

KEMP & COMPANY LTD

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

Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2023

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Year Ended
		(Unaudited)	Audited (Refer Note No 3)	(Unaudited)	(Audited)
		30-06-2023	31-03-2023	30-06-2022	31-03-2023
1	Income				
	(a) Revenue from Operations	76.02	74.57	77.73	298.20
	(b) Other Income	6.27	153.42	3.07	266.21
	Total Income	82.29	227.99	80.80	564.41
2	Expenses:				
	a) Cost of Materials consumed	-	-	-	-
	b) Purchase of Stock-in-trade	23.46	14.01	29.06	72.31
	c) Changes in Inventory of Stock-in-trade	-4.69	0.03	(10.96)	(5.67)
	d) Employee Benefits Expenses	24.18	31.94	28.90	129.59
	e) Finance Costs	-	-	-	-
	f) Depreciation and Amortisation expense	5.89	5.05	5.84	23.45
	g) Other expenses	54.01	60.43	54.73	214.93
	Total Expenses	102.85	111.46	107.57	434.61
3	Profit / (Loss) before tax and before exceptional items (1-2)	(20.56)	116.53	(26.77)	129.79
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(20.56)	116.53	(26.77)	129.79
6	Tax Expense				
	- Current tax	-	13.97	-	13.97
	- Deferred tax	(0.25)	4.79	(5.76)	(1.54)
	Total Tax Expenses	(0.25)	18.76	(5.76)	12.43
7	Profit / (Loss) for the period (5-6)	(20.30)	97.77	(21.01)	117.36
8	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to Profit or Loss	1,471.96	73.38	(4,093.85)	(2,781.42)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(168.39)	-392.72	468.25	(66.38)
	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	1,303.57	(319.34)	(3,625.60)	(2,847.80)
9	Total Comprehensive Income for the period (7+ 8)	1,283.27	(221.57)	(3,646.61)	(2,730.44)
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	-	-	-	24,416.23
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)				
	Basic/ Diluted EPS	(1.88)	9.05	(1.95)	10.86



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Segment wise revenue, results and capital employed						
	Particulars	Quarter Ended			Year Ended	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	
		30-06-2023	31-03-2023	30-06-2022	31-03-2023	
1	Segment Revenue (Revenue from Operations)					
	(a) Trading Activity	25.46	23.53	29.11	101.43	
	(b) Real Estate	50.56	51.04	48.62	196.77	
	Net sales/Income from Operations	76.03	74.57	77.73	298.20	
2	Segment Profit Before Tax & Finance Cost					
	(a) Trading Activity	2.32	5.07	-3.80	7.03	
	(b) Real Estate	13.20	39.25	9.18	64.88	
	Total	15.53	44.32	5.38	71.91	
	Less : Finance Cost	-	-	-	-	
	Add: Other Un-allocable Income net off Unallocable Expenditure	(36.08)	72.21	(32.15)	57.88	
	Total Profit (+)/Loss (-) before Tax	(20.56)	116.53	(26.77)	129.79	
3	Capital Employed					
	(a) Trading Activity	(3.14)	0.73	(12.23)	0.73	
	(b) Real Estate	281.21	293.08	252.83	293.08	
	(c) Other Unallocated Income	25,529.46	24,230.44	23,414.01	24,230.44	
	Total Capital Employed	25,807.52	24,524.25	23,654.61	24,524.25	

NOTES :

- 1) The financial results of the Company for the quarter ended June 30, 2023 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on August 7, 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 for the quarter ended March 31, 2023 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, 2023.
- 4) 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: 7th August, 2023