

# 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](mailto:info@halderventure.in)

WEB : [www.halderventure.in](http://www.halderventure.in)

To,

DATE: 14/11/2022

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

**SCRIP CODE: 539854**

**Sub: Un-Audited Financial Result & Limited Review Report for the Quarter and half year ended 30<sup>th</sup> September, 2022**

Dear Sir,

In term of Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith a copy of Un-Audited Financial Result of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022 which were approved and taken on record by the Board of Directors of the company along with its limited Review Report.

The above information is for your record.

Thanking you,

Yours Faithfully,

**For Halder Venture Limited**



**Abhishek Pal**

**Company Secretary & Compliance Officer**



**Limited Review Report-Ind AS Standalone Financial Results**

To,  
THE BOARD OF DIRECTORS,  
HALDER VENTURE LIMITED  
(FORMERLY KNOWN AS VINEET ENGINEERING & TRADING CO. LTD)  
DIAMOND HERITAGE,  
16 STRAND ROAD, 10TH FLOOR, ROOM NO- 1012  
KOLKATA -700001

We have reviewed the accompanying statement of unaudited standalone Ind AS Financials results of "Halder Ventures Limited"(the "Company") for the quarter ended September 30, 2022 (the "Statement" ) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) of Regulations, 2015 ('the Regulations'), as amended, read with SEBI Circular from time to time.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013. Read with Rule 3 Companies (Indian Accounting Standards) rule 2015 as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Sen & Ray**  
**Chartered Accountants**  
**FRN-303047E**

*Binod Kr. Mahato*

**Binod Kr. Mahato**  
**Partner**  
**Membership No-313822**  
**UDIN: 22313822BDAFJY6217**  
**Kolkata**  
**November 14, 2022**



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New Delhi-110017

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**Ahmedabad :**  
305, University Plaza,  
University Road,  
Near Vijay Cross Road,  
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Ahmedabad-380009  
Gujarat



**HALDER VENTURE LIMITED**

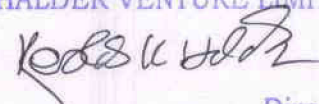
Registered Office :16, Strand Road, Diamond Heritage Building, 10th Floor, Unit 1012, Kolkata - 700001  
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2022**  
 CIN:L74210WB1982PLC035117

(Amount In Lakh)

SL. NO.	Particulars	STANDALONE					
		Quarter Ended			Half Year ended		Year ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income :</b>						
	(a) Revenue from Operations	35.81	418.58	113.72	454.39	113.72	1,838.25
	(b) Other Income	32.05	50.71	7.70	82.76	7.70	37.93
	<b>Total Income</b>	<b>67.86</b>	<b>469.30</b>	<b>121.42</b>	<b>537.15</b>	<b>121.42</b>	<b>1,876.18</b>
2	<b>Expenses :</b>						
	(b) Purchase of Traded Goods	503.07	197.95	285.66	701.02	285.66	1,562.51
	(c) Changes in Inventories of Finished Goods , Work-in-Progress and stock-in-trade	(463.61)	125.73	(215.82)	(337.88)	(215.82)	(306.27)
	(e) Employee Benefits Expense	13.74	11.11	8.84	24.85	13.78	38.16
	(h) Depreciation/ amortisation of assets	3.31	3.30	1.22	6.61	2.44	7.88
	(i) Finance Costs	12.50	-	-	12.50	0.08	0.08
	(j) Export Related exps	8.46	69.82	40.73	78.28	40.73	427.55
	(m) Other Expenses	52.86	11.32	14.05	64.18	15.30	27.99
	<b>Total Expenses</b>	<b>130.33</b>	<b>419.23</b>	<b>134.69</b>	<b>549.56</b>	<b>142.18</b>	<b>1,757.91</b>
3	<b>Profit/ (Loss) before Exceptional Items and Tax</b>	<b>(62.47)</b>	<b>50.06</b>	<b>(13.27)</b>	<b>(12.41)</b>	<b>(20.76)</b>	<b>118.28</b>
4	Exceptional Items	-	-	-	-	-	-
	Preliminary Expenses written off	-	-	-	-	-	-
5	<b>Profit/ (Loss) before Tax</b>	<b>(62.47)</b>	<b>50.06</b>	<b>(13.27)</b>	<b>(12.41)</b>	<b>(20.76)</b>	<b>118.28</b>
6	Tax Expense						
	- Current Tax	-	14.16	-	-	-	33.00
	- Deferred Tax	-	2.79	-	2.08	-	1.59
7	<b>Net Profit/ (Loss) for the Period</b>	<b>(62.47)</b>	<b>33.10</b>	<b>(13.27)</b>	<b>(14.49)</b>	<b>(20.76)</b>	<b>83.68</b>
8	<b>Other Comprehensive Income</b>						
	A (i) Item that will not be reclassified to profit or loss						
	Remeasurement on post employment defined benefits plan	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total Comprehensive Income</b>	<b>(62.47)</b>	<b>33.10</b>	<b>(13.27)</b>	<b>(14.49)</b>	<b>(20.76)</b>	<b>83.68</b>
10	<b>Paid - up Equity Share Capital (Face Value - Re 10 per Share)</b>	<b>316.07</b>	<b>316.07</b>	<b>316.07</b>	<b>316.07</b>	<b>316.07</b>	<b>316.07</b>
11	<b>Other Equity</b>						
12	<b>Earnings per Share</b>						
	(of Re 10/- each) (not Annualised):						
	(a) Basic	(1.98)	1.05	(0.42)	(0.46)	(0.66)	2.65
	(b) Diluted	(1.98)	1.05	(0.42)	(0.46)	(0.66)	2.65

