

(Rs. in lakhs)

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st March 2023

PARTICULARS	31-03-2023	31-03-2022
	Audited	Audited
A ASSETS		
Non - Current Assets		
(a) Property, Plant and Equipment	11.38	24.24
(b) Investment Property	202.08	212.17
(c) Financial assets		
(i) Non Current Investments	26,103.36	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)	29.56	34.05
(e) Other non-current assets	0.01	0.01
Total - Non - Current Assets	26,368.52	29,171.86
Current Assets		
(a) Inventories	27.50	21.82
(b) Financial assets		
(i) Current Investments	368.84	198.26
(ii) Trade receivables	96.56	67.25
(iii) Cash and cash equivalents	51.13	173.47
(iv) Bank balances other than (iii) above	0.91	0.46
(c) Other tax assets	7.32	14.55
(d) Other current assets	1.06	0.18
Total - Current Assets	553.32	475.99
TOTAL- ASSETS	26,921.84	29,647.85
B EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	108.02	108.02
(b) Other Equity	24,416.23	27,189.88
TOTAL- EQUITY	24,524.25	27,297.90
LIABILITIES		
1 Non Current Liabilities		
(a) Financial Liabilities		
(i) Other Non Current Financial Liabilities	0.19	0.19
(b) Provisions	0.14	35.68
(c) Deferred tax liabilities (Net)	2,252.63	2,187.79
Total - Non- Current Liabilities	2,252.96	2,223.65
2 Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
(a) Dues of micro and small enterprises	61.39	94.07
(b) Dues other than micro and small enterprises	0.91	0.45
(ii) Other Financial Liabilities	7.99	5.43
(b) Other Current Liabilities	74.34	26.34
(c) Provisions	144.63	126.30
Total - Current Liabilities	144.63	126.30
TOTAL- EQUITY AND LIABILITIES	26,921.84	29,647.85



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

Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2023

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Year Ended	
		Audited (Refer Note No 5)	(Unaudited)	Audited (Refer Note No 5)	(Audited)	(Audited)
		31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022
1	Income					
	(a) Revenue from Operations	74.57	74.57	70.87	298.20	275.15
	(b) Other Income	153.42	88.06	150.14	266.21	166.68
	Total Income	227.99	162.63	221.01	564.41	441.83
2	Expenses:					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	14.01	15.71	13.09	72.32	61.72
	c) Changes in Inventory of Stock-in-trade	0.03	3.58	6.53	(5.67)	(0.98)
	d) Employee Benefits Expenses	31.94	32.59	20.84	129.59	88.17
	e) Finance Costs	-	-	-	-	-
	f) Depreciation and Amortisation expense	5.05	5.87	6.14	23.45	25.46
	g) Other expenses	60.43	45.75	49.80	214.93	169.35
	Total Expenses	111.46	103.50	96.40	434.62	343.72
		116.53	59.13	124.61	129.79	98.11
3	Profit / (Loss) before tax and before exceptional items (1-2)	116.53	59.13	124.61	129.79	98.11
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	116.53	59.13	124.61	129.79	98.11
6	Tax Expense					
	- Current tax	13.97	-	1.69	13.97	1.69
	- Deferred tax	4.79	5.11	16.80	(1.54)	12.32
	Total Tax Expenses	18.76	5.11	18.49	12.43	14.01
7	Profit / (Loss) for the period (5-6)	97.77	54.02	106.12	117.36	84.09
8	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to Profit or Loss	73.38	23.07	8,366.94	(2,781.42)	14,816.51
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(392.72)	(2.72)	(1,138.02)	(66.38)	(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	(319.34)	20.35	7,228.92	(2,847.80)	12,947.29
9	Total Comprehensive Income for the period (7+ 8)	(221.57)	74.37	7,335.04	(2,730.44)	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
11	Reserve excluding revaluation reserve as at balance sheet date	-	-	-	24,416.23	27,189.88
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)					
	Basic/ Diluted EPS	9.05	5.00	9.82	10.86	7.78

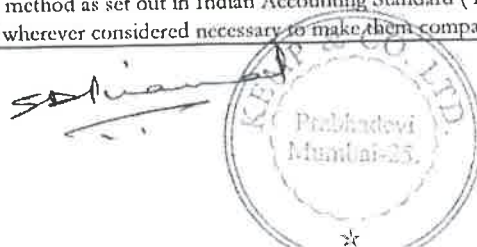


KEMP & COMPANY LIMITED
AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2023

