



Date: 14/11/2024

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

SCRIP CODE: 539854

Sub: Un-Audited Financial Result & Limited Review Report for half year ended 30th September, 2024

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 half year ended 30th September, 2024 which were approved and taken on record by the Board of Directors of the company in the Board of Directors Meeting dated 14th November, 2024 along with its Limited Review Report issued by the Statutory Auditors of the Company, Sen & Ray, Chartered Accountants.

The above information is for your record

Thanking you,

Yours Faithfully,

For Halder Venture Limited

Keshab Kumar Halder
(Managing Director)

Halder Venture Limited

CIN No.: L74210WB1982PLC035117

Diamond Heritage, 16 Strand Road, 10th Floor, Unit - 1012, Kolkata - 700 001

Phone: +91 -33-6607 5556, +91 -33-6607 5557 Email: info@halderventure.in Web: www.halderventure.in



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 and six months ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) of Regulations, 2015 ('the Regulations'), as amended, read with SEBI Circular from time to time.

This Statement which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standards and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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



Kolkata
November 14, 2024
UDIN : 24313822BKJCJS3624

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HALDER VENTURE LIMITED

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Email :- info@halderventure.in

Website :- www.halderventure.in

Statement Of Unaudited Standalone Financial Results for the quarter and six months ended 30th September, 2024

Particulars		(All amount in Rs. lakhs unless stated otherwise)					
		Quarter ended			Six months ended		Year ended
		30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	6,175.96	1,612.99	225.40	7,788.95	1,748.60	9,447.31
2	Other income	13.48	571.35	(3.83)	584.83	13.81	90.26
3	Total Income [1+2]	6,189.44	2,184.34	221.57	8,373.78	1,762.41	9,537.57
4	Expenses :						
	(a) Cost of materials consumed	-	-		-		-
	(b) Purchase of stock in trade	5,652.37	1,278.77	193.72	6,931.14	355.99	11,394.63
	(c) Changes in Inventories of finished goods , work-in-progress and stock -in-trade	147.10	138.06	(71.23)	285.16	891.50	(2,969.97)
	(d) Employee benefits expense	69.81	35.94	29.63	105.75	43.43	98.05
	(e) Finance Costs	113.60	112.08	-	225.68	42.92	243.35
	(f) Depreciation and amortisation expenses	15.55	5.45	4.43	21.00	8.50	20.98
	(g) Other expenses	209.94	393.66	76.46	603.60	419.96	562.13
	Total Expenses [4(a) to 4(g)]	6,208.37	1,963.96	233.01	8,172.33	1,762.30	9,349.17
5	Profit / (Loss) before exceptional items and tax [3-4]	(18.93)	220.39	(11.45)	201.45	0.11	188.40
6	Exceptional items (Merger Expenses)	30.70	1.39	-	32.09	-	-
7	Profit/ (Loss) before Tax [5-6]	(49.63)	219.00	(11.45)	169.36	0.11	188.40
8	Tax Expense						
	(a) Current Tax	(16.37)	61.19	-	44.82	0.54	53.41
	(b) Deferred Tax	10.71	-	-	10.71	2.82	(0.73)
	(c) Earlier year Tax Adjustments	(1.41)	-	-	(1.41)	-	4.83
	Total tax Expense [8(a) to 8(C)]	(7.07)	61.19	-	54.12	3.36	57.51
9	Net Profit/ (Loss) for the period [7-8]	(42.56)	157.81	(11.45)	115.24	(3.25)	130.89
10	Other Comprehensive Income						
	A (i) Item that will not be reclassified to profit or loss						
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	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	-	-	-	-	-	-
11	Total Comprehensive Income for the period	(42.56)	157.81	(11.45)	115.24	(3.25)	130.89
12	Paid - up equity share capital (Face value - Rs.10 per Share)	316.07	316.07	316.07	316.07	316.07	316.07
13	Other equity						226.50
14	Earnings per equity share - in Rupees						
	Basic and Diluted	(1.35)*	4.99*	(0.36)*	3.65*	(0.10)*	4.14
	*Not Annualised						

