



Date: 29/05/2026

**To,
The Manager
Listing Compliance
National Stock Exchange of India Limited (NSE)
Exchange Plaza,
Bandra – Kurla Complex Bandra (East)
Mumbai – 400 051**

Symbol: HALDER

**To,
The Manager
Listing Compliance
Bombay Stock Exchange Ltd. (BSE)
01st Floor, New trading Ring
Phiroze Jeejeebhoy Tower
Dalal street, Rotunda Building
Mumbai-400 001**

Script Code: 539854

Sub: Outcome of Board Meeting held on 29th May, 2026.

Dear Sir,

We have to 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. Friday, 29th May, 2026, which commenced at 04:00 PM and concluded at 8:30 PM inter alia, transacted the following:

- a. Considered and approved the Standalone and Consolidated Audited Financial Results for the quarter and year ended 31st March 2026 and have taken note of the Audit Reports as issued by the Statutory Auditors on the aforesaid results and the same is enclosed;
- b. Noted the completion of tenure of the Statutory Auditor, Sen & Ray, Chartered Accountants at the end the ensuing 44th Annual General Meeting;
- c. Recommended to the shareholders for approval the appointment of M/s P. Somani & Co., Chartered Accountants (Firm Registration No. 130819W) as the Statutory Auditor of the Company for a period of five (5) consecutive years commencing from the conclusion of the Annual General Meeting to be held in the financial year 2026-2027 till the conclusion of the Annual General Meeting to be held in the financial year 2031-2032;
- d. Approved the reappointment of M/s J Kumar Jain & Associates (FRN: 330168E), Chartered Accountants, as the Internal Auditor of the Company for the Financial Year 2026-2027, on such remuneration as may be fixed by the Board of Directors;
- e. Approved the appointment of J Pal & Co, Cost Accountants as the Cost Auditor of the Company for the Financial Year 2026-2027, on such remuneration as may be fixed by the Board of Directors and ratified by the shareholders at the ensuing Annual General Meeting;
- f. Approved the payment of commission to Mrs. Poulomi Halder, Non- Executive Non- Independent Director as per the provisions of Section 197 and 198 of the Companies Act, 2013 and rules made thereunder subject to the approval of the shareholders in the ensuing General Meeting;
- g. Approved the increase in the borrowing limits of the Company up to Rs. 1,000 Crores (Rupees One Thousand Crores only) and the limits for providing loans, guarantees, securities and investments up to

Halder Venture Limited

CIN No.: L74210WB1982PLC035117

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

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Rs. 1,000 Crores (Rupees One Thousand Crores only), pursuant to the provisions of Sections 180(1)(c) and 186 of the Companies Act, 2013 read with the rules made thereunder, subject to the approval of the shareholders at the ensuing General Meeting;

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 A.

The above information is for your record

Thanking you,

Yours Faithfully,

For Halder Venture Limited

Ayanti Sen
(Company Secretary and Compliance Officer)

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ANNEXURE A

Details under Regulation 30 of the SEBI LODR Regulation read along with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

S.No	Particulars	Statutory Auditor	Statutory Auditor	Cost Auditor	Internal Auditor
1.	Name of the Auditor	Sen & Ray, Chartered Accountants	P. Somani & Co., Chartered Accountants	J Pal &Co, Cost Accountants	M/s J Kumar Jain & Associates
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Completion of tenure	Appointment	Appointment	Appointment
3.	Date of appointment/cessation & term of appointment	Ensuing 44 th AGM of the Company	Based on the recommendation of the Audit Committee, the Board of Directors, at its meeting held today, has approved the appointment of /s P. Somani & Co., Chartered Accountants, as the Statutory Auditors of the Company, subject to the approval of the Members for a period of 5 consecutive years from the conclusion of the Annual General Meeting to be held in the financial year 2026-2027 till the conclusion of the Annual General Meeting to be held	29.05.2026 For the F.Y. 2026-27	29.05.2026 For the F.Y. 2026-27

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			in the financial year 2031-2032.		
4.	Brief Profile (in case of appointment)	-	<p>P Somani & Co. is a partnership firm of Chartered Accountants established on 9th April, 2010, having its head office in Mumbai with branch offices in Surat and Bhilwara. The firm is registered with the ICAI bearing Firm Registration No. 130819W and is engaged in providing professional services in the areas of statutory audit, internal audit, bank audits, taxation, accounting, corporate law compliance, project finance, debt syndication and RERA advisory services. The firm is led by experienced professionals including CA Pankaj Somani, CA Mamta Devpura and CA Manish Suthar, who possess extensive expertise in audit & assurance, banking audits, taxation, finance and</p>	Mr. J Pal is a Practicing Cost Accountant having more than 16 years of experience	M/s J Kumar Jain & Associates is a peer reviewed firm registered with the Institute of Chartered Accountants of India (ICAI) having office at Kolkata established in 2018. They offer fast and reliable services in the field of auditing of both listed and non-listed entities, tax consultancy, accountant certification, Bank advisory, business formation consultancy services, chartered accounting services, NGO/Trust and all other assurance services as permitted by ICAI.

