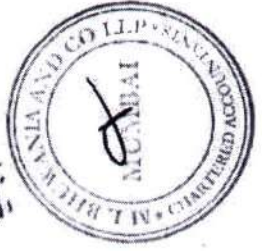


Statement of Unaudited Financial Results for the Quarter and Half year ended 30th September 2018

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended [Audited]
		[Unaudited] 30-09-2018	[Unaudited] 30-06-2018	[Unaudited] 30-09-2017	[Unaudited] 30-09-2018	[Unaudited] 30-09-2017	
1	Income						
	(a) Revenue from Operations	71.67	83.74	63.75	155.41	143.83	311.47
	(b) Other Income	70.43	2.86	75.33	73.29	105.99	195.53
	Total Income from operations	142.10	86.60	139.08	228.70	249.82	507.00
2	Expenses:						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	19.77	33.09	14.25	52.86	42.42	97.34
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	(6.82)	(2.78)	6.09	(9.60)	3.18	(0.55)
	d) Employee Benefits Expenses	28.32	24.39	23.19	52.71	45.96	95.45
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	6.36	6.40	6.45	12.76	12.90	25.56
	g) Other expenses	43.21	41.71	34.92	84.92	69.00	159.30
	Total Expenses	90.84	102.81	84.90	193.65	173.46	377.10
3	Profit / [Loss] before tax before exceptional items [1-2]	51.26	(16.21)	54.18	35.05	76.36	129.90
4	Exceptional items	-	-	-	-	-	-
5	Profit / [Loss] before tax [3-4]	51.26	(16.21)	54.18	35.05	76.36	129.90
6	Tax Expense	-	-	-	-	-	-
	- Current tax	-	-	0.79	-	5.20	(0.05)
	- Deferred tax	(3.86)	0.03	5.38	(3.83)	8.70	(51.81)
	Total Tax Expenses	(3.86)	0.03	6.17	(3.83)	13.90	(51.86)
7	Profit / [Loss] for the period [5-6]	55.12	(16.24)	48.01	38.88	62.46	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	(510.30)	3,641.19	2,235.05	3,130.89	1,764.12	4,291.92
	(ii) Income tax relating to items that will not be reclassified to profit or loss	60.01	(335.43)	(575.53)	(275.42)	(454.26)	(76.32)
	Total Other Comprehensive Income, net of income tax	(450.29)	3,305.76	1,659.52	2,855.47	1,309.86	4,215.60
9	Total Comprehensive Income for the period [7+8]	(395.17)	3,289.52	1,707.53	2,864.35	1,372.32	4,397.36
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	Earning per share [EPS] (of Rs 10/- each) [not annualised]	5.10	(1.50)	4.44	3.60	5.78	16.83
	Basic/ Diluted EPS						



Particulars	SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED				Year Ended (Audited) 31-03-2018
	Quarter Ended		Half Year Ended		
	(Unaudited) 30-09-2018	(Unaudited) 30-06-2018	(Unaudited) 30-09-2017	(Unaudited) 30-09-2017	
1 Segment Revenue (Revenue from Operations)					
(a) Trading Activity	25.55	47.67	21.46	68.22	137.94
(b) Real Estate	46.12	41.07	42.29	87.19	173.53
Net sales/Income from Operations	71.67	88.74	63.75	155.41	311.47
2 Segment Profit Before Tax & Finance Cost					
(a) Trading Activity	0.85	3.42	(1.47)	4.27	11.25
(b) Real Estate	12.84	8.46	12.54	21.30	37.18
Total	13.69	11.88	11.07	25.57	48.43
Less: Finance Cost					
Add: Other Un-allocable Income net off Unallocable Expenditure	37.57	(28.09)	43.11	9.48	81.47
Total Profit (-)/Loss (-) before Tax	51.26	(16.21)	54.18	35.05	129.90
3 Capital Employed					
(a) Trading Activity	13.80	14.83	1.57	13.80	6.71
(b) Real Estate	306.83	306.67	357.00	306.83	289.70
(c) Other Unallocated Income	15,061.11	15,463.07	7,114.94	15,061.11	12,201.77
Total Capital Employed	15,381.74	15,784.57	7,473.51	15,381.74	12,498.18

Notes:

- The Unaudited results for the Quarter and Half Year ended September 30, 2018 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 14th November, 2018. The above Unaudited results for the quarter and half year ended September 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.
- 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.
- Figures of corresponding previous year/period(s) have been regrouped/reclassified wherever necessary.

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



Place: Mumbai
Date: 14th November 2018



Shalini D. Piramal
Managing Director
D.L.No - 01965328

STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2018		
PARTICULARS	As at 30-09-2018	As at 31-03-2018
	Un -Audited	Audited
A ASSETS		
Non - Current Assets		
(a) Property, Plant and Equipment	74.87	82.18
(b) Investment Property	247.48	252.52
(c) Other Intangible Assets	-	-
(c) Financial assets		
(i) Non Current Investments	15,457.34	12,083.04
(ii) Trade Receivable	11.22	11.22
(ii) Other financial assets	10.67	10.67
(d) Other tax assets (Net)	11.43	22.78
(e) Other non-current assets	5.00	5.00
Total - Non - Current Assets	15,818.01	12,467.41
Current Assets		
(a) Inventories	42.50	32.90
(b) Financial assets		
(i) Trade receivables	41.39	18.85
(ii) Cash and cash equivalents	35.26	249.87
(iii) Bank balances other than (ii) above	0.73	0.73
(iv) Other financial assets	1.00	1.11
(c) Other tax assets	10.90	5.43
(d) Other current assets	4.86	2.39
Total - Current Assets	136.64	311.28
TOTAL- ASSETS	15,954.65	12,778.69
B EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	108.02	108.02
(b) Other Equity	15,273.72	12,390.16
TOTAL- EQUITY	15,381.74	12,498.18
LIABILITIES		
1 Non Current Liabilities		
(a) Financial Liabilities		
(i) Other Financial Liabilities	2.19	2.19
(b) Provisions	35.19	33.61
(c) Deferred tax liabilities (Net)	457.64	186.05
Total - Non- Current Liabilities	495.02	221.85
2 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(i) Trade payables	71.68	48.83
(ii) Other financial liabilities	0.73	0.73
(b) Other current liabilities	3.62	2.22
(c) Provisions	1.86	6.88
Total - Current Liabilities	77.89	58.66
TOTAL- EQUITY AND LIABILITIES	15,954.65	12,778.69

