

KEMP & COMPANY LTD
CIN No. L24239MH1982PLC000047

Regd. Off: 78A, MIDC ESTATE, SATPUR, NASHIK - 422007

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Statement of Unaudited Financial Results for the Quarter Ended 30th June 2018



Sr No	Particulars	Quarter Ended			Year Ended
		(Unaudited) 30 June 2018	(Audited) 31/3/2018 (Refer Note No 2)	(Unaudited) 30 June 2017	
1	Income				
	(a) Revenue from Operations	83.74	83.44	80.08	311.47
	(b) Other Income	2.86	18.73	30.66	195.53
	Total Income from operations	86.60	102.17	110.74	507.00
2	Expenses:				
	a) Cost of Materials consumed	-	-	-	-
	b) Purchase of Stock-in-trade	33.09	21.64	28.17	97.34
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	(2.78)	1.95	(2.91)	(0.55)
	d) Employee Benefits Expenses	24.39	25.32	22.78	95.45
	e) Finance Costs	-	-	-	-
	f) Depreciation and Amortisation expense	6.40	6.21	6.45	25.56
	g) Other expenses	41.72	50.41	34.07	159.30
	Total Expenses	102.82	105.53	88.56	377.10
3	Profit / (Loss) before tax before exceptional items (1-2)	(16.21)	(3.36)	22.18	129.90
4	Exceptional items	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(16.21)	(3.36)	22.18	129.90
6	Tax Expense				
	- Current tax	-	(28.67)	4.41	(0.05)
	- Deferred tax	0.03	47.42	3.33	(51.81)
	Total Tax Expenses	0.03	18.75	7.74	(51.86)
7	Profit / (Loss) for the period (5-6)	(16.24)	(22.11)	14.44	181.76
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	3,641.19	(790.31)	(470.93)	4,291.92
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(335.43)	(76.31)	121.27	(76.32)
	Total Other Comprehensive Income, net of income tax	3,305.76	(866.62)	(349.66)	4,215.60
9	Total Comprehensive Income for the period (7+8)	3,289.52	(888.73)	(335.22)	4,397.36
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	-	-	-	12,390.16
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)				
	Basic/ Diluted EPS	(1.50)	(2.05)	1.34	16.83

Particulars	SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED			
	Quarter Ended		Year Ended	
	(Unaudited) 30 June 2018	(Audited) 31 March 2018	(Unaudited) 30 June 2017	(Audited) 31 March 2018
1 Segment Revenue (Revenue from Operations)				
(a) Trading Activity	42.67	38.47	38.14	137.94
(b) Real Estate	41.07	44.97	41.94	173.53
Net sales/Income from Operations	83.74	83.44	80.08	311.47
2 Segment Profit Before Tax & Finance Cost				
(a) Trading Activity	3.42	3.14	5.98	11.25
(b) Real Estate	8.46	9.72	6.40	37.18
Total	11.88	12.86	12.38	48.43
Less : Finance Cost	-	-	-	-
Add: Other Un-allocable Income net off Unallocable Expenditure	(28.39)	(16.22)	9.80	81.47
Total Profit (+)/Loss (-) before Tax	(16.21)	(3.36)	22.18	129.90
3 Capital Employed				
(a) Trading Activity	14.83	6.71	5.58	6.71
(b) Real Estate	306.67	289.70	323.96	289.70
(c) Other Unallocated Income	15,463.07	12,201.77	5,436.44	12,201.77
Total Capital Employed	15,784.57	12,498.18	5,765.98	12,498.18

Notes:

- 1) The Unaudited results for the Quarter ended June 30, 2018 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 9th August, 2018. The above Unaudited results for the quarter ended June 30, 2018 have been reviewed by statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2) The figures for the quarter ended March 31, 2018 are the balancing figures between the audited figures in respect of the full financial year and published year to date figures upto December 31, 2017.



3 Ind AS 115 "Revenue from Contracts with Customers", mandatory for reporting periods beginning on or after April 1, 2018, replaces existing revenue recognition requirements. The Company has elected the option of the modified retrospective approach and there were no material adjustments required to be made in the retained earnings as at April 1, 2018.

4 Figures of corresponding previous year/period(s) have been regrouped /reclassified wherever necessary.

Place: Mumbai
Date: 9th August 2018



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

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