

KEMP & COMPANY LTD

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Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2022

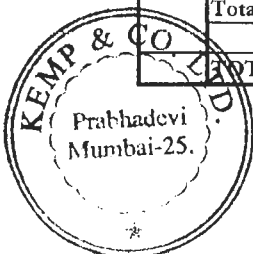
(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
1	Income						
	(a) Revenue from Operations	71.33	77.73	68.53	149.06	120.42	275.15
	(b) Other Income	21.66	3.07	11.73	24.73	14.26	166.68
	Total Income	92.99	80.80	80.26	173.79	134.68	441.83
2	Expenses:						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	13.54	29.06	17.48	42.60	25.04	61.72
	c) Changes in Inventory of Stock-in-trade	1.68	(10.96)	(3.67)	(9.28)	(4.24)	(0.98)
	d) Employee Benefits Expenses	36.16	28.90	21.61	65.06	46.81	88.17
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	6.69	5.84	6.47	12.53	12.88	25.46
	g) Other expenses	54.02	54.73	41.80	108.75	77.64	169.35
	Total Expenses	112.09	107.57	83.69	219.66	158.13	343.72
3	Profit / (Loss) before tax and before exceptional items (1-2)	(19.10)	(26.77)	(3.43)	(45.87)	(23.45)	98.11
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(19.10)	(26.77)	(3.43)	(45.87)	(23.45)	98.11
6	Tax Expense						
	- Current tax	-	-	-	-	-	1.69
	- Deferred tax	(5.68)	(5.76)	(2.37)	(11.44)	(4.64)	12.32
	Total Tax Expenses	(5.68)	(5.76)	(2.37)	(11.44)	(4.64)	14.01
7	Profit / (Loss) for the period (5-6)	(13.42)	(21.01)	(1.06)	(34.43)	(18.81)	84.09
8	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to Profit or Loss	1,215.98	(4,093.85)	3,598.71	(2,877.87)	5,361.26	14,816.51
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(139.19)	468.25	(415.02)	329.06	(626.39)	(1,869.22)
	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	1,076.79	(3,625.60)	3,183.69	(2,548.81)	4,740.87	12,947.29
9	Total Comprehensive Income for the period (7+ 8)	1,063.37	(3,646.61)	3,182.63	(2,583.24)	4,722.06	13,031.39
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	-	-	-	-	-	27,189.88
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)						
	Basic/ Diluted EPS	(1.24)	(1.95)	(0.10)	(3.19)	(1.74)	7.78



(Amount in Rs. Lakhs)

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2022			
PARTICULARS	30-09-2022	31-03-2022	
	Audited	Audited	
A ASSETS			
Non - Current Assets			
(a) Property, Plant and Equipment	19.97	24.24	
(b) Investment Property	204.42	212.17	
(c) Other Intangible Assets	-	-	
(c) Financial assets			
(i) Non Current Investments	26,000.34	28,879.41	
(ii) Trade Receivable	11.22	11.22	
(iii) Other non -current financial assets	10.91	10.76	
(d) Other tax assets (Net)	41.31	34.05	
(e) Other non-current assets	-	0.01	
Total - Non - Current Assets	26,288.17	29,171.86	
Current Assets			
(a) Inventories	31.10	21.82	
(b) Financial assets			
(i) Current Investments	274.79	198.26	
(ii) Trade receivables	66.94	67.25	
(iii) Cash and cash equivalents	43.97	173.47	
(iv) Bank balances other than (iii) above	0.45	0.46	
(iv) Other financial assets	-	-	
(c) Other tax assets	5.43	14.55	
(d) Other current assets	10.60	0.18	
Total - Current Assets	433.28	475.99	
TOTAL- ASSETS	26,721.45	29,647.85	
B EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	108.02	108.02	
(b) Other Equity	24,563.45	27,189.88	
TOTAL- EQUITY	24,671.47	27,297.90	
LIABILITIES			
1 Non Current Liabilities			
(a) Financial Liabilities			
(i) Other Non Current Financial Liabilities	0.19	0.19	
(b) Provisions	36.62	35.68	
(c) Deferred tax liabilities (Net)	1,847.28	2,187.79	
Total - Non- Current Liabilities	1,884.10	2,223.66	
2 Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables			
(a) Dues of micro and small enterprises	-	-	
(b) Dues other than micro and small enterprises	137.94	94.07	
(ii) Other Financial Liabilities	0.45	0.45	
(b) Other Current Liabilities	0.20	5.43	
(c) Provisions	27.30	26.34	
Total - Current Liabilities	165.89	126.29	
TOTAL- EQUITY AND LIABILITIES	26,721.45	29,647.85	



