

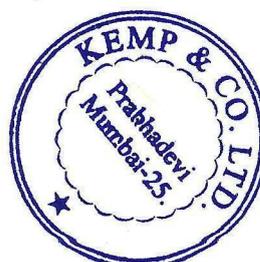
KEMP & COMPANY LTD

Regd. Off: 5th Floor, DGP House, 88-C, Old Prabhadevi Road, Mumbai 400025
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 CIN No. - L24239MH1982PLC000047, Email : kemp-investor@kempnco.com

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2025

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
1	Income						
	(a) Revenue from Operations	67.49	74.63	68.54	142.12	140.02	291.04
	(b) Other Income	3.41	1.05	17.33	4.46	22.46	26.58
	Total Income	70.90	75.68	85.88	146.58	162.48	317.62
2	Expenses:						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	9.88	21.99	14.26	31.87	32.66	59.16
	c) Changes in Inventory of Stock-in-trade	1.57	(7.71)	(1.28)	(6.14)	(0.84)	9.99
	d) Employee Benefits Expenses	35.81	32.61	35.83	68.42	70.92	131.01
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	2.10	2.18	2.21	4.28	4.40	8.68
	g) Other expenses	60.29	59.16	55.58	119.45	122.83	232.99
	Total Expenses	109.65	108.23	106.59	217.88	229.99	441.82
3	Profit / (Loss) before tax and before exceptional items (1-2)	(38.75)	(32.55)	(20.71)	(71.30)	(67.51)	(124.20)
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(38.75)	(32.55)	(20.71)	(71.30)	(67.51)	(124.20)
6	Tax Expense						
	- Current tax	-	-	-	-	-	(0.02)
	- Deferred tax	(10.80)	(7.85)	(4.73)	(18.65)	(16.18)	(14.18)
	Total Tax Expenses	(10.80)	(7.85)	(4.73)	(18.65)	(16.18)	(14.20)
7	Profit / (Loss) for the period (5-6)	(27.95)	(24.70)	(15.98)	(52.65)	(51.33)	(110.00)
8	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to Profit or Loss	(202.41)	4,770.90	1,919.57	4,568.49	640.13	(9,671.74)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	28.99	(682.20)	(58.35)	(653.21)	87.94	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	(173.42)	4,088.70	1,861.22	3,915.28	728.07	(8,115.78)
9	Total Comprehensive Income for the period (7+ 8)	(201.38)	4,064.00	1,845.24	3,862.63	676.75	(8,225.78)
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	-	-	-	-	-	12,845.88
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)						
	Basic/ Diluted EPS	(2.59)	(2.29)	(1.48)	(4.87)	(4.75)	(10.18)



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(Rs.in lakhs)

Segment wise revenue, results and capital employed

Particulars	Quarter Ended			Half Year Ended		Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
1 Segment Revenue (Revenue from Operations)						
(a) Trading Activity	15.32	22.78	18.67	38.10	41.35	83.47
(b) Real Estate	52.17	51.85	49.88	104.02	98.67	207.57
Net sales/Income from Operations	67.49	74.63	68.54	142.12	140.02	291.04
2 Segment Profit Before Tax & Finance Cost						
(a) Trading Activity	(1.24)	4.06	(0.23)	2.82	(0.23)	(5.78)
(b) Real Estate	9.11	7.72	4.14	16.83	9.34	26.58
Total	7.86	11.79	3.92	19.65	9.11	20.80
Less : Finance Cost	-	-	-	-	-	-
Add: Other Un-allocable Income net off Un-allocable Expenditure	(46.62)	(44.33)	(24.63)	(90.95)	(76.62)	(144.98)
Total Profit (+)/Loss (-) before Tax	(38.75)	(32.55)	(20.71)	(71.30)	(67.51)	(124.20)
3 Capital Employed						
(a) Trading Activity	(2.61)	(1.64)	4.33	(2.61)	4.33	(4.08)
(b) Real Estate	230.57	253.63	324.80	230.57	324.80	292.57
(c) Other Unallocated Income	16,588.56	16,765.92	21,527.29	16,588.56	21,527.29	12,665.42
Total Capital Employed	16,816.52	17,017.90	21,856.42	16,816.52	21,856.42	12,953.90

NOTES :

- The financial results of the Company for the quarter and Half Year ended September 30, 2025 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on 7th November 2025. The statutory auditors have reviewed unaudited financial results.
- 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.
- Figures of corresponding previous year/period(s) have been regrouped /reclassified wherever necessary.



