

cls-20171231_cal

```
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<!-- Compliance Xpressware Instance Document http://www.compliancepressware.com/
-->
<!-- Version: 1.0.0 --><!-- Creation date:13:58:44 GMT-0700 -->
<!-- Copyright (c) Compliance Xpressware, LLP. All Rights Reserved. -->
<link:linkbase xsi:schemaLocation="http://www.xbrl.org/2003/linkbase
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use="optional" order="17" weight="-1"/>
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03-09.xsd#ifrs-full_ProfitLossBeforeTax" xlink:label="ProfitLossBeforeTax"
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use="optional" order="18" weight="1"/>
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03-09.xsd#ifrs-full_ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsAndGoodw
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xlink:to="WritedownsReversalsOfPropertyPlantAndEquipment" use="optional"
order="22" weight="1"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_ComprehensiveIncome" xlink:label="ComprehensiveIncome"
xlink:title="ComprehensiveIncome"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="ComprehensiveIncome" xlink:to="ProfitLossBeforeTax" use="optional"
order="23" weight="1"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_CurrentTaxExpenseIncome" xlink:label="CurrentTaxExpenseIncome"
xlink:title="CurrentTaxExpenseIncome"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_IncomeTaxExpenseContinuingOperations"
xlink:label="IncomeTaxExpenseContinuingOperations"
xlink:title="IncomeTaxExpenseContinuingOperations"/>
```


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<link:calculationArc xlink:type="arc"
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xlink:from="IncomeTaxExpenseContinuingOperations"
xlink:to="CurrentTaxExpenseIncome" use="optional" order="25" weight="1"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_DeferredTaxExpenseIncome"
xlink:label="DeferredTaxExpenseIncome" xlink:title="DeferredTaxExpenseIncome"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="IncomeTaxExpenseContinuingOperations"
xlink:to="DeferredTaxExpenseIncome" use="optional" order="26" weight="1"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="ComprehensiveIncome" xlink:to="IncomeTaxExpenseContinuingOperations"
use="optional" order="27" weight="-1"/>
</link:calculationLink>
  <link:roleRef roleURI="http://www.kelsotech.com/taxonomy/role/CashFlows"
xlink:type="simple" xlink:href="cls-20171231.xsd#role_CashFlows"/>
  <link:calculationLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/CashFlows">
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_CashFlowsFromUsedInOperationsBeforeChangesInWorkingCapital"
xlink:label="CashFlowsFromUsedInOperationsBeforeChangesInWorkingCapital"
xlink:title="CashFlowsFromUsedInOperationsBeforeChangesInWorkingCapital"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_CashFlowsFromUsedInOperatingActivities"
xlink:label="CashFlowsFromUsedInOperatingActivities"
xlink:title="CashFlowsFromUsedInOperatingActivities"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="CashFlowsFromUsedInOperatingActivities"
xlink:to="CashFlowsFromUsedInOperationsBeforeChangesInWorkingCapital"
use="optional" order="12" weight="1"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_AdjustmentsForDecreaseIncreaseInTradeAccountReceivable"
xlink:label="AdjustmentsForDecreaseIncreaseInTradeAccountReceivable"
xlink:title="AdjustmentsForDecreaseIncreaseInTradeAccountReceivable"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_IncreaseDecreaseInWorkingCapital"
xlink:label="IncreaseDecreaseInWorkingCapital"
xlink:title="IncreaseDecreaseInWorkingCapital"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
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xlink:from="IncreaseDecreaseInWorkingCapital"
xlink:to="AdjustmentsForDecreaseIncreaseInTradeAccountReceivable" use="optional"
order="14" weight="-1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_AdjustmentsForDecreaseIncreaseInIncomeTaxReceivable" xlink:label="AdjustmentsForDecreaseIncreaseInIncomeTaxReceivable"
xlink:title="AdjustmentsForDecreaseIncreaseInIncomeTaxReceivable"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="IncreaseDecreaseInWorkingCapital"
xlink:to="AdjustmentsForDecreaseIncreaseInIncomeTaxReceivable" use="optional"
order="15" weight="-1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_AdjustmentsForDecreaseIncreaseInPrepaidExpensesAndDeposit"
xlink:label="AdjustmentsForDecreaseIncreaseInPrepaidExpensesAndDeposit"
xlink:title="AdjustmentsForDecreaseIncreaseInPrepaidExpensesAndDeposit"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="IncreaseDecreaseInWorkingCapital"
xlink:to="AdjustmentsForDecreaseIncreaseInPrepaidExpensesAndDeposit"
use="optional" order="16" weight="-1"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-03-09.xsd#ifrs-full_AdjustmentsForDecreaseIncreaseInInventories"
xlink:label="AdjustmentsForDecreaseIncreaseInInventories"
xlink:title="AdjustmentsForDecreaseIncreaseInInventories"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="IncreaseDecreaseInWorkingCapital"
xlink:to="AdjustmentsForDecreaseIncreaseInInventories" use="optional" order="17"
weight="-1"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-03-09.xsd#ifrs-full_AdjustmentsForIncreaseDecreaseInTradeAccountPayable"
xlink:label="AdjustmentsForIncreaseDecreaseInTradeAccountPayable"
xlink:title="AdjustmentsForIncreaseDecreaseInTradeAccountPayable"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="IncreaseDecreaseInWorkingCapital"
xlink:to="AdjustmentsForIncreaseDecreaseInTradeAccountPayable" use="optional"
order="18" weight="-1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_AdjustmentsForIncreaseDecreaseInIncomeTaxPayable"
xlink:label="AdjustmentsForIncreaseDecreaseInIncomeTaxPayable"
