

HALDER VENTURE LIMITED

CIN No. : L74210WB1982PLC035117

HALDER

DIAMOND HERITAGE
16, Strand Road, 10th Floor
Unit 1012 , Kolkata - 700 001
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E-MAIL : info@halderventure.in
WEB : www.halderventure.in

TO

DATE: 30.05.2022

Corporate Relationship Department
Bombay Stock Exchange Ltd
Phiroze Jeejeebhoy Tower
25th Floor, Dalal Street
Mumbai-400 001

SCRIP CODE: 539854

Sub: Outcome of Board Meeting .

Dear Sir,

We have to inform you that pursuant to Regulation 30 read with part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board at its meeting held today i.e Monday 30TH May, 2022, which commenced at 05.00 P.M. and concluded at 6:00 P.M. inter alia, considered and approved Audited Standalone & Consolidated Financial Results of the Company for the quarter and year ended 31st March, 2022 and the scheme of amalgamation.

In this connection, we enclose herewith the following:

- (i) Audited Standalone & Consolidated Financial Results for the quarter and year ended 31st March, 2022, auditor Report on the result issued by the Auditor of the Company for the quarter and year ended 31st March, 2022 (Standalone & Consolidated) and declaration for Audit Report on the Standalone & Consolidated financial statements for the financial year ended 31st March, 2022, do not contain any modified opinion (as **Annexure-1**);

The results are also being published in the newspapers, in the prescribed format.

- (ii) **Approval Of The Scheme Of Amalgamation:** Board has considered and approved the scheme of Amalgamation under Section 230 to 232, read with other applicable/enabling provisions of the Companies Act, 2013 and provision of other applicable laws for amalgamation of JDM Commercial Private Limited ("JCPL" or Transferor Company No. 1), P. K. Agri Link Private Limited ("PKALPL" or Transferor Company No. 2), P. K. Cereals Private Limited ("PKCPL" or Transferor Company No. 3), Reliable Advertising Private Limited ("RAPL" or Transferor Company No. 4) and Shri Jatadhari Rice Mill Private

Limited ("SIRMPL" or Transferor Company No. 5), all being Transferor Companies, with Halder Venture Limited ("HVL" or Transferee Company), being the Transferee Company.

Transferee Company is listed on BSE and all Transferor companies are unlisted.

The appointment date for the Scheme is 01/01/2022 or such other date as directed by National Company Law Tribunal ("NCLT")

The Scheme is subject to the approval of BSE Limited, SEBI, Shareholders and Creditors of the Company and such other statutory authorities as may require and also subject to sanction by the Hon'ble NCLT.

The Proposed scheme has been reviewed and recommended by the Audit Committee of the Board of Directors of the Company at its meeting today.

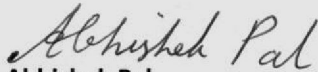
We are enclosing herewith Disclosure of Information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 read with SEBI Circulars No. CIR/CFD/CMD/4/2015, dated September 09, 2015 and No. CFD/DIL3/CIR/2017/21, dated March 10, 2017(as **ANNEXURE – 2**).

The above information is for your record.

Thanking you,

Yours Faithfully,

For Halder Venture Limited



Abhishek Pal

Company Secretary & Compliance Officer

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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:

We have audited the accompanying Statement of Consolidated Financial Results of **HALDER VENTURE LIMITED** (the Company) for the quarter and year ended 31st March, 2022 (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.

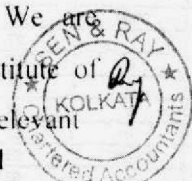
In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (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, 2022.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2022

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 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

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Kolkata ASO 501, Astra Tower, Action Area II-C, New Town, Kolkata - 700161.	Berhampore 154/3, R. N. Tagore Road, Berhampore, Murshidabad - 742101.	New Delhi C - 170, Golf View Appartment, Saket, New Delhi - 110017.	Mumbai 416, Sai Dham, Asha Nagar, Thakur Complex Mumbai - 400101.	Chennai Flat 3A, Amethyst Olympia, Opaline, Navalur, OMR, Chennai - 600130	Bengaluru iKeva, M G Road, Brunton Road, Ashok Nagar, Bengaluru - 560025	Ahmedabad 115, University Plaza, Navrangpura Ahmedabad 380015
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to our audit of the Consolidated Financial Results for the year ended March 31, 2022 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 Consolidated Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2022 has been compiled from the related audited Consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2022 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 judgements 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 Consolidated Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

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.





