HALDER

Date: 13.08.2026

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: <u>Outcome of the Board Meeting held on August 13, 2026</u>

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. Thursday, August 13, 2026, which commenced at 04:00 P.M and concluded at 08:00 P.M inter alia, considered and approved the Standalone and Consolidated Unaudited Financial Results for the quarter ended 30th June, 2026 along with the Limited Review Report issued by the Statutory Auditors of the Company, Sen & Ray, Chartered Accountants.

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

AYANTI SEN Digitally signed by AYANTI SEN
Date: 2026.08.13 20:55:37
+05'30'

Ayanti Sen
(Company Secretary and Compliance Officer)

Enc. As Above

CA

SEN & RAY

CHARTERED ACCOUNTANTS

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 ended June 30, 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 India. 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.

5. We draw attention to note 8 and 9 of the Statement which describes rice inventory of Rs. 3,898.39 lakhs and rice bran oil inventory of Rs. 2,784.83 lakhs, non-moving for over two years, continues to be carried at cost. Management has not provided any documentary evidence supporting its assessment that net realisable value is not lower than cost, as required under Ind AS 2, "Inventories." In the absence of such evidence, we are unable to determine whether a write-down is required, and consequently the impact, if any, on the Statement. Our conclusion on the Statement is not modified in respect of this matter.

SEN & RAY ★ Chartered Accountants ★ KOLKATA

6. We draw attention to note 10 of the Statement which describes old plant & machinery of Rs. 142.76 lakhs, acquired from K.S. Oils Limited (In Liquidation) on a "no recourse" basis, capitalised on commissioning of the Phase 1 plant on December 23, 2025, is being depreciated over the standard useful life applicable to new assets. Management has not assessed the remaining useful life of these old assets as required under Ind AS 16. Depreciation is consequently understated by an amount that cannot be determined. Our conclusion on the Statement is not modified in respect of this matter.

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

SEN & RAY ★ KOLKATA ★ Chartered Accountants

S.K. DASGUPTA
(Partner)
Membership No.005103
UDIN: 26005103PZLCVPZ884
Place: Kolkata
Date: August 13, 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 ended 30th June, 2026

(All amount in Rs. lakhs unless stated otherwise)

	Particulars	Quarter ended 30th June, 2026	Quarter ended 31st March, 2026	Quarter ended 30th June, 2025	Year ended 31st March, 2026
		(Unaudited)	(Audited) [Refer note 11]	(Unaudited)	(Audited)
1	Revenue from operations	18,000.60	21,816.13	10,671.66	45,067.80
2	Other income	256.48	537.68	577.59	2,926.45
3	**Total Income [1+2]**	**18,257.08**	**22,353.81**	**11,249.25**	**47,994.25**
4	**Expenses :**				
	(a) Cost of materials consumed	7,460.82	6,979.66	5,163.02	20,814.31
	(b) Purchases of stock-in-trade	8,246.12	17,555.84	2,987.61	22,686.77
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(1,235.38)	(4,935.30)	(581.46)	(6,337.48)
	(d) Employee benefits expense	443.86	334.02	374.26	1,436.14
	(e) Finance costs	907.44	667.60	821.78	2,662.98
	(f) Depreciation and amortisation expense	197.65	208.05	118.83	600.73
	(g) Other expenses	1,433.66	1,250.32	1,712.27	4,842.20
	Total Expenses	**17,454.17**	**22,060.19**	**10,596.31**	**46,705.65**
5	**Profit before tax [3-4]**	**802.91**	**293.62**	**652.94**	**1,288.60**
6	**Tax Expense**				
	(a) Current tax	228.42	224.02	277.25	893.98
	(b) Deferred tax	13.36	(214.38)	(16.99)	(604.90)
	Total tax expense	**241.78**	**9.64**	**260.26**	**289.08**
7	**Net Profit for the period/year [5-6]**	**561.13**	**283.98**	**392.68**	**999.52**
8	**Other comprehensive income / (loss)**				
	(i) Item that will not be reclassified to profit or loss	-	13.31	(4.81)	25.81
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(3.35)	1.44	(6.50)
	Total other comprehensive income /(loss)	**-**	**9.96**	**(3.37)**	**19.31**
9	**Total comprehensive Income for the period/year [7+8]**	**561.13**	**293.94**	**389.31**	**1,018.83**
10	**Paid up Equity Share Capital (face value of Rs.10 each)**	1,243.81	1,243.81	414.60	1,243.81
11	**Reserves excluding Revaluation Reserves**				14,113.78
12	**Earnings per Equity Share (Rs.)**				
	Basic and Diluted	4.51 *	2.28 *	9.47 *	8.04
	*Not Annualised				