KEMP & COMPANY LIMITED
CASH FLOW STATEMENT AS ON 30/09/2022

(Amount in Rs. Lakhs)

Particulars	As at 30/09/2022	As at 30/09/2021
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxes	(45.85)	(23.45)
<u>Adjustment for:</u>		
Dividend income on from Equity Instrutements designated at FVOCI	(17.86)	(10.69)
Dividend income on from Mutual Fund designated at FVTPL	-	-
Net loss/(gain) on financial assets measured at FVTPL	(3.16)	(1.71)
Depreciation & amortization expense	12.53	12.88
Realised Gain on sale of investment in Mutual Fund	(3.36)	-
Reclassification of remeasurement of employee benefits	1.19	1.00
	(10.66)	1.48
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(56.52)	(21.97)
ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		
Trade Receivables	0.31	(7.27)
Inventories	(9.28)	(4.24)
Other Financial Assets (Non Current)	(0.15)	-
Other non current assets	0.01	-
Other current assets	(10.43)	(4.27)
Provision (Non Current)	0.95	0.82
Trade Payables	43.87	45.53
Other current liabilities	(5.23)	(1.69)
Provision (Current)	0.96	0.52
	21.00	29.40
Cash Generated from Operations	(35.51)	7.42
Direct Taxes paid	1.87	7.00
NET CASH FROM OPERATING ACTIVITIES	(33.65)	14.42
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets and Capital Advances	(0.50)	(1.35)
Sale/(Purchase) of Investment	(70.00)	-
Dividend Received	17.86	10.69
	(52.64)	9.34
NET CASH FROM INVESTING ACTIVITY	(52.64)	9.34
C) CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	(43.21)	-
	(43.21)	-
NET CASH FROM FINANCING ACTIVITY	(43.21)	-
NET DECREASE IN CASH & CASH EQUIVALENTS(A+B+C)	(129.50)	23.76
OPENING BALANCE OF CASH & CASH EQUIVALENTS	173.47	35.74
CLOSING BALANCE OF CASH & CASH EQUIVALENTS	43.97	59.50
	(129.50)	23.76
Notes		
<u>Closing Balance of Cash & Cash Equivalents</u>		
1 Cash and Cash Equivalents Includes:		
- CASH IN HAND	0.47	0.47
<u>BALANCE WITH SCHEDULED BANKS</u>		
- IN CURRENT ACCOUNT'	43.51	59.03
	43.97	59.50



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(Amount in Rs. Lakhs)

Segment wise revenue, results and capital employed							
Particulars	Quarter Ended			Half Year Ended		Year Ended	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022	
1 Segment Revenue (Revenue from Operations)							
(a) Trading Activity	21.81	29.11	22.38	50.92	31.78	79.14	
(b) Real Estate	49.52	48.62	46.15	98.14	88.64	196.01	
Net sales/Income from Operations	71.33	77.73	68.53	149.06	120.42	275.15	
2 Segment Profit Before Tax & Finance Cost							
(a) Trading Activity	2.67	(3.80)	3.82	(1.13)	2.89	(7.83)	
(b) Real Estate	6.24	9.18	10.41	15.42	20.43	54.60	
Total	8.91	5.38	14.23	14.29	23.32	46.77	
Less : Finance Cost	0.00	-	-	-	-	-	
Add: Other Un-allocable Income net off Unallocable Expenditure	(28.01)	(32.15)	(17.66)	(60.16)	(46.77)	51.34	
Total Profit (+)/Loss (-) before Tax	(19.10)	(26.77)	(3.43)	(45.87)	(23.45)	98.11	
3 Capital Employed							
(a) Trading Activity	(7.97)	(12.23)	13.12	(7.97)	13.12	(1.15)	
(b) Real Estate	212.84	252.83	308.42	212.84	308.42	240.09	
(c) Other Unallocated Income	24,466.60	23,414.01	18,667.03	24,466.60	18,667.03	27,058.96	
Total Capital Employed	24,671.47	23,654.61	18,988.57	24,671.47	18,988.57	27,297.90	

NOTES :

- The financial results of the Company for the quarter and half year ended September 30, 2022 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on November 8, 2022. The statutory auditors have reviewed unaudited financial results.
- 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.
- Figures of corresponding previous year/period(s) have been regrouped /reclassified wherever necessary.

Place: Mumbai
Date: 8th November, 2022



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

Mahendra Kumar Afora
Director
D.I.No - 00031777

