

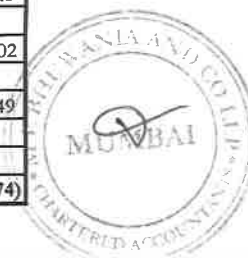
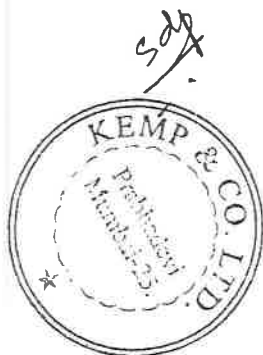
KEMP & COMPANY LTD

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 CIN No. - L24239MH1982PLC000047, Email : kemp-investor@kempnco.com

Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2022

(Rs.in lakhs)

| Sr No | Particulars | Quarter Ended | | | Year Ended | |
|-------|---|---------------------------|---------------|---------------------------|------------------|-----------------|
| | | Audited (Refer Note No 6) | (Unaudited) | Audited (Refer Note No 6) | (Audited) | (Audited) |
| | | 31-03-2022 | 31-12-2021 | 31-03-2021 | 31-03-2022 | 31-03-2021 |
| 1 | Income | | | | | |
| | (a) Revenue from Operations | 70.87 | 83.86 | 81.11 | 275.15 | 232.88 |
| | (b) Other Income | 150.14 | 2.28 | 3.32 | 166.68 | 6.95 |
| | Total Income | 221.01 | 86.14 | 84.43 | 441.83 | 239.83 |
| 2 | Expenses: | | | | | |
| | a) Cost of Materials consumed | - | - | - | - | - |
| | b) Purchase of Stock-in-trade | 13.09 | 23.59 | 11.12 | 61.72 | 31.14 |
| | c) Changes in Inventory of Stock-in-trade | 6.53 | (3.27) | 6.25 | (0.98) | 15.18 |
| | d) Employee Benefits Expenses | 20.84 | 20.52 | 23.16 | 88.17 | 84.91 |
| | e) Finance Costs | - | - | - | - | - |
| | f) Depreciation and Amortisation expense | 6.14 | 6.44 | 6.41 | 25.46 | 25.65 |
| | g) Other expenses | 49.80 | 41.91 | 52.07 | 169.35 | 150.98 |
| | Total Expenses | 96.40 | 89.19 | 99.01 | 343.72 | 307.86 |
| 3 | Profit / (Loss) before tax and before exceptional items (1-2) | 124.61 | (3.05) | (14.58) | 98.11 | (68.03) |
| 4 | Exceptional Items | - | - | - | - | - |
| 5 | Profit / (Loss) before tax (3-4) | 124.61 | (3.05) | (14.58) | 98.11 | (68.03) |
| 6 | Tax Expense | | | | | |
| | - Current tax | 1.69 | - | - | 1.69 | - |
| | - Deferred tax | 16.80 | 0.16 | 3.09 | 12.32 | (6.02) |
| | Total Tax Expenses | 18.49 | 0.16 | 3.09 | 14.01 | (6.02) |
| 7 | Profit / (Loss) for the period (5-6) | 106.11 | (3.21) | (17.67) | 84.09 | (62.01) |
| 8 | Other Comprehensive Income | | | | | |
| | A. (i) Items that will not be reclassified to Profit or Loss | 8,366.94 | 1,088.31 | 153.46 | 14,816.51 | 4,301.43 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | (1,138.02) | (110.81) | (63.00) | (1,869.22) | (140.99) |
| | 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 | 7,228.92 | 977.50 | 90.46 | 12,947.29 | 4,160.44 |
| 9 | Total Comprehensive Income for the period (7+ 8) | 7,335.04 | 974.29 | 72.79 | 13,031.39 | 4,098.43 |
| 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 | - | - | - | 27,189.88 | 14,158.49 |
| 12 | Earning per share (EPS) (of Rs 10/- each) (not annualised) | | | | | |
| | Basic/ Diluted EPS | 9.82 | (0.30) | (1.64) | 7.78 | (5.74) |



