



**KEMP & COMPANY LTD.**

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

11<sup>th</sup> February, 2022

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 and nine months ended 31<sup>st</sup> December, 2021**

In continuation to our letter dated 4<sup>th</sup> February, 2022, we wish to inform you that the Board of Directors at its meeting held today at 3:15 p.m. and concluded at 3:30 p.m. have approved the Un-audited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2021.

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

- i) Statement showing the Un-audited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2021 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**

*Karan Gudhka*



Karan Gudhka  
Company Secretary

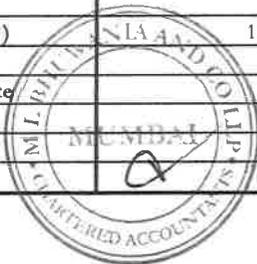
Encl.: as above

KEMP & COMPANY LTD

Regd. Off: DGP House, 5th Floor, 88-C, Old Prabhadevi Road, Mumbai-400 025  
 website - www.kempnco.com CIN: L24239MH1982PLC000047 Tel No. 022-66539000 Fax No. 022-66539089  
 Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2021

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	31-03-2021
1	<b>Income</b>						
	(a) Revenue from Operations	83.86	68.53	64.75	204.28	151.77	232.88
	(b) Other Income	2.28	11.73	2.61	16.54	3.63	6.95
	<b>Total Income from operations</b>	<b>86.14</b>	<b>80.26</b>	<b>67.36</b>	<b>220.82</b>	<b>155.40</b>	<b>239.83</b>
2	<b>Expenses:</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	23.59	17.48	17.26	48.63	20.02	31.14
	c) Changes in Inventory of Stock-in-trade	(3.27)	(3.67)	5.65	(7.51)	8.93	15.18
	d) Employee Benefits Expenses	20.52	21.61	23.22	67.33	61.75	84.91
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	6.44	6.47	6.41	19.32	19.24	25.65
	g) Other expenses	41.91	41.80	37.27	119.55	98.91	150.98
	<b>Total Expenses</b>	<b>89.19</b>	<b>83.69</b>	<b>89.81</b>	<b>247.32</b>	<b>208.85</b>	<b>307.86</b>
3	<b>Profit / (Loss) before tax and before exceptional items (1-2)</b>	<b>(3.05)</b>	<b>(3.43)</b>	<b>(22.45)</b>	<b>(26.50)</b>	<b>(53.45)</b>	<b>(68.03)</b>
4	<b>Exceptional Items</b>	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>(3.05)</b>	<b>(3.43)</b>	<b>(22.45)</b>	<b>(26.50)</b>	<b>(53.45)</b>	<b>(68.03)</b>
6	<b>Tax Expense</b>						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	0.16	(2.37)	(4.80)	(4.48)	(9.11)	(6.02)
	<b>Total Tax Expenses</b>	<b>0.16</b>	<b>(2.37)</b>	<b>(4.80)</b>	<b>(4.48)</b>	<b>(9.11)</b>	<b>(6.02)</b>
7	<b>Profit / (Loss) for the period (5-6)</b>	<b>(3.21)</b>	<b>(1.06)</b>	<b>(17.65)</b>	<b>(22.02)</b>	<b>(44.34)</b>	<b>(62.01)</b>
8	<b>Other Comprehensive Income, net of income tax</b>						
	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	1,088.31	3,598.71	2,587.41	6,449.57	4,147.96	4,301.43
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(110.81)	(415.02)	(81.69)	(731.20)	(77.98)	(140.99)
	<b>Total Other Comprehensive Income, net of income tax</b>	<b>977.50</b>	<b>3,183.69</b>	<b>2,505.72</b>	<b>5,718.37</b>	<b>4,069.98</b>	<b>4,160.44</b>
9	<b>Total Comprehensive Income for the period (7+ 8)</b>	<b>974.29</b>	<b>3,182.63</b>	<b>2,488.07</b>	<b>5,696.35</b>	<b>4,025.64</b>	<b>4,098.43</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>	-	-	-	-	-	14,158.49
12	<b>Earning per share (EPS) (of Rs 10/- each ) (not annualised)</b>						
	Basic/ Diluted EPS	(0.30)	(0.10)	(1.63)	(2.04)	(4.10)	(5.74)



Segment wise revenue, results and capital employed							
Particulars	Quarter Ended			Nine Months Ended		Year Ended	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	31-03-2021	
<b>1 Segment Revenue (Revenue from Operations)</b>							
(a) Trading Activity	29.48	22.38	22.87	61.26	33.28	55.15	
(b) Real Estate	54.38	46.15	41.88	143.02	118.49	177.73	
<b>Net sales/Income from Operations</b>	<b>83.86</b>	<b>68.53</b>	<b>64.75</b>	<b>204.28</b>	<b>151.77</b>	<b>232.88</b>	
<b>2 Segment Profit Before Tax &amp; Finance Cost</b>							
(a) Trading Activity	2.37	3.82	(2.70)	5.26	(4.10)	(1.73)	
(b) Real Estate	19.43	10.41	8.85	39.86	33.82	44.78	
<b>Total</b>	<b>21.80</b>	<b>14.23</b>	<b>6.15</b>	<b>45.12</b>	<b>29.72</b>	<b>43.05</b>	
Less : Finance Cost	-	-	-	-	-	-	
Add: Other Un-allocable Income net off Unallocable Expenditure	(24.85)	(17.66)	(28.60)	(71.62)	(83.17)	(111.08)	
<b>Total Profit (+)/Loss (-) before Tax</b>	<b>(3.05)</b>	<b>(3.43)</b>	<b>(22.45)</b>	<b>(26.50)</b>	<b>(53.45)</b>	<b>(68.03)</b>	
<b>3 Capital Employed</b>							
(a) Trading Activity	(6.73)	13.12	9.33	(6.73)	9.33	17.60	
(b) Real Estate	322.29	308.42	297.85	322.29	297.85	341.03	
(c) Other Unallocated Income	19,647.31	18,667.03	13,886.94	19,647.31	13,886.94	13,907.88	
<b>Total Capital Employed</b>	<b>19,962.87</b>	<b>18,988.57</b>	<b>14,194.13</b>	<b>19,962.87</b>	<b>14,194.12</b>	<b>14,266.51</b>	

**NOTES :**

- The above results for the quarter and Nine Months ended 31st December, 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on 11th February, 2022. The above result for the quarter and Nine Months ended 31st December, 2021 have been reviewed by the statutory Auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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 company has assessed the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of Receivables, investments and other assets / liabilities. Based on the current indicators of future economic conditions, the company expects to recover the carrying amount of all its assets. The impact of the COVID-19 pandemic may be different from that estimated as at the date of approval of these financial results and the company will continue to closely monitor any material changes to future economic conditions.
- Figures of corresponding previous year/period(s) have been regrouped /reclassified wherever necessary.



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

  
Mahendra Kumar Arora  
Director

Place: Mumbai  
Date: 11th February, 2022

D.I.No - 00031777

# 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 THE QUARTERLY AND NINE MONTHS ENDED UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

Review Report to  
The Board of Directors of  
**KEMP & COMPANY LTD,**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **KEMP & COMPANY LTD** ("Company") for the quarter and nine months ended December 31, 2021 ("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, which is the responsibility of the Management and is 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. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is 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



Vijay Kumar Jain  
Partner  
Membership No. 108374  
UDIN: 22-108374 ABJNG 02381

Place: Mumbai  
Date: February 11, 2022

**F- 11, 3rd Floor, Manek Mahal,  
90, Veer Nariman Road, Churchgate,  
Mumbai - 400 020, India.**

