

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

1st November, 2023

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.* 1st November, 2023, 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 Second Quarter and half year ended on 30th September, 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.

Appointment of Company Secretary

Also please note that the Board of Directors has at the recommendation of the Nomination and Remuneration Committee appointed Smt. Neha Pansari, an Associate Member of the Institute of Company Secretaries of India having Membership No.A32885 as Company Secretary w.e.f. 1st November, 2023 in place of Smt. Sneha Mundhra, who has resigned as Company Secretary pursuant to the provisions of Section 203 of the Companies Act, 2013 and applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The Board has also designated Smt. Neha Pansari as the Compliance Officer of the Company with effect from her appointment date pursuant to Regulation 6 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 the Unaudited Standalone Financial Results for the Quarter and half year ended 30th September, 2023 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 and half year ended 30th September, 2023 (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 04.08.2023, 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:- 01/11/2023



For, P D Randar and Co.
Chartered Accountants

Prabhu Dayal Randar
Partner
Membership No. 054778
Firm Registration No. 319295E
UDIN:-23045778 **BG55MI3125**

KHERPATI VANIJYA LIMITED
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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

(Rs. In Hundreds)

Particulars	Quarter Ended			Half Year ended		Year Ended 31.03.2023
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
Revenue From Operations						
Interest Income	18,647.58	10,320.37	15,556.00	28,967.95	31,086.00	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)	22,037.84	10,320.37	15,556.00	32,358.21	31,086.00	61,563.45
Expenses						
Employees Benefit Expenses	5,748.30	5,067.30	4,266.00	10,815.60	7,962.00	22,693.08
Finance Cost	-	-	-	-	-	-
Other Expenses	686.89	1,216.28	1,906.38	1,903.17	3,906.38	1,559.97
Total Expenses (II)	6,435.19	6,283.58	6,172.38	12,718.77	11,868.38	24,253.05
III. Profit / (Loss) before tax (I-II)	15,602.65	4,036.79	9,383.62	19,639.44	19,217.62	37,310.40
IV. Tax Expenses						
Current Tax	3,569.88	1,049.56	2,684.00	4,619.44	3,384.00	8,146.49
Deferred Tax	-	-	-	-	-	-
V. Profit / (Loss) for the period (III-IV)	12,032.77	2,987.23	6,699.62	15,020.00	15,833.62	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)	12,032.77	2,987.23	6,699.62	15,020.00	15,833.62	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.)	0.89	0.22	0.50	1.11	1.18	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 half year ended on 30.09.2023 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 01.11.2023
- 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.
- Previous Years/Periods Figures has been rearranged or regrouped or reclassified, wherever necessary, to make them comparable.

Date : 01.11.2023
Place : KOLKATA

BY ORDER OF THE BOARD

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



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STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2023 (₹ in Hundreds)

PARTICULARS	As at September 30, 2023		As at March 31, 2023
	Unaudited		Audited
ASSETS			
(1) Financial Assets			
(a) Cash and Cash Equivalents	4,099.57		1,01,762.37
(b) Bank Balance other than above	-		-
(c) Derivative financial instruments	-		-
(d) Receivables			
(I) Trade Receivables	-		-
(II) Other Receivables	-		-
(e) Loan	4,25,286.14		2,53,425.03
(f) Investments	1,53,000.00		2,16,000.00
(g) Other Financial Assets	30.00		30.00
		5,82,415.71	5,71,217.40
(2) Non-Financial Assets			
(b) Current tax asstes(Net)		25,096.57	20,042.42
		6,07,512.28	5,91,259.82
TOTAL ASSETS :			
LIABILITIES AND EQUITY			
LIABILITIES			
1. Financial Liabilities			
(a) Other Financial Liabilities		-	277.30
2. Non Financial Liabilities			
(a) Current Tax Liabilities (Net)		178.38	20,375.62
(b) Provisions		24,957.87	1,012.37
Total Liabilities		25,136.25	21,665.29
EQUITY			
(a) Equity Share Capital	1,35,000.00		1,35,000.00
(b) Other Equity	4,47,376.03		4,34,594.52
TOTAL EQUITY		5,82,376.03	5,69,594.52
TOTAL LIABILITY AND EQUITY:		6,07,512.28	5,91,259.82

Place : Kolkata

Date : 01.11.2023



For and on behalf of the Board

Kishan Gopal Lohia

Sri Kishan Gopal Lohia

DIN: 00021344

CEO & Director

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Unaudited Cash Flow Statement for the half year ended 30th September,2023**(₹ in Hundreds)**

Particulars	As on 30.09.23		As on 30.09.22	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount(Rs.)
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		16,345		19,274
Adjustments for:				
Profit on sale of Investments	-3,390		-	
Provision for Standard Assets		-3,390		
Operating Profit before Working Capital Changes		12,955		19,274
Adjustments for:				
Increase/(Decrease) in Other Current Liabilities	-277		(11,120)	
(Increase)/ Decrease in Short Term Loans and Advances	-1,71,861		8,778	
Increase/(Decrease) in Payables	-	-1,72,138	-	(2,342)
Cash generated from operations		-1,59,183		16,932
Income Tax paid				
Net Cash flow from Operating activities		-1,59,183		16,932
B CASH FLOW FROM INVESTING ACTIVITIES				
Sale of Investments		66,390		-18,499.99
Net Cash used in Investing activities		66,390		-18,499.99
C CASH FLOW FROM FINANCING ACTIVITIES				
Redemption of Preference Share				
Increase in Current Tax Assets		-4,870		729
Net Cash used in financing activities		-4,870		729
Net increase in cash & Cash Equivalents		-97,663		-839
Opening Cash and Cash equivalents		1,01,762		2,135
Closing Cash and Cash equivalents		4,099		1,296
Statement of Cash and Cash Equivalents.				
Cash in Hand	348		338	
Balance at Bank	3,751	4,099	958	1,296

The above Statement of Cash Flow has been prepared under the "Indirect Method" as set out in IND AS-7 'Statement of Cash Flows'

Place: Kolkata
Date : 01.11.2023

For Kherapati Vanijya Ltd.

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