

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 Half Year Ended 30th September, 2024

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
1	Income						
	(a) Revenue from Operations	68.54	71.48	71.93	140.02	147.95	295.24
	(b) Other Income	17.33	5.13	22.42	22.46	28.69	112.44
	Total Income	85.88	76.60	94.35	162.48	176.64	407.68
2	Expenses:						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	14.26	18.40	9.41	32.66	32.87	67.13
	c) Changes in Inventory of Stock-in-trade	(1.28)	0.45	3.17	(0.84)	(1.52)	(3.29)
	d) Employee Benefits Expenses	35.83	35.09	31.39	70.92	55.57	130.24
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	2.21	2.20	2.49	4.40	8.38	9.47
	g) Other expenses	55.58	67.25	58.65	122.83	112.66	231.05
	Total Expenses	106.59	123.40	105.11	229.99	207.96	434.59
3	Profit / (Loss) before tax and before exceptional items (1-2)	(20.71)	(46.79)	(10.76)	(67.51)	(31.32)	(26.91)
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(20.71)	(46.79)	(10.76)	(67.51)	(31.32)	(26.91)
6	Tax Expense						
	- Current tax	-	-	-	-	-	(1.21)
	- Deferred tax	(4.73)	(11.45)	0.16	(16.18)	(0.09)	(0.45)
	Total Tax Expenses	(4.73)	(11.45)	0.16	(16.18)	(0.09)	(1.66)
7	Profit / (Loss) for the period (5-6)	(15.98)	(35.34)	(10.92)	(51.33)	(31.23)	(25.25)
8	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to Profit or Loss	1,919.57	(1,279.44)	1,489.39	640.13	2,961.35	(3,919.08)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(58.35)	146.29	(168.45)	87.94	(336.84)	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	-	-	-	-	-	-
	Total Other Comprehensive Income, net of income tax	1,861.22	(1,133.15)	1,320.94	728.07	2,624.51	(3,189.69)
9	Total Comprehensive Income for the period (7+ 8)	1,845.24	(1,168.49)	1,310.02	676.75	2,593.28	(3,214.94)
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	-	-	-	-	-	21,071.66
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)						
	Basic/ Diluted EPS	(1.48)	(3.27)	(1.01)	(4.75)	(2.89)	(2.34)



sdp

(Rs.in lakhs)

Segment wise revenue, results and capital employed							
Particulars	Quarter Ended			Half Year Ended		Year Ended	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024	
1 Segment Revenue (Revenue from Operations)							
(a) Trading Activity	18.67	22.68	17.94	41.35	43.40	89.57	
(b) Real Estate	49.88	48.79	53.99	98.67	104.55	205.67	
Net sales/Income from Operations	68.54	71.48	71.93	140.02	147.95	295.24	
2 Segment Profit Before Tax & Finance Cost							
(a) Trading Activity	(0.23)	(0.00)	(0.45)	(0.23)	1.87	8.12	
(b) Real Estate	4.14	5.20	15.94	9.34	29.14	41.69	
Total	3.92	5.19	15.49	9.11	31.01	49.81	
Less : Finance Cost	-	-	-	-	-	-	
Add: Other Un-allocable Income net off Un-allocable Expenditure	(24.63)	(51.99)	(26.26)	(76.62)	(62.34)	(76.71)	
Total Profit (+)/Loss (-) before Tax	(20.71)	(46.79)	(10.76)	(67.51)	(31.32)	(26.91)	
3 Capital Employed							
(a) Trading Activity	4.33	18.61	9.83	4.33	9.83	11.67	
(b) Real Estate	324.80	305.89	277.87	324.80	277.87	336.64	
(c) Other Unallocated Income	21,527.29	19,686.69	26,700.21	21,527.29	26,700.21	20,831.38	
Total Capital Employed	21,856.42	20,011.19	26,987.91	21,856.42	26,987.91	21,179.68	

NOTES :

- 1) The financial results of the Company for the quarter and Half Year ended September 30, 2024 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on November 6, 2024. 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
Managing Director
D.I.No - 01365328

Place: Mumbai

Date: 6th November, 2024

(Rs.in lakhs)