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			<p>compliance services.</p> <p>Over the years, the firm has handled assignments for reputed corporates and financial institutions including Raymond Limited, Birla Cable Limited, Arka Fincap Limited, Kissan Mouldings Limited and various public and private sector banks</p>		
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INDEPENDENT AUDITORS' REPORT
To The Board of Directors of Halder Venture Limited
Report on the Audit of Standalone Financial Results
Opinion

1. We have audited the accompanying standalone annual financial results of **Halder Venture Limited** (the "Company") for the year ended March 31, 2026 and the standalone statement of assets and liabilities as on that date and the standalone statement of cash flows for the year ended on that date, attached herewith, which are included in the accompanying 'Statement of standalone financial results' (together referred to as the "Standalone Financial Results") 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') which has been initialled by us for identification purposes.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

4. We draw attention to note 4 of the standalone financial results, which states that the shares of the Company are held by two subsidiaries viz Intellect Buildcon Private Limited and Prakruti Commosale Private Limited, being 8,22,654 number of shares equivalent to 6.61% holding. This holding is in contravention to the provisions of Section 19 of Companies Act, 2013 (as amended). During the year the subsidiaries have commenced disposal of these shares and expects the balance to be disposed of subsequent to the balance sheet date. The Company, backed by legal opinion, believes that this contravention will not result in financial liability and hence no provision has been recognized in the books of account. Our opinion is not modified in respect of this matter.

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Board of Directors' Responsibilities for the Standalone Financial Results

5. These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the standalone statement of assets and liabilities and the standalone statement of cash flows 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. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the standalone financial results by the Directors of the Company, as aforesaid.
6. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

8. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 these standalone financial results.
9. 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 standalone 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with



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reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - 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 Company's ability 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 standalone financial results 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
10. We communicate with those charged with governance of the Company 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.
11. 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

12. The standalone financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For **SEN & RAY**
 Chartered Accountants
 (Firm's Registration No.303047E)

S.K. DASGUPTA
 (Partner)
 Membership No.005103
 Place: Kolkata
 Date: May 29, 2026



UDIN : 26005103KEDRDS1228



HALDER VENTURE LIMITED

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

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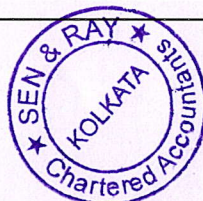
Website :- www.halderventure.in

Statement of Unaudited Standalone Financial Results for the quarter and year ended 31st March, 2026

(All amount in Rs. lakhs unless stated otherwise)

Particulars	Quarter ended 31st March, 2026	Quarter ended 31st December, 2025	Quarter ended 31st March, 2025	Year ended 31st March, 2026	Year ended 31st March, 2025
	(Audited) [Refer note 7]	(Unaudited)	(Audited) [Refer note 7]	(Audited)	(Audited)
1 Revenue from operations	21,816.13	7,363.09	23,180.38	45,067.80	77,226.73
2 Other income	537.68	818.68	(68.79)	2,926.45	2,559.46
3 Total Income [1+2]	22,353.81	8,181.77	23,111.59	47,994.25	79,786.19
4 Expenses :					
(a) Cost of materials consumed	6,979.66	3,482.86	6,962.31	20,814.31	30,842.56
(b) Purchases of stock-in-trade	17,555.84	2,207.89	12,993.31	22,686.77	34,301.56
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(4,935.30)	224.28	57.62	(6,337.48)	(2,894.37)
(d) Employee benefits expense	334.02	352.87	380.40	1,436.14	1,449.83
(e) Finance costs	667.60	599.66	937.30	2,662.98	2,620.86
(f) Depreciation and amortisation expense	208.05	137.45	124.08	600.73	494.82
(g) Other expenses	1,250.32	927.69	829.46	4,842.20	9,405.39
Total Expenses [4(a) to 4(g)]	22,060.19	7,932.70	22,284.48	46,705.65	76,220.65
5 Profit before exceptional items and tax expense [3-4]	293.62	249.07	827.11	1,288.60	3,565.54
6 Exceptional items (merger expenses)		-	1.10	-	33.19
7 Profit before tax [5-6]	293.62	249.07	826.01	1,288.60	3,532.35
8 Tax Expense					
(a) Current tax	224.02	316.63	(236.22)	893.98	629.39
(b) Deferred tax	(214.38)	(284.66)	571.77	(604.90)	591.01
(c) Earlier year tax adjustments	-	-	1.42	-	-
Total tax expense [8(a) to 8(c)]	9.64	31.97	336.97	289.08	1,220.40
9 Net Profit for the period/year [7-8]	283.98	217.10	489.04	999.52	2,311.95
10 Other comprehensive income / (loss)					
A Item that will not be reclassified to profit or loss					
(i) Remeasurement on post employment defined benefits	13.31	22.12	(19.23)	25.81	(19.23)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(3.35)	(6.03)	5.77	(6.50)	5.77
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)	9.96	16.09	(13.46)	19.31	(13.46)
11 Total Comprehensive Income for the period/year [9+10]	293.94	233.19	475.58	1,018.83	2,298.49
12 Paid up Equity Share Capital (face value of Rs.10 each)	1,243.81	1,243.81	414.60	1,243.81	414.60
13 Reserves excluding Revaluation Reserves				14,113.78	14,048.53
14 Earnings per Equity Share (Rs.)					
Basic and Diluted	2.28 *	1.75 *	4.85 *	8.04	22.93

