



**KEMP & COMPANY LTD.**

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

13<sup>th</sup> September, 2017

Corporate Relations Department  
**BSE Limited**  
1st Floor, New Trading Ring,  
Rotunda Building, P.J. Towers,  
Dalal Street, Fort,  
**Mumbai - 400 001**

**BSE Code – 506530**

**Sub : Board Meeting for consideration of Un-Audited Financial Results for the quarter ended 30<sup>th</sup> June, 2017**

Dear Sir,

In continuation to our letter dated 5<sup>th</sup> September, 2017, we wish to inform you that the Board of Directors at its meeting held today at 5:30 p.m. and concluded at 6.30 p.m. have approved the Un-audited Financial Results for the quarter ended 30<sup>th</sup> June, 2017.

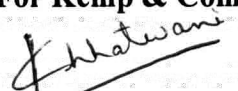
Accordingly, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith:

- i) Statement showing the Un-audited Financial Results for the quarter ended 30<sup>th</sup> June, 2017 along with statement showing Segment wise Revenue, results and Capital employed.
- ii) Limited review report on the Un-audited Financial Results.

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

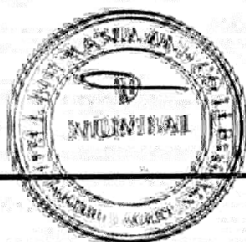
**KEMP & COMPANY LTD**  
 Regd. Off: 78A, MIDC ESTATE, SATPUR, NASHIK - 422007  
 website - www.kempnco.com Tel No. (0253) 2350876, Fax No. (0253) 2350765  
 CIN No. - L24239MH1982PLC000047, Email : kemp-investor@kempnco.com

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2017**

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended	
		(Unaudited) 30 June 2017	(Unaudited) 30 June 2016
<b>1</b>	<b>Income</b>		
	(a) Revenue from Operations	80.08	77.03
	(b) Other Income	30.66	55.44
	<b>Total Income from operations</b>	<b>110.74</b>	<b>132.47</b>
<b>2</b>	<b>Expenses:</b>		
	a) Cost of Materials consumed	-	-
	b) Purchase of Stock-in-trade	28.17	31.38
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	(2.91)	(4.85)
	d) Employee Benefits Expenses	22.78	18.82
	e) Finance Costs	-	0.37
	f) Depreciation and Amortisation expense	6.45	6.34
	g) Other expenses	34.07	35.64
	<b>Total Expenses</b>	<b>88.56</b>	<b>87.70</b>
<b>3</b>	<b>Profit before tax ( 1 -2)</b>	<b>22.18</b>	<b>44.77</b>
<b>4</b>	<b>Tax Expense</b>		
	- Current tax	4.41	-
	- MAT Credit entitlement	(4.41)	-
	- Deferred tax	7.74	16.69
	<b>Total Tax Expenses</b>	<b>7.74</b>	<b>16.69</b>
<b>5</b>	<b>Profit for the period ( 3 - 4)</b>	<b>14.44</b>	<b>28.08</b>
<b>6</b>	<b>Other Comprehensive Income, net of income tax</b>		
	A. (i) Items that will be reclassified to Profit or Loss	-	-
	(i) Income tax relating to items that will be reclassified to profit or loss	-	-
	(ii) Items that will not be reclassified to Profit or Loss	(470.89)	311.60
	(iii) Income tax relating to items that will not be reclassified to profit or loss	(111.47)	(94.29)
	<b>Total Other Comprehensive Income, net of income tax</b>	<b>(582.36)</b>	<b>217.31</b>
<b>7</b>	<b>Total Comprehensive Income for the period ( 5 + 6 )</b>	<b>(567.92)</b>	<b>245.47</b>
<b>8</b>	<b>Build-up equity share capital / (face value of Rs. 10/- per share)</b>	<b>100.00</b>	<b>100.00</b>
<b>9</b>	<b>Earnings per share (EPS) (of Rs. 1/- each) (not annualised)</b>		
	Basic / Diluted EPS	1.34	2.60


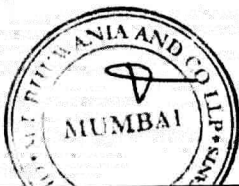
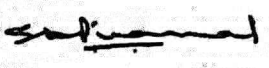
Place: Mumbai  
 Date: September 13, 2017