HALDER VENTURE LIMITED

Koushik Halder
Managing Director

HALDER VENTURE LIMITED		
Notes To Financial Results		
1. Standalone Balance Sheet as at 30th September, 2024		
	(All amount in Rs. lakhs unless stated otherwise)	
Particulars	As at 30th September, 2024	As at 31st March, 2024
ASSETS		
Non-current assets		
(a) Property, plant and equipment	232.51	222.41
(b) Intangible assets	86.41	0.72
(c) Intangible assets under development	-	86.03
(d) Financial assets		
(i) Investments	154.92	154.92
(ii) Loans	0.99	1.20
(iii) Others financial assets	0.20	133.62
(e) Deferred tax assets (net)	-	2.95
(f) Other assets	1,197.51	587.63
Total non-current assets	1,672.54	1,189.48
Current assets		
(a) Inventories	4,246.52	4,531.68
(b) Financial assets		
(i) Trade receivables	2,897.09	1,972.58
(iii) Cash and cash equivalents	9.25	6.21
(iv) Other bank balances	165.35	3.36
(v) Loans	1.19	0.35
(vi) Others financial assets	11.32	5.82
(c) Income tax assets (net)	116.87	155.63
(d) Other assets	2,482.12	261.57
Total current assets	9,929.71	6,937.20
TOTAL ASSETS	11,602.25	8,126.68
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	316.07	316.07
(b) Other equity	310.15	226.50
Total equity	626.22	542.57
Liabilities		
Non-current liabilities		
(a) Provisions	12.43	8.22
(b) Deferred tax liabilities (Net)	7.76	-
Total non-current liabilities	20.19	8.22
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	5,749.31	4,466.10
(ii) Trade payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	515.94	170.84
(iii) Other financial liabilities	62.64	33.03
(b) Provisions	0.19	0.19
(c) Other liabilities	4,627.78	2,905.73
Total current liabilities	10,955.84	7,575.89
Total liabilities	10,976.03	7,584.11
TOTAL EQUITY AND LIABILITIES	11,602.25	8,126.68

HALDER VENTURE LIMITED

Keshav Halder
Managing Director

HALDER VENTURE LIMITED

Notes To Financial Results

2. Standalone Statement of Cash Flows for the six months period ended 30th September, 2024

(All amount in Rs. lakhs unless stated otherwise)			
		For the six months period ended 30th September, 2024	Year ended 31st March, 2024
A.	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit before tax	169.38	188.40
	Adjustments to reconcile profit before tax to net cash flows:		
	Depreciation and amortisation expenses	21.00	20.98
	Finance Cost	225.68	243.35
	Interest income	(10.31)	(4.16)
	Unrealised foreign exchange gain (net)	(23.36)	(7.09)
	Dividend income	(564.14)	-
	Liabilities no longer required written back	(0.10)	(0.91)
	Other non cash items	-	0.21
	Operating profit before changes in non-current /current assets and liabilities	(181.85)	440.78
	Adjustments for:		
	(Increase)/decrease in inventories	285.16	(2,969.97)
	(Increase)/decrease in trade receivables	(876.74)	(337.19)
	(Increase)/decrease in other financial assets	(0.73)	8.48
	(Increase)/decrease in loans	(0.63)	(1.55)
	(Increase)/decrease in other assets	(2,220.04)	(178.47)
	Increase/(decrease) in trade payables	345.10	(134.44)
	Increase/(decrease) in other financial liabilities	16.70	3.64
	Increase/(decrease) in other liabilities	1,697.64	2,498.29
	Increase/(decrease) in provisions	4.21	8.41
	Cash generated from operations	(931.18)	(662.02)
	Direct tax (paid) / refund (net)	(4.65)	(73.06)
	Net cash flows used in operating activities	(935.83)	(735.08)
B.	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of property plant and equipment and intangible assets	(641.13)	(704.38)
	Investment in bank deposits [margin money (net)]	-	(133.42)
	Investment in subsidiary company	-	(0.06)
	Dividend received	564.14	-
	Interest received	5.54	4.16
	Net cash flows used in investing activities	(71.45)	(833.70)
C.	CASH FLOWS FROM FINANCING ACTIVITY		
	Proceeds from short term borrowings (net)	1,283.20	1,825.79
	Dividend paid	(31.61)	(31.61)
	Finance cost paid	(241.27)	(226.40)
	Net cash flows from financing activities	1,010.32	1,567.78
	Net (decrease) / increase in cash and cash equivalents (A+B+C)	3.04	(1.00)
	Opening cash and cash equivalents	6.21	7.21
	Closing cash and cash equivalents	9.25	6.21
	Reconciliation of cash and cash equivalents as per statement of cash flows		
	Balance with banks		
	On current accounts	7.50	2.43
	Cash on hand	1.75	3.78
	Total	9.25	6.21

