

KEMP & COMPANY LTD

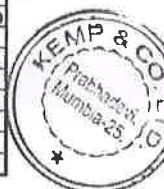
CIN No. L24239MH1982PLC000047

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

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

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2020

Sr No	Particulars	(Rs. in lakhs)					
		Quarter Ended			Nine Month Ended		Year Ended
		(Unaudited) 31-12-2020	(Unaudited) 30-09-2020	(Unaudited) 31-12-2019	(Unaudited) 31-12-2020	(Unaudited) 31-12-2019	(Audited) 31-03-2020
1	Income						
	(a) Revenue from Operations	64.75	48.08	83.44	151.77	236.31	307.20
	(b) Other Income	2.61	0.84	0.03	3.63	67.36	173.46
	Total Income from operations	67.36	48.92	83.47	155.40	303.67	480.66
2	Expenses:						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	c) Changes in Inventory of Stock-in-trade	17.26	3.84	56.34	20.02	68.60	88.69
	d) Employee Benefits Expenses	5.65	0.39	(34.34)	8.93	(6.78)	(8.47)
	e) Finance Costs	23.22	21.86	28.80	61.75	84.29	110.08
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other expenses	6.41	6.42	6.44	19.24	19.18	25.60
	Total Expenses	37.27	35.21	41.74	98.91	132.37	176.85
		89.81	67.72	98.98	208.85	297.66	392.75
3	Profit / (Loss) before tax and before exceptional items (1-2)	(22.45)	(18.80)	(15.50)	(53.45)	6.01	87.91
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(22.45)	(18.80)	(15.51)	(53.45)	6.01	87.91
6	Tax Expense						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	(4.80)	(1.81)	(4.13)	(9.11)	(10.85)	(17.52)
	Total Tax Expenses	(4.80)	(1.81)	(4.13)	(9.11)	(10.85)	(17.52)
7	Profit / (Loss) for the period (5-6)	(17.65)	(16.99)	(11.38)	(44.34)	16.86	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	2,587.41	993.00	(1,578.47)	4,147.96	(1,788.56)	(8,052.87)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(81.69)	3.69	164.49	(77.93)	267.63	520.69
	Total Other Comprehensive Income, net of income tax	2,505.72	996.69	(1,413.98)	4,069.98	(1,520.93)	(7,532.18)
9	Total Comprehensive Income for the period (7+8)	2,488.07	979.70	(1,425.36)	4,025.64	(1,504.07)	(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	108.02
11	Reserve excluding revaluation reserve as at balance sheet date	-	-	-	-	-	10,065.47
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)						
	Basic/ Diluted EPS	(1.63)	(1.57)	(1.05)	(4.10)	1.56	9.76



Segment wise revenue, results and capital employed							
Particulars	Quarter Ended			Nine Month Ended		Year Ended	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	31-12-2020	30/09/2020	31-12-2019	31-12-2020	31-12-2019	31-03-2020	
1 Segment Revenue (Revenue from Operations)							
(a) Trading Activity	22.87	7.65	36.46	33.29	97.21	121.26	
(b) Real Estate	41.89	40.43	46.98	118.49	139.10	185.94	
Net sales/Income from Operations	64.75	48.08	83.44	151.77	236.31	307.20	
2 Segment Profit Before Tax & Finance Cost							
(a) Trading Activity	(2.70)	(0.17)	7.67	(4.10)	14.21	15.36	
(b) Real Estate	8.86	11.80	7.96	33.82	22.68	34.25	
Total	6.16	11.63	15.63	29.72	36.89	49.61	
Less : Finance Cost	-	-	-	-	-	-	
Add: Other Un-allocable Income net off Unallocable Expenditure	(28.60)	(30.43)	(31.14)	(83.16)	(30.88)	38.30	
Total Profit (+)/Loss (-) before Tax	(22.45)	(18.80)	(15.51)	(53.45)	6.01	87.91	
3 Capital Employed							
(a) Trading Activity	9.33	31.88	49.18	9.33	49.18	11.36	
(b) Real Estate	297.85	317.17	977.58	297.85	977.58	982.15	
(c) Other Unallocated Income	13,886.94	11,362.01	15,068.32	13,886.94	15,068.32	9,179.98	
Total Capital Employed	14,194.13	11,711.07	16,095.08	14,194.13	16,095.08	10,173.49	

NOTES :

- 1) The results for the Quarter and Nine Months ended December 31, 2020 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on February 12, 2021. The above results for the quarter and nine months ended December 31, 2020 have been reviewed by the statutory auditors of the company in the terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2) 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.
- 3) Operations during the quarter continued to be impacted by measures to contain covid-19 pandemic. The business gathered momentum, though recovery has been gradual and partial. Accordingly, the results for the quarter are not comparable with those for the previous quarter and corresponding quarter of previous year. Based on the information available up to date, the company expects to recover the carrying value of its assets.
- 4) Figures of corresponding previous year/period(s) have been regrouped /reclassified wherever necessary.

Place: Mumbai
Date: February 12, 2021



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

Shalini D Piramal

Shalini D Piramal
Managing Director
D.I.No - 01165328