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

Auditor's Responsibilities

Audit of the Consolidated Financial Results for the year ended March 31, 2022

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2022 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 Consolidated 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 Consolidated 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.

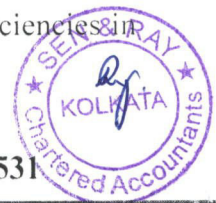




- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on 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 Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated 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 Consolidated Financial Results of the Company to express an opinion on the Annual Consolidated Financial Results.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated 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 Consolidated 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.

Other matters:

1. The Statement includes the results for the quarter ended 31st March 2022 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 2021 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

Soumik Ray



Soumik Ray
(Partner)
Membership No. 122465

Kolkata
30th May, 2022

UDIN - 22122465AJWJAF5304



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, 2022 (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, 2022.

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2022

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 independent of the Company in accordance with the Code of Ethics issued by the Institute of

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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, 2022 under the provisions of the Act and the Rules there under, 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

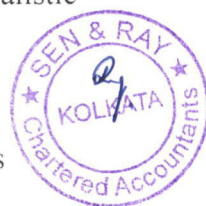
This Statement which includes the Standalone Financial Results is the responsibility of the Company’s Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2022 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2022 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 there under 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, 2022

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2022 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.
- 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.

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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.





Other matters:

1. The Statement includes the results for the quarter ended 31st March 2022 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 2021 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

Soumik Ray



Soumik Ray
(Partner)
Membership No. 122465

Kolkata
30th May, 2022

UDIN - 22122465AJWODI6142

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 2022
CIN:L74210WB1982PLC035117

(Amount In Lakh)

SL. NO.	Particulars	STANDALONE					CONSOLIDATED	
		Quarter Ended			Year ended		Year ended	
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021	31-03-2022	31-03-2021
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	
1	Income :							
	(a) Revenue from Operations	1,724.53	-	-	1,838.25	457.59	89,050.63	61,960.82
	(b) Other Income	30.04	0.19	-	37.93	0.14	1,292.49	511.25
	Total Income	1,754.57	0.19	-	1,876.18	457.74	90,343.12	62,472.07
2	Expenses :							
	(a) Cost of Materials Consumed	-	-	-	-	-	20,407.46	18,642.82
	(b) Purchase of Traded Goods	1,244.89	31.96	4.28	1,562.51	316.59	47,815.51	32,952.71
	(c) Changes in Inventories of Finished Goods , Work-in-Progress and stock -in-trade	(58.65)	(31.80)	(4.40)	(306.27)	3.33	238.13	(2,176.86)
	(d) Excise Duty (Refer Note below)	-	-	-	-	-	-	-
	(e) Employee Benefits Expense	11.15	13.23	5.54	38.16	21.36	362.12	276.15
	(f) Other Manufacturing Expenses	-	-	-	-	-	2,068.99	2,125.49
	(g) Selling, Administration & Other Expenses	-	-	-	-	-	15,222.70	7,147.96
	(h) Depreciation/ amortisation of assets	3.65	1.79	1.68	7.88	6.62	267.60	278.36
	(i) Finance Costs	-	-	-	0.08	6.70	777.65	647.22
	(j) Export Related exps	386.82	-	0.60	427.55	74.73	-	-
	(k) Import Related exps	-	-	-	-	-	-	-
	(l) Other Expenses	5.14	7.54	4.82	27.99	23.25	-	-
	Total Expenses	1,592.99	22.73	12.52	1,757.90	452.60	87,160.16	59,894
3	Profit/ (Loss) before Exceptional Items and Tax	161.58	(22.53)	(12.52)	118.28	5.14	3,182.96	2,578.22
4	Exceptional Items	-	-	-	-	-	-	0.09
	Preliminary Expenses written off	-	-	-	-	-	-	-
5	Profit/ (Loss) before Tax	161.58	(22.53)	(12.52)	118.28	5.14	3,182.96	2,578.13
6	Tax Expense							
	- Current Tax	44.95	-	-	33.00	2.59	918.30	727.65
	- Deferred Tax	-	-	-	1.59	(3.70)	8.62	7.09
7	Net Profit/ (Loss) for the Period	116.63	(22.53)	(12.52)	83.69	6.24	2,256.04	1,843.39
8	Other Comprehensive Income							
	A (i) Item that will not be reclassified to profit or loss							
	Remeasurement on post employment defined benefits plan	-	-	-	-	-	1.27	2.81
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.35)	(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	-	-	-	-	-	0.92	2.02
9	Total Comprehensive Income	116.63	(22.53)	(12.52)	83.69	6.24	2,256.96	1,845.42
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	3.69	(0.71)	(0.40)	2.65	0.20	71.38	58.32
	(b) Diluted	3.69	(0.71)	(0.40)	2.65	0.20	71.38	58.32

