

KEMP & COMPANY LTD

CIN: L24239MH1982PLC000047

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Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2021

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
1	Income						
	(a) Revenue from Operations	68.53	51.89	48.08	120.42	87.02	232.88
	(b) Other Income	11.73	2.53	0.84	14.26	1.02	6.95
	Total Income from operations	80.26	54.42	48.92	134.68	88.04	239.83
2	Expenses:						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	17.48	7.56	3.84	25.04	2.76	31.14
	c) Changes in Inventory of Stock-in-trade	(3.67)	(0.57)	0.39	(4.24)	3.28	15.18
	d) Employee Benefits Expenses	21.61	25.20	21.86	46.81	38.53	84.91
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	6.47	6.41	6.42	12.88	12.83	25.65
	g) Other expenses	41.80	35.83	35.21	77.64	61.64	150.98
	Total Expenses	83.69	74.43	67.72	158.13	119.04	307.86
3	Profit / (Loss) before tax and before exceptional items (1-2)	(3.43)	(20.01)	(18.80)	(23.45)	(31.00)	(68.03)
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(3.43)	(20.01)	(18.80)	(23.45)	(31.00)	(68.03)
6	Tax Expense						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	(2.37)	(2.27)	(1.81)	(4.64)	(4.31)	(6.02)
	Total Tax Expenses	(2.37)	(2.27)	(1.81)	(4.64)	(4.31)	(6.02)
7	Profit / (Loss) for the period (5-6)	(1.06)	(17.74)	(16.99)	(18.81)	(26.69)	(62.01)
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	3,598.71	1,762.55	993.00	5,361.26	1,560.55	4,301.43
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(415.02)	(205.37)	3.69	(620.39)	3.71	(140.99)
	Total Other Comprehensive Income, net of income tax	3,183.69	1,557.18	996.69	4,740.87	1,564.26	4,160.44
9	Total Comprehensive Income for the period (7+ 8)	3,182.63	1,539.44	979.70	4,722.06	1,537.57	4,098.43
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	-	-	-	-	-	14,158.49
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)						
	Basic/ Diluted EPS	(0.10)	(1.64)	(1.57)	(1.74)	(2.47)	(5.74)



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STATEMENT OF ASSETS AND LIABILITIES AS AT 30th September 2021

PARTICULARS	30.09.2021	31.03.2021
	Unaudited	Audited
A ASSETS		
Non - Current Assets		
(a) Property, Plant and Equipment	31.77	38.26
(b) Investment Property	217.22	222.26
(c) Other Intangible Assets	-	-
(c) Financial assets		
(i) Non Current Investments	19,427.27	14,065.29
(ii) Trade Receivable	11.22	11.22
(iii) Other non-current financial assets	10.76	10.76
(d) Other tax assets (Net)	31.77	28.47
(e) Other non-current assets	0.02	0.02
Total - Non - Current Assets	19,730.04	14,376.28
Current Assets		
(a) Inventories	25.08	20.84
(b) Financial assets		
(i) Current Investments	104.57	104.57
(ii) Trade receivables	138.82	131.55
(iii) Cash and cash equivalents	59.50	35.74
(iv) Bank balances other than (iii) above	0.63	0.63
(iv) Other financial assets	-	-
(c) Other tax assets	5.43	15.73
(d) Other current assets	6.97	2.71
Total - Current Assets	341.00	311.77
TOTAL- ASSETS	20,071.03	14,688.05
B EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	108.02	108.02
(b) Other Equity	18,880.55	14,158.49
TOTAL- EQUITY	18,988.57	14,266.51
LIABILITIES		
1 Non Current Liabilities		
(a) Financial Liabilities		
(i) Other Non Current Financial Liabilities	0.19	0.19
(b) Provisions	37.77	36.95
(c) Deferred tax liabilities (Net)	922.00	306.25
Total - Non- Current Liabilities	959.97	343.39
2 Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
(a) Dues of micro and small enterprises		
(b) Dues other than micro and small enterprises	97.51	51.98
(ii) Other Financial Liabilities	0.63	0.63
(b) Other Current Liabilities	0.05	1.74
(c) Provisions	24.31	23.80
Total - Current Liabilities	122.50	78.15
TOTAL- EQUITY AND LIABILITIES	20,071.03	14,688.05



KEMP & COMPANY LIMITED
UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Amounts in lakhs)

