

kls-20171231_def

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<?xml version="1.0" encoding="utf-8" standalone="yes"?>
<!-- Compliance Xpressware Instance Document http://www.complianceexpressware.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
http://www.xbrl.org/2003/xbrl-linkbase-2003-12-31.xsd"
xmlns:link="http://www.xbrl.org/2003/linkbase"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
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  <link:arcroleRef xlink:type="simple"
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arcroleURI="http://xbrl.org/int/dim/arcrole/dimension-default"/>
  <link:arcroleRef xlink:type="simple"
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  <link:arcroleRef xlink:type="simple"
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arcroleURI="http://xbrl.org/int/dim/arcrole/hypercube-dimension"/>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DocumentAndEntityInformation"
xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DocumentAndEntityInformation"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DocumentAndEntityInformation">
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xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
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xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
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xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
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xlink:label="EntityDomain_2" xlink:title="EntityDomain_2"/>
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xlink:from="LegalEntityAxis" xlink:to="EntityDomain_2" use="optional" order="4"/>
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xlink:label="DocumentType" xlink:title="DocumentType"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="DocumentType" use="optional" order="6"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="AmendmentFlag" use="optional"
order="7"/>
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on" xlink:label="AmendmentDescription" xlink:title="AmendmentDescription"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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order="8"/>
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ate" xlink:label="DocumentPeriodEndDate" xlink:title="DocumentPeriodEndDate"/>
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xlink:from="StatementLineItems" xlink:to="DocumentPeriodEndDate" use="optional"
order="9"/>
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order="10"/>
                            <link:loc xlink:type="locator"
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me" xlink:label="EntityRegistrantName" xlink:title="EntityRegistrantName"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="EntityRegistrantName" use="optional"
order="11"/>
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Key" xlink:label="EntityCentralIndexKey" xlink:title="EntityCentralIndexKey"/>
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xlink:from="StatementLineItems" xlink:to="EntityCentralIndexKey" use="optional"
order="12"/>
  <link:loc xlink:type="locator"
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ndDate" xlink:label="CurrentFiscalYearEndDate"
xlink:title="CurrentFiscalYearEndDate"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="CurrentFiscalYearEndDate" use="optional"
order="13"/>
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xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityFilerCategor
y" xlink:label="EntityFilerCategory" xlink:title="EntityFilerCategory"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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order="14"/>
  <link:loc xlink:type="locator"
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haresOutstanding" xlink:label="EntityCommonStockSharesOutstanding"
xlink:title="EntityCommonStockSharesOutstanding"/>
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tingStatus" xlink:label="EntityCurrentReportingStatus"
xlink:title="EntityCurrentReportingStatus"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="EntityCurrentReportingStatus"
use="optional" order="16"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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xlink:from="StatementLineItems" xlink:to="EntityVoluntaryFilers" use="optional"
order="17"/>
    <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityWellKnownSea
sonedIssuer" xlink:label="EntityWellKnownSeasonedIssuer"
xlink:title="EntityWellKnownSeasonedIssuer"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="EntityWellKnownSeasonedIssuer"
use="optional" order="18"/>
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xlink:label="EntityPublicFloat" xlink:title="EntityPublicFloat"/>
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order="19"/>
    <link:loc xlink:type="locator"
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Focus" xlink:label="DocumentFiscalYearFocus"
xlink:title="DocumentFiscalYearFocus"/>
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order="20"/>
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odFocus" xlink:label="DocumentFiscalPeriodFocus"
xlink:title="DocumentFiscalPeriodFocus"/>
    <link:definitionArc xlink:type="arc"
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use="optional" order="21"/>
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    <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_StatementOfFinancialPositionAbstract"
xlink:label="StatementOfFinancialPositionAbstract"
xlink:title="StatementOfFinancialPositionAbstract"/>
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xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
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xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
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  <link:loc xlink:type="locator"
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03-09.xsd#ifrs-full_AssetsAbstract" xlink:label="AssetsAbstract"
xlink:title="AssetsAbstract"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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order="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_CurrentAssetsAbstract" xlink:label="CurrentAssetsAbstract"
xlink:title="CurrentAssetsAbstract"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="AssetsAbstract" xlink:to="CurrentAssetsAbstract" use="optional"
order="2"/>
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xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_CashAndCashEquivalents" xlink:label="CashAndCashEquivalents"
xlink:title="CashAndCashEquivalents"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CurrentAssetsAbstract" xlink:to="CashAndCashEquivalents"
use="optional" order="3"/>
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xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_TradeAndOtherCurrentReceivables"
xlink:label="TradeAndOtherCurrentReceivables"
xlink:title="TradeAndOtherCurrentReceivables"/>
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use="optional" order="4"/>
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03-09.xsd#ifrs-full_CurrentTaxAssetsCurrent" xlink:label="CurrentTaxAssetsCurrent"
xlink:title="CurrentTaxAssetsCurrent"/>
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use="optional" order="5"/>
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xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
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03-09.xsd#ifrs-full_CurrentPrepaidExpenses" xlink:label="CurrentPrepaidExpenses"
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use="optional" order="6"/>
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xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_Inventories" xlink:label="Inventories"
xlink:title="Inventories"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="CurrentAssetsAbstract" xlink:to="Inventories" use="optional"
order="7"/>
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03-09.xsd#ifrs-full_CurrentAssets" xlink:label="CurrentAssets"
xlink:title="CurrentAssets"/>
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xlink:from="CurrentAssetsAbstract" xlink:to="CurrentAssets" use="optional"
order="8"/>
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03-09.xsd#ifrs-full_LongtermDeposits" xlink:label="LongtermDeposits"
xlink:title="LongtermDeposits"/>
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03-09.xsd#ifrs-full_PropertyPlantAndEquipment"
xlink:label="PropertyPlantAndEquipment" xlink:title="PropertyPlantAndEquipment"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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order="10"/>
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xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_IntangibleAssetsOtherThanGoodwill"
xlink:label="IntangibleAssetsOtherThanGoodwill"
xlink:title="IntangibleAssetsOtherThanGoodwill"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="AssetsAbstract" xlink:to="IntangibleAssetsOtherThanGoodwill"
use="optional" order="11"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
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03-09.xsd#ifrs-full_LiabilitiesAbstract" xlink:label="LiabilitiesAbstract"
xlink:title="LiabilitiesAbstract"/>
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xlink:from="StatementLineItems" xlink:to="LiabilitiesAbstract" use="optional"
order="13"/>
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03-09.xsd#ifrs-full_CurrentLiabilitiesAbstract"
xlink:label="CurrentLiabilitiesAbstract"
xlink:title="CurrentLiabilitiesAbstract"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="LiabilitiesAbstract" xlink:to="CurrentLiabilitiesAbstract"
use="optional" order="14"/>
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03-09.xsd#ifrs-full_TradeAndOtherCurrentPayables"
xlink:label="TradeAndOtherCurrentPayables"
xlink:title="TradeAndOtherCurrentPayables"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CurrentLiabilitiesAbstract" xlink:to="TradeAndOtherCurrentPayables"
use="optional" order="15"/>
  <link:loc xlink:type="locator"
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03-09.xsd#ifrs-full_CurrentTaxLiabilities" xlink:label="CurrentTaxLiabilities"
xlink:title="CurrentTaxLiabilities"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CurrentLiabilitiesAbstract" xlink:to="CurrentTaxLiabilities"
use="optional" order="16"/>
  <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_CurrentLiabilities" xlink:label="CurrentLiabilities"
xlink:title="CurrentLiabilities"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CurrentLiabilitiesAbstract" xlink:to="CurrentLiabilities"
use="optional" order="17"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
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03-09.xsd#ifrs-full_DeferredTaxLiabilityAsset"
xlink:label="DeferredTaxLiabilityAsset" xlink:title="DeferredTaxLiabilityAsset"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="CurrentLiabilitiesAbstract" xlink:to="DeferredTaxLiabilityAsset"
use="optional" order="18"/>
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03-09.xsd#ifrs-full_Liabilities" xlink:label="Liabilities"
xlink:title="Liabilities"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="LiabilitiesAbstract" xlink:to="Liabilities" use="optional"
order="19"/>
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03-09.xsd#ifrs-full_EquityAbstract" xlink:label="EquityAbstract"
xlink:title="EquityAbstract"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="EquityAbstract" use="optional"
order="20"/>
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xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_IssuedCapital" xlink:label="IssuedCapital"
xlink:title="IssuedCapital"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="EquityAbstract" xlink:to="IssuedCapital" use="optional" order="21"/>
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xlink:href="kls-20171231.xsd#kls_ObligationToIssueShares"
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order="22"/>
  <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_CapitalReserve" xlink:label="CapitalReserve"
xlink:title="CapitalReserve"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="EquityAbstract" xlink:to="CapitalReserve" use="optional" order="23"/>
  <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_RetainedEarnings" xlink:label="RetainedEarnings"
xlink:title="RetainedEarnings"/>
  <link:definitionArc xlink:type="arc"
```


cls-20171231_def

```
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="EquityAbstract" xlink:to="RetainedEarnings" use="optional"
order="24"/>
  <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_Equity" xlink:label="Equity" xlink:title="Equity"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="EquityAbstract" xlink:to="Equity" use="optional" order="25"/>
  <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_EquityAndLiabilities" xlink:label="EquityAndLiabilities"
xlink:title="EquityAndLiabilities"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="EquityAndLiabilities" use="optional"
order="26"/>
</link:definitionLink>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/StockholdersEquity"
xlink:type="simple" xlink:href="cls-20171231.xsd#role_StockholdersEquity"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/StockholdersEquity">
  <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_ComponentsOfEquityAxis" xlink:label="ComponentsOfEquityAxis"
xlink:title="ComponentsOfEquityAxis"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="ComponentsOfEquityAxis" use="optional"
order="1"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="ComponentsOfEquityAxis" xlink:to="EquityMember" use="optional"
order="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_EquityMember" xlink:label="EquityMember"
xlink:title="EquityMember"/>
  <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_EquityMember" xlink:label="EquityMember_2"
xlink:title="EquityMember_2"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
```

kls-20171231_def

```
xlink:from="ComponentsOfEquityAxis" xlink:to="EquityMember_2" use="optional"
order="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_IssuedCapitalMember" xlink:label="IssuedCapitalMember"
xlink:title="IssuedCapitalMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="EquityMember" xlink:to="IssuedCapitalMember" use="optional"
order="2"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ShareSubscriptionsMember"
xlink:label="ShareSubscriptionsMember" xlink:title="ShareSubscriptionsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="EquityMember" xlink:to="ShareSubscriptionsMember" use="optional"
order="3"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ObligationToIssueSharesMember"
xlink:label="ObligationToIssueSharesMember"
xlink:title="ObligationToIssueSharesMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="EquityMember" xlink:to="ObligationToIssueSharesMember" use="optional"
order="4"/>
  <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_OtherReservesMember" xlink:label="OtherReservesMember"
xlink:title="OtherReservesMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="EquityMember" xlink:to="OtherReservesMember" use="optional"
order="5"/>
  <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_RetainedEarningsMember" xlink:label="RetainedEarningsMember"
xlink:title="RetainedEarningsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="EquityMember" xlink:to="RetainedEarningsMember" use="optional"
order="6"/>
  <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_StatementOfChangesInEquityAbstract"
xlink:label="StatementOfChangesInEquityAbstract"
xlink:title="StatementOfChangesInEquityAbstract"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
```

```

kls-20171231_def
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.3" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <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_Equity" xlink:label="Equity" xlink:title="Equity"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="Equity" use="optional" order="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_NumberOfSharesOutstanding"
xlink:label="NumberOfSharesOutstanding" xlink:title="NumberOfSharesOutstanding"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="NumberOfSharesOutstanding"
use="optional" order="1.1"/>
  <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_IncreaseDecreaseThroughExerciseOfWarrantsEquity"
xlink:label="IncreaseDecreaseThroughExerciseOfWarrantsEquity"
xlink:title="IncreaseDecreaseThroughExerciseOfWarrantsEquity"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="IncreaseDecreaseThroughExerciseOfWarrantsEquity" use="optional"
order="2"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IncreaseDecreaseInNumberOfSharesOutstandingThroug
hExerciseOfWarrantsEquity"
xlink:label="IncreaseDecreaseInNumberOfSharesOutstandingThroughExerciseOfWarrantsE
quity"
xlink:title="IncreaseDecreaseInNumberOfSharesOutstandingThroughExerciseOfWarrantsE
quity"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="IncreaseDecreaseInNumberOfSharesOutstandingThroughExerciseOfWarrantsEqui
ty" use="optional" order="2.1"/>
  <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_IncreaseDecreaseThroughExerciseOfOptions"
xlink:label="IncreaseDecreaseThroughExerciseOfOptions"
xlink:title="IncreaseDecreaseThroughExerciseOfOptions"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"

```

kls-20171231_def

```
xlink:from="StatementLineItems"
xlink:to="IncreaseDecreaseThroughExerciseOfOptions" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IncreaseDecreaseInNumberOfSharesOutstandingThroug
hExerciseOfOptions"
xlink:label="IncreaseDecreaseInNumberOfSharesOutstandingThroughExerciseOfOptions"
xlink:title="IncreaseDecreaseInNumberOfSharesOutstandingThroughExerciseOfOptions"/
>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="IncreaseDecreaseInNumberOfSharesOutstandingThroughExerciseOfOptions"
use="optional" order="3.1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_SharesToBeIssued" xlink:label="SharesToBeIssued"
xlink:title="SharesToBeIssued"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="SharesToBeIssued" use="optional"
order="4"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_SharesToBeIssuedShares"
xlink:label="SharesToBeIssuedShares" xlink:title="SharesToBeIssuedShares"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="SharesToBeIssuedShares" use="optional"
order="4.1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IncreaseDecreaseThroughIssuanceOfShares"
xlink:label="IncreaseDecreaseThroughIssuanceOfShares"
xlink:title="IncreaseDecreaseThroughIssuanceOfShares"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="IncreaseDecreaseThroughIssuanceOfShares"
use="optional" order="5"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IncreaseDecreaseThroughIssuanceOfSharesShares"
xlink:label="IncreaseDecreaseThroughIssuanceOfSharesShares"
xlink:title="IncreaseDecreaseThroughIssuanceOfSharesShares"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="IncreaseDecreaseThroughIssuanceOfSharesShares" use="optional"
order="5.1"/>
  <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_ExpenseFromSharebasedPaymentTransactionsWithEmployees"
xlink:label="ExpenseFromSharebasedPaymentTransactionsWithEmployees"
```

kls-20171231_def

```
xlink:title="ExpenseFromSharebasedPaymentTransactionsWithEmployees"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="ExpenseFromSharebasedPaymentTransactionsWithEmployees" use="optional"
order="6"/>
  <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_DividendsPaid" xlink:label="DividendsPaid"
xlink:title="DividendsPaid"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="DividendsPaid" use="optional"
order="7"/>
  <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_ProfitLoss" xlink:label="ProfitLoss"
xlink:title="ProfitLoss"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="ProfitLoss" use="optional" order="8"/>
</link:definitionLink>
  <link:roleRef roleURI="http://www.kelsotech.com/taxonomy/role/IncomeStatement"
xlink:type="simple" xlink:href="kls-20171231.xsd#role_IncomeStatement"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/IncomeStatement">
  <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_IncomeStatementAbstract" xlink:label="IncomeStatementAbstract"
xlink:title="IncomeStatementAbstract"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <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_Revenue" xlink:label="Revenue" xlink:title="Revenue"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="Revenue" use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
```

cls-20171231_def

```
03-09.xsd#ifrs-full_CostOfSales" xlink:label="CostOfSales"
xlink:title="CostOfSales"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="CostOfSales" use="optional" order="2"/>
  <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_GrossProfit" xlink:label="GrossProfit"
xlink:title="GrossProfit"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="GrossProfit" use="optional" order="3"/>
  <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_ExpenseByNatureAbstract" xlink:label="ExpenseByNatureAbstract"
xlink:title="ExpenseByNatureAbstract"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="ExpenseByNatureAbstract" use="optional"
order="4"/>
  <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_AdministrativeExpense" xlink:label="AdministrativeExpense"
xlink:title="AdministrativeExpense"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpenseByNatureAbstract" xlink:to="AdministrativeExpense"
use="optional" order="5"/>
  <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_KeyManagementPersonnelCompensation"
xlink:label="KeyManagementPersonnelCompensation"
xlink:title="KeyManagementPersonnelCompensation"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpenseByNatureAbstract" xlink:to="KeyManagementPersonnelCompensation"
use="optional" order="6"/>
  <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_ResearchAndDevelopmentExpense"
xlink:label="ResearchAndDevelopmentExpense"
xlink:title="ResearchAndDevelopmentExpense"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpenseByNatureAbstract" xlink:to="ResearchAndDevelopmentExpense"
use="optional" order="7"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
```

kls-20171231_def

```
03-09.xsd#ifrs-full_SalesAndMarketingExpense"
xlink:label="SalesAndMarketingExpense" xlink:title="SalesAndMarketingExpense"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpenseByNatureAbstract" xlink:to="SalesAndMarketingExpense"
use="optional" order="8"/>
  <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_TravelExpense" xlink:label="TravelExpense"
xlink:title="TravelExpense"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpenseByNatureAbstract" xlink:to="TravelExpense" use="optional"
order="9"/>
  <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_ProfessionalFeesExpense" xlink:label="ProfessionalFeesExpense"
xlink:title="ProfessionalFeesExpense"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpenseByNatureAbstract" xlink:to="ProfessionalFeesExpense"
use="optional" order="10"/>
  <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_ExpenseFromSharebasedPaymentTransactionsWithEmployees"
xlink:label="ExpenseFromSharebasedPaymentTransactionsWithEmployees"
xlink:title="ExpenseFromSharebasedPaymentTransactionsWithEmployees"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpenseByNatureAbstract"
xlink:to="ExpenseFromSharebasedPaymentTransactionsWithEmployees" use="optional"
order="11"/>
  <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_ServicesExpense" xlink:label="ServicesExpense"
xlink:title="ServicesExpense"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpenseByNatureAbstract" xlink:to="ServicesExpense" use="optional"
order="12"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_InvestorRelations"
xlink:label="InvestorRelations" xlink:title="InvestorRelations"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpenseByNatureAbstract" xlink:to="InvestorRelations" use="optional"
order="13"/>
  <link:loc xlink:type="locator"
```

kls-20171231_def