HALDER VENTURE LIMITED

K. S. Halder

Director

HALDER VENTURE LIMITED
STATEMENT OF AUDITED ASSETS & LIABILITIES AS AT 31ST MARCH, 2022

AMOUNT IN LAKH

Particulars	STANDALONE		CONSOLIDATED	
	YEAR ENDED		YEAR ENDED	
	31.03.2022	31.03.2021	31.03.2022	31.03.2021
	Audited	Audited (Restated)	Audited	Audited (Restated)
I. ASSET				
(1) Non-Current Assets				
(a) Property, Plant and Equipment	209.49	18.37	2,956.17	2,721.14
(b) Capital work-in-progress	-	-	1,515.96	91.52
(c) Other Intangible assets	0.09	0.01	0.09	0.01
(d) Financial Assets				
(i) Investments	154.87	102.86	-	-
(ii) Trade receivables	-	-	-	-
(iii) Loans	-	-	-	-
(iv) Others Financial Assets	-	-	303.77	1,149.51
(e) Deferred tax assets (net)	2.10	3.70	10.65	11.04
(f) Other non-current assets	-	-	2.17	-
(2) Current Assets				
(a) Inventories	353.79	47.53	8,281.03	8,499.42
(b) Financial Assets				
(i) Investments	-	-	-	-
(ii) Trade receivables	1,156.08	172.03	9,831.29	14,389.06
(iii) Cash and cash equivalents	1.99	10.88	634.15	325.57
(iv) Loans	-	-	-	-
(v) Others Financial Assets	16.05	-	1,373.42	1,090.37
(c) Current Tax Assets (Net)	-	-	-	-
(c) Other current assets	29.51	19.84	1,932.20	1,316.05
Total	1,923.97	375.21	26,840.90	29,593.68
II. EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share capital	316.07	316.07	316.07	316.07
(b) Other Equity	104.02	52.36	4,705.89	4,155.54
Minority Interest			6,799.60	5,077.03
(2) Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	-	-	2,044.79	1,405.03
(ii) Trade payables	-	-	-	-
(iii) Other financial liabilities	-	-	-	-
(b) Provisions	-	-	-	-
(c) Employees Benefit Obligations	-	-	43.91	38.26
(d) Deferred tax liabilities (Net)	-	-	126.13	117.90
(e) Other non-current liabilities	-	-	-	-
(3) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	205.74	0.92	8,635.30	17,754.25
(ii) Trade payables				
Total outstanding dues of Micro enterprise and Small enterprises				
Total outstanding dues of creditors other than Micro enterprises and Small enterprises	816.32	-	3,154.57	140.58
(iii) Other financial liabilities	3.69	2.29	8.74	6.98
(b) Other current liabilities	462.64	0.63	583.31	65.25
(c) Employees Benefit Obligations			4.91	3.39
(d) Provisions	15.49	2.95	417.68	513.39
Total	1,923.97	375.21	26,840.89	29,593.68

Notes:

- The above result of the Company were reviewed by the Audit Committee and approved by the Board of Director at its meeting held on 30.05.2022. The Board decided to declare dividend for Financial Year 31st March, 2022
- Figures of the previous year/ period have been regrouped / restated wherever necessary.
- The above result will be available on the Companies website www.halderventure.in
- During the Quarter ended 31st March, 2022 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.
- The above result for the year ended 31st March, 2022 and 31st March, 2021 have been audited by the statutory auditors of the Company.
- The above result for the year ended 31st March, 2022 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.
- 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

Keddes M. K. K.

