

KEMP & COMPANY LTD

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 CIN No. - L24239MH1982PLC000047, Email : kemp-investor@kempnco.com

Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2024

(Rs.in lakhs)

| Sr No | Particulars   | Quarter Ended     |                           |                 | Year Ended        |
|-------|---|-------------------|---------------------------|-----------------|-------------------|
|       |   | (Unaudited)       | Audited (Refer Note No 3) | (Unaudited)     | (Audited)         |
|       |   | 30-06-2024        | 31-03-2024                | 30-06-2023      | 31-03-2024        |
| 1     | <b>Income</b>   |                   |                           |                 |                   |
|       | (a) Revenue from Operations   | 71.48             | 74.09                     | 76.02           | 295.24            |
|       | (b) Other Income  | 5.13              | 78.93                     | 6.27            | 112.44            |
|       | <b>Total Income</b>   | <b>76.60</b>      | <b>153.02</b>             | <b>82.29</b>    | <b>407.68</b>     |
| 2     | <b>Expenses:</b>  |                   |                           |                 |                   |
|       | a) Cost of Materials consumed   | -                 | -                         | -               | -                 |
|       | b) Purchase of Stock-in-trade   | 18.40             | 15.53                     | 23.46           | 67.13             |
|       | c) Changes in Inventory of Stock-in-trade   | 0.45              | (1.92)                    | (4.69)          | (3.29)            |
|       | d) Employee Benefits Expenses   | 35.09             | 40.95                     | 24.18           | 130.24            |
|       | e) Finance Costs  | -                 | -                         | -               | -                 |
|       | f) Depreciation and Amortisation expense  | 2.20              | (0.92)                    | 5.89            | 9.47              |
|       | g) Other expenses   | 67.25             | 65.93                     | 54.01           | 231.05            |
|       | <b>Total Expenses</b>   | <b>123.40</b>     | <b>119.56</b>             | <b>102.85</b>   | <b>434.59</b>     |
| 3     | <b>Profit / (Loss) before tax and before exceptional items (1-2)</b>              | <b>(46.79)</b>    | <b>33.46</b>              | <b>(20.56)</b>  | <b>(26.91)</b>    |
| 4     | <b>Exceptional Items</b>  | -                 | -                         | -               | -                 |
| 5     | <b>Profit / (Loss) before tax (3-4)</b>   | <b>(46.79)</b>    | <b>33.46</b>              | <b>(20.56)</b>  | <b>(26.91)</b>    |
| 6     | <b>Tax Expense</b>  |                   |                           |                 |                   |
|       | - Current tax   | -                 | -                         | -               | (1.21)            |
|       | - Deferred tax  | (11.45)           | 11.38                     | (0.25)          | (0.45)            |
|       | <b>Total Tax Expenses</b>   | <b>(11.45)</b>    | <b>11.38</b>              | <b>(0.25)</b>   | <b>(1.66)</b>     |
| 7     | <b>Profit / (Loss) for the period (5-6)</b>                                       | <b>(35.34)</b>    | <b>22.08</b>              | <b>(20.30)</b>  | <b>(25.25)</b>    |
| 8     | <b>Other Comprehensive Income</b>   |                   |                           |                 |                   |
|       | A. (i) Items that will not be reclassified to Profit or Loss                      | (1,279.44)        | (2,902.64)                | 1,471.96        | (3,919.08)        |
|       | (ii) Income tax relating to items that will not be reclassified to profit or loss | 146.29            | 605.98                    | (168.39)        | 729.39            |
|       | B. (i) Items that will be reclassified to Profit or Loss                          | -                 | -                         | -               | -                 |
|       | (ii) Income tax relating to items that will be reclassified to profit or loss     | -                 | -                         | -               | -                 |
|       | <b>Total Other Comprehensive Income, net of income tax</b>                        | <b>(1,133.15)</b> | <b>(2,296.66)</b>         | <b>1,303.57</b> | <b>(3,189.69)</b> |
| 9     | <b>Total Comprehensive Income for the period (7+ 8)</b>                           | <b>(1,168.49)</b> | <b>(2,274.58)</b>         | <b>1,283.27</b> | <b>(3,214.94)</b> |
| 10    | <b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>           | 108.02            | 108.02                    | 108.02          | 108.02            |
| 11    | <b>Reserve excluding revaluation reserve as at balance sheet date</b>             | -                 | -                         | -               | 21,071.66         |
| 12    | <b>Earning per share (EPS) (of Rs 10/- each ) (not annualised)</b>                |                   |                           |                 |                   |
|       | Basic/ Diluted EPS  | (3.27)            | 2.04                      | (1.88)          | (2.34)            |

