

KEMP & COMPANY LIMITED

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Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2026

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Year Ended	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
1	Income					
	(a) Revenue from Operations	83.36	74.28	76.03	299.75	291.04
	(b) Other Income	126.92	5.65	0.02	137.03	26.58
	Total Income	210.28	79.93	76.05	436.79	317.62
2	Expenses:					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	9.83	15.26	13.85	56.96	59.16
	c) Changes in Inventory of Stock-in-trade	4.64	1.27	7.90	(0.23)	9.99
	d) Employee Benefits Expenses	30.69	35.18	24.44	134.29	131.01
	e) Finance Costs	-	-	-	-	-
	f) Depreciation and Amortisation expense	36.43	2.56	2.07	43.26	8.68
	g) Other expenses	239.15	59.42	55.90	418.02	232.99
	Total Expenses	320.73	113.68	104.16	652.29	441.82
3	Profit/(Loss) before tax and before exceptional items (1-2)	(110.45)	(33.75)	(28.12)	(215.51)	(124.20)
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(110.45)	(33.75)	(28.12)	(215.51)	(124.20)
6	Tax Expense					
	- Current tax	0.01	-	(0.02)	0.01	(0.02)
	- Deferred tax	(8.98)	33.53	9.05	5.91	(14.18)
	Total Tax Expenses	(8.97)	33.53	9.03	5.92	(14.20)
7	Profit / (Loss) for the period (5-6)	(101.48)	(67.29)	(37.14)	(221.42)	(110.00)
8	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to Profit or Loss	656.99	(845.54)	(10,899.58)	4,379.94	(9,671.74)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(104.77)	155.17	1,910.96	(602.81)	1,555.96
	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	552.22	(690.37)	(8,988.61)	3,777.12	(8,115.78)
9	Total Comprehensive Income for the period (7+ 8)	450.74	(757.66)	(9,025.75)	3,555.70	(8,225.78)
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	-	-	-	16,401.58	12,845.88
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)					
	Basic/ Diluted EPS	(9.39)	(6.23)	(3.44)	(20.50)	(10.18)



STATEMENT OF ASSETS AND LIABILITIES AS AT 31st March 2026			
	PARTICULARS	31-03-2026	31-03-2025
		Audited	Audited
A	ASSETS		
	Non - Current Assets		
(a)	Property, Plant and Equipment	10.68	12.14
(b)	Investment Property	4,540.07	186.18
(c)	Financial assets		
	(i) Non Current Investments	3,912.20	12,483.54
	(ii) Trade Receivable	11.22	11.22
	(iii) Other non -current financial assets	11.33	10.85
(d)	Deferred Tax Assets (Net)	-	47.35
(e)	Other tax assets (Net)	48.25	44.58
(f)	Other non-current assets	-	-
	Total - Non - Current Assets	8,533.74	12,795.87
	Current Assets		
(a)	Inventories	21.03	20.80
(b)	Financial assets		
	(i) Current Investments	8,272.83	0.29
	(ii) Trade receivables	68.66	85.55
	(iii) Cash and cash equivalents	28.22	22.31
	(iv) Bank balances other than (iii) above	0.90	0.97
(c)	Other tax assets	7.32	7.32
(d)	Other current assets	127.41	100.35
	Total - Current Assets	8,526.37	237.60
	TOTAL- ASSETS	17,060.12	13,033.47
B	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity Share Capital	108.02	108.02
(b)	Other Equity	16,401.58	12,845.88
	TOTAL- EQUITY	16,509.60	12,953.90
	LIABILITIES		
1	Non Current Liabilities		
(a)	Financial Liabilities		
	(i) Other Non Current Financial Liabilities	0.05	0.05
(b)	Provisions	30.92	0.59
(c)	Deferred tax liabilities (Net)	415.67	-
	Total - Non- Current Liabilities	446.63	0.64
2	Current Liabilities		
(a)	Financial Liabilities		
	(i) Trade Payables		
	(a) Dues of micro and small enterprises	-	-
	(b) Dues other than micro and small enterprises	47.52	38.40
	(ii) Other Financial Liabilities	47.42	0.97
(b)	Other Current Liabilities	7.81	4.86
(c)	Provisions	1.13	34.69
	Total - Current Liabilities	103.89	78.93
	TOTAL- EQUITY AND LIABILITIES	17,060.12	13,033.47