*Not Annualised

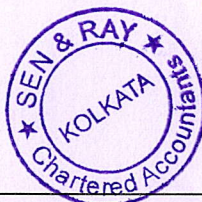


HALDER VENTURE LIMITED

Standalone Balance Sheet as at 31st March, 2026

(All amount in Rs. lakhs unless stated otherwise)

	As at 31st March, 2026 (Audited)	As at 31st March, 2025 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	6,466.31	4,492.41
(b) Capital work-in-progress	2,241.21	206.08
(c) Intangible assets	63.50	76.73
(d) Right-of-use assets	5,614.09	-
(e) Intangible assets under development	-	6.98
(f) Financial assets		
(i) Investments	79.08	79.08
(ii) Loans	1.79	-
(iii) Others financial assets	184.34	583.47
(g) Income tax assets (net)	109.09	109.09
(h) Other non-current assets	1,482.35	7,264.11
Total non-current assets	16,241.76	12,817.95
Current assets		
(a) Inventories	25,375.97	19,286.85
(b) Financial assets		
(i) Trade receivables	9,432.59	18,207.76
(ii) Cash and cash equivalents	41.56	157.82
(iii) Other bank balances	562.49	547.21
(iv) Loans	3.02	7.57
(v) Others financial assets	50.75	1,787.24
(c) Income tax assets (net)	-	61.77
(d) Other current assets	6,780.22	5,757.20
Total current assets	42,246.60	45,813.42
TOTAL	58,488.36	58,631.37
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,243.81	414.60
(b) Other equity	14,113.78	14,048.53
Total equity	15,357.59	14,463.13
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
- Borrowings	5,619.40	3,801.94
(b) Provisions	90.98	99.34
(c) Deferred tax liabilities (net)	165.74	764.13
Total non-current liabilities	5,876.12	4,665.41
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	30,714.97	26,332.35
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	343.39	104.19
- Total outstanding dues of creditors other than micro enterprises and small enterprises	3,502.86	10,046.59
(iii) Other financial liabilities	289.26	518.98
(b) Provisions	4.29	4.04
(c) Income tax liabilities (net)	762.19	-
(d) Other current liabilities	1,637.69	2,496.68
Total current liabilities	37,254.65	39,502.83
Total liabilities	43,130.77	44,168.24
TOTAL	58,488.36	58,631.37

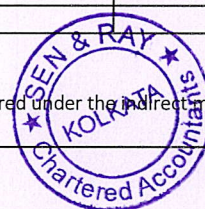
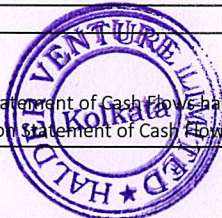


HALDER VENTURE LIMITED
Standalone Statement of Cash Flows for the year ended 31st March, 2026

