Date: 03.11.2026

To,
Manager - Listing Compliance
National Stock Exchange of India Limited
'Exchange Plaza'. C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051

SYMBOL: HALDER

The Chief General Manager
Listing Operation,
BSE Limited,
20th Floor, P. J.Towers,
Dalal Street,
Mumbai – 400 001

SCRIP CODE: 539854

Dear Sir/Ma'am,

Sub: Outcome of the Board Meeting held on November 03, 2026

We hereby inform you that pursuant to Regulation 30 read with part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board at its meeting held today i.e. Tuesday, November 03, 2026, which commenced at 04:00 P.M and concluded at 08:00 P.M inter alia, considered and approved:

1. the standalone and consolidated unaudited financial results for the quarter and half-year ended September 30, 2026 along with the Limited Review Report issued by the Statutory Auditors of the Company.
2. the noting of the resignation of Ms. Ayanti Sen, Company Secretary and Compliance Officer from the said office (intimated vide letter dated September 09, 2026).
3. the noting of the sad demise of Mr. Prabhat Kumar Haldar, Promoter of the Company (intimated vide letter dated October 06, 2026).

The details required to be disclosed under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular No. SEBI/HO/CFD/PoD 1/CIR/P/2023/123 dated 13th, July, 2023, issued by the SEBI, are enclosed as Annexure.

The above information is for your record.

Thanking you,

Yours Faithfully,

For Halder Venture Limited

KESHAB KUMAR HALDER
Digitally signed by KESHAB KUMAR HALDER
Date: 2026.11.03 20:08:23 +05'30'

Keshab Kumar Halder
Managing Director
DIN: 00574080

Encl: As Above

P. Somani & Co.
Chartered Accountants

+91 - 7738254854
capankaj1@yahoo.co.in

Independent Auditor's Review Report on Unaudited Standalone Quarterly and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
Halder Venture Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Halder Venture Limited** (the "Company") for the quarter and half year ended September, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

2. The Company's Management is responsible for 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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 lndia. 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 of interim financial information consists of making inquiries, primarily of persons 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.

4. 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 ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P Somani & Co.
Chartered Accountants
(Firm's Registration No.130819W)

Pankaj Somani
Digitally signed by Pankaj Somani
Date: 2026.11.03 18:42:00 +05'30'

P SOMANI & CO Mumbai Chartered Accountants

PANKAJ SOMANI
(Partner)
Membership No.135567
UDIN: 26135567VIZEJC7118
Place: Mumbai
Date: November 3, 2026.

HALDER

HALDER VENTURE LIMITED

Registered Office :16, Strand Road, Diamond Heritage Building, 10th Floor, Unit 1012, Kolkata -700001
CIN:L74210WB1982PLC035117
Ph.:- +91-33-6607-5556, +91-33-6607-5557
Email :- info@halderventure.in
Website :- www.halderventure.in

Statement of Standalone Financial Results for the quarter and six months ended 30th September, 2026

(All amount in Rs. lakhs unless stated otherwise)

	Particulars	Quarter ended 30th September, 2026	Quarter ended 30th June, 2026	Quarter ended 30th September, 2025	Six months ended 30th September, 2026	Six months ended 30th September, 2025	Year ended 31st March, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	22,805.81	18,000.60	5,216.92	40,806.41	15,888.58	45,067.80
2	Other income	24.59	256.48	992.50	281.07	1,570.09	2,926.45
3	**Total Income [1+2]**	**22,830.40**	**18,257.08**	**6,209.42**	**41,087.48**	**17,458.67**	**47,994.25**
4	**Expenses :**						
	(a) Cost of materials consumed	7,501.84	7,460.82	5,188.77	14,962.66	10,351.79	20,814.31
	(b) Purchases of stock-in-trade	13,467.60	8,246.12	(64.57)	21,713.72	2,923.04	22,686.77
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(1,389.97)	(1,235.38)	(1,045.00)	(2,625.35)	(1,626.46)	(6,337.48)
	(d) Employee benefits expense	473.29	443.86	374.99	917.15	749.25	1,436.14
	(e) Finance costs	865.19	907.44	573.94	1,772.63	1,395.72	2,662.98
	(f) Depreciation and amortisation expense	195.61	197.65	136.40	393.26	255.23	600.73
	(g) Other expenses	1,232.05	1,433.66	951.92	2,665.71	2,664.19	4,842.20
	Total Expenses	**22,345.61**	**17,454.17**	**6,116.45**	**39,799.78**	**16,712.76**	**46,705.65**
5	**Profit before exceptional items and tax expense [3-4]**	**484.79**	**802.91**	**92.97**	**1,287.70**	**745.91**	**1,288.60**
6	Exceptional items	-	-	-	-	-	-
7	**Profit before tax [5-6]**	**484.79**	**802.91**	**92.97**	**1,287.70**	**745.91**	**1,288.60**
8	**Tax Expense**						
	(a) Current tax	121.14	228.42	76.08	349.56	353.33	893.98
	(b) Deferred tax charge/ (credit)	(40.93)	13.36	(88.87)	(27.57)	(105.86)	(604.90)
	Total tax expense	**80.21**	**241.78**	**(12.79)**	**321.99**	**247.47**	**289.08**
9	**Net Profit for the period/year [7-8]**	**404.58**	**561.13**	**105.76**	**965.71**	**498.44**	**999.52**
10	**Other comprehensive income / (loss)**						
	Item that will not be reclassified to profit or loss						
	(i) Remeasurement gain/(loss) on defined employee benefits plan	4.01	-	(4.81)	4.01	(9.62)	25.81
	(ii) Income tax relating affect on the above	(1.01)	-	1.44	(1.01)	2.88	(6.50)
	Total other comprehensive income /(loss) for the period/year, net of tax	**3.00**	**-**	**(3.37)**	**3.00**	**(6.74)**	**19.31**
11	**Total comprehensive income for the period/year [9+10]**	**407.58**	**561.13**	**102.39**	**968.71**	**491.70**	**1,018.83**
12	**Paid up Equity Share Capital (face value of Rs.10/- each)**	1,243.81	1,243.81	1,243.81	1,243.81	1,243.81	1,243.81
13	**Other equity**	-	-	-	-	-	14,113.78
14	**Earnings per Equity Share (Rs.)**						
	Basic and diluted	3.25 *	4.51 *	0.85 *	7.76 *	4.01 *	8.04
	*Not Annualised						

