	790.64
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	81.56	81.31	(0.64)	(3.48)
	(d) Excise duty	-	-	-	-
	(e) Employees benefits expense	360.59	380.66	285.62	1,363.00
	(f) Finance Costs	50.96	44.82	86.23	268.98
	(g) Depreciation and amortisation expense	137.40	126.95	121.28	494.81
	(h) Other Expenses	1,230.16	1,286.83	1,124.37	4,526.34
	Total Expenses (4)	6,015.23	6,177.24	5,652.25	21,884.11
5	Profit/(Loss) before exceptional items and tax (3 - 4)	427.54	348.32	290.62	831.28
6	Exceptional items	-	-	-	-
7	Profit/(Loss) before tax (5 - 6)	427.54	348.32	290.62	831.28
8	Income tax expense				
	i) Current tax	129.00	100.09	87.00	238.09
	ii) Deferred tax	0.06	5.62	(1.63)	(9.33)
	Total tax expense	129.06	105.71	85.37	228.76
9	Profit/(Loss) for the period (7 - 8)	298.48	242.61	205.25	602.52
10	Other Comprehensive Income				
	i) Remeasurements of post-employment to profit or loss	(5.00)	(44.35)	(1.95)	(50.20)
	ii) Income tax relating to these items	1.39	12.26	0.57	13.97
	Other comprehensive income for the period (net of tax) [10]	(3.61)	(32.09)	(1.38)	(36.23)
11	Total comprehensive income for the period (9 + 10)	294.87	210.52	203.87	566.29
12	Earing Per Share (EPS) (In Rs.)				
	Basic and diluted EPS	29.85	24.26	20.53	60.25

Notes:-**1. Un-audited Segment wise Revenue, Results, Assets and Liabilities for the Quarter ended 30th June, 2019****QUARTERLY REPORTING OF SEGMENT WISE REVENUE, RESULTS,
ASSETS AND LIABILITIES**

(INR in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2019 (Un-audited)	31.03.2019 (Audited)	30.06.2018 (Un-audited)	31.03.2019 (Audited)
1	SEGMENT REVENUE				
	Gross Income from Operations				
	1) Explosives	5,304.98	5,760.52	4,937.01	19,293.33
	2) Perlite	915.07	564.59	757.21	2,539.99
	3) Other Operating Revenue (Un-allocable)	213.54	191.04	234.79	795.28
	TOTAL	6,433.59	6,516.15	5,929.01	22,628.60
	Less: Inter Segment Sales				
	1) Explosives	-	-	-	-
	2) Perlite	-	-	-	-
	Net Income from Operations	6,433.59	6,516.15	5,929.01	22,628.60
2	Segment Result before Tax and Interest				
	1) Explosives	327.29	402.85	283.65	909.87
	2) Perlite	77.55	(49.84)	(3.18)	(97.57)
	Total	404.84	353.01	280.47	812.30
	Less:(i) Interest	35.13	39.63	42.25	183.61
	Add :(i) Un-allocable Income	57.83	34.94	52.40	202.59
	Total Profit before tax	427.54	348.32	290.62	831.28
3	Segment Assets				
	1) Explosives	8,435.55	9,222.65	7,933.26	9,222.65
	2) Perlite	2,605.69	2,406.73	2,510.34	2,406.73
	3) Un-allocable Assets	2,226.42	1,499.54	1,523.14	1,499.54
	Total Segment Assets	13,267.66	13,128.92	11,966.74	13,128.92
4	Segment Liabilities				
	1) Explosives	4,058.69	3,672.62	3,503.21	3,672.62
	2) Perlite	758.70	667.81	798.94	667.81
	3) Un-allocable Liabilities	2,335.02	2,968.10	2,176.48	2,968.10
	Total Segment Liabilities	7,152.41	7,308.53	6,478.63	7,308.53

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 23rd July, 2019 and are subjected to Limited Review by the Statutory Auditors.

3. From April 1, 2019, the new accounting standard i.e. Ind AS 116 "Leases" became effective. The Company has adopted the new standard with modified approach and recognized asset in the form of 'Right to use' (representing its right to use the leased asset over the lease term) and also liability towards present value of the balance of future lease payments for the leases. In the statement of profit and loss for the quarter ended June 30, 2019 ('period'), the nature of expenses in respect of operating leases has changed from lease rent in previous period to depreciation cost for the right-to-use asset and finance cost for interest accrued on lease liability. Due to said change, profit is reduced by Rs.1.39 lacs for the quarter ended June 30, 2019.

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

For KELTECH ENERGIES LIMITED

Managing Director

Place : Bangalore

Date : 23rd July, 2019