



Date: 13/02/2026

To,  
Corporate Relationship Department  
Bombay Stock Exchange Ltd  
Phiroze Jeejeebhoy Tower  
25<sup>th</sup> Floor, Dalal Street  
Mumbai-400 001

**SCRIP CODE: 539854**

**Sub: Un-Audited Financial Result & Limited Review Report for quarter ended 31<sup>st</sup> December, 2025**

Dear Sir,

In term of Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith a copy of Un-Audited Financial Result of the Company for the quarter ended 31<sup>st</sup> December, 2025 which were approved and taken on record by the Board of Directors of the company in the Board of Directors Meeting dated 13<sup>th</sup> February 2026 along with its Limited Review Report issued by the Statutory Auditors of the Company, Sen & Ray, Chartered Accountants.

The above information is for your record

Thanking you,

Yours Faithfully,

**For Halder Venture Limited**

**Ayanti Sen**  
**(Company Secretary and Compliance Officer)**

ENC. AS ABOVE

**Halder Venture Limited**

CIN No.: L74210WB1982PLC035117

Diamond Heritage, 16 Strand Road, 10th Floor, Unit - 1012, Kolkata - 700 001  
Phone: +91 -33-6607 5556, +91 -33-6607 5557 Email: [info@halderventure.in](mailto:info@halderventure.in) Web: [www.halderventure.in](http://www.halderventure.in)



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

**To the Board of Directors of  
Halder Venture Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Halder Venture Limited** (the "Company") for the quarter and nine months ended December 31, 2025 (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.



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ASO 501, Astra Tower,  
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New Town, Kolkata –  
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5. We draw attention to note 4 of the Statement which describes the delay in receipt of dividend income receivable from foreign subsidiary company in respect of which in our view, the Company would need to provide for impairment of financial exposure of Rs.605.07 lakhs. According to the information and explanations given to us by the Management, the subsidiary is financially healthy and the amount is not credit impaired at this stage. Our conclusion on the Statement is not modified in respect of the above matter.

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



S.K. DASGUPTA  
(Partner)  
Membership No.005103  
UDIN: 26005103VRGOQV8554  
Place: Kolkata  
Date: February 13, 2026

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## HALDER VENTURE LIMITED

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CIN:L74210WB1982PLC035117

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Email :- info@halderventure.in

Website :- www.halderventure.in

### Statement of Unaudited Standalone Financial Results for the quarter and nine months ended 31st December, 2025

(All amount in Rs. Lakhs unless stated otherwise)

	Particulars	Quarter ended	Quarter ended	Quarter ended	Nine months	Nine months	Year ended
		31st	30th	31st	ended 31st	ended 31st	31st
		December,	September,	December,	December, 2025	December, 2024	March, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	Revenue from operations	7,363.09	5,216.92	28,696.78	23,251.67	54,046.35	77,226.73
<b>2</b>	Other income	818.68	992.50	1,846.13	2,388.77	2,628.25	2,559.46
<b>3</b>	<b>Total Income [ 1+2 ]</b>	<b>8,181.77</b>	<b>6,209.42</b>	<b>30,542.91</b>	<b>25,640.44</b>	<b>56,674.60</b>	<b>79,786.19</b>
<b>4</b>	<b>Expenses :</b>						
(a)	Cost of materials consumed	3,482.86	5,188.77	5,859.37	13,834.65	23,880.25	30,842.56
(b)	Purchases of stock-in-trade	2,207.89	(64.57)	13,453.84	5,130.93	21,308.25	34,301.56
(c)	stock-in-trade and work-in-progress	224.28	(1,045.00)	4,878.68	(1,402.18)	(2,951.99)	(2,894.37)
(d)	Employee benefits expense	352.87	374.99	359.81	1,102.12	1,069.43	1,449.83
(e)	Finance costs	599.66	573.94	597.13	1,995.38	1,683.56	2,620.86
(f)	Depreciation and amortisation expense	137.45	136.40	124.06	392.68	370.74	494.82
(g)	Other expenses	927.69	951.92	3,319.30	3,591.88	8,575.95	9,405.39
	<b>Total Expenses [ 4(a) to 4(g) ]</b>	<b>7,932.70</b>	<b>6,116.45</b>	<b>28,592.19</b>	<b>24,645.46</b>	<b>53,936.19</b>	<b>76,220.65</b>
<b>5</b>	<b>Profit before exceptional items and tax [ 3-4 ]</b>	<b>249.07</b>	<b>92.97</b>	<b>1,950.72</b>	<b>994.98</b>	<b>2,738.41</b>	<b>3,565.54</b>
<b>6</b>	Exceptional items (Merger Expenses)	-	-	-	-	32.09	33.19
<b>7</b>	<b>Profit before tax [ 5-6 ]</b>	<b>249.07</b>	<b>92.97</b>	<b>1,950.72</b>	<b>994.98</b>	<b>2,706.32</b>	<b>3,532.35</b>
<b>8</b>	<b>Tax Expense</b>						
(a)	Current Tax	316.63	76.08	640.99	669.96	865.61	629.39
(b)	Deferred Tax	(284.66)	(88.87)	(35.60)	(390.52)	19.24	591.01
(c)	Earlier year tax adjustments	-	-	(0.01)	-	(1.42)	-
	<b>Total tax Expense [ 8(a) to 8(c) ]</b>	<b>31.97</b>	<b>(12.79)</b>	<b>605.38</b>	<b>279.44</b>	<b>883.43</b>	<b>1,220.40</b>
<b>9</b>	<b>Net Profit for the period [ 7-8 ]</b>	<b>217.10</b>	<b>105.76</b>	<b>1,345.34</b>	<b>715.54</b>	<b>1,822.89</b>	<b>2,311.95</b>
<b>10</b>	<b>Other comprehensive income / (loss)</b>						
A	(i) Item that will not be reclassified to profit or loss	22.12	(4.81)	-	12.50	-	(19.23)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(6.03)	1.44	-	(3.15)	-	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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income / (Loss)</b>	<b>16.09</b>	<b>(3.37)</b>		<b>9.35</b>		<b>(13.46)</b>
<b>11</b>	<b>Total Comprehensive Income for the period/year [ 9+10 ]</b>	<b>233.19</b>	<b>102.39</b>	<b>1,345.34</b>	<b>724.89</b>	<b>1,822.89</b>	<b>2,298.49</b>
<b>12</b>	<b>Paid up Equity Share Capital (face value of Rs.10/- each)</b>	<b>1,243.81</b>	<b>1,243.81</b>	<b>316.07</b>	<b>1,243.81</b>	<b>316.07</b>	<b>414.60</b>
<b>13</b>	<b>Reserves excluding Revaluation Reserves</b>						<b>14,048.53</b>
<b>14</b>	<b>Earnings per Equity Share (Rs.)</b>						
	Basic and Diluted	1.75 *	0.85 *	14.19 *	5.75 *	19.22 *	22.93

