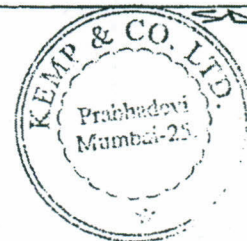
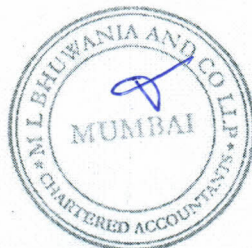


KEMP & COMPANY LTD
CIN No. L24239MH1982PLC000047
 Regd. Off: 78A, MIDC ESTATE, SATPUR, NASHIK - 422007
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Statement of Unaudited Financial Results for the Quarter and Nine months Ended 31st December 2017

(Rs in Lakhs)

Sr. No.	Particulars	For the Quarter Ended			Nine Months ended	
		31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)
1	Revenue:					
	(a) Revenue from Operations	84.20	63.75	77.21	228.03	230.11
	(b) Other Income	70.81	75.33	0.52	176.80	106.35
	Total Revenue	155.01	139.08	77.73	404.83	336.46
2	Expenses:					
	a) Cost of material consumed	-	-	-	-	-
	b) Purchase of Stock in trade	33.28	14.25	30.45	75.70	82.69
	c) Change in inventory of Finished goods, Work in Progress and stock in trade	(5.68)	6.09	3.29	(2.50)	(1.30)
	d) Employee benefit expenses	24.17	23.19	20.44	70.13	61.66
	e) Finance Cost	-	-	0.01	-	1.15
	f) Depreciation and amortisation expenses	6.45	6.45	6.39	19.35	19.11
	g) Other expenses	39.89	34.92	66.57	108.89	102.13
	Total expenses	98.11	84.90	127.15	271.57	265.44
3	Profit / (Loss) from ordinary activities before Exceptional Items (1-2)	56.90	54.18	(49.42)	133.26	71.02
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before tax (3+4)	56.90	54.18	(49.42)	133.26	71.02
6	Less: Tax expense - Current Tax	23.47	0.79	0.01	28.67	0.09
	- Deferred Tax	(107.93)	5.37	(11.15)	(99.23)	18.14
		(84.46)	6.16	(11.14)	(70.56)	18.23
7	Profit / (Loss) for the period (5 +/-6)	141.36	48.02	(38.28)	203.82	52.79
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	3,318.11	2,235.05	(552.21)	5,082.23	395.95
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(854.41)	(575.53)	164.94	(1,308.67)	(118.27)
	Total Other Comprehensive Income, net of income tax	2,463.70	1,659.52	(387.27)	3,773.56	277.68
9	Total Comprehensive Income for the period (8 +/-7) (comprising Profit & other comprehensive Income for the period)	2,605.06	1,707.54	(425.55)	3,977.38	330.47
10	Paid-up equity share capital (face value of Rs 10/- per share)	108.02	108.02	108.02	108.02	108.02
11	Earning per share (EPS) (of Rs 10/- each) (not annualised)	13.09	4.45	(3.54)	18.87	4.89
	Basic/ Diluted EPS					



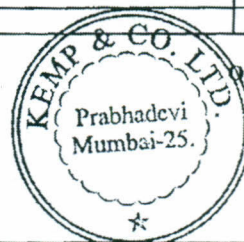
Sr. No.	PARTICULARS	For the Quarter Ended			For Nine months Ended	
		31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)
1)	Segment Revenue (Revenue from operations)					
	a. Trading Activity	39.86	21.46	39.49	99.47	105.30
	b. Real Estate	44.34	42.29	37.72	128.56	124.81
	Net sales / Income from Operations	84.20	63.75	77.21	228.03	230.11
2)	Segment Profit before tax and finance cost					
	a. Trading Activity	3.60	(1.47)	2.43	8.11	6.50
	b. Real Estate	8.52	12.54	10.91	27.46	28.23
	Total	12.12	11.07	13.34	35.57	34.73
	Less : Finance Cost	-	-	0.01	-	1.15
	Add: Other Unallocable income net off Unallocable expenditure	44.78	43.11	(62.75)	97.69	37.44
	Total Profit (+)/Loss (-) before Tax	56.90	54.18	(49.42)	133.26	71.02
3)	Capital Employed					
	a. Trading Activity	1.68	1.57	(1.10)	1.68	(1.10)
	b. Real Estate	341.32	357.00	328.98	341.32	328.98
	c. Other Unallocated	9,736.29	7,114.94	3,606.59	9,736.29	3,606.59
	Total Capital Employed In Company	10,079.29	7,473.51	3,934.47	10,079.29	3,934.47

NOTES :

- The results for the Quarter and Nine months ended December 31, 2017 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 14th February, 2018. The above results for the quarter and Nine months ended December 31, 2017 have been reviewed by statutory Auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The IND AS compliant financial results pertaining to the relevant periods of the previous period have not been subjected to the Limited Review. However, the Company's Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1, 2017, the company has for the first time adopted Ind AS with a transition date of April 1, 2016.
- The statement does not include Ind AS compliant results for the previous year ended March 31, 2017, as it is not mandatory as per SEBI's circular dated July 5, 2016.
- Other Income includes realised / unrealised gains on Mutual Fund Investments.
- The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016, IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with IND AS.
- Figures for the previous period have been regrouped / reclassified / restated wherever necessary.
- The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below:

Description	Quarter ended 31-12-2016 (Unaudited)	Nine months ended 31-12-2016 (Unaudited)
Net Profit as per previous GAAP (Indian GAAP)	(12.64)	8.64
Add/Less: Increase/(Decrease) in Net Profit as reported under Indian GAAP		
- Recognition of Financial assets at Fair Value	(37.67)	59.63
- Reclassification of remeasurement of employee benefits	1.11	3.33
- Taxes on account of above items	10.92	(18.81)
Net Profit as per IND AS	(38.28)	52.79
Other Comprehensive Income, net of income tax	(387.27)	277.68
Total Comprehensive Income for the period	(425.55)	330.47

Place: Mumbai
Date: 14th February, 2018



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

Shalini D Piramal
Shalini D Piramal
Managing Director
D.L.No - 01365328

