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 • CIN L24239MH1982PLC000047 • Web.: www.kempnco.com

4th November, 2026

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 half year ended 30th September, 2026

In continuation to our letter dated 28th October, 2026, we wish to inform you that the Board of Directors at its meeting held today at 4:15 p.m. and concluded at 4:45 p.m. have approved the Un-audited Financial Results for the quarter and half year ended 30th September, 2026.

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 half year ended 30th September, 2026 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 VIJAY KUMAR GUDHKA
Digitally signed by KARAN VIJAY KUMAR GUDHKA
Date: 2026.11.04 17:07:15 +05'30'

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 Half Year Ended 30th September, 2026

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
1	**Income**						
	(a) Revenue from Operations	99.27	129.15	67.49	228.41	142.12	299.75
	(b) Other Income	139.39	136.88	3.41	276.27	4.46	137.03
	Total Income	**238.65**	**266.03**	**70.90**	**504.68**	**146.58**	**436.79**
2	**Expenses:**						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	13.44	12.63	9.88	26.07	31.87	56.96
	c) Changes in Inventory of Stock-in-trade	(4.01)	(1.87)	1.57	(5.88)	(6.14)	(0.23)
	d) Employee Benefits Expenses	37.05	35.18	35.81	72.23	68.42	134.29
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	37.14	36.74	2.10	73.88	4.28	43.26
	g) Other expenses	98.34	74.96	60.29	173.30	119.45	418.02
	Total Expenses	**181.96**	**157.63**	**109.65**	**339.59**	**217.88**	**652.29**
3	**Profit / (Loss) before tax and before exceptional items (1-2)**	**56.69**	**108.39**	**(38.75)**	**165.09**	**(71.30)**	**(215.51)**
4	**Exceptional Items**	**-**	**-**	**-**	**-**	**-**	**-**
5	**Profit / (Loss) before tax (3-4)**	**56.69**	**108.39**	**(38.75)**	**165.09**	**(71.30)**	**(215.51)**
6	**Tax Expense**						
	- Current tax	1.24	2.30	-	3.54	-	0.01
	- Deferred tax	(5.81)	31.49	(10.80)	25.68	(18.65)	5.91
	Total Tax Expenses	**(4.57)**	**33.79**	**(10.80)**	**29.22**	**(18.65)**	**5.92**
7	**Profit / (Loss) for the period (5-6)**	**61.26**	**74.60**	**(27.95)**	**135.87**	**(52.65)**	**(221.42)**
8	**Other Comprehensive Income**						
	A. (i) Items that will not be reclassified to Profit or Loss	18.64	143.92	(202.41)	162.56	4,568.49	4,379.94
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(2.72)	(20.11)	28.99	(22.83)	(653.21)	(602.81)
	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	-	-	-	-	-	-
	Total Other Comprehensive Income, net of income tax	**15.92**	**123.81**	**(173.42)**	**139.73**	**3,915.28**	**3,777.12**
9	**Total Comprehensive Income for the period (7+ 8)**	**77.19**	**198.41**	**(201.38)**	**275.60**	**3,862.63**	**3,555.70**
10	**Paid-up equity share capital (face value of Rs 10/- per share)**	108.02	108.02	108.02	108.02	108.02	108.02
11	**Reserve excluding revaluation reserve as at balance sheet date**	-	-	-	-	-	16,401.58
12	**Earning per share (EPS) (of Rs 10/- each) (not annualised)**						
	Basic/ Diluted EPS	**5.67**	**6.91**	**(2.59)**	**12.58**	**(4.87)**	**(20.50)**

KEMP & CO. LTD. Prabhadevi Mumbai-25.

(Rs.in lakhs)

Segment wise revenue, results and capital employed

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
1	**Segment Revenue (Revenue from Operations)**						
	(a) Trading Activity	13.69	17.03	15.32	30.72	38.10	78.91
	(b) Real Estate	85.58	112.11	52.17	197.69	104.02	220.84
	Net sales/Income from Operations	**99.27**	**129.15**	**67.49**	**228.41**	**142.12**	**299.75**
2	**Segment Profit Before Tax & Finance Cost**						
	(a) Trading Activity	(2.73)	(0.62)	(1.24)	(3.35)	2.82	3.88
	(b) Real Estate	(3.71)	17.16	9.11	13.45	16.83	(2.08)
	Total	**(6.44)**	**16.54**	**7.86**	**10.10**	**19.65**	**1.79**
	Less : Finance Cost	-	-	-	-	-	-
	Add: Other Un-allocable Income net off Un-allocable Expenditure	63.13	91.85	(46.62)	154.99	(90.95)	(217.30)
	Total Profit (+)/Loss (-) before Tax	**56.69**	**108.39**	**(38.75)**	**165.09**	**(71.30)**	**(215.51)**
3	**Capital Employed**						
	(a) Trading Activity	0.76	(2.20)	(2.61)	0.76	(2.61)	(1.29)
	(b) Real Estate	4,583.79	4,583.62	230.57	4,583.79	230.57	4,597.66
	(c) Other Unallocated Income	12,200.64	12,126.60	16,588.56	12,200.64	16,588.56	11,913.23
	Total Capital Employed	**16,785.19**	**16,708.01**	**16,816.52**	**16,785.19**	**16,816.52**	**16,509.60**

NOTES :

1) The financial results of the Company for the quarter and Half Year ended September 30, 2026 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on 4th November 2026. The statutory auditors have reviewed unaudited financial results.

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) Figures of corresponding previous year/period(s) have been regrouped /reclassified wherever necessary.

KEMP & CO. LTD. Prabhadevi Mumbai-25.

