

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	Income						
	(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
	Total Income	79.10	85.88	78.02	241.58	254.66	407.68
2	Expenses:						
	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
	Total Expenses	107.67	106.59	107.07	337.66	315.03	434.59
3	Profit / (Loss) before tax and before exceptional items (1-2)	(28.58)	(20.71)	(29.05)	(96.08)	(60.37)	(26.91)
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(28.58)	(20.71)	(29.05)	(96.08)	(60.37)	(26.91)
6	Tax Expense						
	- Current tax	-	-	(1.21)	-	(1.21)	(1.21)
	- Deferred tax	(7.05)	(4.73)	(11.74)	(23.23)	(11.83)	(0.45)
	Total Tax Expenses	(7.05)	(4.73)	(12.95)	(23.23)	(13.04)	(1.66)
7	Profit / (Loss) for the period (5-6)	(21.53)	(15.98)	(16.10)	(72.85)	(47.33)	(25.25)
8	Other Comprehensive Income						
	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	-	-	-	-	-	-
	Total Other Comprehensive Income, net of income tax	(1,600.91)	1,861.22	(1,731.48)	(872.84)	893.03	(3,189.69)
9	Total Comprehensive Income for the period (7+ 8)	(1,622.43)	1,845.24	(1,747.58)	(945.69)	845.70	(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	(1.99)	(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
1	Segment Revenue (Revenue from Operations)						
	(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
	Net sales/Income from Operations	74.99	68.54	73.20	215.01	221.15	295.24
2	Segment Profit Before Tax & Finance Cost						
	(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
	Total	8.79	3.92	(0.75)	17.90	30.28	49.81
	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)
	Total Profit (+)/Loss (-) before Tax	(28.58)	(20.71)	(29.05)	(96.08)	(60.37)	(26.91)
3	Capital Employed						
	(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
	Total Capital Employed	20,233.99	21,856.42	25,240.34	20,233.99	25,240.34	21,179.68

NOTES :

- The financial results of the Company for the Quarter and Nine Months ended December 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.
- 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.
- 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