(All amount in Rs. lakhs unless stated otherwise)		
	Year ended 31st March, 2026 (Audited)	Year ended 31st March, 2025 (Audited)
A CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	1,288.60	3,532.35
Adjustments for:		
Depreciation and amortization expense	600.73	494.82
Finance costs	2,662.98	2,620.86
Fixed Assets written off	14.75	
Interest income on financial assets	(36.88)	(40.71)
Dividend income	-	(2,256.74)
Unrealised (gain)/loss on foreign exchange fluctuation (net)	(1,156.51)	(459.05)
Unrealised (gain)/loss of forward contracts (net)	(147.47)	312.75
Allowance for credit impaired export incentive receivables	320.53	106.91
Impairment loss on trade receivables and advances	209.48	105.42
Other non cash items	(569.50)	(0.71)
Operating Profit before changes in non-current/ current assets and liabilities	3,186.71	4,415.90
Adjustments for:		
(Increase)/decrease in inventories	(6,089.12)	(3,907.62)
(Increase)/decrease in trade receivables	9,347.95	(169.70)
(Increase)/decrease in other financial assets	(72.74)	(22.64)
(Increase)/decrease in loans	2.76	(6.02)
(Increase)/decrease in other assets	(774.92)	(2,390.05)
Increase/(decrease) in trade payables	(5,742.37)	5,602.98
Increase/(decrease) in other financial liabilities	(13.42)	(211.78)
Increase/(decrease) in other liabilities	(934.58)	(1,260.54)
Increase/(decrease) in provisions	17.70	7.53
Cash generated from operations	(1,072.04)	2,058.08
Direct tax (paid)/ refund (net)	(70.02)	(334.08)
Net Cash flows used in operating activities	(1,142.06)	1,724.00
B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, plant and equipment	(4,225.37)	(6,771.00)
Purchase of Intangible assets	-	(18.96)
Maturity of bank deposits (with original maturity of more than 12 months)	174.68	987.75
Investment in bank deposits (with original maturity for more than 3 months and upto 12 months) (net)	(5.63)	(495.05)
Dividend received	1,688.24	568.50
Interest received	52.23	28.18
Net Cash flows used in investing activities	(2,315.85)	(5,700.58)
C CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	2,316.36	2,816.26
Repayment of long term borrowings	(491.02)	(576.25)
Proceeds from short term borrowings	322.02	225.28
Repayment of short term borrowings	(225.28)	-
Proceeds from short term working capital borrowings (net)	4,776.39	3,064.35
(Repayment)/Proceeds from temporary overdraft	(498.39)	498.39
Dividend paid	(124.38)	(31.61)
Finance cost paid	(2,734.05)	(2,559.02)
Net Cash flows from financing activities	3,341.65	3,437.40
Net (decrease)/ increase in Cash and cash equivalents (A+B+C)	(116.26)	(539.17)
Opening Cash and cash equivalents	157.82	696.99
Closing Cash and cash equivalents	41.56	157.82
Reconciliation of Cash and cash equivalents as per Standalone Statement of Cash Flows		
Balance with banks:		
On current accounts	26.89	52.80
Deposits with original maturity for less than three months	-	4.40
Cash on hand	14.67	50.35
Cheques on hand	-	50.27
Total	41.56	157.82

Notes:

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.



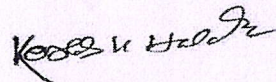
HALDER VENTURE LIMITED

Notes To Standalone Audited Financial Results

1. The above audited standalone financial results for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th May, 2026.
2. The audited 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 audit of standalone financial results of the Company for the quarter and year ended 31st March, 2026.
4. The shares of the Company are held by two subsidiaries viz Intellect Buildcon Private Limited ("IBPL") and Prakruti Commosale Private Limited ("PCPL"), being 8,22,654 number of shares equivalent to 6.61% holding (IBPL: 4,80,810 shares; PCPL: 3,41,844 shares). This holding is in contravention to the provisions of Section 19 of Companies Act, 2013 (as amended). During the year the subsidiaries have commenced disposal of these shares and the balance is expected to be disposed of subsequent to the balance sheet date. The Company, backed by legal opinion, believes that this contravention will not result in any financial liability and hence no provision has been recognized in the books of account.
5. The Company has acquired Haldia Manufacturing Unit of K.S. Oil Limited (In liquidation) as per order of Hon'ble National Company Law Appellant Tribunal dated 20th March 2025 and the process of transfer of property in the name of the Company is ongoing. The Company has received possession of the property from the liquidator and has commenced necessary operations to transform the property into functional industrial space and for ongoing maintenance and upkeep of the property. The amount paid on acquisition of leasehold land being Rs.5614.09 lakhs have been transferred to Right of Use Assets. The Company is following up with the concerned authorities for transfer of property and registration of the lease. The Company has also incurred Rs.4430.09 lakhs on development of the property up to 31st March, 2026 of which Rs.2282.20 lakhs has been capitalized and balance Rs.2147.89 lakhs will be capitalized on completion of the ongoing work.
6. During the quarter ended 31st March, 2026 the Company has approved the issue and allotment of 793,650 convertible warrants at Rs.315/- per warrant to specified persons/ entities by way of preferential allotment which are convertible to equity shares within a period of 18 months from the date of allotment of warrants. The process of allotment of the warrants is ongoing and will be concluded after receipt of statutory approvals.
7. Figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year and year to date reviewed figures up to the third quarter of the relevant financial year.
8. Previous period's figures have been regrouped / rearranged wherever necessary.

For and on behalf of the board

Keshab Kumar Halder



Managing Director

DIN-00574080

Date: 29th May, 2026

Place: Kolkata.