P. Somani & Co. MUMBAI Chartered Accountants

HALDER VENTURE LIMITED Kolkata

HALDER

HALDER VENTURE LIMITED

Standalone Balance Sheet as at30th September, 2026

(All amount in Rs. lakhs unless stated otherwise)

	As at 30th September, 2026	As at 31st March, 2026
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	6,506.32	6,466.31
(b) Capital work-in-progress	2,735.35	2,241.21
(c) Intangible assets	53.22	63.50
(d) Right-of-use assets	5,618.32	5,614.09
(e) Financial assets		
(i) Investments	79.08	79.08
(ii) Loans	1.79	1.79
(iii) Others financial assets	241.18	184.34
(f) Income tax assets (net)	109.09	109.09
(g) Other non-current assets	1,711.33	1,482.35
Total non-current assets	17,055.68	16,241.76
Current assets		
(a) Inventories	28,545.38	25,375.97
(b) Financial assets		
(i) Trade receivables	10,841.50	9,432.59
(ii) Cash and cash equivalents	79.14	41.56
(iii) Other bank balances	433.60	562.49
(iv) Loans	4.06	3.02
(v) Others financial assets	20.88	50.75
(c) Other current assets	7,556.77	6,780.22
Total current assets	47,481.33	42,246.60
TOTAL	64,537.01	58,488.36
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,243.81	1,243.81
(b) Other equity	15,707.47	14,113.78
Total equity	16,951.28	15,357.59
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
- Borrowings	9,009.20	5,619.40
(b) Provisions	96.82	90.98
(c) Deferred tax liabilities (net)	139.18	165.74
Total non-current liabilities	9,245.20	5,876.12
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	32,335.79	30,714.97
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	360.05	343.39
- Total outstanding dues of creditors other than micro enterprises and small enterprises	4,247.00	3,502.86
(iii) Other financial liabilities	252.69	289.26
(b) Provisions	4.83	4.29
(c) Income tax liabilities (net)	798.67	762.19
(d) Other current liabilities	341.50	1,637.69
Total current liabilities	38,340.53	37,254.65
Total liabilities	47,585.73	43,130.77
TOTAL	64,537.01	58,488.36

P. Somani & Co. ★ MUMBAI ★ Chartered Accountants

HALDER VENTURE LIMITED ★ Kolkata

HALDER

HALDER VENTURE LIMITED

Standalone Statement of Cash Flows for the six months period ended 30th September, 2026

(All amount in Rs. lakhs unless stated otherwise)

