

To,

DATE: 30/05/2024

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

SCRIP CODE: 539854

Sub: Audited Standalone & Consolidated Financial Results along with the Auditor Report for Quarter and year ended 31st March, 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 Audited Standalone & Consolidated Financial Results of the company for the quarter and year ended 31st March, 2024 which were approved and taken on record by the Board of Directors of the company along with its Auditor Report and declaration regarding unmodified opinion.

The above information is for your record.

Thanking you,

Yours Faithfully,

For Halder Venture Limited



Abhishek Pal
Company Secretary & 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



Independent Auditor's Report on Quarterly and Year to Date Consolidated Financial Results of **HALDER VENTURE LIMITED** pursuant to the SEBI (Listing Obligations and Disclosure requirement) Regulations 2015

To
The Board of Directors,
HALDER VENTURE LIMITED,

Opinion :

We have audited the accompanying Statement of Consolidated Financial Results of **HALDER VENTURE LIMITED** (the Company) for the quarter and year ended 31stMarch, 2024 (the Statement), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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

- (a) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
- (b) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the profit, total comprehensive income and other financial information of the Company for the quarter and year ended 31stMarch, 2024.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2024

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2024 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



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Management's Responsibilities for the Statement

This Statement which includes the Consolidated Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2024 has been compiled from the related audited Consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2024 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities

Audit of the Consolidated Financial Results for the year ended March 31, 2024

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2024 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error



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and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

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

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.



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- Obtain sufficient appropriate audit evidence regarding the Annual Consolidated Financial Results of the Company to express an opinion on the Annual Consolidated Financial Results.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters:

1. The Statement includes the results for the quarter ended 31st March 2024 being the balancing figure between audited figures in respect of the full financial year and the published year-to-date figures up to the 31st December 2023 which were subject to limited review by us.

Our opinion is not modified in respect of the above matters.

For Sen & Ray
Chartered Accountants
FRN : 303047E

Binod Kr. Mahato

Binod Kr. Mahato
(Partner)
Membership No. 313822

Kolkata
30th May, 2024
UDIN - 24313822BKCIY09339

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Independent Auditor's Report on Quarterly and Year to Date Standalone Financial Results of **HALDER VENTURE LIMITED** pursuant to the SEBI (Listing Obligations and Disclosure requirement) Regulations 2015

To
The Board of Directors,
HALDER VENTURE LIMITED,

Opinion:

We have audited the accompanying Statement of Standalone Financial Results of **HALDER VENTURE LIMITED** (the Company) for the quarter and year ended 31st March, 2024 (the Statement), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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

- (a) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
- (b) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the profit, total comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2024.

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2024

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2024 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended

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March 31, 2024 has been compiled from the related Audited Consolidated Financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2024 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the 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.

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Auditor's Responsibilities

Audit of the Standalone Financial Results for the year ended March 31, 2024

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2024 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.



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

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters:

1. The Statement includes the results for the quarter ended 31st March 2024 being the balancing figure between audited figures in respect of the full financial year and the published year-to-date figures up to the 31st December 2023 which were subject to limited review by us.

Our opinion is not modified in respect of the above matters.

For Sen & Ray
Chartered Accountants
FRN: 303047E

Binod Kr. Mahato
Binod Kr. Mahato
(Partner)
Membership No. 313822



Kolkata
30th May, 2024
UDIN - 24313822BKCIYN7704

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AUDITED STATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH, 2024

