KEMP & COMPANY LTD
CIN No. L24239MH1982PLC000047
Regd. Off: DGP House, 5th Floor, 88-C, Old Prabhadevi Road, Mumbai - 400 025
website - www.kempnco.com Tel No. 022-66539000 Fax No. 022-66539089

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December 2019

(Rs. in lakhs)

Sr No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-19	30-09-19	31-12-18	31-12-19	31-12-18	31-03-19
1	**Income**						
	(a) Revenue from Operations	83.44	72.54	81.67	236.31	237.08	325.70
	(b) Other Income	0.03	67.30	2.60	67.36	75.89	116.92
	Total Income from operations	83.47	139.84	84.27	303.67	312.97	442.62
2	**Expenses:**						
	a) Purchase of Stock-in-trade	56.34	16.92	31.48	68.60	84.34	109.61
	b) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	(34.34)	-	4.08	(6.78)	(5.52)	5.34
	c) Employee Benefits Expenses	28.80	27.67	29.26	84.29	81.97	112.05
	e) Finance Cost	-	-	-	-	-	-
	d) Depreciation and Amortisation expense	6.44	6.37	6.45	19.18	19.21	24.96
	e) Other expenses	41.74	44.81	40.99	132.37	125.91	178.76
	Total Expenses	98.98	95.77	112.26	297.66	305.91	430.72
3	**Profit / (Loss) before tax before exceptional items (1-2)**	(15.51)	44.07	(27.99)	6.01	7.06	11.90
4	Exceptional items	-	-	-	-	-	-
5	**Profit / (Loss) before tax (3-4)**	(15.51)	44.07	(27.99)	6.01	7.06	11.90
6	**Tax Expense**						
	- Current tax	-	-	-	-	-	(0.01)
	- Deferred tax	(4.13)	(5.36)	(9.96)	(10.85)	(13.79)	(39.80)
	Total Tax Expenses	(4.13)	(5.36)	(9.96)	(10.85)	(13.79)	(39.81)
7	**Profit / (Loss) for the period (5-6)**	(11.38)	49.43	(18.03)	16.86	20.85	51.71
8	**Other Comprehensive Income, net of income tax**						
	A. (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. (i) Items that will not be reclassified to Profit or Loss	(1,578.47)	1,155.84	3,389.19	(1,788.56)	6,520.08	5,633.13
	(ii) Income tax relating to items that will not be reclassified to profit or loss	164.49	(51.22)	(384.43)	267.63	(659.85)	(563.25)
	Total Other Comprehensive Income, net of income tax	(1,413.98)	1,104.62	3,004.76	(1,520.93)	5,860.23	5,069.88
9	**Total Comprehensive Income for the period (7+ 8)**	(1,425.36)	1,154.05	2,986.73	(1,504.07)	5,881.08	5,121.59
10	**Paid-up equity share capital (face value of Rs 10/- per share)**	108.02	108.02	108.02	108.02	108.02	108.02
11	**Reserve excluding revaluation reserve as at balance sheet date**	-	-	-	-	-	17,498.73
12	**Earning per share (EPS) (of Rs 10/- each) (not annualised)**						
	Basic/ Diluted EPS	(1.05)	4.58	(1.67)	1.56	1.93	4.79

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(Unaudited)	(Unudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-19	30-09-19	31-12-18	31-12-19	31-12-18	31-03-19
1	Segment Revenue (Revenue from Operations)						
	(a) Trading Activity	36.46	25.32	37.47	97.21	105.69	149.62
	(b) Real Estate	46.98	47.22	44.20	139.10	131.39	176.08
	Net sales/Income from Operations	**83.44**	**72.54**	**81.67**	**236.31**	**237.08**	325.70
2	**Segment Profit Before Tax & Finance Cost**						
	(a) Trading Activity	7.67	0.23	(4.15)	14.21	0.12	4.89
	(b) Real Estate	7.96	7.74	7.85	22.68	29.15	40.68
	Total	**15.63**	**7.97**	**3.70**	**36.89**	**29.27**	45.57
	Less : Finance Cost	-	-	-	-	-	-
	Add: Other Un-allocable Income net off Unallocable Expenditure	(31.14)	36.10	(31.69)	(30.88)	(22.21)	(33.67)
	Total Profit (+)/Loss (-) before Tax	**(15.51)**	**44.07**	**(27.99)**	**6.01**	**7.06**	11.90
3	Capital Employed						
	(a) Trading Activity	49.18	15.05	10.08	49.18	10.08	5.43
	(b) Real Estate	977.58	828.80	310.02	977.58	310.02	579.05
	(c) Other Unallocated Income	15,068.32	16,678.79	18,046.14	15,068.32	18,046.14	17,022.27
	Total Capital Employed	**16,095.08**	**17,522.64**	**18,366.24**	**16,095.08**	**18,366.24**	17,606.75

Notes:

1) The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on **14th February, 2020**. The above result for the quarter and Nine Months ended **31st December, 2019** have been reviwed by the statutory Auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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) The Company has adopted Ind AS 116 "Leases" with effect from 1st April 2019. The application Ind AS 116 did not have any significant impact on the recognition and measurement of revenue and related items in the financial results of the Company.

4) Figures for the corresonding periods in the previous year/period(s) have been regrouped/ rearranged/reclassified wherever necessary to make them comparable with the figures for the current period.

M L BHUWANIA AND CO LLP * MUMBAI * CHARTERED ACCOUNTANTS

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

KEMP & CO. LTD.

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

Place: Mumbai
Date: 14th February, 2020