xlink:title="AdjustmentsForIncreaseDecreaseInIncomeTaxPayable"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
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xlink:from="IncreaseDecreaseInWorkingCapital"
xlink:to="AdjustmentsForIncreaseDecreaseInIncomeTaxPayable" use="optional"
order="19" weight="-1"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="CashFlowsFromUsedInOperatingActivities"
xlink:to="IncreaseDecreaseInWorkingCapital" use="optional" order="20"
weight="-1"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_IncreaseDecreaseInCashAndCashEquivalents"
xlink:label="IncreaseDecreaseInCashAndCashEquivalents"
xlink:title="IncreaseDecreaseInCashAndCashEquivalents"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="IncreaseDecreaseInCashAndCashEquivalents"
xlink:to="CashFlowsFromUsedInOperatingActivities" use="optional" order="21"
weight="1"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_PurchaseOfIntangibleAssetsClassifiedAsInvestingActivities"
xlink:label="PurchaseOfIntangibleAssetsClassifiedAsInvestingActivities"
xlink:title="PurchaseOfIntangibleAssetsClassifiedAsInvestingActivities"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_CashFlowsFromUsedInInvestingActivities"
xlink:label="CashFlowsFromUsedInInvestingActivities"
xlink:title="CashFlowsFromUsedInInvestingActivities"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="CashFlowsFromUsedInInvestingActivities"
xlink:to="PurchaseOfIntangibleAssetsClassifiedAsInvestingActivities"
use="optional" order="23" weight="-1"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_PurchaseOfPropertyPlantAndEquipmentClassifiedAsInvestingActivi
ties"
xlink:label="PurchaseOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities"
xlink:title="PurchaseOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="CashFlowsFromUsedInInvestingActivities"
xlink:to="PurchaseOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities"
use="optional" order="24" weight="-1"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="IncreaseDecreaseInCashAndCashEquivalents"
xlink:to="CashFlowsFromUsedInInvestingActivities" use="optional" order="25"
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weight="1"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_ProceedsFromIssuingShares"
xlink:label="ProceedsFromIssuingShares" xlink:title="ProceedsFromIssuingShares"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_CashFlowsFromUsedInFinancingActivities"
xlink:label="CashFlowsFromUsedInFinancingActivities"
xlink:title="CashFlowsFromUsedInFinancingActivities"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="CashFlowsFromUsedInFinancingActivities"
xlink:to="ProceedsFromIssuingShares" use="optional" order="27" weight="1"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_DividendsPaidClassifiedAsFinancingActivities"
xlink:label="DividendsPaidClassifiedAsFinancingActivities"
xlink:title="DividendsPaidClassifiedAsFinancingActivities"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="CashFlowsFromUsedInFinancingActivities"
xlink:to="DividendsPaidClassifiedAsFinancingActivities" use="optional" order="28"
weight="-1"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="IncreaseDecreaseInCashAndCashEquivalents"
xlink:to="CashFlowsFromUsedInFinancingActivities" use="optional" order="29"
weight="1"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_EffectOfExchangeRateChangesOnCashAndCashEquivalents"
xlink:label="EffectOfExchangeRateChangesOnCashAndCashEquivalents"
xlink:title="EffectOfExchangeRateChangesOnCashAndCashEquivalents"/>
  <link:calculationArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/summation-item"
xlink:from="IncreaseDecreaseInCashAndCashEquivalents"
xlink:to="EffectOfExchangeRateChangesOnCashAndCashEquivalents" use="optional"
order="30" weight="1"/>
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roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfNatureOfOper
ationsExplanatoryDetails" xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfNatureOfOperationsExplanat
oryDetails"/>
  <link:calculationLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfNatureOfO
perationsExplanatoryDetails"/>
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<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfBasisOfPrepa
rationOfFinancialStatementsExplanatoryDetails" xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfBasisOfPreparationOfFinanc
ialStatementsExplanatoryDetails"/>
  <link:calculationLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfBasisOfPr
eparationOfFinancialStatementsExplanatoryDetails"/>
    <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfSummaryOfSig
nificantAccountingPoliciesExplanatoryDetails" xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfSummaryOfSignificantAccoun
tingPoliciesExplanatoryDetails"/>
      <link:calculationLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfSummaryOf
SignificantAccountingPoliciesExplanatoryDetails"/>
        <link:roleRef
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trumentsExplanatoryDetails" xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfFinancialInstrumentsExplan
atoryDetails"/>
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InstrumentsExplanatoryDetails"/>
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roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfInventoriesE
xplanatoryDetails" xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfInventoriesExplanatoryDeta
ils"/>
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esExplanatoryDetails"/>
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tAndEquipmentExplanatoryDetails" xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfPropertyPlantAndEquipmentE
xplanatoryDetails"/>
                  <link:calculationLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfPropertyP
lantAndEquipmentExplanatoryDetails"/>
