

HALDER VENTURE LIMITED

CIN No. : L7421OWB1982PLC035117

HALDER

DIAMOND HERITAGE
16, Strand
Road, 10th Floor Unit
1012, Kolkata-700 001
@: +9J-33-6607-5556
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EMAIL: info@halderventure.in
WEB : www.halderventure.in

DT : 25/06/2021

To

Corporate Relationship Department
Bombay Stock Exchange Ltd.
Phiroze Jeejeebho Tower
25th Floor, Dalal Street,
Mumbai-400001

Script Code : 539854

Sub: Audited Standalone & Consolidated Financial Results along with the Auditor Report for Quarter and year ended 31st March, 2021

Dear Sir,

In term of Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith a copy of Audited Standalone & Consolidated Financial Results of the company for the quarter and year ended 31st March, 2021 which were approved and taken on record by the Board of Directors of the company along with its Auditor Report and declaration regarding unmodified opinion .

The above information is for your record.

Thanking you,
Yours faithfully,

For Halder Venture Ltd.

Abhishek Pal

Abhishek Pal
Company Secretary & Compliance Officer



Independent Auditor's Report on Quarterly and Year to Date Standalone Financial Results of **HALDER VENTURE LIMITED** pursuant to the SEBI (Listing Obligations and Disclosure requirement) Regulations 2015

To
The Board of Directors,
HALDER VENTURE LIMITED,

Opinion :

We have audited the accompanying Statement of Standalone Financial Results of **HALDER VENTURE LIMITED** (the Company) for the quarter and year ended 31st March, 2021 (the Statement), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (a) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
- (b) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the profit, total comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2021.

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2021

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are

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www.senandray.com



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Brahmapur (Odisha):
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Ganjam- 760 004



independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2021 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2021 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2021 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Board of Directors is also responsible for overseeing the Company's financial reporting process.

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Auditor's Responsibilities

Audit of the Standalone Financial Results for the year ended March 31, 2021

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2021 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.



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SEN & RAY

CHARTERED ACCOUNTANTS

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

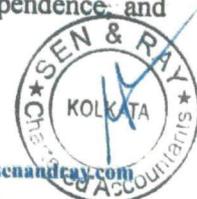
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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Other matters :

1. On account of COVID-19 related lockdown restrictions, we were not able to physically observe the verification of inventory that was carried out by the Management at the year-end. Consequently, we have performed alternative procedures to audit the existence and condition of inventory as per the guidance provided in SA 501 "Audit Evidence – Specific consideration for stipulated items", and have obtained sufficient appropriate audit evidence to issue our unmodified opinion on the financial statements.
2. The Statement includes the results for the quarter ended 31st March 2021 being the balancing figure between audited figures in respect of the full financial year and the published year-to-date figures up to the 31st December 2020 which were subject to limited review by us.

Our opinion is not modified in respect of the above matters.

For Sen & Ray
Chartered Accountants
FRN : 303047E



S.K. DASGUPTA
(Partner)
Membership No. 005103

Kolkata
25th June, 2021

UDIN: 21005103AAA BE 7243



Independent Auditor's Report on Quarterly and Year to Date Consolidated Financial Results of **HALDER VENTURE LIMITED** pursuant to the SEBI (Listing Obligations and Disclosure requirement) Regulations 2015

To
The Board of Directors,
HALDER VENTURE LIMITED,

Opinion :

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Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2021

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are

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**SEN & RAY**

CHARTERED ACCOUNTANTS

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In preparing the Consolidated financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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CHARTERED ACCOUNTANTS

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company

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2. The Statement includes the results for the quarter ended 31st March 2021 being the balancing figure between audited figures in respect of the full financial year and the published year-to-date figures up to the 31st December 2020 which were subject to limited review by us.

Our opinion is not modified in respect of the above matters.

For Sen & Ray
Chartered Accountants
FRN : 303047E

S.K. DASGUPTA
(Partner)
Membership No. 005103



Kolkata
25th June, 2021

UDIN : 21005103AAAABD5557

HALDER VENTURE LIMITED
Registered Office :16, Strand Road, Diamond Heritage Building, 10th Floor, Unit 1012, Kolkata - 700001
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2021
CIN:L74210WB1982PLC035117