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| Segment wise revenue, results and capital employed |  |                  |                  |                  |                  |  |
|--|--|------------------|------------------|------------------|------------------|--|
|  | Particulars  | Quarter Ended    |                  |                  | Year Ended       |  |
|  |  | (Unaudited)      | (Audited)        | (Unaudited)      | (Audited)        |  |
|  |  | 30-06-2024       | 31-03-2024       | 30-06-2023       | 31-03-2024       |  |
| 1  | <b>Segment Revenue (Revenue from Operations)</b>               |                  |                  |                  |                  |  |
|  | (a) Trading Activity   | 22.68            | 20.05            | 25.46            | 89.57            |  |
|  | (b) Real Estate  | 48.79            | 54.04            | 50.56            | 205.67           |  |
|  | <b>Net sales/Income from Operations</b>                        | <b>71.48</b>     | <b>74.09</b>     | <b>76.03</b>     | <b>295.24</b>    |  |
| 2  | <b>Segment Profit Before Tax &amp; Finance Cost</b>            |                  |                  |                  |                  |  |
|  | (a) Trading Activity   | (0.00)           | 8.87             | 2.32             | 8.12             |  |
|  | (b) Real Estate  | 5.20             | 10.66            | 13.20            | 41.69            |  |
|  | <b>Total</b>   | <b>5.19</b>      | <b>19.53</b>     | <b>15.53</b>     | <b>49.81</b>     |  |
|  | Less : Finance Cost  | -                | -                | -                | -                |  |
|  | Add: Other Un-allocable Income net off Unallocable Expenditure | (51.99)          | 13.93            | (36.08)          | (76.71)          |  |
|  | <b>Total Profit (+)/Loss (-) before Tax</b>                    | <b>(46.79)</b>   | <b>33.46</b>     | <b>(20.56)</b>   | <b>(26.91)</b>   |  |
| 3  | <b>Capital Employed</b>  |                  |                  |                  |                  |  |
|  | (a) Trading Activity   | 18.61            | 11.67            | (3.14)           | 11.67            |  |
|  | (b) Real Estate  | 305.89           | 336.64           | 281.21           | 336.64           |  |
|  | (c) Other Unallocated Income                                   | 19,686.69        | 20,831.38        | 25,529.46        | 20,831.38        |  |
|  | <b>Total Capital Employed</b>                                  | <b>20,011.19</b> | <b>21,179.68</b> | <b>25,807.52</b> | <b>21,179.68</b> |  |

**NOTES :**

- 1) The financial results of the Company for the quarter ended June 30, 2024 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on August 9, 2024. The statutory auditors have reviewed unaudited financial results.
- 2) These financial results have been prepared in accordance with the recognition and measurement principles under Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3) Figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and published year to date figure upto the third quarter of financial year ended March 31, 2024.
- 4) Figures of corresponding previous year/period(s) have been regrouped /reclassified wherever necessary.



On behalf of the Board of Directors  
for KEMP & COMPANY LTD.

Shalini D Piramal  
Managing Director  
D.I.No - 01365328

Place: Mumbai  
Date: 9th August, 2024