



**KEMP & COMPANY LTD.**

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

2<sup>nd</sup> February, 2024

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, 2023**

In continuation to our letter dated 24<sup>th</sup> January, 2024, we wish to inform you that the Board of Directors at its meeting held today at 4:15 p.m. and concluded at 5:00 p.m. have approved the Un-audited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 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 and nine months ended 31<sup>st</sup> December, 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

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, 2023

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
1	<b>Income</b>						
	(a) Revenue from Operations	73.20	71.93	74.57	221.15	223.63	298.20
	(b) Other Income	4.82	22.42	88.06	33.51	112.79	266.21
	<b>Total Income</b>	<b>78.02</b>	<b>94.35</b>	<b>162.63</b>	<b>254.66</b>	<b>336.42</b>	<b>564.41</b>
2	<b>Expenses:</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	18.73	9.41	15.71	51.60	58.31	72.32
	c) Changes in Inventory of Stock-in-trade	0.15	3.17	3.58	(1.37)	(5.70)	(5.67)
	d) Employee Benefits Expenses	33.72	31.39	32.59	89.29	97.65	129.59
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	2.01	2.49	5.87	10.39	18.40	23.45
	g) Other expenses	52.46	58.65	45.75	165.12	154.50	214.93
	<b>Total Expenses</b>	<b>107.07</b>	<b>105.11</b>	<b>103.50</b>	<b>315.03</b>	<b>323.16</b>	<b>434.62</b>
3	<b>Profit/(Loss) before tax and before exceptional items (1-2)</b>	<b>(29.05)</b>	<b>(10.76)</b>	<b>59.13</b>	<b>(60.37)</b>	<b>13.26</b>	<b>129.79</b>
4	<b>Exceptional Items</b>	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>(29.05)</b>	<b>(10.76)</b>	<b>59.13</b>	<b>(60.37)</b>	<b>13.26</b>	<b>129.79</b>
6	<b>Tax Expense</b>						
	- Current tax	(1.21)	-	-	(1.21)	-	13.97
	- Deferred tax	(11.74)	0.16	5.11	(11.83)	(6.33)	(1.54)
	<b>Total Tax Expenses</b>	<b>(12.95)</b>	<b>0.16</b>	<b>5.11</b>	<b>(13.04)</b>	<b>(6.33)</b>	<b>12.43</b>
7	<b>Profit / (Loss) for the period (5-6)</b>	<b>(16.10)</b>	<b>(10.92)</b>	<b>54.02</b>	<b>(47.33)</b>	<b>19.59</b>	<b>117.36</b>
8	<b>Other Comprehensive Income</b>						
	A. (i) Items that will not be reclassified to Profit or Loss	(1,944.91)	1,489.39	23.07	1,016.44	(2,854.80)	(2,781.42)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	213.43	(168.45)	(2.72)	(123.41)	326.34	(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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income, net of income tax</b>	<b>(1,731.48)</b>	<b>1,320.94</b>	<b>20.35</b>	<b>893.03</b>	<b>(2,528.46)</b>	<b>(2,847.80)</b>
9	<b>Total Comprehensive Income for the period (7+ 8)</b>	<b>(1,747.58)</b>	<b>1,310.02</b>	<b>74.37</b>	<b>845.70</b>	<b>(2,508.87)</b>	<b>(2,730.44)</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>	-	-	-	-	-	24,416.23
12	<b>Earning per share (EPS) (of Rs 10/- each ) (not annualised)</b>						
	Basic/ Diluted EPS	(1.49)	(1.01)	5.00	(4.38)	1.81	10.86

*Sd/- Anand*



Segment wise revenue, results and capital employed							
Particulars	Quarter Ended			Nine Months Ended		Year Ended	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023	
<b>1 Segment Revenue (Revenue from Operations.)</b>							
(a) Trading Activity	26.12	17.94	26.98	69.52	77.90	101.43	
(b) Real Estate	47.08	53.99	47.59	151.63	145.73	196.77	
<b>Net sales/Income from Operations</b>	<b>73.20</b>	<b>71.93</b>	<b>74.57</b>	<b>221.15</b>	<b>223.63</b>	<b>298.20</b>	
<b>2 Segment Profit Before Tax &amp; Finance Cost</b>							
(a) Trading Activity	(2.63)	(0.45)	3.09	(0.75)	1.96	7.03	
(b) Real Estate	1.88	15.94	10.21	31.03	25.63	64.88	
<b>Total</b>	<b>(0.75)</b>	<b>15.49</b>	<b>13.30</b>	<b>30.28</b>	<b>27.59</b>	<b>71.91</b>	
Less : Finance Cost		-	-	-	-	-	
Add: Other Un-allocable Income net off Unallocable Expenditure	(28.30)	(26.26)	45.83	(90.64)	(14.33)	57.88	
<b>Total Profit (+)/Loss (-) before Tax</b>	<b>(29.05)</b>	<b>(10.76)</b>	<b>59.13</b>	<b>(60.37)</b>	<b>13.26</b>	<b>129.79</b>	
<b>3 Capital Employed</b>							
(a) Trading Activity	11.72	9.83	(8.50)	11.72	(8.50)	0.73	
(b) Real Estate	294.38	277.87	264.31	294.38	264.31	293.08	
(c) Other Unallocated Income	24,934.24	26,700.21	24,490.00	24,934.24	24,490.00	24,230.44	
<b>Total Capital Employed</b>	<b>25,240.34</b>	<b>26,987.91</b>	<b>24,745.81</b>	<b>25,240.34</b>	<b>24,745.81</b>	<b>24,524.25</b>	

**NOTES :**

- The financial results of the Company for the Quarter and Nine Months ended December 31, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 2, 2024. 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: 2nd February, 2024



# 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, 2023 ("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: 24108374BKBQAG5666

Place: Mumbai  
Date: 2<sup>nd</sup> February, 2024

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