- The Unaudited Financial results for the quarter ended on 30th September, 2022 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on 14th November, 2022.
- Figures of previous year has been regrouped wherever necessary.
- During the qtr ended 30th September 2022 and the corresponding previous quarter/year, the Company has operated only in one geographical segment. Hence segment reporting not given.

For and on behalf of the Board  
**HALDER VENTURE LIMITED**



Director

Kolkata  
 14-Nov-22

**HALDER VENTURE LIMITED**  
Balance Sheet as at 30th September 2022

(All amount in Rs. lakhs)

Particulars	Note No	Figures as at 30.09.2022	Figures as at 31.03.2022
<b>I. ASSET</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, Plant and Equipment	2A	203.65	209.49
(b) Capital work-in-progress			
(c) Intangible assets	2B	0.07	0.09
<b>(d) Financial Assets</b>			
(i) Investments	3	154.86	154.86
(ii) Trade receivables	4	-	-
(iii) Loans			
(iv) Others Financial Assets	5	-	-
(e) Deferred tax assets (net)	6	0.02	2.10
(f) Other non-current assets			
<b>(2) Current Assets</b>			
(a) Inventories	7	691.67	353.79
<b>(b) Financial Assets</b>			
(i) Investments			
(ii) Trade receivables	4	745.65	1,156.08
(iii) Cash and cash equivalents	8	74.32	1.99
(iv) Loans			
(v) Others Financial Assets	5	11.32	16.05
(c) Other current assets	9	729.84	29.51
<b>Total</b>		<b>2,611.41</b>	<b>1,923.97</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>(1) Equity</b>			
(a) Equity Share capital	10	316.07	316.07
(b) Other Equity	11	57.92	104.02
<b>(2) Non-Current Liabilities</b>			
<b>(a) Financial Liabilities</b>			
(i) Borrowings	12	-	-
(ii) Trade payables			
(iii) Other financial liabilities			
<b>(b) Provisions</b>			
(c) Employees Benefit Obligations			
(d) Deferred tax liabilities (Net)			
(e) Other non-current liabilities			
<b>(3) Current Liabilities</b>			
<b>(a) Financial Liabilities</b>			
(i) Borrowings	12	943.45	205.74
(ii) Trade payables	13		
Total outstanding dues of Micro enterprise and Small enterprises			
Total outstanding dues of creditors other than Micro enterprises and Small enterprises		462.92	816.32
(iii) Other financial liabilities	14	3.48	3.69
(b) Other current liabilities	15	790.83	462.64
(c) Employees Benefit Obligations			
(d) Provisions	16	36.73	15.49
<b>Total</b>		<b>2,611.41</b>	<b>1,923.97</b>

HALDER VENTURE LIMITED

*Kaushik Bora*

Director

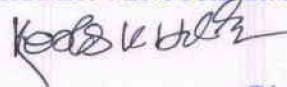
**HALDER VENTURE LIMITED**  
**Statement of Cashflows**

(All amount in Rs. lakhs)