		Six months ended 30th September,2026	Six months ended 30th September,2025
		(Unaudited)	(Unaudited)
A	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit before tax	1,287.70	745.91
	Adjustments for:		
	Depreciation and amortization expense	393.26	255.22
	Finance costs	1,772.63	1,395.72
	Interest income on financial assets	(13.86)	(19.58)
	Unrealised (gain)/loss on foreign exchange fluctuation (net)	(220.72)	(435.48)
	Unrealised (gain)/loss of forward contracts (net)	(162.60)	45.36
	Allowance for credit impaired export incentive and trade receivables	9.74	273.17
	Impairment loss on trade receivables and advances	-	205.94
	Other non cash items	(133.96)	(554.40)
	Operating Profit before changes in non-current/ current assets and liabilities	**2,932.19**	**1,911.86**
	Adjustments for:		
	(Increase)/decrease in inventories	(3,169.41)	(1,142.33)
	(Increase)/decrease in trade receivables	(1,179.36)	3,658.43
	(Increase)/decrease in other financial assets	165.48	(361.89)
	(Increase)/decrease in loans	(1.04)	2.94
	(Increase)/decrease in other assets	(791.36)	1,467.67
	Increase/(decrease) in trade payables	768.67	(4,797.17)
	Increase/(decrease) in other financial liabilities	77.45	11.04
	Increase/(decrease) in other liabilities	(1,296.19)	1,190.74
	Increase/(decrease) in provisions	10.39	6.75
	Cash generated from operations	**(2,483.18)**	**1,948.04**
	Direct tax (paid)/ refund (net)	(313.08)	(10.48)
	Net Cash flows from/ (used) in operating activities	**(2,796.26)**	**1,937.56**
B	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipment and intangible asset	(1,158.29)	(670.76)
	(Investment) / maturity of bank deposits (with original maturity of more than 12 months)	(91.26)	158.07
	Maturity of bank deposits (with original maturity for more than 3 months and upto 12 months) (net)	128.89	21.96
	Interest received	28.58	44.21
	Net Cash flows from/ (used) in investing activities	**(1,092.08)**	**(446.52)**
C	CASH FLOWS FROM FINANCING ACTIVITIES		
	Proceeds from issue of convertible share warrants	625.00	-
	Proceeds from long term borrowings	5,040.81	322.24
	Repayment of long term borrowings	(586.40)	(342.05)
	Proceeds from short term borrowings	-	498.60
	Repayment of short term borrowings	-	(225.28)
	Proceeds from vendor factoring	472.37	-
	Repayment of vendor factoring	(322.02)	-
	Proceeds from short term working capital borrowings (net)	405.86	211.38
	Proceeds/(repayment) from temporary overdraft (net)	-	(487.49)
	Finance cost paid	(1,709.70)	(1,395.09)
	Net Cash flows from/ (used) financing activities	**3,925.92**	**(1,417.69)**
	Net (decrease)/ increase in Cash and cash equivalents (A+B+C)	**37.58**	**73.35**
	Opening Cash and cash equivalents	41.56	157.82
	Closing Cash and cash equivalents	79.14	231.17
	Reconciliation of Cash and cash equivalents as per Standalone Statement of Cash Flows		
	Balance with banks on current accounts	39.50	159.50
	Cash on hand	15.04	41.44
	Cheques on hand	24.60	30.23
	Total	**79.14**	**231.17**

Note:

1 The above Standalone Statement of Cash Flows has been prepared under the indirect method as set out in the Indian Accounting Standard -7 on Statement of Cash Flows.

2 Purchase of property, plant and equipment includes movements of capital work-in-progress (including capital advances) during the period.

P. Somani & Co. MUMBAI Chartered Accountants

HALDER VENTURE LIMITED Kolkata

Notes To Standalone Unaudited Financial Results

1. The above unaudited standalone financial results for the quarter and six months ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 3rd November, 2026.

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 statutory auditors have carried out limited review of standalone financial results of the Company for the quarter and six months ended ended 30th September, 2026.

4. The shares of the Company are held by two subsidiaries viz Intellect Buildcon Private Limited, being 4,80,810 number of shares equivalent to 3.87% of holding and Prakruti Commosale Private Limited, being 3,41,844 number of shares equivalent to 2.75% of holding. These shares were allotted during the year ended 31st March 2025 pursuant to the Composite Scheme of Arrangement sanctioned by the Hon'ble National Company Law Tribunal (NCLT) vide order dated 13th November 2024. During the year ended 31st March, 2026, further shares were allotted to the aforesaid subsidiaries by way of bonus issue in the ratio of 2:1, i.e., two (2) new bonus equity shares of Rs. 10/- each for every one (1) existing fully paid-up equity share of Rs. 10/- each. This holding is in contravention to the provisions of Section 19 of the Companies Act, 2013 (as amended). The subsidiaries had commenced disposal of these shares during the year ended 31st March 2026 and is expected to dispose of the entire holding during the current year under review. Based on legal opinion obtained, the Company believes that this contravention will not result in any financial liability, and accordingly, no provision has been recognised in the books of account.

5. The Company had acquired assets of Haldia Manufacturing Unit of K.S. Oils Limited (in liquidation) pursuant to the order of the Hon'ble National Company Law Appellate Tribunal dated 20th March, 2025. The process of transferring the leasehold land in the name of the Company is ongoing. During the year ended 31st March, 2026, the Company had received possession of the leasehold land from the liquidator and commenced necessary operations to transform it into functional industrial space, including ongoing maintenance and upkeep. Upon receipt of a claim from the regulator for deposit of transfer fees relating to the transfer of leasehold rights, the amount paid on acquisition of leasehold land, being Rs. 5614.09 lakhs, was transferred to Right-of-use assets during the year ended 31st March, 2026. The transfer fees being Rs 4.23 lakhs paid during the six months ended 30th September, 2026 has also been transferred to Right-of-use assets. The Company is actively following up with the concerned authorities for transfer and registration of the lease. Accordingly, no depreciation and lease liability in respect of leasehold land has been recognised in the standalone financial results.

6. The Company had acquired a commercial office measuring 2062 sq ft carpet area at Mumbai in the auction held on 10th September 2024 under Enforcement of Security Interest Act, 2002 and accordingly a sale certificate was issued and the possession and custody of the property was handed over by the seller. However, due to an ongoing litigation in respect of the aforesaid property which has impacted peaceful possession and custody of the property, the completion of transfer of title to the asset in the name of the Company and its registration with the statutory authorities has not been completed as at 30th September, 2026. Accordingly the total amount paid on such acquisition along with other directly attributable expenses being Rs. 608 lakhs accounted for as capital advance remains unadjusted as on reporting date.

