

Unaudited Financial Results for the Quarter and Half year ended 30th September 2014

PART -I

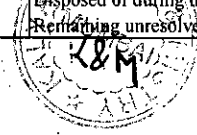
(₹ in Lakhs)

	For the Quarter Ended			for the Half year ended		For the Year Ended
	30.09.2014 (Unaudited)	30.06.2014 (Unaudited)	30.09.2013 (Unaudited)	30.09.2014 (Unaudited)	30.09.2013 (Unaudited)	31.03.2014 (Audited)
1 Income from operations						
(a) Net Sales/Income from Operations	153.26	164.56	167.82	317.82	329.20	696.45
(b) Other Operating Income	16.77	16.77	16.77	33.54	33.54	67.07
Total Income from operations (net)	170.03	181.33	184.59	351.36	362.74	763.52
2 Expenses:						
a) Purchase of Finished Goods	111.58	108.51	129.10	220.09	229.16	463.26
b) Change in inventory of finished goods	(9.53)	(0.76)	(19.28)	(10.29)	(11.54)	(1.84)
c) Employee Benefit Expenses	18.18	18.75	19.49	36.93	38.03	77.47
d) Depreciation and Amortisation expenses	5.31	5.31	3.82	10.62	7.59	15.27
e) Other Expenses	47.84	46.13	37.24	93.97	76.15	149.38
Total Expenditure	173.38	177.94	170.37	351.32	339.39	703.53
3 Profit/(Loss) from operations before Other Income, Finance cost and Exceptional items (1-2)	(3.35)	3.39	14.22	0.04	23.35	59.99
4 Other Income	46.00	4.00	36.06	50.00	43.59	77.58
5 Profit/(Loss) from ordinary activities before Finance cost and Exceptional items (3+4)	42.65	7.39	50.28	50.04	66.94	137.57
6 Finance Cost	-	-	-	-	-	-
7 Profit/(Loss) from ordinary activities after Finance cost but before Exceptional items (5-6)	42.65	7.39	50.28	50.04	66.94	137.57
8 Exceptional items	-	-	-	-	-	-
9 Profit/(Loss) from Ordinary Activities before tax (7+8)	42.65	7.39	50.28	50.04	66.94	137.57
10 Tax Expense	1.48	1.97	5.97	3.45	8.99	23.41
11 Net Profit/(Loss) from Ordinary Activities after tax.(9-10)	41.17	5.42	44.31	46.59	57.95	114.16
12 Paid-up equity share capital (Face Value of Rs. 10/- each)	108.02	108.02	108.02	108.02	108.02	108.02
13 Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year.	-	-	-	-	-	1,458.86
14 Earnings Per Share (EPS) Rs.:						
a) Basic /Diluted EPS before Extraordinary items (not annualised)	3.81	0.50	4.10	4.31	5.36	10.57

PART -II

A PARTICULARS OF SHAREHOLDING						
1 Public shareholding						
- Number of Shares	307,720	307,720	307,720	307,720	307,720	307,720
- Percentage of shareholding	28.49	28.49	28.49	28.49	28.49	28.49
2 Promoters and promoter group Shareholding						
a) Pledged/Encumbered						
- Number of shares	NIL	NIL	NIL	NIL	NIL	NIL
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)						
- Percentage of shares (as a % of the total share capital of the company)						
b) Non-encumbered						
- Number of Shares	772,480	772,480	772,480	772,480	772,480	772,480
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100	100	100	100	100	100
- Percentage of shares (as a % of the total share capital of the company)	71.51	71.51	71.51	71.51	71.51	71.51

Particulars	3 months ended 30.09.2014
B INVESTOR COMPLAINT	
Pending at the beging of the quarter	Nil
Received during the quarter	Nil
Disposed of during the quarter	Nil
Remainig unresolved at the end of the quarter	Nil