INDEPENDENT AUDITORS' REPORT

To The Board of Directors of Halder Venture Limited

Report on the Audit of Consolidated Financial Results

Opinion

1. We have audited the accompanying consolidated annual financial results of **Halder Venture Limited** (the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended March 31, 2026 and the consolidated statement of assets and liabilities as on that date and the consolidated statement of cash flows for the year ended on that date, attached herewith, which are included in the accompanying 'Statement of consolidated financial results' (together referred to as the "Consolidated Financial Results") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations') which has been initialled by us for identification purposes.
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries, the aforesaid Consolidated Financial Results:
 - (i) include the annual financial results of the Holding Company and the entities listed in Annexure A;
 - (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2026 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

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Kolkata : Astra Tower, ASG 501, Action Area II-C, New Town, Kolkata-700161 West Bengal	Berhampore : 154/3, R.N. Tagore Road, Berhampore, Murshidabad-742101 West Bengal	New Delhi : C-170, Golf View Apartment, Saket, New Delhi-110017	Mumbai : 322, V Mail, Near Sai Dham Temple Thakur Complex Kandivali East Mumbai, Maharashtra-400101	Chennai : Flat 3A, Amethyst, Olympia Opaline Navalur OMR, Chennai-600130 Tamil Nadu	Bengaluru : Level 3, 824, HRBR Layout, Block 1 Extension, Kalyan Nagar, Bengaluru, Karnataka - 560 043	Ahmedabad : 305, University Plaza, University Road, Near Vijay Cross Road, Navrangpura, Ahmedabad-380009 Gujarat
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4. We draw attention to note 5 of the consolidated financial results, which states that the shares of the Holding Company are held by two subsidiaries viz Intellect Buildcon Private Limited and Prakruti Commosale Private Limited, being 8,22,654 number of shares equivalent to 6.61% holding. This holding is in contravention to the provisions of Section 19 of Companies Act, 2013 (as amended). During the year the subsidiaries have commenced disposal of these shares and expects the balance to be disposed of subsequent to the balance sheet date. The Group, backed by legal opinion, believes that this contravention will not result in financial liability and hence no provision has been recognized in the books of account. Our opinion is not modified in respect of this matter.

Board of Directors' Responsibilities for the Consolidated Financial Results

5. These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group and the consolidated statement of assets and liabilities and the consolidated statement of cash flows 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. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.
6. In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
7. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditors' Responsibilities for the Audit of the Consolidated Financial Results

8. Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are 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 these consolidated financial results.



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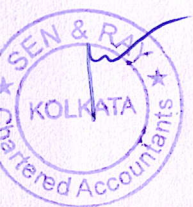
9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 Group's ability 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 consolidated financial results 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

10. We communicate with those charged with governance of the Holding Company 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.

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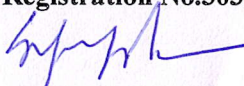


11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
12. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

13. As disclosed in note 8 of the consolidated financial results, we did not audit the financial results of two subsidiaries located outside India whose financial statements before consolidation adjustments reflect total assets of Rs.12982.88 lakhs as at March 31, 2026, total revenue of Rs.23985.16 lakhs, total net profit after tax of Rs.2165.23 lakhs and total comprehensive profit of Rs.2165.23 lakhs for the year ended March 31, 2026. The financial statements of these subsidiaries have been audited by other auditors whose reports have been furnished to us by the Holding Company's management. We have audited the conversion adjustments. Our opinion on the consolidated financial results in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of other auditors furnished to us by the Holding Company's management. Our opinion is not modified in respect of the above matter.
14. The consolidated financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For SEN & RAY
Chartered Accountants
(Firm's Registration No.303047E)



S.K. DASGUPTA
(Partner)
Membership No.005103
Place: Kolkata
Date: May 29, 2026
UDIN : 26005103 ZLJFNE2735





ANNEXURE A: List of entity consolidated

Subsidiaries:

- i) Intellect Buildcon Private Limited
- ii) Prakruti Commosale Private Limited
- iii) Halder Greenfuel Industries Limited
- iv) Hal Exim Pte. Limited
- 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 assessed as per criteria laid down in Ind AS 110



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

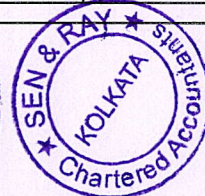
Email :- info@halderventure.in

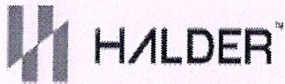
Website :- www.halderventure.in

Statement of Unaudited Consolidated Financial Results for the quarter and year ended 31st March, 2026