SEN & RAY ★ KOLKATA ★ Chartered Accountants

HALDER VENTURE LIMITED ★ Kolkata

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Notes To Standalone Unaudited Financial Results

1. The above unaudited standalone financial results for the quarter ended 30th June, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th August, 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 ended 30th June, 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% 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 period ended 30th June, 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 June, 2026. Accordingly the total amount paid on such acquisition along with other directly attributable expenses being Rs. 608.00 lakhs accounted for as capital advance remains unadjusted as on reporting date. The Company is actively engaged in resolution of the matter. Based on legal opinion obtained, the Company believes that this litigation will not result in any financial liability, and accordingly no provision has been recognised in the books of account.

7. During the year ended 31st March, 2026 the Company had 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.

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8. Rice inventory of Rs. 3,898.39 lakhs, non-moving for over two years, continues to be carried at cost.

   Management is actively engaged in earliest disposal of this inventory, which has an active market.

9. Rice Bran Oil inventory of Rs. 2,784.83 lakhs, non-moving for over two years, continues to be carried at cost.

   Management is actively engaged in earliest disposal of this inventory, which has an active market.

10. Old plant and machinery of Rs. 142.76 lakhs, acquired by the Company from K.S. Oils Limited (In Liquidation) on a "no recourse" basis, which was capitalised on commissioning of the Phase 1 plant on December 23, 2025, is being depreciated over the standard useful life applicable to new assets. Management is in the process of segregating the assets for technical evaluation of useful life and expects the process to be completed by the next quarter end.

11. Figures for the quarter ended 31st March, 2026 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2026 and the year-to-date figures up to the third quarter of that financial year, which were subjected to limited review.

HALDER VENTURE LIMITED ★ Kolkata

For and on behalf of the board
Keshab Kumar Halder
Keshab K Halder
Managing Director
DIN-00574080
Date: 13th August, 2026
Place: Kolkata

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 ended June 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 India. 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. We draw attention to note 8 and 9 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.3122.79 lakhs, total loss after tax of Rs.299.52 lakhs and total comprehensive loss of Rs.299.52 lakhs for the quarter ended

SEN & RAY ★ KOLKATA ★ Chartered Accountants

June 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 this matter.

7. We draw attention to note 10 and 11 of the Statement which describes rice inventory of Rs. 3,898.39 lakhs and rice bran oil inventory of Rs. 2,784.83 lakhs in Parent's books, non-moving for over two years, continues to be carried at cost. Management has not provided any documentary evidence supporting its assessment that net realisable value is not lower than cost, as required under Ind AS 2, "Inventories." In the absence of such evidence, we are unable to determine whether a write-down is required, and consequently the impact, if any, on the Statement. Our conclusion on the Statement is not modified in respect of this matter.

8. We draw attention to note 12 of the Statement which describes old plant & machinery of Rs. 142.76 lakhs, acquired by the Parent from K.S. Oils Limited (In Liquidation) on a "no recourse" basis, capitalised on commissioning of the Phase 1 plant on December 23, 2025, is being depreciated over the standard useful life applicable to new assets. Management has not assessed the remaining useful life of these old assets as required under Ind AS 16. Depreciation is consequently understated by an amount that cannot be determined. Our conclusion on the Statement is not modified in respect of this matter.

