



To The Members of **Halder Venture Limited**

## Report On the Consolidated Financial Statement

### Opinion

We have audited the Consolidated financial statements of **Halder Venture Limited** (“the Company”), which comprise the Balance Sheet as at December 31, 2021, and the Statement of Profit and Loss (including other comprehensive income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the Consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as “the Consolidated financial statements”). In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 (“the Act”) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at December 31, 2021, and profit (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated financial statements 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Key Audit Matters

We have determined that there are no other key audit matters to communicate in our report

### Other Information

The Company’s management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company’s annual report, but does not include the Consolidated financial statements and our auditors’ report thereon

Our opinion on the Consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard

### Management’s Responsibility for the Consolidated Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Consolidated financial statements that give a true and fair view of the state of

**www.senandray.com | mail : info@senandray.com**

**+91 9800868797 | +91 33 23594531**

**Kolkata**  
ASO-501, Astra Tower,  
New Town,  
Kolkata – 7000161.

**Berhampore (WB)**  
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.

**Brahmapur (Odisha)**  
Golundi Main Road,  
Berhampore, Ganjam,  
760004, Odisha.



# SEN & RAY

CHARTERED ACCOUNTANTS

affairs, profit / loss (including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 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 statements that give a true and fair view and are 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 Responsibility

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are 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 these Consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the Consolidated financial statements, 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. Under section 143(3)(i) of the Act<sup>16</sup>, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Company's ability 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on

[www.senandray.com](http://www.senandray.com) | mail : [info@senandray.com](mailto:info@senandray.com)

+91 9800868797 | +91 33 23594531

**Kolkata**  
ASO-501, Astra Tower,  
New Town,  
Kolkata – 7000161.

**Berhampore (WB)**  
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.

**Brahmapur (Odisha)**  
Golundi Main Road,  
Berhampore, Ganjam,  
760004, Odisha.



# SEN & RAY

CHARTERED ACCOUNTANTS

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 Consolidated financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated financial statements for the financial year ended March 31, 2022 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

## Report on Other Legal and Regulatory Requirements

1. As required by section 143 (3) of the Act, based on our audit we report that:
  - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
  - b. in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
  - c. the Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account
  - d. in our opinion, the aforesaid Consolidated financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act
  - e. on the basis of the written representations received from the directors of the Company as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164(2) of the Act
  - f. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
  - g. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

[www.senandray.com](http://www.senandray.com) | mail : [info@senandray.com](mailto:info@senandray.com)

+91 9800868797 | +91 33 23594531

**Kolkata**  
ASO-501, Astra Tower,  
New Town,  
Kolkata – 7000161.

**Berhampore (WB)**  
154/3, R. N. Tagore Road,  
Berhampore,  
Murshidabad – 742101.

**New Delhi**  
C – 170, Golf View  
Apartment, Saket,  
New Delhi – 110017.

**Mumbai**  
416, Sai Dham, Asha  
Nagar, Thakur Complex  
Mumbai – 400101.

**Brahmapur (Odisha)**  
Golundi Main Road.  
Berhampore. Ganjam.  
760004. Odisha.



# SEN & RAY

CHARTERED ACCOUNTANTS

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;  
  
(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;  
  
(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The final dividend proposed on 03.09.2021, declared and paid by the Company during the year is in accordance with section 123 of the companies Act, as applicable.

For SEN & RAY  
Chartered Accountants  
(Firm's Registration No.303047E)

*Binod Kr. Mahato*

Binod Kr. Mahato  
(Partner)

Membership No.313822

UDIN – 22313822ABYUZS3727

Date - February 14, 2022

Place - Kolkata

[www.senandray.com](http://www.senandray.com) | mail : [info@senandray.com](mailto:info@senandray.com)

+91 9800868797 | +91 33 23594531

**Kolkata**  
ASO-501, Astra Tower,  
New Town,  
Kolkata – 7000161.

**Berhampore (WB)**  
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.

**Brahmapur (Odisha)**  
Golundi Main Road,  
Berhampore, Ganjam,  
760004, Odisha.



**ANNEXURE-A**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies' Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **Halder Venture Limited** ("the Company") as of December 31, 2021 in conjunction with our audit of the consolidated financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

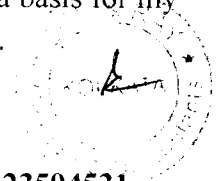
**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgments, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for my /our audit opinion on the Company's internal financial controls system over financial reporting.