```
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-03-09.xsd#ifrs-full_GainsLossesOnExchangeDifferencesOnTranslationRecognisedInProfitOrLoss"
xlink:label="GainsLossesOnExchangeDifferencesOnTranslationRecognisedInProfitOrLoss"
xlink:title="GainsLossesOnExchangeDifferencesOnTranslationRecognisedInProfitOrLoss"
/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpenseByNatureAbstract"
xlink:to="GainsLossesOnExchangeDifferencesOnTranslationRecognisedInProfitOrLoss"
use="optional" order="14"/>
  <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_DepreciationAndAmortisationExpense"
xlink:label="DepreciationAndAmortisationExpense"
xlink:title="DepreciationAndAmortisationExpense"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpenseByNatureAbstract" xlink:to="DepreciationAndAmortisationExpense"
use="optional" order="15"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_BadDebtExpense" xlink:label="BadDebtExpense"
xlink:title="BadDebtExpense"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpenseByNatureAbstract" xlink:to="BadDebtExpense" use="optional"
order="16"/>
  <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_OperatingExpense" xlink:label="OperatingExpense"
xlink:title="OperatingExpense"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpenseByNatureAbstract" xlink:to="OperatingExpense" use="optional"
order="17"/>
  <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_ProfitLossFromOperatingActivities"
xlink:label="ProfitLossFromOperatingActivities"
xlink:title="ProfitLossFromOperatingActivities"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="ProfitLossFromOperatingActivities"
use="optional" order="18"/>
  <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_RevenueFromInterest" xlink:label="RevenueFromInterest"
```


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```
xlink:title="RevenueFromInterest"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="RevenueFromInterest" use="optional"
order="19"/>
  <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_ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsAndGoodw
ill"
xlink:label="ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsAndGoodwill"
xlink:title="ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsAndGoodwill"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsAndGoodwill"
use="optional" order="20"/>
  <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_InventoryWritedown2011" xlink:label="InventoryWritedown2011"
xlink:title="InventoryWritedown2011"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="InventoryWritedown2011" use="optional"
order="21"/>
  <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_WritedownsReversalsOfPropertyPlantAndEquipment"
xlink:label="WritedownsReversalsOfPropertyPlantAndEquipment"
xlink:title="WritedownsReversalsOfPropertyPlantAndEquipment"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="WritedownsReversalsOfPropertyPlantAndEquipment" use="optional"
order="22"/>
  <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_ProfitLossBeforeTax" xlink:label="ProfitLossBeforeTax"
xlink:title="ProfitLossBeforeTax"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="ProfitLossBeforeTax" use="optional"
order="23"/>
  <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_MajorComponentsOfTaxExpenseIncomeAbstract"
xlink:label="MajorComponentsOfTaxExpenseIncomeAbstract"
xlink:title="MajorComponentsOfTaxExpenseIncomeAbstract"/>
  <link:definitionArc xlink:type="arc"
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="MajorComponentsOfTaxExpenseIncomeAbstract" use="optional" order="24"/>
  <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:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="MajorComponentsOfTaxExpenseIncomeAbstract"
xlink:to="CurrentTaxExpenseIncome" use="optional" order="25"/>
  <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:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="MajorComponentsOfTaxExpenseIncomeAbstract"
xlink:to="DeferredTaxExpenseIncome" use="optional" order="26"/>
  <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"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="MajorComponentsOfTaxExpenseIncomeAbstract"
xlink:to="IncomeTaxExpenseContinuingOperations" use="optional" order="27"/>
  <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:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="ComprehensiveIncome" use="optional"
order="28"/>
  <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_BasicEarningsLossPerShare"
xlink:label="BasicEarningsLossPerShare" xlink:title="BasicEarningsLossPerShare"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="BasicEarningsLossPerShare"
use="optional" order="29"/>
  <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_DilutedEarningsLossPerShare"
xlink:label="DilutedEarningsLossPerShare"
```

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xlink:title="DilutedEarningsLossPerShare"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementLineItems" xlink:to="DilutedEarningsLossPerShare"
use="optional" order="30"/>
  <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_WeightedAverageSharesAndAdjustedWeightedAverageSharesAbstract"
xlink:label="WeightedAverageSharesAndAdjustedWeightedAverageSharesAbstract"
xlink:title="WeightedAverageSharesAndAdjustedWeightedAverageSharesAbstract"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="WeightedAverageSharesAndAdjustedWeightedAverageSharesAbstract"
use="optional" order="31"/>
  <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_WeightedAverageShares" xlink:label="WeightedAverageShares"
xlink:title="WeightedAverageShares"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="WeightedAverageSharesAndAdjustedWeightedAverageSharesAbstract"
xlink:to="WeightedAverageShares" use="optional" order="32"/>
  <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_AdjustedWeightedAverageShares"
xlink:label="AdjustedWeightedAverageShares"
xlink:title="AdjustedWeightedAverageShares"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="WeightedAverageSharesAndAdjustedWeightedAverageSharesAbstract"
xlink:to="AdjustedWeightedAverageShares" use="optional" order="33"/>
</link:definitionLink>
  <link:roleRef roleURI="http://www.kelsotech.com/taxonomy/role/CashFlows"
xlink:type="simple" xlink:href="kls-20171231.xsd#role_CashFlows"/>
  <link:definitionLink 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_StatementOfCashFlowsAbstract"
xlink:label="StatementOfCashFlowsAbstract"
xlink:title="StatementOfCashFlowsAbstract"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
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order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <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_CashFlowsFromUsedInOperatingActivitiesAbstract"
xlink:label="CashFlowsFromUsedInOperatingActivitiesAbstract"
xlink:title="CashFlowsFromUsedInOperatingActivitiesAbstract"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="CashFlowsFromUsedInOperatingActivitiesAbstract" use="optional"
order="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_ProfitLoss" xlink:label="ProfitLoss"
xlink:title="ProfitLoss"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CashFlowsFromUsedInOperatingActivitiesAbstract" xlink:to="ProfitLoss"
use="optional" order="2"/>
  <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_AdjustmentsForReconcileProfitLossAbstract"
xlink:label="AdjustmentsForReconcileProfitLossAbstract"
xlink:title="AdjustmentsForReconcileProfitLossAbstract"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CashFlowsFromUsedInOperatingActivitiesAbstract"
xlink:to="AdjustmentsForReconcileProfitLossAbstract" use="optional" order="3"/>
  <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_AdjustmentsForDeferredTaxExpense"
xlink:label="AdjustmentsForDeferredTaxExpense"
xlink:title="AdjustmentsForDeferredTaxExpense"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="AdjustmentsForReconcileProfitLossAbstract"
xlink:to="AdjustmentsForDeferredTaxExpense" use="optional" order="4"/>
  <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_AdjustmentsForDepreciationAndAmortisationExpense"
xlink:label="AdjustmentsForDepreciationAndAmortisationExpense"
xlink:title="AdjustmentsForDepreciationAndAmortisationExpense"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="AdjustmentsForReconcileProfitLossAbstract"
```

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xlink:to="AdjustmentsForDepreciationAndAmortisationExpense" use="optional"
order="5"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_AdjustmentsForImpairmentOfIntangibleAssets"
xlink:label="AdjustmentsForImpairmentOfIntangibleAssets"
xlink:title="AdjustmentsForImpairmentOfIntangibleAssets"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="AdjustmentsForReconcileProfitLossAbstract"
xlink:to="AdjustmentsForImpairmentOfIntangibleAssets" use="optional" order="6"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_AdjustmentsForWriteDownOfInventory"
xlink:label="AdjustmentsForWriteDownOfInventory"
xlink:title="AdjustmentsForWriteDownOfInventory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="AdjustmentsForReconcileProfitLossAbstract"
xlink:to="AdjustmentsForWriteDownOfInventory" use="optional" order="7"/>
  <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_WritedownsReversalsOfPropertyPlantAndEquipment"
xlink:label="WritedownsReversalsOfPropertyPlantAndEquipment"
xlink:title="WritedownsReversalsOfPropertyPlantAndEquipment"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="AdjustmentsForReconcileProfitLossAbstract"
xlink:to="WritedownsReversalsOfPropertyPlantAndEquipment" use="optional"
order="8"/>
  <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_AdjustmentsForSharebasedPayments"
xlink:label="AdjustmentsForSharebasedPayments"
xlink:title="AdjustmentsForSharebasedPayments"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="AdjustmentsForReconcileProfitLossAbstract"
xlink:to="AdjustmentsForSharebasedPayments" use="optional" order="9"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_AdjustmentsForBadDebts"
xlink:label="AdjustmentsForBadDebts" xlink:title="AdjustmentsForBadDebts"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="AdjustmentsForReconcileProfitLossAbstract"
xlink:to="AdjustmentsForBadDebts" use="optional" order="10"/>
  <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_AdjustmentsForUnrealisedForeignExchangeLossesGains"
xlink:label="AdjustmentsForUnrealisedForeignExchangeLossesGains"
```

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xlink:title="AdjustmentsForUnrealisedForeignExchangeLossesGains"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="AdjustmentsForReconcileProfitLossAbstract"
xlink:to="AdjustmentsForUnrealisedForeignExchangeLossesGains" use="optional"
order="11"/>
  <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:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="AdjustmentsForReconcileProfitLossAbstract"
xlink:to="CashFlowsFromUsedInOperationsBeforeChangesInWorkingCapital"
use="optional" order="12"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IncreaseDecreaseInWorkingCapitalAbstract"
xlink:label="IncreaseDecreaseInWorkingCapitalAbstract"
xlink:title="IncreaseDecreaseInWorkingCapitalAbstract"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="AdjustmentsForReconcileProfitLossAbstract"
xlink:to="IncreaseDecreaseInWorkingCapitalAbstract" use="optional" order="13"/>
  <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:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IncreaseDecreaseInWorkingCapitalAbstract"
xlink:to="AdjustmentsForDecreaseIncreaseInTradeAccountReceivable" use="optional"
order="14"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_AdjustmentsForDecreaseIncreaseInIncomeTaxReceivab
le" xlink:label="AdjustmentsForDecreaseIncreaseInIncomeTaxReceivable"
xlink:title="AdjustmentsForDecreaseIncreaseInIncomeTaxReceivable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IncreaseDecreaseInWorkingCapitalAbstract"
xlink:to="AdjustmentsForDecreaseIncreaseInIncomeTaxReceivable" use="optional"
order="15"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_AdjustmentsForDecreaseIncreaseInPrepaidExpensesA
ndDeposit"
xlink:label="AdjustmentsForDecreaseIncreaseInPrepaidExpensesAndDeposit"
xlink:title="AdjustmentsForDecreaseIncreaseInPrepaidExpensesAndDeposit"/>
```

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xlink:from="IncreaseDecreaseInWorkingCapitalAbstract"
xlink:to="AdjustmentsForDecreaseIncreaseInPrepaidExpensesAndDeposit"
use="optional" order="16"/>
  <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:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IncreaseDecreaseInWorkingCapitalAbstract"
xlink:to="AdjustmentsForDecreaseIncreaseInInventories" use="optional" order="17"/>
      <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:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IncreaseDecreaseInWorkingCapitalAbstract"
xlink:to="AdjustmentsForIncreaseDecreaseInTradeAccountPayable" use="optional"
order="18"/>
          <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_AdjustmentsForIncreaseDecreaseInIncomeTaxPayable"
xlink:label="AdjustmentsForIncreaseDecreaseInIncomeTaxPayable"
xlink:title="AdjustmentsForIncreaseDecreaseInIncomeTaxPayable"/>
            <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IncreaseDecreaseInWorkingCapitalAbstract"
xlink:to="AdjustmentsForIncreaseDecreaseInIncomeTaxPayable" use="optional"
order="19"/>
              <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:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IncreaseDecreaseInWorkingCapitalAbstract"
xlink:to="IncreaseDecreaseInWorkingCapital" use="optional" order="20"/>
                  <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:definitionArc xlink:type="arc"
```

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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CashFlowsFromUsedInOperatingActivitiesAbstract"
xlink:to="CashFlowsFromUsedInOperatingActivities" use="optional" order="21"/>
  <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_CashFlowsFromUsedInInvestingActivitiesAbstract"
xlink:label="CashFlowsFromUsedInInvestingActivitiesAbstract"
xlink:title="CashFlowsFromUsedInInvestingActivitiesAbstract"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="CashFlowsFromUsedInInvestingActivitiesAbstract" use="optional"
order="22"/>
  <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:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CashFlowsFromUsedInInvestingActivitiesAbstract"
xlink:to="PurchaseOfIntangibleAssetsClassifiedAsInvestingActivities"
use="optional" order="23"/>
  <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:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CashFlowsFromUsedInInvestingActivitiesAbstract"
xlink:to="PurchaseOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities"
use="optional" order="24"/>
  <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:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CashFlowsFromUsedInInvestingActivitiesAbstract"
xlink:to="CashFlowsFromUsedInInvestingActivities" use="optional" order="25"/>
  <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_CashFlowsFromUsedInFinancingActivitiesAbstract"
xlink:label="CashFlowsFromUsedInFinancingActivitiesAbstract"
xlink:title="CashFlowsFromUsedInFinancingActivitiesAbstract"/>
```


cls-20171231_def

```
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order="26"/>
  <link:loc xlink:type="locator"
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03-09.xsd#ifrs-full_ProceedsFromIssuingShares"
xlink:label="ProceedsFromIssuingShares" xlink:title="ProceedsFromIssuingShares"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CashFlowsFromUsedInFinancingActivitiesAbstract"
xlink:to="ProceedsFromIssuingShares" use="optional" order="27"/>
  <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:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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xlink:to="DividendsPaidClassifiedAsFinancingActivities" use="optional"
order="28"/>
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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:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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xlink:to="CashFlowsFromUsedInFinancingActivities" use="optional" order="29"/>
  <link:loc xlink:type="locator"
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03-09.xsd#ifrs-full_EffectOfExchangeRateChangesOnCashAndCashEquivalents"
xlink:label="EffectOfExchangeRateChangesOnCashAndCashEquivalents"
xlink:title="EffectOfExchangeRateChangesOnCashAndCashEquivalents"/>
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order="30"/>
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03-09.xsd#ifrs-full_IncreaseDecreaseInCashAndCashEquivalents"
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xlink:title="IncreaseDecreaseInCashAndCashEquivalents"/>
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```

kls-20171231_def

```
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03-09.xsd#ifrs-full_CashAndCashEquivalents" xlink:label="CashAndCashEquivalents"
xlink:title="CashAndCashEquivalents"/>
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order="32"/>
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reOfNatureOfOperationsExplanatoryTextBlock" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfNatureOfOp
erationsExplanatoryTextBlock"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDiscl
osureOfNatureOfOperationsExplanatoryTextBlock">
  <link:loc xlink:type="locator"
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xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
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xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
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  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
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  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <link:loc xlink:type="locator"
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xlink:label="DisclosureOfNatureOfOperationsExplanatory"
xlink:title="DisclosureOfNatureOfOperationsExplanatory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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kls-20171231_def

```
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reOfBasisOfPreparationOfFinancialStatementsExplanatoryTextBlock"
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xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfBasisOfPre
parationOfFinancialStatementsExplanatoryTextBlock"/>
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xlink:role="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDiscl
osureOfBasisOfPreparationOfFinancialStatementsExplanatoryTextBlock">
<link:loc xlink:type="locator"
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xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
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order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
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xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_DisclosureOfBasisOfPreparationOfFinancialStatementsExplanatory"
xlink:label="DisclosureOfBasisOfPreparationOfFinancialStatementsExplanatory"
xlink:title="DisclosureOfBasisOfPreparationOfFinancialStatementsExplanatory"/>
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xlink:to="DisclosureOfBasisOfPreparationOfFinancialStatementsExplanatory"
use="optional" order="1"/>
</link:definitionLink>
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reOfSummaryOfSignificantAccountingPoliciesExplanatoryTextBlock"
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kls-20171231_def

```
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  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
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order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
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  <link:definitionArc xlink:type="arc"
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xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
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xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-03-09.xsd#ifrs-full_DisclosureOfSummaryOfSignificantAccountingPoliciesExplanatory"
xlink:label="DisclosureOfSummaryOfSignificantAccountingPoliciesExplanatory"
xlink:title="DisclosureOfSummaryOfSignificantAccountingPoliciesExplanatory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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xlink:to="DisclosureOfSummaryOfSignificantAccountingPoliciesExplanatory"
use="optional" order="1"/>
  </link:definitionLink>
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xlink:type="simple"
xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalExplanatoryTextBlock"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalExplanatoryTextBlock">
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kls-20171231_def

```
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xlink:title="StatementTable"/>
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xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
      <link:loc xlink:type="locator"
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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
          <link:loc xlink:type="locator"
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xlink:label="EntityDomain" xlink:title="EntityDomain"/>
            <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
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xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalEx
planatory"
xlink:label="DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalExplanato
ry"
xlink:title="DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalExplanato
ry"/>
                <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalExplanatory"
use="optional" order="1"/>
                  </link:definitionLink>
                    <link:roleRef
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reOfFinancialInstrumentsExplanatoryTextBlock" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfFinancialI
nstrumentsExplanatoryTextBlock"/>
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xlink:role="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDiscl
osureOfFinancialInstrumentsExplanatoryTextBlock">
                        <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
                          <link:loc xlink:type="locator"
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                                kls-20171231_def
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order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
    <link:loc xlink:type="locator"
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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
    <link:definitionArc xlink:type="arc"
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xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
    <link:loc xlink:type="locator"
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xlink:label="EntityDomain" xlink:title="EntityDomain"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
    <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_DisclosureOfFinancialInstrumentsExplanatory"
xlink:label="DisclosureOfFinancialInstrumentsExplanatory"
xlink:title="DisclosureOfFinancialInstrumentsExplanatory"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DisclosureOfFinancialInstrumentsExplanatory" use="optional" order="1"/>
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xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfInventorie
sExplanatoryTextBlock"/>
    <link:definitionLink xlink:type="extended"
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xlink:title="StatementTable"/>
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xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
    <link:definitionArc xlink:type="arc"
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order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
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kls-20171231_def
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03-09.xsd#ifrs-full_DisclosureOfInventoriesExplanatory"
xlink:label="DisclosureOfInventoriesExplanatory"
xlink:title="DisclosureOfInventoriesExplanatory"/>
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use="optional" order="1"/>
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antAndEquipmentExplanatoryTextBlock"/>
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order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
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kls-20171231_def