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

SEN & RAY ★ KOLKATA ★ Chartered Accountants

S.K. DASGUPTA
(Partner)
Membership No.005103
UDIN: 26005103FYPOHT1130
Place: Kolkata
Date: August 13, 2026

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

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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 ended 30th June, 2026

(All amount in Rs. lakhs unless stated otherwise)

	Particulars	Quarter ended 30th June, 2026	Quarter ended 31st March, 2026	Quarter ended 30th June, 2025	Year ended 31st March, 2026
		(Unaudited)	(Audited) [Refer note 13]	(Unaudited)	(Audited)
1	Revenue from operations	18,707.49	29,991.35	10,320.58	64,619.95
2	Other income	359.96	871.05	911.01	4,532.60
3	**Total Income [1+2]**	**19,067.45**	**30,862.40**	**11,231.59**	**69,152.55**
4	**Expenses :**				
	(a) Cost of materials consumed	7,460.82	6,979.67	5,163.02	20,814.31
	(b) Purchases of stock-in-trade	9,728.89	23,459.40	1,664.34	29,900.32
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(2,095.39)	(3,236.02)	(340.51)	2,880.19
	(d) Employee benefits expense	599.06	460.98	458.34	2,023.54
	(e) Finance costs	910.54	668.69	821.78	2,664.08
	(f) Depreciation and amortisation expense	201.07	211.30	120.61	613.20
	(g) Other expenses	1,525.61	301.09	2,745.38	6,211.87
	Total Expenses	**18,330.60**	**28,845.11**	**10,632.96**	**65,107.51**
5	**Profit before tax [3-4]**	**736.85**	**2,017.29**	**598.63**	**4,045.04**
6	**Tax Expense**				
	(a) Current Tax	377.47	318.28	329.75	1,459.59
	(b) Deferred Tax	13.36	(214.38)	(16.99)	(604.90)
	(c) Earlier year tax adjustments	-	(0.01)	-	0.11
	Total tax expense	**390.83**	**103.89**	**312.76**	**854.80**
7	**Net Profit for the period [5-6]**	**346.02**	**1,913.40**	**285.87**	**3,190.24**
8	**Other comprehensive income / (loss)**				
	A (i) Item that will not be reclassified to profit or loss	-	13.31	(4.81)	25.81
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(3.35)	1.44	(6.50)
	B Item that will be reclassified to profit or loss	106.15	(403.39)	(30.18)	(733.28)
	Total Other Comprehensive income /(loss)	**106.15**	**(393.43)**	**(33.55)**	**(713.97)**
9	**Total Comprehensive income for the period/year [7+8]**	**452.17**	**1,519.97**	**252.32**	**2,476.27**
10	**Profit for the period / year attributable to:**				
	Equity shareholders of the parent	**598.03**	**1,618.54**	**282.66**	**2,873.84**
	Non-controlling interest	**(252.01)**	**294.86**	**3.21**	**316.40**
11	**Other comprehensive income/(loss) attributable to :**				
	Equity shareholders of the parent	**106.15**	**(393.43)**	**(33.55)**	**(713.97)**
	Non-controlling interest	-	-	-	-
12	**Total comprehensive income/(loss) for the period/year attributable to :**				
	Equity shareholders of the parent	**704.18**	**1,225.11**	**249.11**	**2,159.87**
	Non-controlling interest	**(252.01)**	**294.86**	**3.21**	**316.40**
13	**Paid up Equity Share Capital (face value of Rs.10 each)**	1,161.54	1,161.54	386.58	1,161.54
14	**Reserves excluding Revaluation Reserves**				16,689.56
15	**Earnings per Equity Share (Rs.)**				
	Basic and Diluted	2.78 *	15.38 *	7.39 *	25.65
	*Not Annualised				

SEN & RAY ★ KOLKATA ★ Chartered Accountants

HALDER VENTURE LIMITED ★ Kolkata

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Notes To Consolidated Audited Financial Results

1. The above audited consolidated financial results for the quarter ended 30th June, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th August, 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 ended 30th June, 2026.
4. Segment information as per Ind AS-108, "Operating Segments" is disclosed in Annexure-1.
5. The shares of the Parent 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 Parent 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 Parent 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 Parent is ongoing. During the year ended 31st March, 2026, the Parent 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 period ended 30th June, 2026 has also been transferred to Right-of-use assets. The Parent 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 Parent 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 Parent and its registration with the statutory authorities has not been completed as at 30th June, 2026. Accordingly the total amount paid on such acquisition along with other directly attributable expenses being Rs. 608.00 lakhs accounted for as capital advance remains unadjusted as on reporting date. The Parent is actively engaged in resolution of the matter. Based on legal opinion obtained, the Parent believes that this litigation will not result in any financial liability, and accordingly no provision has been recognised in the books of account.