                    <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfIntangibleAs
setsExplanatoryDetails" xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfIntangibleAssetsExplanator
yDetails"/>
                      <link:calculationLink xlink:type="extended"
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eAssetsExplanatoryDetails"/>
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tails"/>
  <link:calculationLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfIssuedCap
italExplanatoryDetails"/>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfRelatedParty
ExplanatoryDetails" xlink:type="simple"
xlink:href="klS-20171231.xsd#role_DisclosureDisclosureOfRelatedPartyExplanatoryDet
ails"/>
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rtyExplanatoryDetails"/>
  <link:roleRef
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xplanatoryDetails" xlink:type="simple"
xlink:href="klS-20171231.xsd#role_DisclosureDisclosureOfCommitmentsExplanatoryDeta
ils"/>
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tsExplanatoryDetails"/>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfIncomeTaxExp
lanatoryDetails" xlink:type="simple"
xlink:href="klS-20171231.xsd#role_DisclosureDisclosureOfIncomeTaxExplanatoryDetail
s"/>
  <link:calculationLink xlink:type="extended"
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ExplanatoryDetails"/>
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roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfSegmentsMajo
rCustomersExplanatoryDetails" xlink:type="simple"
xlink:href="klS-20171231.xsd#role_DisclosureDisclosureOfSegmentsMajorCustomersExpl
anatoryDetails"/>
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ajorCustomersExplanatoryDetails"/>
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yDetails"/>
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xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfEmployeeB
enefitsExplanatoryDetails"/>
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xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfEntitysReportableSegmentsExplanatoryDetails"/>
<link:calculationLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfEntitysReportableSegmentsExplanatoryDetails"/>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfEventsAfterReportingPeriodExplanatoryDetails" xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfEventsAfterReportingPeriodExplanatoryDetails"/>
<link:calculationLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfEventsAfterReportingPeriodExplanatoryDetails"/>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfIntangibleAssetsWithIndefiniteUsefulLifeExplanatoryDetails" xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfIntangibleAssetsWithIndefiniteUsefulLifeExplanatoryDetails"/>
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roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInformationAboutEstimatedUsefulLifeOrDepreciationRateTableTextBlockDetails"
xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfDetailedInformationAboutEstimatedUsefulLifeOrDepreciationRateTableTextBlockDetails"/>
<link:calculationLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInformationAboutEstimatedUsefulLifeOrDepreciationRateTableTextBlockDetails"/>
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roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInformationAboutForeignCurrencyRiskExplanatoryTableTextBlockDetails"
xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfDetailedInformationAboutForeignCurrencyRiskExplanatoryTableTextBlockDetails"/>
<link:calculationLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInformationAboutForeignCurrencyRiskExplanatoryTableTextBlockDetails"/>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInformationAboutInventoriesExplanatoryDetails" xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfDetailedInformationAboutInventoriesExplanatoryDetails"/>
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xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInformationAboutInventoriesExplanatoryDetails"/>
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xlink:href="klS-20171231.xsd#role_DisclosureDisclosureOfDetailedInformationAboutPropertyPlantAndEquipmentExplanatoryDetails"/>
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roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInformationAboutIntangibleAssetsExplanatoryDetails" xlink:type="simple"
xlink:href="klS-20171231.xsd#role_DisclosureDisclosureOfDetailedInformationAboutIntangibleAssetsExplanatoryDetails"/>
  <link:calculationLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInformationAboutIntangibleAssetsExplanatoryDetails"/>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptionsExplanatoryDetails"
xlink:type="simple"
xlink:href="klS-20171231.xsd#role_DisclosureDisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptionsExplanatoryDetails"/>
  <link:calculationLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptionsExplanatoryDetails"
"/>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfNumberAndWeightedAverageExercisePricesOfShareOptionsExplanatoryDetails" xlink:type="simple"
xlink:href="klS-20171231.xsd#role_DisclosureDisclosureOfNumberAndWeightedAverageExercisePricesOfShareOptionsExplanatoryDetails"/>
  <link:calculationLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfNumberAndWeightedAverageExercisePricesOfShareOptionsExplanatoryDetails"/>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInformationAboutOptionsValuationAssumptionsExplanatoryDetails" xlink:type="simple"
xlink:href="klS-20171231.xsd#role_DisclosureDisclosureOfDetailedInformationAboutOptionsValuationAssumptionsExplanatoryDetails"/>
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cls-20171231_cal

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kls-20171231_cal

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