Particulars	Quarter ended 31st March, 2026	Quarter ended 31st December, 2025	Quarter ended 31st March, 2025	Year ended 31st March, 2026	Year ended 31st March, 2025
	(Audited) [Refer note 9]	(Unaudited)	(Audited) [Refer note 9]	(Audited)	(Audited)
1 Revenue from operations	29,991.35	14,525.70	14,698.67	64,619.95	84,446.96
2 Other income	871.05	1,726.79	1,146.48	4,532.60	2,800.86
3 Total Income [1+2]	30,862.40	16,252.49	15,845.15	69,152.55	87,247.82
4 Expenses :	-				
(a) Cost of materials consumed	6,979.66	3,482.86	6,962.31	20,814.31	30,842.56
(b) Purchases of stock-in-trade	23,459.40	1,942.37	3,827.72	29,900.32	38,605.68
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(3,236.02)	6,406.37	(1,295.71)	2,880.19	(7,948.43)
(d) Employee benefits expense	460.98	615.28	272.38	2,023.54	1,512.65
(e) Finance costs	668.69	596.13	937.30	2,664.08	2,620.93
(f) Depreciation and amortisation expense	211.30	139.39	130.58	613.20	501.32
(g) Other expenses	301.09	948.77	4,905.60	6,211.86	17,135.77
Total Expenses [4(a) to 4(g)]	28,845.11	14,131.17	15,740.20	65,107.51	83,270.48
5 Profit before exceptional items and tax [3-4]	2,017.29	2,121.32	104.95	4,045.04	3,977.34
6 Exceptional items (Merger Expenses)	-	-	1.10	-	33.19
7 Profit before tax [5-6]	2,017.29	2,121.32	103.87	4,045.04	3,944.15
8 Tax Expense					
(a) Current Tax	318.28	310.61	372.02	1,459.59	1,242.51
(b) Deferred Tax	(214.38)	(267.68)	571.77	(604.90)	591.01
(c) Earlier year tax adjustments	(0.01)	0.12	1.42	0.11	-
Total tax Expense [8(a) to 8(C)]	103.89	43.05	945.21	854.80	1,833.52
9 Net Profit for the period [7-8]	1,913.40	2,078.27	(841.34)	3,190.24	2,110.63
10 Other comprehensive income / (loss)					
A (i) Item that will not be reclassified to profit or loss	-				
Remeasurement on post employment defined benefits plan	13.31	26.93	(19.23)	25.81	(19.23)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(3.35)	(7.47)	5.77	(6.50)	5.77
B Item that will be reclassified to profit or loss					
Exchange Differences on translation of financial statements of foreign operations	(403.39)	(684.79)	16.95	(733.28)	(125.93)
Total Other Comprehensive Income /(Loss)	(393.43)	(665.33)	3.49	(713.97)	(139.39)
11 Total Comprehensive Income for the period/year [9+10]	1,519.97	1,412.94	(837.85)	2,476.27	1,971.24
12 Profit for the period / year attributable to:					
Equity shareholders of the parent	1,618.54	2,063.68	841.26	2,873.84	2,106.30
Non-controlling interest	294.86	14.59	(0.08)	316.40	4.33
13 Other comprehensive income/(loss) attributable to :					
Equity shareholders of the parent	(393.43)	(665.33)	3.49	(713.97)	(139.39)
Non-controlling interest	-	-	-	-	-
14 Total comprehensive income/(loss) for the period/year attributable to :					
Equity shareholders of the parent	1,225.11	1,398.35	(837.77)	2,159.87	1,966.91
Non-controlling interest	294.86	14.59	(0.08)	316.40	4.33
15 Paid up Equity Share Capital (face value of Rs.10 each)	1,161.54	1,159.73	386.58	1,161.54	386.58
16 Reserves excluding Revaluation Reserves				16,689.56	14,925.00
17 Earnings per Equity Share (Rs.)					
Basic and Diluted	15.38	16.71	(8.35)	25.65	20.94

*Not Annualised



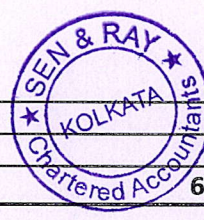


HALDER VENTURE LIMITED

Consolidated Balance Sheet as at 31st March, 2026

(All amount in Rs. lakhs unless stated otherwise)

	As at 31st March, 2026	As at 31st March, 2025
ASSETS		
Non-current assets		
(a) Property, plant and equipment	6,638.28	4,669.84
(b) Capital work-in-progress	2,241.21	206.08
(c) Intangible assets	63.50	76.73
(d) Right of Use Asset	5,614.09	
(e) Intangible assets under development	-	6.98
(f) Financial assets		
(i) Loans	1.79	
(ii) Other financial assets	219.36	584.20
(g) Income tax assets (net)	113.41	112.28
(h) Other non-current assets	1,482.35	7,264.11
Total non-current assets	16,373.99	12,920.22
Current assets		
(a) Inventories	26,992.86	27,672.67
(b) Financial assets		
(i) Trade receivables	11,628.96	11,278.20
(ii) Cash and cash equivalents	1,594.21	506.36
(iii) Other bank balances	562.49	547.21
(iv) Loans	3.02	7.57
(v) Others financial assets	51.15	99.10
(c) Income tax assets (net)	-	65.87
(d) Other current assets	3,547.38	6,096.23
Total current assets	44,380.07	46,273.21
TOTAL ASSETS	60,754.06	59,193.43
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,161.54	386.58
(b) Other equity	16,689.56	14,925.00
Equity attributable to equity shareholders of the parent	17,851.10	15,311.58
Non-controlling interest	421.36	104.99
Total equity	18,272.46	15,416.57
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
- Borrowings	5,341.23	3,428.94
(b) Provisions	90.98	99.34
(c) Deferred tax liabilities (net)	165.74	764.13
Total non-current liabilities	5,597.95	4,292.41
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	30,729.44	26,349.94
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	343.39	104.19
- Total outstanding dues of creditors other than micro enterprises and small enterprises	2,602.69	9,809.36
(iii) Other financial liabilities	431.08	521.22
(b) Provisions	4.29	4.04
(c) Income tax liabilities (net)	1,886.35	608.74
(d) Other current liabilities	886.41	2,086.96
Total current liabilities	36,883.65	39,484.45
Total liabilities	42,481.60	43,776.86
TOTAL EQUITY AND LIABILITIES	60,754.06	59,193.43