7. On 24th July, 2026 the Company has allotted 7,93,650 Equity Convertible Warrants at Rs.315/- per warrant to a specified entity (non-promoter category) by way of preferential allotment, following the requisite approvals from the Board of Directors, the Shareholders and the Stock Exchanges. During the quarter under review, the Company has received the upfront amount of 25% of the issue price, being Rs.625 lakhs, from the allottee. Each warrant is convertible into one fully paid-up equity share of face value Rs.10/- each, within a period of 18 months from the date of allotment, upon receipt of the balance 75% of the issue price.



For and on behalf of the board
Keshab Kumar Halder
KESHAB KUMAR HALDER
Digitally signed by KESHAB KUMAR HALDER
Date: 2026.11.03 19:06:43 +05'30'
Managing Director
DIN-00574080
Date: 3rd November, 2026
Place: Kolkata.

P. Somani & Co.
Chartered Accountants

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capankaj1@yahoo.co.in

Independent Auditor's Review Report on Unaudited Consolidated Quarterly and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
Halder Venture Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Halder Venture Limited** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

2. The Parent's Management is responsible for 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Parent's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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 lndia. 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 of interim financial information consists of making inquiries, primarily of persons 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities as mentioned in Annexure-1.

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:

   - three subsidiaries, whose unaudited interim financial results include total assets of Rs. 2695.04 lakhs as at September 30, 2026, total revenues of Rs. 3383.68 lakhs and Rs. 6970.96 lakhs, total net loss after tax of Rs. 295.42 lakhs and Rs. 211.01 lakhs, total comprehensive loss of Rs. 295.42 lakhs and Rs. 211.01 lakhs, for the quarter and six months ended September 30, 2026 respectively, as considered in the financial statements which have been reviewed by their respective independent auditor.

P. SOMANI & CO. Mumbai Chartered Accountants

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capankaj1@yahoo.co.in

The independent auditor's reports on interim financial information/ financial results of these entities have been furnished to us by the Management and our conclusion on the financial statements, in so far as these relate to the amounts and disclosures in respect of these subsidiaries are based solely on the report of such auditors and procedures performed by us as stated in paragraph above.

7. We draw attention to note 9 and 10 of the Statement which describes the unavailability of reviewed interim financial statements and other financial information in respect of two (2) subsidiaries and five (5) step-down subsidiaries. The consolidated unaudited financial results include the financial results of two (2) subsidiaries and five (5) step-down subsidiaries which are located outside India and have not been reviewed by their auditors, whose financial results before consolidation adjustments reflects total revenue of Rs.6127.93 lakhs, total loss after tax of Rs.6.65 lakhs and total comprehensive loss of Rs.6.65 lakhs for the six months ended September 30, 2026. In our view, in order to strengthen corporate governance, the interim financial statements of these subsidiaries which have been prepared by the management of the respective entities, should have been reviewed by their auditors before the same was included in the accompanying Statement. Our conclusion on the Statement is not modified in respect of the above matter.

For P Somani & Co.
Chartered Accountants
(Firm's Registration No.130819W)

Pankaj Somani
Digitally signed by Pankaj Somani
Date: 2026.11.03 18:39:39 +05'30'

P SOMANI & CO Mumbai Chartered Accountants

PANKAJ SOMANI
(Partner)
Membership No.135567
UDIN: 26135567MOLKBD3979
Place: Mumbai
Date: November 3, 2026.

P. Somani & Co.
Chartered Accountants
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capankaj1@yahoo.co.in

ANNEXURE-1: List of entities included in Consolidated Financial Results

Subsidiaries:

i) Intellect Buildcon Private Limited
ii) Prakruti Commosale Private Limited
iii) Halder Greenfuel Industries Limited
iv) Hal Exim Pte. Limited (w.e.f 6th March, 2024)
v) LLC Halroots (w.e.f 1st April, 2025) @

Stepdown Subsidiaries of Hal Exim Pte. Limited

i) Hal Impex Ghana Limited (w.e.f 1st April, 2024)
ii) Hal Impex Cameroun Limited (w.e.f 1st April, 2024)
iii) Hal Impex Benin (w.e.f 1st April, 2024)
iv) Hal Impex Togo (w.e.f 1st April, 2024)
v) Hal Impex Ivory Coast Limited (w.e.f 14th November, 2024)

@ Consolidated on the basis of control as per Ind AS 110

P SOMANI & CO Mumbai Chartered Accountants

HALDER

HALDER VENTURE LIMITED

Registered Office :16, Strand Road, Diamond Heritage Building, 10th Floor, Unit 1012, Kolkata -700001
CIN:L74210WB1982PLC035117
Ph.:- +91-33-6607-5556, +91-33-6607-5557
Email :- info@halderventure.in
Website :- www.halderventure.in

Statement of Unaudited Consolidated Financial Results for the quarter and six months ended 30th September, 2026

(All amount in Rs. lakhs unless stated otherwise)