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03-09.xsd#ifrs-full_DisclosureOfPropertyPlantAndEquipmentExplanatory"
xlink:label="DisclosureOfPropertyPlantAndEquipmentExplanatory"
xlink:title="DisclosureOfPropertyPlantAndEquipmentExplanatory"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementLineItems"
xlink:to="DisclosureOfPropertyPlantAndEquipmentExplanatory" use="optional"
order="1"/>
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sureOfIntangibleAssetsExplanatoryTextBlock" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfIntangible
AssetsExplanatoryTextBlock"/>
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osureOfIntangibleAssetsExplanatoryTextBlock">
  <link:loc xlink:type="locator"
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xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
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order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
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xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <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_DisclosureOfIntangibleAssetsExplanatory"
xlink:label="DisclosureOfIntangibleAssetsExplanatory"
xlink:title="DisclosureOfIntangibleAssetsExplanatory"/>
```


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```
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use="optional" order="1"/>
</link:definitionLink>
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roleURI="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDisclo
reOfIssuedCapitalExplanatoryTextBlock" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfIssuedCapi
talExplanatoryTextBlock"/>
<link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDiscl
osureOfIssuedCapitalExplanatoryTextBlock">
<link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
<link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
<link:loc xlink:type="locator"
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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
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xlink:label="EntityDomain" xlink:title="EntityDomain"/>
<link:definitionArc xlink:type="arc"
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<link:loc xlink:type="locator"
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03-09.xsd#ifrs-full_DisclosureOfIssuedCapitalExplanatory"
xlink:label="DisclosureOfIssuedCapitalExplanatory"
xlink:title="DisclosureOfIssuedCapitalExplanatory"/>
<link:definitionArc xlink:type="arc"
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xlink:from="StatementLineItems" xlink:to="DisclosureOfIssuedCapitalExplanatory"
use="optional" order="1"/>
</link:definitionLink>
<link:roleRef
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reOfRelatedPartyExplanatoryTextBlock" xlink:type="simple"
```

kls-20171231_def

```
xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfRelatedPartyExplanatoryTextBlock"/>
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xlink:role="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDisclosureOfRelatedPartyExplanatoryTextBlock">
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xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
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xlink:label="DisclosureOfRelatedPartyExplanatory"
xlink:title="DisclosureOfRelatedPartyExplanatory"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementLineItems" xlink:to="DisclosureOfRelatedPartyExplanatory"
use="optional" order="1"/>
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xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfCommitmentExplanatoryTextBlock"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDisclosureOfCommitmentsExplanatoryTextBlock">
  <link:loc xlink:type="locator"
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xlink:title="StatementTable"/>
```

kls-20171231_def

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order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
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03-09.xsd#ifrs-full_DisclosureOfCommitmentsExplanatory"
xlink:label="DisclosureOfCommitmentsExplanatory"
xlink:title="DisclosureOfCommitmentsExplanatory"/>
  <link:definitionArc xlink:type="arc"
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use="optional" order="1"/>
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reOfIncomeTaxExplanatoryTextBlock" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfIncomeTaxE
xplanatoryTextBlock"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDiscl
osureOfIncomeTaxExplanatoryTextBlock">
  <link:loc xlink:type="locator"
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xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
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xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
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kls-20171231_def

```
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  <link:loc xlink:type="locator"
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03-09.xsd#ifrs-full_DisclosureOfIncomeTaxExplanatory"
xlink:label="DisclosureOfIncomeTaxExplanatory"
xlink:title="DisclosureOfIncomeTaxExplanatory"/>
  <link:definitionArc xlink:type="arc"
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use="optional" order="1"/>
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sureOfCashFlowStatementExplanatoryTextBlock" xlink:type="simple"
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atementExplanatoryTextBlock"/>
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osureOfCashFlowStatementExplanatoryTextBlock">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
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  <link:definitionArc xlink:type="arc"
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order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
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```
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03-09.xsd#ifrs-full_DisclosureOfCashFlowStatementExplanatory"
xlink:label="DisclosureOfCashFlowStatementExplanatory"
xlink:title="DisclosureOfCashFlowStatementExplanatory"/>
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xlink:to="DisclosureOfCashFlowStatementExplanatory" use="optional" order="1"/>
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PerShareExplanatoryTextBlock" xlink:type="simple"
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atoryTextBlock"/>
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ngsPerShareExplanatoryTextBlock">
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xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
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order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
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  <link:definitionArc xlink:type="arc"
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03-09.xsd#ifrs-full_EarningsPerShareExplanatory"
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xlink:title="EarningsPerShareExplanatory"/>
```

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```
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use="optional" order="1"/>
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xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfSegmentsMa
jorCustomersExplanatoryTextBlock"/>
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osureOfSegmentsMajorCustomersExplanatoryTextBlock">
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xlink:title="StatementTable"/>
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xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
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order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
<link:loc xlink:type="locator"
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xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
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03-09.xsd#ifrs-full_DisclosureOfSegmentsMajorCustomersExplanatory"
xlink:label="DisclosureOfSegmentsMajorCustomersExplanatory"
xlink:title="DisclosureOfSegmentsMajorCustomersExplanatory"/>
<link:definitionArc xlink:type="arc"
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xlink:from="StatementLineItems"
xlink:to="DisclosureOfSegmentsMajorCustomersExplanatory" use="optional"
order="1"/>
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kls-20171231_def
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nefitsExplanatoryTextBlock"/>
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osureOfEmployeeBenefitsExplanatoryTextBlock">
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xlink:title="StatementTable"/>
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order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
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xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <link:loc xlink:type="locator"
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xlink:label="DisclosureOfEmployeeBenefitsExplanatory"
xlink:title="DisclosureOfEmployeeBenefitsExplanatory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="DisclosureOfEmployeeBenefitsExplanatory"
use="optional" order="1"/>
  </link:definitionLink>
  <link:roleRef
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reOfEntitysReportableSegmentsExplanatoryTextBlock" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfEntitysRep
ortableSegmentsExplanatoryTextBlock"/>
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osureOfEntitysReportableSegmentsExplanatoryTextBlock">
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kls-20171231_def

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xlink:title="StatementTable"/>
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xlink:to="PropertyPlantAndEquipmentMember" use="optional" order="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_PropertyPlantAndEquipmentMember"
xlink:label="PropertyPlantAndEquipmentMember"
xlink:title="PropertyPlantAndEquipmentMember"/>
            <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_PropertyPlantAndEquipmentMember"
xlink:label="PropertyPlantAndEquipmentMember_2"
xlink:title="PropertyPlantAndEquipmentMember_2"/>
              <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="ClassesOfPropertyPlantAndEquipmentAxis"
```


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```
xlink:to="PropertyPlantAndEquipmentMember_2" use="optional" order="1"/>
  <link:loc xlink:type="locator"
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03-09.xsd#ifrs-full_LandMember" xlink:label="LandMember"
xlink:title="LandMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="PropertyPlantAndEquipmentMember" xlink:to="LandMember" use="optional"
order="2"/>
  <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_BuildingsMember" xlink:label="BuildingsMember"
xlink:title="BuildingsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="PropertyPlantAndEquipmentMember" xlink:to="BuildingsMember"
use="optional" order="3"/>
  <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_LeaseholdImprovementsMember"
xlink:label="LeaseholdImprovementsMember"
xlink:title="LeaseholdImprovementsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="PropertyPlantAndEquipmentMember"
xlink:to="LeaseholdImprovementsMember" use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ProductionEquipmentMember"
xlink:label="ProductionEquipmentMember" xlink:title="ProductionEquipmentMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="PropertyPlantAndEquipmentMember" xlink:to="ProductionEquipmentMember"
use="optional" order="5"/>
  <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_VehiclesMember" xlink:label="VehiclesMember"
xlink:title="VehiclesMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="PropertyPlantAndEquipmentMember" xlink:to="VehiclesMember"
use="optional" order="6"/>
  <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_CarryingAmountAccumulatedDepreciationAmortisationAndImpairment
AndGrossCarryingAmountAxis"
xlink:label="CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGros
sCarryingAmountAxis"
xlink:title="CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGros
```

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sCarryingAmountAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable"
xlink:to="CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGrossCa
rryingAmountAxis" use="optional" order="2"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGross
CarryingAmountAxis" xlink:to="CarryingAmountMember" use="optional" order="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_CarryingAmountMember" xlink:label="CarryingAmountMember"
xlink:title="CarryingAmountMember"/>
  <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_CarryingAmountMember" xlink:label="CarryingAmountMember_2"
xlink:title="CarryingAmountMember_2"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGross
CarryingAmountAxis" xlink:to="CarryingAmountMember_2" use="optional" order="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_GrossCarryingAmountMember"
xlink:label="GrossCarryingAmountMember" xlink:title="GrossCarryingAmountMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CarryingAmountMember" xlink:to="GrossCarryingAmountMember"
use="optional" order="2"/>
  <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_AccumulatedDepreciationAndAmortisationMember"
xlink:label="AccumulatedDepreciationAndAmortisationMember"
xlink:title="AccumulatedDepreciationAndAmortisationMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CarryingAmountMember"
xlink:to="AccumulatedDepreciationAndAmortisationMember" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.4" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"

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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="5"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="6"/>
  <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_DisclosureOfDetailedInformationAboutPropertyPlantAndEquipmentE
xplanatory"
xlink:label="DisclosureOfDetailedInformationAboutPropertyPlantAndEquipmentExplanat
ory"
xlink:title="DisclosureOfDetailedInformationAboutPropertyPlantAndEquipmentExplanat
ory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DisclosureOfDetailedInformationAboutPropertyPlantAndEquipmentExplanatory
" use="optional" order="5"/>
  </link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDisclosu
reOfIntangibleAssetsExplanatoryTextBlockTables" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfIntangible
AssetsExplanatoryTextBlockTables"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDiscl
osureOfIntangibleAssetsExplanatoryTextBlockTables">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
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<link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <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_DisclosureOfDetailedInformationAboutIntangibleAssetsExplanator
y" xlink:label="DisclosureOfDetailedInformationAboutIntangibleAssetsExplanatory"
xlink:title="DisclosureOfDetailedInformationAboutIntangibleAssetsExplanatory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DisclosureOfDetailedInformationAboutIntangibleAssetsExplanatory"
use="optional" order="6"/>
</link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDisclosu
reOfIssuedCapitalExplanatoryTextBlockTables" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfIssuedCapi
talExplanatoryTextBlockTables"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDiscl
osureOfIssuedCapitalExplanatoryTextBlockTables">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <link:loc xlink:type="locator"
```

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xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-03-09.xsd#ifrs-full_DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptionsExplanatory"
xlink:label="DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptionsExplanatory"
xlink:title="DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptionsExplanatory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptionsExplanatory" use="optional" order="7"/>
  <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_DisclosureOfNumberAndWeightedAverageExercisePricesOfShareOptionsExplanatory"
xlink:label="DisclosureOfNumberAndWeightedAverageExercisePricesOfShareOptionsExplanatory"
xlink:title="DisclosureOfNumberAndWeightedAverageExercisePricesOfShareOptionsExplanatory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DisclosureOfNumberAndWeightedAverageExercisePricesOfShareOptionsExplanatory" use="optional" order="8"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_DisclosureOfDetailedInformationAboutOptionsValuationAssumptionsExplanatory"
xlink:label="DisclosureOfDetailedInformationAboutOptionsValuationAssumptionsExplanatory"
xlink:title="DisclosureOfDetailedInformationAboutOptionsValuationAssumptionsExplanatory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DisclosureOfDetailedInformationAboutOptionsValuationAssumptionsExplanatory" use="optional" order="9"/>
</link:definitionLink>
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roleURI="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDisclosureOfRelatedPartyExplanatoryTextBlockTables" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfRelatedPartyExplanatoryTextBlockTables"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDisclosureOfRelatedPartyExplanatoryTextBlockTables">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
```

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```
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <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_DisclosureOfInformationAboutKeyManagementPersonnelExplanatory"
xlink:label="DisclosureOfInformationAboutKeyManagementPersonnelExplanatory"
xlink:title="DisclosureOfInformationAboutKeyManagementPersonnelExplanatory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DisclosureOfInformationAboutKeyManagementPersonnelExplanatory"
use="optional" order="10"/>
</link:definitionLink>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDisclo
sureOfCommitmentsExplanatoryTextBlockTables" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfCommitment
sExplanatoryTextBlockTables"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDiscl
osureOfCommitmentsExplanatoryTextBlockTables">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
```

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                                kls-20171231_def
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <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_DisclosureOfMaturityAnalysisOfOperatingLeasePaymentsExplanator
y" xlink:label="DisclosureOfMaturityAnalysisOfOperatingLeasePaymentsExplanatory"
xlink:title="DisclosureOfMaturityAnalysisOfOperatingLeasePaymentsExplanatory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DisclosureOfMaturityAnalysisOfOperatingLeasePaymentsExplanatory"
use="optional" order="11"/>
</link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDisclosu
reOfIncomeTaxExplanatoryTextBlockTables" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfIncomeTaxE
xplanatoryTextBlockTables"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDiscl
osureOfIncomeTaxExplanatoryTextBlockTables">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>

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<link:loc xlink:type="locator"
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  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <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_DisclosureOfDeferredTaxesExplanatory"
xlink:label="DisclosureOfDeferredTaxesExplanatory"
xlink:title="DisclosureOfDeferredTaxesExplanatory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="DisclosureOfDeferredTaxesExplanatory"
use="optional" order="12"/>
  <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_DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCred
itsExplanatory"
xlink:label="DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsExpl
anatory"
xlink:title="DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsExpl
anatory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsExplana
tory" use="optional" order="13"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_DisclosureOfDetailedInformationAboutEffectiveInco
meTaxExpenseRecoveryExplanatory"
xlink:label="DisclosureOfDetailedInformationAboutEffectiveIncomeTaxExpenseRecovery
Explanatory"
xlink:title="DisclosureOfDetailedInformationAboutEffectiveIncomeTaxExpenseRecovery
Explanatory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DisclosureOfDetailedInformationAboutEffectiveIncomeTaxExpenseRecoveryExp
lanatory" use="optional" order="14"/>
</link:definitionLink>
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reOfCashFlowStatementExplanatoryTextBlockTables" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfCashFlowSt
atementExplanatoryTextBlockTables"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsDiscl
```



```

kls-20171231_def
losureOfCashFlowStatementExplanatoryTextBlockTables">
  <link:loc xlink:type="locator"
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xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
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xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <link:loc xlink:type="locator"
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ashFlowInformationExplanatory"
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planatory"
xlink:title="DisclosureOfDetailedInformationAboutSupplementalCashFlowInformationEx
planatory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DisclosureOfDetailedInformationAboutSupplementalCashFlowInformationExpla
natory" use="optional" order="15"/>
  <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_DisclosureOfCashAndCashEquivalentsExplanatory"
xlink:label="DisclosureOfCashAndCashEquivalentsExplanatory"
xlink:title="DisclosureOfCashAndCashEquivalentsExplanatory"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementLineItems"
xlink:to="DisclosureOfCashAndCashEquivalentsExplanatory" use="optional"
order="16"/>
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roleURI="http://www.kelsotech.com/taxonomy/role/NotesToFinancialStatementsEarnings

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PerShareExplanatoryTextBlockTables" xlink:type="simple"
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xlink:title="StatementTable"/>
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xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
<link:loc xlink:type="locator"
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xlink:label="EntityDomain" xlink:title="EntityDomain"/>
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xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
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xlink:label="DisclosureOfEarningsPerShareExplanatory"
xlink:title="DisclosureOfEarningsPerShareExplanatory"/>
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xlink:from="StatementLineItems" xlink:to="DisclosureOfEarningsPerShareExplanatory"
use="optional" order="17"/>
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xlink:href="kls-20171231.xsd#role_NotesToFinancialStatementsDisclosureOfSegmentsMajorCustomersExplanatoryTextBlockTables"/>
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xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"

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xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
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  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <link:loc xlink:type="locator"
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03-09.xsd#ifrs-full_DisclosureOfOperatingSegmentsExplanatory"
xlink:label="DisclosureOfOperatingSegmentsExplanatory"
xlink:title="DisclosureOfOperatingSegmentsExplanatory"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementLineItems"
xlink:to="DisclosureOfOperatingSegmentsExplanatory" use="optional" order="18"/>
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ationsExplanatoryDetails" xlink:type="simple"
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oryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfNatureOfO
perationsExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
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  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <link:loc xlink:type="locator"
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03-09.xsd#ifrs-full_ProfitLoss" xlink:label="ProfitLoss"
xlink:title="ProfitLoss"/>
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  <link:loc xlink:type="locator"
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03-09.xsd#ifrs-full_RetainedEarnings" xlink:label="RetainedEarnings"
xlink:title="RetainedEarnings"/>
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xlink:from="StatementLineItems" xlink:to="RetainedEarnings" use="optional"
order="2"/>
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rationOfFinancialStatementsExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfBasisOfPreparationOfFinanc
ialStatementsExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
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eparationOfFinancialStatementsExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
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xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_AllowanceForDoubtfulAccounts"
xlink:label="AllowanceForDoubtfulAccounts"
xlink:title="AllowanceForDoubtfulAccounts"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="AllowanceForDoubtfulAccounts"
use="optional" order="1"/>
  </link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfSummaryOfSig
nificantAccountingPoliciesExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfSummaryOfSignifican
tingPoliciesExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
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SignificantAccountingPoliciesExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
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xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
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kls-20171231_def
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ginTax" xlink:label="DescriptionOfAnnualFranchiseTaxKnownAsTheTexasMarginTax"
xlink:title="DescriptionOfAnnualFranchiseTaxKnownAsTheTexasMarginTax"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DescriptionOfAnnualFranchiseTaxKnownAsTheTexasMarginTax" use="optional"
order="1"/>
  </link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfFinancialIns
trumentsExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfFinancialInstrumentsExplan
atoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfFinancial
InstrumentsExplanatoryDetails">
    <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_TypesOfRisksAxis" xlink:label="TypesOfRisksAxis"
xlink:title="TypesOfRisksAxis"/>
    <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="TypesOfRisksAxis" use="optional" order="1"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="TypesOfRisksAxis" xlink:to="TypesOfRisksMember" use="optional"
order="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_TypesOfRisksMember" xlink:label="TypesOfRisksMember"
xlink:title="TypesOfRisksMember"/>
    <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_TypesOfRisksMember" xlink:label="TypesOfRisksMember_2"
xlink:title="TypesOfRisksMember_2"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="TypesOfRisksAxis" xlink:to="TypesOfRisksMember_2" use="optional"
order="1"/>
    <link:loc xlink:type="locator"
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03-09.xsd#ifrs-full_CreditRiskMember" xlink:label="CreditRiskMember"

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order="1"/>
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03-09.xsd#ifrs-full_LiquidityRiskMember" xlink:label="LiquidityRiskMember"
xlink:title="LiquidityRiskMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="TypesOfRisksMember" xlink:to="LiquidityRiskMember" use="optional"
order="2"/>
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03-09.xsd#ifrs-full_CurrencyRiskMember" xlink:label="CurrencyRiskMember"
xlink:title="CurrencyRiskMember"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="TypesOfRisksMember" xlink:to="CurrencyRiskMember" use="optional"
order="3"/>
  <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_MajorCustomersAxis" xlink:label="MajorCustomersAxis"
xlink:title="MajorCustomersAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="MajorCustomersAxis" use="optional"
order="2"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="MajorCustomersAxis" xlink:to="MajorCustomersMember" use="optional"
order="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_MajorCustomersMember" xlink:label="MajorCustomersMember"
xlink:title="MajorCustomersMember"/>
  <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_MajorCustomersMember" xlink:label="MajorCustomersMember_2"
xlink:title="MajorCustomersMember_2"/>
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order="1"/>
  <link:loc xlink:type="locator"
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order="2"/>
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xlink:title="CustomerBMember"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="MajorCustomersMember" xlink:to="CustomerBMember" use="optional"
order="3"/>
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xlink:title="CustomerCMember"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="MajorCustomersMember" xlink:to="CustomerCMember" use="optional"
order="4"/>
          <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_CustomerDMember" xlink:label="CustomerDMember"
xlink:title="CustomerDMember"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="MajorCustomersMember" xlink:to="CustomerDMember" use="optional"
order="5"/>
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xlink:href="cls-20171231.xsd#cls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
                <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.4" xbrldt:closed="true" xbrldt:contextElement="segment"/>
                  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
                    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="5"/>
                      <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
                        <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="6"/>
                          <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_CashAndCashEquivalents" xlink:label="CashAndCashEquivalents"
xlink:title="CashAndCashEquivalents"/>
```


