

KEMP & COMPANY LTD

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

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2023

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
1	Income						
	(a) Revenue from Operations	73.20	71.93	74.57	221.15	223.63	298.20
	(b) Other Income	4.82	22.42	88.06	33.51	112.79	266.21
	Total Income	78.02	94.35	162.63	254.66	336.42	564.41
2	Expenses:						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	18.73	9.41	15.71	51.60	58.31	72.32
	c) Changes in Inventory of Stock-in-trade	0.15	3.17	3.58	(1.37)	(5.70)	(5.67)
	d) Employee Benefits Expenses	33.72	31.39	32.59	89.29	97.65	129.59
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	2.01	2.49	5.87	10.39	18.40	23.45
	g) Other expenses	52.46	58.65	45.75	165.12	154.50	214.93
	Total Expenses	107.07	105.11	103.50	315.03	323.16	434.62
3	Profit/(Loss) before tax and before exceptional items (1-2)	(29.05)	(10.76)	59.13	(60.37)	13.26	129.79
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(29.05)	(10.76)	59.13	(60.37)	13.26	129.79
6	Tax Expense						
	- Current tax	(1.21)	-	-	(1.21)	-	13.97
	- Deferred tax	(11.74)	0.16	5.11	(11.83)	(6.33)	(1.54)
	Total Tax Expenses	(12.95)	0.16	5.11	(13.04)	(6.33)	12.43
7	Profit / (Loss) for the period (5-6)	(16.10)	(10.92)	54.02	(47.33)	19.59	117.36
8	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to Profit or Loss	(1,944.91)	1,489.39	23.07	1,016.44	(2,854.80)	(2,781.42)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	213.43	(168.45)	(2.72)	(123.41)	326.34	(66.38)
	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	(1,731.48)	1,320.94	20.35	893.03	(2,528.46)	(2,847.80)
9	Total Comprehensive Income for the period (7+ 8)	(1,747.58)	1,310.02	74.37	845.70	(2,508.87)	(2,730.44)
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	-	-	-	-	-	24,416.23
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)						
	Basic/ Diluted EPS	(1.49)	(1.01)	5.00	(4.38)	1.81	10.86

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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)	
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023	
1 Segment Revenue (Revenue from Operations.)							
(a) Trading Activity	26.12	17.94	26.98	69.52	77.90	101.43	
(b) Real Estate	47.08	53.99	47.59	151.63	145.73	196.77	
Net sales/Income from Operations	73.20	71.93	74.57	221.15	223.63	298.20	
2 Segment Profit Before Tax & Finance Cost							
(a) Trading Activity	(2.63)	(0.45)	3.09	(0.75)	1.96	7.03	
(b) Real Estate	1.88	15.94	10.21	31.03	25.63	64.88	
Total	(0.75)	15.49	13.30	30.28	27.59	71.91	
Less : Finance Cost	-	-	-	-	-	-	
Add: Other Un-allocable Income net off Unallocable Expenditure	(28.30)	(26.26)	45.83	(90.64)	(14.33)	57.88	
Total Profit (+)/Loss (-) before Tax	(29.05)	(10.76)	59.13	(60.37)	13.26	129.79	
3 Capital Employed							
(a) Trading Activity	11.72	9.83	(8.50)	11.72	(8.50)	0.73	
(b) Real Estate	294.38	277.87	264.31	294.38	264.31	293.08	
(c) Other Unallocated Income	24,934.24	26,700.21	24,490.00	24,934.24	24,490.00	24,230.44	
Total Capital Employed	25,240.34	26,987.91	24,745.81	25,240.34	24,745.81	24,524.25	

NOTES :

- The financial results of the Company for the Quarter and Nine Months ended December 31, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 2, 2024. The statutory auditors have reviewed unaudited financial results.
- 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.
- 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: 2nd February, 2024