	Particulars	Quarter ended 30th September, 2026	Quarter ended 30th June, 2026	Quarter ended 30th September, 2025	Six months ended 30th September, 2026	Six months ended 30th September, 2025	Year ended 31st March, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	23,951.43	18,707.49	9,782.32	42,658.92	20,102.90	64,619.95
2	Other income	126.80	359.96	1,023.76	486.76	1,934.76	4,532.60
3	**Total Income [1+2]**	**24,078.23**	**19,067.45**	**10,806.08**	**43,145.68**	**22,037.66**	**69,152.55**
4	**Expenses :**						
	(a) Cost of materials consumed	7,501.84	7,460.82	5,188.77	14,962.66	10,351.79	20,814.31
	(b) Purchases of stock-in-trade	15,064.05	9,728.89	2,834.21	24,792.94	4,498.55	29,900.32
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(2,110.50)	(2,095.39)	50.35	(4,205.89)	(290.16)	2,880.19
	(d) Employee benefits expense	638.69	599.06	488.94	1,237.75	947.28	2,023.54
	(e) Finance costs	866.75	910.54	577.48	1,777.29	1,399.26	2,664.08
	(f) Depreciation and amortisation expense	195.64	201.07	141.90	396.71	262.51	613.20
	(g) Other expenses	1,532.11	1,525.61	2,216.62	3,057.72	4,962.00	6,211.87
	Total Expenses [4(a) to 4(g)]	**23,688.59**	**18,330.60**	**11,498.27**	**42,019.19**	**22,131.23**	**65,107.51**
5	**Profit before exceptional items and tax [3-4]**	**389.65**	**736.85**	**(692.19)**	**1,126.50**	**(93.57)**	**4,045.04**
6	Exceptional items	-	-	-	-	-	-
7	**Profit before tax [5-6]**	**389.65**	**736.85**	**(692.19)**	**1,126.50**	**(93.57)**	**4,045.04**
8	**Tax Expense**						
	(a) Current Tax	28.55	377.47	500.95	406.02	830.70	1,459.59
	(b) Deferred Tax charge/ (credit)	(40.93)	13.36	(105.84)	(27.57)	(122.85)	(604.90)
	(c) Earlier year tax adjustments	-	-	-		-	0.11
	Total tax Expense	**(12.38)**	**390.83**	**395.11**	**378.45**	**707.85**	**854.80**
9	**Net Profit for the period/ year [7-8]**	**402.03**	**346.02**	**(1,087.30)**	**748.05**	**(801.42)**	**3,190.24**
10	**Other comprehensive income / (loss)**						
	A (i) Item that will not be reclassified to profit or loss Remeasurement gain/ (loss) on defined employee benefits plan	4.01	-	(9.62)	4.01	(14.43)	25.81
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(1.01)	-	2.88	(1.01)	4.32	(6.50)
	B Item that will be reclassified to profit or loss Exchange Differences on translation of financial statements of foreign operations	(30.34)	106.15	385.08	75.81		(733.28)
	Total Other Comprehensive Income /(Loss) for the period/ year, net of tax	**(27.34)**	**106.15**	**378.34**	**78.81**	**(10.11)**	**(713.97)**
11	**Total Comprehensive Income for the period/year [9+10]**	**374.69**	**452.17**	**(708.96)**	**826.86**	**(811.53)**	**2,476.27**
12	**Profit for the period / year attributable to:**						
	Equity shareholders of the parent	**205.79**	**598.03**	**(1,091.05)**	**803.82**	**(808.38)**	**2,873.84**
	Non-controlling interest	**196.24**	**(252.01)**	**3.75**	**(55.77)**	**6.96**	**316.40**
13	**Other comprehensive income/(loss) attributable to :**						
	Equity shareholders of the parent	**(27.34)**	**106.15**	**378.34**	**78.81**	**(10.11)**	**(713.97)**
	Non-controlling interest	-	-				-
14	**Total comprehensive income/(loss) for the period/year attributable to :**						
	Equity shareholders of the parent	**178.45**	**704.18**	**(712.71)**	**882.63**	**(818.49)**	**2,159.87**
	Non-controlling interest	**196.24**	**(252.01)**	**3.75**	**(55.77)**	**6.96**	**316.40**
15	**Paid up Equity Share Capital (face value of Rs.10/- each)**	1,161.54	1,161.54	1,159.73	1,161.54	1,215.78	1,161.54
16	**Reserves excluding Revaluation Reserves**						**16,689.56**
17	**Earnings per Equity Share (Rs.)**						
	Basic and diluted	3.23 *	2.78 *	(8.74) *	6.01 *	(6.44) *	25.65
	*Not Annualised						

P. Somani & Co. MUMBAI Chartered Accountants

HALDER VENTURE LIMITED Kolkata

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HALDER VENTURE LIMITED

Consolidated Balance Sheet as at 30th September, 2026

(All amount in Rs. lakhs unless stated otherwise)