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

Davar

Maneck Davar
Chairman
D.I.No - 01990326

Place: Mumbai
Date: 4th November 2026

(Rs.in lakhs)

	STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026		
	PARTICULARS	**30-09-2026**	**31-03-2026**
		Unaudited	**Audited**
A	**ASSETS**		
	Non - Current Assets		
(a)	Property, Plant and Equipment	9.47	10.68
(b)	Investment Property	4,466.72	4,540.07
(c)	Financial assets		
	(i) Non Current Investments	4,073.72	3,912.20
	(ii) Trade Receivable	11.22	11.22
	(iii) Other non -current financial assets	11.33	11.33
(d)	Other tax assets (Net)	55.18	48.25
	Total - Non - Current Assets	**8,627.64**	**8,533.74**
	Current Assets		
(a)	Inventories	26.91	21.03
(b)	Financial assets		
	(i) Current Investments	8,491.27	8,272.83
	(ii) Trade receivables	150.66	68.66
	(iii) Cash and cash equivalents	8.24	28.22
	(iv) Bank balances other than (iii) above	0.88	0.90
(c)	Other tax assets	7.32	7.32
(d)	Other current assets	111.99	127.41
	Total - Current Assets	**8,797.27**	**8,526.37**
	TOTAL- ASSETS	**17,424.91**	**17,060.12**
B	**EQUITY AND LIABILITIES**		
	EQUITY		
(a)	Equity Share Capital	108.02	108.02
(b)	Other Equity	16,677.17	16,401.58
	TOTAL- EQUITY	**16,785.19**	**16,509.60**
	LIABILITIES		
1	**Non Current Liabilities**		
(a)	Financial Liabilities		
	(i) Other Non Current Financial Liabilities	0.05	0.05
(b)	Provisions	29.87	30.92
(c)	Deferred tax liabilities (Net)	464.18	415.67
	Total - Non- Current Liabilities	**494.10**	**446.63**
2	**Current Liabilities**		
(a)	Financial Liabilities		
	(i) Trade Payables		
	(a) Dues of micro and small enterprises	-	-
	(b) Dues other than micro and smallenterprises	54.19	47.52
	(ii) Other Financial Liabilities	47.40	47.42
(b)	Other Current Liabilities	40.70	7.81
(c)	Provisions	3.33	1.13
	Total - Current Liabilities	**145.62**	**103.89**
	TOTAL- EQUITY AND LIABILITIES	**17,424.91**	**17,060.12**

KEMP & CO. LTD. Prabhadevi Mumbai-25.

KEMP & COMPANY LIMITED

UNAUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2026

(Rs.in lakhs)

	Particulars	Half Year Ended 30-09-2026	Half Year Ended 30-09-2025
A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before taxes	165.09	(71.30)
	Adjustment for:		
	Dividend income on from Equity Instrutements designated at FVOCI	(3.21)	(3.41)
	Net loss/(gain) on financial assets measured at FVTPL	(256.48)	(0.01)
	Depreciation & amortization expense	73.88	4.28
	Realised Gain on sale of investment in Mutual Fund	(15.46)	-
	Profit on Sale of Property, Plant & Equipment	(1.10)	-
	Sundry balance written off/(back) (Net)	(0.02)	0.67
		(202.39)	**1.53**
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**(37.30)**	**(69.77)**
	ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		
	Trade Receivables	(82.00)	61.96
	Inventories	(5.88)	(6.14)
	Other current assets	15.42	(5.81)
	Provision (Non Current)	(1.05)	0.11
	Other non current financial assets	-	(0.33)
	Trade Payables	6.68	0.46
	Other current liabilities	32.89	8.99
	Provision (Current)	3.25	1.83
		(30.69)	**61.07**
	Cash Generated from Operations	**(67.99)**	**(8.70)**
	Direct Taxes paid (Net)	(10.47)	(6.06)
	NET CASH FROM OPERATING ACTIVITIES	**(78.46)**	**(14.76)**
B)	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Investments	(335.00)	-
	Sale of Property Plant and Equipment	1.77	-
	Sale of Investment	388.50	-
	Dividend Received	3.21	3.41
		58.48	**3.41**
	NET CASH FROM INVESTING ACTIVITY	**58.48**	**3.41**
C)	CASH FLOW FROM FINANCING ACTIVITIES	-	-
	NET CASH FROM FINANCING ACTIVITY	**-**	**-**
	NET DECREASE IN CASH & CASH EQUIVALENTS(A+B+C)	**(19.98)**	**(11.35)**
	OPENING BALANCE OF CASH & CASH EQUIVALENTS	28.22	22.31
	CLOSING BALANCE OF CASH & CASH EQUIVALENTS	8.24	10.96
		(19.98)	**(11.35)**
	Notes		
	Closing Balance of Cash & Cash Equivalents		
1	Cash and Cash Equivalents Includes:		
	- CASH IN HAND	1.98	0.73
	BALANCE WITH SCHEDULED BANKS		
	- IN CURRENT ACCOUNT	6.25	10.23
		8.24	**10.96**

KEMP & CO. LTD. Prabhadevi Mumbai-25.

2 Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

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 3507 4949 E : info@mlbca.in W : www.mlbca.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026 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 LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **KEMP & COMPANY LIMITED** ("the Company") for the quarter and half year ended September 30, 2026 ("the 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 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 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 ★ MUMBAI

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

Ashishkumar Bairagra
Partner
Membership No. 109931
UDIN: 26109931TAJMKE7554

Place: Mumbai
Date: 4th November 2026

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

M L BHUWANIA AND CO LLP
MUMBAI
CHARTERED ACCOUNTANTS

Continuation Sheet.....