cls-20171231_def

```
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="CashAndCashEquivalents" use="optional"
order="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_TradeAndOtherCurrentReceivables"
xlink:label="TradeAndOtherCurrentReceivables"
xlink:title="TradeAndOtherCurrentReceivables"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="TradeAndOtherCurrentReceivables"
use="optional" order="2"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_AllowanceForDoubtfulAccounts"
xlink:label="AllowanceForDoubtfulAccounts"
xlink:title="AllowanceForDoubtfulAccounts"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="AllowanceForDoubtfulAccounts"
use="optional" order="3"/>
  <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_TradeAndOtherCurrentPayables"
xlink:label="TradeAndOtherCurrentPayables"
xlink:title="TradeAndOtherCurrentPayables"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="TradeAndOtherCurrentPayables"
use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_TradeAccountsPayable"
xlink:label="TradeAccountsPayable" xlink:title="TradeAccountsPayable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="TradeAccountsPayable" use="optional"
order="5"/>
  <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_TradeAndOtherCurrentPayablesToRelatedParties"
xlink:label="TradeAndOtherCurrentPayablesToRelatedParties"
xlink:title="TradeAndOtherCurrentPayablesToRelatedParties"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="TradeAndOtherCurrentPayablesToRelatedParties" use="optional" order="6"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_SensitivityAnalysisConfidenceInterval"
```

```

kls-20171231_def
xlink:label="SensitivityAnalysisConfidenceInterval"
xlink:title="SensitivityAnalysisConfidenceInterval"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="SensitivityAnalysisConfidenceInterval"
use="optional" order="7"/>
  <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_ValueAtRisk" xlink:label="ValueAtRisk"
xlink:title="ValueAtRisk"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="ValueAtRisk" use="optional" order="8"/>
  </link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfInventoriesE
xplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfInventoriesExplanatoryDeta
ils"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfInventori
esExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_CateogriesOfExpensesAxis"
xlink:label="CateogriesOfExpensesAxis" xlink:title="CateogriesOfExpensesAxis"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="CateogriesOfExpensesAxis" use="optional"
order="1"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="CateogriesOfExpensesAxis" xlink:to="ExpensesDomain" use="optional"
order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ExpensesDomain" xlink:label="ExpensesDomain"
xlink:title="ExpensesDomain"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ExpensesDomain" xlink:label="ExpensesDomain_2"
xlink:title="ExpensesDomain_2"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="CateogriesOfExpensesAxis" xlink:to="ExpensesDomain_2" use="optional"
order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_CostOfGoodsSoldMember"

```

```

                                kls-20171231_def
xlink:label="CostOfGoodsSoldMember" xlink:title="CostOfGoodsSoldMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpensesDomain" xlink:to="CostOfGoodsSoldMember" use="optional"
order="2"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_GeneralAndAdministrativeExpensesMember"
xlink:label="GeneralAndAdministrativeExpensesMember"
xlink:title="GeneralAndAdministrativeExpensesMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ExpensesDomain" xlink:to="GeneralAndAdministrativeExpensesMember"
use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.3" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="5"/>
  <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_CostOfInventoriesRecognisedAsExpenseDuringPeriod"
xlink:label="CostOfInventoriesRecognisedAsExpenseDuringPeriod"
xlink:title="CostOfInventoriesRecognisedAsExpenseDuringPeriod"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="CostOfInventoriesRecognisedAsExpenseDuringPeriod" use="optional"
order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_AdjustmentsForWriteDownOfInventory"
xlink:label="AdjustmentsForWriteDownOfInventory"
xlink:title="AdjustmentsForWriteDownOfInventory"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"

```

cls-20171231_def

```
xlink:from="StatementLineItems" xlink:to="AdjustmentsForWriteDownOfInventory"
use="optional" order="2"/>
  <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_InventoryWritedown2011" xlink:label="InventoryWritedown2011"
xlink:title="InventoryWritedown2011"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="InventoryWritedown2011" use="optional"
order="3"/>
</link:definitionLink>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfPropertyPlan
tAndEquipmentExplanatoryDetails" xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfPropertyPlantAndEquipmentE
xplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfPropertyP
lantAndEquipmentExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ComponentsOfAmortisationAxis"
xlink:label="ComponentsOfAmortisationAxis"
xlink:title="ComponentsOfAmortisationAxis"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="ComponentsOfAmortisationAxis" use="optional"
order="1"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="ComponentsOfAmortisationAxis"
xlink:to="ComponentsOfAmortisationDomain" use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ComponentsOfAmortisationDomain"
xlink:label="ComponentsOfAmortisationDomain"
xlink:title="ComponentsOfAmortisationDomain"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ComponentsOfAmortisationDomain"
xlink:label="ComponentsOfAmortisationDomain_2"
xlink:title="ComponentsOfAmortisationDomain_2"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="ComponentsOfAmortisationAxis"
xlink:to="ComponentsOfAmortisationDomain_2" use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_IncludedInCostOfGoodsSoldMember"
```

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                                kls-20171231_def
xlink:label="IncludedInCostOfGoodsSoldMember"
xlink:title="IncludedInCostOfGoodsSoldMember"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ComponentsOfAmortisationDomain"
xlink:to="IncludedInCostOfGoodsSoldMember" use="optional" order="2"/>
    <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IncludedInInventoryMember"
xlink:label="IncludedInInventoryMember" xlink:title="IncludedInInventoryMember"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ComponentsOfAmortisationDomain" xlink:to="IncludedInInventoryMember"
use="optional" order="3"/>
    <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IncludedInGeneralAndAdministrativeExpensesMember"
xlink:label="IncludedInGeneralAndAdministrativeExpensesMember"
xlink:title="IncludedInGeneralAndAdministrativeExpensesMember"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ComponentsOfAmortisationDomain"
xlink:to="IncludedInGeneralAndAdministrativeExpensesMember" use="optional"
order="4"/>
    <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.3" xbrldt:closed="true" xbrldt:contextElement="segment"/>
    <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="4"/>
    <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="5"/>
    <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_DepreciationPropertyPlantAndEquipment"
xlink:label="DepreciationPropertyPlantAndEquipment"
xlink:title="DepreciationPropertyPlantAndEquipment"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"

```

kls-20171231_def

```
xlink:from="StatementLineItems" xlink:to="DepreciationPropertyPlantAndEquipment"
use="optional" order="1"/>
</link:definitionLink>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfIntangibleAs
setsExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfIntangibleAssetsExplanator
yDetails"/>
<link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfIntangibl
eAssetsExplanatoryDetails">
<link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StagesOfConsultingAgreementAxis"
xlink:label="StagesOfConsultingAgreementAxis"
xlink:title="StagesOfConsultingAgreementAxis"/>
<link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="StagesOfConsultingAgreementAxis"
use="optional" order="1"/>
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="StagesOfConsultingAgreementAxis"
xlink:to="StagesOfConsultingAgreementDomain" use="optional" order="1"/>
<link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StagesOfConsultingAgreementDomain"
xlink:label="StagesOfConsultingAgreementDomain"
xlink:title="StagesOfConsultingAgreementDomain"/>
<link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StagesOfConsultingAgreementDomain"
xlink:label="StagesOfConsultingAgreementDomain_2"
xlink:title="StagesOfConsultingAgreementDomain_2"/>
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="StagesOfConsultingAgreementAxis"
xlink:to="StagesOfConsultingAgreementDomain_2" use="optional" order="1"/>
<link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_OnTheFilingOfTheFirstNewPatentApplicationRelatedT
oTheProductsMember"
xlink:label="OnTheFilingOfTheFirstNewPatentApplicationRelatedToTheProductsMember"
xlink:title="OnTheFilingOfTheFirstNewPatentApplicationRelatedToTheProductsMember"/
>
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StagesOfConsultingAgreementDomain"
xlink:to="OnTheFilingOfTheFirstNewPatentApplicationRelatedToTheProductsMember"
```

kls-20171231_def

```
use="optional" order="2"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_OnTheSuccessfulCompletionOfACommerciallyViablePro
ductionPrototypeForTheFirstProductMember"
xlink:label="OnTheSuccessfulCompletionOfACommerciallyViableProductionPrototypeForT
heFirstProductMember"
xlink:title="OnTheSuccessfulCompletionOfACommerciallyViableProductionPrototypeForT
heFirstProductMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StagesOfConsultingAgreementDomain"
xlink:to="OnTheSuccessfulCompletionOfACommerciallyViableProductionPrototypeForTheF
irstProductMember" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_OnTheCompletionOfTheSaleOfTheFirstTenCommercialVe
hiclesIncorporatingTheProductsMember"
xlink:label="OnTheCompletionOfTheSaleOfTheFirstTenCommercialVehiclesIncorporatingT
heProductsMember"
xlink:title="OnTheCompletionOfTheSaleOfTheFirstTenCommercialVehiclesIncorporatingT
heProductsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StagesOfConsultingAgreementDomain"
xlink:to="OnTheCompletionOfTheSaleOfTheFirstTenCommercialVehiclesIncorporatingTheP
roductsMember" use="optional" order="4"/>
  <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_ClassesOfIntangibleAssetsOtherThanGoodwillAxis"
xlink:label="ClassesOfIntangibleAssetsOtherThanGoodwillAxis"
xlink:title="ClassesOfIntangibleAssetsOtherThanGoodwillAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable"
xlink:to="ClassesOfIntangibleAssetsOtherThanGoodwillAxis" use="optional"
order="2"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="ClassesOfIntangibleAssetsOtherThanGoodwillAxis"
xlink:to="IntangibleAssetsOtherThanGoodwillMember" use="optional" order="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_IntangibleAssetsOtherThanGoodwillMember"
xlink:label="IntangibleAssetsOtherThanGoodwillMember"
xlink:title="IntangibleAssetsOtherThanGoodwillMember"/>
  <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_IntangibleAssetsOtherThanGoodwillMember"
xlink:label="IntangibleAssetsOtherThanGoodwillMember_2"
```

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                                kls-20171231_def
xlink:title="IntangibleAssetsOtherThanGoodwillMember_2"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="ClassesOfIntangibleAssetsOtherThanGoodwillAxis"
xlink:to="IntangibleAssetsOtherThanGoodwillMember_2" use="optional" order="1"/>
  <link:loc xlink:type="locator" xlink:href="kls-20171231.xsd#kls_RightsMember"
xlink:label="RightsMember" xlink:title="RightsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IntangibleAssetsOtherThanGoodwillMember" xlink:to="RightsMember"
use="optional" order="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_CapitalisedDevelopmentExpenditureMember"
xlink:label="CapitalisedDevelopmentExpenditureMember"
xlink:title="CapitalisedDevelopmentExpenditureMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IntangibleAssetsOtherThanGoodwillMember"
xlink:to="CapitalisedDevelopmentExpenditureMember" use="optional" order="2"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ManwaySecurementSystemsMember"
xlink:label="ManwaySecurementSystemsMember"
xlink:title="ManwaySecurementSystemsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IntangibleAssetsOtherThanGoodwillMember"
xlink:to="ManwaySecurementSystemsMember" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ComponentsOfAmortisationAxis"
xlink:label="ComponentsOfAmortisationAxis"
xlink:title="ComponentsOfAmortisationAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="ComponentsOfAmortisationAxis" use="optional"
order="3"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ComponentsOfAmortisationDomain"
xlink:label="ComponentsOfAmortisationDomain"
xlink:title="ComponentsOfAmortisationDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="ComponentsOfAmortisationAxis"
xlink:to="ComponentsOfAmortisationDomain" use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IncludedInCostOfGoodsSoldMember"
xlink:label="IncludedInCostOfGoodsSoldMember"
xlink:title="IncludedInCostOfGoodsSoldMember"/>

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kls-20171231_def