(Amount In Lakh)

| SL. NO. | Particulars | STANDALONE | | | | | CONSOLIDATED | |
|---------|---|----------------|---------------|---------------|---------------|---------------|------------------|------------------|
| | | Quarter Ended | | Year ended | | | Year ended | |
| | | 31-03-2021 | 31-12-2020 | 31-03-2020 | 31-03-2021 | 31-03-2020 | 31-03-2021 | 31-03-2020 |
| | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) | (Audited) | (Audited) | |
| 1 | Income : | | | | | | | |
| | (a) Revenue from Operations | - | 114.66 | 208.24 | 457.59 | 534.03 | 61,960.82 | 28,845.76 |
| | (b) Other Income | - | 0.25 | 25.03 | 0.14 | 43.36 | 511.25 | 341.86 |
| | Total Income | - | 114.91 | 233.27 | 457.74 | 577.39 | 62,472.07 | 29,187.61 |
| 2 | Expenses : | | | | | | | |
| | (a) Cost of Materials Consumed | - | - | - | - | - | 18,642.82 | 21,549.00 |
| | (b) Purchase of Traded Goods | 4.28 | 55.06 | 74.71 | 316.59 | 209.07 | 32,952.71 | 4,588.79 |
| | (c) Changes in Inventories of Finished Goods , Work-in-Progress and stock -in-trade | (4.40) | 25.09 | 92.34 | 3.33 | 192.23 | (2,176.86) | (2,327.48) |
| | (d) Excise Duty (Refer Note below) | - | - | - | - | - | - | - |
| | (e) Employee Benefits Expense | 5.54 | 6.34 | 4.89 | 21.36 | 19.10 | 276.15 | 273.50 |
| | (f) Other Manufacturing Expenses | - | - | - | - | - | 2,125.49 | 1,377.37 |
| | (g) Selling, Administration & Other Expenses | - | - | - | - | - | 7,147.96 | 2,144.51 |
| | (h) Depreciation/ amortisation of assets | 1.68 | 1.65 | 2.25 | 6.62 | 8.96 | 278.36 | 310.23 |
| | (i) Finance Costs | - | 0.23 | 4.15 | 6.70 | 20.99 | 647.22 | 654.59 |
| | (j) Export Related exps | 0.60 | 24.01 | 28.84 | 74.73 | 76.16 | - | - |
| | (k) Import Related exps | - | - | - | - | - | - | - |
| | (l) Other Expenses | 4.82 | 5.59 | 3.74 | 23.25 | 17.01 | - | - |
| | Total Expenses | 12.52 | 117.97 | 210.92 | 452.60 | 543.52 | 59,894 | 28,571 |
| 3 | Profit/ (Loss) before Exceptional Items and Tax | (12.52) | (3.06) | 22.35 | 5.14 | 33.86 | 2,578.22 | 617.11 |
| 4 | Exceptional Items | - | - | - | - | - | 0.09 | 0.09 |
| | Preliminary Expenses written off | - | - | - | - | - | 1.85 | 1.85 |
| 5 | Profit/ (Loss) before Tax | (12.52) | (3.06) | 22.35 | 5.14 | 33.86 | 2,578.13 | 615.16 |
| 6 | Tax Expense | - | - | 5.62 | 2.59 | 10.12 | 727.65 | 148.71 |
| | - Current Tax | - | - | - | - | - | - | - |
| | - Deferred Tax | - | - | - | (3.70) | - | 7.09 | 3.43 |
| 7 | Net Profit/ (Loss) for the Period | (12.52) | (3.06) | 16.72 | 6.24 | 23.74 | 1,843.39 | 463.02 |
| 8 | Other Comprehensive Income | | | | | | | |
| | A (i) Item that will not be reclassified to profit or loss | | | | | | | |
| | Remeasurement on post employment defined benefits plan | - | - | - | - | - | 2.81 | (3.25) |
| | (ii) Income Tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | (0.79) | - |
| | Remeasurement on post employment defined benefits plan | - | - | - | - | - | - | - |
| | B (i) Item that will be reclassified to profit or loss | - | - | - | - | - | - | - |
| | (ii) Income Tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - | - |
| | Total Other Comprehensive Income | - | - | - | - | - | 2.02 | (3.25) |
| 9 | Total Comprehensive Income | (12.52) | (3.06) | 16.72 | 6.24 | 23.74 | 1,845.42 | 459.77 |
| 10 | Paid - up Equity Share Capital (Face Value - Re 10 per Share) | 316.07 | 316.07 | 316.07 | 316.07 | 316.07 | 316.07 | 316.07 |
| 11 | Other Equity | - | - | - | - | - | - | - |
| 12 | Earnings per Share | | | | | | | |
| | (of Re 10/- each) (not Annualised): | | | | | | | |
| | (a) Basic | (0.40) | (0.10) | 0.53 | 0.20 | 0.75 | 58.32 | 14.65 |
| | (b) Diluted | (0.40) | (0.10) | 0.53 | 0.20 | 0.75 | 58.32 | 14.65 |