# SEN & RAY

CHARTERED ACCOUNTANTS

## Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

## Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

## Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal financial control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For SEN & RAY

Chartered Accountants

(Firm's Registration No.303047E)

*Binod Kr. Mahato*

Binod Kr. Mahato

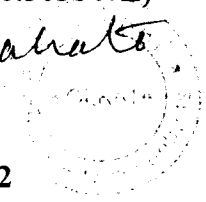
(Partner)

Membership No.313822

UDIN – 22313822ABYUZS3727

Date - February 14, 2022

Place - Kolkata



[www.senandray.com](http://www.senandray.com) | mail : [info@senandray.com](mailto:info@senandray.com)

+91 9800868797 | +91 33 23594531

**Kolkata**  
ASO-501, Astra Tower,  
New Town,  
Kolkata – 7000161.

**Berhampore (WB)**  
154/3, R. N. Tagore Road,  
Berhampore,  
Murshidabad – 742101.

**New Delhi**  
C – 170, Golf View  
Apartment, Saket,  
New Delhi – 110017.

**Mumbai**  
416, Sai Dham, Asha  
Nagar, Thakur Complex  
Mumbai – 400101.

**Brahmapur (Odisha)**  
Golundi Main Road,  
Berhampore, Ganjam,  
760004, Odisha.

**HALDER VENTURE LIMITED**  
Consolidated Balance Sheet as at 31<sup>ST</sup> December, 2021

(Amount in Indian Rupees)

Particulars	Note No	Figures as at 31.12.2021	Figures as at 31.03.2021
<b>I. ASSET</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, Plant and Equipment	2A	28,60,58,840	27,21,13,661
(b) Capital work-in-progress		8,11,65,493	91,51,806
(c) Other Intangible assets	2B	10,227	1,012
(d) Financial Assets		-	-
(i) Investments	3	-	-
(ii) Trade receivables	4	-	-
(iii) Loans	5	-	-
(iv) Others Financial Assets	6	2,57,15,389	1,05,46,372
(e) Deferred tax assets (net)		11,04,283	11,04,283
(f) Other non-current assets	7	10,38,02,315	10,44,04,152
<b>(2) Current Assets</b>			
(a) Inventories	8	80,90,13,857	84,99,42,156
(b) Financial Assets		-	-
(i) Investments	3	-	-
(ii) Trade receivables	4	1,28,65,74,133	1,43,89,06,130
(iii) Cash and cash equivalents	9	14,81,62,848	3,25,56,900
(iv) Bank balances other than (iii) above		-	-
(v) Loans	5	20,00,000	-
(vi) Others Financial Assets	6	12,36,60,831	10,90,36,526
(c) Current Tax Assets (Net)		-	-
(d) Other current assets	10	17,49,00,303	13,16,04,578
<b>Total</b>		<b>3,04,21,68,522</b>	<b>2,95,93,67,575</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>(1) Equity</b>			
(a) Equity Share capital	11	3,16,07,000	3,16,07,000
(b) Other Equity	12	47,75,23,624	41,55,54,147
<b>Minority Interest</b>		65,16,16,988	50,77,03,285
<b>(2) Non-Current Liabilities</b>			
(a) Financial Liabilities		-	-
(i) Borrowings	13	13,24,07,189	14,05,02,881
(ii) Trade payables		-	-
(iii) Other financial liabilities		-	-
(c) Employees Benefit Obligations	14	37,98,832	38,26,326
(d) Deferred tax Liabilities (Net)		1,09,62,101	1,17,89,612
(e) Other Non-Current Liabilities		-	-
<b>(3) Current Liabilities</b>			
(a) Financial Liabilities		-	-
(i) Borrowings	13	85,99,81,913	1,77,54,25,168
(ii) Trade payables	15	-	-
Total outstanding dues of Micro enterprise and Small enterprises		-	-
Total outstanding dues of creditors other than Micro enterprises and Small enterprises		68,54,39,301	1,40,58,120
(iii) Other financial liabilities	16	8,75,065	6,97,690
(b) Other current liabilities	17	67,72,712	65,25,376
(d) Employees Benefit Obligations		3,39,138	3,39,138
(c) Provisions	18	18,08,44,659	5,13,38,834
<b>Total</b>		<b>3,04,21,68,522</b>	<b>2,95,93,67,577</b>

Significant Accounting Policies and Notes to Accounts

This is the Consolidated Balance Sheet referred to in our report of even date.

The notes are an integral part of the financial statements  
On behalf of Halder Venture Limited

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

Binod Kr. Mahato  
Membership No. 313822  
Partner

Place: Kolkata

Dated : 14th February, 2022

UDIN - 22313822ABYUZS3727



Keshab Kumar Halder  
Keshab Kumar Halder  
Director  
DIN-00574080

Mrinal Debnath  
Chief Financial Officer

Poulomi Halder  
Poulomi Halder  
Director  
DIN-02224305

CS. Abhishek Pal  
Company Secretary  
M No-50031

**HALDER VENTURE LIMITED**  
Consolidated Statement of Profit and Loss for the Nine Month ended 31st December, 2021

(Amount in Indian Rupees)