HALDER VENTURE LIMITED

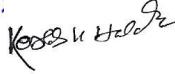
Keshav Halder
Managing Director

HALDER VENTURE LIMITED

Notes To Financial Results

3. The above unaudited standalone financial results for the quarter and six months ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2024.
4. The unaudited standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules 2015, as amended.
5. The Company's business activity falls within single operating segment of "Rice and allied products". Hence, no separate segment information is disclosed.
6. A Scheme of Amalgamation of JDM Commercial Private Limited, P. K. Agri Link Private Limited, P. K. Cereals Private Limited, Reliable Advertising Private Limited and Shri Jatadhari Rice Mill Private Limited (Transferor Companies) with Halder Venture Limited (Transferee Company) has been approved by the Hon'ble NCLT, Kolkata Bench vide its order dated 12th November, 2024. Upon receipt of the certified order of the Hon'ble NCLT and its filing with the Registrar of Companies, Kolkata, the Scheme will be effective on and from the appointed date viz 1st June, 2022.
7. Previous period's figures have been regrouped / rearranged wherever necessary.

Date: 14th November 2024
Place: Kolkata.

For and on behalf of the board
Keshab Kumar Halder
HALDER VENTURE LIMITED

Managing Director
DIN-00574080
Managing Director



SEN & RAY

CHARTERED ACCOUNTANTS

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 'Parent'), its subsidiaries (the Parent and its subsidiaries together referred to as the 'Group') for the quarter and six months ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) of Regulations, 2015 ('the Regulations'), as amended, read with SEBI Circular from time to time.

This Statement which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of Halder Ventures Limited and of the following entities:

Subsidiaries:

- i) P. K. Agri Link Private Limited
- ii) P. K. Cereals Private Limited
- iii) Shri Jatadhari Rice Mill Private Limited
- iv) Reliable Advertising Private Limited
- v) Intellect Buildcon Private Limited
- vi) Prakruti Commosale Private Limited
- vii) JDM Commercial Private Limited
- viii) Halder Greenfuel Industries Limited
- ix) Hal Exim Pte. Limited



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Ahmedabad
115, University
Plaza, Navrangpur
Ahmedabad -
380009



SEN & RAY

CHARTERED ACCOUNTANTS

Stepdown Subsidiary of Hal Exim Pte. Limited

- i) Hal Impex Ghana Limited
- ii) Hal Impex Camreun Limited
- iii) Hal Impex Benin Sarl
- iv) Hal Impex Togo

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standards and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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.

We did not review consolidated financial results of one subsidiary and its four stepdown subsidiaries included in the unaudited consolidated financial results, whose financial results reflect total assets (before consolidation adjustments) of Rs. 19549.25 lakhs as at 30th September, 2024, total revenues (before consolidation adjustments) of Rs. 5993.80 lakhs and 14038.41 lakhs and net profit after tax (before consolidation adjustments) of Rs. 116.07 lakhs and Rs. 855.56 lakhs for the quarter and half year ended 30th September 2024 respectively as considered in the Statement. These financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and its four stepdown subsidiaries, is based solely on the reports of such other auditors and the procedures performed by us as stated above.

Our conclusion is not modified in respect of this matter.

For Sen & Ray
Chartered Accountants
FRN-303047E

Binod Kr. Mahato
Binod Kr. Mahato
Partner
Membership No-313822



Kolkata
November 14, 2024
UDIN: 24313822BKJCR7477

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<u>Kolkata</u>	<u>Berhampore</u>	<u>New Delhi</u>	<u>Mumbai</u>	<u>Chennai</u>	<u>Bengaluru</u>	<u>Ahmedabad</u>
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Statement Of Unaudited Consolidated Financial Results for the quarter and six months ended 30th September, 2024

(All amount in Rs. lakhs unless stated otherwise)

