



KEMP & COMPANY LTD.

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Phone : +91 22 6653 9000 • Fax : +91 22 6653 9089 • CIN : L24239MH1982PLC000047 • Web : www.kempnco.com

7th August, 2023

Corporate Relations Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

BSE Code No. 506530

Dear Sir/Madam,

Sub: Un-audited Financial Results for the quarter ended 30th June, 2023

In continuation to our letter dated 31st July, 2023, we wish to inform you that the Board of Directors at its meeting held today i.e. 7th August, 2023 at 4:45 p.m. and concluded at 5:15 p.m. have approved the Un-audited Financial Results for the quarter ended 30th June, 2023.

Accordingly, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith:

- i) Statement showing the Un-audited Financial Results for the quarter ended 30th June, 2023 alongwith statement showing Segment Wise Revenue, Results and Capital Employed; and
- ii) Limited Review Report issued by Statutory Auditors.

Please take the above on your record and disseminate the same for the information of investors.

Thanking you,
Yours faithfully,

For Kemp & Company Limited

Karan Gudhka
Company Secretary

Encl.: as above

KEMP & COMPANY LTD

Regd. Off: DGP House, 5th Floor, 88-C, Old Prabhadevi Road, Mumbai-400 025
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Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2023

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Year Ended
		(Unaudited)	Audited (Refer Note No 3)	(Unaudited)	(Audited)
		30-06-2023	31-03-2023	30-06-2022	31-03-2023
1	Income				
	(a) Revenue from Operations	76.02	74.57	77.73	298.20
	(b) Other Income	6.27	153.42	3.07	266.21
	Total Income	82.29	227.99	80.80	564.41
2	Expenses:				
	a) Cost of Materials consumed	-	-	-	-
	b) Purchase of Stock-in-trade	23.46	14.01	29.06	72.31
	c) Changes in Inventory of Stock-in-trade	-4.69	0.03	(10.96)	(5.67)
	d) Employee Benefits Expenses	24.18	31.94	28.90	129.59
	e) Finance Costs	-	-	-	-
	f) Depreciation and Amortisation expense	5.89	5.05	5.84	23.45
	g) Other expenses	54.01	60.43	54.73	214.93
	Total Expenses	102.85	111.46	107.57	434.61
3	Profit / (Loss) before tax and before exceptional items (1-2)	(20.56)	116.53	(26.77)	129.79
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(20.56)	116.53	(26.77)	129.79
6	Tax Expense				
	- Current tax	-	13.97	-	13.97
	- Deferred tax	(0.25)	4.79	(5.76)	(1.54)
	Total Tax Expenses	(0.25)	18.76	(5.76)	12.43
7	Profit / (Loss) for the period (5-6)	(20.30)	97.77	(21.01)	117.36
8	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to Profit or Loss	1,471.96	73.38	(4,093.85)	(2,781.42)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(168.39)	-392.72	468.25	(66.38)
	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	1,303.57	(319.34)	(3,625.60)	(2,847.80)
9	Total Comprehensive Income for the period (7+ 8)	1,283.27	(221.57)	(3,646.61)	(2,730.44)
10	Paid-up equity share capital (face value of Rs 10/- per share)	108.02	108.02	108.02	108.02
11	Reserve excluding revaluation reserve as at balance sheet date	-	-	-	24,416.23
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)				
	Basic/ Diluted EPS	(1.88)	9.05	(1.95)	10.86



Signature



Segment wise revenue, results and capital employed					
	Particulars	Quarter Ended			Year Ended
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		30-06-2023	31-03-2023	30-06-2022	31-03-2023
1	Segment Revenue (Revenue from Operations)				
	(a) Trading Activity	25.46	23.53	29.11	101.43
	(b) Real Estate	50.56	51.04	48.62	196.77
	Net sales/Income from Operations	76.03	74.57	77.73	298.20
2	Segment Profit Before Tax & Finance Cost				
	(a) Trading Activity	2.32	5.07	-3.80	7.03
	(b) Real Estate	13.20	39.25	9.18	64.88
	Total	15.53	44.32	5.38	71.91
	Less : Finance Cost	-	-	-	-
	Add: Other Un-allocable Income net off Unallocable Expenditure	(36.08)	72.21	(32.15)	57.88
	Total Profit (+)/Loss (-) before Tax	(20.56)	116.53	(26.77)	129.79
3	Capital Employed				
	(a) Trading Activity	(3.14)	0.73	(12.23)	0.73
	(b) Real Estate	281.21	293.08	252.83	293.08
	(c) Other Unallocated Income	25,529.46	24,230.44	23,414.01	24,230.44
	Total Capital Employed	25,807.52	24,524.25	23,654.61	24,524.25

NOTES :

- 1) The financial results of the Company for the quarter ended June 30, 2023 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on August 7, 2023. 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) Figures for the quarter ended March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year and published year to date figure upto the third quarter of financial year ended March 31, 2023.
- 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: 7th August, 2023

M L BHUWANIA AND CO LLP

CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

LIMITED REVIEW REPORT

To

The Board of Directors of
KEMP & COMPANY LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **KEMP & COMPANY LIMITED** ("the Company") for the quarter ended June 30, 2023 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34") prescribed under section 133 of the Companies Act, 2013, and other Accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on the statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



M L BHUWANIA AND CO LLP
CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and behalf of
M L BHUWANIA AND CO LLP
Chartered Accountants
FRN: 101484W / W100197

Ashishkumar Bairagra
Partner
Membership No. 109931
UDIN: 23109931BGXSMV1144

Place: Mumbai
Date: 7th August, 2023

F-11, 3rd Floor, Manek Mahal,
90, Veer Nariman Road, Churchgate,
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