

KEMP & COMPANY LTD

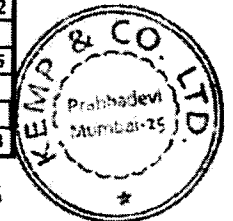
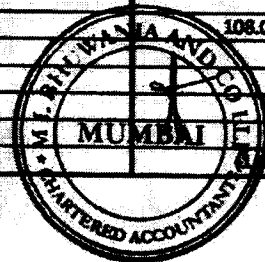
CIN No. L24239MH1982PLC000047

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 Unaudited Financial Results for the Quarter and Nine months ended 31st December 2018

Sr No	Particulars	Quarter Ended					Year Ended (Audited)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
		31-12-2018	30-09-2018	31-12-2017	31-12-2018	31-12-2017	
1	<b>Income</b>						
	(a) Revenue from Operations	81.67	71.67	84.20	237.08	228.03	311.47
	(b) Other Income	2.60	70.43	70.81	75.89	176.80	195.53
	<b>Total Income from operations</b>	<b>84.27</b>	<b>142.10</b>	<b>155.01</b>	<b>312.97</b>	<b>404.83</b>	<b>507.00</b>
2	<b>Expenses:</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	31.48	19.77	33.28	84.34	75.70	97.34
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	4.08	(6.82)	(5.68)	(5.52)	(2.50)	(0.55)
	d) Employee Benefits Expenses	29.26	28.32	24.17	81.97	70.13	95.45
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	6.45	6.36	6.45	19.21	19.35	25.56
	g) Other expenses	40.99	43.21	39.89	125.91	108.89	159.30
	<b>Total Expenses</b>	<b>112.26</b>	<b>90.84</b>	<b>98.11</b>	<b>305.91</b>	<b>271.57</b>	<b>377.10</b>
3	<b>Profit / (Loss) before tax before exceptional items (1-2)</b>	<b>(27.99)</b>	<b>51.26</b>	<b>56.90</b>	<b>7.06</b>	<b>133.26</b>	<b>129.90</b>
4	<b>Exceptional items</b>	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>(27.99)</b>	<b>51.26</b>	<b>56.90</b>	<b>7.06</b>	<b>133.26</b>	<b>129.90</b>
6	<b>Tax Expense</b>						
	- Current tax	-	-	23.47	-	28.67	(0.05)
	- Deferred tax	(9.96)	(3.86)	(107.93)	(13.79)	(99.23)	(51.81)
	<b>Total Tax Expenses</b>	<b>(9.96)</b>	<b>(3.86)</b>	<b>(84.46)</b>	<b>(13.79)</b>	<b>(70.56)</b>	<b>(51.86)</b>
7	<b>Profit / (Loss) for the period (5-6)</b>	<b>(18.08)</b>	<b>55.12</b>	<b>141.36</b>	<b>20.85</b>	<b>203.82</b>	<b>181.76</b>
8	<b>Other Comprehensive Income, net of income tax</b>						
	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	3,389.19	(510.30)	3,318.11	6,520.08	5,082.23	4,291.92
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(384.43)	60.01	(854.41)	(659.85)	(1,308.67)	(76.32)
	<b>Total Other Comprehensive Income, net of income tax</b>	<b>3,004.76</b>	<b>(450.29)</b>	<b>2,463.70</b>	<b>5,860.23</b>	<b>3,773.56</b>	<b>4,215.60</b>
9	<b>Total Comprehensive Income for the period (7+8)</b>	<b>2,986.73</b>	<b>(395.17)</b>	<b>2,605.06</b>	<b>5,881.08</b>	<b>3,977.38</b>	<b>4,397.36</b>
10	<b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>	<b>108.02</b>	<b>108.02</b>	<b>108.02</b>	<b>108.02</b>	<b>108.02</b>	<b>108.02</b>
11	<b>Reserve excluding revaluation reserve as at balance sheet date</b>						<b>12,390.16</b>
12	<b>Earning per share (EPS) (of Rs 10/- each ) (not annualised)</b>						
	Basic/ Diluted EPS		5.10	13.09	1.93	18.87	16.83

