

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, 2025

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
1	<b>Income</b>						
	(a) Revenue from Operations	74.28	67.49	74.99	216.40	215.01	291.04
	(b) Other Income	5.65	3.41	4.10	10.11	26.57	26.58
	<b>Total Income</b>	<b>79.93</b>	<b>70.90</b>	<b>79.10</b>	<b>226.51</b>	<b>241.58</b>	<b>317.62</b>
2	<b>Expenses:</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	15.26	9.88	12.64	47.13	45.31	59.16
	c) Changes in Inventory of Stock-in-trade	1.27	1.57	2.93	(4.87)	2.10	9.99
	d) Employee Benefits Expenses	35.18	35.81	35.65	103.60	106.57	131.01
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	2.56	2.10	2.20	6.84	6.61	8.68
	g) Other expenses	59.42	60.29	54.25	178.87	177.08	232.99
	<b>Total Expenses</b>	<b>113.68</b>	<b>109.65</b>	<b>107.67</b>	<b>331.56</b>	<b>337.66</b>	<b>441.82</b>
3	<b>Profit / (Loss) before tax and before exceptional items (1-2)</b>	<b>(33.75)</b>	<b>(38.75)</b>	<b>(28.58)</b>	<b>(105.05)</b>	<b>(96.08)</b>	<b>(124.20)</b>
4	<b>Exceptional Items</b>	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>(33.75)</b>	<b>(38.75)</b>	<b>(28.58)</b>	<b>(105.05)</b>	<b>(96.08)</b>	<b>(124.20)</b>
6	<b>Tax Expense</b>						
	- Current tax	-	-	-	-	-	(0.02)
	- Deferred tax	33.53	(10.80)	(7.05)	14.89	(23.23)	(14.18)
	<b>Total Tax Expenses</b>	<b>33.53</b>	<b>(10.80)</b>	<b>(7.05)</b>	<b>14.89</b>	<b>(23.23)</b>	<b>(14.20)</b>
7	<b>Profit / (Loss) for the period (5-6)</b>	<b>(67.29)</b>	<b>(27.95)</b>	<b>(21.53)</b>	<b>(119.94)</b>	<b>(72.85)</b>	<b>(110.00)</b>
8	<b>Other Comprehensive Income</b>						
	A. (i) Items that will not be reclassified to Profit or Loss	(845.54)	(202.41)	(1,867.97)	3,722.94	(1,227.83)	(9,671.74)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	155.17	28.99	267.06	(498.04)	355.00	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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income, net of income tax</b>	<b>(690.37)</b>	<b>(173.42)</b>	<b>(1,600.91)</b>	<b>3,224.90</b>	<b>(872.84)</b>	<b>(8,115.78)</b>
9	<b>Total Comprehensive Income for the period (7+ 8)</b>	<b>(757.66)</b>	<b>(201.38)</b>	<b>(1,622.43)</b>	<b>3,104.97</b>	<b>(945.69)</b>	<b>(8,225.78)</b>
10	<b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>	108.02	108.02	108.02	108.02	108.02	108.02
11	<b>Reserve excluding revaluation reserve as at balance sheet date</b>	-	-	-	-	-	12,845.88
12	<b>Earning per share (EPS) (of Rs 10/- each ) (not annualised)</b>						
	Basic/ Diluted EPS	(6.23)	(2.59)	(1.99)	(11.10)	(6.74)	(10.18)



*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)
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
1	<b>Segment Revenue (Revenue from Operations )</b>						
	(a) Trading Activity	21.83	15.32	21.89	59.93	63.24	83.47
	(b) Real Estate	52.45	52.17	53.11	156.46	151.78	207.57
	<b>Net sales/Income from Operations</b>	<b>74.28</b>	<b>67.49</b>	<b>74.99</b>	<b>216.40</b>	<b>215.01</b>	<b>291.04</b>
2	<b>Segment Profit Before Tax &amp; Finance Cost</b>						
	(a) Trading Activity	1.33	-1.24	0.91	4.15	0.68	(5.78)
	(b) Real Estate	2.31	9.11	7.88	19.14	17.22	26.58
	<b>Total</b>	<b>3.64</b>	<b>7.86</b>	<b>8.79</b>	<b>23.29</b>	<b>17.90</b>	<b>20.80</b>
	Less : Finance Cost	-	-	-	-	-	-
	Add: Other Un-allocable Income net off Un-allocable Expenditure	-37.39	-46.62	(37.37)	(128.35)	(113.99)	(144.98)
	<b>Total Profit (+)/Loss (-) before Tax</b>	<b>(33.75)</b>	<b>(38.75)</b>	<b>(28.58)</b>	<b>(105.05)</b>	<b>(96.08)</b>	<b>(124.20)</b>
3	<b>Capital Employed</b>						
	(a) Trading Activity	-4.50	-2.61	2.93	(4.50)	2.93	(4.08)
	(b) Real Estate	4,645.37	230.57	297.06	4,645.37	297.06	292.57
	(c) Other Unallocated Income	11,418.00	16,588.56	19,934.01	11,418.00	19,934.01	12,665.42
	<b>Total Capital Employed</b>	<b>16,058.87</b>	<b>16,816.52</b>	<b>20,233.99</b>	<b>16,058.87</b>	<b>20,233.99</b>	<b>12,953.90</b>

**NOTES :**

- 1) The financial results of the Company for the Quarter and Nine Months ended December 31, 2025 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on February 13, 2026. 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) On November 21, 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Company has assessed, estimated provision has been made in the statement of profit and loss, and the impact is immaterial. The Company continues to monitor the finalisation of Rules and clarifications on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 4) 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: February 13, 2026