



**Independent Auditor's Review Report on the Unaudited Standalone Financial Results for the Quarter and Year to date ended 31<sup>st</sup> December , 2022 of M/s Kherapati Vanijya Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended**

**To,  
The Board of Directors,  
KHERAPATI VANIJYA LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **M/S KHERAPATI VANIJYA LIMITED** for the quarter ended 31<sup>st</sup> December , 2022 (the "statement") being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulation, 2015 (as amended), read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019.

The statement which is the responsibility of the Company's Management and approved by the Board of Directors in its Meeting held on 14.02.2023, has been prepared in accordance with recognition and measurement principles laid down in India Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our view.

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 consist of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other reviews procedures. A review is substantially less in scope than an audit conducted in accordance with standards of 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.

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 prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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.

Place: Kolkata  
Dated:- 14.02.2023



For, P D Randar and Co.  
Chartered Accountants

Shakti Ancharia  
Partner

Membership No. 301692

Firm Registration No. 319295E

UDIN:-2330169236XHGQ1381

**UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31ST DECEMBER 2022**

Particulars	(Rs. Lakhs)				
	3 Months ended 31.12.2022	3 Months ended 30.09.2022	3 months ended 31.12.2021	Year Ended 31.03.2022	Year Ended 31.03.2021
	Unaudited	Unaudited	Unaudited	Audited *	Audited*
<b>1.a Net Sales/Income from Operations</b>					
b.Other operating Income	15.67	15.56	18.27	69.45	70.31
<b>Total Income</b>				69.45	70.31
<b>2.Expenditure</b>	15.67	15.56	18.27	69.98	70.31
a. Increase/decrease in stock in trade and work in progress					
b.Consumption of raw materials					
c.Purchase of traded goods					
d.Employees cost					
e.Depreciation & amortization	3.98	4.27	4.70	21.02	21.09
f. Finance Cost					
g.Other expenditure					
<b>h.Total</b>	1.59	1.91	2.94	4.44	8.22
<b>3.Profit (+)/ Loss (-) before tax</b>	5.57	6.18	7.64	25.46	29.30
<b>4. Tax expense (including deferred tax and net of MAT credit entitlement)</b>	10.10	9.38	10.63	44.52	41.01
<b>5.Net Profit (+)/ Loss (-) after tax</b>	2.54	2.68	1.50	5.88	11.37
<b>6 Other Comprehensive Income</b>	7.56	6.70	9.13	38.64	29.64
a. Remeasurement of Expenses					
b. Adjustments of actuarial gain/Losses					
<b>Total Other Comprehensive Income</b>					
<b>7. Total Comprehensive Income</b>	7.56	6.70	9.13	38.64	29.64
<b>8.i Earning per Share(EPS) Basic and Diluted ( not to be annualized )</b>					
a. before extra ordinary items					
b. after extra ordinary items	0.56	0.50	0.68	2.86	2.20
<b>9. Paid up Equity share Capital</b>	0.56	0.50	0.68	2.86	2.20
- No. of shares					
- Amount	13.50	13.50	13.50	13.50	13.50
	135.00	135.00	135.00	135.00	135.00

**NOTES TO THE STANDALONE FINANCIAL RESULTS**

- 1 The Financial Statements of the company have been prepared in accordance with Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- 2 The above Unaudited Financial Results for the quarter ended 31.12.2022 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14.02.2023.
- 3 These Statement is as per Regulations 33 of the SEBI (Listing Obligation and Disclosure requirements) Regulation 2015.
- 4 The Company is engaged in the Business of Non Banking Finance Company.
- 5 Previous Years Figures has been re-arranged or re-grouped wherever necessary.

DATE : 14.02.2023  
PLACE : KOLKATA



BY ORDER OF THE BOARD

*K. Lohia*  
KISHAN GOPAL LOHIA  
DIRECTOR  
DIN: 00021344