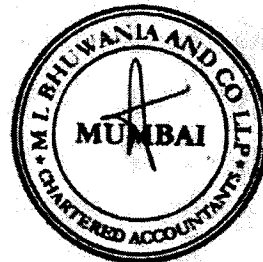


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SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED						
Particulars	Quarter Ended			Nine months Ended		Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	31-12-2018	30-09-2018	31-12-2017	31-12-2018	31-12-2017	31-03-2018
<b>1 Segment Revenue (Revenue from Operations)</b>						
(a) Trading Activity	37.47	25.55	39.86	105.69	99.47	137.94
(b) Real Estate	44.20	46.12	44.34	131.39	128.56	173.53
<b>Net sales/Income from Operations</b>	<b>81.67</b>	<b>71.67</b>	<b>84.20</b>	<b>237.08</b>	<b>228.03</b>	<b>311.47</b>
<b>2 Segment Profit Before Tax &amp; Finance Cost</b>						
(a) Trading Activity	(4.15)	0.85	3.60	0.12	8.11	11.25
(b) Real Estate	7.85	12.84	8.52	29.15	27.46	37.18
<b>Total</b>	<b>3.70</b>	<b>13.69</b>	<b>12.12</b>	<b>29.27</b>	<b>35.57</b>	<b>48.43</b>
Less : Finance Cost	-	-	-	-	-	-
Add: Other Un-allocable Income net off Unallocable Expenditure	(31.69)	37.57	44.78	-22.21	97.69	81.47
<b>Total Profit (+)/Loss (-) before Tax</b>	<b>(27.99)</b>	<b>51.26</b>	<b>56.90</b>	<b>7.06</b>	<b>133.26</b>	<b>129.90</b>
<b>3 Capital Employed</b>						
(a) Trading Activity	10.08	13.80	1.68	10.08	1.68	6.71
(b) Real Estate	310.02	306.83	341.32	310.02	341.32	289.70
(c) Other Unallocated Income	18,046.14	15,061.11	9,736.29	18,046.14	9,736.29	12,201.77
<b>Total Capital Employed</b>	<b>18,366.24</b>	<b>15,381.74</b>	<b>10,079.29</b>	<b>18,366.24</b>	<b>10,079.29</b>	<b>12,498.18</b>

**Notes:**

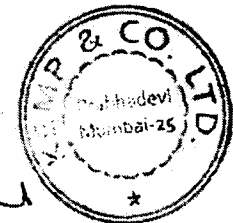
- 1 The Unaudited results for the Quarter and Nine Months ended December 31, 2018 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 11th February, 2019. The above Unaudited results for the quarter and nine months ended December 31, 2018 have been reviewed by statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 Ind AS 115 "Revenue from Contracts with Customers", mandatory for reporting periods beginning on or after April 1, 2018, replaces existing revenue recognition requirements. The Company has elected the option of the modified retrospective approach and there were no material adjustments required to be made in the retained earnings as at April 1, 2018.
- 3 This statements 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 recognized accounting practices and policies to the extent applicable.
- 4 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: 11th February, 2019

# M L BHUWANIA AND CO LLP

## CHARTERED ACCOUNTANTS

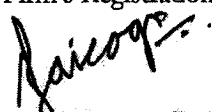
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T : +91 22 6117 4949 F : +91 22 6117 4950 E : info@mlbca.in W : www.mlbca.in

### LIMITED REVIEW REPORT

To The Board of Directors of **KEMP & COMPANY LIMITED**,

1. We have reviewed accompanying statement of Unaudited Financial Results of **KEMP & COMPANY LIMITED**, ("the Company") for the quarter and nine months ended December 31, 2018 attached herewith, being submitted by the company pursuant requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by the circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016 (The Regulations). The Unaudited Financial Results are the responsibility of the Company's management and have been approved by the Board of Directors in their meeting held on February 11, 2019. Our responsibility is to issue a report on these Unaudited Financial Results based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards ("Ind-AS") specified under section 133 of the Companies Act, 2013 and other recognized accounting principles, practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of  
**M L BHUWANIA AND CO LLP**  
Chartered Accountants  
Firm's Registration No. 101484W/W100197

  
**Ashishkumar Bairagra**  
Partner  
Membership No. 109931  
Place: Mumbai  
Date: February 11, 2019