Particulars	Quarter ended			Six months ended		Year ended
	30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from operations	17,475.91	16,631.63	12,088.94	34,107.54	25,734.40	64,365.68
2 Other income	18.77	222.76	9.88	241.53	143.89	725.68
3 Total Income [1+2]	17,494.68	16,854.39	12,098.82	34,349.07	25,878.29	65,091.36
4 Expenses :						
(a) Cost of materials consumed	9,529.78	8,491.10	5,918.23	18,020.88	12,615.37	37,869.29
(b) Purchase of stock in trade	4,231.38	3,916.75	6,182.85	8,148.13	7,737.38	12,980.58
(c) Changes in Inventories of finished goods, work-in-progress and stock -in-trade	(1,253.26)	(1,968.55)	(2,843.49)	(3,221.81)	485.62	180.75
(d) Employee benefits expense	444.83	352.77	158.74	797.60	278.96	1,047.79
(e) Finance Costs	571.92	514.51	321.50	1,086.43	704.77	1,884.50
(f) Depreciation and amortisation expenses	128.56	118.12	122.11	246.68	243.00	497.15
(g) Other expenses	3,300.64	4,817.86	1,984.85	8,118.50	3,354.60	8,908.21
Total Expenses [4(a) to 4(g)]	16,953.85	16,242.56	11,844.79	33,196.41	25,419.70	63,368.27
5 Profit / (Loss) before exceptional items and tax [3-4]	540.83	611.83	254.03	1,152.66	458.59	1,723.09
6 Exceptional items:						
(a) Merger expenses	30.70	1.39	-	32.09	-	-
(b) Preliminary expenses written off	-	-	-	-	2.10	-
7 Profit/ (Loss) before Tax [5-6]	510.13	610.44	254.03	1,120.57	456.49	1,723.09
8 Tax Expense						
(a) Current Tax	74.06	168.59	59.42	242.65	106.24	500.94
(b) Deferred Tax	54.84	-	(6.85)	54.84	52.49	40.20
(c) Earlier year Tax Adjustments	(1.41)	-	-	(1.41)	-	15.22
Total tax Expense [8(a) to 8(c)]	127.49	168.59	52.57	296.08	158.73	556.36
9 Net Profit/ (Loss) for the period [7-8]	382.64	441.85	201.46	824.49	297.76	1,166.73
10 Other Comprehensive Income						
A (i) Item that will not be reclassified to profit or loss						
Remeasurement on post employment defined benefits plan	-	-	-	-	-	(9.06)
(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	2.67
(iii) Exchange difference on translation of financial statement of foreign operation	(16.95)	-	-	(16.95)	-	-
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	(16.95)	-	-	(16.95)	-	(6.39)
11 Total Comprehensive Income for the period	365.69	441.85	201.46	807.54	297.76	1,160.34
12 Total Comprehensive Income attributable to:						
Equity Shareholder of the Parent	160.48	399.17		559.65	105.55	505.91
Non-Controlling Interests	205.20	42.69		247.89	192.30	654.43
13 Paid - up equity share capital (Face value - Rs.10 per Share)	316.07	316.07	316.07	316.07	316.07	316.07
14 Other equity						5,617.79
15 Earnings per equity share - in Rupees						
Basic and Diluted						
(* not Annualised)	12.11 *	13.98 *	6.37 *	26.09 *	9.42 *	36.91

HALDER VENTURE LIMITED

Koushik Halder
Managing Director

HALDER VENTURE LIMITED

Notes To Financial Results

1. Consolidated Balance Sheet as at 30th September, 2024

(All amount in Rs. lakhs unless stated otherwise)

Particulars	As at 30th September, 2024	As at 31st March, 2024
ASSETS		
Non-current assets		
(a) Property, plant and equipment	4,730.41	4,920.87
(b) Capital work-in-progress	74.18	74.18
(c) Intangible assets	86.41	0.72
(d) Intangible assets under development	-	86.04
(e) Financial assets		
(i) Loans	0.99	1.20
(ii) Others financial assets	248.43	1,367.42
(f) Income tax assets (net)	166.01	200.37
(g) Other assets	1,226.84	618.64
Total non-current assets	6,533.27	7,269.44
Current assets		
(a) Inventories	28,946.47	15,379.22
(b) Financial assets		
(i) Trade receivables	17,166.61	18,947.89
(ii) Cash and cash equivalents	1,169.36	791.21
(iii) Other bank balances	242.92	51.51
(iv) Loans	1.51	0.35
(v) Others financial assets	938.42	376.20
(c) Income tax assets (net)	384.64	263.93
(d) Other assets	4,399.21	1,287.43
Total current assets	53,249.14	37,097.74
TOTAL ASSETS	59,782.41	44,367.18
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	316.07	316.07
(b) Other equity	6,146.20	5,617.79
Equity attributable to equity shareholders of the parent	6,462.27	5,933.86
Non-controlling interests	7,944.01	7,696.12
Total Equity	14,406.28	13,629.98
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,007.99	1,103.70
(b) Provisions	75.38	72.24
(c) Deferred tax liabilities (net)	227.96	173.12
Total non-current liabilities	1,311.33	1,349.06
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	26,250.02	22,680.14
(ii) Trade payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	13,989.53	4,554.06
(iii) Other financial liabilities	156.80	342.13
(b) Provisions	22.65	4.39
(c) Other liabilities	3,645.80	1,807.42
Total current liabilities	44,064.80	29,388.14
Total liabilities	45,376.13	30,737.20
TOTAL EQUITY AND LIABILITIES	59,782.41	44,367.18