Particulars	2022-23	2021-22
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	(12.41)	118.28
Adjustments for :		
Depreciation	6.61	7.88
Proposed Dividend	(31.61)	
Finance Cost	12.50	0.08
<b>Working Capital Adjustments</b>		
(Increase)/Decrease In Inventories	(337.88)	(306.27)
(Increase)/Decrease In Trade Receivables	410.43	(984.05)
(Increase)/Decrease in Other Financial Asset	4.73	(16.05)
(Increase)/Decrease in Loan & Advance	-	-
(Increase)/Decrease in Other Current Asset	(700.33)	(9.67)
Increase/(Decrease) in Other Financial Liabilities	(0.21)	1.40
Increase/(Decrease) in Other Current Liabilities	328.19	462.01
Increase/(Decrease) in Trade Payables	(353.40)	816.32
	(673.37)	89.93
Income Tax Paid/Adjusted	24.47	(52.59)
<b>Net Cash Flow From/(Used in) Operating Activities</b>	(648.91)	37.34
<b>B. INVESTING ACTIVITIES</b>		
Sale/(Purchase) of Fixed Assets	(0.74)	(198.98)
Investment in Shares	-	(52.00)
<b>Net Cash Flow From/(Used in) Investing Activities</b>	(0.74)	(250.98)
<b>C. FINANCIANG ACTIVITY</b>		
Increase/(Decrease) Short term Borrowings	737.71	204.82
Increase/(Decrease) Long term Borrowings		
Finance Cost	(12.50)	(0.08)
<b>Net Cash Flow From/(Used in) Financing Activities</b>	725.21	204.74
Net Increase / Decrease in Cash and Cash Equivalent	75.56	(8.90)
Cash and Cash Equivalent at the beginning of the year	1.97	10.88
Cash and Cash Equivalent at the end of the year	77.54	1.97

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.

HALDER VENTURE LIMITED



Director





**Limited Review Report-Ind AS Consolidated Financial Results**

To,  
THE BOARD OF DIRECTORS,  
HALDER VENTURE LIMITED  
(FORMERLY KNOWN AS VINEET ENGINEERING & TRADING CO. LTD)  
DIAMOND HERITAGE,  
16 STRAND ROAD, 10TH FLOOR, ROOM NO- 1012  
KOLKATA -700001

We have reviewed the accompanying statement of unaudited Consolidated Ind AS Financials results of "Halder Ventures Limited"(the 'Company') for the quarter ended September 30, 2022 (the "Statement" ) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) of Regulations, 2015 ('the Regulations'), as amended , read with SEBI Circular from time to time.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013. Read with Rule 3 Companies (Indian Accounting Standards) rule 2015 as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sen & Ray  
Chartered Accountants  
FRN-303047E

*Binod Kr. Mahato*

**Binod Kr. Mahato**  
Partner  
Membership No-313822  
UDIN: 22313822BDAEDV9183  
Kolkata  
November 14, 2022



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Ahmedabad-380009  
Gujarat

**HALDER VENTURE LIMITED**  
Registered Office :16, Strand Road, Diamond Heritage Building, 10th Floor, Unit 1012, Kolkata - 700001  
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2022**  
CIN:L74210WB1982PLC035117

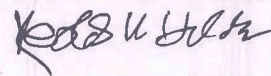
(Amount In Lakh)