AMOUNT IN RS LAKH

Particulars	STANDALONE		CONSOLIDATED	
	YEAR ENDED		YEAR ENDED	
	31.03.2024	31.03.2023	31.03.2024	31.03.2023
	Audited	Audited (Restated)	Audited	Audited (Restated)
I. ASSET				
(1) Non-Current Assets				
(a) Property, plant and equipment	222.41	211.62	4,920.87	5,147.73
(b) Capital work-in-progress	-	-	74.18	-
(c) Intangible assets	0.72	0.27	0.72	0.27
(d) Intangible assets under development	86.04	-	86.04	-
(e) Financial assets				
(i) Investments	154.92	154.86	-	-
(ii) Loans	1.20	-	1.20	-
(iii) Others financial assets	133.62	-	1,367.42	384.05
(f) Deferred tax assets	2.95	2.22	2.95	2.22
(g) Income tax assets (net)	-	-	200.37	-
(h) Other assets	587.63	-	618.64	2.10
Total non-current assets	1,189.48	368.97	7,272.39	5,536.37
(2) Current Assets				
(a) Inventories	4,531.68	1,561.71	15,379.22	15,432.00
(b) Financial assets				
(i) Trade receivables	1,972.58	1,611.14	18,947.89	10,969.80
(iii) Cash and cash equivalents	6.21	7.21	791.21	200.64
(iv) Other bank balances	3.36	2.10	51.51	2.10
(v) Loans	0.35	-	0.35	-
(vi) Others financial assets	5.82	14.50	376.20	435.52
(c) Income tax assets (net)	155.63	142.37	263.93	428.02
(d) Other assets	261.58	84.61	1,287.43	2,347.16
Total current assets	6,937.20	3,423.64	37,097.74	29,815.24
Total	8,126.69	3,792.61	44,370.13	35,351.61
II. EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share capital	316.07	316.07	316.07	316.07
(b) Other Equity	226.51	127.22	5,617.79	4,913.45
Equity attributable to equity shareholders of the parent	542.58	443.29	5,933.86	5,229.52
Non controlling interest	-	-	7,696.12	7,154.05
Total equity	542.58	443.29	13,629.98	12,383.57
(2) Non-Current Liabilities				
(a) Financial liabilities				
(i) Borrowings	-	-	1,103.70	1,483.93
(ii) Trade payables	-	-	-	-
(iii) Other financial liabilities	-	-	-	-
(b) Provisions	8.22	-	72.24	50.69
(c) Deferred tax liabilities (Net)	-	-	176.07	135.14
(d) Other liabilities	-	-	-	-
Total non-current liabilities	8.22	-	1,352.01	1,669.76
(3) Current Liabilities				
(a) Financial liabilities				
(i) Borrowings	4,466.10	2,641.10	22,680.14	17,781.57
(ii) Trade payables				
Total outstanding dues of Micro enterprise and Small enterprises				
Total outstanding dues of creditors other than micro enterprises and small enterprises	170.84	305.28	4,554.06	2,496.22
(iii) Other financial liabilities	33.03	12.55	342.13	38.28
(d) Provisions	0.19	-	4.39	244.88
(c) Income tax liabilities (net)	-	-	-	-
(d) Other liabilities	2,905.73	390.39	1,807.42	737.32
Total current liabilities	7,575.89	3,349.32	29,388.14	21,298.27
Total	8,126.69	3,792.61	44,370.13	35,351.61

Notes:

- The above result of the Company were reviewed by the Audit Committee and approved by the Board of Director at its meeting held on 30.05.2024. The Board decided to declare dividend for Financial Year 31st March, 2024
- Figures of the previous year/ period have been regrouped / restated wherever necessary.
- The above result will be available on the Companies website www.halderventure.in
- During the Quarter ended 31st March, 2024 and the corresponding previous quarter / year the company has operated only in one geographical segment. Hence segment reporting as per section 17 is not given.
- The above result for the year ended 31st March, 2024 and 31st March, 2023 have been audited by the statutory auditors of the Company.
- The above result for the year ended 31st March, 2024 are the balancing figure between audited figure in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- The above audited consolidated financial result have been prepared in accordance with the principle and procedure as set out in Accounting Standard - 21 on " Consolidated Financial Statement"

HALDER VENTURE LIMITED
Koob U Halder
Director



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 AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024

(Amount in Rs. lakh)

