KEMP & COMPANY LTD

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Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2025

(Rs.in lakhs)

Sr No	Particulars		Quarter Ended			Year Ended	
No			(Audited) (Unaudited)		(Audited)	(Audited)	
_		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024	
1	Income						
	(a) Revenue from Operations	76.03	74.99	74.09	291.04	295.24	
	(b) Other Income	0.02	4.10	78.93	26.58	112.44	
	Total Income	76.05	79.10	153.02	317.62	407.68	
2	Expenses:						
	a) Cost of Materials consumed	-		-		- (7.12	
	b) Purchase of Stock-in-trade	13.85	12.64	15.53	59.16	67.13	
	c) Changes in Inventory of Stock-in-trade	7.90	2.93	(1.92)	9.99	(3.29	
	d) Employee Benefits Expenses	24.44	35.65	40.95	131.01	130.24	
	e) Finance Costs	-	=		-	-	
	f) Depreciation and Amortisation expense	2.07	2.20	(0.92)	8.68	9.47	
	g) Other expenses	55.90	54.25	65.93	232.99	231.05	
	Total Expenses	104.16	107.67	119.56	441.82	434.59	
3	Profit/(Loss) before tax and before exceptional items (1-2)	(28.12)	(28.58)	33.46	(124.20)	(26.91	
4	Exceptional Items	-	-	-	-	-	
5	Profit / (Loss) before tax (3-4)	(28.12)	(28.58)	33.46	(124.20)	(26.91	
6	Tax Expense						
	- Current tax	(0.02)	-		(0.02)	(1.21	
	- Deferred tax	9.05	(7.05)	11.38	(14.18)	(0.45	
	Total Tax Expenses	9.03	(7.05)	11.38	(14.20)	(1.66	
7	Profit / (Loss) for the period (5-6)	(37.14)	(21.53)	22.08	(110.00)	(25.25	
8	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to Profit or Loss	(10,899.58)	(1,867.97)	(2,902.64)	(9,671.74)	(3,919.08	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1,910.96	267.06	605.98	1,555.96	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	(8,988.61	(1,600.91)	(2,296.66)	(8,115.78)	(3,189.69	
9	Total Comprehensive Income for the period (7+ 8)	(9,025.75	(1,622.43)	(2,274.58)	(8,225.78)	(3,214.94	
10	Paid-up equity share capital (face value of Rs 10/- per share)	108.02	108.02	108.02	108.02	108.0	
11	Reserve excluding revaluation reserve as at balance sheet date	-	-	·	12,845.88	21,071.6	
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)						
	Basic/ Diluted EPS	(3.44	(1.99)	2.04	(10.18)	(2.34	