HALDER VENTURE LIMITED

Koushik Halder
Director

HALDER VENTURE LIMITED
STATEMENT OF AUDITED ASSETS & LIABILITIES AS AT 31ST MARCH, 2021

AMOUNT IN LAKH

| Particulars | STANDALONE | | CONSOLIDATED | |
|--|---------------|--------------------|------------------|--------------------|
| | YEAR ENDED | | YEAR ENDED | |
| | 31.03.2021 | 31.03.2020 | 31.03.2021 | 31.03.2020 |
| | Audited | Audited (Restated) | Audited | Audited (Restated) |
| I. ASSET | | | | |
| (1) Non-Current Assets | | | | |
| (a) Property, Plant and Equipment | 18.37 | 24.55 | 2,721.14 | 2,923.45 |
| (b) Capital work-in-progress | - | - | 91.52 | - |
| (c) Other Intangible assets | 0.01 | 0.02 | 0.01 | 0.02 |
| (d) Financial Assets | | | | |
| (i) Investments | 102.86 | 102.86 | - | - |
| (ii) Trade receivables | - | - | - | - |
| (iii) Loans | - | - | - | - |
| (iv) Others Financial Assets | - | - | 105.46 | 72.64 |
| (e) Deferred tax assets (net) | 3.70 | - | 11.04 | - |
| (f) Other non-current assets | - | - | 1,044.04 | 61.65 |
| (2) Current Assets | | | | |
| (a) Inventories | 47.53 | 50.86 | 8,499.42 | 7,638.54 |
| (b) Financial Assets | | | | |
| (i) Investments | - | - | - | - |
| (ii) Trade receivables | 172.03 | 400.32 | 14,389.06 | 4,994.84 |
| (iii) Cash and cash equivalents | 10.88 | 4.43 | 325.57 | 47.62 |
| (iv) Loans | - | - | - | - |
| (v) Others Financial Assets | - | - | - | - |
| (c) Current Tax Assets (Net) | - | - | 1,090.37 | 206.65 |
| (c) Other current assets | 19.84 | 12.68 | - | - |
| Total | 375.21 | 595.72 | 29,593.68 | 16,933.95 |
| II. EQUITY AND LIABILITIES | | | | |
| (1) Equity | | | | |
| (a) Equity Share capital | 316.07 | 316.07 | 316.07 | 316.07 |
| (b) Other Equity | 52.36 | 46.12 | 4,155.54 | 4,657.08 |
| Minority Interest | | | 5,077.03 | 2,730.08 |
| (2) Non-Current Liabilities | | | | |
| (a) Financial Liabilities | | | | |
| (i) Borrowings | - | - | 1,405.03 | 290.90 |
| (ii) Trade payables | - | - | - | - |
| (iii) Other financial liabilities | - | - | - | - |
| (b) Provisions | | | | |
| (c) Employees Benefit Obligations | - | - | 38.26 | 36.12 |
| (d) Deferred tax liabilities (Net) | - | - | 117.90 | 99.76 |
| (e) Other non-current liabilities | - | - | - | - |
| (3) Current Liabilities | | | | |
| (a) Financial Liabilities | | | | |
| (i) Borrowings | 0.92 | 223.28 | 17,754.25 | 8,009.57 |
| (ii) Trade payables | - | - | - | - |
| Total outstanding dues of Micro enterprise and Small enterprises | - | - | 140.58 | 321.70 |
| Total outstanding dues of creditors other than Micro enterprises and Small enterprises | - | - | - | - |
| (iii) Other financial liabilities | 2.29 | 1.75 | 6.98 | 375.67 |
| (b) Other current liabilities | 0.63 | 0.42 | 65.25 | 21.17 |
| (c) Employees Benefit Obligations | | | | |
| (d) Provisions | 2.95 | 8.07 | 3.39 | 3.22 |
| Total | 375.21 | 595.72 | 29,593.68 | 16,933.95 |

Notes:

- 1 The above result of the Company were reviewed by the Audit Committee and approved by the Board of Director at its meeting held on 25.06.2021. The Board decided not to declare any dividend for Financial Year 31st March, 2021
- 2 Figures of the previous year/ period have been regrouped / restated wherever necessary.
- 3 The above result will be available on the Companies website www.halderventure.in
- 4 During the Quarter ended 31st March, 2021 and the corresponding previous quarter / year the company has operated only in one geographical segment. Hence segment reporting as per AS 17 is not given.
- 5 The above result for the year ended 31st March, 2021 and 31st March, 2020 have been audited by the statutory auditors of the Company.
- 6 The above result for the year ended 31st March, 2021 are the balancing figure between audited figure in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- 7 The above audited consolidated financial result have been prepared in accordance with the principle and procedure as set out in Accounting Standard - 21 on "Consolidated Financial Statement"

HALDER VENTURE LIMITED

Keesu Halder
Director

HALDER VENTURE LIMITED

Statement of Cashflows

| Particulars | (Amount in Indian Rupees) | |
|--|---------------------------|---------------|
| | 2020-21 | 2019-20 |
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit before tax | 5,13,953 | 33,86,482 |
| Adjustments for : | | |
| Depreciation | 6,62,407 | 8,96,263 |
| Finance Cost | 6,69,560 | |
| Working Capital Adjustments | | |
| (Increase)/Decrease In Inventories | 3,33,437 | 1,92,23,308 |
| (Increase)/Decrease In Trade Receivables | 2,28,28,882 | (1,05,32,683) |
| (Increase)/Decrease in Other Financial Asset | - | - |
| (Increase)/Decrease in Loan & Advance | - | - |
| (Increase)/Decrease in Other Current Asset | (7,15,931) | 4,65,030 |
| Increase/(Decrease) in Other Financial Liabilities | 53,273 | (32,85,160) |
| Increase/(Decrease) in Other Current Liabilities | 20,621 | (63,743) |
| Increase/(Decrease) in Trade Payables | - | (7,52,011) |
| | 2,43,66,203 | 93,37,486 |
| Income Tax Paid/Adjusted | (7,71,847) | (12,88,012) |
| Net Cash Flow From/(Used in) Operating Activities | 2,35,94,356 | 80,49,474 |
| B. INVESTING ACTIVITIES | | |
| Sale/(Purchase) of Fixed Assets | (43,390) | (23,305) |
| Investment in Shares | - | (87,53,600) |
| Net Cash Flow From/(Used in) Investing Activities | (43,390) | (87,76,905) |
| C. FINANCING ACTIVITY | | |
| Increase/(Decrease) Short term Borrowings | (2,22,36,649) | 11,51,027 |
| Increase/(Decrease) Long term Borrowings | (6,69,560) | |
| Finance Cost | (2,29,06,208) | 11,51,027 |
| Net Cash Flow From/(Used in) Financing Activities | (2,29,06,208) | 11,51,027 |
| Net Increase / Decrease in Cash and Cash Equivalent | 6,44,758 | 4,23,596 |
| Cash and Cash Equivalent at the beginning of the year | 4,42,884 | 19,288 |
| Cash and Cash Equivalent at the end of the year | 10,87,642 | 4,42,884 |

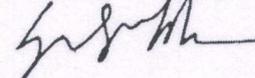
The above Cash Flow Statement has been prepared under the indirect method as set out in the Ind AS-7 on Statement of Cash Flow notified under Section 211 (3C) [Companies (Accounting Standards) Rules 2006, as amended] and relevant provisions of the Companies Act, 2013.

Significant Accounting Policies and Notes to Accounts

This is the Statement of Statement of Cashflows referred to in our report of even date.

The notes are an integral part of the financial statements.

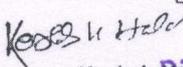
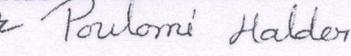
For M/s SEN & RAY
CHARTERED ACCOUNTANTS
Firm Registration No. 303047E



S.K. DASGUPTA
Membership No. 005103
Partner
Place: Kolkata
Dated : 25th June 2021



On behalf of Halder Venture Limited
HALDER VENTURE LIMITED

Keshab Kumar Halder
Director
DIN-00574080

Poulomi Halder
Director
DIN-02224305



Company Secretary
M No-50031

HALDER VENTURE LIMITED

Consolidated Cash Flow Statement for the year ended 31.03.2021

(Amount in Indian Rupees)

