

Kherapati Vanijya Limited

21, Strand Road, Kolkata – 700 001

Phone: 2230-9601 (4 Lines), 2210 4827, Telefax: 033-2210 6167

Website: www.kherapativanijya.com, E-Mail: kvl@bangurgroup.com

CIN: L51109WB1982PLC034908 GSTIN: 19AABCK3255D1ZR

12th February, 2024

To,
The Head,
Listing Department,
The Calcutta Stock Exchange Ltd.,
7, Lyons Range,
Kolkata – 700 001

Dear Sir/Madam,

Re: Outcome of the Board Meeting

Scrip Code: 10021143

The Board at its meeting held today *i.e.* 12th February, 2024, transacted the following items of business:

Unaudited Financial Results

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, approved the Unaudited Financial Results for the Third Quarter and Nine Months ended on 31st December, 2023. Financial Results as approved by the Board alongwith the Limited Review Report of Statutory Auditors of the Company over the said financial results are enclosed.

The meeting of the Board started at 3:00 P.M. and concluded at 3:30 P.M.

Kindly take the same on record.

Yours Faithfully
For Kherapati Vanijya Ltd.

Kishan Gopal Lohia

(Kishan Gopal Lohia)

Director

DIN: 00021344



Encl.: As stated



INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS 2015 AS AMENDED

TO
THE BOARD OF DIRECTORS
KHERAPATI VANIJYA LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial results of **M/S KHERAPATI VANIJYA LIMITED** (the "Company"), for the quarter and Nine Months ended on 31st December 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

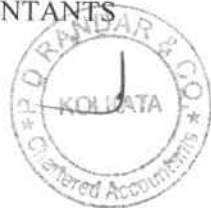
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

4. Based on our review conducted as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR P D RANDAR AND CO.
CHARTERED ACCOUNTANTS





SHAKTI ANCHALIA
PARTNER
MEMBERSHIP NO 301692
FRN 319295E

DATE:- 12.02.2024

PLACE: KOLKATA

UDIN:- 24301692BKF BX0436L

KHERPATI VANIJYA LIMITED
21, STRAND ROAD, KOLKATA-700001
CIN: L51109WB1982PLC034908
PHONE:- 033 22104827, E mail Id:- kvl@bangurgroup.com, Website:- www.kherapativanijya.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

(Rs. In Hundreds)

Particulars	Quarter Ended			Nine Months ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
Revenue From Operations						
Interest Income	15,071.23	18,647.58	15,666.31	40,513.36	46,752.31	59,481.51
Dividend Income	-	-	-	-	-	-
Net Gain on Fair Value Changes	-	-	-	-	-	-
Net Profit on Sale of Investments	-	3,390.26	-	3,390.26	-	2,081.94
Other Income	-	-	-	-	-	-
Total Income (I)	15,071.23	22,037.84	15,666.31	43,903.62	46,752.31	61,563.45
Expenses						
Employees Benefit Expenses	5,377.80	5,748.30	3,981.00	16,193.40	11,943.00	22,693.08
Finance Cost	-	-	-	-	-	-
Other Expenses	481.76	686.89	1,588.83	2,250.58	5,495.21	1,559.97
Total Expenses (II)	5,859.56	6,435.19	5,569.83	18,443.98	17,438.21	24,253.05
III. Profit / (Loss) before tax (I-II)	9,211.67	15,602.65	10,096.48	25,459.64	29,314.10	37,310.40
IV. Tax Expenses						
Current Tax	2,107.63	3,569.88	2,541.08	5,825.17	5,925.08	8,146.49
Deferred Tax	-	-	-	-	-	-
V. Profit / (Loss) for the period (III-IV)	7,104.04	12,032.77	7,555.40	19,634.47	23,389.02	29,163.91
VI. Other Comprehensive Income						
(i) Items that will not be classified to Profit / (Loss)	-	-	-	-	-	-
(a) Equity Instruments through OCI	-	-	-	-	-	-
(b) Income Tax relating to items that will not be reclassified to Profit / (Loss)	-	-	-	-	-	-
(ii) Items that will be classified to Profit / (Loss)	-	-	-	-	-	-
(a) Financial Instruments through OCI	-	-	-	-	-	-
(b) Income Tax relating to items that will be reclassified to Profit / (Loss)	-	-	-	-	-	-
Other Comprehensive Income for the period (i+ii)	-	-	-	-	-	-
VII. Total Comprehensive Income for the period (V+VI)	7,104.04	12,032.77	7,555.40	19,634.47	23,389.02	29,163.91
VIII. Paid-up equity share capital (FV of Rs 10/- each)	1,35,000.00	1,35,000.00	1,35,000.00	1,35,000.00	1,35,000.00	1,35,000.00
IX. Other Equity	-	-	-	-	-	4,34,594.52
XI. Earning per Share(EPS) (FV of Rs.10/- each)						
Basic and Diluted (not to be annualized) (Rs.)	0.53	0.89	0.56	1.45	1.74	2.16

NOTES TO THE FINANCIAL RESULTS

- 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.
- The above Unaudited Financial Results for the quarter and nine months ended on 31.12.2023 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 12.02.2024.
- These Statement is as per Regulations 33 of the SEBI (Listing Obligation and Disclosure requirements) Regulation 2015.
- The Company is engaged in the Business of Non Banking Financial Activities. Accordingly there are no separate reporting segments as in Ind AS 108 "Operating Segment"
- There were no exceptional items during the period.
- Previous Years/Periods Figures has been rearranged or regrouped or reclassified, wherever necessary, to make them comparable.

7 Ratio Disclosure:-

Debt Equity Ratio	N.A
Outstanding redeemable preference shares	N.A
Capital redemption reserve (Amount in Rs. "00")	1,50,000.00
Net Worth (Amount in Rs. "00")	5,95,057.86
Net Profit Margin (%)	48.46%
Earning Per share	Point No. XI
Total Debt to Total Assets	N.A
Gross Non Performing Assets (%)	N.A

Date : 12.02.2024
Place : KOLKATA

BY ORDER OF THE BOARD

Kishan Gopal Lohia
KISHAN GOPAL LOHIA
CEO & DIRECTOR
DIN:-00021344

