

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 November, 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 November, 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 Second Quarter and Half Year ended on 30th September, 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 5:30 P.M.

Kindly take the same on record.

Yours Faithfully
For Kherapati Vanijya Ltd.


(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 September 30, 2024 and for the period from April 01, 2024 to September 30, 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: 14TH November, 2024



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

Shakti Ancharia
Shakti Ancharia- Partner
Membership No: 301692
UDIN:24301692 BKFEA5554

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 HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

Particulars	Quarter Ended			Half Year ended		Year Ended 31.03.2024
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
Revenue From Operations						Audited*
Interest Income						
Dividend Income	17.36	10.72	18.65	28.08	28.97	54.49
Net Gain on Fair Value Changes	-	-	-	-	-	-
Net Profit on Sale of Investments	-	-	-	-	-	-
Other Income	0.10	0.21	3.39	0.31	3.39	3.39
Total Income (I)	17.46	10.93	22.04	28.39	32.36	-
Expenses						57.88
Employees Benefit Expenses						
Finance Cost	6.27	5.53	5.75	11.80	10.82	24.34
Other Expenses	0.93	1.05	0.69	1.98	1.90	4.11
Total Expenses (II)	7.20	6.58	6.44	13.78	12.72	28.45
III. Profit / (Loss) before tax (I-II)	10.26	4.35	15.60	14.61	19.64	29.43
IV. Tax Expenses						
Current Tax						
Deferred Tax	2.58	1.09	3.57	3.67	4.62	7.92
V. Profit / (Loss) for the period (III-IV)	7.68	3.26	12.03	10.94	15.02	-
VI. Other Comprehensive Income						21.51
(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)	7.68	3.26	12.03	10.94	15.02	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						
XI. Earning per Share(EPS) (FV of Rs.10/- each)						456.11
Basic and Diluted (not to be annualized) (Rs.)	0.57	0.24	0.89	0.81	1.11	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 half year ended on 30.09.2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14.11.2024
- 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.
- Previous Years/Periods Figures has been rearranged or regrouped or reclassified, wherever necessary, to make them comparable.

Date : 14.11.2024
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, 2024 (₹ in LAKH)

PARTICULARS	As at September 30, 2024		As at March 31, 2024
	Unaudited		Audited
ASSETS			
(1) Financial Assets			
(a) Cash and Cash Equivalents	1.52		6.85
(b) Bank Balance other than above	-		-
(c) Derivative financial instruments	-		-
(d) Receivables			
(I) Trade Receivables	-		-
(II) Other Receivables	-		-
(e) Loan	423.07		432.20
(f) Investments	178.35		153.00
(g) Other Financial Assets	0.03		0.03
		602.97	592.08
(2) Non-Financial Assets			
(b) Current tax asstes(Net)		12.51	8.73
TOTAL ASSETS :		615.48	600.81
LIABILITIES AND EQUITY			
LIABILITIES			
1. Financial Liabilities			
(a) Other Financial Liabilities		-	0.39
2. Non Financial Liabilities			
(a) Current Tax Liabilities (Net)		0.17	7.59
(b) Provisions		9.59	1.73
Total Liabilities		9.76	9.70
EQUITY			
(a) Equity Share Capital	135.00		135.00
(b) Other Equity	470.71		456.11
TOTAL EQUITY		605.71	591.11
TOTAL LIABILITY AND EQUITY:		615.48	600.81

Place : Kolkata

Date : 14.11.2024



For and on behalf of the Board

Sri Kishan Gopal Lohia

DIN: 00021344

CEO & Director

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Unaudited Cash Flow Statement for the half year ended 30th September,2024**(₹ in LAKH)**

Particulars	As on 30.09.24		As on 30.09.23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount(Rs.)
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		14.61		16.35
Adjustments for:				
Profit on sale of Investments	(0.31)		(3.39)	
Provision for Standard Assets		(0.31)		(3.39)
Operating Profit before Working Capital Changes		14.30		12.96
Adjustments for:				
Increase/(Decrease) in Other Current Liabilities	(0.39)		0.06	
(Increase)/ Decrease in Short Term Loans and Advances	9.14		(171.86)	
Increase/(Decrease) in Payables	-	8.75	-	(171.80)
Cash generated from operations		23.05		(158.85)
Income Tax paid		(0.75)		
Net Cash flow from Operating activities		23.80		(158.85)
B CASH FLOW FROM INVESTING ACTIVITIES				
Sale of Investments		(25.35)		66.39
Net Cash used in Investing activities		(25.35)		66.39
C CASH FLOW FROM FINANCING ACTIVITIES				
Redemption of Preference Share				
Increase in Current Tax Assets		(3.79)		(4.87)
Net Cash used in financing activities		(3.79)		(4.87)
Net increase in cash & Cash Equivalents		(5.33)		(97.33)
Opening Cash and Cash equivalents		6.85		101.76
Closing Cash and Cash equivalents		1.52		4.44
Statement of Cash and Cash Equivalents.				
Cash in Hand	0.30		0.35	
Balance at Bank	1.22	1.52	3.75	4.10

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 : 14.11.2024

For Kherapati Vanijya Ltd.

Kishan
Kishan Gopal Lohia
DIN: 00021344
CEO & Director