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

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2022

(Rs. in lakhs)

Sr Na	Particulars		Quarter Ended			Nine Months Ended	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
1	Ілсоте						
	(a) Revenue from Operations	74.57	71.33	83.86	223.63	204.28	275,15
	(b) Other Income	88.06	21.66	2.28	112.79	16.54	166.68
	Total Income	162.63	92.99	86.14	336.42	220.82	441.83
2	Expenses:						
	a) Cost of Materials consumed		2	-			
	b) Purchase of Stock-in-trade	15.71	13.54	23.59	58.31	48.63	61.72
	e) Changes in Inventory of Stock-in-trade	3.58	1.68	(3.27)	(5.70)	(7.51)	(0.98)
	d) Employee Benefits Expenses	32.59	36.16	20.52	97.65	67.33	88.17
	e) Finance Costs	-	-		*	- 5	(2)
	fi Depreciation and Amortisation expense	5.87	6.69	6.44	18.40	19.32	25,46
	g) Other expenses	45.75	54.02	41.91	154.50	119.55	169.35
	Total Expenses	103.50	112.09	89.19	323.16	247.32	343.72
3	Profit / (Loss) before tax and before exceptional items (1-2)	59.13	(19.10)	(3.05)	13.26	(26.50)	98.11
4	Exceptional Items		74	-	2		943
5	Profit / (Loss) before tax (3-4)	59.13	(19.10)	(3.05)	13.26	(26.50)	98.11
6	Tax Expense						
Ť	- Current tax		=	2	5.		1.69
	- Deferred tax	5.11	(5.68)	0.16	(6.33)	(4.48)	12.32
	Total Tax Expenses	5.11	(5.68)	0.16	(6.33)	(4.48)	14.01
7	Profit / (Loss) for the period (5-6)	54.02	(13.42)	(3.21)	19.59	(22.02)	84.09
8	Other Comprehensive Income						
_	A. (i) Items that will not be reclassified to Profit or Loss	23.07	1,215.98	1,088.31	(2,854.80)	6,449.57	14,816.51
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(2.72)	(139.19)	(110.81)	326.34	(731.20)	(1,869.22)
	B. (i) Items that will be reclassified to Profit or Loss	2		× .	8		98
	(ii) Income tax relating to items that will be reclassified to profit or loss	-			5	2	4.
	Total Other Comprehensive Income, net of income tax	20.35	1,076.79	977.50	(2,528.46)	5,718.37	12,947.29
9	Total Comprehensive Income for the period (7+ 8)	74.37	1,063.37	974.29	(2,508.87)	5,696.35	13,031.39
10	Paid-up equity share capital (face value of Rs 10/- per share)	108.02	108.02	108.02	108.02	108.02	108.92
11	Reserve excluding revaluation reserve as at balance sheet date		-			-	27,180.88
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)						\\ \cdot \cdot \\ \cdot \cdot \\ \cdot
	Basic/ Diluted EPS	5.00	(1.24)	(0.30)	1.81	(2.04)	7.7





Segement wise revenue, results and capital employed									
	Particulars		Quarter Ended			Nine Months Ended			
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022		
1	Segment Revenue (Revenue from Operations)								
_	(a) Trading Activity	26.98	21.81	29.48	77.90	61.26	79,14		
	(b) Real Estate	47.59	49.52						
	Net sales/Income from Operations	74.57	71.33	83.86	223.63	204.28	275.15		
2	Segment Profit Before Tax & Finance Cost								
	(a) Trading Activity	3.09	2.67	2.37	1.96	5.26	(7.83)		
	(b) Real Estate	10.21	6.24	19.43	25.63	39.86	54.60		
	Total	13.30	8.91	21.80	27.59	45.12	46.77		
	Less: Finance Cost	0.00	0.00		(1.4.22)		51.24		
	Add: Other Un-allocable Income net off Unallocable Expenditure	45.83	(28.01)				51.34		
	Total Profit (+)/Loss (-) before Tax	59.13	(19.10)	(3.05)	13.26	(26.50)	98.11		
3	Capital Employed (a) Trading Activity (b) Real Estate	(8.50) 264.31	(7.97) 212.84	322.29	264.31	322.29	240.09		
	(c) Other Unallocated Income	24,490.00	24,466.60		24,490.00	19,647.31	27,058.96		
	Total Capital Employed	24,745.81	24,671.47	19,962.87	24,745.81	19,962.87	27,297.90		

NOTES:

- 1) The financial results of the Company for the quarter and Nine Months ended December 31, 2022 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on January 30, 2023. 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 of corresponding previous year/period(s) have been regrouped /reclassified wherever necessary.



Prabhadevi Mumbai-25.

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

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

Place: Mumbai

Date: 30th January, 2023