

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2017

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended	
		(Unaudited) 30 June 2017	(Unaudited) 30 June 2016
1	Income		
	(a) Revenue from Operations	80.08	77.03
	(b) Other Income	30.66	55.44
	Total Income from operations	110.74	132.47
2	Expenses:		
	a) Cost of Materials consumed	-	-
	b) Purchase of Stock-in-trade	28.17	31.38
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	(2.91)	(4.85)
	d) Employee Benefits Expenses	22.78	18.82
	e) Finance Costs	-	0.37
	f) Depreciation and Amortisation expense	6.45	6.34
	g) Other expenses	34.07	35.64
	Total Expenses	88.56	87.70
3	Profit before tax (1 -2)	22.18	44.77
4	Tax Expense		
	- Current tax	4.41	-
	- MAT Credit entitlement	(4.41)	-
	- Deferred tax	7.74	16.69
	Total Tax Expenses	7.74	16.69
5	Profit for the period (3 - 4)	14.44	28.08
6	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	(470.93)	315.68
	(ii) Income tax relating to items that will not be reclassified to profit or loss	121.27	(94.29)
	Total Other Comprehensive Income, net of income tax	(349.66)	221.39
7	Total Comprehensive Income for the period (5 + 6)	(335.22)	249.47
8	Paid-up equity share capital (face value of Rs 10/- per share)	108.02	108.02
9	Earning per share (EPS) (of Rs 1/- each) (not annualised)		
	Basic/ Diluted EPS	1.34	2.60

Place: Mumbai
 Date: September 13, 2017



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

Shalini D. Piramal

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

KEMP & COMPANY LTD

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(Rs.in lakhs)

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED			
Sr. No.	Particulars	Quarter Ended	
		(Unaudited)	(Unaudited)
		30 June 2017	30 June 2016
1	Segment Revenue (Revenue from Operations)		
	(a) Trading Activity	38.14	36.28
	(b) Real Estate	41.94	40.75
	Net sales/Income from Operations	80.08	77.03
2	Segment Profit Before Tax & Finance Cost		
	(a) Trading Activity	5.98	2.68
	(b) Real Estate	6.40	3.24
	Total	12.38	5.92
	Less : Finance Cost	-	0.37
	Add: Other Un-allocable Income net off Unallocable Expenditure	9.80	39.22
	Total Profit (+)/Loss (-) before Tax	22.18	44.77
3	Capital Employed		
	(a) Trading Activity	5.58	4.55
	(b) Real Estate	323.96	308.29
	(c) Other Unallocated Income	5,436.44	3,540.61
	Total Capital Employed	5,765.98	3,853.45

Notes:

- The results for the Quarter ended June 30, 2017 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 13th September, 2017. The above results for the quarter ended June 30, 2017 have been reviewed by statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The IND AS compliant financial results pertaining to the relevant periods of the previous period have not been subjected to the Limited Review. However, the Company's Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1, 2017, the Company has for the first time adopted Ind AS with a transition date of April 1, 2016.
- The statement does not include Ind AS compliant results for the preceding quarter and previous year ended March 31, 2017, as it is not mandatory as per SEBI's circular dated July 5, 2016.
- The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016, IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with IND AS.
- The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below:

Description	Quarter ended June 30, 2016 (unaudited)
Net Profit as per previous GAAP (Indian GAAP)	(11.57)
Add/Less:	
- Recognition of Financial assets at Fair Value	55.44
- Reclassification of remeasurement of employee benefits	1.10
- Taxes on account of above items	(16.89)
Net Profit as per IND AS	28.08
Other Comprehensive Income, net of income tax	221.39
Total Comprehensive Income for the period	249.47

Place: Mumbai
 Date: September 13, 2017



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

Shalini D. Piramal

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