



**KEMP & COMPANY LTD.**

DGP House, 88-C, Old Prabhadevi Road, Mumbai - 400 025, India. • E-mail : [kemp-investor-help@vipbags.com](mailto:kemp-investor-help@vipbags.com)  
Phone : +91 22 6653 9000 • Fax : +91 22 6653 9089 • CIN : L24239MH1982PLC000047 • Web : [www.kempnco.com](http://www.kempnco.com)

---

5<sup>th</sup> February, 2025

Corporate Relations Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001

**BSE Code No. 506530**

Dear Sir/Madam,

**Sub: Integrated Filing (Financial) for the quarter and nine months ended  
December 31, 2024**

Please find attached herewith the Integrated Filing (Financial) of Kemp and Company Limited ('Company') for the quarter and nine months ended December 31, 2024. The same is also being made available on the website of the Company at <https://www.kempnco.com/>

This disclosure is being made in compliance with the SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024, read with Circular No. 20250102-4 issued by BSE Limited dated January 2, 2025.

Please take the above on your record and disseminate the same for the information of investors.

Thanking you,  
Yours faithfully,

**For Kemp & Company Limited**

Karan Gudhka  
Company Secretary  
Encl.: as above

KEMP & COMPANY LTD

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

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

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2024

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
1	<b>Income</b>						
	(a) Revenue from Operations	74.99	68.54	73.20	215.01	221.15	295.24
	(b) Other Income	4.10	17.33	4.82	26.57	33.51	112.44
	<b>Total Income</b>	<b>79.10</b>	<b>85.88</b>	<b>78.02</b>	<b>241.58</b>	<b>254.66</b>	<b>407.68</b>
2	<b>Expenses:</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	12.64	14.26	18.73	45.31	51.60	67.13
	c) Changes in Inventory of Stock-in-trade	2.93	(1.28)	0.15	2.10	(1.37)	(3.29)
	d) Employee Benefits Expenses	35.65	35.83	33.72	106.57	89.29	130.24
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	2.20	2.21	2.01	6.61	10.39	9.47
	g) Other expenses	54.25	55.58	52.46	177.08	165.12	231.05
	<b>Total Expenses</b>	<b>107.67</b>	<b>106.59</b>	<b>107.07</b>	<b>337.66</b>	<b>315.03</b>	<b>434.59</b>
3	<b>Profit / (Loss) before tax and before exceptional items (1-2)</b>	<b>(28.58)</b>	<b>(20.71)</b>	<b>(29.05)</b>	<b>(96.08)</b>	<b>(60.37)</b>	<b>(26.91)</b>
4	<b>Exceptional Items</b>	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>(28.58)</b>	<b>(20.71)</b>	<b>(29.05)</b>	<b>(96.08)</b>	<b>(60.37)</b>	<b>(26.91)</b>
6	<b>Tax Expense</b>						
	- Current tax	-	-	(1.21)	-	(1.21)	(1.21)
	- Deferred tax	(7.05)	(4.73)	(11.74)	(23.23)	(11.83)	(0.45)
	<b>Total Tax Expenses</b>	<b>(7.05)</b>	<b>(4.73)</b>	<b>(12.95)</b>	<b>(23.23)</b>	<b>(13.04)</b>	<b>(1.66)</b>
7	<b>Profit / (Loss) for the period (5-6)</b>	<b>(21.53)</b>	<b>(15.98)</b>	<b>(16.10)</b>	<b>(72.85)</b>	<b>(47.33)</b>	<b>(25.25)</b>
8	<b>Other Comprehensive Income</b>						
	A. (i) Items that will not be reclassified to Profit or Loss	(1,867.97)	1,919.57	(1,944.91)	(1,227.83)	1,016.44	(3,919.08)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	267.06	(58.35)	213.43	355.00	(123.41)	729.39
	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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income, net of income tax</b>	<b>(1,600.91)</b>	<b>1,861.22</b>	<b>(1,731.48)</b>	<b>(872.84)</b>	<b>893.03</b>	<b>(3,189.69)</b>
9	<b>Total Comprehensive Income for the period (7+ 8)</b>	<b>(1,622.43)</b>	<b>1,845.24</b>	<b>(1,747.58)</b>	<b>(945.69)</b>	<b>845.70</b>	<b>(3,214.94)</b>
10	<b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>	108.02	108.02	108.02	108.02	108.02	108.02
11	<b>Reserve excluding revaluation reserve as at balance sheet date</b>	-	-	-	-	-	21,071.66
12	<b>Earning per share (EPS) (of Rs 10/- each ) (not annualised)</b>						
	Basic/ Diluted EPS	(1.99)	(1.48)	(1.49)	(6.74)	(4.38)	(2.34)



