



ANNEXURE X

To,
 The Board of Directors,
 HALDER VENTURE LIMITED
 DIAMOND HERITAGE, 16 STRAND ROAD, 10TH FLOOR, ROOM NO- 1012 KOLKATA
 700001

We, the statutory auditors of HALDER VENTURE LIMITED, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 15 of the Draft Scheme of Amalgamation between JDM Commercial Private Limited ("JDMCPL"), P. K. Agri Link Private Limited ("PKAGLPL"), P. K. Cereals Private Limited ("PKCPL"), Reliable Advertising Private Limited ("RAPL"), Shri Jatadhari Rice Mill Private Limited ("SJR MPL") with Halder Venture Limited ("HVL") in terms of the provisions of section(s) 230 to 232 of the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 2013 and Other Generally Accepted Accounting Principles.

The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. Our responsibility is only to examine and report whether the Draft Scheme complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India.

Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued there under and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 2013.

This Certificate is issued at the request of the Halder Venture Limited pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the Bombay Stock Exchange. This Certificate should not be used for any other purpose without our prior written consent.

For
 SEN & RAY
 Chartered Accountants
 Firm Registration No.: 303047E

Binod K. Mahato

BINOD KUMAR MAHATO
 Partner

Membership Number: 313822
 UDIN : 22313822AKTQAB9081
 Certificate No. SR/SL/CERT/2022-23/050

Place: Kolkata

Date: 30-05-2022



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Kolkata : Astra Tower, ASO 501, Action Area II-C, New Town, Kolkata-700161 West Bengal	Berhampore : 154/3, R.N. Tagore Road, Berhampore, Murshidabad-742101 West Bengal	New Delhi : C-170, Golf View Apartment, Saket, New Delhi-110017	Mumbai : 322, V Mall, Near Sai Dham Temple Thakur Complex Kandivali East Mumbai, Maharashtra-400101	Chennai : Flat 3A, Amethyst, Olympia Opaline Navalur OMR, Chennai-600130 Tamil Nadu	Bengaluru : Ikeva, 14/2, Rajesh Chambers, Brunton Road, Ashok Nagar, MG Road, Craig Park Layout, Bengaluru-560025	Ahmedabad : 305, University Plaza, University Road, Near Vijay Cross Road, Navrangpura, Ahmedabad-380009 Gujarat
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