HALDER VENTURE LIMITED Kolkata

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8. The Parent, 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 Parent 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 Parent. As the Company is unable to include the reviewed consolidated financial results of Hal Exim Pte Limited in its consolidated results for the current quarter, the same has been included in the results for the current quarter ended 30th June, 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.

9. The Parent 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 Parent 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 Parent. 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 current quarter ended 30th June, 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. Rice inventory of Rs. 3,898.39 lakhs in Parent's books, non-moving for over two years, continues to be carried at cost. Management is actively engaged in earliest disposal of this inventory, which has an active market.

11. Rice Bran Oil inventory of Rs. 2,784.83 lakhs in Parent's books, non-moving for over two years, continues to be carried at cost. Management is actively engaged in earliest disposal of this inventory, which has an active market.

12. Old plant and machinery of Rs. 142.76 lakhs, acquired by the Parent from K.S. Oils Limited (In Liquidation) on a "no recourse" basis, which was capitalised on commissioning of the Phase 1 plant on December 23, 2025, is being depreciated over the standard useful life applicable to new assets. Management is in the process of segregating the assets for technical evaluation of useful life and expects the process to be completed by the next quarter end.

13. Figures for the quarter ended 31st March, 2026 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2026 and the year-to-date figures up to the third quarter of that financial year, which were subjected to limited review.

For and on behalf of the board
Keshab Kumar Halder

HALDER VENTURE LIMITED ★ Kolkata

Keshab K Halder

Managing Director
DIN-00574080
Date: 13th August, 2026
Place: Kolkata

HALDER

HALDER VENTURE LIMITED

Annexure- 1: Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the quarter ended 30th June, 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)

Particulars	Quarter ended 30th June, 2026	Quarter ended 31st March, 2026	Quarter ended 30th June, 2025	Year ended 31st March, 2026
	(Unaudited)	(Audited) [Refer note 13]	(Unaudited)	(Audited)
1. Segment Revenue				
Rice	4,848.29	11,672.52	4,470.67	31,443.47
Oil	14,371.26	18,906.93	6,099.11	34,449.47
Segment Total	**19,219.55**	**30,579.45**	**10,569.78**	**65,892.94**
Less: Inter segment revenue	527.44	1,401.86	348.81	1,401.86
Gross Revenue from sale of products and services	**18,692.11**	**29,177.59**	**10,220.97**	**64,491.08**
2. Segment Results				
Rice	(202.48)	3,151.72	640.93	6,102.45
Oil	2,193.66	346.43	934.80	1,614.30
Segment Total	**1,991.18**	**3,498.15**	**1,575.73**	**7,716.75**
Unallocated corporate expenses net of unallocated income	(353.81)	(826.60)	(165.97)	(1,050.19)
Profit before interest etc. and taxation	**1,637.37**	**2,671.55**	**1,409.76**	**6,666.56**
Finance costs	(910.54)	(668.69)	(821.78)	(2,664.08)
Interest earned on deposits, income from non-current investments	10.02	14.43	10.65	42.56
Profit before tax	**736.85**	**2,017.29**	**598.63**	**4,045.04**
3. Other Information				
Segment Assets				
Rice	28,312.83	25,798.32	28,416.89	25,798.32
Oil	36,030.49	31,275.93	29,937.83	31,275.93
Segment Total	**64,343.32**	**57,074.25**	**58,354.72**	**57,074.25**
Unallocated Corporate	1,730.37	3,679.81	3,686.89	3,679.81
Total Assets	**66,073.69**	**60,754.06**	**62,041.61**	**60,754.06**
Segment Liabilities				
Rice	1,637.70	1,548.61	12,227.20	1,548.61
Oil	5,535.51	2,249.36	3,148.84	2,249.36
Segment Total	**7,173.21**	**3,797.97**	**15,376.04**	**3,797.97**
Unallocated Corporate	40,184.28	38,683.63	30,533.28	38,683.63
Total Liabilities	**47,357.49**	**42,481.60**	**45,909.32**	**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.

SEN & RAY ★ KOLKATA ★ Chartered Accountants

HALDER VENTURE LIMITED ★ Kolkata