Particulars	Note No	For the Quarter ended 31.12.2021	
		For the Quarter ended 31.12.2021	For the Year Ended 31.03.2021
<b>INCOME</b>			
I. Revenue from operations	19	7,51,00,92,607	6,19,60,82,002
II. Other Income	20	7,97,01,078	5,11,25,426
<b>III. Total Income (I + II)</b>		<b>7,58,97,93,685</b>	<b>6,24,72,07,427</b>
<b>IV. Expenses:</b>			
Cost of Material Consumed	21	1,17,66,74,337	1,86,42,82,238
Purchases of Stock-in-Trade		4,58,35,91,314	3,29,52,71,422
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress		1,68,52,585	(21,76,86,262)
Employee benefits expense	22	2,67,98,493	2,76,15,126
Other Manufacturing Expenses	23	15,21,24,934	21,25,49,215
Selling, Administration & other expenses	24	1,26,04,16,083	71,47,95,799
Finance costs	25	5,85,83,453	6,47,22,052
Depreciation and amortization expense	2	1,94,98,579	2,78,35,708
<b>V. Total Expenses</b>		<b>7,29,45,39,778</b>	<b>5,98,93,85,298</b>
VI. Profit before exceptional and extraordinary items and tax	(III - V)	29,52,53,906	25,78,22,129
VII. Exceptional Items		-	-
Preliminary Expenses written off		-	9,344
VIII. Profit before tax	(VI - VII)	29,52,53,906	25,78,12,785
IX. Tax expense:			
(1) Current Tax		8,69,92,276	7,25,63,605
(2) Deferred Tax		(8,27,511)	7,09,030
(3) Earlier year tax adjustments		-	2,00,956
X. Profit / (Loss) for the period from continuing operations	(VIII-IX)	20,90,89,141	18,43,39,194
XI. Profit/(loss) from discontinued operations		-	-
XII. Tax expense of discontinued operations		-	-
XIII. Profit/(loss) from Discontinued operations (after tax)	(XI-XII)	-	-
XIV. Profit/(loss) for the period	(X+XIII)	20,90,89,141	18,43,39,194
<b>XV. Other Comprehensive Income</b>			
A . (i) Items that will not be reclassified to profit or loss		-	-
a. Re-measurment gain/ (Loss) on defined benefit plan		-	2,81,299
b. Income tax on items that will not be reclassified to profit or loss		-	(78,866)
B. (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax on items that will be reclassified to profit or loss		-	-
XVI. Total other comprehensive income		-	2,02,433
XVII. Total Comprehensive Income for the period	(XIV+XVI)	20,90,89,141	18,45,41,626
<b>Total Comprehensive income attributable to :</b>			
Equity Shareholder of the Company		6,51,75,381	5,69,22,582
Minority Interest		14,39,13,761	12,76,19,044
XVIII. Earning per equity share:			
(1) Basic			
(2) Diluted			

Significant Accounting Policies and Notes to Accounts

1

This is the Consolidated Profit & Loss referred to in our report of even date.

The notes are an integral part of the financial statements.

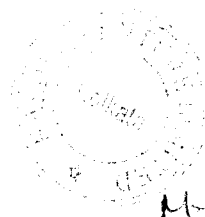
On behalf of Halder Venture Limited

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

*Binod Kr Mahato*

Binod Kr. Mahato  
Membership No. 313822  
Partner

Place: Kolkata  
Dated : 14th February, 2022  
UDIN - 22313822ABYUZS3727



*Keshab Kumar Halder*  
Keshab Kumar Halder  
Director  
DIN-00574080

*Mrinal Debnath*  
Mrinal Debnath  
Chief Financial Officer

*Paulomi Halder*  
Paulomi Halder  
Director  
DIN-02224305

CS. Abhishek Pal  
Company Secretary  
M No-50031



**HALDER VENTURE LIMITED**  
Consolidated Cash Flow Statement for the Nine Month ended 31.12.2021

(Amount in Indian Rupees)

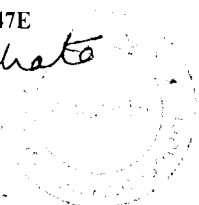
<b>Particulars</b>	<b>31.12.2021</b>	<b>2020-21</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit for the period	20,90,89,141	18,45,41,626
Adjustments for:		
Depreciation	1,94,98,579	2,78,35,708
Preliminary Expenses W/Off	-	9,344
Provision for Income Tax	8,61,64,765	7,34,73,591
Provision for Gratuity	(27,494)	2,31,434
(Profit)/Loss on sale of Assets	-	-
Interest & Finance Charges	5,85,83,453	6,47,22,052
Other comprehensive income	-	(2,02,433)
<b>Operating Profit before Working Capital Changes</b>	<b>16,42,19,303</b>	<b>-</b>
<b>Adjustments for:</b>	<b>37,33,08,445</b>	<b>16,60,69,696</b>
Decrease/(Increase) in Non-Current Financial Assets	(1,51,69,017)	(32,82,624)
Decrease/(Increase) in Other Non-Current Assets	6,01,837	(9,82,38,855)
Decrease/(Increase) in Receivables	15,23,31,997	(93,94,22,151)
Decrease/(Increase) in Inventories	4,09,28,299	(8,60,87,904)
Decrease/(Increase) in Loans & Advance	(20,00,000)	-
Decrease/(Increase) in Other Financial Assets	(1,46,24,305)	(8,83,71,575)
Decrease/(Increase) in Other Current Assets	(4,32,95,725)	(3,27,49,841)
Increase/(Decrease) in Trade Payable	67,13,81,181	(1,81,11,826)
Increase/(Decrease) in Financial Liabilities	1,77,375	(3,68,69,645)
Increase/(Decrease) in Other Current Liability	13,39,92,951	44,08,515
<b>Cash generated from operations</b>	<b>1,29,76,33,037</b>	<b>(94,81,14,585)</b>
Income Tax Payments Adjustment	(9,47,92,069)	(2,84,93,593)
<b>Net Cash flow from Operating activities</b>	<b>1,20,28,40,968</b>	<b>(97,66,08,178)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	(3,34,42,805)	(76,03,798)
Decrease / (Increase) in W.I.P	(7,20,13,687)	(91,51,806)
Sale of Fixed assets	3,43,874	
<b>Net Cash used in Investing activities</b>	<b>(10,51,12,618)</b>	<b>(1,67,55,604)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Share Issue		
increase /(Repayment) of Borrowings	(92,35,38,946)	1,08,58,81,018
Interest Paid	(5,85,83,453)	(6,47,22,052)
<b>Net Cash used in financing activities</b>	<b>(98,21,22,399)</b>	<b>1,02,11,58,967</b>
Net increase in Cash & Cash Equivalents	11,56,05,951	2,77,95,185
Cash and Cash Equivalents at the Begining of the Year	3,25,56,900	47,61,717
Cash and Cash Equivalents at the End of the Year	14,81,62,848	3,25,56,902

