

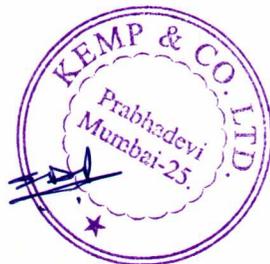
KEMP & COMPANY LTD

Regd. Off: DGP House, 5th Floor, 88-C, Old Prabhadevi Road, Mumbai-400 025
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 CIN No. - L24239MH1982PLC000047, Email : kemp-investor@kempnco.com

Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2025

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Year Ended
		(Unaudited)	Audited (Refer Note No 3)	(Unaudited)	(Audited)
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
1	Income				
	(a) Revenue from Operations	74.63	76.03	71.48	291.04
	(b) Other Income	1.05	0.02	5.13	26.58
	Total Income	75.68	76.05	76.60	317.62
2	Expenses:				
	a) Cost of Materials consumed	-	-	-	-
	b) Purchase of Stock-in-trade	21.99	13.85	18.40	59.16
	c) Changes in Inventory of Stock-in-trade	(7.71)	7.90	0.45	9.99
	d) Employee Benefits Expenses	32.61	24.44	35.09	131.01
	e) Finance Costs	-	-	-	-
	f) Depreciation and Amortisation expense	2.18	2.07	2.20	8.68
	g) Other expenses	59.16	55.90	67.25	232.99
	Total Expenses	108.23	104.16	123.40	441.82
3	Profit / (Loss) before tax and before exceptional items (1-2)	(32.55)	(28.12)	(46.79)	(124.20)
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(32.55)	(28.12)	(46.79)	(124.20)
6	Tax Expense				
	- Current tax	-	(0.02)	-	(0.02)
	- Deferred tax	(7.85)	9.05	(11.45)	(14.18)
	Total Tax Expenses	(7.85)	9.03	(11.45)	(14.20)
7	Profit / (Loss) for the period (5-6)	(24.70)	(37.14)	(35.34)	(110.00)
8	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to Profit or Loss	4,770.90	(10,899.58)	(1,279.44)	(9,671.74)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(682.20)	1,910.96	146.29	1,555.96
	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	-	-	-	-
	Total Other Comprehensive Income, net of income tax	4,088.70	(8,988.61)	(1,133.15)	(8,115.78)
9	Total Comprehensive Income for the period (7+ 8)	4,064.00	(9,025.75)	(1,168.49)	(8,225.78)
10	Paid-up equity share capital (face value of Rs 10/- per share)	108.02	108.02	108.02	108.02
11	Reserve excluding revaluation reserve as at balance sheet date	-	-	-	12,845.88
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)				
	Basic/ Diluted EPS	(2.29)	(3.44)	(3.27)	(10.18)



Segment wise revenue, results and capital employed					
	Particulars	Quarter Ended			Year Ended
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
1	Segment Revenue (Revenue from Operations)				
	(a) Trading Activity	22.78	20.23	22.68	83.47
	(b) Real Estate	51.85	55.80	48.79	207.57
	Net sales/Income from Operations	74.63	76.03	71.48	291.04
2	Segment Profit Before Tax & Finance Cost				
	(a) Trading Activity	4.06	(6.46)	(0.00)	(5.78)
	(b) Real Estate	7.72	9.36	5.20	26.58
	Total	11.79	2.89	5.19	20.80
	Less : Finance Cost	-	-	-	-
	Add: Other Un-allocable Income net off Unallocable Expenditure	(44.33)	(31.00)	(51.99)	(144.98)
	Total Profit (+)/Loss (-) before Tax	(32.55)	(28.12)	(46.79)	(124.20)
3	Capital Employed				
	(a) Trading Activity	(1.64)	(4.08)	18.61	(4.08)
	(b) Real Estate	253.63	292.57	305.89	292.57
	(c) Other Unallocated Income	16,765.92	12,665.42	19,686.69	12,665.42
	Total Capital Employed	17,017.90	12,953.90	20,011.19	12,953.90

NOTES :

- 1) The financial results of the Company for the quarter ended June 30, 2025 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on August 5, 2025. 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, 2025 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, 2025.
- 4) The Company being part of the Promoter Group of V.I.P. Industries Limited ("VIP") had entered into Share Purchase Agreement and Shareholders Agreement dated 13th July, 2025, for selling upto 33,53,280 equity shares held in VIP. The same was intimated to the Stock Exchange by the Company as a material event. The sale of investments will be accounted on the date of completion of transaction.
- 5) 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

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

Place: Mumbai
Date: 5th August, 2025