(Amounts in lakhs)

Particulars	Year Ended March, 2023	Year Ended March, 2022
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxes	129.79	98.11
<u>Adjustment for:</u>		
Dividend income on from Equity Instruments designated at FVOCI	(212.49)	(158.90)
Net loss/(gain) on financial assets measured at FVTPL	(12.07)	(3.69)
Bad Debts written off	5.42	-
Depreciation & amortization expense	23.45	25.46
Realised Gain on sale of investment in Mutual Fund	(3.51)	-
Reclassification of remeasurement of employee benefits	-	2.39
Sundry balance written off/(back) (Net)	(36.87)	(0.13)
	(236.07)	(134.86)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(106.28)	(36.76)
ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		
Trade Receivables	(34.73)	64.30
Inventories	(5.67)	(0.98)
Other non current assets	0.00	0.01
Other current assets	(0.88)	2.52
Provision (Non Current)	(40.92)	(3.66)
Other current financial assets	(0.15)	-
Trade Payables	4.18	42.24
Other current liabilities	2.56	3.69
Provision (Current)	48.00	2.54
	(27.61)	110.66
Cash Generated from Operations	(133.88)	73.90
Direct Taxes paid	(2.24)	(3.71)
NET CASH FROM OPERATING ACTIVITIES	(136.13)	70.19
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets and Capital Advances	(0.50)	(1.35)
Purchase of Investments	(235.00)	-
Sale/(Purchase) of Investment	80.00	(90.00)
Dividend Received	212.49	158.90
	56.99	67.55
NET CASH FROM INVESTING ACTIVITY	56.99	67.55
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)	(122.34)	137.73
OPENING BALANCE OF CASH & CASH EQUIVALENTS	173.47	35.74
CLOSING BALANCE OF CASH & CASH EQUIVALENTS	51.13	173.47
	(122.34)	137.73
Notes		
<u>Closing Balance of Cash & Cash Equivalents</u>		
1 Cash and Cash Equivalents Includes:		
- CASH IN HAND	0.68	0.71
<u>BALANCE WITH SCHEDULED BANKS</u>		
- IN CURRENT ACCOUNT	50.45	172.76
	51.13	173.47

- 2 Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.
3 Previous year figures have been regrouped and rearranged wherever considered necessary to make them comparable with those of the current year.




Segment wise revenue, results and capital employed					
Particulars	Quarter Ended			Year Ended	
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022
1 Segment Revenue (Revenue from Operations.)					
(a) Trading Activity	23.53	26.98	17.87	101.43	79.14
(b) Real Estate	51.04	47.59	53.00	196.77	196.01
Net sales/Income from Operations	74.57	74.57	70.87	298.20	275.15
2 Segment Profit Before Tax & Finance Cost					
(a) Trading Activity	5.07	3.09	-13.09	7.03	(7.83)
(b) Real Estate	39.25	10.21	14.74	64.88	54.60
Total	44.32	13.30	1.65	71.91	46.77
Less: Finance Cost	-	-	-	-	-
Add: Other Un-allocable Income net off Unallocable Expenditure	72.21	45.83	122.96	57.88	51.34
Total Profit (+)/Loss (-) before Tax	116.53	59.13	124.61	129.79	98.11
3 Capital Employed					
(a) Trading Activity	0.73	(8.50)	(1.15)	0.73	(1.15)
(b) Real Estate	293.08	264.31	240.09	293.08	240.09
(c) Other Unallocated Income	24,230.44	24,490.00	27,058.96	24,230.44	27,058.96
Total Capital Employed	24,524.25	24,745.81	27,297.90	24,524.25	27,297.90

NOTES :

- The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2023.
- The Board has recommended final dividend of Rs 12/- per equity share of the face value of Rs. 10 each for the financial year ended March 31, 2023.
- 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 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, 2023 are the balancing figures between audited figures of the full financial year ended 31st March, 2023 and 31st March, 2022 respectively and published year to date figures upto third quarter 31st December, 2022 and 31st December, 2021 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
Managing Director
D.I.No - 01365328

Place: Mumbai
Date: 30th May, 2023