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

*Binod Kr. Mahato*  
Binod Kr. Mahato  
Membership No. 313822  
Partner  
Place: Kolkata  
Dated : 14th February, 2022  
UDIN - 22313822ABYUZS3727



On behalf of Halder Venture Limited

*Keshab Kumar Halder*  
Keshab Kumar Halder  
Director  
DIN-00574080

*Mrinal Debnath*  
Mrinal Debnath  
Chief Financial Officer

*Poulomi Halder*  
Poulomi Halder

Director  
DIN-02224305

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

**SCHEDULES & NOTES TO ACCOUNTS OF HALDER VENTURE LIMITED**

**Note-2: Property plant & equipments**

**Note-2A: Tangible Asset**

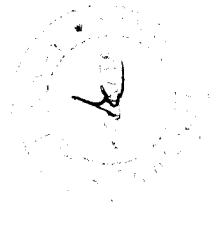
Particulars	(Amount in Indian Rupees)										Total PPE including CWP
	Land	Building & Factory shed	Plant & Equipments	Electrical Installation	Lab Equipments	Furniture & Fixture	Vehicles	Computer			
<b>Cost / Deemed Cost At 1st April 2020</b>	2,57,62,604	10,75,53,796	24,61,08,913	1,73,14,266	18,18,671	48,34,635	95,05,818	8,51,748			41,37,50,451
Addition during the period	-	-	66,45,537	-	-	3,03,490	9,10,180	2,61,310			81,20,516
Disposal / Adjustments during the period	-	-	-	-	-	-	18,41,293	-			18,41,293
<b>At 31st March 2021</b>	<b>2,57,62,604</b>	<b>10,75,53,796</b>	<b>25,27,54,449</b>	<b>1,73,14,266</b>	<b>18,18,671</b>	<b>51,38,125</b>	<b>85,74,705</b>	<b>11,13,058</b>			<b>43,00,29,674</b>
<b>Depreciation and Impairment</b>											
Opening balance	-	1,83,46,602	8,19,97,047	1,15,96,902	10,97,142	24,87,439	52,96,460	5,84,165			12,14,05,757
Additions	-	42,60,164	1,97,70,043	16,10,730	1,88,277	6,64,142	11,73,403	1,68,075			2,78,34,836
Deletions	-	-	-	-	-	-	13,24,575	-			13,24,575
<b>At 31st March 2021</b>	<b>-</b>	<b>2,26,06,766</b>	<b>10,17,67,090</b>	<b>1,32,07,633</b>	<b>12,85,419</b>	<b>31,51,581</b>	<b>51,45,288</b>	<b>7,52,240</b>			<b>14,79,16,017</b>
<b>Net book value</b>											
At 31st March 2021	2,57,62,604	8,49,47,030	15,09,87,359	41,06,633	5,33,252	19,86,544	34,29,417	3,60,818			21,21,13,661
At 31st March 2020	2,57,62,604	8,92,07,194	16,41,11,866	57,17,364	7,21,529	23,47,196	42,09,358	2,67,584			29,23,44,699
<b>Particulars</b>	<b>Land</b>	<b>Building &amp; Factory shed</b>	<b>Plant &amp; Equipments</b>	<b>Electrical Installation</b>	<b>Lab Equipments</b>	<b>Furniture &amp; Fixture</b>	<b>Vehicles</b>	<b>Computer</b>			<b>Total PPE including CWP</b>
<b>Cost / Deemed Cost At 1st April 2021</b>	2,57,62,604	10,75,53,796	25,27,54,449	1,73,14,266	18,18,671	51,38,125	85,74,705	11,13,058			42,00,29,674
Addition during the period	94,48,068	1,98,71,024	13,89,517	46,859	-	11,250	26,51,743	3,68,218			3,37,86,679
Disposal / Adjustments during the period	-	-	-	-	-	-	19,73,786	-			19,73,786
<b>At 31st December 2021</b>	<b>3,52,10,672</b>	<b>12,74,24,820</b>	<b>25,41,43,966</b>	<b>1,73,61,125</b>	<b>18,18,671</b>	<b>51,49,375</b>	<b>92,52,662</b>	<b>14,81,276</b>			<b>45,18,42,567</b>
<b>Depreciation and Impairment</b>											
Opening balance	-	2,26,06,766	10,17,67,090	1,32,07,633	12,85,419	31,51,581	51,45,288	7,52,240			14,79,16,017
Additions	-	30,95,385	1,37,76,341	6,81,244	1,01,623	4,01,270	12,21,843	2,19,919			1,94,97,625
Deletions	-	-	-	-	-	-	16,29,912	-			16,29,912
<b>At 31st December 2021</b>	<b>-</b>	<b>2,57,02,151</b>	<b>11,55,43,431</b>	<b>1,38,88,876</b>	<b>13,87,042</b>	<b>35,52,851</b>	<b>47,37,219</b>	<b>9,72,159</b>			<b>16,57,83,730</b>
<b>Net book value</b>											
At 31st December 2021	3,52,10,672	10,17,22,669	13,86,00,535	34,72,249	4,31,629	15,96,524	45,15,444	5,09,116			28,60,58,840
At 31st March 2021	2,57,62,604	8,49,47,030	15,09,87,359	41,06,633	5,33,252	19,86,544	34,29,417	3,60,818			21,21,13,661

