

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

14th August, 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.* 14th August, 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 first Quarter ended on 30th June, 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.

Annual General Meeting and Record Date or Date of Closure of Transfer Books

The Board has decided to convene the 41st Annual General Meeting of the members of the Company on Saturday, the 21st day of September, 2024 at 11:30 A.M. at the Registered Office of the Company at 21, Strand Road, Kolkata – 700 001.

The Share Transfer Books and Register of Members will remain closed from 16th September, 2024 to 21st September, 2024 (both days inclusive).

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

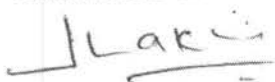
1. We have reviewed the accompanying Statement of Standalone Unaudited Financial results of **M/S KHERAPATI VANIJYA LIMITED** (the "Company"), for the quarter ended on 30TH June 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations 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:- 14.08.2024
PLACE: KOLKATA
UDIN:- 24301692BKFEBD5411

Kherapati Vanijya Limited

21, Strand Road, Kolkata – 700001

Phone: 033-22309601 -04

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Statement of Unaudited Financial Results for the Quarter ended 30th June, 2024*(Rs. In Hundreds)*

	Particulars	Quarter ended			Year ended
		30 th June, 2024	31 st March, 2024	30 th June, 2023	31 st March, 2024
		Unaudited	Unaudited	Unaudited	Audited
	Revenue from Operations				
	Interest Income	10,723.32	13,633.48	10,320.37	54,488.97
	Dividend Income	-	-	-	-
	Net Gain on Fair Value Changes	-	-	-	-
	Net Profit on Sale of Investments	206.28	-	-	3,390.26
	Other Income	-	-	-	-
(I)	Total Income	10,929.60	13,633.48	10,320.37	57,879.23
	Expenses				
	Employee Benefit Expenses	5,527.80	8,131.80	5,067.30	24,336.75
	Other Expenses	1,049.46	1,832.46	1,216.28	4,110.44
(II)	Total Expenses	6,577.26	9,964.26	6,283.58	28,447.19
(III)	Profit/(Loss) before Tax (I-II)	4,352.34	3,669.22	4,036.79	29,432.03
(IV)	Tax Expense				
	Current Tax	1,095.40	932.18	1,049.56	7,919.72
	Deferred Tax	-	-	-	-
(V)	Profit/(Loss) for the Period (III-IV)	3,256.94	2,746.04	2,987.23	21,512.31
(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)	3,256.94	2,746.04	2,987.23	21,512.31
(VIII)	Paid-up Equity Share Capital (FV Rs.10/- each)	1,35,000.00	1,35,000.00	1,35,000.00	1,35,000.00
(IX)	Other Equity	-	-	-	4,56,106.83
(X)	Earnings Per Share (FV Rs.10/- each) (not annualized) Basic & Diluted (Rs.)	0.24	0.20	0.22	1.59



Notes to the Statement of Unaudited Financial Results for the quarter ended 30th June, 2024

1. The above results for the quarter ended 30th June, 2024 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on 14th August, 2024. The Statutory Auditors has expressed an unqualified report on the aforesaid results.
2. During the quarter ended 30th June, 2024 and the corresponding previous quarter, the Company has operated only in one segment *i.e.* Non-Banking Financial Business. Hence segment reporting is not given.
3. There were no exceptional items during the period.
4. Figures for the quarter ended 31st March, 2024 are the balancing figures between audited figures of the full financial year and the reviewed year-to-date figures upto the third quarter of the financial year.
5. Figures of the previous period have been regrouped and reclassified to conform to the classification of current period wherever necessary.

Place : Kolkata
Date : 14th August, 2024



For Kharepati Vanijya Limited

Kishan Gopal Lohia
(Kishan Gopal Lohia)
CEO & Director
DIN: 00021344