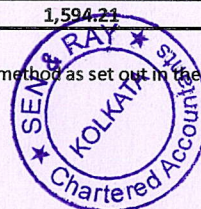
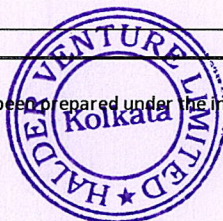
HALDER VENTURE LIMITED
Consolidated Statement of Cash Flows for year ended 31st March, 2026

(All amount in Rs. lakhs unless stated otherwise)

	Year ended 31st March 2026	Year ended 31st March 2025
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	4,045.04	3,944.15
Adjustments for:		
Depreciation and amortization expense	613.20	501.32
Fixed Assets Written off	14.75	-
Finance Costs	2,664.08	2,620.93
Interest income on financial assets	(42.56)	(40.71)
Unrealised (gain) / loss on foreign exchange fluctuation (net)	-	-
Unrealised (gain)/loss of forward contracts (net)	(147.47)	312.75
Effect of change in foreign exchange translation	(769.85)	(121.46)
Allowance for credit impaired export incentive receivables	376.22	106.91
Dividend Income	-	-
Impairment loss on trade receivables	209.48	105.42
Other non cash items	(569.50)	(1.84)
Operating profit before changes in non-current /current assets and liabilities	6,393.39	7,427.49
Adjustments for:		
(Increase)/decrease in inventories	3,128.55	(9,762.77)
(Increase)/decrease in trade receivables	(545.51)	7,596.03
(Increase)/decrease in other financial assets	(29.28)	(21.68)
(Increase)/decrease in loans	2.76	(6.02)
(Increase)/decrease in other assets	2,343.11	(4,987.45)
Increase/(decrease) in trade payables	(8,584.96)	2,514.23
Increase/(decrease) in other financial liabilities	129.31	(210.39)
Increase/(decrease) in other liabilities	(1,200.55)	279.54
Increase/(decrease) in provisions	17.70	7.52
Cash generated from operations	(4,738.88)	(4,590.99)
Direct tax (paid) / refund (net)	(117.35)	(341.85)
Net cash flows from operating activities	1,537.17	2,494.64
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property plant and equipment and intangible assets	(4,228.88)	(6,831.04)
Maturity of bank deposits (with original maturity of more than 12	174.68	987.75
Investment in bank deposits (original maturity for more than	(5.63)	(495.05)
Dividend Received	-	-
Proceeds from Sale of Investments	46.32	-
Investment in bank deposits with original maturity more than 12	-	-
Interest received	57.91	28.18
Net cash flows used in investing activities	(3,955.60)	(6,310.16)
C. CASH FLOWS FROM FINANCING ACTIVITY		
Proceeds from long term borrowings	2,498.69	2,816.27
Repayment of long term borrowings	(491.02)	(491.03)
Proceeds from short term borrowings	322.02	-
Repayment of short term borrowings	(225.28)	-
Proceeds from short term working capital borrowings (net)	4,685.77	3,669.80
Proceeds from temporary overdraft	(498.39)	-
Dividend paid	(124.38)	(31.61)
Finance costs paid	(2,738.33)	(2,559.09)
Net cash flows from financing activities	3,429.08	3,404.34
Effect of foreign exchange differences on cash and cash equivalents	36.63	(4.44)
Net increase / (decrease) in Cash and cash equivalents (A+B+C+D)	1,047.28	(415.62)
Opening cash and cash equivalents	506.36	922.01
Cash and cash equivalents of acquired subsidiaries	40.57	-
Closing cash and cash equivalents	1,594.21	506.36
Reconciliation of Cash and cash equivalents as per Consolidated Statement of Cash Flows		
Balance with banks		
On current accounts	1,027.29	305.82
Deposits with original maturity less than 3 months	-	4.40
Cheques on hand	-	50.27
Cash on hand	566.92	145.87
Total	1,594.21	506.36

Note

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.