KEMP & COMPANY LTD

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(i) Non Current Investments (ii) Trade Receivable (iii) Other non -current financial assets Deferred Tax Assets (Net) (b) Other non-current assets Total - Non - Current Assets Total - Non - Current Assets 12,79 Current Assets (ii) Carsh and cash equivalents (iii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above Other tax assets Other current assets Total - Current Assets 12 Total - Current Assets 13,0 B EQUITY (a) Equity And LIABILITIES EQUITY (a) Equity Share Capital (b) Other Equity TOTAL - EQUITY LIABILITIES Non Current Liabilities (i) Other Non Current Financial Liabilities (i) Other Non Current Liabilities (i) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities (i) Other Financial Liabilities (ii) Other Financial Liabilities (ii) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities (i) Other Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Trade Payables (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Trade Payables (iii) Other Financial Liabilities		
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(iii) Other non -current financial assets Deferred Tax Assets (Net) Other tax assets (Net) Other non-current assets Total - Non - Current Assets Inventories Inv	11.22	11.2
d) Deferred Tax Assets (Net) Other tax assets (Net) Other non-current assets Total - Non - Current Assets Li,79 Current Assets Inventories Financial assets (i) Current Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above Other tax assets Other current assets Total - Current Assets EQUITY AND LIABILITIES EQUITY Fequity Share Capital Other Equity TOTAL- EQUITY LIABILITIES Non Current Liabilities (i) Other Non Current Financial Liabilities Provisions Deferred tax liabilities (i) Trade Payables (a) Dues of micro and smallenterprises (ii) Other Financial Liabilities (i) Other Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iv) Bank balances other than micro and smallenterprises (iii) Other Financial Liabilities (iv) Bank balances (iii) Current Liabilities (iv) Bank balances (iii) Current Liabilities (iv) Bank balances (iii) Bank balances (iv) Bank balances (iv) Bank balances (iv) Bank bal	10.85	10.9
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Total - Non - Current Assets Total - Non - Current Assets 12,79	44.58	51.6
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Inventories Financial assets (i) Current Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above Other tax assets Other current assets 1 Total - Current Assets 2 TOTAL - ASSETS 13,0 B EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital Other Equity 12,8 TOTAL - EQUITY LIABILITIES 1 Non Current Liabilities (i) Other Non Current Financial Liabilities (i) Other Non Current Liabilities (i) Other Non Current Liabilities (ii) Trade Payables (a) Financial Liabilities (ii) Trade Payables (iii) Other Financial Liabilities (iv) Trade Payables (iv) Dues other than micro and smallenterprises (iv) Other Financial Liabilities (iv) Other Current Liabilities (iv) Other Financial Liabilities (iv) Other Current Liabilities (iv) Other Current Liabilities (iv) Other Current Liabilities (iv) Other Current Liabilities	1	
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(iii) Cash and cash equivalents (iv) Bank balances other than (iii) above Other tax assets Other current assets 1 Total - Current Assets EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital Other Equity TOTAL- EQUITY LIABILITIES Non Current Liabilities Financial Liabilities (i) Other Non Current Financial Liabilities (i) Other Non Current Liabilities (iii) Total - Non- Current Liabilities (iii) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities Other Current Liabilities Provisions Other Current Liabilities Other Current Liabilities Provisions Other Current Liabilities Provisions Other Current Liabilities Provisions	85.55	122.9
(iv) Bank balances other than (iii) above Other tax assets Other current assets 1 Total - Current Assets 2 TOTAL- ASSETS 13,0 B EQUITY AND LIABILITIES EQUITY Equity Share Capital Other Equity TOTAL- EQUITY 12,9 LIABILITIES Non Current Liabilities Financial Liabilities (i) Other Non Current Financial Liabilities Provisions Deferred tax liabilities (ii) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities Other Current Liabilities Provisions (i) Other Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities Other Current Liabilities Provisions	22.31	15.8