```
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ComponentsOfAmortisationDomain"
xlink:to="IncludedInCostOfGoodsSoldMember" use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IncludedInGeneralAndAdministrativeExpensesMember"
xlink:label="IncludedInGeneralAndAdministrativeExpensesMember"
xlink:title="IncludedInGeneralAndAdministrativeExpensesMember"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ComponentsOfAmortisationDomain"
xlink:to="IncludedInGeneralAndAdministrativeExpensesMember" use="optional"
order="3"/>
      <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
        <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.5" xbrldt:closed="true" xbrldt:contextElement="segment"/>
          <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
            <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="6"/>
              <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
                <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="7"/>
                  <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_AmortisationIntangibleAssetsOtherThanGoodwill"
xlink:label="AmortisationIntangibleAssetsOtherThanGoodwill"
xlink:title="AmortisationIntangibleAssetsOtherThanGoodwill"/>
                    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="AmortisationIntangibleAssetsOtherThanGoodwill" use="optional"
order="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_ResearchAndDevelopmentExpense"
xlink:label="ResearchAndDevelopmentExpense"
xlink:title="ResearchAndDevelopmentExpense"/>
                        <link:definitionArc xlink:type="arc"
```

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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="ResearchAndDevelopmentExpense"
use="optional" order="2"/>
  <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_AdditionsOtherThanThroughBusinessCombinationsIntangibleAssetsO
therThanGoodwill"
xlink:label="AdditionsOtherThanThroughBusinessCombinationsIntangibleAssetsOtherTha
nGoodwill"
xlink:title="AdditionsOtherThanThroughBusinessCombinationsIntangibleAssetsOtherTha
nGoodwill"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="AdditionsOtherThanThroughBusinessCombinationsIntangibleAssetsOtherThanGo
odwill" use="optional" order="3"/>
  <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:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="PurchaseOfIntangibleAssetsClassifiedAsInvestingActivities"
use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_CommonSharesIssuedToAcquireIntangibleAssets"
xlink:label="CommonSharesIssuedToAcquireIntangibleAssets"
xlink:title="CommonSharesIssuedToAcquireIntangibleAssets"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="CommonSharesIssuedToAcquireIntangibleAssets" use="optional" order="5"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_CommonSharesIssuedToAcquireIntangibleAssetsValue"
xlink:label="CommonSharesIssuedToAcquireIntangibleAssetsValue"
xlink:title="CommonSharesIssuedToAcquireIntangibleAssetsValue"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="CommonSharesIssuedToAcquireIntangibleAssetsValue" use="optional"
order="6"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ConsultingAgreementFeePerMonth"
xlink:label="ConsultingAgreementFeePerMonth"
xlink:title="ConsultingAgreementFeePerMonth"/>
  <link:definitionArc xlink:type="arc"
```

kls-20171231_def

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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="ConsultingAgreementFeePerMonth"
use="optional" order="7"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ConsultingAgreementRoyaltyOnNetSales"
xlink:label="ConsultingAgreementRoyaltyOnNetSales"
xlink:title="ConsultingAgreementRoyaltyOnNetSales"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="ConsultingAgreementRoyaltyOnNetSales"
use="optional" order="8"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_FairValueOfCommonShares"
xlink:label="FairValueOfCommonShares" xlink:title="FairValueOfCommonShares"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="FairValueOfCommonShares" use="optional"
order="9"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_PaymentsForConsultingAgreementFurtherConsideratio
n" xlink:label="PaymentsForConsultingAgreementFurtherConsideration"
xlink:title="PaymentsForConsultingAgreementFurtherConsideration"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="PaymentsForConsultingAgreementFurtherConsideration" use="optional"
order="10"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_SharesIssuedForConsultingAgreementFurtherConsider
ation" xlink:label="SharesIssuedForConsultingAgreementFurtherConsideration"
xlink:title="SharesIssuedForConsultingAgreementFurtherConsideration"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="SharesIssuedForConsultingAgreementFurtherConsideration" use="optional"
order="11"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_RoyaltyFromSalesOfManwaySecurementSystems"
xlink:label="RoyaltyFromSalesOfManwaySecurementSystems"
xlink:title="RoyaltyFromSalesOfManwaySecurementSystems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="RoyaltyFromSalesOfManwaySecurementSystems" use="optional" order="12"/>
  <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_Revenue" xlink:label="Revenue" xlink:title="Revenue"/>
  <link:definitionArc xlink:type="arc"
```

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kls-20171231_def
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="Revenue" use="optional" order="13"/>
  <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_IntangibleAssetsOtherThanGoodwill"
xlink:label="IntangibleAssetsOtherThanGoodwill"
xlink:title="IntangibleAssetsOtherThanGoodwill"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="IntangibleAssetsOtherThanGoodwill"
use="optional" order="14"/>
  <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_ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherTha
nGoodwill"
xlink:label="ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwi
ll"
xlink:title="ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwi
ll"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwill"
use="optional" order="15"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ProductDevelopmentCosts"
xlink:label="ProductDevelopmentCosts" xlink:title="ProductDevelopmentCosts"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="ProductDevelopmentCosts" use="optional"
order="16"/>
</link:definitionLink>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfIssuedCapita
lExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfIssuedCapitalExplanatoryDe
tails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfIssuedCap
italExplanatoryDetails">
  <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_ComponentsOfEquityAxis" xlink:label="ComponentsOfEquityAxis"
xlink:title="ComponentsOfEquityAxis"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:definitionArc xlink:type="arc"

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xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="ComponentsOfEquityAxis" use="optional"
order="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_EquityMember" xlink:label="EquityMember"
xlink:title="EquityMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="ComponentsOfEquityAxis" xlink:to="EquityMember" use="optional"
order="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_IssuedCapitalMember" xlink:label="IssuedCapitalMember"
xlink:title="IssuedCapitalMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="EquityMember" xlink:to="IssuedCapitalMember" use="optional"
order="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_OtherReservesMember" xlink:label="OtherReservesMember"
xlink:title="OtherReservesMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="EquityMember" xlink:to="OtherReservesMember" use="optional"
order="2"/>
  <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_ClassesOfShareCapitalAxis"
xlink:label="ClassesOfShareCapitalAxis" xlink:title="ClassesOfShareCapitalAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="ClassesOfShareCapitalAxis" use="optional"
order="2"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="ClassesOfShareCapitalAxis" xlink:to="ClassesOfShareCapitalMember"
use="optional" order="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_ClassesOfShareCapitalMember"
xlink:label="ClassesOfShareCapitalMember"
xlink:title="ClassesOfShareCapitalMember"/>
  <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_ClassesOfShareCapitalMember"
xlink:label="ClassesOfShareCapitalMember_2"
```

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kls-20171231_def
xlink:title="ClassesOfShareCapitalMember_2"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="ClassesOfShareCapitalAxis" xlink:to="ClassesOfShareCapitalMember_2"
use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ClassAConvertibleVotingPreferredSharesMember"
xlink:label="ClassAConvertibleVotingPreferredSharesMember"
xlink:title="ClassAConvertibleVotingPreferredSharesMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ClassesOfShareCapitalMember"
xlink:to="ClassAConvertibleVotingPreferredSharesMember" use="optional" order="2"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_EquityTransactionsAxis"
xlink:label="EquityTransactionsAxis" xlink:title="EquityTransactionsAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="EquityTransactionsAxis" use="optional"
order="3"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="EquityTransactionsAxis" xlink:to="EquityTransactionsDomain"
use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_EquityTransactionsDomain"
xlink:label="EquityTransactionsDomain" xlink:title="EquityTransactionsDomain"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_EquityTransactionsDomain"
xlink:label="EquityTransactionsDomain_2"
xlink:title="EquityTransactionsDomain_2"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="EquityTransactionsAxis" xlink:to="EquityTransactionsDomain_2"
use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_GjTechnologiesMember"
xlink:label="GjTechnologiesMember" xlink:title="GjTechnologiesMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="EquityTransactionsDomain" xlink:to="GjTechnologiesMember"
use="optional" order="2"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_AfterAchievingTheSecondMilestoneMember"
xlink:label="AfterAchievingTheSecondMilestoneMember"
xlink:title="AfterAchievingTheSecondMilestoneMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"

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xlink:from="EquityTransactionsDomain"
xlink:to="AfterAchievingTheSecondMilestoneMember" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_AfterAchievingTheThirdMilestoneOfTheGjAgreementMe
mber" xlink:label="AfterAchievingTheThirdMilestoneOfTheGjAgreementMember"
xlink:title="AfterAchievingTheThirdMilestoneOfTheGjAgreementMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="EquityTransactionsDomain"
xlink:to="AfterAchievingTheThirdMilestoneOfTheGjAgreementMember" use="optional"
order="4"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.5" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="6"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="7"/>
  <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_NumberOfSharesAuthorised"
xlink:label="NumberOfSharesAuthorised" xlink:title="NumberOfSharesAuthorised"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="NumberOfSharesAuthorised" use="optional"
order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IncreaseDecreaseInNumberOfSharesOutstandingThroug
hExerciseOfOptions"
xlink:label="IncreaseDecreaseInNumberOfSharesOutstandingThroughExerciseOfOptions"
xlink:title="IncreaseDecreaseInNumberOfSharesOutstandingThroughExerciseOfOptions"/
>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="IncreaseDecreaseInNumberOfSharesOutstandingThroughExerciseOfOptions"
```

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use="optional" order="2"/>
  <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_ProceedsFromExerciseOfOptions"
xlink:label="ProceedsFromExerciseOfOptions"
xlink:title="ProceedsFromExerciseOfOptions"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="ProceedsFromExerciseOfOptions"
use="optional" order="3"/>
  <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_IncreaseDecreaseThroughExerciseOfOptions"
xlink:label="IncreaseDecreaseThroughExerciseOfOptions"
xlink:title="IncreaseDecreaseThroughExerciseOfOptions"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="IncreaseDecreaseThroughExerciseOfOptions" use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_CommonSharesIssuedToAcquireIntangibleAssets"
xlink:label="CommonSharesIssuedToAcquireIntangibleAssets"
xlink:title="CommonSharesIssuedToAcquireIntangibleAssets"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="CommonSharesIssuedToAcquireIntangibleAssets" use="optional" order="5"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ObligationToIssueSharesForIntangibleAssets"
xlink:label="ObligationToIssueSharesForIntangibleAssets"
xlink:title="ObligationToIssueSharesForIntangibleAssets"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="ObligationToIssueSharesForIntangibleAssets" use="optional" order="6"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ObligationToIssueSharesForIntangibleAssetsValue"
xlink:label="ObligationToIssueSharesForIntangibleAssetsValue"
xlink:title="ObligationToIssueSharesForIntangibleAssetsValue"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="ObligationToIssueSharesForIntangibleAssetsValue" use="optional"
order="7"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_CommonSharesIssuedToAcquireIntangibleAssetsValue"
xlink:label="CommonSharesIssuedToAcquireIntangibleAssetsValue"
xlink:title="CommonSharesIssuedToAcquireIntangibleAssetsValue"/>
```


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<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="CommonSharesIssuedToAcquireIntangibleAssetsValue" use="optional"
order="8"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IncreaseDecreaseInNumberOfSharesOutstandingThroug
hExerciseOfWarrantsEquity"
xlink:label="IncreaseDecreaseInNumberOfSharesOutstandingThroughExerciseOfWarrantsE
quity"
xlink:title="IncreaseDecreaseInNumberOfSharesOutstandingThroughExerciseOfWarrantsE
quity"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="IncreaseDecreaseInNumberOfSharesOutstandingThroughExerciseOfWarrantsEqui
ty" use="optional" order="9"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ProceedsFromExerciseOfWarrants"
xlink:label="ProceedsFromExerciseOfWarrants"
xlink:title="ProceedsFromExerciseOfWarrants"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="ProceedsFromExerciseOfWarrants"
use="optional" order="10"/>
  <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_IncreaseDecreaseThroughExerciseOfWarrantsEquity"
xlink:label="IncreaseDecreaseThroughExerciseOfWarrantsEquity"
xlink:title="IncreaseDecreaseThroughExerciseOfWarrantsEquity"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="IncreaseDecreaseThroughExerciseOfWarrantsEquity" use="optional"
order="11"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_DescriptionOfStockOptionPlan"
xlink:label="DescriptionOfStockOptionPlan"
xlink:title="DescriptionOfStockOptionPlan"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="DescriptionOfStockOptionPlan"
use="optional" order="12"/>
  <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_WeightedAverageRemainingContractualLifeOfOutstandingShareOptio
ns" xlink:label="WeightedAverageRemainingContractualLifeOfOutstandingShareOptions"
xlink:title="WeightedAverageRemainingContractualLifeOfOutstandingShareOptions"/>
```

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```
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="WeightedAverageRemainingContractualLifeOfOutstandingShareOptions"
use="optional" order="13"/>
  <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_ExpenseFromSharebasedPaymentTransactionsWithEmployees"
xlink:label="ExpenseFromSharebasedPaymentTransactionsWithEmployees"
xlink:title="ExpenseFromSharebasedPaymentTransactionsWithEmployees"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="ExpenseFromSharebasedPaymentTransactionsWithEmployees" use="optional"
order="14"/>
</link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfRelatedParty
ExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfRelatedPartyExplanatoryDet
ails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfRelatedPa
rtyExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_RelatedPartyTransactionsAxis"
xlink:label="RelatedPartyTransactionsAxis"
xlink:title="RelatedPartyTransactionsAxis"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="RelatedPartyTransactionsAxis" use="optional"
order="1"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="RelatedPartyTransactionsAxis"
xlink:to="RelatedPartyTransactionsDomain" use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_RelatedPartyTransactionsDomain"
xlink:label="RelatedPartyTransactionsDomain"
xlink:title="RelatedPartyTransactionsDomain"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_RelatedPartyTransactionsDomain"
xlink:label="RelatedPartyTransactionsDomain_2"
xlink:title="RelatedPartyTransactionsDomain_2"/>
  <link:definitionArc xlink:type="arc"
```

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```
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="RelatedPartyTransactionsAxis"
xlink:to="RelatedPartyTransactionsDomain_2" use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_DirectorsFeesMember"
xlink:label="DirectorsFeesMember" xlink:title="DirectorsFeesMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="RelatedPartyTransactionsDomain" xlink:to="DirectorsFeesMember"
use="optional" order="2"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ReimbursementOfExpensesToADirectorMember"
xlink:label="ReimbursementOfExpensesToADirectorMember"
xlink:title="ReimbursementOfExpensesToADirectorMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="RelatedPartyTransactionsDomain"
xlink:to="ReimbursementOfExpensesToADirectorMember" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.3" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="5"/>
  <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_AmountsPayableRelatedPartyTransactions"
xlink:label="AmountsPayableRelatedPartyTransactions"
xlink:title="AmountsPayableRelatedPartyTransactions"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="AmountsPayableRelatedPartyTransactions"
use="optional" order="1"/>
</link:definitionLink>
<link:roleRef
```

kls-20171231_def

```
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfCommitmentsExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfCommitmentsExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfCommitmentsExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <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_RentalExpense" xlink:label="RentalExpense"
xlink:title="RentalExpense"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="RentalExpense" use="optional"
order="1"/>
  </link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfIncomeTaxExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfIncomeTaxExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfIncomeTaxExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
```

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```
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <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_CurrentTaxLiabilities" xlink:label="CurrentTaxLiabilities"
xlink:title="CurrentTaxLiabilities"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="CurrentTaxLiabilities" use="optional"
order="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_IncreaseDecreaseInDeferredTaxLiabilityAsset"
xlink:label="IncreaseDecreaseInDeferredTaxLiabilityAsset"
xlink:title="IncreaseDecreaseInDeferredTaxLiabilityAsset"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="IncreaseDecreaseInDeferredTaxLiabilityAsset" use="optional" order="2"/>
  <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_UnusedTaxLossesForWhichNoDeferredTaxAssetRecognised"
xlink:label="UnusedTaxLossesForWhichNoDeferredTaxAssetRecognised"
xlink:title="UnusedTaxLossesForWhichNoDeferredTaxAssetRecognised"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="UnusedTaxLossesForWhichNoDeferredTaxAssetRecognised" use="optional"
order="3"/>
  <link:loc xlink:type="locator"
```

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```
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-03-09.xsd#ifrs-full_ApplicableTaxRate" xlink:label="ApplicableTaxRate"
xlink:title="ApplicableTaxRate"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="ApplicableTaxRate" use="optional"
order="4"/>
  </link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfSegmentsMajorCustomersExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfSegmentsMajorCustomersExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfSegmentsMajorCustomersExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <link:loc xlink:type="locator" xlink:href="kls-20171231.xsd#kls_SalesRoyalty"
xlink:label="SalesRoyalty" xlink:title="SalesRoyalty"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="SalesRoyalty" use="optional" order="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_RevenueFromSaleOfGoods" xlink:label="RevenueFromSaleOfGoods"
xlink:title="RevenueFromSaleOfGoods"/>
  <link:definitionArc xlink:type="arc"
```

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```
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="RevenueFromSaleOfGoods" use="optional"
order="2"/>
</link:definitionLink>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfEmployeeBene
fitsExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfEmployeeBenefitsExplanator
yDetails"/>
<link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfEmployeeB
enefitsExplanatoryDetails">
<link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
<link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
<link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
<link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
<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_EmployeeBenefitsExpense" xlink:label="EmployeeBenefitsExpense"
xlink:title="EmployeeBenefitsExpense"/>
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="EmployeeBenefitsExpense" use="optional"
order="1"/>
</link:definitionLink>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfEntitysRepor
tableSegmentsExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfEntitysReportableSegmentsE
xplanatoryDetails"/>
```

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kls-20171231_def
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfEntitiesRe
portableSegmentsExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <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_NoncurrentAssets" xlink:label="NoncurrentAssets"
xlink:title="NoncurrentAssets"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="NoncurrentAssets" use="optional"
order="1"/>
  </link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfEventsAfterR
eportingPeriodExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfEventsAfterReportingPeriod
ExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfEventsAft
erReportingPeriodExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_EquityTransactionsAxis"
xlink:label="EquityTransactionsAxis" xlink:title="EquityTransactionsAxis"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>

```


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```
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="EquityTransactionsAxis" use="optional"
order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_EquityTransactionsDomain"
xlink:label="EquityTransactionsDomain" xlink:title="EquityTransactionsDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="EquityTransactionsAxis" xlink:to="EquityTransactionsDomain"
use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_AfterAchievingTheThirdMilestoneOfTheGjAgreementMe
mber" xlink:label="AfterAchievingTheThirdMilestoneOfTheGjAgreementMember"
xlink:title="AfterAchievingTheThirdMilestoneOfTheGjAgreementMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="EquityTransactionsDomain"
xlink:to="AfterAchievingTheThirdMilestoneOfTheGjAgreementMember" use="optional"
order="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_NonadjustingEventsAfterReportingPeriodAxis"
xlink:label="NonadjustingEventsAfterReportingPeriodAxis"
xlink:title="NonadjustingEventsAfterReportingPeriodAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="NonadjustingEventsAfterReportingPeriodAxis"
use="optional" order="2"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="NonadjustingEventsAfterReportingPeriodAxis"
xlink:to="NonadjustingEventsMember" use="optional" order="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_NonadjustingEventsMember"
xlink:label="NonadjustingEventsMember" xlink:title="NonadjustingEventsMember"/>
  <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_NonadjustingEventsMember"
xlink:label="NonadjustingEventsMember_2"
xlink:title="NonadjustingEventsMember_2"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="NonadjustingEventsAfterReportingPeriodAxis"
xlink:to="NonadjustingEventsMember_2" use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_SubsequentEventsMember"
```

```

kls-20171231_def
xlink:label="SubsequentEventsMember" xlink:title="SubsequentEventsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="NonadjustingEventsMember" xlink:to="SubsequentEventsMember"
use="optional" order="2"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.4" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="5"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="6"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_PaymentsForConsultingAgreementFurtherConsideratio
n" xlink:label="PaymentsForConsultingAgreementFurtherConsideration"
xlink:title="PaymentsForConsultingAgreementFurtherConsideration"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="PaymentsForConsultingAgreementFurtherConsideration" use="optional"
order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_SharesIssuedForConsultingAgreementFurtherConsider
ation" xlink:label="SharesIssuedForConsultingAgreementFurtherConsideration"
xlink:title="SharesIssuedForConsultingAgreementFurtherConsideration"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="SharesIssuedForConsultingAgreementFurtherConsideration" use="optional"
order="2"/>
</link:definitionLink>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfIntangibleAs
setsWithIndefiniteUsefulLifeExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfIntangibleAssetsWithIndefi
niteUsefulLifeExplanatoryDetails"/>