HALDER VENTURE LIMITED

K. K. Halder
Managing Director

HALDER VENTURE LIMITED

Notes To Financial Results

2. Consolidated Statement of Cash Flows for the six months ended 30th September, 2024

		(All amount in Rs. lakhs unless stated otherwise)	
		For the six months period ended 30th September, 2024	Year ended 31st March, 2024
A.	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit before tax	1,120.57	1,723.09
	Adjustments to reconcile profit before tax to net cash flows:		
	Depreciation and amortisation expenses	246.68	497.15
	Finance Cost	1,086.43	1,884.50
	Interest income	(32.46)	(40.01)
	Unrealised foreign exchange (gain)/loss (net)	(37.42)	1.71
	Unrealised derivative (gain)/loss (net)	(4.83)	(11.09)
	Exchange difference on translation of financial statement of foreign operation	(17.18)	(0.01)
	Preliminary expenses written off	1.68	-
	Liabilities no longer required written back	(0.10)	(0.91)
	Operating profit before changes in non-current /current assets and liabilities	2,363.37	4,054.43
	Adjustments for:		
	(Increase)/decrease in inventories	(13,567.25)	52.78
	(Increase)/decrease in trade receivables	1,819.10	9,329.48
	(Increase)/decrease in other financial assets	(590.97)	(4.36)
	(Increase)/decrease in loans	(0.95)	(1.55)
	(Increase)/decrease in other assets	(3,111.28)	1,031.73
	Increase/(decrease) in trade payables	9,435.47	(14,642.38)
	Increase/(decrease) in other financial liabilities	(198.31)	313.53
	Increase/(decrease) in other liabilities	1,838.43	458.50
	Increase/(decrease) in provisions	21.40	(224.78)
	Cash generated from operations	(4,354.36)	(3,687.05)
	Direct tax (paid) / refund (net)	(327.60)	(552.44)
	Net cash flows used in operating activities	(2,318.59)	(185.06)
B.	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of property plant and equipment and intangible assets	(666.24)	(1,017.07)
	Investment in bank deposits with original maturity more than 3 months and less than 12 months [Margin money (net)]	(162.84)	(48.15)
	Acquisition in subsidiary company	-	(0.06)
	Investment in bank deposits with original maturity more than 12 months [Margin money (net)]	1,143.45	(908.61)
	Interest received	41.58	40.01
	Net cash flows used in investing activities	355.95	(1,933.88)
C.	CASH FLOWS FROM FINANCING ACTIVITY		
	Proceeds from long term borrowings	-	112.78
	Repayment of long term borrowings	(95.69)	(493.01)
	Proceeds from short term borrowings	3,569.88	4,899.37
	Dividend paid	(31.61)	(31.60)
	Finance cost paid	(1,102.02)	(1,868.91)
	Net cash flows from financing activities	2,340.56	2,618.63
D.	Effect of foreign exchange difference on cash and cash equivalents	0.23	0.68
	Net (decrease) / increase in cash and cash equivalents (A+B+C+D)	378.15	500.37
	Opening cash and cash equivalents	791.21	290.84
	Closing cash and cash equivalents	1,169.36	791.21
	Reconciliation of cash and cash equivalents as per statement of cash flows		
	Balance with banks		
	On current accounts	306.13	242.13
	Deposit with original maturity less than 3 months	317.85	526.80
	Cheque on hand	-	0.80
	Cash on hand	545.38	21.48
	Total	1,169.36	791.21

HALDER VENTURE LIMITED

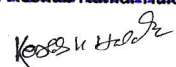
K. H. Halder
Managing Director

HALDER VENTURE LIMITED

Notes To Financial Results

3. The above unaudited standalone financial results for the quarter and six months ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2024.
4. The unaudited standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules 2015, as amended.
5. The Company's business activity falls within single operating segment of "Rice and allied products". Hence, no separate segment information is disclosed.
6. A Scheme of Amalgamation of JDM Commercial Private Limited, P. K. Agri Link Private Limited, P. K. Cereals Private Limited, Reliable Advertising Private Limited and Shri Jatadhari Rice Mill Private Limited (Transferor Companies) with Halder Venture Limited (Transferee Company) has been approved by the Hon'ble NCLT, Kolkata Bench vide its order dated 12th November, 2024. Upon receipt of the certified order of the Hon'ble NCLT and its filing with the Registrar of Companies, Kolkata, the Scheme will be effective on and from the appointed date viz 1st June, 2022.
7. Previous period's figures have been regrouped / rearranged wherever necessary.

Date: 14th November 2024
Place: Kolkata.

For and on behalf of the board
HALDER VENTURE LIMITED
Keshab Kumar Halder

Managing Director
DIN-00574080