Director

HALDER VENTURE LIMITED
Consolidated Cash Flow Statement for the year ended 31.03.2022

(Amount in Lakhs)

Particulars	2021-22	2020-21
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit for the period	2,256.95	1,845.42
Adjustments for:		
Depreciation	267.60	278.36
Preliminary Expenses W/Off	-	0.09
Provision for Income Tax	926.92	734.74
Provision for Gratuity	7.16	2.31
(Profit)/Loss on sale of Assets	-	-
Interest & Finance Charges	777.65	647.22
Other comprehensive income	0.92	2.02
Operating Profit before Working Capital Changes	1,978.41	1,660.70
Adjustments for:	4,235.37	3,506.11
Decrease/(Increase) in Non-Current Financial Assets	845.73	32.83
Decrease/(Increase) in Other Non-Current Assets	2.17	982.39
Decrease/(Increase) in Receivables	4,557.78	9,394.22
Decrease/(Increase) in Inventories	218.39	860.88
Decrease/(Increase) in Loans & Advance	-	-
Decrease/(Increase) in Other Financial Assets	283.05	883.72
Decrease/(Increase) in Other Current Assets	616.15	327.50
Increase/(Decrease) in Trade Payable	3,013.99	181.12
Increase/(Decrease) in Financial Liabilities	1.76	368.70
Increase/(Decrease) in Other Current Liability	518.06	-
Increase/(Decrease) in Provisions	-150.81	44.09
Cash generated from operations	12,338.90	9,481.15
Income Tax Payments Adjustment	864.56	284.94
Net Cash flow from Operating activities	11,474.34	9,766.08
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	502.61	76.04
Decrease / (Increase) in W.I.P	1,424.44	91.52
Payment of Divident	31.61	-
Sale of Fixed assets	3.44	-
Investment in new subsidiary	52.00	-
Net Cash used in Investing activities	2,007.22	167.56
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Share Issue	100.00	-
increase /(Repayment) of Borrowings	8,479.19	10,858.81
Interest Paid	777.65	647.22
Net Cash used in financing activities	9,156.84	10,211.59
Net increase in Cash & Cash Equivalents	310.28	277.95
Cash and Cash Equivalents at the Beginning of the Year	325.57	47.62
Cash and Cash Equivalents at the End of the Year	634.15	325.57

The above Consolidated 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.

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

On behalf of Halder Venture Limited

Soumik Ray
Soumik Ray
Membership No. 122465
Partner
Place: Kolkata
Dated : 30th May, 2022



Keshab Kumar Halder
Keshab Kumar Halder
Director
DIN-00574080

Mrinal Debnath
Mrinal Debnath
Chief Financial Officer

Poulomi Halder
Poulomi Halder
Director
DIN-02224305
Abhishek Pal
CS. Abhishek Pal
Company Secretary
M No-50031

HALDER VENTURE LIMITED
Statement of Cashflows

(All amount in Rs. lakhs)

