

Sr No	Particulars	Quarter Ended			Year Ended	
		(Audited) 31 March 2019	(Unaudited) 31 December 2018	(Audited) 31 March 2018	(Audited) 31 March 2019	(Audited) 31 March 2018
1	Income					
	(a) Revenue from Operations	88.62	81.67	83.44	325.70	311.47
	(b) Other Income	41.03	2.60	18.73	116.92	195.53
	<b>Total Income from operations</b>	<b>129.65</b>	<b>84.27</b>	<b>102.17</b>	<b>442.62</b>	<b>507.00</b>
2	Expenses:					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	25.27	31.48	21.64	109.61	97.34
	c) Changes in Inventory of Stock-in-trade	10.86	4.08	1.95	5.34	(0.55)
	d) Employee Benefits Expenses	30.08	29.26	25.32	112.05	95.45
	e) Finance Costs	-	-	-	-	-
	f) Depreciation and Amortisation expense	5.75	6.45	6.21	24.96	25.56
	g) Other expenses	52.85	40.99	50.41	178.76	159.30
	<b>Total Expenses</b>	<b>124.81</b>	<b>112.26</b>	<b>105.53</b>	<b>430.72</b>	<b>377.10</b>
3	<b>Profit / (Loss) before tax and before exceptional items (1-2)</b>	<b>4.84</b>	<b>(27.99)</b>	<b>(3.36)</b>	<b>11.90</b>	<b>129.90</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>4.84</b>	<b>(27.99)</b>	<b>(3.36)</b>	<b>11.90</b>	<b>129.90</b>
6	Tax Expense					
	- Current tax	(0.01)	-	(28.67)	(0.01)	(0.05)
	- Deferred tax	(26.01)	(9.96)	47.42	(39.80)	(51.81)
	<b>Total Tax Expenses</b>	<b>(26.02)</b>	<b>(9.96)</b>	<b>18.75</b>	<b>(39.81)</b>	<b>(51.86)</b>
7	<b>Profit / (Loss) for the period (5-6)</b>	<b>30.86</b>	<b>(18.03)</b>	<b>(22.11)</b>	<b>51.71</b>	<b>181.76</b>
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	(886.95)	3,389.19	(790.31)	5,633.13	4,291.92
	B. (i) Items that will not be reclassified to Profit or Loss	96.60	(384.43)	(76.32)	(565.25)	(76.32)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(790.35)	3,004.76	(866.63)	5,069.88	4,215.60
	<b>Total Other Comprehensive Income, net of income tax</b>	<b>(759.49)</b>	<b>2,986.73</b>	<b>(888.73)</b>	<b>5,121.59</b>	<b>4,397.36</b>
9	<b>Total Comprehensive Income for the period (7+ 8)</b>	<b>108.02</b>	<b>108.02</b>	<b>108.02</b>	<b>108.02</b>	<b>108.02</b>
10	Paid-up equity share capital ( face value of Rs 10/- per share )					
11	Reserve excluding revaluation reserve as at balance sheet date				17,498.73	12,390.16
12	Earning per share (EPS) (of Rs 10/- each ) (not annualised) Basic/ Diluted EPS	<b>2.86</b>	<b>(1.67)</b>	<b>(2.05)</b>	<b>4.79</b>	<b>16.83</b>



## STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2019

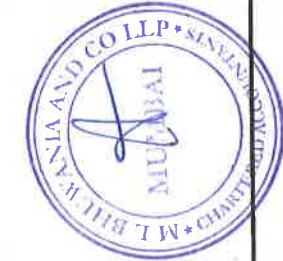
PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
	Audited	Audited
<b>A ASSETS</b>		
<b>Non - Current Assets</b>		
(a) Property, Plant and Equipment	66.20	82.18
(b) Investment Property	242.43	252.52
(c) Other Intangible Assets	-	-
(d) Financial assets		
(i) Non Current Investments	17,616.08	12,083.04
(ii) Trade Receivable	11.22	11.22
(iii) Other non-current financial assets	10.68	10.67
(e) Other tax assets (Net)	22.80	22.78
(f) Other non-current assets	280.68	5.03
<b>Total - Non - Current Assets</b>	<b>18,250.09</b>	<b>12,467.44</b>
<b>Current Assets</b>		
(a) Inventories	27.56	32.90
(b) Financial assets		
(i) Trade receivables	37.73	18.85
(ii) Cash and cash equivalents	88.46	249.87
(iii) Bank balances other than (ii) above	0.68	0.73
(c) Other tax assets	5.43	5.43
(d) Other current assets	3.25	3.47
<b>Total - Current Assets</b>	<b>163.11</b>	<b>311.25</b>
<b>TOTAL- ASSETS</b>	<b>18,413.20</b>	<b>12,778.69</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	108.02	108.02
(b) Other Equity	17,498.73	12,390.16
<b>TOTAL- EQUITY</b>	<b>17,606.75</b>	<b>12,498.18</b>
<b>LIABILITIES</b>		
<b>1 Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Other Non Current Financial Liabilities	0.19	2.19
(b) Provisions	41.97	33.61
(c) Deferred tax liabilities (Net)	709.49	186.05
<b>Total - Non- Current Liabilities</b>	<b>751.65</b>	<b>221.84</b>
<b>2 Current Liabilities</b>		
(a) Financial Liabilities		
(i) Trade payables	39.20	48.83
(ii) Other financial liabilities	0.68	0.73
(b) Other Current Liabilities	7.92	2.22
(c) Provisions	7.01	6.88
<b>Total - Current Liabilities</b>	<b>54.81</b>	<b>58.66</b>
<b>TOTAL- EQUITY AND LIABILITIES</b>	<b>18,413.20</b>	<b>12,778.69</b>



SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED						
Particulars	Quarter Ended			Year Ended		
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
	31 March 2019	31 December 2018	31 March 2018	31 March 2019	31 March 2018	
<b>1 Segment Revenue (Revenue from Operations)</b>						
(a) Trading Activity	43.93	37.47	38.47	149.62	137.94	
(b) Real Estate	44.69	44.20	44.97	176.08	173.53	
Net sales/Income from Operations	88.62	81.67	83.44	325.70	311.47	
<b>2 Segment Profit Before Tax &amp; Finance Cost</b>						
(a) Trading Activity	4.77	(4.15)	3.14	4.89	11.25	
(b) Real Estate	11.53	7.85	9.72	40.68	37.18	
Total	16.30	3.70	12.86	45.57	48.43	
Less : Finance Cost						
Add: Other Un-allocable Income net off Unallocable Expenditure	(11.46)	(31.69)	(16.22)	(33.67)	81.47	
Total Profit (+)/Loss (-) before Tax	4.84	(27.99)	(3.36)	11.90	129.90	
<b>3 Capital Employed</b>						
(a) Trading Activity	5.43	10.08	3.87	5.43	3.87	
(b) Real Estate	579.05	310.02	289.70	579.05	289.70	
(c) Other Unallocated Income	17,022.27	18,046.14	12,204.61	17,022.27	12,204.61	
Total Capital Employed	17,606.75	18,366.24	12,498.18	17,606.75	12,498.18	

**NOTES:**

- The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28th May, 2019.
- The Company has adopted Ind AS 115 "Revenue from Contracts with Customers" with effect from 1st April, 2018. The application Ind AS 115 did not have any significant impact on the recognition and measurement of revenue and related items in the financial results of the Company.
- The Board has recommended final dividend of Rs. 0.50 per equity share of the face value of Rs. 10 each for the financial year ended March 31, 2019.
- The figures for quarter ended March 31, 2019 and March 31, 2018 are balancing figures between the audited figures in respect of full financial year ended on March 31, 2019 & March 31, 2018 and the unaudited published year to date figures upto third quarter ended December 31, 2018 & December 31, 2017 respectively which were subjected to Limited review by the Statutory Auditors.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 Ind AS (as amended), prescribed under section 113 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Consequent to the introduction of Goods & Services Tax (GST) with effect from July 1, 2017 (effective date), Central Excise, Value added Tax (VAT) etc, have been subsumed into GST. In accordance with the Indian Accounting Standard on Revenue and Schedule III of the Companies Act 2013, Revenue from operations are required to be disclosed net of GST/VAT etc and inclusive of Excise Duty. Accordingly, the revenue from operations for the year ended March 31, 2019 are not comparable with the corresponding year ended March 31, 2018.
- In terms of SEBI Circular CIR/CFD/CMD56/2016 dated May 27, 2016 the Company hereby declared that the Auditors have issued Audit Report with an unmodified opinion on annual financial results for the year ended March 31, 2019
- 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 Piremal  
Managing Director  
D.I.No - 01365328

Place: Mumbai  
Date: 28th May, 2019