Particulars	<u>Half year Ended</u> <u>September, 2021</u>	<u>Half year Ended</u> <u>September, 2020</u>
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxes	(23.45)	(31.00)
<u>Adjustment for:</u>		
Dividend income on from Equity Instruments designated at FVOCI	(10.69)	-
Net loss/(gain) on financial assets measured at FVTPL	(1.71)	(0.67)
Depreciation & amortization expense	12.88	12.83
Reclassification of remeasurement of employee benefits	1.00	(3.00)
	1.48	9.16
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(21.97)	(21.84)
ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		
Trade Receivables	(7.27)	(13.34)
Inventories	(4.24)	3.28
Other non current assets	(0.00)	(0.08)
Other current assets	(4.27)	638.07
Provision (Non Current)	0.82	3.81
Trade Payables	45.53	15.15
Other current liabilities	(1.69)	(1.42)
Provision (Current)	0.52	2.46
	29.40	647.94
Cash Generated from Operations	7.43	626.10
Direct Taxes paid	7.00	4.16
NET CASH FROM OPERATING ACTIVITIES	14.42	630.26
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets and Capital Advances	(1.35)	-
Sale of Fixed Assets	-	-
Sale/(Purchase) of Investment	-	(749.53)
Dividend Received	10.69	-
	9.34	(749.53)
NET CASH FROM INVESTING ACTIVITY	9.34	(749.53)
C) CASH FLOW FROM FINANCING ACTIVITIES	-	-
	-	-
NET CASH FROM FINANCING ACTIVITY	-	-
NET DECREASE IN CASH & CASH EQUIVALENTS(A+B+C)	23.76	(119.27)
OPENING BALANCE OF CASH & CASH EQUIVALENTS	35.74	138.27
CLOSING BALANCE OF CASH & CASH EQUIVALENTS	59.50	19.00
	23.76	(119.27)
Notes		
<u>Closing Balance of Cash & Cash Equivalents</u>		
1 Cash and Cash Equivalents Includes:		
- CASH IN HAND	0.47	0.55
<u>BALANCE WITH SCHEDULED BANKS</u>		
- IN CURRENT ACCOUNT	59.03	18.45
	59.50	19.00



Segment wise revenue, results and capital employed							
Particulars	Quarter Ended			Half Year Ended		Year Ended	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021	
1 Segment Revenue (Revenue from Operations)							
(a) Trading Activity	22.38	9.40	7.65	31.78	10.42	55.15	
(b) Real Estate	46.15	42.49	40.43	88.64	76.60	177.73	
Net sales/Income from Operations	68.53	51.89	48.08	120.42	87.02	232.88	
2 Segment Profit Before Tax & Finance Cost							
(a) Trading Activity	3.82	(0.93)	(0.17)	2.89	(1.40)	(1.73)	
(b) Real Estate	10.41	10.02	11.80	20.43	24.96	44.78	
Total	14.23	9.09	11.63	23.32	23.56	43.05	
Less : Finance Cost	-	-	-	-	-	-	
Add: Other Un-allocable Income net off Unallocable Expenditure	(17.66)	(29.10)	(30.43)	(46.77)	(54.56)	(111.08)	
Total Profit (+)/Loss (-) before Tax	(3.43)	(20.01)	(18.80)	(23.45)	(31.00)	(68.03)	
3 Capital Employed							
(a) Trading Activity	13.12	16.12	31.88	13.12	31.88	17.60	
(b) Real Estate	308.42	331.08	317.17	308.42	317.17	341.03	
(c) Other Unallocated Income	18,667.03	15,458.75	11,362.01	18,667.03	11,362.01	13,907.88	
Total Capital Employed	18,988.57	15,805.95	11,711.07	18,988.57	11,711.06	14,266.51	

NOTES:

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th November, 2021.
- 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 company has assessed the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of Receivables, investments and other assets / liabilities. Based on the current indicators of future economic conditions, the company expects to recover the carrying amount of all its assets. The impact of the COVID-19 pandemic may be different from that estimated as at the date of approval of these financial results and the company will continue to closely monitor any material changes to future economic conditions.
- Figures of corresponding previous year/period(s) have been regrouped /reclassified wherever necessary.



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

Mahendra Kumar Arora
Director

D.I.No - 00031777

Place: Mumbai

Date: 12th November, 2021