HALDER VENTURE LIMITED

Annexure 1: Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the year ended 31st March, 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 organised 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 31st March, 2026 (Unaudited)	Quarter ended 31st December, 2025 (Unaudited)	Quarter ended 31st March, 2025 (Unaudited)	Year ended 31st March, 2026 (Audited)	Year ended 31st March, 2025 (Audited)
1 Segment Revenue					
Rice	11,672.52	9,349.89	7,569.09	31,443.47	34,358.27
Edible Oil	18,906.93	5,353.12	7,660.52	34,449.47	51,769.37
Total	30,579.45	14,703.01	15,229.61	65,892.94	86,127.64
Less: Inter-segment revenue	599.77	273.40	549.70	1,401.86	1,699.44
Gross Revenue from sale of products and services	29,979.68	14,429.61	14,679.91	64,491.08	84,428.20
2 Segment Results					
Rice	3,151.72	1,846.93	3,676.96	6,102.45	4,891.84
Edible Oil	346.43	358.65	(64.09)	1,614.30	2,551.05
Total	3,498.15	2,205.58	3,612.87	7,716.75	7,442.89
Less : Other un-allocable expenditure net of unallocated income	(826.60)	505.05	(309.30)	(1,050.19)	(885.33)
Profit for the period before tax and finance costs	2,671.55	2,710.63	3,303.57	6,666.56	6,557.56
Less : Un-allocable finance costs	(668.69)	(596.13)	(937.30)	(2,664.08)	(2,620.93)
Add : Un-allocable income on financial assets	14.43	6.82	(2,261.32)	42.56	40.71
Less : Exceptional items	-	-	(1.10)	-	(33.19)
Profit before tax for the period	2,017.29	2,121.32	103.85	4,045.04	3,944.15
3. Other Information					
Segment Assets					
Rice	25,798.32	19,689.41	27,581.01	25,798.32	27,581.01
Oil	31,275.93	31,186.15	28,184.64	31,275.93	28,184.64
Segment Total	57,074.25	50,875.56	55,765.65	57,074.25	55,765.65
Un-allocable assets	3,679.81	2,449.91	3,427.78	3,679.81	3,427.78
Total	60,754.06	53,325.47	59,193.43	60,754.06	59,193.43
Segment Liabilities					
Rice	1,548.61	1,931.46	8,218.87	1,548.61	8,218.87
Oil	2,249.36	1,903.07	2,125.23	2,249.36	2,125.23
Segment Total	3,797.97	3,834.53	10,344.10	3,797.97	10,344.10
Un-allocable liabilities	38,683.63	32,756.77	33,432.76	38,683.63	33,432.76
Total	42,481.60	36,591.30	43,776.86	42,481.60	43,776.86

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.

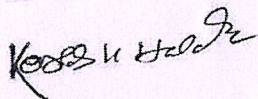


HALDER VENTURE LIMITED

Notes To Consolidated Audited Financial Results

1. The above audited consolidated financial results for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th May, 2026.
2. The audited 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 audit of consolidated financial results of the Group for the quarter and year ended 31st March, 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 ("IBPL") and Prakruti Commosale Private Limited ("PCPL"), being 8,22,654 number of shares equivalent to 6.61% holding (IBPL: 4,80,810 shares; PCPL: 3,41,844 shares). This holding is in contravention to the provisions of Section 19 of Companies Act, 2013 (as amended). During the year the subsidiaries have commenced disposal of these shares and the balance is expected to be disposed of subsequent to the balance sheet date. The Group, backed by legal opinion, believes that this contravention will not result in any financial liability and hence no provision has been recognized in the books of account.
6. The Holding Company has acquired Haldia Manufacturing Unit of K.S. Oil Limited (In liquidation) as per order of Hon'ble National Company Law Appellant Tribunal dated 20th March 2025 and the process of transfer of property in the name of the Company is ongoing. The Holding Company has received possession of the property from the liquidator and has commenced necessary operations to transform the property into functional industrial space and for ongoing maintenance and upkeep of the property. On receipt of claim received from the regulator for deposit of transfer fees for transfer of leasehold rights, the amount paid on acquisition of leasehold land being Rs.5614.09 lakhs have been transferred to Right of Use Assets. The Group is following up with the concerned authorities for transfer of property and registration of the lease. The Group has also incurred Rs.4430.09 lakhs on development of the property up to 31st March, 2026 of which Rs.2282.20 lakhs has been capitalized and balance Rs.2147.89 lakhs will be capitalized on completion of the ongoing work.
7. During the quarter ended 31st March, 2026 the Holding Company has approved the issue and allotment of 793,650 convertible warrants at Rs.315/- per warrant to specified persons/ entities by way of preferential allotment which are convertible to equity shares within a period of 18 months from the date of allotment of warrants. The process of allotment of the warrants is ongoing and will be concluded after receipt of statutory approvals.
8. The financial statements of two subsidiaries located outside India have been prepared in accordance with accounting principles generally accepted in their country of incorporation. The financial statements which has been audited by other auditors, was converted by the Holding Company's management to accounting principles generally accepted in India and included in the consolidated financial results in compliance with Ind AS.
9. Figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year and year to date reviewed figures up to the third quarter of the relevant financial year.
10. Previous period's figures have been regrouped / rearranged wherever necessary.

For and on behalf of the board
Keshab Kumar Halder



Managing Director
DIN-00574080
Date: 29th May, 2026
Place: Kolkata.