A. CASH FLOW FROM OPERATING ACTIVITIES	2022	2021
Profit before tax	118.28	5.14
Adjustments for :		
Depreciation	7.88	6.62
Finance Cost	0.08	6.70
Working Capital Adjustments		
(Increase)/Decrease In Inventories	(306.27)	3.33
(Increase)/Decrease In Trade Receivables	(984.05)	228.29
(Increase)/Decrease in Other Financial Asset	(16.05)	-
(Increase)/Decrease in Loan & Advance	-	-
(Increase)/Decrease in Other Current Asset	(9.68)	(7.16)
Increase/(Decrease) in Other Financial Liabilities	1.40	0.53
Increase/(Decrease) in Other Current Liabilities	462.01	0.21
Increase/(Decrease) in Trade Payables	816.32	-
	89.94	243.66
Income Tax Paid/Adjusted	(52.59)	(7.72)
Net Cash Flow From/(Used in) Operating Activities	37.35	235.94
B. INVESTING ACTIVITIES		
Sale/(Purchase) of Fixed Assets	(198.98)	(0.43)
Investment in Shares	(52.01)	-
Net Cash Flow From/(Used in) Investing Activities	(250.99)	(0.43)
C. FINANCING ACTIVITY		
Increase/(Decrease) Short term Borrowings	204.82	(222.37)
Increase/(Decrease) Long term Borrowings	-	-
Finance Cost	(0.08)	(6.70)
Net Cash Flow From/(Used in) Financing Activities	204.74	(229.06)
Net Increase / Decrease in Cash and Cash Equivalent	(8.90)	6.45
Cash and Cash Equivalent at the beginning of the year	10.88	4.43
Cash and Cash Equivalent at the end of the year	1.98	10.88

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

Soumik Roy
Soumik Roy
Membership No. 122465
Partner
Place: Kolkata
Dated : 30th May 2022



On behalf of Halder Venture Limited

Keshab Kumar Halder
Keshab Kumar Halder
Director
DIN-00574080

Poulomi Halder
Poulomi Halder
Director
DIN-02224305

Mrinal Debnath
Mrinal Debnath
Chief Financial Officer

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

HALDER VENTURE LIMITED

CIN No. : L74210WB1982PLC035117

HALDER

DIAMOND HERITAGE
16, Strand Road, 10th Floor
Unit 1012, Kolkata - 700 001
☎ : +91-33-6607-5556
+91-33-6607-5557
E-MAIL : info@halderventure.in
WEB : www.halderventure.in

Sir/Madam,

Sub: Declaration regarding unmodified audit report in respect of Financial Statements for the year 2021-22

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, 2022.

Kindly take the matter on record.

Thanking you,

Yours faithfully,

For Halder Venture Ltd



Abhishek Pal

Company Secretary & Compliance Officer

ANNEXURE-2

Disclosure of information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 read with SEBI Circulars No CIR/CFD/CMD/4/2015, dated September 09, 2015 and No. CFD/DILS/CIR/2017/2 dated March 10, 2017

1. Name of the entity(ies) forming part of the amalgamation/merger along with details such as size, turnover etc:

a. Halder Venture Limited (Transferee Company)

[Turnover for year ended 31.12.2021: Rs-- 11372337/-]

b. JDM Commercial Private Limited (Transferor Company No. 1)

[Turnover for year ended 31.12.2021: -

c. P. K. Agri Link Private Limited (Transferor Company No. 2)

[Turnover for year ended 31.12.2021: Rs. 6885724285/-]

d. P. K. Cereals Private Limited (Transferor Company No. 3)

[Turnover for year ended 31.12.2021. Rs. 286960579/-]

d. Reliable Advertising Private Limited (Transferor Company No. 4)

[Turnover for year ended 31.12.2021: 0]

e. Shri Jatadhari Rice Mill Private Limited (Transferor Company No. 5)

[Turnover for the year ended 31.12.2021: Rs. 1408093379/-]

2. Whether the transaction would fall within related party transactions and if yes whether the same is done at "arm's length basis"

The transactions shall not attract the provisions of Section 188 of the Companies Act, 2013 and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

3. Area of business of the entity (ies)

a. **HALDER VENTURE LIMITED** : The Transferee Company is engaged in the trading activity (including export) with products being Parboiled Rice, Puffed rice, Rice Bran Oil, De-oil rice bran, Lecithin and Raw cashew nut in shell.

opportunity in terms of better trade credits, financial resources and in negotiations for prices and suppliers credit terms for the merged entity.

- g) The amalgamation will result in significant reduction in multiplicity of legal and regulatory compliances which at present is required to be made separately by the Companies.