SL. NO.	Particulars	STANDALONE					CONSOLIDATED	
		Quarter Ended			Year ended		Year ended	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023	31-03-2024	31-03-2023
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	
1	Income :							
	(a) Revenue from Operations	4,220.91	3,477.80	2,295.02	9,447.31	3,180.87	64,365.68	36,484.15
	(b) Other Income	54.20	22.25	12.49	90.26	115.50	725.68	476.35
	Total Income	4,275.11	3,500.06	2,307.51	9,537.57	3,296.37	65,091.36	36,960.50
2	Expenses :							
	(a) Cost of Materials Consumed	-	-	-	-	-	37,869.29	24,536.63
	(b) Purchase of Traded Goods	5,993.48	5,041.18	2,269.13	11,394.63	3,694.57	12,980.58	9,266.36
	(c) Changes in Inventories of Finished Goods , Work-in-Progress and stock -in-trade	(2,121.46)	(1,740.02)	(621.98)	(2,969.97)	(1,207.92)	180.76	(7,087.51)
	(d) Employee Benefits Expense	18.34	36.29	12.98	98.05	48.57	1,047.79	477.31
	(e) Selling, Administration & Other Expenses	56.21	90.57	503.39	562.13	623.78	8,908.22	7,775.09
	(f) Depreciation/ amortisation of assets	7.09	5.40	4.45	20.98	15.10	497.14	362.37
	(g) Finance Costs	145.04	55.39	19.45	243.35	45.97	1,884.50	831.02
	Total Expenses	4,098.69	3,488.80	2,187.42	9,349.17	3,220.08	63,368.28	36,161.27
3	Profit/ (Loss) before Exceptional Items and Tax	176.42	11.25	120.09	188.40	76.29	1,723.08	799.23
4	Exceptional Items	-	-	-	-	-	-	-
	Preliminary Expenses written off	-	-	-	-	-	-	-
5	Profit/ (Loss) before Tax	176.42	11.25	120.09	188.40	76.29	1,723.08	799.23
6	Tax Expense							
	- Current Tax	49.29	3.48	33.41	53.41	21.59	500.94	189.03
	- Deferred Tax	(1.60)	-	-	(0.73)	(0.11)	40.20	17.45
	- Earlier year tax adjustments	4.83	-	-	4.83	-	15.22	-
7	Net Profit/ (Loss) for the Period	123.89	7.77	86.68	130.89	54.81	1,166.71	592.75
8	Other Comprehensive Income							
	A (i) Item that will not be reclassified to profit or loss							
	Remeasurement on post employment defined benefits plan	-	-	-	-	-	(9.06)	1.25
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	2.67	(0.31)
	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	-	-	-	-	-	(6.38)	0.94
9	Total Comprehensive Income	123.89	7.77	86.68	130.89	54.81	1,160.33	593.69
10	Paid - up Equity Share Capital (Face Value - Re 10 per Share)	316.07	316.07	316.07	316.07	316.07	316.07	316.07
11	Other Equity	-	-	-	-	-	-	-
12	Earnings per Share							
	(of Re 10/- each) (not Annualised):							
	Basic & Diluted (not Annualised)	3.92	0.25	2.74	4.14	1.73	36.91	18.75



HALDER VENTURE LIMITED

Keelav K Halder

Director

HALDER VENTURE LIMITED

Annual Report 2023-24

Standalone Statement of Cash Flows for the year ended 31st March, 2024

(All amount in Rs. lakhs unless stated otherwise)

Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	188.40	76.30
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expenses	20.98	15.10
Finance Cost	243.35	45.97
Interest received	(4.16)	-
Unrealised foreign exchange difference (net)	(7.09)	-
Liabilities no longer required written back	(0.91)	-
Operating profit before changes in non-current /current assets and	440.56	137.36
Adjustments for:		
(Increase)/decrease in inventories	(2,969.97)	(1,207.92)
(Increase)/decrease in trade receivables	(337.19)	(455.06)
(Increase)/decrease in other financial assets	8.48	1.55
(Increase)/decrease in loans	(1.55)	-
(Increase)/decrease in other assets	(178.47)	(197.47)
Increase/(decrease) in trade payables	(134.44)	0.60
Increase/(decrease) in other financial liabilities	3.64	-
Increase/(decrease) in other liabilities	2,498.29	(59.81)
Increase/(decrease) in provisions	8.41	(523.48)
Cash generated from operations	(1,102.79)	(2,304.22)
Direct tax (paid) / refund (net)	(71.50)	(29.09)
Net cash flow used in operating activities	(733.72)	(2,333.30)
B. INVESTING ACTIVITIES		
Purchase of property plant and equipment and intangible assets	(704.38)	(17.16)
Investment in bank deposits original maturity more than 12 months	(133.42)	-
Investment in subsidiary company	(0.06)	-
Interest received	4.16	-
Net cash flow used in investing activities	(833.70)	(17.16)
C. FINANCIANG ACTIVITY		
Proceeds from short term working capital borrowings	1,825.79	2,435.37
Dividend paid	(31.61)	(31.61)
Finance cost paid	(227.76)	(45.97)
Net cash flow from financing activities	1,566.43	2,357.79
Net (decrease) / increase in cash and cash equivalents (A+B+C)	(1.00)	7.33
Opening cash an cash equivalents	7.21	1.98
Closing cash and cash equivalents	6.21	7.21
Reconciliation of cash and cash equivalents as per statement of cash		
On current accounts	2.43	1.15
cash on hand [Refer note]	3.78	6.06



