

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	
		(Audited)	(Unaudited)	(Audited)	(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	-	-	-	-	-
	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	108.02
11	Reserve excluding revaluation reserve as at balance sheet date	-	-	-	12,845.88	21,071.66
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)					
	Basic/ Diluted EPS	(3.44)	(1.99)	2.04	(10.18)	(2.34)



STATEMENT OF ASSETS AND LIABILITIES AS AT 31st March 2025			
	PARTICULARS	31-03-2025	31-03-2024
		Audited	Audited
A	ASSETS		
	Non - Current Assets		
(a)	Property, Plant and Equipment	12.14	11.63
(b)	Investment Property	186.18	193.28
(c)	Financial assets		
(i)	Non Current Investments	12,483.54	22,153.74
(ii)	Trade Receivable	11.22	11.22
(iii)	Other non -current financial assets	10.85	10.91
(d)	Deferred Tax Assets (Net)	47.35	-
(e)	Other tax assets (Net)	44.58	51.61
(f)	Other non-current assets	-	-
	Total - Non - Current Assets	12,795.87	22,432.40
	Current Assets		
(a)	Inventories	20.80	30.79
(b)	Financial assets		
(i)	Current Investments	0.29	163.70
(ii)	Trade receivables	85.55	122.91
(iii)	Cash and cash equivalents	22.31	15.80
(iv)	Bank balances other than (iii) above	0.97	2.32
(c)	Other tax assets	7.32	7.32
(d)	Other current assets	100.35	3.36
	Total - Current Assets	237.60	346.21
	TOTAL- ASSETS	13,033.47	22,778.60
B	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity Share Capital	108.02	108.02
(b)	Other Equity	12,845.88	21,071.66
	TOTAL- EQUITY	12,953.90	21,179.68
	LIABILITIES		
1	Non Current Liabilities		
(a)	Financial Liabilities		
(i)	Other Non Current Financial Liabilities	0.05	0.05
(b)	Provisions	0.59	0.41
(c)	Deferred tax liabilities (Net)	-	1,522.79
	Total - Non- Current Liabilities	0.64	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 small enterprises	38.40	33.36
(ii)	Other Financial Liabilities	0.97	2.32
(b)	Other Current Liabilities	4.86	6.55
(c)	Provisions	34.69	33.43
	Total - Current Liabilities	78.93	75.67
	TOTAL- EQUITY AND LIABILITIES	13,033.47	22,778.60



Prabhadevi

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

(Amounts in Lakhs)

Particulars	Year Ended March, 2025	Year Ended March, 2024
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxes	(124.20)	(26.91)
<u>Adjustment for:</u>		
Dividend income on from Equity Instrutements designated at FVOCI	(10.69)	(80.79)
Net loss/(gain) on financial assets measured at FVTPL	7.01	8.75
Depreciation & amortization expense	8.68	9.47
(Profit)/ Loss on sales of Property, Plant and Equipment	-	(1.41)
Realised Gain on sale of investment in Mutual Fund	(12.36)	(28.60)
Interest Income	(0.78)	(1.38)
Sundry balance written off/(back) (Net)	(2.76)	(0.25)
	(10.90)	(94.23)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(135.10)	(121.14)
ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		
Trade Receivables	37.39	(26.35)
Inventories	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)
Trade Payables	5.71	(28.03)
Other current liabilities	0.44	(1.19)
Provision (Current)	(0.28)	(38.68)
	(42.22)	(101.12)
Cash Generated from Operations	(177.32)	(222.26)
Direct Taxes paid (Net)	7.82	(19.45)
NET CASH FROM OPERATING ACTIVITIES	(169.50)	(241.71)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(2.09)	(1.37)
Sale of Property, Plant and Equipment	-	1.86
Purchase of Investments	(90.00)	(86.40)
Sale of Investments	258.76	339.72
Dividend Received	10.69	80.79
	177.36	334.60
NET CASH FROM INVESTING ACTIVITY	177.36	334.60
C) CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	(1.35)	(128.21)
	(1.35)	(128.21)
NET CASH FROM FINANCING ACTIVITY	(1.35)	(128.21)
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
	6.51	(35.33)
Notes		
<u>Closing Balance of Cash & Cash Equivalents</u>		
1 Cash and Cash Equivalents Includes:		
- CASH IN HAND	0.94	0.71
<u>BALANCE WITH SCHEDULED BANKS</u>		
- IN CURRENT ACCOUNT	21.38	15.09
	22.31	15.80



- Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.
- Previous year figures have been regrouped and rearranged wherever considered necessary to make them comparable with those of the current year.

Segment 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					
	(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 :

- 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.
- 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 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 .
- 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.
- 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: 12th May, 2025