STATEMENT OF ASSETS AND LIABILITIES AS AT 31st March 2022

| PARTICULARS | 31-03-2022 | 31-03-2021 |
|---|------------------|------------------|
| | Audited | Audited |
| A ASSETS | | |
| Non - Current Assets | | |
| (a) Property, Plant and Equipment | 24.24 | 38.26 |
| (b) Investment Property | 212.17 | 222.26 |
| (c) Financial assets | | |
| (i) Non Current Investments | 28,879.41 | 14,065.29 |
| (ii) Trade Receivable | 11.22 | 11.22 |
| (iii) Other non-current financial assets | 10.76 | 10.76 |
| (d) Other tax assets (Net) | 34.05 | 28.47 |
| (e) Other non-current assets | 0.01 | 0.02 |
| Total - Non - Current Assets | 29,171.86 | 14,376.28 |
| Current Assets | | |
| (a) Inventories | 21.82 | 20.84 |
| (b) Financial assets | | |
| (i) Current Investments | 198.26 | 104.57 |
| (ii) Trade receivables | 67.25 | 131.55 |
| (iii) Cash and cash equivalents | 173.47 | 35.74 |
| (iv) Bank balances other than (iii) above | 0.46 | 0.63 |
| (c) Other tax assets | 14.55 | 15.73 |
| (d) Other current assets | 0.18 | 2.71 |
| Total - Current Assets | 475.99 | 311.77 |
| TOTAL- ASSETS | 29,647.85 | 14,688.05 |
| B EQUITY AND LIABILITIES | | |
| EQUITY | | |
| (a) Equity Share Capital | 108.02 | 108.02 |
| (b) Other Equity | 27,189.88 | 14,158.49 |
| TOTAL- EQUITY | 27,297.90 | 14,266.51 |
| LIABILITIES | | |
| 1 Non Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Other Non Current Financial Liabilities | 0.19 | 0.19 |
| (b) Provisions | 35.68 | 36.95 |
| (c) Deferred tax liabilities (Net) | 2,187.79 | 306.25 |
| Total - Non- Current Liabilities | 2,223.65 | 343.39 |
| 2 Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Trade Payables | | |
| (a) Dues of micro and small enterprises | - | - |
| (b) Dues other than micro and small enterprises | 94.07 | 51.98 |
| (ii) Other Financial Liabilities | 0.45 | 0.63 |
| (b) Other Current Liabilities | 5.43 | 1.74 |
| (c) Provisions | 26.34 | 23.80 |
| Total - Current Liabilities | 126.30 | 78.15 |
| TOTAL- EQUITY AND LIABILITIES | 29,647.85 | 14,688.05 |



Sd/-



KEMP & COMPANY LIMITED
AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2022

(Amounts in lakhs)

| Particulars | Year Ended March, 2022 | Year Ended March, 2021 |
|--|------------------------|------------------------|
| A) CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit before taxes | 98.11 | (68.03) |
| <u>Adjustment for:</u> | | |
| Dividend income on from Equity Instrutements designated at FVOCI | (158.90) | - |
| Net loss/(gain) on financial assets measured at FVTPL | (3.69) | (1.73) |
| Depreciation & amortization expense | 25.46 | 25.65 |
| Realised Gain on sale of investment in Mutual Fund | - | (2.86) |
| Reclassification of remeasurement of employee benefits | 2.39 | 2.00 |
| Sundry balance written off/(back) (Net) | (0.13) | (1.30) |
| | (134.86) | 21.77 |
| OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES | (36.76) | (46.26) |
| ADJUSTMENTS FOR WORKING CAPITAL CHANGES : | | |
| Trade Receivables | 64.30 | (41.32) |
| Inventories | (0.98) | 15.18 |
| Other non current assets | 0.01 | 0.01 |
| Other current assets | 2.52 | 4.60 |
| Provision (Non Current) | (3.66) | 0.97 |
| Trade Payables | 42.24 | 5.47 |
| Other current liabilities | 3.69 | (3.11) |
| Provision (Current) | 2.54 | 1.42 |
| | 110.66 | (16.77) |
| Cash Generated from Operations | 73.90 | (63.03) |
| Direct Taxes paid | (3.71) | (3.44) |
| NET CASH FROM OPERATING ACTIVITIES | 70.19 | (66.48) |
| B) CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Fixed Assets and Capital Advances | (1.35) | 640.50 |
| Sale/(Purchase) of Investment | (90.00) | (671.15) |
| Dividend Received | 158.90 | - |
| | 67.55 | (30.65) |
| NET CASH FROM INVESTING ACTIVITY | 67.55 | (30.65) |
| C) CASH FLOW FROM FINANCING ACTIVITIES | | |
| Dividend Paid | - | (5.40) |
| | - | (5.40) |
| NET CASH FROM FINANCING ACTIVITY | - | (5.40) |
| NET DECREASE IN CASH & CASH EQUIVALENTS(A+B+C) | 137.73 | (102.53) |
| OPENING BALANCE OF CASH & CASH EQUIVALENTS | 35.74 | 138.27 |
| CLOSING BALANCE OF CASH & CASH EQUIVALENTS | 173.47 | 35.74 |
| | 137.73 | (102.53) |
| Notes | | |
| <u>Closing Balance of Cash & Cash Equivalents</u> | | |
| 1 Cash and Cash Equivalents Includes: | | |
| - CASH IN HAND | 0.71 | 0.93 |
| <u>BALANCE WITH SCHEDULED BANKS</u> | | |
| - IN CURRENT ACCOUNT | 172.76 | 34.81 |
| | 173.47 | 35.74 |