SL. NO.	Particulars	CONSOLIDATED					
		Quarter Ended			Half Year Ended		
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30.09.2021	31-03-2022
	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	<b>Income :</b>						
	(a) Revenue from Operations	5,695.89	10,067.86	43,973.41	15,763.75	54,218.83	89,050.63
	(b) Other Income	280.70	429.61	641.15	710.31	711.56	1,292.49
	<b>Total Income</b>	<b>5,976.59</b>	<b>10,497.47</b>	<b>44,614.55</b>	<b>16,474.06</b>	<b>54,930.39</b>	<b>90,343.11</b>
2	<b>Expenses :</b>						
	(a) Cost of Materials Consumed	3,088.89	6,764.78	(191.99)	9,853.67	8,224.64	20,407.46
	(b) Purchase of Traded Goods	1,266.17	229.69	33,941.71	1,495.86	34,363.37	47,815.51
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and stock-in-trade	205.48	420.17	(296.57)	625.65	(612.80)	238.13
	(d) Excise Duty (Refer Note below)	-	-	-	-	-	-
	(e) Employee Benefits Expense	137.63	108.10	114.10	245.73	172.29	362.12
	(f) Other Manufacturing Expenses	141.19	400.16	792.46	541.35	1,270.83	2,068.99
	(g) Selling, Administration & Other Expenses	982.06	1,847.01	7,655.03	2,829.07	8,250.95	15,222.70
	(h) Depreciation/ amortisation of assets	64.37	63.92	61.12	128.29	129.02	267.60
	(i) Finance Costs	128.64	141.02	217.45	269.66	379.40	777.65
	<b>Total Expenses</b>	<b>6,014.43</b>	<b>9,974.85</b>	<b>42,293.33</b>	<b>15,989.29</b>	<b>52,177.70</b>	<b>87,160.17</b>
3	<b>Profit/ (Loss) before Exceptional Items and Tax</b>	<b>(37.84)</b>	<b>522.62</b>	<b>2,321.23</b>	<b>484.76</b>	<b>2,752.69</b>	<b>3,182.95</b>
4	Exceptional Items	-	-	-	-	-	-
5	Preliminary Expenses written off	-	-	-	-	-	-
6	<b>Profit/ (Loss) before Tax</b>	<b>(37.84)</b>	<b>522.62</b>	<b>2,321.23</b>	<b>484.76</b>	<b>2,752.69</b>	<b>3,182.95</b>
7	Tax Expense	-	-	-	-	-	-
	- Current Tax	-	153.72	679.80	118.96	790.99	918.30
	- Deferred Tax	-	14.92	6.33	12.26	6.33	8.62
	- Earlier year tax adjustments	-	-	-	-	-	-
8	<b>Net Profit/ (Loss) for the Period</b>	<b>(37.84)</b>	<b>353.97</b>	<b>1,635.10</b>	<b>353.54</b>	<b>1,955.37</b>	<b>2,256.03</b>
9	<b>Other Comprehensive Income</b>						
	A (i) Item that will not be reclassified to profit or loss						
	Remeasurement on post employment defined benefits plan	-	-	-	-	-	1.27
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.35)
	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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.92</b>
10	<b>Total Comprehensive Income</b>	<b>(37.84)</b>	<b>353.97</b>	<b>1,635.10</b>	<b>353.54</b>	<b>1,955.37</b>	<b>2,256.95</b>
11	<b>Total Comprehensive income attributable to :</b>						
	Equity Shareholder of the Company	-	130.90	492.77	93.86	624.04	798.88
	Minority Interest	-	223.18	1,142.33	259.78	1,331.33	1,458.07
12	<b>Paid - up Equity Share Capital (Face Value - Re 10 per Share)</b>	<b>316.07</b>	<b>316.07</b>	<b>316.07</b>	<b>316.07</b>	<b>316.07</b>	<b>316.07</b>
13	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
14	<b>Earnings per Share</b>						
	(of Re 10/- each) (not Annualised):						
	(a) Basic	(1.20)	11.20	51.73	11.19	61.87	71.38
	(b) Diluted	(1.20)	11.20	51.73	11.19	61.87	71.38

- The Unaudited Financial results for the quarter ended on 30th September, 2022 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on 14th November, 2022.
- Figures of previous year has been regrouped wherever necessary.
- During the qtr ended 30th September 2022 and the corresponding previous quarter/year, the Company has operated only in one geographical segment. Hence segment reporting not given.

For and on behalf of the Board

**HALDER VENTURE LIMITED**



Director

Kolkata  
14-Nov-22



**HALDER VENTURE LIMITED**  
Consolidated Balance Sheet as at 30th Sep, 2022

(Amount in Indian Rupees in Lakhs)