	As at 30th September, 2026	As at 31st March, 2026
ASSETS		
Non-current assets		
(a) Property, plant and equipment	6,675.08	6,638.28
(b) Capital work-in-progress	2,735.35	2,241.21
(c) Intangible assets	53.22	63.50
(d) Right of Use Asset	5,618.32	5,614.09
(e) Financial assets		
(i) Loans	1.79	1.79
(ii) Other financial assets	276.66	219.36
(f) Income tax assets (net)	113.09	113.41
(g) Other non-current assets	1,711.33	1,482.35
Total non-current assets	**17,184.84**	**16,373.99**
Current assets		
(a) Inventories	31,742.80	26,992.86
(b) Financial assets		
(i) Trade receivables	13,172.67	11,628.96
(ii) Cash and cash equivalents	2,138.07	1,594.21
(iii) Other bank balances	433.60	562.49
(iv) Loans	4.06	3.02
(v) Others financial assets	21.18	51.15
(c) Income tax assets (net)	10.84	-
(d) Other current assets	5,547.91	3,547.38
Total current assets	**53,071.13**	**44,380.07**
TOTAL ASSETS	**70,255.97**	**60,754.06**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,161.54	1,161.54
(b) Other equity	18,188.76	16,689.56
Equity attributable to equity shareholders of the parent	**19,350.30**	**17,851.10**
Non-controlling interest	**365.59**	**421.36**
Total equity	**19,715.89**	**18,272.46**
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
- Borrowings	8,654.13	5,341.23
(b) Provisions	96.82	90.98
(c) Deferred tax liabilities (net)	139.18	165.74
Total non-current liabilities	**8,890.13**	**5,597.95**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	32,350.26	30,729.44
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	360.05	343.39
- Total outstanding dues of creditors other than micro enterprises and small enterprises	6,133.34	2,602.69
(iii) Other financial liabilities	404.34	431.08
(b) Provisions	4.82	4.29
(c) Income tax liabilities (net)	1,745.98	1,886.35
(d) Other current liabilities	651.16	886.41
Total current liabilities	**41,649.95**	**36,883.65**
Total liabilities	**50,540.08**	**42,481.60**
TOTAL EQUITY AND LIABILITIES	**70,255.97**	**60,754.06**

Lohiani & Co. Chartered Accountants

HALDER VENTURE LIMITED Kolkata

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HALDER VENTURE LIMITED

Consolidated Statement of Cash Flows for the six months period ended 30th September, 2026

(All amount in Rs. lakhs unless stated otherwise)

		Six months ended 30th September 2026	Six months ended 30th September 2025
A.	**CASH FLOWS FROM OPERATING ACTIVITIES**		
	Profit before tax	1,126.50	(93.57)
	Adjustments for:		
	Depreciation and amortization expense	396.71	262.51
	Finance Costs	1,777.29	1,399.26
	Interest income on financial assets	(16.30)	(21.31)
	Unrealised (gain) / loss on foreign exchange fluctuation (net)	-	(498.82)
	Unrealised (gain)/loss of forward contracts (net)	(162.60)	45.36
	Effect of change in foreign exchange translation	52.15	(438.15)
	Allowance for credit impaired export incentive and trade receivables	62.17	273.17
	Impairment loss on trade receivables	-	205.48
	Other non cash items	(178.83)	(554.43)
	Operating profit before changes in non-current /current assets and liabilities	**3,057.10**	**579.50**
	Adjustments for:		
	(Increase)/decrease in inventories	(4,749.94)	191.90
	(Increase)/decrease in trade receivables	(1,587.30)	287.88
	(Increase)/decrease in other financial assets	120.12	(227.71)
	(Increase)/decrease in loans	(1.04)	2.94
	(Increase)/decrease in other assets	(2,015.35)	3,154.55
	Increase/(decrease) in trade payables	3,645.08	(4,625.18)
	Increase/(decrease) in other financial liabilities	87.29	348.40
	Increase/(decrease) in other liabilities	(235.27)	3,126.66
	Increase/(decrease) in provisions	10.38	1.94
	Cash generated from operations	**(4,726.03)**	**2,261.38**
	Direct tax (paid) / refund (net)	(556.91)	(459.93)
	Net cash flows from/ (used) in operating activities	**(2,225.84)**	**2,380.95**
B.	**CASH FLOWS FROM INVESTING ACTIVITIES**		
	Purchase of property plant and equipment and intangible assets	(1,158.53)	(672.03)
	(Investment) / maturity of bank deposits (with original maturity of more than 12 months)	(91.26)	158.08
	Maturity of bank deposits (with original maturity for more than 3 months and upto 12 months) (net)	128.89	21.96
	Interest received	31.01	45.94
	Net cash flows/ (used) in investing activities	**(1,089.89)**	**(446.05)**
C.	**CASH FLOWS FROM FINANCING ACTIVITY**		
	Proceeds from issue of Share Warrants	625.00	-
	Proceeds from long term borrowings	4,963.91	322.25
	Repayment of long term borrowings	(586.40)	(305.77)
	Proceeds from vendor factoring	472.37	-
	Repayment of vendor factoring	(322.02)	-
	Proceeds from short term borrowings	-	498.60
	Repayment of short term borrowings	-	(225.28)
	Proceeds from short term working capital borrowings (net)	405.86	211.39
	Proceeds/ (repayment) from temporary overdraft (net)	-	(487.50)
	Finance costs paid	(1,714.36)	(1,401.81)
D.	**Net cash flows/ (used) in financing activities**	**3,844.35**	**(1,388.12)**
	Effect of foreign exchange differences on cash and cash equivalents	**15.24**	**(4.44)**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C+D)	**543.86**	**542.34**
	Opening cash and cash equivalents	1,594.21	791.21
	Cash and cash equivalents of acquired subsidiaries	-	40.56
	Closing cash and cash equivalents	2,138.07	1,374.11
	Reconciliation of Cash and cash equivalents as per Consolidated Statement of Cash Flows		
	Balance with banks on current accounts	1,485.44	842.46
	Cheques on hand	24.60	30.24
	Cash on hand	628.03	501.41
	Total	**2,138.07**	**1,374.11**

Note

1 The above Consolidated Statement of Cash Flows has been prepared under the indirect method as set out in the "Indian Accounting Standard -7"- Statement of Cash Flows.