Cother tax assets Other current assets Other current assets Total - Current Assets EQUITY Equity AND LIABILITIES EQUITY Equity Share Capital Other Equity TOTAL - EQUITY LIABILITIES Non Current Liabilities Financial Liabilities (i) Other Non Current Financial Liabilities Provisions Deferred tax liabilities (ii) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities Other Current Liabilities Provisions Other Current Liabilities Provisions		2.3
Total - Current Assets Total - Current Assets EQUITY (a) Equity Share Capital (b) Other Equity TOTAL- EQUITY LIABILITIES Non Current Liabilities Financial Liabilities (i) Other Non Current Financial Liabilities Provisions Deferred tax liabilities (ii) Total - Non- Current Liabilities Total - Non- Current Liabilities (ii) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (iii) Other Financial Liabilities Other Current Liabilities (c) Provisions	0.97	
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TOTAL- ASSETS EQUITY (a) Equity Share Capital Other Equity TOTAL- EQUITY LIABILITIES Non Current Liabilities (i) Other Non Current Financial Liabilities (i) Other Non Current Financial Liabilities Provisions Deferred tax liabilities (c) Total - Non- Current Liabilities Financial Liabilities (i) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities Other Current Liabilities Provisions Other Current Liabilities (c) Provisions	100.35	3.3
EQUITY (a) Equity Share Capital Other Equity TOTAL- EQUITY LIABILITIES Non Current Liabilities Financial Liabilities (i) Other Non Current Financial Liabilities (b) Provisions Deferred tax liabilities (Net) Total - Non- Current Liabilities (a) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities (b) Other Financial Liabilities Other Current Liabilities Provisions	237.60	346.2
EQUITY (a) Equity Share Capital Other Equity TOTAL- EQUITY LIABILITIES Non Current Liabilities Financial Liabilities (i) Other Non Current Financial Liabilities (b) Provisions Deferred tax liabilities (c) Total - Non- Current Liabilities Total - Non- Current Liabilities (i) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iv) Other Current Liabilities		
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(a) Equity Share Capital Other Equity TOTAL- EQUITY LIABILITIES Non Current Liabilities Financial Liabilities (i) Other Non Current Financial Liabilities Provisions (c) Deferred tax liabilities (i) Total - Non- Current Liabilities Current Liabilities (i) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities Other Current Liabilities (b) Other Current Liabilities Provisions	-	
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TOTAL- EQUITY LIABILITIES 1 Non Current Liabilities (i) Other Non Current Financial Liabilities (i) Other Non Current Financial Liabilities (b) Provisions (c) Deferred tax liabilities (Net) Total - Non- Current Liabilities 2 Current Liabilities (i) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions	,845.88	21,071.6
LIABILITIES 1 Non Current Liabilities (a) Financial Liabilities (i) Other Non Current Financial Liabilities (b) Provisions (c) Deferred tax liabilities (Net) Total - Non- Current Liabilities 2 Current Liabilities (a) Financial Liabilities (i) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions	,953.90	21,179.6
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(b) Provisions Deferred tax liabilities (Net) Total - Non- Current Liabilities Current Liabilities (a) Financial Liabilities (i) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities Other Current Liabilities Provisions		
Total - Non- Current Liabilities Current Liabilities Financial Liabilities (i) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities Other Current Liabilities Provisions	0.05	0.0
Total - Non- Current Liabilities Current Liabilities (a) Financial Liabilities (i) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities Other Current Liabilities Provisions	0.59	0.4
2 Current Liabilities (a) Financial Liabilities (i) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions	-	1,522.7
(a) Financial Liabilities (i) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions	0.64	1,523.2
(a) Financial Liabilities (i) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities (b) Other Current Liabilities Provisions		
(i) Trade Payables (a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions		
(a) Dues of micro and small enterprises (b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions		
(b) Dues other than micro and smallenterprises (ii) Other Financial Liabilities (b) Other Current Liabilities Provisions		
(ii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions	-	-
(b) Other Current Liabilities (c) Provisions	38.40	33.3
(c) Provisions	0.97	2.3
	4.86	6.5
Total - Current Liabilities	34.69	33.4
	78.93	75.6
TOTAL- EQUITY AND LIABILITIES 13,0	,033.47	22,778.6