Statement of Assets & Liabilities

Particulars	As at	As at	As at
	30.09.2014 (Unaudited)	30.09.2013 (Unaudited)	31.03.2014 (Audited)
A EQUITY AND LIABILITY			
1 Shareholders' Funds			
(a) Capital	108.02	108.02	108.02
(b) Reserves & Surplus	1,505.42	1,415.30	1,458.86
Sub-total Shareholders' funds	1,613.44	1,523.32	1,566.88
2 Non-current liabilities			
(a) Other Long-term Liabilities	2.20	2.20	2.20
(a) Long-term provisions	14.66	15.23	14.66
Sub-total-Non-current liabilities	16.86	17.43	16.86
3 Current liabilities			
(a) Trade payables	68.44	65.87	67.21
(b) Other current liabilities	61.38	148.06	57.46
(c) Short - term provisions	3.59	3.75	16.60
Sub-total-current liabilities	133.40	217.68	141.27
TOTAL-EQUITY AND LIABILITIES	1,763.71	1,758.43	1,725.01
B ASSETS			
1 Non -Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	320.99	327.96	331.65
(ii) Intangible Assets	-	-	-
(b) Non- current Investments	1,251.68	801.68	801.68
(c) Deferred Tax Assets (Net)	6.05	4.51	4.99
(d) Other non current assets	34.47	30.89	28.30
Sub-total-Non -current assets	1,613.19	1,165.04	1,166.62
2 Current Assets			
(a) Current Investments	35.43	414.77	424.11
(b) Inventories	72.06	71.48	61.77
(c) Trade receivables	13.88	88.95	6.97
(d) Cash & Cash equivalents	25.22	15.22	55.97
(e) Short term - loans & Advances	3.93	2.97	9.57
Sub-total-Non -current assets	150.52	593.39	558.39
TOTAL-ASSETS	1,763.71	1,758.43	1,725.01

NOTES :

- The above results were reviewed by the Audit Committee after a "Limited Review" by the Statutory Auditors of the Company and the Board of Directors approved the same at their meetings held on 12th November, 2014.
- The Company has revised the depreciation rate on certain fixed assets as per useful life specified in the Companies Act, 2013. The depreciation expenses for the quarter ended 30th September 2014 is higher by 1.31 lacs and for the half year ended 30th September 2014 is higher by Rs 2.69 lacs. Depreciation of Rs 0.03 lacs (net of deferred tax) on account of assets whose useful life is already exhausted as on 1st April, 2014 have been adjusted to General Reserve.
- Figures for the previous period / year have been regrouped / reclassified wherever necessary.

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

Umesh
Director

Place : Mumbai

Dated : 12th November, 2014



Segment wise Revenue, Results and Capital Employed, alongwith the quaterly results under clause 41 of the Listing Agreement.

(₹ in Lakhs)

PARTICULARS	For the Quarter Ended			For the Half year ended		For the Year Ended
	30.09.2014 (Unaudited)	30.06.2014 (Unaudited)	30.09.2013 (Unaudited)	30.09.2014 (Unaudited)	30.09.2013 (Unaudited)	31.03.2014 (Audited)
1. Segment Revenue (net sales/ Income from operations)						
a. Trading Activity	141.67	152.97	156.23	294.64	306.03	650.09
b. Real Estate	28.36	28.36	28.36	56.72	56.72	113.43
c. Other Unallocated Income	46.00	4.00	36.06	50.00	43.58	77.58
Total	216.03	185.33	220.65	401.36	406.33	841.10
2. Segment Results Profit (+) / Loss (-) before Tax & Interest						
a. Trading Activity	18.88	14.05	28.39	32.93	46.82	105.11
b. Real Estate	(4.18)	0.61	(0.33)	(3.57)	3.91	7.45
Total	14.70	14.66	28.06	29.36	50.73	112.56
Less :						
Interest	-	-	-	-	-	-
Unallocable expenses net off Unallocable income	(27.95)	7.27	(22.22)	(20.68)	(16.21)	(25.01)
Profit before tax	42.65	7.39	50.28	50.04	66.94	137.57
3. Capital Employed						
a. Trading Activity	4.36	10.43	20.21	4.36	20.21	13.42
b. Real Estate	302.74	334.44	281.66	302.74	281.66	323.06
	307.10	344.87	301.87	307.10	301.87	336.48
Add: Unallocable Corporate Assets less Liability	1,306.34	1,227.39	1,221.45	1,306.34	1,221.45	1,230.40
Total Capital Employed in Company	1,613.44	1,572.26	1,523.32	1,613.44	1,523.32	1,566.88

1. Figures for the previous period / year have been regrouped / reclassified wherever necessary.

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

[Signature]
Director

Place : Mumbai
Dated : 12th November, 2014

