



Date: 14/02/2025

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 quarter ended 31st December, 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 quarter ended 31st December, 2024 which were approved and taken on record by the Board of Directors of the company in the Board of Directors Meeting dated 14th February, 2025 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

Ayanti Sen
(Company Secretary and Compliance Officer)

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 Venture Limited" (the 'Company') for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (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, including relevant circulars issued by SEBI from time to time.

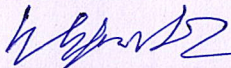
This Statement which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 on "Interim Financial Reporting" (Ind AS 34) prescribed under 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 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 the 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 the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of 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




Subodh Kumar Dasgupta
Partner
Membership No-005103

Kolkata
February 14, 2025
UDIN : 25005103BBIKMG9922

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<u>Kolkata</u>	<u>Berhampore</u>	<u>New Delhi</u>	<u>Mumbai</u>	<u>Chennai</u>	<u>Bengaluru</u>	<u>Ahmedab</u>
ASO 501, Astra Tower, Action Area II-C, New Town, Kolkata – 700161.	154/3, R. N. Tagore Road, Berhampore, Murshidabad – 742101.	C – 170, Golf View Appartment, Saket, New Delhi – 110017.	416, Sai Dham, Asha Nagar, Thakur Complex Mumbai – 400101.	Flat 3A, Amethyst, Olympia, Opalne, Navalur, OMR, Chennai – 600130.	iKeva, M G Road, Brunton Road, Ashok Nagar, Bengaluru - 560025	115, Univers Plaza, Navrang Ahmedabad 380009

HALDER VENTURE LIMITED

Registered Office :16, Strand Road, Diamond Heritage Building, 10th Floor, Unit 1012, Kolkata -700001

CIN:L74210WB1982PLC035117

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Email :- info@halderventure.in

Website :- www.halderventure.in

Statement Of Unaudited Standalone Financial Results for the quarter and Nine months ended 31st December, 2024

(All amount in Rs. lakhs unless stated otherwise)

Particulars	Quarter ended			Nine months ended		Year ended
	31st December, 2024	30th September, 2024	31st December, 2023	31st December, 2024	31st December, 2023	31st March, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from operations	28,696.78	12,903.54	13,376.31	54,046.35	39,110.71	64,360.73
2 Other income	1,846.13	(0.59)	59.70	2,628.25	203.59	703.76
3 Total Income [1+2]	30,542.91	12,902.95	13,436.01	56,674.60	39,314.30	65,064.49
4 Expenses :						
(a) Cost of materials consumed	5,859.37	11,112.34	3,555.39	23,880.25	16,170.76	37,869.29
(b) Purchases of stock in trade	13,453.84	4,559.28	10,423.29	21,308.25	18,160.67	13,682.88
(c) Changes in Inventories of finished goods , work-in-progress and stock -in-trade	4,878.68	(6,522.31)	(3,073.97)	(2,951.99)	(2,588.35)	(509.96)
(d) Employee benefits expense	359.81	405.17	662.04	1,069.43	941.00	1,047.79
(e) Finance Costs	597.13	571.92	544.61	1,683.56	1,249.38	1,884.50
(f) Depreciation and amortisation expenses	124.06	128.56	131.22	370.74	374.22	497.15
(g) Other expenses	3,319.30	2,228.76	1,386.72	8,575.95	4,740.49	8,880.43
Total Expenses [4(a) to 4(g)]	28,592.19	12,483.72	13,629.30	53,936.19	39,048.17	63,352.08
5 Profit / (Loss) before exceptional items and tax [3-4]	1,950.72	419.23	(193.30)	2,738.41	266.13	1,712.41
6 Exceptional items (Merger Expenses)	-	30.70	-	32.09	-	-
7 Profit/ (Loss) before Tax [5-6]	1,950.72	388.53	(193.30)	2,706.32	266.13	1,712.41
8 Tax Expense						
(a) Current Tax	640.99	64.29	-	865.61	54.97	500.18
(b) Deferred Tax	(35.60)	54.84	-	19.24	83.31	40.20
(c) Earlier year Tax Adjustments	(0.01)	(1.41)	-	(1.42)	-	15.18
Total tax Expense [8(a) to 8(C)]	605.38	117.72	-	883.43	138.28	555.56
9 Net Profit/ (Loss) for the period [7-8]	1,345.34	270.81	(193.30)	1,822.89	127.85	1,156.85
10 Other comprehensive income / (loss)						
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
Remeasurement on post employment defined benefits plan						
B (i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income /(Loss)						(6.39)
11 Total Comprehensive Income for the period/year (7+8)	1,345.34	270.81	(193.30)	1,822.89	127.85	1,150.46
12 Paid - up equity share capital (Face value - Rs.10 per Share)	414.60	414.60	414.60	414.60	414.60	414.60
13 Other equity						11,781.24
14 Earnings per equity share - in Rupees						
Basic and Diluted	32.45	6.53	(4.66)	43.97	3.08	27.75
*Not Annualised						