HALDER VENTURE LIMITED

Keesu K. Halder

Director

Poulomi Halder



**Note-2B: Other Intangible Asset**

Particulars	Software	Total
Cost / Deemed Cost At 1st April 2020	10,867	10,867
Addition during the period	-	-
Disposal / Adjustments during the period	-	-
<b>At 31st March 2021</b>	<b>10,867</b>	<b>10,867</b>
<b>Depreciation and Impairment</b>		
Opening balance	8,983	8,983
Additions	872	872
Deletions	-	-
<b>At 31st March 2021</b>	<b>9,855</b>	<b>9,855</b>
<b>Net book value</b>		
At 31st March 2021	1,012	1,012
At 31st March 2020	1,884	1,884

Particulars	Software	Total
Cost / Deemed Cost At 1st April 2021	10,867	10,867
Addition during the period	10,169	10,169
Disposal / Adjustments during the period	-	-
<b>At 31st December 2021</b>	<b>21,036</b>	<b>21,036</b>
<b>Depreciation and Impairment</b>		
Opening balance	9,855	9,855
Additions	954	954
Deletions	-	-
<b>At 31st December 2021</b>	<b>10,809</b>	<b>10,809</b>
<b>Net book value</b>		
At 31st December 2021	10,227	10,227
At 31st March 2021	1,012	6,520

*Keel's u the 21**Poulomi Halder*

**SCHEDULES & NOTES TO ACCOUNTS OF HALDER VENTURE LIMITED**  
(Amount in Indian Rupees)

<b>Note-3: Investments</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
	<b>NON - CURRENT</b>		
	Investments in Equity Instruments (fully paid-up) ( At Cost)	-	-
	<b>A. Investment in Subsidiaries</b>	-	-
	<b>B. Investment in Associates</b>	-	-
	<b>C. Others</b>	-	-
	<b>CURRENT</b>		
		-	-
		-	-
		-	-
		-	-

<b>Note-4: Trade Receivables</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
	<b>NON - CURRENT</b>	-	-
	<b>CURRENT</b>		
	<b>Unsecured</b>		
	Considered Good	1,28,65,74,133	1,43,89,06,130
	Receivables which have significant increase in credit risk	-	-
	Receivables - credit impaired	-	-
	Less : Allowance for significant increase in credit risk	-	-
	Less: Allowance for credit impaired receivables	-	-
		-	-
		<b>1,28,65,74,133</b>	<b>1,43,89,06,130</b>

1. No trade or other receivable are due from directors or other officers of the Company either severally or jointly with any other person.

2. Trade receivables are non-interest bearing and are generally on terms of 0 to 90 days.

<b>Note-5: Loans</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
	<b>NON-CURRENT</b>		
	Reliable Advertising Private Limited	-	-
		-	-
	<b>CURRENT</b>		
		-	-
		20,00,000	-
		<b>20,00,000</b>	-

<b>Note-6: Other Financial Asset</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
	<b>NON-CURRENT</b>		
a	Security Deposits	2,57,15,389	1,05,46,372
		<b>2,57,15,389</b>	<b>1,05,46,372</b>
	<b>CURRENT</b>		
a	Rodtep Receivables	6,77,70,361	-
b	Duty Drawback Receivables	8,99,904	7,69,335
c	MEIS Receivables	5,49,90,566	3,47,62,491
d	Depsoit With Nakamichi	-	-
e	Security Deposits with DGF Banglasesh	-	7,35,04,700
		-	-
		<b>12,36,60,831</b>	<b>10,90,36,526</b>

*Kees U Halder*

*Poulomi Halder*



**SCHEDULES & NOTES TO ACCOUNTS OF HALDER VENTURE LIMITED**

(Amount in Indian Rupees)