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024			
	PARTICULARS	30-09-2024	31-03-2024
		Unaudited	Audited
A	ASSETS		
	Non - Current Assets		
(a)	Property, Plant and Equipment	12.94	11.63
(b)	Investment Property	189.73	193.28
(c)	Other Intangible Assets	-	-
(c)	Financial assets		
	(i) Non Current Investments	22,792.76	22,153.74
	(ii) Trade Receivable	11.22	11.22
	(iii) Other non -current financial assets	10.91	10.91
(d)	Other tax assets (Net)	58.35	51.61
	Total - Non - Current Assets	23,075.91	22,432.40
	Current Assets		
(a)	Inventories	31.63	30.79
(b)	Financial assets		
	(i) Current Investments	38.31	163.70
	(ii) Trade receivables	112.62	122.91
	(iii) Cash and cash equivalents	19.01	15.80
	(iv) Bank balances other than (iii) above	2.32	2.32
(c)	Other tax assets	7.32	7.32
(d)	Other current assets	106.00	3.36
	Total - Current Assets	317.20	346.21
	TOTAL- ASSETS	23,393.11	22,778.60
B	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity Share Capital	108.02	108.02
(b)	Other Equity	21,748.40	21,071.66
	TOTAL- EQUITY	21,856.42	21,179.68
	LIABILITIES		
1	Non Current Liabilities		
(a)	Financial Liabilities		
	(i) Other Non Current Financial Liabilities	0.05	0.05
(b)	Provisions	0.46	0.41
(c)	Deferred tax liabilities (Net)	1,418.67	1,522.79
	Total - Non- Current Liabilities	1,419.18	1,523.25
2	Current Liabilities		
(a)	Financial Liabilities		
	(i) Trade Payables		
	(a) Dues of micro and small enterprises	-	-
	(b) Dues other than micro and smallenterprises	70.54	33.36
	(ii) Other Financial Liabilities	2.32	2.32
(b)	Other Current Liabilities	6.77	6.55
(c)	Provisions	37.87	33.43
	Total - Current Liabilities	117.50	75.67
	TOTAL- EQUITY AND LIABILITIES	23,393.11	22,778.60



KEMP & COMPANY LIMITED

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Amounts in Lakhs)

Particulars	Half Year Ended	Half Year Ended
	30-09-2024	30-09-2023
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxes	(67.51)	(31.32)
<u>Adjustment for:</u>		
Dividend income on from Equity Instruments designated at FVOCI	(10.69)	(13.72)
Net loss/(gain) on financial assets measured at FVTPL	6.56	1.27
Depreciation & amortization expense	4.40	8.38
(Profit)/ Loss on sales of Property Plant and Equipment	-	(1.41)
Realised Gain on sale of investment in Mutual Fund	(11.17)	(13.56)
	(10.90)	(19.05)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(78.40)	(50.37)
ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		
Trade Receivables	10.30	(12.07)
Inventories	(0.84)	(1.52)
Other non current assets	-	0.01
Other current assets	(102.64)	(3.93)
Provision (Non Current)	0.04	-
Trade Payables	37.18	18.53
Other current liabilities	0.22	16.74
Provision (Current)	5.56	(39.27)
	(50.18)	(21.51)
Cash Generated from Operations	(128.59)	(71.87)
Direct Taxes paid (Net)	(6.74)	(7.24)
NET CASH FROM OPERATING ACTIVITIES	(135.33)	(79.11)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment	(2.16)	(0.35)
Sale of Property Plant and Equipment	-	1.86
Purchase of Investments	(55.00)	(11.40)
Sale of Investments	185.00	184.72
Dividend Received	10.69	13.72
	138.53	188.55
NET CASH FROM INVESTING ACTIVITY	138.53	188.55
C) CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-	(129.62)
	-	(129.62)
NET CASH FROM FINANCING ACTIVITY	-	(129.62)
NET DECREASE IN CASH & CASH EQUIVALENTS(A+B+C)	3.21	(20.18)
OPENING BALANCE OF CASH & CASH EQUIVALENTS	15.80	51.13
CLOSING BALANCE OF CASH & CASH EQUIVALENTS	19.01	30.95
	3.21	(20.18)
Notes		
<u>Closing Balance of Cash & Cash Equivalents</u>		
1 Cash and Cash Equivalents Includes:		
- CASH IN HAND	1.38	0.61
<u>BALANCE WITH SCHEDULED BANKS</u>		
- IN CURRENT ACCOUNT	17.63	30.34
	19.01	30.95