```

kls-20171231_def

```
<link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfIntangibl
eAssetsWithIndefiniteUsefulLifeExplanatoryDetails">
  <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_ClassesOfIntangibleAssetsOtherThanGoodwillAxis"
xlink:label="ClassesOfIntangibleAssetsOtherThanGoodwillAxis"
xlink:title="ClassesOfIntangibleAssetsOtherThanGoodwillAxis"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable"
xlink:to="ClassesOfIntangibleAssetsOtherThanGoodwillAxis" use="optional"
order="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_IntangibleAssetsOtherThanGoodwillMember"
xlink:label="IntangibleAssetsOtherThanGoodwillMember"
xlink:title="IntangibleAssetsOtherThanGoodwillMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="ClassesOfIntangibleAssetsOtherThanGoodwillAxis"
xlink:to="IntangibleAssetsOtherThanGoodwillMember" use="optional" order="1"/>
  <link:loc xlink:type="locator" xlink:href="kls-20171231.xsd#kls_PatentsMember"
xlink:label="PatentsMember" xlink:title="PatentsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IntangibleAssetsOtherThanGoodwillMember" xlink:to="PatentsMember"
use="optional" order="2"/>
  <link:loc xlink:type="locator" xlink:href="kls-20171231.xsd#kls_RightsMember"
xlink:label="RightsMember" xlink:title="RightsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IntangibleAssetsOtherThanGoodwillMember" xlink:to="RightsMember"
use="optional" order="3"/>
  <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_CapitalisedDevelopmentExpenditureMember"
xlink:label="CapitalisedDevelopmentExpenditureMember"
xlink:title="CapitalisedDevelopmentExpenditureMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IntangibleAssetsOtherThanGoodwillMember"
xlink:to="CapitalisedDevelopmentExpenditureMember" use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ManwaySecurementSystemsMember"
```

kls-20171231_def

```
xlink:label="ManwaySecurementSystemsMember"
xlink:title="ManwaySecurementSystemsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IntangibleAssetsOtherThanGoodwillMember"
xlink:to="ManwaySecurementSystemsMember" use="optional" order="5"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.3" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="5"/>
  <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_UsefulLivesOrAmortisationRatesIntangibleAssetsOtherThanGoodwill
1" xlink:label="UsefulLivesOrAmortisationRatesIntangibleAssetsOtherThanGoodwill"
xlink:title="UsefulLivesOrAmortisationRatesIntangibleAssetsOtherThanGoodwill"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="UsefulLivesOrAmortisationRatesIntangibleAssetsOtherThanGoodwill"
use="optional" order="1"/>
  </link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInfo
rmationAboutEstimatedUsefulLifeOrDepreciationRateTableTextBlockDetails"
xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfDetailedInformationAboutEs
timatedUsefulLifeOrDepreciationRateTableTextBlockDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedI
nformationAboutEstimatedUsefulLifeOrDepreciationRateTableTextBlockDetails">
  <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_ClassesOfPropertyPlantAndEquipmentAxis"
```

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kls-20171231_def
xlink:label="ClassesOfPropertyPlantAndEquipmentAxis"
xlink:title="ClassesOfPropertyPlantAndEquipmentAxis"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="ClassesOfPropertyPlantAndEquipmentAxis"
use="optional" order="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_PropertyPlantAndEquipmentMember"
xlink:label="PropertyPlantAndEquipmentMember"
xlink:title="PropertyPlantAndEquipmentMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="ClassesOfPropertyPlantAndEquipmentAxis"
xlink:to="PropertyPlantAndEquipmentMember" use="optional" order="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_LandMember" xlink:label="LandMember"
xlink:title="LandMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="PropertyPlantAndEquipmentMember" xlink:to="LandMember" use="optional"
order="2"/>
  <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_BuildingsMember" xlink:label="BuildingsMember"
xlink:title="BuildingsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="PropertyPlantAndEquipmentMember" xlink:to="BuildingsMember"
use="optional" order="3"/>
  <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_LeaseholdImprovementsMember"
xlink:label="LeaseholdImprovementsMember"
xlink:title="LeaseholdImprovementsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="PropertyPlantAndEquipmentMember"
xlink:to="LeaseholdImprovementsMember" use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ProductionEquipmentMember"
xlink:label="ProductionEquipmentMember" xlink:title="ProductionEquipmentMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"

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kls-20171231_def

```
xlink:from="PropertyPlantAndEquipmentMember" xlink:to="ProductionEquipmentMember"
use="optional" order="5"/>
  <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_VehiclesMember" xlink:label="VehiclesMember"
xlink:title="VehiclesMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="PropertyPlantAndEquipmentMember" xlink:to="VehiclesMember"
use="optional" order="6"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.3" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="5"/>
  <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_UsefulLivesOrDepreciationRatesPropertyPlantAndEquipment"
xlink:label="UsefulLivesOrDepreciationRatesPropertyPlantAndEquipment"
xlink:title="UsefulLivesOrDepreciationRatesPropertyPlantAndEquipment"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="UsefulLivesOrDepreciationRatesPropertyPlantAndEquipment" use="optional"
order="1"/>
</link:definitionLink>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInfo
rmationAboutForeignCurrencyRiskExplanatoryTableTextBlockDetails"
xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfDetailedInformationAboutFo
reignCurrencyRiskExplanatoryTableTextBlockDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedI
```

cls-20171231_def

```
informationAboutForeignCurrencyRiskExplanatoryTableTextBlockDetails">
  <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_TypesOfRisksAxis" xlink:label="TypesOfRisksAxis"
xlink:title="TypesOfRisksAxis"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="TypesOfRisksAxis" use="optional" order="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_TypesOfRisksMember" xlink:label="TypesOfRisksMember"
xlink:title="TypesOfRisksMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="TypesOfRisksAxis" xlink:to="TypesOfRisksMember" use="optional"
order="1"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_AmountsHeldInCADMember"
xlink:label="AmountsHeldInCADMember" xlink:title="AmountsHeldInCADMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="TypesOfRisksMember" xlink:to="AmountsHeldInCADMember" use="optional"
order="1"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.3" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="5"/>
  <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_CashAndCashEquivalentents" xlink:label="CashAndCashEquivalentents"
```

kls-20171231_def

```
xlink:title="CashAndCashEquivalents"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="CashAndCashEquivalents" use="optional"
order="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_TradeAndOtherCurrentReceivables"
xlink:label="TradeAndOtherCurrentReceivables"
xlink:title="TradeAndOtherCurrentReceivables"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="TradeAndOtherCurrentReceivables"
use="optional" order="2"/>
  <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_TradeAndOtherCurrentPayables"
xlink:label="TradeAndOtherCurrentPayables"
xlink:title="TradeAndOtherCurrentPayables"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="TradeAndOtherCurrentPayables"
use="optional" order="3"/>
  <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_Assets" xlink:label="Assets" xlink:title="Assets"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="Assets" use="optional" order="4"/>
</link:definitionLink>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInfo
rmationAboutInventoriesExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfDetailedInformationAboutIn
ventoriesExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedI
nformationAboutInventoriesExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
```


kls-20171231_def

```
<link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <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_FinishedGoods" xlink:label="FinishedGoods"
xlink:title="FinishedGoods"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="FinishedGoods" use="optional"
order="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_RawMaterials" xlink:label="RawMaterials"
xlink:title="RawMaterials"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="RawMaterials" use="optional" order="2"/>
  <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_Inventories" xlink:label="Inventories"
xlink:title="Inventories"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="Inventories" use="optional" order="3"/>
</link:definitionLink>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInfo
rmationAboutPropertyPlantAndEquipmentExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfDetailedInformationAboutPr
opertyPlantAndEquipmentExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedI
nformationAboutPropertyPlantAndEquipmentExplanatoryDetails">
  <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_ClassesOfPropertyPlantAndEquipmentAxis"
xlink:label="ClassesOfPropertyPlantAndEquipmentAxis"
xlink:title="ClassesOfPropertyPlantAndEquipmentAxis"/>
```

kls-20171231_def

```
<link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="ClassesOfPropertyPlantAndEquipmentAxis"
use="optional" order="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_PropertyPlantAndEquipmentMember"
xlink:label="PropertyPlantAndEquipmentMember"
xlink:title="PropertyPlantAndEquipmentMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="ClassesOfPropertyPlantAndEquipmentAxis"
xlink:to="PropertyPlantAndEquipmentMember" use="optional" order="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_LandMember" xlink:label="LandMember"
xlink:title="LandMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="PropertyPlantAndEquipmentMember" xlink:to="LandMember" use="optional"
order="2"/>
  <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_BuildingsMember" xlink:label="BuildingsMember"
xlink:title="BuildingsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="PropertyPlantAndEquipmentMember" xlink:to="BuildingsMember"
use="optional" order="3"/>
  <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_LeaseholdImprovementsMember"
xlink:label="LeaseholdImprovementsMember"
xlink:title="LeaseholdImprovementsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="PropertyPlantAndEquipmentMember"
xlink:to="LeaseholdImprovementsMember" use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ProductionEquipmentMember"
xlink:label="ProductionEquipmentMember" xlink:title="ProductionEquipmentMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="PropertyPlantAndEquipmentMember" xlink:to="ProductionEquipmentMember"
use="optional" order="5"/>
```

kls-20171231_def

```
<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_VehiclesMember" xlink:label="VehiclesMember"
xlink:title="VehiclesMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="PropertyPlantAndEquipmentMember" xlink:to="VehiclesMember"
use="optional" order="6"/>
  <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_CarryingAmountAccumulatedDepreciationAmortisationAndImpairment
AndGrossCarryingAmountAxis"
xlink:label="CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGros
sCarryingAmountAxis"
xlink:title="CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGros
sCarryingAmountAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable"
xlink:to="CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGrossCa
rryingAmountAxis" use="optional" order="2"/>
  <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_CarryingAmountMember" xlink:label="CarryingAmountMember"
xlink:title="CarryingAmountMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGross
CarryingAmountAxis" xlink:to="CarryingAmountMember" use="optional" order="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_GrossCarryingAmountMember"
xlink:label="GrossCarryingAmountMember" xlink:title="GrossCarryingAmountMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CarryingAmountMember" xlink:to="GrossCarryingAmountMember"
use="optional" order="2"/>
  <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_AccumulatedDepreciationAndAmortisationMember"
xlink:label="AccumulatedDepreciationAndAmortisationMember"
xlink:title="AccumulatedDepreciationAndAmortisationMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CarryingAmountMember"
xlink:to="AccumulatedDepreciationAndAmortisationMember" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
```

cls-20171231_def

```
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.4" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="5"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="6"/>
  <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_PropertyPlantAndEquipment"
xlink:label="PropertyPlantAndEquipment" xlink:title="PropertyPlantAndEquipment"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="PropertyPlantAndEquipment"
use="optional" order="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_AdditionsOtherThanThroughBusinessCombinationsPropertyPlantAndE
quipment"
xlink:label="AdditionsOtherThanThroughBusinessCombinationsPropertyPlantAndEquipmen
t"
xlink:title="AdditionsOtherThanThroughBusinessCombinationsPropertyPlantAndEquipmen
t"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="AdditionsOtherThanThroughBusinessCombinationsPropertyPlantAndEquipment"
use="optional" order="2"/>
  <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_DisposalsPropertyPlantAndEquipment"
xlink:label="DisposalsPropertyPlantAndEquipment"
xlink:title="DisposalsPropertyPlantAndEquipment"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="DisposalsPropertyPlantAndEquipment"
use="optional" order="3"/>
  <link:loc xlink:type="locator"
```

cls-20171231_def

```
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-03-09.xsd#ifrs-full_DepreciationPropertyPlantAndEquipment"
xlink:label="DepreciationPropertyPlantAndEquipment"
xlink:title="DepreciationPropertyPlantAndEquipment"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="DepreciationPropertyPlantAndEquipment"
use="optional" order="4"/>
  </link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInfo
rmationAboutIntangibleAssetsExplanatoryDetails" xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfDetailedInformationAboutIn
tangibleAssetsExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedI
nformationAboutIntangibleAssetsExplanatoryDetails">
  <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_ClassesOfIntangibleAssetsOtherThanGoodwillAxis"
xlink:label="ClassesOfIntangibleAssetsOtherThanGoodwillAxis"
xlink:title="ClassesOfIntangibleAssetsOtherThanGoodwillAxis"/>
  <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable"
xlink:to="ClassesOfIntangibleAssetsOtherThanGoodwillAxis" use="optional"
order="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_IntangibleAssetsOtherThanGoodwillMember"
xlink:label="IntangibleAssetsOtherThanGoodwillMember"
xlink:title="IntangibleAssetsOtherThanGoodwillMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="ClassesOfIntangibleAssetsOtherThanGoodwillAxis"
xlink:to="IntangibleAssetsOtherThanGoodwillMember" use="optional" order="1"/>
  <link:loc xlink:type="locator" xlink:href="cls-20171231.xsd#cls_PatentsMember"
xlink:label="PatentsMember" xlink:title="PatentsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IntangibleAssetsOtherThanGoodwillMember" xlink:to="PatentsMember"
use="optional" order="1"/>
  <link:loc xlink:type="locator" xlink:href="cls-20171231.xsd#cls_RightsMember"
xlink:label="RightsMember" xlink:title="RightsMember"/>
  <link:definitionArc xlink:type="arc"
```

cls-20171231_def

```
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IntangibleAssetsOtherThanGoodwillMember" xlink:to="RightsMember"
use="optional" order="2"/>
  <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_CapitalisedDevelopmentExpenditureMember"
xlink:label="CapitalisedDevelopmentExpenditureMember"
xlink:title="CapitalisedDevelopmentExpenditureMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="IntangibleAssetsOtherThanGoodwillMember"
xlink:to="CapitalisedDevelopmentExpenditureMember" use="optional" order="3"/>
  <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_CarryingAmountAccumulatedDepreciationAmortisationAndImpairment
AndGrossCarryingAmountAxis"
xlink:label="CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGros
sCarryingAmountAxis"
xlink:title="CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGros
sCarryingAmountAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable"
xlink:to="CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGrossCa
rryingAmountAxis" use="optional" order="2"/>
  <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_CarryingAmountMember" xlink:label="CarryingAmountMember"
xlink:title="CarryingAmountMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGross
CarryingAmountAxis" xlink:to="CarryingAmountMember" use="optional" order="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_GrossCarryingAmountMember"
xlink:label="GrossCarryingAmountMember" xlink:title="GrossCarryingAmountMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="CarryingAmountMember" xlink:to="GrossCarryingAmountMember"
use="optional" order="2"/>
  <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_AccumulatedDepreciationAndAmortisationMember"
xlink:label="AccumulatedDepreciationAndAmortisationMember"
xlink:title="AccumulatedDepreciationAndAmortisationMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
```

kls-20171231_def

```
xlink:from="CarryingAmountMember"
xlink:to="AccumulatedDepreciationAndAmortisationMember" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.4" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="5"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="6"/>
  <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_IntangibleAssetsOtherThanGoodwill"
xlink:label="IntangibleAssetsOtherThanGoodwill"
xlink:title="IntangibleAssetsOtherThanGoodwill"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="IntangibleAssetsOtherThanGoodwill"
use="optional" order="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_ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherTha
nGoodwill"
xlink:label="ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwi
ll"
xlink:title="ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwi
ll"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwill"
use="optional" order="2"/>
  <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_AdditionsOtherThanThroughBusinessCombinationsIntangibleAssetsO
therThanGoodwill"
xlink:label="AdditionsOtherThanThroughBusinessCombinationsIntangibleAssetsOtherTha
```

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nGoodwill"
xlink:title="AdditionsOtherThanThroughBusinessCombinationsIntangibleAssetsOtherTha
nGoodwill"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="AdditionsOtherThanThroughBusinessCombinationsIntangibleAssetsOtherThanGo
odwill" use="optional" order="3"/>
  <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_AmortisationIntangibleAssetsOtherThanGoodwill"
xlink:label="AmortisationIntangibleAssetsOtherThanGoodwill"
xlink:title="AmortisationIntangibleAssetsOtherThanGoodwill"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="AmortisationIntangibleAssetsOtherThanGoodwill" use="optional"
order="4"/>
</link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfNumberAndWei
ghtedAverageRemainingContractualLifeOfOutstandingShareOptionsExplanatoryDetails"
xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfNumberAndWeightedAverageRe
mainingContractualLifeOfOutstandingShareOptionsExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfNumberAnd
WeightedAverageRemainingContractualLifeOfOutstandingShareOptionsExplanatoryDetails
">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StockOptionsByExpiryDateAxis"
xlink:label="StockOptionsByExpiryDateAxis"
xlink:title="StockOptionsByExpiryDateAxis"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="StockOptionsByExpiryDateAxis" use="optional"
order="1"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="StockOptionsByExpiryDateAxis"
xlink:to="StockOptionsByExpiryDateDomain" use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StockOptionsByExpiryDateDomain"
xlink:label="StockOptionsByExpiryDateDomain"
xlink:title="StockOptionsByExpiryDateDomain"/>

```


cls-20171231_def