2 Purchase of property, plant and equipment includes movements of capital work-in-progress (including capital advances) during the period.

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HALDER VENTURE LIMITED Kolkata

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HALDER VENTURE LIMITED

Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the quarter and six months ended 30th September, 2026

Segment Reporting

The segment reporting of the Group has been prepared in accordance with Ind AS-108, "Operating Segment" (specified under the section 133 of the Companies Act 2013 (the Act) read with Companies (Indian Accounting Standards) Rule 2015 (as amended from time to time) and other relevant provisions of the Act). For management purposes, the Group is organized into business units based on its products and services and has two reportable segments as follows:

Operating segments

Rice : Parboiled rice, puffed rice, rice bran, rice husk, rice husk ash, broken rice and rejection rice.

Edible Oil : Crude Rice Bran Oil, De-Oiled Rice Bran, Refined Rice Bran Oil, Crude Soyabean Oil, Refined Soyabean Oil, Refined Sunflower Oil, Palmolein Oil, Mustard Oil, Rice Bran Wax, Gums, Spent Earth, Fatty Acid, Stearin, Acid Oil and Rice Lecithin.

(All amount in Rs. lakhs unless stated otherwise)

	Quarter ended 30th September, 2026	Quarter ended 30th June, 2026	Quarter ended 30th September, 2025	Six months ended 30th September, 2026	Six months ended 30th September, 2025	Year ended 31st March, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment Revenue						
Rice	8,093.59	8,061.21	5,950.39	16,154.80	10,421.06	31,443.47
Edible Oil	19,091.42	14,371.26	4,090.31	33,462.68	10,189.42	34,449.47
Total	**27,185.01**	**22,432.47**	**10,040.70**	**49,617.48**	**20,610.48**	**65,892.94**
Less: Inter-segment revenue	**3,252.95**	**3,740.36**	**179.88**	**6,993.31**	**528.69**	**1,401.86**
services	**23,932.06**	**18,692.11**	**9,860.82**	**42,624.17**	**20,081.79**	**64,491.08**
2 Segment Results						
Rice	(847.98)	(202.48)	462.87	(1,050.46)	1,103.80	6,102.45
Edible Oil	2,578.44	2,193.66	(25.58)	4,772.10	909.22	1,614.30
Total	**1,730.46**	**1,991.18**	**437.29**	**3,721.64**	**2,013.02**	**7,716.75**
Less : Other un-allocable expenditure/(income) net	(480.34)	(353.81)	(562.66)	(834.15)	(728.64)	(1,050.19)
Profit for the period before tax and finance costs	**1,250.12**	**1,637.37**	**(125.37)**	**2,887.49**	**1,284.38**	**6,666.56**
Less : Un-allocable finance costs	(866.75)	(910.54)	(577.48)	(1,777.29)	(1,399.26)	(2,664.08)
Add : Un-allocable income on financial assets	6.28	10.02	10.66	16.30	21.31	42.56
Profit before tax for the period	**389.65**	**736.85**	**(692.19)**	**1,126.50**	**(93.57)**	**4,045.04**
3. Other Information						
Segment Assets						
Rice	31,051.66	28,312.83	27,389.03	31,051.66	27,389.03	25,798.32
Oil	36,589.21	36,030.49	28,110.23	36,589.21	28,110.23	31,275.93
Segment Total	**67,640.87**	**64,343.32**	**55,499.26**	**67,640.87**	**55,499.26**	**57,074.25**
Un-allocable assets	2,615.10	1,730.37	3,902.79	2,615.10	3,902.79	3,679.81
Total	**70,255.97**	**66,073.69**	**59,402.05**	**70,255.97**	**59,402.05**	**60,754.06**
Segment Liabilities						
Rice	4,587.55	1,637.70	9,918.38	4,587.55	9,918.38	1,548.61
Oil	2,594.50	5,535.51	4,006.77	2,594.50	4,006.77	2,249.36
Segment Total	**7,182.05**	**7,173.21**	**13,925.15**	**7,182.05**	**13,925.15**	**3,797.97**
Un-allocable liabilities	43,358.02	40,184.28	30,516.98	43,358.02	30,516.98	38,683.63
Total	**50,540.07**	**47,357.49**	**44,442.13**	**50,540.07**	**44,442.13**	**42,481.60**

Notes:

(a) Income on financial assets and costs on financial liabilities are not allocated to individual segments as the underlying instruments are managed at group level.

(b) Current taxes, deferred taxes and certain financial assets and liabilities are not allocated to those segments as they are also managed at group level.

(c) Previous period's figures have been reclassified wherever necessary, to align it to current period's presentation.