Particulars	Note No	Figures as at 30.09.2022	Figures as at 31.03.2022
<b>I. ASSET</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, Plant and Equipment	2A	2,832.64	2,956.18
(b) Capital work-in-progress		2,314.97	1,515.96
(c) Other Intangible assets	2B	0.07	0.09
(d) Financial Assets		-	-
(i) Investments	3	-	-
(ii) Trade receivables	4	-	-
(iii) Loans	5	-	-
(iv) Others Financial Assets	6	383.44	303.77
(e) Deferred tax assets (net)		5.62	10.65
(f) Other non-current assets	7	2.10	2.17
		-	-
<b>(2) Current Assets</b>			
(a) Inventories	8	7,563.16	8,281.03
(b) Financial Assets		-	-
(i) Investments	3	-	-
(ii) Trade receivables	4	8,773.96	9,831.29
(iii) Cash and cash equivalents	9	209.34	634.15
(iv) Bank balances other than (iii) above		-	-
(v) Loans	5	-	-
(vi) Others Financial Assets	6	495.58	1,373.42
(c) Current Tax Assets (Net)		-	-
(d) Other current assets	10	2,574.96	1,932.20
<b>Total</b>		<b>25,155.83</b>	<b>26,840.90</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>(1) Equity</b>			
(a) Equity Share capital	11	316.07	316.07
(b) Other Equity	12	4,768.16	4,705.90
<b>Minority Interest</b>		7,059.28	6,799.60
<b>(2) Non-Current Liabilities</b>			
(a) Financial Liabilities		-	-
(i) Borrowings	13	2,279.00	2,044.79
(ii) Trade payables		-	-
(iii) Other financial liabilities		-	-
(c) Employees Benefit Obligations	14	42.31	43.91
(d) Deferred tax Liabilities (Net)		133.36	126.13
(e) Other Non-Current Liabilities		-	-
<b>(3) Current Liabilities</b>			
(a) Financial Liabilities		-	-
(i) Borrowings	13	8,118.48	8,635.30
(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		1,645.39	3,154.57
(iii) Other financial liabilities	16	265.53	8.74
(b) Other current liabilities	17	342.15	583.31
(d) Employees Benefit Obligations		4.91	4.91
(c) Provisions	18	181.20	417.68
<b>Total</b>		<b>25,155.83</b>	<b>26,840.90</b>

HALDER VENTURE LIMITED

*Kees K Halder*  
Director




**HALDER VENTURE LIMITED**  
**Consolidated Cash Flow Statement for the Nine Month ended 30.09.2022**

(Amount in Indian Rupees in Lakhs )

Particulars	2022-23	2021-22
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Profit for the period</b>	<b>353.54</b>	<b>2,256.95</b>
Adjustments for:		
Depreciation	128.29	267.60
Preliminary Expenses W/Off	-	-
Provision for Income Tax	131.22	926.92
Provision for Gratuity	1.59	7.16
(Profit)/Loss on sale of Assets	-	-
Interest & Finance Charges	269.66	777.65
Other comprehensive income	0.00	0.92
	<b>527.58</b>	<b>-</b>
<b>Operating Profit before Working Capital Changes</b>	<b>881.12</b>	<b>4,235.36</b>
Adjustments for:		
Decrease/(Increase) in Non-Current Financial Assets	79.67	845.73
Decrease/(Increase) in Other Non-Current Assets	0.07	2.17
Decrease/(Increase) in Receivables	1,057.33	4,557.78
Decrease/(Increase) in Inventories	717.87	218.39
Decrease/(Increase) in Loans & Advance	-	-
Decrease/(Increase) in Other Financial Assets	877.84	283.05
Decrease/(Increase) in Other Current Assets	642.76	616.15
Increase/(Decrease) in Trade Payble	1,509.19	3,013.99
Increase/(Decrease) in Financial Liabilities	256.79	1.76
Increase/(Decrease) in Other Current Liability	241.16	518.06
Increase/(Decrease) in Provisions	239.12	150.81
<b>Cash generated from operations</b>	<b>1,557.35</b>	<b>12,338.89</b>
Income Tax Payments Adjustment	595.41	866.26
<b>Net Cash flow from Operating activities</b>	<b>961.94</b>	<b>11,472.64</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	3.88	502.61
Decrease / (Increase) in W.I.P	799.01	1,424.44
Payment of Divident	31.60	31.60
Sale of Fixed assets	-	3.44
Investment in new subsidiary	-	52.00
<b>Net Cash used in Investing activities</b>	<b>834.49</b>	<b>2,007.22</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Share Issue	-	100.00
increase /(Repayment) of Borrowings	282.61	8,479.19
Interest Paid	269.66	777.65
<b>Net Cash used in financing activities</b>	<b>552.27</b>	<b>9,156.84</b>
Net increase in Cash & Cash Equivalents	424.82	308.58
Cash and Cash Equivalents at the Beginning of the Year	634.15	325.57
Cash and Cash Equivalents at the End of the Year	209.33	634.15

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

**HALDER VENTURE LIMITED**



Director