```
<link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_StockOptionsByExpiryDateDomain"
xlink:label="StockOptionsByExpiryDateDomain_2"
xlink:title="StockOptionsByExpiryDateDomain_2"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="StockOptionsByExpiryDateAxis"
xlink:to="StockOptionsByExpiryDateDomain_2" use="optional" order="1"/>
    <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ExpireJuneTwoTwoZeroOneFiveMember"
xlink:label="ExpireJuneTwoTwoZeroOneFiveMember"
xlink:title="ExpireJuneTwoTwoZeroOneFiveMember"/>
      <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireJuneTwoTwoZeroOneFiveMember" use="optional" order="2"/>
        <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ExpireOctoberFourTwoZeroOneFiveMember"
xlink:label="ExpireOctoberFourTwoZeroOneFiveMember"
xlink:title="ExpireOctoberFourTwoZeroOneFiveMember"/>
          <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireOctoberFourTwoZeroOneFiveMember" use="optional" order="3"/>
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xlink:href="cls-20171231.xsd#cls_ExpireOctoberThreeZeroTwoZeroOneFiveMember"
xlink:label="ExpireOctoberThreeZeroTwoZeroOneFiveMember"
xlink:title="ExpireOctoberThreeZeroTwoZeroOneFiveMember"/>
              <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireOctoberThreeZeroTwoZeroOneFiveMember" use="optional" order="4"/>
                <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ExpireJanuaryTwoTwoZeroOneSixMember"
xlink:label="ExpireJanuaryTwoTwoZeroOneSixMember"
xlink:title="ExpireJanuaryTwoTwoZeroOneSixMember"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireJanuaryTwoTwoZeroOneSixMember" use="optional" order="5"/>
                    <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ExpireJanuarySevenTwoZeroOneSixMember"
xlink:label="ExpireJanuarySevenTwoZeroOneSixMember"
xlink:title="ExpireJanuarySevenTwoZeroOneSixMember"/>
                      <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireJanuarySevenTwoZeroOneSixMember" use="optional" order="6"/>
```

cls-20171231_def

```
<link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ExpireJulyTwoTwoTwoZeroOneSixMember"
xlink:label="ExpireJulyTwoTwoTwoZeroOneSixMember"
xlink:title="ExpireJulyTwoTwoTwoZeroOneSixMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireJulyTwoTwoTwoZeroOneSixMember" use="optional" order="7"/>
    <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ExpireAugustTwoFiveTwoZeroOneSixMember"
xlink:label="ExpireAugustTwoFiveTwoZeroOneSixMember"
xlink:title="ExpireAugustTwoFiveTwoZeroOneSixMember"/>
      <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireAugustTwoFiveTwoZeroOneSixMember" use="optional" order="8"/>
        <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ExpireMarchThreeOneTwoZeroOneSevenMember"
xlink:label="ExpireMarchThreeOneTwoZeroOneSevenMember"
xlink:title="ExpireMarchThreeOneTwoZeroOneSevenMember"/>
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireMarchThreeOneTwoZeroOneSevenMember" use="optional" order="9"/>
            <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ExpireAugustTwoFiveTwoZeroOneSevenMember"
xlink:label="ExpireAugustTwoFiveTwoZeroOneSevenMember"
xlink:title="ExpireAugustTwoFiveTwoZeroOneSevenMember"/>
              <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireAugustTwoFiveTwoZeroOneSevenMember" use="optional" order="10"/>
                <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ExpireOctoberThreeZeroTwoZeroOneSevenMember"
xlink:label="ExpireOctoberThreeZeroTwoZeroOneSevenMember"
xlink:title="ExpireOctoberThreeZeroTwoZeroOneSevenMember"/>
                  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireOctoberThreeZeroTwoZeroOneSevenMember" use="optional" order="11"/>
                    <link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ExpireJulySevenTwoZeroOneNineMember"
xlink:label="ExpireJulySevenTwoZeroOneNineMember"
xlink:title="ExpireJulySevenTwoZeroOneNineMember"/>
                      <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireJulySevenTwoZeroOneNineMember" use="optional" order="12"/>
```

kls-20171231_def

```
<link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ExpireOctoberSevenTwoZeroOneNineMember"
xlink:label="ExpireOctoberSevenTwoZeroOneNineMember"
xlink:title="ExpireOctoberSevenTwoZeroOneNineMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireOctoberSevenTwoZeroOneNineMember" use="optional" order="13"/>
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xlink:href="kls-20171231.xsd#kls_ExpireNovemberOneFourTwoZeroOneNineMember"
xlink:label="ExpireNovemberOneFourTwoZeroOneNineMember"
xlink:title="ExpireNovemberOneFourTwoZeroOneNineMember"/>
      <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireNovemberOneFourTwoZeroOneNineMember" use="optional" order="14"/>
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xlink:label="ExpireAugustOneEightTwoZeroTwoOneMember"
xlink:title="ExpireAugustOneEightTwoZeroTwoOneMember"/>
          <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireAugustOneEightTwoZeroTwoOneMember" use="optional" order="15"/>
            <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ExpireJulySixTwoZeroTwoTwoMember"
xlink:label="ExpireJulySixTwoZeroTwoTwoMember"
xlink:title="ExpireJulySixTwoZeroTwoTwoMember"/>
              <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireJulySixTwoZeroTwoTwoMember" use="optional" order="16"/>
                <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ExpireNovemberTwoEightTwoZeroTwoTwoMember"
xlink:label="ExpireNovemberTwoEightTwoZeroTwoTwoMember"
xlink:title="ExpireNovemberTwoEightTwoZeroTwoTwoMember"/>
                  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StockOptionsByExpiryDateDomain"
xlink:to="ExpireNovemberTwoEightTwoZeroTwoTwoMember" use="optional" order="17"/>
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xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
                      <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.3" xbrldt:closed="true" xbrldt:contextElement="segment"/>
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```

cls-20171231_def

```
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  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="5"/>
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03-09.xsd#ifrs-full_ExercisePriceOfOutstandingShareOptions"
xlink:label="ExercisePriceOfOutstandingShareOptions"
xlink:title="ExercisePriceOfOutstandingShareOptions"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementLineItems" xlink:to="ExercisePriceOfOutstandingShareOptions"
use="optional" order="1"/>
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xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_NumberOfOutstandingShareOptions"
xlink:label="NumberOfOutstandingShareOptions"
xlink:title="NumberOfOutstandingShareOptions"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementLineItems" xlink:to="NumberOfOutstandingShareOptions"
use="optional" order="2"/>
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xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-
03-09.xsd#ifrs-full_NumberOfShareOptionsGrantedInSharebasedPaymentArrangement"
xlink:label="NumberOfShareOptionsGrantedInSharebasedPaymentArrangement"
xlink:title="NumberOfShareOptionsGrantedInSharebasedPaymentArrangement"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="NumberOfShareOptionsGrantedInSharebasedPaymentArrangement"
use="optional" order="3"/>
  <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_NumberOfShareOptionsExercisedInSharebasedPaymentArrangement"
xlink:label="NumberOfShareOptionsExercisedInSharebasedPaymentArrangement"
xlink:title="NumberOfShareOptionsExercisedInSharebasedPaymentArrangement"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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xlink:to="NumberOfShareOptionsExercisedInSharebasedPaymentArrangement"
```

kls-20171231_def

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use="optional" order="4"/>
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03-09.xsd#ifrs-full_NumberOfShareOptionsExpiredInSharebasedPaymentArrangement"
xlink:label="NumberOfShareOptionsExpiredInSharebasedPaymentArrangement"
xlink:title="NumberOfShareOptionsExpiredInSharebasedPaymentArrangement"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="NumberOfShareOptionsExpiredInSharebasedPaymentArrangement"
use="optional" order="5"/>
  <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_NumberOfShareOptionsExercisableInSharebasedPaymentArrangement"
xlink:label="NumberOfShareOptionsExercisableInSharebasedPaymentArrangement"
xlink:title="NumberOfShareOptionsExercisableInSharebasedPaymentArrangement"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="NumberOfShareOptionsExercisableInSharebasedPaymentArrangement"
use="optional" order="7"/>
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xlink:label="NumberOfExercisableShareOptionsGrantedInShareBasedPaymentArrangement"
xlink:title="NumberOfExercisableShareOptionsGrantedInShareBasedPaymentArrangement"
/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementLineItems"
xlink:to="NumberOfExercisableShareOptionsGrantedInShareBasedPaymentArrangement"
use="optional" order="8"/>
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xlink:href="kls-20171231.xsd#kls_NumberOfExercisableShareOptionsExercisedInShareBa
sedPaymentArrangement"
xlink:label="NumberOfExercisableShareOptionsExercisedInShareBasedPaymentArrangemen
t"
xlink:title="NumberOfExercisableShareOptionsExercisedInShareBasedPaymentArrangemen
t"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementLineItems"
xlink:to="NumberOfExercisableShareOptionsExercisedInShareBasedPaymentArrangement"
use="optional" order="9"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_NumberOfExercisableShareOptionsExpiredInShareBase
dPaymentArrangement"
xlink:label="NumberOfExercisableShareOptionsExpiredInShareBasedPaymentArrangement"
```

kls-20171231_def

```
xlink:title="NumberOfExercisableShareOptionsExpiredInShareBasedPaymentArrangement"
/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="NumberOfExercisableShareOptionsExpiredInShareBasedPaymentArrangement"
use="optional" order="10"/>
  </link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfNumberAndWei
ghtedAverageExercisePricesOfShareOptionsExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfNumberAndWeightedAverageEx
ercisePricesOfShareOptionsExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfNumberAnd
WeightedAverageExercisePricesOfShareOptionsExplanatoryDetails">
    <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
    <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
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order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
    <link:loc xlink:type="locator"
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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
    <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
    <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_NumberOfOutstandingShareOptions"
xlink:label="NumberOfOutstandingShareOptions"
xlink:title="NumberOfOutstandingShareOptions"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="NumberOfOutstandingShareOptions"
use="optional" order="1"/>
    <link:loc xlink:type="locator"
```

kl5-20171231_def

```
xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-03-09.xsd#ifrs-full_WeightedAverageExercisePriceOfShareOptionsOutstandingInSharebasedPaymentArrangement"
xlink:label="WeightedAverageExercisePriceOfShareOptionsOutstandingInSharebasedPaymentArrangement"
xlink:title="WeightedAverageExercisePriceOfShareOptionsOutstandingInSharebasedPaymentArrangement"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="WeightedAverageExercisePriceOfShareOptionsOutstandingInSharebasedPaymentArrangement" use="optional" order="2"/>
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xlink:href="http://xbrl.ifrs.org/taxonomy/2017-03-09/full_ifrs/full_ifrs-cor_2017-03-09.xsd#ifrs-full_NumberOfShareOptionsGrantedInSharebasedPaymentArrangement"
xlink:label="NumberOfShareOptionsGrantedInSharebasedPaymentArrangement"
xlink:title="NumberOfShareOptionsGrantedInSharebasedPaymentArrangement"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="NumberOfShareOptionsGrantedInSharebasedPaymentArrangement"
use="optional" order="3"/>
  <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_WeightedAverageExercisePriceOfShareOptionsGrantedInSharebasedPaymentArrangement"
xlink:label="WeightedAverageExercisePriceOfShareOptionsGrantedInSharebasedPaymentArrangement"
xlink:title="WeightedAverageExercisePriceOfShareOptionsGrantedInSharebasedPaymentArrangement"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementLineItems"
xlink:to="WeightedAverageExercisePriceOfShareOptionsGrantedInSharebasedPaymentArrangement" use="optional" order="4"/>
  <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_NumberOfShareOptionsExercisedInSharebasedPaymentArrangement"
xlink:label="NumberOfShareOptionsExercisedInSharebasedPaymentArrangement"
xlink:title="NumberOfShareOptionsExercisedInSharebasedPaymentArrangement"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementLineItems"
xlink:to="NumberOfShareOptionsExercisedInSharebasedPaymentArrangement"
use="optional" order="5"/>
  <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_WeightedAverageExercisePriceOfShareOptionsExercisedInSharebase
```

```

dPaymentArrangement"
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xlink:title="WeightedAverageExercisePriceOfShareOptionsExercisedInSharebasedPaymentArrangement"/>
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xlink:label="NumberOfShareOptionsExpiredInSharebasedPaymentArrangement"
xlink:title="NumberOfShareOptionsExpiredInSharebasedPaymentArrangement"/>
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xlink:from="StatementLineItems"
xlink:to="NumberOfShareOptionsExpiredInSharebasedPaymentArrangement"
use="optional" order="7"/>
  <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_WeightedAverageExercisePriceOfShareOptionsExpiredInSharebasedPaymentArrangement"
xlink:label="WeightedAverageExercisePriceOfShareOptionsExpiredInSharebasedPaymentArrangement"
xlink:title="WeightedAverageExercisePriceOfShareOptionsExpiredInSharebasedPaymentArrangement"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="WeightedAverageExercisePriceOfShareOptionsExpiredInSharebasedPaymentArrangement" use="optional" order="8"/>
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xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfDetailedInformationAboutOptionsValuationAssumptionsExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInformationAboutOptionsValuationAssumptionsExplanatoryDetails">
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xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
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xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>

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```
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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
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  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
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03-09.xsd#ifrs-full_DescriptionOfRiskFreeInterestRateShareOptionsGranted"
xlink:label="DescriptionOfRiskFreeInterestRateShareOptionsGranted"
xlink:title="DescriptionOfRiskFreeInterestRateShareOptionsGranted"/>
  <link:definitionArc xlink:type="arc"
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xlink:to="DescriptionOfRiskFreeInterestRateShareOptionsGranted" use="optional"
order="1"/>
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03-09.xsd#ifrs-full_DescriptionOfExpectedVolatilityShareOptionsGranted"
xlink:label="DescriptionOfExpectedVolatilityShareOptionsGranted"
xlink:title="DescriptionOfExpectedVolatilityShareOptionsGranted"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DescriptionOfExpectedVolatilityShareOptionsGranted" use="optional"
order="2"/>
  <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_DescriptionOfOptionLifeShareOptionsGranted"
xlink:label="DescriptionOfOptionLifeShareOptionsGranted"
xlink:title="DescriptionOfOptionLifeShareOptionsGranted"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DescriptionOfOptionLifeShareOptionsGranted" use="optional" order="3"/>
  <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_ExpectedDividendAsPercentageShareOptionsGranted"
```

kls-20171231_def

```
xlink:label="ExpectedDividendAsPercentageShareOptionsGranted"
xlink:title="ExpectedDividendAsPercentageShareOptionsGranted"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="ExpectedDividendAsPercentageShareOptionsGranted" use="optional"
order="4"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_DescriptionOfEstimatedForfeituresShareOptionsGran
ted" xlink:label="DescriptionOfEstimatedForfeituresShareOptionsGranted"
xlink:title="DescriptionOfEstimatedForfeituresShareOptionsGranted"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DescriptionOfEstimatedForfeituresShareOptionsGranted" use="optional"
order="5"/>
  <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_WeightedAverageFairValueAtMeasurementDateShareOptionsGranted"
xlink:label="WeightedAverageFairValueAtMeasurementDateShareOptionsGranted"
xlink:title="WeightedAverageFairValueAtMeasurementDateShareOptionsGranted"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="WeightedAverageFairValueAtMeasurementDateShareOptionsGranted"
use="optional" order="6"/>
</link:definitionLink>
<link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfInformationA
boutKeyManagementPersonnelExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfInformationAboutKeyManagem
entPersonnelExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfInformati
onAboutKeyManagementPersonnelExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
```

kl5-20171231_def

```
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <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_WagesAndSalaries" xlink:label="WagesAndSalaries"
xlink:title="WagesAndSalaries"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="WagesAndSalaries" use="optional"
order="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_KeyManagementPersonnelCompensationShorttermEmployeeBenefits"
xlink:label="KeyManagementPersonnelCompensationShorttermEmployeeBenefits"
xlink:title="KeyManagementPersonnelCompensationShorttermEmployeeBenefits"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="KeyManagementPersonnelCompensationShorttermEmployeeBenefits"
use="optional" order="2"/>
  <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_KeyManagementPersonnelCompensationSharebasedPayment"
xlink:label="KeyManagementPersonnelCompensationSharebasedPayment"
xlink:title="KeyManagementPersonnelCompensationSharebasedPayment"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="KeyManagementPersonnelCompensationSharebasedPayment" use="optional"
order="3"/>
  <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_DirectorsRemunerationExpense"
xlink:label="DirectorsRemunerationExpense"
xlink:title="DirectorsRemunerationExpense"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="DirectorsRemunerationExpense"
use="optional" order="4"/>
</link:definitionLink>
<link:roleRef
```

klS-20171231_def

```
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfMaturityAnalysisOfOperatingLeasePaymentsExplanatoryDetails" xlink:type="simple"
xlink:href="klS-20171231.xsd#role_DisclosureDisclosureOfMaturityAnalysisOfOperatingLeasePaymentsExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfMaturityAnalysisOfOperatingLeasePaymentsExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="klS-20171231.xsd#klS_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
    <link:loc xlink:type="locator"
xlink:href="klS-20171231.xsd#klS_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
      <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
        <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
          <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
            <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
              <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
                <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_MinimumOperatingLeasePayments"
xlink:label="MinimumOperatingLeasePayments"
xlink:title="MinimumOperatingLeasePayments"/>
                  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="MinimumOperatingLeasePayments"
use="optional" order="1"/>
                </link:definitionLink>
              <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDeferredTaxesExplanatoryDetails" xlink:type="simple"
xlink:href="klS-20171231.xsd#role_DisclosureDisclosureOfDeferredTaxesExplanatoryDetails"/>
                <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDeferredTaxesExplanatoryDetails">
                  <link:loc xlink:type="locator"
```

kls-20171231_def