P. Somani & Co. MUMBAI Chartered Accountants

HALDER VENTURE LIMITED Kolkata

Notes To Consolidated Audited Financial Results

1. The above unaudited consolidated financial results for the quarter and six months ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 3rd November, 2026.
2. The 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 statutory auditors have carried out limited review of consolidated financial results of the Group for the quarter and six months ended 30th September, 2026.
4. Segment information as per Ind AS-108, "Operating Segments" is disclosed in Annexure-1.
5. The shares of the Holding Company are held by two subsidiaries viz Intellect Buildcon Private Limited, being 4,80,810 number of shares equivalent to 3.87% of holding and Prakruti Commosale Private Limited, being 3,41,844 number of shares equivalent to 2.75% holding. These shares were allotted during the year ended 31st March 2025 pursuant to the Composite Scheme of Arrangement sanctioned by the Hon'ble National Company Law Tribunal (NCLT) vide order dated 13th November 2024. During the year ended 31st March, 2026, further shares were allotted to the aforesaid subsidiaries by way of bonus issue in the ratio of 2:1, i.e., two (2) new bonus equity shares of Rs. 10/- each for every one (1) existing fully paid-up equity share of Rs. 10/- each. This holding is in contravention to the provisions of Section 19 of the Companies Act, 2013 (as amended). The subsidiaries had commenced disposal of these shares during the year ended 31st March 2026 and is expected to dispose of the entire holding during the current year under review. Based on legal opinion obtained, the Holding Company believes that this contravention will not result in any financial liability, and accordingly, no provision has been recognised in the books of account.
6. The Holding Company had acquired assets of Haldia Manufacturing Unit of K.S. Oils Limited (in liquidation) pursuant to the order of the Hon'ble National Company Law Appellate Tribunal dated 20th March, 2025. The process of transferring the leasehold land in the name of the Holding Company is ongoing. During the year ended 31st March, 2026, the Holding Company had received possession of the leasehold land from the liquidator and commenced necessary operations to transform it into functional industrial space, including ongoing maintenance and upkeep. Upon receipt of a claim from the regulator for deposit of transfer fees relating to the transfer of leasehold rights, the amount paid on acquisition of leasehold land, being Rs. 5614.09 lakhs, was transferred to Right-of-use assets during the year ended 31st March, 2026. The transfer fees being Rs 4.23 lakhs paid during the six months ended 30th September, 2026 has also been transferred to Right-of-use assets. The Holding Company is actively following up with the concerned authorities for transfer and registration of the lease. Accordingly, no depreciation and lease liability in respect of leasehold land has been recognised in the consolidated financial results.
7. The Holding Company had acquired a commercial office measuring 2062 sq ft carpet area at Mumbai in the auction held on 10th September 2024 under Enforcement of Security Interest Act, 2002 and accordingly a sale certificate was issued and the possession and custody of the property was handed over by the seller. However, due to an ongoing litigation in respect of the aforesaid property which has impacted peaceful possession and custody of the property, the completion of transfer of title to the asset in the name of the Holding Company and its registration with the statutory authorities has not been completed as at 30th September, 2026. Accordingly the total amount paid on such acquisition along with other directly attributable expenses being Rs. 608 lakhs accounted for as capital advance remains unadjusted as on reporting date.

8. On 24th July, 2026 the Holding Company has allotted 7,93,650 Equity Convertible Warrants at Rs.315/- per warrant to a specified entity (non-promoter category) by way of preferential allotment, following the requisite approvals from the Board of Directors, the Shareholders and the Stock Exchanges. During the quarter under review, the Holding Company has received the upfront amount of 25% of the issue price, being Rs.625 lakhs, from the allottee. Each warrant is convertible into one fully paid-up equity share of face value Rs.10/- each, within a period of 18 months from the date of allotment, upon receipt of the balance 75% of the issue price.

9. The Holding Company, through its wholly owned subsidiary, Hal Exim Pte Limited, holds 100% equity 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 Holding 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 of Hal Exim Pte Limited and its step-down subsidiaries was not completed till the date of approval of consolidated financial results of the Holding 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 six months ended 30th September, 2026 on the basis of unaudited interim financial results and other unaudited financial information prepared by management in adherence to Ind AS and other accounting principles generally accepted in India.

10. The Holding Company had assessed that based on the economic substance of the relationship and the criteria for evaluation of control as laid down in Ind AS 110 on Consolidated Financial Statements, it exercises control over a related entity, LLC Halroots despite holding 0% equity shareholding in the entity. The Holding Company has been informed by LLC Halroots that the independent auditor's review report on standalone financial results of LLC Halroots was not submitted as the review was not completed till the date of approval of consolidated financial results of the Holding Company. As the Company is unable to include the reviewed standalone financial results of LLC Halroots in its consolidated results for the current quarter, the same has been included in the results for the six months ended 30th September, 2026 on the basis of unaudited interim financial results and other unaudited financial information prepared by management in adherence to Ind AS and other accounting principles generally accepted in India.



For and on behalf of the board
Keshab Kumar Halder
KESHAB KUMAR HALDER
Digitally signed by KESHAB KUMAR HALDER
Date: 2026.11.03 19:54:11 +05'30'
Managing Director
DIN-00574080
Date: 3rd November, 2026
Place: Kolkata.