

KEMP & COMPANY LTD

Regd. Off DGP House, 5th Floor, 88-C, Old Prabhadevi Road, Mumbai-400 025

website - www.kempnco.com Tel No. 022-66539000 Fax No. 022-66539089

Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2021

(Rs. in lakhs)

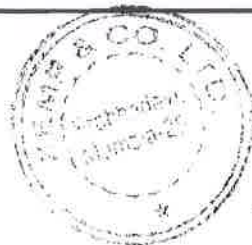
Sr No	Particulars	Quarter Ended			Year Ended	
		Audited (Refer Note No 6)	(Unaudited)	Audited (Refer Note No 6)	(Audited)	(Audited)
		31-03-2021	31-12-2020	31-03-2020	31-03-2021	31-03-2020
1	Income					
	(a) Revenue from Operations	81.11	64.75	70.89	232.88	307.20
	(b) Other Income	3.32	2.61	106.10	6.95	173.46
	Total Income from operations	84.43	67.36	176.99	239.83	480.66
2	Expenses:					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	11.12	17.26	20.09	31.14	88.69
	c) Changes in Inventory of Stock-in-trade	6.25	5.65	(1.69)	15.18	(8.47)
	d) Employee Benefits Expenses	23.16	23.22	25.79	84.91	110.08
	e) Finance Costs	-	-	-	-	-
	f) Depreciation and Amortisation expense	6.41	6.41	6.42	25.65	25.60
	g) Other expenses	52.07	37.27	44.48	150.98	176.85
	Total Expenses	99.01	89.81	95.09	307.86	392.75
3	Profit / (Loss) before tax and before exceptional items (1-2)	(14.58)	(22.45)	81.90	(68.03)	87.91
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(14.58)	(22.45)	81.90	(68.03)	87.91
6	Tax Expense					
	- Current tax	-	-	-	-	-
	- Deferred tax	3.09	(4.80)	(6.67)	(6.02)	(17.52)
	Total Tax Expenses	3.09	(4.80)	(6.67)	(6.02)	(17.52)
7	Profit / (Loss) for the period (5-6)	(17.67)	(17.65)	88.57	(62.01)	105.43
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	153.46	2,587.41	(6,264.31)	4,301.43	(8,052.87)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(63.00)	(81.69)	253.06	(140.99)	520.69
	Total Other Comprehensive Income, net of income tax	90.46	2,505.72	(6,011.25)	4,160.44	(7,532.18)
9	Total Comprehensive Income for the period (7+ 8)	72.79	2,488.07	(5,922.68)	4,098.43	(7,426.75)
10	Paid-up equity share capital (face value of Rs 10/- per share)	108.02	108.02	108.02	108.02	108.02
11	Reserve excluding revaluation reserve as at balance sheet date	-	-	-	14,158.49	10,065.47
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)					
	Basic/ Diluted EPS	(1.64)	(1.63)	8.20	(5.74)	9.76



S. Anand

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st March 2021

PARTICULARS	31-03-2021	31-03-2020
	Audited	Audited
A ASSETS		
Non - Current Assets		
(a) Property, Plant and Equipment	38.26	53.83
(b) Investment Property	222.26	232.35
(c) Financial assets		
(i) Non Current Investments	14,065.29	9,194.70
(ii) Trade Receivable	11.22	11.22
(iii) Other non -current financial assets	10.76	10.76
(d) Other tax assets (Net)	28.47	34.22
(e) Other non-current assets	0.02	0.03
Total - Non - Current Assets	14,376.28	9,537.11
Current Assets		
(a) Inventories	20.84	36.03
(b) Financial assets		
(i) Current Investments	104.57	-
(ii) Trade receivables	131.55	90.99
(iii) Cash and cash equivalents	35.74	138.27
(iv) Bank balances other than (iii) above	0.63	0.66
(c) Other tax assets	15.73	6.54
(d) Other current assets	2.71	645.83
Total - Current Assets	311.77	918.32
TOTAL- ASSETS	14,688.05	10,455.43
B EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	108.02	108.02
(b) Other Equity	14,158.49	10,065.47
TOTAL- EQUITY	14,266.51	10,173.49
LIABILITIES		
1 Non Current Liabilities		
(a) Financial Liabilities		
(i) Other Non Current Financial Liabilities	0.19	0.19
(b) Provisions	36.95	35.99
(c) Deferred tax liabilities (Net)	306.25	171.28
Total - Non- Current Liabilities	343.39	207.46
2 Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
(a) Dues of micro and small enterprises	-	-
(b) Dues other than micro and small enterprises	51.98	46.59
(ii) Other Financial Liabilities	0.63	0.66
(b) Other Current Liabilities	1.74	4.85
(c) Provisions	23.80	22.38
Total - Current Liabilities	78.15	74.48
TOTAL- EQUITY AND LIABILITIES	14,688.05	10,455.43