```
xlink:href="kls-20171231.xsd#kls_DeferredTaxAssetsLiabilitiesAxis"
xlink:label="DeferredTaxAssetsLiabilitiesAxis"
xlink:title="DeferredTaxAssetsLiabilitiesAxis"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="DeferredTaxAssetsLiabilitiesAxis"
use="optional" order="1"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="DeferredTaxAssetsLiabilitiesAxis"
xlink:to="DeferredTaxAssetsLiabilitiesDomain" use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_DeferredTaxAssetsLiabilitiesDomain"
xlink:label="DeferredTaxAssetsLiabilitiesDomain"
xlink:title="DeferredTaxAssetsLiabilitiesDomain"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_DeferredTaxAssetsLiabilitiesDomain"
xlink:label="DeferredTaxAssetsLiabilitiesDomain_2"
xlink:title="DeferredTaxAssetsLiabilitiesDomain_2"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="DeferredTaxAssetsLiabilitiesAxis"
xlink:to="DeferredTaxAssetsLiabilitiesDomain_2" use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_DeficiencyExcessOfCarryingValueOverTaxValueOfProp
ertyPlantAndEquipmentMember"
xlink:label="DeficiencyExcessOfCarryingValueOverTaxValueOfPropertyPlantAndEquipmen
tMember"
xlink:title="DeficiencyExcessOfCarryingValueOverTaxValueOfPropertyPlantAndEquipmen
tMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="DeferredTaxAssetsLiabilitiesDomain"
xlink:to="DeficiencyExcessOfCarryingValueOverTaxValueOfPropertyPlantAndEquipmentMe
mber" use="optional" order="2"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ExcessOfCarryingValueOverTaxValueOfIntangibleAsse
tsMember" xlink:label="ExcessOfCarryingValueOverTaxValueOfIntangibleAssetsMember"
xlink:title="ExcessOfCarryingValueOverTaxValueOfIntangibleAssetsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="DeferredTaxAssetsLiabilitiesDomain"
xlink:to="ExcessOfCarryingValueOverTaxValueOfIntangibleAssetsMember"
use="optional" order="3"/>
  <link:loc xlink:type="locator"
```

```

                                kls-20171231_def
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.3" xbrldt:closed="true" xbrldt:contextElement="segment"/>
    <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="4"/>
    <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="5"/>
    <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_NonCapitalLossCarryForwards"
xlink:label="NonCapitalLossCarryForwards"
xlink:title="NonCapitalLossCarryForwards"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="NonCapitalLossCarryForwards"
use="optional" order="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_DeferredTaxAssets" xlink:label="DeferredTaxAssets"
xlink:title="DeferredTaxAssets"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="DeferredTaxAssets" use="optional"
order="2"/>
    <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_DeferredTaxLiabilities" xlink:label="DeferredTaxLiabilities"
xlink:title="DeferredTaxLiabilities"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="DeferredTaxLiabilities" use="optional"
order="3"/>
    <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_DeferredTaxLiabilityAsset"
xlink:label="DeferredTaxLiabilityAsset" xlink:title="DeferredTaxLiabilityAsset"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"

```

cls-20171231_def

```
xlink:from="StatementLineItems" xlink:to="DeferredTaxLiabilityAsset"
use="optional" order="4"/>
</link:definitionLink>
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roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfTemporaryDif
ferenceUnusedTaxLossesAndUnusedTaxCreditsExplanatoryDetails" xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfTemporaryDifferenceUnusedT
axLossesAndUnusedTaxCreditsExplanatoryDetails"/>
<link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfTemporary
DifferenceUnusedTaxLossesAndUnusedTaxCreditsExplanatoryDetails">
<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_TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAxis"
xlink:label="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAxis"
xlink:title="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAxis"/>
<link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable"
xlink:to="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAxis"
use="optional" order="1"/>
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAxis"
xlink:to="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember"
use="optional" order="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_TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember"
xlink:label="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember"
xlink:title="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember"/>
<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_TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember"
xlink:label="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember_2"
xlink:title="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember_2"/>
<link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAxis"
xlink:to="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember_2"
use="optional" order="1"/>
<link:loc xlink:type="locator"
xlink:href="cls-20171231.xsd#cls_ExcessOfTaxValueOverCarryingValueOfDevelopmentExp
ensesMember"
xlink:label="ExcessOfTaxValueOverCarryingValueOfDevelopmentExpensesMember"
```

kls-20171231_def

```
xlink:title="ExcessOfTaxValueOverCarryingValueOfDevelopmentExpensesMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember"
xlink:to="ExcessOfTaxValueOverCarryingValueOfDevelopmentExpensesMember"
use="optional" order="2"/>
  <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_UnusedTaxLossesMember" xlink:label="UnusedTaxLossesMember"
xlink:title="UnusedTaxLossesMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember"
xlink:to="UnusedTaxLossesMember" use="optional" order="3"/>
  <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_UnusedTaxCreditsMember" xlink:label="UnusedTaxCreditsMember"
xlink:title="UnusedTaxCreditsMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember"
xlink:to="UnusedTaxCreditsMember" use="optional" order="4"/>
  <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_UnrealisedForeignExchangeGainsLossesMember"
xlink:label="UnrealisedForeignExchangeGainsLossesMember"
xlink:title="UnrealisedForeignExchangeGainsLossesMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember"
xlink:to="UnrealisedForeignExchangeGainsLossesMember" use="optional" order="5"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.3" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
```


kls-20171231_def

```
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="5"/>
  <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_DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsReco
gnised"
xlink:label="DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsRecognised"
xlink:title="DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsRecognised"
/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsRecognised"
use="optional" order="1"/>
  </link:definitionLink>
  <link:roleRef
roleURI="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedInfo
rmationAboutEffectiveIncomeTaxExpenseRecoveryExplanatoryDetails"
xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfDetailedInformationAboutEf
fectiveIncomeTaxExpenseRecoveryExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedI
nformationAboutEffectiveIncomeTaxExpenseRecoveryExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
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  <link:definitionArc xlink:type="arc"
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xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <link:loc xlink:type="locator"
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kls-20171231_def

```
03-09.xsd#ifrs-full_AccountingProfit" xlink:label="AccountingProfit"
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  <link:definitionArc xlink:type="arc"
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order="1"/>
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03-09.xsd#ifrs-full_ApplicableTaxRate" xlink:label="ApplicableTaxRate"
xlink:title="ApplicableTaxRate"/>
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xlink:from="StatementLineItems" xlink:to="ApplicableTaxRate" use="optional"
order="2"/>
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03-09.xsd#ifrs-full_TaxExpenseIncomeAtApplicableTaxRate"
xlink:label="TaxExpenseIncomeAtApplicableTaxRate"
xlink:title="TaxExpenseIncomeAtApplicableTaxRate"/>
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use="optional" order="3"/>
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03-09.xsd#ifrs-full_TaxEffectOfExpenseNotDeductibleInDeterminingTaxableProfitTaxLo
ss" xlink:label="TaxEffectOfExpenseNotDeductibleInDeterminingTaxableProfitTaxLoss"
xlink:title="TaxEffectOfExpenseNotDeductibleInDeterminingTaxableProfitTaxLoss"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="StatementLineItems"
xlink:to="TaxEffectOfExpenseNotDeductibleInDeterminingTaxableProfitTaxLoss"
use="optional" order="4"/>
  <link:loc xlink:type="locator"
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03-09.xsd#ifrs-full_AdjustmentsForCurrentTaxOfPriorPeriod"
xlink:label="AdjustmentsForCurrentTaxOfPriorPeriod"
xlink:title="AdjustmentsForCurrentTaxOfPriorPeriod"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="AdjustmentsForCurrentTaxOfPriorPeriod"
use="optional" order="5"/>
  <link:loc xlink:type="locator"
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xlink:label="TaxEffectOfChangeInTimingDifferences"
xlink:title="TaxEffectOfChangeInTimingDifferences"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
```

kls-20171231_def

```
xlink:from="StatementLineItems" xlink:to="TaxEffectOfChangeInTimingDifferences"
use="optional" order="6"/>
  <link:loc xlink:type="locator"
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xlink:label="TaxEffectOfImpactOnForeignExchangeOnTaxAssetsAndLiabilities"
xlink:title="TaxEffectOfImpactOnForeignExchangeOnTaxAssetsAndLiabilities"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="TaxEffectOfImpactOnForeignExchangeOnTaxAssetsAndLiabilities"
use="optional" order="7"/>
  <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_TaxEffectOfForeignTaxRates"
xlink:label="TaxEffectOfForeignTaxRates"
xlink:title="TaxEffectOfForeignTaxRates"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="TaxEffectOfForeignTaxRates"
use="optional" order="8"/>
  <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_TaxEffectOfTaxLosses" xlink:label="TaxEffectOfTaxLosses"
xlink:title="TaxEffectOfTaxLosses"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="TaxEffectOfTaxLosses" use="optional"
order="9"/>
  <link:loc xlink:type="locator"
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xlink:label="IncomeTaxExpenseGross" xlink:title="IncomeTaxExpenseGross"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="IncomeTaxExpenseGross" use="optional"
order="10"/>
  <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_OtherTaxEffectsForReconciliationBetweenAccountingProfitAndTaxExpenseIncome"
xlink:label="OtherTaxEffectsForReconciliationBetweenAccountingProfitAndTaxExpenseIncome"
xlink:title="OtherTaxEffectsForReconciliationBetweenAccountingProfitAndTaxExpenseIncome"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="OtherTaxEffectsForReconciliationBetweenAccountingProfitAndTaxExpenseIncome"
```

kls-20171231_def

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me" use="optional" order="11"/>
  <link:loc xlink:type="locator"
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xlink:label="TexasMarginTaxRecovery" xlink:title="TexasMarginTaxRecovery"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="TexasMarginTaxRecovery" use="optional"
order="12"/>
  <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"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="IncomeTaxExpenseContinuingOperations"
use="optional" order="13"/>
</link:definitionLink>
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rmationAboutSupplementalCashFlowInformationExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfDetailedInformationAboutSu
pplementalCashFlowInformationExplanatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfDetailedI
nformationAboutSupplementalCashFlowInformationExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ComponentsOfAmortisationAxis"
xlink:label="ComponentsOfAmortisationAxis"
xlink:title="ComponentsOfAmortisationAxis"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="ComponentsOfAmortisationAxis" use="optional"
order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_ComponentsOfAmortisationDomain"
xlink:label="ComponentsOfAmortisationDomain"
xlink:title="ComponentsOfAmortisationDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="ComponentsOfAmortisationAxis"
xlink:to="ComponentsOfAmortisationDomain" use="optional" order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IncludedInCostOfGoodsSoldMember"
xlink:label="IncludedInCostOfGoodsSoldMember"
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kls-20171231_def
xlink:title="IncludedInCostOfGoodsSoldMember"/>
  <link:definitionArc xlink:type="arc"
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xlink:from="ComponentsOfAmortisationDomain"
xlink:to="IncludedInCostOfGoodsSoldMember" use="optional" order="2"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IncludedInInventoryMember"
xlink:label="IncludedInInventoryMember" xlink:title="IncludedInInventoryMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ComponentsOfAmortisationDomain" xlink:to="IncludedInInventoryMember"
use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IncludedInGeneralAndAdministrativeExpensesMember"
xlink:label="IncludedInGeneralAndAdministrativeExpensesMember"
xlink:title="IncludedInGeneralAndAdministrativeExpensesMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="ComponentsOfAmortisationDomain"
xlink:to="IncludedInGeneralAndAdministrativeExpensesMember" use="optional"
order="4"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.3" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
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xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="5"/>
  <link:loc xlink:type="locator"
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Asset" xlink:label="ObligationToIssueSharesForAcquisitionOfIntangibleAsset"
xlink:title="ObligationToIssueSharesForAcquisitionOfIntangibleAsset"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="ObligationToIssueSharesForAcquisitionOfIntangibleAsset" use="optional"

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order="1"/>
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xlink:title="SharesIssuedForIntangibleAssets"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="SharesIssuedForIntangibleAssets"
use="optional" order="2"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_IntangibleAssetsInAccountsPayable"
xlink:label="IntangibleAssetsInAccountsPayable"
xlink:title="IntangibleAssetsInAccountsPayable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="IntangibleAssetsInAccountsPayable"
use="optional" order="3"/>
  <link:loc xlink:type="locator"
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03-09.xsd#ifrs-full_InterestPaidClassifiedAsFinancingActivities"
xlink:label="InterestPaidClassifiedAsFinancingActivities"
xlink:title="InterestPaidClassifiedAsFinancingActivities"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="InterestPaidClassifiedAsFinancingActivities" use="optional" order="4"/>
  <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_IncomeTaxesPaidRefund" xlink:label="IncomeTaxesPaidRefund"
xlink:title="IncomeTaxesPaidRefund"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="IncomeTaxesPaidRefund" use="optional"
order="5"/>
</link:definitionLink>
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quivalentsExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfCashAndCashEquivalentsExpl
anatoryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfCashAndCa
shEquivalentsExplanatoryDetails">
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"

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                                kls-20171231_def
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xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
  <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_Cash" xlink:label="Cash" xlink:title="Cash"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="Cash" use="optional" order="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_CashEquivalents" xlink:label="CashEquivalents"
xlink:title="CashEquivalents"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="CashEquivalents" use="optional"
order="2"/>
  <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_CashAndCashEquivalents" xlink:label="CashAndCashEquivalents"
xlink:title="CashAndCashEquivalents"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="CashAndCashEquivalents" use="optional"
order="3"/>
</link:definitionLink>
<link:roleRef
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hareExplanatoryDetails" xlink:type="simple"
xlink:href="kls-20171231.xsd#role_DisclosureDisclosureOfEarningsPerShareExplanator
yDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfEarningsP
erShareExplanatoryDetails">

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kls-20171231_def

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xlink:title="StatementTable"/>
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xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
order="102.2" xbrldt:closed="true" xbrldt:contextElement="segment"/>
      <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
        <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="3"/>
          <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
            <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="4"/>
              <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_ProfitLoss" xlink:label="ProfitLoss"
xlink:title="ProfitLoss"/>
                <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="ProfitLoss" use="optional" order="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_WeightedAverageShares" xlink:label="WeightedAverageShares"
xlink:title="WeightedAverageShares"/>
                    <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="WeightedAverageShares" use="optional"
order="2"/>
                      <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_DilutiveEffectOfShareOptionsOnNumberOfOrdinaryShares"
xlink:label="DilutiveEffectOfShareOptionsOnNumberOfOrdinaryShares"
xlink:title="DilutiveEffectOfShareOptionsOnNumberOfOrdinaryShares"/>
                        <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DilutiveEffectOfShareOptionsOnNumberOfOrdinaryShares" use="optional"
order="3"/>
                          <link:loc xlink:type="locator"
```


cls-20171231_def

```
xlink:href="cls-20171231.xsd#cls_DilutiveEffectOfWarrantsOnNumberOfOrdinaryShares"
xlink:label="DilutiveEffectOfWarrantsOnNumberOfOrdinaryShares"
xlink:title="DilutiveEffectOfWarrantsOnNumberOfOrdinaryShares"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems"
xlink:to="DilutiveEffectOfWarrantsOnNumberOfOrdinaryShares" use="optional"
order="4"/>
  <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_AdjustedWeightedAverageShares"
xlink:label="AdjustedWeightedAverageShares"
xlink:title="AdjustedWeightedAverageShares"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="AdjustedWeightedAverageShares"
use="optional" order="5"/>
  <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_BasicEarningsLossPerShare"
xlink:label="BasicEarningsLossPerShare" xlink:title="BasicEarningsLossPerShare"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="BasicEarningsLossPerShare"
use="optional" order="6"/>
  <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_DilutedEarningsLossPerShare"
xlink:label="DilutedEarningsLossPerShare"
xlink:title="DilutedEarningsLossPerShare"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="DilutedEarningsLossPerShare"
use="optional" order="7"/>
</link:definitionLink>
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mentsExplanatoryDetails" xlink:type="simple"
xlink:href="cls-20171231.xsd#role_DisclosureDisclosureOfOperatingSegmentsExplanato
ryDetails"/>
  <link:definitionLink xlink:type="extended"
xlink:role="http://www.kelsotech.com/taxonomy/role/DisclosureDisclosureOfOperating
SegmentsExplanatoryDetails">
  <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_MajorCustomersAxis" xlink:label="MajorCustomersAxis"
xlink:title="MajorCustomersAxis"/>
  <link:loc xlink:type="locator"
```

kls-20171231_def

```
xlink:href="kls-20171231.xsd#kls_StatementTable" xlink:label="StatementTable"
xlink:title="StatementTable"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="MajorCustomersAxis" use="optional"
order="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_MajorCustomersMember" xlink:label="MajorCustomersMember"
xlink:title="MajorCustomersMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="MajorCustomersAxis" xlink:to="MajorCustomersMember" use="optional"
order="1"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_CustomerAMember" xlink:label="CustomerAMember"
xlink:title="CustomerAMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="MajorCustomersMember" xlink:to="CustomerAMember" use="optional"
order="2"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_CustomerBMember" xlink:label="CustomerBMember"
xlink:title="CustomerBMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="MajorCustomersMember" xlink:to="CustomerBMember" use="optional"
order="3"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_CustomerCMember" xlink:label="CustomerCMember"
xlink:title="CustomerCMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="MajorCustomersMember" xlink:to="CustomerCMember" use="optional"
order="4"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_CustomerDMember" xlink:label="CustomerDMember"
xlink:title="CustomerDMember"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="MajorCustomersMember" xlink:to="CustomerDMember" use="optional"
order="5"/>
  <link:loc xlink:type="locator"
xlink:href="kls-20171231.xsd#kls_StatementLineItems"
xlink:label="StatementLineItems" xlink:title="StatementLineItems"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
xlink:from="StatementLineItems" xlink:to="StatementTable" use="optional"
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```

                                kls-20171231_def
order="102.3" xbrldt:closed="true" xbrldt:contextElement="segment"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_LegalEntityAxis"
xlink:label="LegalEntityAxis" xlink:title="LegalEntityAxis"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="StatementTable" xlink:to="LegalEntityAxis" use="optional" order="4"/>
  <link:loc xlink:type="locator"
xlink:href="http://xbrl.sec.gov/dei/2014/dei-2014-01-31.xsd#dei_EntityDomain"
xlink:label="EntityDomain" xlink:title="EntityDomain"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="LegalEntityAxis" xlink:to="EntityDomain" use="optional" order="5"/>
  <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_Revenue" xlink:label="Revenue" xlink:title="Revenue"/>
  <link:definitionArc xlink:type="arc"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="StatementLineItems" xlink:to="Revenue" use="optional" order="1"/>
  </link:definitionLink>
</link:linkbase>

```