<b>Note-5: Deferred tax assets</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
	Deferred Tax Assets		
	Temporary differences on account of PPE & Other intangible assets	11,04,283	11,04,283
	Net deferred tax assets	11,04,283	11,04,283
<b>RECONCILIATION OF DEFERRED TAX ASSETS/(LIABILITIES) (NET)</b>			
	Deferred Tax Assets		
	Deferred tax assets at the beginning of the year	-	-
	Deferred tax assets during the year on account of timing difference	3,69,773	11,04,283
	<b>DEFERRED TAX ASSETS AT THE END OF THE YEAR</b>	<b>11,04,283</b>	<b>11,04,283</b>

<b>Note-7: Other Non-Current assets</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
a	Fixed Deposits with Bank	10,38,02,315	10,44,04,152
		<b>10,38,02,315</b>	<b>10,44,04,152</b>

<b>Note-8: Inventories</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
a	Raw materials	3,98,44,266	6,86,05,050
b	Work in progress	4,94,11,127	84,27,013
c	Finished goods	25,43,28,125	13,84,40,054
d	Stores & Spares Parts including packing materials	3,65,52,419	3,09,04,670
e	Chemicals	88,41,770	98,04,449
f	Stock-in-Trade	42,00,36,151	59,37,60,919
		<b>80,90,13,857</b>	<b>84,99,42,156</b>

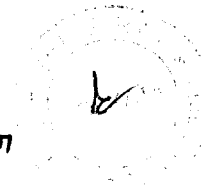
<b>Note-9: Cash and cash equivalents</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
a	Cash and cash equivalents	-	-
a	<b>Balance with banks</b>	-	-
	In current accounts	1,46,85,620	3,10,09,686
b	Cash in hand	34,77,226	14,75,854
c	Cheques in Hand	-	-
b	<b>d Others (Specify)</b>	-	-
	Draft In hand	13,00,00,000	71,360
		-	-
		<b>14,81,62,846</b>	<b>3,25,56,900</b>

<b>Note-10: Other Current Assets</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
a	Advance Income Tax (Net of Provisions for taxes)	10,05,115	9,56,700
b	Prepaid Expenses	18,65,316	21,15,415
c	Balance with GST and State Authorities	12,22,62,771	6,96,01,677
d	Advance to Suppliers	4,88,54,600	5,84,54,805
e	Deferred revenue expenses (Preliminary Expenses)	-	-
f	Other current assets	9,12,501	4,75,981
		<b>17,49,00,303</b>	<b>13,16,04,578</b>

<b>Note-11: Equity Share capital</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
a	<b>Authorised Capital</b>		
	32,50,000 Equity Shares of RS. 10 Each	3,35,00,000	3,35,00,000
		<b>3,35,00,000</b>	<b>3,35,00,000</b>
b	<b>Issued and subscribed capital</b>		
	31,60,700 Equity Shares of RS. 10 Each	3,16,07,000	3,16,07,000
	31,60,700 Equity Shares of RS. 10 Each	-	-
		<b>3,16,07,000</b>	<b>3,16,07,000</b>
c	<b>Paid up capital</b>		
	31,60,700 Equity Shares of RS. 10 Each	3,16,07,000	3,16,07,000
	31,60,700 Equity Shares of RS. 10 Each	-	-
		<b>3,16,07,000</b>	<b>3,16,07,000</b>

*Keesu Halder*

*Poulomi Halder*



**SCHEDULES & NOTES TO ACCOUNTS OF HALDER VENTURE LIMITED**  
(Amount in Indian Rupees)

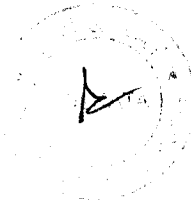
<b>Note-12: Reserves and Surplus</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
a	General Reserve		
	Opening balance	-	-
	Add: Addition / (reduction)		
	Closing balance-I	-	-
b	Security premium A/c		
	Opening balance	2,99,67,300	2,99,67,300
	Add: Addition / (reduction)	(2,99,67,300)	-
	Closing balance-II	-	-
c	Retained Earnings		
	Opening balance	(1,12,71,875)	3,88,81,545
	Add: Current year surplus	6,51,75,439	(5,01,53,420)
	Add: Adjustment Prior Period Items	(45,262)	-
	Less: Dividend Declared	(31,60,700)	-
	Closing balance-III	5,06,97,602	1,12,71,875
d	Capital Reserve		
	Opening balance	42,68,26,021	42,68,26,021
	Add: Addition / (reduction)	-	-
	Closing balance-IV	42,68,26,021	42,68,26,021
	Total (I +II+III+IV)	47,75,23,624	41,55,54,147

<b>Note-13: Borrowings</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
	<b>NON-CURRENT</b>		
	<b>Secured at Amortised Cost</b>		
	Term Loans - from Banks	13,24,07,189	14,05,02,881
	(ii) From other Parties	-	-
	Loans and Advances from Related Parties	-	-
		-	-
		-	-
		13,24,07,189	14,05,02,881
	<b>CURRENT</b>		
	<b>Secured- at amortised Cost</b>		
a	Loans repayable on demand		
	From banks;	83,03,48,342	1,77,43,91,639
b	Loans and advance from related parties	2,96,33,571	9,41,950
c	Other loans : Loan for vehicle	-	91,579
		85,99,81,913	1,77,54,25,168

