

Kherapati Vanijya Limited

21, Strand Road, Kolkata – 700 001

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CIN: L51109WB1982PLC034908 GSTIN: 19AABCK3255D1ZR

30th January, 2025

To,
The Head,
Listing Department,
The Calcutta Stock Exchange Ltd.,
7, Lyons Range,
Kolkata – 700001

Dear Sir/Madam,

Re: Outcome of the Board Meeting

Scrip Code: 10021143

The Board at its meeting held today *i.e.* 30th January, 2025, 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, 2024. 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)
CEO & Director
DIN: 00021344



Encl.: As stated



**INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY AND YEAR TO DATE UNAUDITED
STANDALONE FINANCIAL RESULTS OF KHERAPATI VANIJYA LIMITED PURSUANT TO REGULATION 33 OF
SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

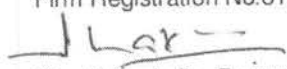
To the Board of Directors
Kherapati Vanijya Limited

1. We have reviewed the accompanying statement of unaudited financial results of KHERAPATI VANIJYA LIMITED ("the Company") for the quarter ended December 31, 2024 and for the period from April 01, 2024 to December 31, 2024 ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, and has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting as prescribed under section 133 of the Companies Act, 2013 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 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 Auditors 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 provide 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 and procedure performed 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.

Place: Kolkata
Date: 30.01.2025



For P D Randar and co.
Chartered Accountants
Firm Registration No.319295E


Shakti Anchalia- Partner
Membership No: 301692
UDIN:25301692BMKWYZ3075

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024

(Rs. In Lakhs)

Particulars	Quarter Ended			Nine Months ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
Revenue From Operations						
Interest Income	13.38	17.36	15.07	41.46	40.51	54.49
Dividend Income	-	-	-	-	-	-
Net Gain on Fair Value Changes	-	-	-	-	-	-
Net Profit on Sale of Investments	1.09	0.10	-	1.40	3.39	3.39
Other Income	-	-	-	-	-	-
I. Total Income	14.47	17.46	15.07	42.86	43.90	57.88
Expenses						
Employees Benefit Expenses	5.90	6.27	5.38	17.70	16.19	24.34
Finance Cost	-	-	-	-	-	-
Other Expenses	0.49	0.93	0.48	2.47	2.25	4.11
II. Total Expenses	6.39	7.20	5.86	20.17	18.44	28.45
III. Profit / (Loss) before tax (I-II)	8.08	10.26	9.21	22.69	25.46	29.43
IV. Tax Expenses						
Current Tax	2.03	2.58	2.11	5.70	5.82	7.92
Deferred Tax	-	-	-	-	-	-
V. Profit / (Loss) for the period (III-IV)	6.05	7.68	7.10	16.99	19.64	21.51
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)	6.05	7.68	7.10	16.99	19.64	21.51
VIII. Paid-up equity share capital (FV of Rs.10/- each)	135.00	135.00	135.00	135.00	135.00	135.00
IX. Other Equity	-	-	-	-	-	456.11
X. Earning per Share(EPS) (FV of Rs.10/- each)						
Basic and Diluted (not to be annualized) (Rs.)	0.04	0.57	0.53	0.13	1.45	1.59

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 31.12.2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 30.01.2025.
- This 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.Lakhs)	150.00
Net Profit Margin (%)	40.98%
Earning Per share	Point No. X
Total Debt to Total Assets	N.A
Gross Non Performing Assets (%)	N.A

Date : 30.01.2025
Place : KOLKATA

BY ORDER OF THE BOARD

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