HALDER VENTURE LIMITED

Notes To Financial Results

- 1 The above unaudited standalone financial results for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February, 2025.
- 2 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.
- 3 The Company's business activity falls within single operating segment of "Rice and allied products". Hence, no separate segment information is disclosed.
- 4 The Hon'ble National Company Law Tribunal ("NCLT"), Kolkata Bench vide its order dated 13th November, 2024, has approved the proposed Scheme of Amalgamation under section 230 and 232 of the Companies Act, 2013 for 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 into the Company with effect from June 01, 2022, the appointed date. Accordingly, during the quarter ended December 31, 2024, the Company has accounted for the aforesaid mergers using the pooling of interest method as prescribed in Ind AS 103 - "Business Combinations". The previous periods' figures, where applicable, in these financial results were accordingly restated. Consequent to the amalgamation, all assets and liabilities of transferor companies were transferred to and vested in the Company with effect from June 01, 2022, the appointed date. The resultant excess of consideration over the net asset value of the transferor companies amounting to Rs.1069.16 Lakhs was debited to Other Equity. Further, consequent to the aforesaid mergers, the Board of Directors of the Company at its meeting held on 17th January, 2025 has authorised and approved the allotment of 9,85,345 fully paid-up equity shares of face value of Rs.10 each to the shareholders of transferor companies, in the ratio determined under the Scheme.
- 5 Previous period's figures have been regrouped / rearranged wherever necessary.



Date: 14th February 2025
Place: Kolkata.

For and on behalf of the board
Keshab Kumar Halder

A handwritten signature in black ink, appearing to read "Keshab Kumar Halder".

Managing Director
DIN-00574080



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 Venture Limited" (the 'Parent'), its subsidiaries (the Parent and its subsidiaries together referred to as the 'Group') for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) of Regulations, 2015 ('the Regulations'), as amended, including relevant circulars issued by SEBI 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 on "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 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 the 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

Subsidiaries:

- i) Intellect Buildcon Private Limited
- ii) Prakruti Commosale Private Limited
- iii) Halder Greenfuel Industries Limited
- iv) Hal Exim Pte. Limited

Stepdown Subsidiaries of Hal Exim Pte. Limited

- i) Hal Impex Ghana Limited
- ii) Hal Impex Cameroun Limited
- iii) Hal Impex Benin
- iv) Hal Impex Togo
- v) Hal Impex Ivory Coast Limited

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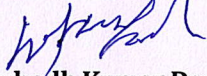
SEN & RAY

CHARTERED ACCOUNTANTS

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 the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of 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 the consolidated financial results of Hal Exim Pte Limited and its four stepdown subsidiaries included in the unaudited consolidated financial results, whose financial results reflect total revenues (before consolidation adjustments) of Rs. 6616.56 lakhs and Rs. 20654.97 lakhs and net profit after tax (before consolidation adjustments) of Rs. 2516.37 lakhs and Rs. 3371.93 lakhs for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 respectively as considered in the Statement. For the reason more fully disclosed in Note No 6 to the Statement, we are unable to conclude the impact on the Group's share of profit/loss from Hal Exim Pte Limited on consolidated profit after tax and earnings per share for the quarter and year to date ended December 31, 2024.

For Sen & Ray
Chartered Accountants
FRN-303047E


Subodh Kumar Dasgupta
Partner
Membership No-005103



Kolkata
February 14, 2025
UDIN: 25005103BBIKMH7906

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HALDER VENTURE LIMITED

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Website :- www.halderventure.in

Statement Of Unaudited Consolidated Financial Results for the quarter and Nine months ended 31st December, 2024