KEMP & COMPANY LIMITED AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025

(Amounts in Lakhs)

P	articulars	Year Ended March, 2025	Year Ended March, 2024
Λ) C	ASH FLOW FROM OPERATING ACTIVITIES	(12120)	(2(01)
N	let Profit before taxes	(124.20)	(26.91)
Ac	djustment for:	(10.60)	(80.79)
D	ividend income on from Equity Instrutements designated at FVOCI	(10.69) 7.01	8.75
	et loss/(gain) on financial assets measured at FVTPL		9.47
D	epreciation & amortization expense	8.68	(1.41)
(P	rofit)/ Loss on sales of Property, Plant and Equipment	(12.26)	(28.60)
	ealised Gain on sale of investment in Mutual Fund	(12.36)	(1.38)
	iterest Income	(0.78)	(0.25)
Su	ındry balance written off/(back) (Net)	(2.76)	(0.25)
		(10.90)	(94.23)
	PPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(135.10)	(121.14)
P	ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		(2), 25
Τ	rade Receivables	37.39	(26.35)
I	nventories	9.99	(3.29)
(Other non current assets	-	0.01
(Other current assets	(95.64)	(3.71)
(Other financial liabilities (Non Current)	-	(0.14
	Provision (Non Current)	0.18	0.27
	Other current financial assets	(0.00)	(0.00)
	rade Payables	5.71	(28.03)
	Other current liabilities	0.44	(1.19)
	Provision (Current)	(0.28)	(38.68
		(42.22)	(101.12
(Cook Congreted from Operations	(177.32)	(222.26
	Cash Generated from Operations	7.82	(19.45
	Direct Taxes paid (Net) NET CASH FROM OPERATING ACTIVITIES	(169.50)	(241.71
,	CASH FLOW FROM INVESTING ACTIVITIES	(2.00)	(4.27)
	Purchase of Property, Plant and Equipment	(2.09)	(1.37)
5	Sale of Property, Plant and Equipment		1.86
I	Purchase of Investments	(90.00)	(86.40)
5	Sale of Investments	258.76	339.72
I	Dividend Received	10.69	80.79
		177.36	334.60
		177.26	334.60
	NET CASH FROM INVESTING ACTIVITY	177.36	334.00
C) (CASH FLOW FROM FINANCING ACTIVITIES		
1	Dividend Paid	(1.35)	(128.21)
		(1.35)	(128.21
	NUT CACH EDOM EINANCING ACTIVITY	(1.35	(128.21
	NET CASH FROM FINANCING ACTIVITY	(1.55)	(120,21
	NET DECREASE IN CASH & CASH EQUIVALENTS(A+B+C)	6.51	(35.33
	OPENING BALANCE OF CASH & CASH EQUIVALENTS	15.80	51.13
	CLOSING BALANCE OF CASH & CASH EQUIVALENTS	22.31	15.80
	CLOSING BALANCE OF CASH & CASH EQUIVALENTS	6.51	
N T			
Notes			
(Closing Balance of Cash & Cash Equivalents		
1	Cash and Cash Equivalents Includes:		
	- CASH IN HAND	0.94	0.7
	BALANCE WITH SCHEDULED BANKS		
	IN CURRENT ACCOUNT	21.38	15.0
-			15.0

² Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

³ Previous year figures have been regrouped and rearranged wherever considered necessary to make them comparable with those of the current year.

Segement wise revenue, results and capital employed							
	Particulars		Quarter Ended			Year Ended	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024	
1	Segment Revenue (Revenue from Operations)			¥			
•	(a) Trading Activity	20.23	21.89	20.05	83.47	89.57	
	(b) Real Estate	55.80	53.11	54.04	207.57	205.67	
_	Net sales/Income from Operations	76.03	74.99	74.09	291.04	295.24	
_							
2	Segment Profit Before Tax & Finance Cost						
	(a) Trading Activity	(6.46)	0.91	8.87	(5.78)	8.12	
	(b) Real Estate	9.36	7.88	10.66	26.58	41.69	
	Total	2.89	8.79	19.53	20.80	49.81	
	Less : Finance Cost	_	_	-	-	-	
	Add: Other Un-allocable Income net off Unallocable Expenditure	(31.00)	(37.37)	13.93	(144.98)	(76.71	
_	Total Profit (+)/Loss (-) before Tax	(28.12)	(28.58)	33.46	(124.20)	(26.91)	
3	Capital Employed					5. St. St.	
	(a) Trading Activity	(4.08)	2.93	11.67	(4.08)	11.67	
	(b) Real Estate	292.57	297.06	336.64	292.57	336.64	
	(c) Other Unallocated Income	12665.42	19,934.01	20,831.38	12,665.42	20,831.38	
_	Total Capital Employed	12,953.90	20,233.99	21,179.68	12,953.90	21,179.68	

NOTES:

- 1) The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th May, 2025.
- 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) The Audited statement of cash flow has been prepared under the indirect method as set out in Ind-AS-7 on the "Statement of Cash Flows.
- 4) The figure of the current quarter and quarter ended 31st March, 2025 are the balancing figures between audited figures of the full financial year ended 31st March, 2025 and 31st March, 2024 respectively and published year to date figures upto third quarter 31st December, 2024 and 31st December, 2023 respectively.
- 5) 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: 12th May, 2025