Thus, the Scheme of Amalgamation, as envisaged, would enable seamless access to strong business relationships, closer and better focused attention being given to the businesses which would get integrated, aligned and streamlined, leading to achievement of their full business and growth potential

The proposed Amalgamation shall not be prejudicial to the interest of the shareholders and shall not have any adverse impact on creditors and other stakeholders of the Transferor Companies and Transferee Company

5. In case of cash consideration - amount or otherwise share exchange ratio

Upon the Scheme becoming effective and the Undertaking of the Transferor Companies being transferred to the Transferee Company, the Transferee Company shall without further application, issue and allot equity shares in the Transferee Company to the equity shareholders of the Transferor Companies whose names appear in the Register of Members of the Transferor Companies on the Record Date:

- No equity shares shall be allotted pursuant to the Scheme of Amalgamation to the Shareholders of the Transferor Company No 1 as the entire shares of the Transferor Company No 1 are held by the Transferee Company and its nominees.
- To every Equity Shareholder of TRANSFEROR COMPANY NO.2, 49 (Forty Nine) Equity Shares of Rs.10/- credited as fully paid-up in the TRANSFEE COMPANY (hereinafter referred to as the "New Equity Shares") for every 100 (One Hundred) Equity Shares of Rs.10/- each fully paid-up held by such Equity Shareholder in TRANSFEROR COMPANY NO.2.
- To every Equity Shareholder of TRANSFEROR COMPANY NO.3, 37 (Thirty Seven) Equity Shares of Rs.10/- credited as fully paid-up in the TRANSFEE COMPANY (hereinafter referred to as the "New Equity Shares") for every 100 (One hundred) Equity Shares of Rs.10/- each fully paid-up held by such Equity Shareholder in TRANSFEROR COMPANY NO.3.
- To every Equity Shareholder of TRANSFEROR COMPANY NO.4, 20 (Twenty) Equity Shares of Rs.10/- credited as fully paid-up in the TRANSFEE COMPANY (hereinafter referred to as the "New Equity Shares") for every 100 (One Hundred) Equity Shares of Rs.10/- each fully paid-up held by such Equity Shareholder in TRANSFEROR COMPANY NO.4.
- To every Equity Shareholder of TRANSFEROR COMPANY NO.5, 17 (Seventeen) Equity Shares of Rs.10/- credited as fully paid-up in the TRANSFEE COMPANY (hereinafter referred to as the "New Equity Shares") for every 100 (One Hundred) Equity Shares of

Rs.10/- each fully paid-up held by such Equity Shareholder in TRANSFEROR COMPANY NO.5.

Further

(a) The entire shares of the Transferor Company No. 1 are held by the Transferee Company and its nominees.

(b) TRANSFEROR COMPANY NO. 3 holds 2,34,700 Equity shares of Rs.10/- each of the Transferor Companies No. 2; TRANSFEROR COMPANY NO. 4 holds 8,13,940 Equity shares of Rs.10/- each of the Transferor Companies No. 2 and TRANSFEROR COMPANY NO. 5 holds 2,65,500 Equity shares of Rs.10/- each of the Transferor Companies No. 2.

(c) The TRANSFEROR COMPANY NO. 4 hold 1,10,000 Equity shares of Rs.10/- each and the Transferee Company hold 41600 Equity shares in the TRANSFEROR COMPANY NO. 3.

(d) The TRANSFEREE COMPANY hold 2,51,700 Equity shares of Rs.10/- each in the TRANSFEROR COMPANY NO. 4 .

(e) The TRANSFEROR COMPANY NO. 1 hold 2,76,000 Equity shares of Rs. 10/- each. The TRANSFEROR COMPANY NO. 3 hold 2,62,600 Equity shares of Rs. 10/- each and the TRANSFEROR COMPANY NO. 4 hold 10,81,873 Equity shares of Rs. 10/- each in the TRANSFEROR COMPANY NO.5.

Inter-corporate cross shareholdings as above shall be stand cancelled under this Scheme.

6. Brief details of change in shareholding pattern (if any) of listed entity

Category	Number of Shares & % of Voting Rights Pre Amalgamation	Number of Shares & % of Voting Rights Post Amalgamation
Promoter & Promoter Group	65.68	73.57
Public	34.32	26.43
Total	100	100

For Halder Venture Limited

Abhishek Pal

Abhishek Pal
Company Secretary & Compliance Officer