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

Shafiq E. Pirani  
 Managing Director  
 D.No. 41265224

(Rs. In lakhs)

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED			
Sr. No.	Particulars	Quarter Ended	
		(Unaudited)	(Unaudited)
		30 June 2017	30 June 2016
1	<b>Segment Revenue (Revenue from Operations)</b>		
	(a) Trading Activity	38.14	36.28
	(b) Real Estate	41.94	40.75
	<b>Net sales/Income from Operations</b>	<b>80.08</b>	<b>77.03</b>
2	<b>Segment Profit Before Tax &amp; Finance Cost</b>		
	(a) Trading Activity	5.98	2.68
	(b) Real Estate	6.40	3.24
	<b>Total</b>	<b>12.38</b>	<b>5.92</b>
	Less : Finance Cost	-	0.37
	Add: Other Un-allocable Income net off Unallocable Expenditure	9.80	39.22
	<b>Total Profit (+)/Loss (-) before Tax</b>	<b>22.18</b>	<b>44.77</b>
3	<b>Capital Employed</b>		
	(a) Trading Activity	5.58	4.55
	(b) Real Estate	323.96	308.29
	(c) Other Unallocated Income	5,436.44	3,540.61
	<b>Total Capital Employed</b>	<b>5,765.98</b>	<b>3,853.45</b>
<b>Notes:</b>			
1)	The results for the Quarter ended June 30, 2017 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 13th September, 2017. The above results for the quarter ended June 30, 2017 have been reviewed by statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The IND AS compliant financial results pertaining to the relevant periods of the previous period have not been subjected to the Limited Review. However, the Company's Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.		
2)	This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1, 2017, the Company has for the first time adopted Ind AS with a transition date of April 1, 2016.		
3)	The statement does not include Ind AS compliant results for the preceding quarter and previous year ended March 31, 2017, as it is not mandatory as per SEBI's circular dated July 5, 2016.		
4)	The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016, IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with IND AS.		
5)	The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below:		
	Description	Quarter ended June 30, 2016 (unaudited)	
	Net Profit as per previous GAAP (Indian GAAP)	(11.57)	
	Add/Less:		
	- Recognition of Financial assets at Fair Value	55.44	
	- Reclassification of remeasurement of employee benefits	1.10	
	- Taxes on account of above items	(16.89)	
	Net Profit as per IND AS	28.08	
	Other Comprehensive Income, net of income tax	221.39	
	<b>Total Comprehensive Income for the period</b>	<b>249.47</b>	
<div><div></div><div></div></div>		On behalf of the Board of Directors for KEMP & COMPANY LTD	
		<div><div></div><div>Shalini D. Piramal Managing Director D.I.No - 01365328</div></div>	
Place: Mumbai Date: September 13, 2017			



# 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

### LIMITED REVIEW REPORT

The Board of Directors of  
M/s. KEMP & COMPANY LIMITED,

We have reviewed accompanying statement of unaudited financial results of M/s. KEMP & COMPANY LIMITED (the "Company") for the quarter ended 30<sup>th</sup> June, 2017 attached herewith, being submitted by the company pursuant requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by the circular no. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 (The Regulations).

We draw attention to the fact that figures for the corresponding quarter ended 30<sup>th</sup> June, 2016, including the reconciliation of profit under IND AS of the corresponding quarter with profit reported under previous GAAP as reported in these unaudited financial results have been approved by the Company's Board of Directors but have not been subjected to our review. Our conclusion is not qualified in respect of these matters.

The unaudited financial results are the responsibility of the Company's management and have been approved by the Board of Directors in their meeting held on 13<sup>th</sup> September, 2017. Our responsibility is to issue a report on these unaudited financial results based on our review.

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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in accordance with applicable accounting standards specified under section 132 of the Companies Act, 2013 read with relevant rules there under and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 3<sup>rd</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of  
M L BHUWANIA AND CO LLP  
Chartered Accountants  
Firm Registration No. 1000000000000000

Vijay Kumar Jain  
Partner  
Membership No. 1030774  
Place: Mumbai  
Date: 13<sup>th</sup> September, 2017