HALDER VENTURE LIMITED

Director

Consolidated Statement of Cash Flows for the year ended 31st March, 2024

(All amount in Rs. lakhs unless stated otherwise)

Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	1,723.08	799.22
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expenses	497.14	362.37
Finance Cost	1,884.50	831.02
Interest income on financial assets carried at amortised cost	(40.01)	(46.14)
Unrealised foreign exchange difference (net)	1.35	
Unrealised derivative gain	(11.09)	-
Effect of change in foreign exchange translation	(0.01)	-
Preliminary expenses written off	0.42	
Liabilities no longer required written back	(0.91)	-
Operating profit before changes in non-current /current assets and Adjustments for:	4,054.46	1,946.48
(Increase)/decrease in inventories	52.78	(7,150.97)
(Increase)/decrease in trade receivables	9,329.48	(1,138.52)
(Increase)/decrease in other financial assets	(4.36)	975.12
(Increase)/decrease in loans	(1.55)	-
(Increase)/decrease in other assets	1,031.73	(869.99)
Increase/(decrease) in trade payables	(14,642.38)	(658.36)
Increase/(decrease) in other financial liabilities	313.52	29.54
Increase/(decrease) in other liabilities	458.50	152.46
Increase/(decrease) in provisions	(224.78)	164.21
Cash generated from operations	(3,687.05)	(8,496.51)
Direct tax (paid) / refund (net)	(552.44)	(519.79)
Net cash flow used in operating activities	(185.03)	(7,069.82)
B. INVESTING ACTIVITIES		
Purchase of property plant and equipment and intangible assets	(1,017.07)	(1,037.89)
Investment in bank deposits with original maturity more than 3 months and less than 12 months [Margin money (net)]	(48.15)	-
Acquisition of a subsidiary	(0.06)	
Gain on acquisition of a subsidiary company	-	
Investment in bank deposits with original maturity more than 12 months [Margin money (net)]	(908.61)	(92.64)
Interest received	40.01	46.14
Net cash flow used in investing activities	(1,933.88)	(1,084.39)
C. FINANCIANG ACTIVITY		
Proceeds from long term borrowings	112.78	-
Repayment of long term borrowings	(493.01)	(560.86)
Proceeds from short term working capital borrowings	4,899.37	9,146.27
Dividend paid	(31.60)	(31.60)
Finance cost paid	(1,868.91)	(831.02)
Net cash flow from financing activities	2,618.62	7,722.79
D effect of foreign exchange difference on cash and cash equivalents	0.68	
Net (decrease) / increase in cash and cash equivalents (A+B+C+D)	500.38	(431.42)
Opening cash an cash equivalents	290.84	632.06
Closing cash and cash equivalents	791.21	200.64
Reconciliation of cash and cash equivalents as per statement of cash flows		
Balance with banks [Refer note]		
On current accounts	242.13	169.69
Preacquisition cash & cash equivalent of a subsidiary		90.20
Deposits with original maturity less than 3 months	526.80	-
Cheques on hand	0.80	-
cash on hand	21.48	30.95
Total	791.21	290.84



HALDER VENTURE LIMITED

Director

Sir/Madam,

Sub: Declaration regarding unmodified audit report in respect of Financial Statements for the year 2023-24

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Regulations and Disclosure Requirements) 2015, we hereby confirm and declare that the statutory auditors of the Company i.e. M/s Sen & Ray (FRN-303047E) have issued the Audit Report with unmodified opinion on Audited Financial Results for the company (Standalone and Consolidated) for the financial year ended 31st March, 2024.

Kindly take the matter on record.

Thanking you,

Yours faithfully,

For Halder Venture Ltd



Abhishek Pal

Company Secretary & Compliance Officer

Halder Venture Limited

CIN No.: L74210WB1982PLC035117

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

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