S. J. Jadhav



KEMP & COMPANY LIMITED
AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2021

(Amounts in lakhs)

Particulars	Year Ended March, 2021	Year Ended March, 2020
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxes	(68.03)	87.91
Adjustment for:		
Dividend income on from Equity Instrutements designated at FVOCI	-	(172.76)
Net loss/(gain) on financial assets measured at FVTPL	(1.73)	-
Depreciation & amortization expense	25.65	25.60
Short Term Gain on Mutual Fund	(2.86)	-
Reclassification of remeasurement of employee benefits	2.00	(6.47)
Loss on sales of fixed asset/written off	-	0.02
Sundry balance written off/(back) (Net)	(1.30)	-
	21.77	(153.62)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(46.26)	(65.71)
ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		
Trade Receivables	(41.32)	(53.26)
Inventories	15.18	(8.47)
Other Financial Assets (Non Current)	-	(0.08)
Other non current assets	0.01	0.15
Other current assets	4.60	(2.08)
Provision (Non Current)	0.97	(5.98)
Trade Payables	5.47	7.39
Other current liabilities	(3.11)	(3.07)
Provision (Current)	1.42	15.37
	(16.77)	(50.03)
Cash Generated from Operations	(63.03)	(115.74)
Direct Taxes paid	(3.44)	(12.52)
NET CASH FROM OPERATING ACTIVITIES	(66.48)	(128.26)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets and Capital Advances	640.50	(363.51)
Sale of Fixed Assets	-	0.35
Sale/(Purchase) of Investment	(671.15)	374.98
Dividend Received	-	172.76
	(30.65)	184.58
NET CASH FROM INVESTING ACTIVITY	(30.65)	184.58
C) CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	(5.40)	(5.40)
Dividend Tax Paid	-	(1.11)
	(5.40)	(6.51)
NET CASH FROM FINANCING ACTIVITY	(5.40)	(6.51)
NET DECREASE IN CASH & CASH EQUIVALENTS(A+B+C)	(102.53)	49.81
OPENING BALANCE OF CASH & CASH EQUIVALENTS	138.27	88.46
CLOSING BALANCE OF CASH & CASH EQUIVALENTS	35.74	138.27
	(102.53)	49.81
Notes		
<u>Closing Balance of Cash & Cash Equivalents</u>		
1 Cash and Cash Equivalents Includes:		
- CASH IN HAND	0.93	0.47
<u>BALANCE WITH SCHEDULED BANKS</u>		
- IN CURRENT ACCOUNT	34.81	137.80
	35.74	138.27



S. I. Bawania

Segment wise revenue, results and capital employed						
Particulars	Quarter Ended			Year Ended		
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
	31-03-2021	31-12-2020	31-03-2020	31-03-2021	31-03-2020	
1 Segment Revenue (Revenue from Operations)						
(a) Trading Activity	21.86	22.87	24.05	55.15	121.26	
(b) Real Estate	59.25	41.89	46.84	177.73	185.94	
Net sales/Income from Operations	81.11	64.75	70.89	232.88	307.20	
2 Segment Profit Before Tax & Finance Cost						
(a) Trading Activity	2.37	(2.70)	1.15	(1.73)	15.36	
(b) Real Estate	10.96	8.86	11.57	44.78	34.25	
Total	13.33	6.16	12.72	43.05	49.61	
Less : Finance Cost	-	-	-	-	-	
Add: Other Un-allocable Income net off Unallocable Expenditure	(27.91)	(28.60)	69.18	(111.08)	38.30	
Total Profit (+)/Loss (-) before Tax	(14.58)	(22.45)	81.90	(68.03)	87.91	
3 Capital Employed						
(a) Trading Activity	17.60	9.33	11.36	17.60	11.36	
(b) Real Estate	341.03	297.85	982.15	341.03	982.15	
(c) Other Unallocated Income	13,907.88	13,886.94	9,179.98	13,907.88	9,179.98	
Total Capital Employed	14,266.51	14,194.13	10,173.49	14,266.51	10,173.49	

NOTES :

- The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 21st May, 2021.
- 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.
- The company has assessed the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of Receivables, investments and other assets / liabilities. Based on the current indicators of future economic conditions, the company expects to recover the carrying amount of all its assets. The impact of the COVID-19 pandemic may be different from that estimated as at the date of approval of these financial results and the company will continue to closely monitor any material changes to future economic conditions.
- The Audited statement of cash flow has been prepared under the indirect method as set out in Ind-AS- 7 on the " Statement of Cash Flows .
- The figure of the current quarter and quarter ended 31st March, 2020 are the balancing figures between audited figures of the full financial year ended 31st March, 2021 and 31st March, 2020 respectively and published year to date figures upto third quarter 31st December, 2020 and 31st December, 2019 respectively.
- 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: 21st May, 2021