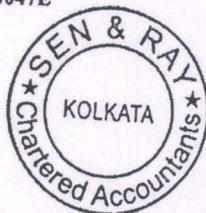
| Particulars | 2020-21 | 2019-20 |
|--|-----------------------|-----------------------|
| A CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit for the period | 18,45,41,626 | 4,59,76,740 |
| Adjustments for: | | |
| Depreciation | 2,78,35,708 | 3,10,23,175 |
| Preliminary Expenses W/Off | 9,344 | 9,346 |
| Provision for Income Tax | 7,34,73,591 | 1,52,14,413 |
| Provision for Gratuity | 2,31,434 | 9,93,823 |
| (Profit)/Loss on sale of Assets | - | (28,366) |
| Interest & Finance Charges | 6,47,22,052 | 6,30,22,575 |
| Other comprehensive income | (2,02,433) | - |
| Operating Profit before Working Capital Changes | 16,60,69,696 | 11,02,34,967 |
| Adjustments for: | 35,06,11,322 | 15,62,11,707 |
| Decrease/(Increase) in Non-Current Financial Assets | (32,82,624) | (1,91,547) |
| Decrease/(Increase) in Other Non-Current Assets | (9,82,38,855) | (7,58,152) |
| Decrease/(Increase) in Receivables | (93,94,22,151) | (3,53,82,747) |
| Decrease/(Increase) in Inventories | (8,60,87,904) | (37,83,82,515) |
| Decrease/(Increase) in Loans & Advance | - | - |
| Decrease/(Increase) in Other Financial Assets | (8,83,71,575) | 24,35,943 |
| Decrease/(Increase) in Other Current Assets | (3,27,49,841) | (4,67,28,627) |
| Increase/(Decrease) in Trade Payable | (1,91,75,351) | 2,95,88,735 |
| Increase/(Decrease) in Financial Liabilities | (3,68,69,645) | (11,85,19,908) |
| Increase/(Decrease) in Other Current Liability | 44,08,515 | 3,16,99,867 |
| Cash generated from operations | (94,91,78,110) | (51,62,38,953) |
| Income Tax Payments Adjustment | (2,84,93,593) | (36,00,27,246) |
| Net Cash flow from Operating activities | (97,76,71,703) | (36,28,72,843) |
| B CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Fixed Assets | (76,03,798) | (35,05,447) |
| Decrease / (Increase) in W.I.P | (91,51,806) | - |
| Decrease / (Increase) of Investment | - | 25,51,90,000 |
| Net Cash used in Investing activities | (1,67,55,604) | 25,16,84,553 |
| C CASH FLOW FROM FINANCING ACTIVITIES | | |
| Proceeds from Share Issue | | 81,05,500 |
| increase /(Repayment) of Borrowings | 1,08,69,44,543 | 15,61,41,076 |
| Interest Paid | (6,47,22,052) | (6,30,22,575) |
| Net Cash used in financing activities | 1,02,22,22,491 | 10,12,24,001 |
| Net increase in Cash & Cash Equivalents | 2,77,95,185 | (99,64,289) |
| Cash and Cash Equivalents at the Beginning of the Year | 47,61,717 | 2,08,91,306 |
| Cash and Cash Equivalents at the End of the Year | 3,25,56,900 | 1,09,27,018 |

This is the Consolidated Cash Flow Statement referred to in our report of even date.

The notes are an integral part of the financial statements.

For M/s SEN & RAY
CHARTERED ACCOUNTANTS
Firm Registration No. 303047E

S.K. Dasgupta
S.K. DASGUPTA
Membership No. 005103
Partner
Place: Kolkata
Dated : 25nd June, 2021



HALDER VENTURE LIMITED On behalf of Halder Venture Limited

Keshab Kumar Halder
Keshab Kumar Halder
Director
DIN-00574080

Poulomi Halder
Poulomi Halder
Director
DIN-02224305

Abhishek Pal
CS. Abhishek Pal
Company Secretary
M No-50031

HALDER VENTURE LIMITED

CIN No. : L7421OWB1982PLC035117

HALDER

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1012, Kolkata-700 001
@: +9J-33-6607-5556
+91—33-6607-5557
EMAIL: info@haldventure.in
WEB : www.haldventure.in

DT :25/06/2021

Sir/Madam,

Sub: **Declaration regarding unmodified audit report in respect of Financial Statements for the year 2020-21**

Pursuant to Regulation 33(3) (d) of SEBI(Listing Regulations and Disclosure Requirements) 2015, we hereby confirm and declare that the statutory auditors of the Company i.e. M/s Sen & Ray (FRN- 303047E) have issued the Audit Report with unmodified opinion on Audited Financial Results for the company (Standalone and Consolidated) for the financial year ended 31st March, 2021.

Kindly take the matter on record.

Thanking you,

Yours faithfully,

For Halder Venture Ltd.

Abhishek Pal

Abhishek Pal
Company Secretary & Compliance Officer