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

(Signature)

Maneck Davar
Chairman
DIN: 01990326

Place: Mumbai
Date: 7-Nov-2025

(Rs.in lakhs)

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025

PARTICULARS	30-09-2025	31-03-2025
	Unaudited	Audited
A ASSETS		
Non - Current Assets		
(a) Property, Plant and Equipment	11.40	12.14
(b) Investment Property	182.64	186.18
(c) Other Intangible Assets	-	-
(c) Financial assets		
(i) Non Current Investments	17,052.80	12,483.54
(ii) Trade Receivable	11.22	11.22
(iii) Other non -current financial assets	11.18	10.85
(d) Other tax assets (Net)	50.65	47.35
(e) Other non-current assets	-	44.58
		-
Total - Non - Current Assets	17,319.89	12,795.87
Current Assets		
(a) Inventories	26.94	20.80
(b) Financial assets		
(i) Current Investments	0.30	0.29
(ii) Trade receivables	22.92	85.55
(iii) Cash and cash equivalents	10.96	22.31
(iv) Bank balances other than (iii) above	0.97	0.97
(c) Other tax assets	7.32	7.32
(d) Other current assets	106.15	100.35
Total - Current Assets	175.58	237.60
TOTAL- ASSETS	17,495.47	13,033.47
B EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	108.02	108.02
(b) Other Equity	16,708.50	12,845.88
TOTAL- EQUITY	16,816.52	12,953.90
LIABILITIES		
1 Non Current Liabilities		
(a) Financial Liabilities		
(i) Other Non Current Financial Liabilities	0.05	0.05
(b) Provisions	0.70	0.59
(c) Deferred tax liabilities (Net)	587.21	-
Total - Non- Current Liabilities	587.96	0.64
2 Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
(a) Dues of micro and small enterprises	-	-
(b) Dues other than micro and small enterprises	38.86	38.40
(ii) Other Financial Liabilities	0.97	0.97
(b) Other Current Liabilities	13.85	4.86
(c) Provisions	37.30	34.69
Total - Current Liabilities	90.98	78.93
TOTAL- EQUITY AND LIABILITIES	17,495.47	13,033.47

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KEMP & COMPANY LIMITED
UNAUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2025

(Rs.in lakhs)

Particulars	Half Year Ended 30-	Half Year Ended 30-
	09-2025	09-2024
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxes	(71.30)	(67.51)
<u>Adjustment for:</u>		
Dividend income on from Equity Instrutements designated at FVOCI	(3.41)	(10.69)
Net loss/(gain) on financial assets measured at FVTPL	(0.01)	6.56
Depreciation & amortization expense	4.28	4.40
Realised Gain on sale of investment in Mutual Fund	-	(11.17)
Sundry balance written off/(back) (Net)	0.67	-
	1.53	(10.90)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(69.77)	(78.40)
ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		
Trade Receivables	61.96	10.30
Inventories	(6.14)	(0.84)
Other current assets	(5.81)	(102.64)
Provision (Non Current)	0.11	0.04
Other Non-current financial assets	(0.33)	-
Trade Payables	0.46	37.18
Other current liabilities	8.99	0.22
Provision (Current)	1.83	5.56
	61.07	(50.18)
Cash Generated from Operations	(8.70)	(128.59)
Direct Taxes paid (Net)	(6.06)	(6.74)
NET CASH FROM OPERATING ACTIVITIES	(14.76)	(135.33)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment	-	(2.16)
Purchase of Investments	-	(55.00)
Sale of Investment	-	185.00
Dividend Received	3.41	10.69
	3.41	138.53
NET CASH FROM INVESTING ACTIVITY	3.41	138.53
C) CASH FLOW FROM FINANCING ACTIVITIES		
NET CASH FROM FINANCING ACTIVITY	-	-
NET DECREASE IN CASH & CASH EQUIVALENTS(A+B+C)	(11.35)	3.21
OPENING BALANCE OF CASH & CASH EQUIVALENTS	22.31	15.80
CLOSING BALANCE OF CASH & CASH EQUIVALENTS	10.96	19.01
	(11.35)	3.21
Notes		
<u>Closing Balance of Cash & Cash Equivalents</u>		
1 Cash and Cash Equivalents Includes:		
- CASH IN HAND	0.73	(1.38)
<u>BALANCE WITH SCHEDULED BANKS</u>		
- IN CURRENT ACCOUNT	10.23	(17.63)
	10.96	(19.01)



- Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.
- Previous year figures have been regrouped and rearranged wherever considered necessary to make them comparable with those of the current year.