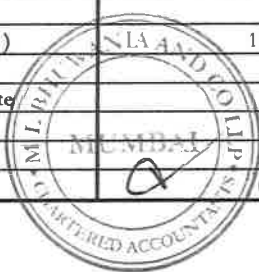


KEMP & COMPANY LTD

Regd. Off: DGP House, 5th Floor, 88-C, Old Prabhadevi Road, Mumbai-400 025
 website - www.kempnco.com CIN: L24239MH1982PLC000047 Tel No. 022-66539000 Fax No. 022-66539089
 Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2021

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	31-03-2021
1	Income						
	(a) Revenue from Operations	83.86	68.53	64.75	204.28	151.77	232.88
	(b) Other Income	2.28	11.73	2.61	16.54	3.63	6.95
	Total Income from operations	86.14	80.26	67.36	220.82	155.40	239.83
2	Expenses:						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	23.59	17.48	17.26	48.63	20.02	31.14
	c) Changes in Inventory of Stock-in-trade	(3.27)	(3.67)	5.65	(7.51)	8.93	15.18
	d) Employee Benefits Expenses	20.52	21.61	23.22	67.33	61.75	84.91
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	6.44	6.47	6.41	19.32	19.24	25.65
	g) Other expenses	41.91	41.80	37.27	119.55	98.91	150.98
	Total Expenses	89.19	83.69	89.81	247.32	208.85	307.86
3	Profit / (Loss) before tax and before exceptional items (1-2)	(3.05)	(3.43)	(22.45)	(26.50)	(53.45)	(68.03)
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(3.05)	(3.43)	(22.45)	(26.50)	(53.45)	(68.03)
6	Tax Expense						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	0.16	(2.37)	(4.80)	(4.48)	(9.11)	(6.02)
	Total Tax Expenses	0.16	(2.37)	(4.80)	(4.48)	(9.11)	(6.02)
7	Profit / (Loss) for the period (5-6)	(3.21)	(1.06)	(17.65)	(22.02)	(44.34)	(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	1,088.31	3,598.71	2,587.41	6,449.57	4,147.96	4,301.43
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(110.81)	(415.02)	(81.69)	(731.20)	(77.98)	(140.99)
	Total Other Comprehensive Income, net of income tax	977.50	3,183.69	2,505.72	5,718.37	4,069.98	4,160.44
9	Total Comprehensive Income for the period (7+ 8)	974.29	3,182.63	2,488.07	5,696.35	4,025.64	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	(0.30)	(0.10)	(1.63)	(2.04)	(4.10)	(5.74)



Segment wise revenue, results and capital employed							
Particulars	Quarter Ended			Nine Months Ended		Year Ended	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	31-03-2021	
1 Segment Revenue (Revenue from Operations)							
(a) Trading Activity	29.48	22.38	22.87	61.26	33.28	55.15	
(b) Real Estate	54.38	46.15	41.88	143.02	118.49	177.73	
Net sales/Income from Operations	83.86	68.53	64.75	204.28	151.77	232.88	
2 Segment Profit Before Tax & Finance Cost							
(a) Trading Activity	2.37	3.82	(2.70)	5.26	(4.10)	(1.73)	
(b) Real Estate	19.43	10.41	8.85	39.86	33.82	44.78	
Total	21.80	14.23	6.15	45.12	29.72	43.05	
Less : Finance Cost	-	-	-	-	-	-	
Add: Other Un-allocable Income net off Unallocable Expenditure	(24.85)	(17.66)	(28.60)	(71.62)	(83.17)	(111.08)	
Total Profit (+)/Loss (-) before Tax	(3.05)	(3.43)	(22.45)	(26.50)	(53.45)	(68.03)	
3 Capital Employed							
(a) Trading Activity	(6.73)	13.12	9.33	(6.73)	9.33	17.60	
(b) Real Estate	322.29	308.42	297.85	322.29	297.85	341.03	
(c) Other Unallocated Income	19,647.31	18,667.03	13,886.94	19,647.31	13,886.94	13,907.88	
Total Capital Employed	19,962.87	18,988.57	14,194.13	19,962.87	14,194.12	14,266.51	

NOTES :

- The above results for the quarter and Nine Months ended 31st December, 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on 11th February, 2022. The above result for the quarter and Nine Months ended 31st December, 2021 have been reviewed by the statutory Auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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: 11th February, 2022