KEMP & COMPANY LIMITED
AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026

Particulars	(Amounts in Lakhs)	
	Year Ended March, 2026	Year Ended March, 2025
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxes	(215.51)	(124.20)
<u>Adjustment for:</u>		
Dividend income on from Equity Instrumements designated at FVOCI	(3.41)	(10.69)
Net loss/(gain) on financial assets measured at FVTPL	(42.56)	7.01
Depreciation & amortization expense	43.26	8.68
Realised Gain on sale of investment in Mutual Fund	(89.33)	(12.36)
Interest Income	(1.05)	(0.78)
Sundry balance written off/(back) (Net)	(0.68)	(2.76)
	(93.77)	(10.90)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(309.27)	(135.10)
ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		
Trade Receivables	16.89	37.39
Inventories	(0.23)	9.99
Other current assets	(27.06)	(95.64)
Other financial liabilities (Current)	46.52	-
Provision (Non Current)	30.32	0.18
Other non current financial assets	(0.48)	-
Trade Payables	9.80	5.71
Other current liabilities	2.95	0.44
Provision (Current)	(31.47)	(0.28)
	47.24	(42.22)
Cash Generated from Operations	(262.04)	(177.32)
Direct Taxes paid (Net)	(148.69)	7.82
NET CASH FROM OPERATING ACTIVITIES	(410.73)	(169.50)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	-	(2.09)
Purchase of Investment Property	(4,395.68)	-
Purchase of Investments	(18,029.75)	(90.00)
Sale of Investments	22,838.28	258.76
Interest Received	0.37	-
Dividend Received	3.41	10.69
NET CASH FROM INVESTING ACTIVITY	416.63	177.36
C) CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-	(1.35)
	-	(1.35)
NET CASH FROM FINANCING ACTIVITY	-	(1.35)
NET DECREASE IN CASH & CASH EQUIVALENTS(A+B+C)	5.90	6.51
OPENING BALANCE OF CASH & CASH EQUIVALENTS	22.31	15.80
CLOSING BALANCE OF CASH & CASH EQUIVALENTS	28.22	22.31
	5.90	6.51
Notes		
<u>Closing Balance of Cash & Cash Equivalents</u>		
1 Cash and Cash Equivalents Includes:		
- CASH IN HAND	1.12	0.94
<u>BALANCE WITH SCHEDULED BANKS</u>		
- IN CURRENT ACCOUNT	27.09	21.38
	28.22	22.31

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.



Segment wise revenue, results and capital employed

	Particulars	Quarter Ended			Year Ended	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
1	Segment Revenue (Revenue from Operations)					
	(a) Trading Activity	18.98	21.83	20.23	78.91	83.47
	(b) Real Estate	64.38	52.45	55.80	220.84	207.57
	Net sales/Income from Operations	83.36	74.28	76.03	299.75	291.04
2	Segment Profit Before Tax & Finance Cost					
	(a) Trading Activity	(0.28)	1.33	(6.46)	3.88	(5.78)
	(b) Real Estate	(21.22)	2.31	9.36	(2.08)	26.58
	Total	(21.50)	3.64	2.89	1.79	20.80
	Less : Finance Cost	-	-	-	-	-
	Add: Other Un-allocable Income net off Unallocable Expenditure	(88.95)	(37.39)	(31.00)	(217.30)	(144.98)
	Total Profit (+)/Loss (-) before Tax	(110.45)	(33.75)	(28.12)	(215.51)	(124.20)
3	Capital Employed					
	(a) Trading Activity	(1.29)	(4.50)	(4.08)	(1.29)	(4.08)
	(b) Real Estate	4597.66	4,645.37	292.57	4,597.66	292.57
	(c) Other Unallocated Income	11913.23	11,418.00	12,665.42	11,913.23	12,665.42
	Total Capital Employed	16,509.60	16,058.87	12,953.90	16,509.60	12,953.90

NOTES :

- The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 25th May, 2026.
- 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, 2026 are the balancing figures between audited figures of the full financial year ended 31st March, 2026 and 31st March, 2025 respectively and published year to date figures upto third quarter 31st December, 2025 and 31st December, 2024 respectively.
- Figures of corresponding previous year/period(s) have been regrouped /reclassified wherever necessary.



On behalf of the Board of Directors
for KEMP & COMPANY LIMITED.

Maneck Davar
Chairman

D.I.No - 01990326

Place: Mumbai
Date: 25th May, 2026