<b>Note-14: Employee Benefit Obligations</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
	<b>Non- Current</b>		
a	Provision for Gratuity	37,98,832	38,26,326
		37,98,832	38,26,326
	<b>Current</b>		
a	Provision for Gratuity	3,39,138	3,39,138
		3,39,138	3,39,138

*Keddes K. Halder*

*Poulomi Halder*



**SCHEDULES & NOTES TO ACCOUNTS OF HALDER VENTURE LIMITED**

(Amount in Indian Rupees)

<b>Note-5: Deferred Tax Liabilities</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
Deferred Tax Liabilities			
Temporary differences on account of PPE & Other intangible assets & Gratuity provision		1,09,62,101	1,17,89,612
Net deferred tax assets liabilities		1,09,62,101	1,17,89,612
<b>RECONCILIATION OF DEFERRED TAX LIABILITIES</b>			
Deferred Tax Liabilities			
Deferred tax liability at the beginning of the year		1,17,89,612	99,76,299.64
Deferred tax liability during the year on account of timing difference		(8,27,511)	18 13,313
<b>DEFERRED TAX LIABILITIES AT THE END OF THE YEAR</b>		<b>1,09,62,101</b>	<b>1,17,89,612</b>

<b>Note-15: Trade Payables</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
<b>NON-CURRENT</b>			
<b>CURRENT</b>			
a	Trade Payable		
	Total outstanding dues of Micro enterprise and Small enterprises	-	-
	Total outstanding dues of creditors other than Micro enterprises and Small enterprises	68,54,39,301	1,40,58,120
b	Other payable	-	-
		<b>68,54,39,301</b>	<b>1,40,58,120</b>

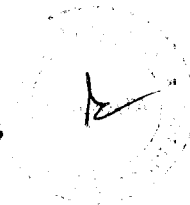
<b>Note-16: Other Financial Liabilities</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
<b>NON-CURRENT</b>			
<b>CURRENT</b>			
a	Audit Fees Payable	-	-
b	Contract liability	-	-
c	Salary Payables	8,75,065	6,97,690
		<b>8,75,065</b>	<b>6,97,690</b>

<b>Note-17: Other Current Liabilities</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
a	TDS Payable	43,29,617	48,60,380
b	TCS Payable	8,032	5,40,177
c	ESI & P.F. Payable	4,02,960	3,46,486
d	P Tax	8,400	6,220
e	Advance Received from Customer	15,78,135	-
f	GST Payable	4,20,948	7,57,213
g	Other Payables	24,620	14,900
		<b>67,72,712</b>	<b>65,25,376</b>

<b>Note-18: Short Term provisions</b>		<b>Figures as at 31.12.2021</b>	<b>Figures as at 31.03.2021</b>
a	Provision for Income Tax( net of advance tax )	2,16,17,177	2,58,56,967
b	Other Provisions	15,92,27,482	2,54,81,867
		<b>18,08,44,659</b>	<b>5,13,38,834</b>

*Kees U Halder*

*Paulomi Halder*



**SCHEDULES & NOTES TO ACCOUNTS OF HALDER VENTURE LIMITED**

(Amount in Indian Rupees)

<b>Note-19 : Revenue from Operations</b>		<b>For the Quarter ended 31.12.2021</b>	<b>For the Year Ended 31.03.2021</b>
a	Sale of Products		
	Export Sales	5,78,72,50,563	3,75,87,78,892
	Domestic Sales	1,63,15,68,365	2,40,06,05,700
	Other Operating Revenue	9,12,73,679	3,66,97,409
		-	-
		<b>7,51,00,92,607</b>	<b>6,19,60,82,002</b>

<b>Note-20 : Other Income</b>		<b>For the Quarter ended 31.12.2021</b>	<b>For the Year Ended 31.03.2021</b>
a	Interest Income	83,03,482	25,66,352
b	Agriculture Income	-	3,61,974
c	Sale of Scrap	97,377	1,31,330
d	Foreign Currency Fluctuation Benefit	6,61,75,150	4,37,54,360
e	Other non-operating income	51,08,993	25,77,206
f	Profit on sale of Mutual Fund	-	-
g	Insurance Claim Received	29,126	57,065
h	Material Quality Rebate	(13,050)	3,75,928
i	Profit on Derivative Transactions	-	11,36,668
j	Custom Milling Charges (CMR)	-	1,64,544
k	Duty Draw Back A/c	-	-
l	Service Tax Refund	-	-
		<b>7,97,01,078</b>	<b>5,11,25,426</b>

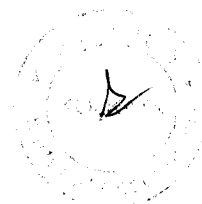
<b>Note-21 : Cost of Materials consumed</b>		<b>For the Quarter ended 31.12.2021</b>	<b>For the Year Ended 31.03.2021</b>
	Opening Stock of Raw Materials	6,86,05,050	19,63,24,199
	Purchases	1,14,79,13,553	1,73,65,63,089
		1,21,65,18,603	1,93,28,87,288
	Less: Closing stock of raw Material	3,98,44,266	6,86,05,050
		<b>1,17,66,74,337</b>	<b>1,86,42,82,238</b>