*Signature*

(Rs.in lakhs)

Segment wise revenue, results and capital employed							
	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
<b>1</b>	<b>Segment Revenue (Revenue from Operations )</b>						
	(a) Trading Activity	21.89	18.67	26.12	63.24	69.52	89.57
	(b) Real Estate	53.11	49.88	47.08	151.78	151.63	205.67
	<b>Net sales/Income from Operations</b>	<b>74.99</b>	<b>68.54</b>	<b>73.20</b>	<b>215.01</b>	<b>221.15</b>	<b>295.24</b>
<b>2</b>	<b>Segment Profit Before Tax &amp; Finance Cost</b>						
	(a) Trading Activity	0.91	(0.23)	(2.63)	0.68	(0.75)	8.12
	(b) Real Estate	7.88	4.14	1.88	17.22	31.03	41.69
	<b>Total</b>	<b>8.79</b>	<b>3.92</b>	<b>(0.75)</b>	<b>17.90</b>	<b>30.28</b>	<b>49.81</b>
	Less : Finance Cost	-	-	-	-	-	-
	Add: Other Un-allocable Income net off Un-allocable Expenditure	(37.37)	(24.63)	(28.30)	(113.99)	(90.64)	(76.71)
	<b>Total Profit (+)/Loss (-) before Tax</b>	<b>(28.58)</b>	<b>(20.71)</b>	<b>(29.05)</b>	<b>(96.08)</b>	<b>(60.37)</b>	<b>(26.91)</b>
<b>3</b>	<b>Capital Employed</b>						
	(a) Trading Activity	2.93	4.33	11.72	2.93	11.72	11.67
	(b) Real Estate	297.06	324.80	294.38	297.06	294.38	336.64
	(c) Other Unallocated Income	19,934.01	21,527.29	24,934.24	19,934.01	24,934.24	20,831.38
	<b>Total Capital Employed</b>	<b>20,233.99</b>	<b>21,856.42</b>	<b>25,240.34</b>	<b>20,233.99</b>	<b>25,240.34</b>	<b>21,179.68</b>

**NOTES :**

- 1) The financial results of the Company for the Quarter and Nine Months ended Decemeber 31, 2024 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on February 4, 2025. The statutory auditors have reviewed unaudited financial results.
- 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) 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: 5th February, 2025

# M L BHUWANIA AND CO LLP

## CHARTERED ACCOUNTANTS

F-11, 3rd floor, Manek Mahal, 90, Veer Nariman Road, Churchgate, Mumbai - 400 020, INDIA.

T : +91 22 3507 4949 E : info@mlbca.in W : www.mlbca.in

### INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND NINE MONTHS ENDED UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

Review Report to  
The Board of Directors of  
**KEMP & COMPANY LTD,**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **KEMP & COMPANY LTD** ("Company") for the quarter and nine months ended December 31, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Management and is approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



**M L BHUWANIA AND CO LLP**  
**CHARTERED ACCOUNTANTS**

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and behalf of  
M L BHUWANIA AND CO LLP  
Chartered Accountants  
FRN: 101484W / W100197

Ashishkumar Bairagra  
Partner

Membership No. 109931

UDIN: 25109931BMIAUS6779

Place: Mumbai  
Date: 5<sup>th</sup> February, 2025



F-11, 3rd Floor, Manek Mahal,  
90, Veer Nariman Road, Churchgate,  
Mumbai - 400 020, India.



**KEMP & COMPANY LTD.**

DGP House, 88-C, Old Prabhadevi Road, Mumbai - 400 025, India. • E-mail : [kemp-investor-help@vipbags.com](mailto:kemp-investor-help@vipbags.com)  
Phone : +91 22 6653 9000 • Fax : +91 22 6653 9089 • CIN : L24239MH1982PLC000047 • Web : [www.kempnco.com](http://www.kempnco.com)

---

- B. Statement on Deviations or Variations for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutional Placement etc.- Not Applicable.
- C. Format for disclosing Outstanding Default on Loans and Debt Securities. – There is no default on loans and debt securities during the Quarter ended December 31, 2024.
- D. Format for Disclosure of Related Party Transactions (applicable only for half yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> quarter) – Not Applicable.
- E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) submitted along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4<sup>th</sup> quarter) – Not Applicable.