



KEMP & COMPANY LTD.

Registered Office :

5th Floor, DGP House, 88C, Old Prabhadevi Road, Mumbai - 400 025, Maharashtra, India. • E-mail : kemp-investor@kempnco.com
Phone : +91 22 6653 9000 • Fax : +91 22 6653 9089 • CIN : L24239MH1982PLC000047 • Web.: www.kempnco.com

28th August, 2020

Corporate Relations Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400023

BSE Code No. 506530

Dear Sir/Madam,

Sub: Un-audited Financial Results for the quarter ended 30th June, 2020

In continuation to our letter dated 13th August, 2020, we wish to inform you that the Board of Directors at its meeting held today at 5:30 p.m. and concluded at 6:00 p.m. have approved the Un-audited Financial Results for the quarter ended 30th June, 2020.

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, 2020 along with 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**

Kunal Chhatwani
Company Secretary

Encl.: as above

KEMP & COMPANY LTD

CIN No. L24239MH1982PLC000047

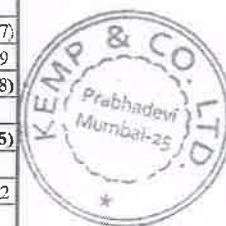
Regd. Off: DGP House, 5th Floor, 88-C, Old Prabhadevi Road, Mumbai-400 025

website - www.kempnco.com Tel No. 022-66539000 Fax No. 022-66539089

Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2020

(Rs. in lakhs)

Sr No	Particulars	Quarter Ended			Year Ended
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		30 June 2020	31 March 2020 (Refer Note No 4)	30 June 2019	31 March 2020
1	Income				
	(a) Revenue from Operations	38.94	70.89	80.33	307.20
	(b) Other Income	0.18	106.10	0.03	173.46
	Total Income from operations	39.12	176.99	80.36	480.66
2	Expenses:				
	a) Cost of Materials consumed	-	-	-	-
	b) Purchase of Stock-in-trade	(1.08)	20.09	(4.66)	88.69
	c) Changes in Inventory of Stock in-trade	2.89	(1.68)	27.56	(8.47)
	d) Employee Benefits Expenses	16.67	25.79	27.82	110.08
	e) Finance Costs	-	-	-	-
	f) Depreciation and Amortisation expense	6.41	6.42	6.37	25.60
	g) Other expenses	26.45	44.48	45.82	176.85
	Total Expenses	51.33	95.09	102.91	392.75
3	Profit / (Loss) before tax and before exceptional items (1-2)	(12.21)	81.90	(22.55)	87.91
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(12.21)	81.90	(22.55)	87.91
6	Tax Expense				
	- Current tax	-	-	-	-
	- Deferred tax	(2.50)	(6.67)	(1.36)	(17.52)
	Total Tax Expenses	(2.50)	(6.67)	(1.36)	(17.52)
7	Profit / (Loss) for the period (5-6)	(9.71)	88.57	(21.19)	105.43
8	Other Comprehensive Income, net of income tax				
	A. (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. (i) Items that will not be reclassified to Profit or Loss	567.55	(6,264.31)	(1,365.93)	(8,052.87)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.02	253.06	154.36	520.69
	Total Other Comprehensive Income, net of income tax	567.57	(6,011.25)	(1,211.57)	(7,532.18)
9	Total Comprehensive Income for the period (7+ 8)	557.86	(5,922.68)	(1,232.76)	(7,426.75)
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	-	-	-	10,065.47
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)				
	Basic/ Diluted EPS	(0.90)	8.20	(1.96)	9.76



x soliman

Segment wise revenue, results and capital employed					
	Particulars	Quarter Ended			Year Ended
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		30 June 2020	31 March 2020	30 June 2019	31 March 2020
1	Segment Revenue (Revenue from Operations)				
	(a) Trading Activity	2.77	24.05	35.43	121.26
	(b) Real Estate	36.17	46.84	44.90	185.94
	Net sales/Income from Operations	38.94	70.89	80.33	307.20
2	Segment Profit Before Tax & Finance Cost				
	(a) Trading Activity	(1.23)	1.15	6.32	15.36
	(b) Real Estate	13.16	11.57	6.98	34.25
	Total	11.93	12.72	13.30	49.61
	Less : Finance Cost	-	-	-	-
	Add: Other Un-allocable Income net off Unallocable Expenditure	(24.13)	69.18	(35.85)	38.30
	Total Profit (+)/Loss (-) before Tax	(12.21)	81.90	(22.55)	87.91
3	Capital Employed				
	(a) Trading Activity	26.19	11.36	5.84	11.36
	(b) Real Estate	1,002.36	982.15	558.13	982.15
	(c) Other Unallocated Income	9,702.80	9,179.98	15,810.02	9,179.98
	Total Capital Employed	10,731.34	10,173.49	16,373.99	10,173.49

NOTES :

- 1) The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on August 28, 2020. The above results for the quarter ended June 30, 2020 have been reviewed by the statutory auditors of the Company in the terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2) This statement 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) The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue during the current quarter were impacted due to COVID-19. The Company has taken into account the possible impact of COVID-19 in preparation of the unaudited financial results, including its assessment of recoverable value of its assets based on internal and external information upto the date of approval of these unaudited financial results and current indicators of future economic conditions.
- 4) The figures for the quarter ended 31st March, 2020 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published figures upto nine months of the relevant financial year.
- 5) 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
Managing Director
D.I.No - 01365328

Place: Mumbai
Date: August 28, 2020

M L BHUWANIA AND CO LLP

CHARTERED ACCOUNTANTS

F-11, 3rd floor, Manek Mahal, 90, Veer Nariman Road, Churchgate, Mumbai - 400 020, INDIA.
T : +91 22 6117 4949 F : +91 22 6117 4950 E : info@mlbca.in W : www.mlbca.in

Independent Auditor's Review Report on Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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, 2020. The Statement has been prepared by the Company pursuant to 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Attention is drawn to Note No 4 to the statement regarding the figures for the quarter ended March 31, 2020 being the balancing figures between the audited figures in respect of full financial year and the unaudited year to date figures up to the third quarter of the previous financial year.

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



Vijay Kumar Jain
Partner
Membership No. 108374
UDIN: 20108374AAAACS5362



Place: Mumbai
Date: August 28, 2020