<b>Note-20: Changes in inventories of Finished goods, Work-in-progress &amp; Stock-in-Trade</b>		<b>For the Quarter ended 31.12.2021</b>	<b>For the Year Ended 31.03.2021</b>
	Inventories ( At Close )	-	-
	Finished goods/Stock-in-trade	67,43,64,275	73,22,00,974
	Work-In-Progress	4,94,11,127	84,27,013
		72,37,75,402	74,06,27,987
	Inventories ( At Commencement )	-	-
	Finished goods/Stock-in-trade	73,22,00,974	49,91,70,960
	Work-In-Progress	84,27,013	2,37,70,765
		74,06,27,987	52,29,41,725
		<b>1,68,52,585</b>	<b>(21,76,86,262)</b>

<b>Note-22 : Employee Benefit Expenses</b>		<b>For the Quarter ended 31.12.2021</b>	<b>For the Year Ended 31.03.2021</b>
a	Salaries, Wages & Bonus	2,41,29,565	2,48,27,596
b	Provision for Gratuity	87,797	8,51,645
c	Contribution to Provident and Other Funds	24,89,686	19,24,271
d	Staff Welfare Expenses	91,445	11,614
		<b>2,67,98,493</b>	<b>2,76,15,126</b>

*Keel u the 22*

*Poulomi Halder*





**SCHEDULES & NOTES TO ACCOUNTS OF HALDER VENTURE LIMITED**

(Amount in Indian Rupees)

<b>Note-23 : Other Manufacturing Expenses</b>		<b>For the Quarter ended 31.12.2021</b>	<b>For the Year Ended 31.03.2021</b>
a	Carriage Inward	85,05,588	1,23,04,228
b	Power, Fuel & Lubricate	4,44,38,422	6,92,84,606
c	Packing Material & Stores and Spare Parts	8,81,41,181	11,97,52,938
d	Other Direct Expenses	47,923	3,985
e	Chemical Exps	1,09,91,821.11	1,12,03,458
		-	-
		<b>15,21,24,934</b>	<b>21,25,49,215</b>

<b>Note-24 : Administrative, Selling and Distribution Expenses</b>		<b>For the Quarter ended 31.12.2021</b>	<b>For the Year Ended 31.03.2021</b>
	<b>Administration expenses</b>	-	-
	Advertisement & Subscription	13,01,124	1,59,639
	Repairs & Maintenance	1,62,24,519	72,83,319
	Insurance	27,63,215	41,20,085
	Rates and taxes	20,23,930	8,42,972
	Meeting Expenses	-	1,160
	Commission & Brokerage	4,72,24,958	3,30,81,403
	<b>Audit fees</b>	-	-
	Statutory Auditor	8,71,250	10,58,900
	Tax Auditor	1,00,000	3,60,000
	e) Company law matters	-	-
	Bad Debts	1,10,008	53,31,370
	Bank Charges	1,65,85,707	23,50,282
	Discount	3,608	2,51,747
	Postage, Printing & Stationery	2,75,810	3,53,955
	Professional fees	36,71,041	48,43,552
	Car Running Expenses	1,52,951	2,55,298
	Travelling ( foreign)	-	-
	Travelling & conveyance	7,03,253	6,99,977
	Rebate	4,85,60,837	32,28,121
	GST & Custom Duty	46,00,098	66,19,352
	Telephone Expenses	1,88,666	2,35,557
	Director Remuneration	2,28,00,000	1,80,00,000
	Foreign Currency Fluctuation	-	3,87,055
	Other Interest & late fees	2,16,601	5,00,788
	Loss from Speculative Transaction	-	-
	Website Development	-	-
	Packing materials	7,67,588	10,54,710
	Other Chemicals	-	-
	General Expenses	19,02,570	4,86,502
	Marketing Expenses	-	-
	Carriage Outward	1,29,46,846	1,72,22,710
	Rent	27,200	-
	CSR Expenses	2,43,970	-
	Export Expenses	1,07,38,94,041	59,96,47,161
	Power & Fuel	2,24,798	2,53,115
	Interest on duty	2,06,808	3,85,663
	Donation & Subscription	22,770	35,000
	Lab Expenses	3,14,552	4,99,672
	Books & Periodicals	1,62,000	50,050
	Office Maintenance Exp	3,44,487	4,58,114
	Annual Maintenance Charges	1,48,653	49,000
	Miscellaneous Expenses	75	84
	Industrial Training Expenses	-	37,33,986
	Security Gurd Charges	6,07,151	5,60,016
	Listing/Delisting/Merger Fees	2,25,000	3,00,000
	Agriculture Expenses	-	95,485
	Recruitment Expenses	-	-
		<b>1,26,04,16,083</b>	<b>71,47,95,799</b>

<b>Note-25 : Financial Expenses</b>		<b>For the Quarter ended 31.12.2021</b>	<b>For the Year Ended 31.03.2021</b>
	Interest on Bank Loan :		
	On Term loan	91,06,251	70,32,199
	On Cash Credit, EBRD, PCFC	4,20,98,112	4,73,57,476
	Other financial charges	73,79,090	1,03,32,377
		-	-
		<b>5,85,83,453</b>	<b>6,47,22,052</b>

*Koel u chh*

*Poulomi Halder*