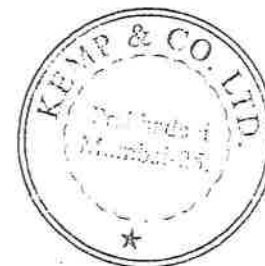
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| Segment wise revenue, results and capital employed | | | | | | |
|--|--|------------------|------------------|------------------|------------------|------------------|
| | Particulars | Quarter Ended | | | Year Ended | |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| | | 31-03-2022 | 31-12-2021 | 31-03-2021 | 31-03-2022 | 31-03-2021 |
| 1 | Segment Revenue (Revenue from Operations) | | | | | |
| | (a) Trading Activity | 17.87 | 29.48 | 21.86 | 79.14 | 55.15 |
| | (b) Real Estate | 53.00 | 54.38 | 59.25 | 196.01 | 177.73 |
| | Net sales/Income from Operations | 70.87 | 83.86 | 81.11 | 275.15 | 232.88 |
| 2 | Segment Profit Before Tax & Finance Cost | | | | | |
| | (a) Trading Activity | (13.09) | 2.37 | 2.37 | (7.83) | (1.73) |
| | (b) Real Estate | 14.74 | 19.44 | 10.96 | 54.60 | 44.78 |
| | Total | 1.65 | 21.81 | 13.33 | 46.77 | 43.05 |
| | Less : Finance Cost | - | - | - | - | - |
| | Add: Other Un-allocable Income net off Unallocable Expenditure | 122.96 | (24.85) | (27.91) | 51.34 | (111.08) |
| | Total Profit (+)/Loss (-) before Tax | 124.61 | (3.05) | (14.58) | 98.11 | (68.03) |
| 3 | Capital Employed | | | | | |
| | (a) Trading Activity | (1.15) | (6.73) | 17.60 | (1.15) | 17.60 |
| | (b) Real Estate | 240.09 | 322.29 | 341.03 | 240.09 | 341.03 |
| | (c) Other Unallocated Income | 27,058.96 | 19,647.31 | 13,907.88 | 27,058.96 | 13,907.88 |
| | Total Capital Employed | 27,297.90 | 19,962.88 | 14,266.51 | 27,297.90 | 14,266.51 |

NOTES :

- 1) The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27th May, 2022.
- 2) The Board has recommended final dividend of Rs 4/- per equity share of the face value of Rs. 10 each for the financial year ended March 31, 2022.
- 3) 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.
- 4) 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.
- 5) 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 .
- 6) The figure of the current quarter and quarter ended 31st March, 2021 are the balancing figures between audited figures of the full financial year ended 31st March, 2022 and 31st March, 2021 respectively and published year to date figures upto third quarter 31st December, 2021 and 31st December, 2020 respectively.
- 7) 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: 27th May, 2022