Particulars		(All amount in Rs. lakhs unless stated otherwise)					
		Quarter ended			Nine months ended		Year ended
		31st December, 2024	30th September, 2024	31st December, 2023	31st December, 2024	31st December, 2023	31st March, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	35,640.75	17,475.91	13,376.30	69,748.29	39,110.71	64,365.68
2	Other income	1,412.85	18.77	59.70	1,654.38	203.59	725.68
3	Total Income [1+2]	37,053.60	17,494.68	13,436.00	71,402.67	39,314.30	65,091.36
4	Expenses :						
	(a) Cost of materials consumed	5,859.37	9,529.78	3,555.38	23,880.25	16,170.76	37,869.29
	(b) Purchases of stock in trade	26,629.83	4,231.38	10,423.29	34,777.96	18,160.67	12,980.58
	(c) Changes in Inventories of finished goods , work-in-progress and stock -in-trade	(3,430.91)	(1,253.26)	(3,073.98)	(6,652.72)	(2,588.35)	180.75
	(d) Employee benefits expense	442.67	444.83	180.54	1,240.27	941.00	1,047.79
	(e) Finance costs	597.20	571.92	544.62	1,683.63	1,249.38	1,884.50
	(f) Depreciation and amortisation expense	124.06	128.56	131.22	370.74	374.22	497.15
	(g) Other expenses	4,111.65	3,300.64	1,868.49	12,230.15	4,741.59	8,908.21
	Total Expenses [4(a) to 4(g)]	34,333.87	16,953.85	13,629.56	67,530.28	39,049.27	63,368.27
5	Profit / (Loss) before exceptional items and tax [3-4]	2,719.73	540.83	(193.56)	3,872.39	265.03	1,723.09
6	Exceptional items	-	-	-	-	-	-
	a) Merger expenses	-	30.70	-	32.09	-	-
	b) Preliminary expenses written off	-	-	-	-	2.10	-
7	Profit/ (Loss) before tax [5-6]	2,719.73	510.13	(193.56)	3,840.30	262.93	1,723.09
8	Tax expense						
	(a) Current tax	627.84	74.06	-	870.49	54.97	500.94
	(b) Deferred tax charge / (credit)	(35.60)	54.84	-	19.24	83.31	40.20
	(c) Adjustments of tax related to earlier periods	(0.01)	(1.41)	-	(1.42)	-	15.22
	Total tax expense [8(a) to 8(C)]	592.23	127.49	-	888.31	138.28	556.36
9	Profit/ (Loss) for the period / year [7-8]	2,127.50	382.64	(193.56)	2,951.99	124.65	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
	Remeasurement on post employment defined benefits plan	-	-	-	-	-	-
	Exccchange Differences on translation of financia statements of foreign Operations	-	(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 / year	2,127.50	365.69	(193.56)	2,935.04	124.65	1,160.34
12	Profit for the period/year attributable to :						
	Equity shareholders of the parent	2,139.08	375.02	(193.48)	2,947.58	126.01	1,166.60
	Non controlling interests	(11.58)	7.62	(0.08)	4.41	(1.36)	0.13
13	Other comprehensive income / (loss) for the period / year attributable to :						
	Equity shareholders of the parent	-	(16.95)	-	(16.95)	-	(6.39)
	Non controlling interests	-	-	-	-	-	-
14	Total comprehensive income/(loss) attributable to:						
	Equity shareholders of the parent	2,139.08	358.07	(193.48)	2,930.63	126.01	1,160.21
	Non controlling interests	(11.58)	7.62	(0.08)	4.41	(1.36)	0.13
15	Paid - up equity share capital (Face value - Rs.10 per Share)	414.60	414.60	414.60	414.60	414.60	414.60
16	Other equity						5,617.79
17	Earnings per equity share - in Rupees						
	Basic and Diluted	51.31	8.82	(4.67)	70.79	3.01	27.99
	*Not Annualised						



HALDER VENTURE LIMITED

Notes To Financial Results

- 1 The above unaudited consolidated financial results for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February, 2025.
- 2 The unaudited consolidated 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.
- 3 The Company's business activity falls within single operating segment of "Rice and allied products". Hence, no separate segment information is disclosed.
- 4 The Hon'ble National Company Law Tribunal ("NCLT"), Kolkata Bench vide its order dated 13th November, 2024, has approved the proposed Scheme of Amalgamation under section 230 and 232 of the Companies Act, 2013 for 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 into the Company with effect from June 01, 2022, the appointed date. Accordingly, during the quarter ended December 31, 2024, the Company has accounted for the aforesaid mergers using the pooling of interest method as prescribed in Ind AS 103 - "Business Combinations". The previous periods' figures, where applicable, in these financial results were accordingly restated. Consequent to the amalgamation, all assets and liabilities of transferor companies were transferred to and vested in the Company with effect from June 01, 2022, the appointed date. The resultant excess of consideration over the net asset value of the transferor companies amounting to Rs.1069.16 Lakhs was debited to Other Equity. Further, consequent to the aforesaid mergers, the Board of Directors of the Company at its meeting held on 17th January, 2025 has authorised and approved the allotment of 9,85,345 fully paid-up equity shares of face value of Rs.10 each to the shareholders of transferor companies, in the ratio determined under the Scheme.
- 5 During the quarter under review, Hal Exim Pte Limited, wholly owned subsidiary of the Company has incorporated Hal Impex Ivory Coast Limited, a company limited by shares in Ivory Coast on 14th November, 2024.
- 6 The Company, through its wholly owned subsidiary, Hal Exim Pte Limited, holds 100% stake in its step-down subsidiaries, i.e. Hal Impex Ghana Limited, Hal Impex Cameroun Limited, Hal Impex Benin, Hal Impex Togo and Hal Impex Ivory Coast Limited. The Company has been informed by Hal Exim Pte Limited that the independent auditor's review report on consolidated financial results of Hal Exim Pte Limited was not submitted as the review was not completed till the date of approval of consolidated financial results of the Company. As the Company is unable to include the reviewed consolidated financial results of Hal Exim Pte Limited in its consolidated results for the current quarter, the same has been included in the results for the current quarter ended 31st December 2024 on the basis of management's representation confirming completeness and accuracy of financial records and adherence to accounting principles generally accepted in India. The auditors of the Company have modified their report in regard to this matter.
- 7 Previous period's figures have been regrouped / rearranged wherever necessary.



Date: 14th February 2025
Place: Kolkata.

For and on behalf of the board
Keshab Kumar Halder

Managing Director
DIN-00574080