



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

10th August, 2021

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, 2021

In continuation to our letter dated 4th August, 2021, we wish to inform you that the Board of Directors at its meeting held today at 4:30 p.m. and concluded at 5:50 p.m. have approved the Un-audited Financial Results for the quarter ended 30th June, 2021.

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, 2021 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

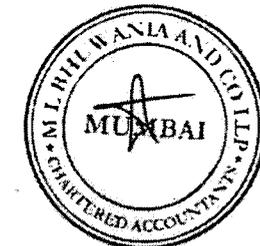
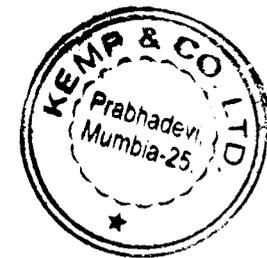
Encl.: as above

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
 Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2021

(Rs. in lakhs)

Sr No	Particulars	Quarter Ended			Year Ended
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		30-06-2021	31-03-2021 (Refer Note No 4)	30-06-2020	31-03-2021
1	Income				
	(a) Revenue from Operations	51.89	81.11	38.94	232.88
	(b) Other Income	2.53	3.32	0.18	6.95
	Total Income from operations	54.42	84.43	39.12	239.83
2	Expenses:				
	a) Cost of Materials consumed	7.56	11.12	(1.08)	31.14
	b) Purchase of Stock-in-trade	(0.57)	6.25	2.89	15.18
	c) Changes in Inventory of Stock-in-trade	25.20	23.16	16.67	84.91
	d) Employee Benefits Expenses	-	-	-	-
	e) Finance Costs	6.41	6.41	6.41	25.65
	f) Depreciation and Amortisation expense	35.83	52.07	26.43	150.98
	g) Other expenses	74.43	99.01	51.33	307.86
	Total Expenses	(20.01)	(14.58)	(12.21)	(68.03)
3	Profit / (Loss) before tax and before exceptional items (1-2)	(20.01)	(14.58)	(12.21)	(68.03)
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(20.01)	(14.58)	(12.21)	(68.03)
6	Tax Expense				
	- Current tax	(2.27)	3.09	(2.50)	(6.02)
	- Deferred tax	(2.27)	3.09	(2.50)	(6.02)
	Total Tax Expenses	(17.74)	(17.67)	(9.71)	(62.01)
7	Profit / (Loss) for the period (5-6)	(17.74)	(17.67)	(9.71)	(62.01)
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	1,762.55	153.46	567.55	4,301.43
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(205.37)	(63.00)	0.02	(140.99)
	Total Other Comprehensive Income, net of income tax	1,557.18	90.46	567.57	4,160.44
9	Total Comprehensive Income for the period (7+ 8)	1,539.44	72.79	557.86	4,098.43
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	-	-	-	14,158.49
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)				
	Basic/ Diluted EPS	(1.64)	(1.64)	(0.90)	(5.74)



Segment wise revenue, results and capital employed				
Particulars	Quarter Ended			Year Ended
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	30-06-2021	31-03-2021	30-06-2020	31-03-2021
1 Segment Revenue (Revenue from Operations)				
(a) Trading Activity	9.40	21.86	2.77	55.15
(b) Real Estate	42.49	59.25	36.17	177.73
Net sales/Income from Operations	51.89	81.11	38.94	232.88
2 Segment Profit Before Tax & Finance Cost				
(a) Trading Activity	(0.93)	2.27	-1.23	(1.73)
(b) Real Estate	10.02	10.96	13.16	44.78
Total	9.09	13.33	11.93	43.05
Less : Finance Cost				
Add: Other Un-allocable Income net off Unallocable Expenditure	(29.10)	(27.91)	(24.13)	(111.08)
Total Profit (+)/Loss (-) before Tax	(20.01)	(14.58)	(12.21)	(68.03)
3 Capital Employed				
(a) Trading Activity	16.12	17.60	26.19	17.60
(b) Real Estate	331.08	341.03	1,002.36	341.03
(c) Other Unallocated Income	15,458.75	13,907.88	9,702.80	13,907.88
Total Capital Employed	15,805.95	14,266.51	10,731.34	14,266.51

NOTES:

- 1) The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10th August, 2021.
- 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) 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.
- 4) Figures for the quarter ended March 31, 2021 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, 2021.
- 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.L.No - 01365328

Place: Mumbai
Date: 10th August, 2021

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 LTD.**,

1. We have reviewed the accompanying statement of unaudited financial results of **KEMP & COMPANY LTD.** (the "Company") for the quarter ended June 30, 2021. 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, 2021 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

Ashishkumar Bairagra
Partner
Membership No. 109931
UDIN: 21109931AAAACD8918

Place: Mumbai
Date: August 10, 2021