\*Not Annualised



**Notes To Standalone Financial Results**

1. The above standalone financial results for the quarter and nine months ended 31<sup>st</sup> December, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th February, 2026.
2. The standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules 2015, as amended.
3. The statutory auditors have carried out limited review of standalone financial results of the Company for the quarter and nine year ended 31<sup>st</sup> December, 2025.
4. The interim dividend income receivable from foreign subsidiary company i.e. Hal Exim Pte Limited accrued during the year ended 31<sup>st</sup> March, 2025 being Rs.605.07 lakhs is yet to be received as at 31<sup>st</sup> December, 2025. The Company is following up with its subsidiary for its earliest repatriation in compliance with local laws of the subsidiary's country of incorporation.
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. 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.4772.41 lakhs have been transferred to Right of Use Assets. During the quarter ended 31<sup>st</sup> December, 2025, the Company has completed the installation and operationalization of packaging operations from Haldia Manufacturing Unit and capitalized Capital Work in Progress being Rs.2244.57 lakhs. The Company has incurred Rs.428.72 lakhs up to 31<sup>st</sup> December, 2025 on development of the property which will be capitalized on completion of the ongoing work.
6. On November 21, 2025, the Government of India notified four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes', consolidating 29 existing labour Jaws. The Ministry of Labour & Employment has published draft Central Rules and FAQs on December 30, 2025, to facilitate assessment of the financial impact arising from these regulatory changes. Accordingly, the Company has recognized no incremental impact arising from implementation of the New Labour Codes in the Profit and Loss Account during the quarter and nine months ended December 31, 2025, considering best information available. The Company continues to monitor the finalization of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.
7. During the quarter ended 31<sup>st</sup> December, 2025, the Company has finalized the acquisition of a controlling stake of 52% (fifty-two percent) of the equity share capital with voting rights in InQube Technologies Private Limited ("InQube" or "Target Company") at an aggregate consideration of Rs. 3016 Lakhs (in tranches as mentioned in the term sheet) subject to terms and conditions of the definitive agreements. InQube is engaged in the business of inter alia delivering a cloud-based,





multilingual Agri-ERP platform leveraging advanced technologies and projects generating carbon credits. The acquisition will enable the Company to leverage technology-driven solutions, including a cloud-based Agri-ERP platform, to enhance efficiency across the agricultural value chain. It will also facilitate entry into the commercialization of carbon credits and sustainable agri practices. The acquisition is expected to create an end-to-end value chain, improve scalability, and open new revenue streams, thereby supporting long-term growth and value creation. The indicative time period for completion of the acquisition is 24 months from the execution of the definitive agreements as detailed in the term sheet. The execution of the term sheet has been approved by the Board of Directors at its meeting held on 13<sup>th</sup> February, 2026.

8. Previous period's figures have been regrouped / rearranged wherever necessary.

For and on behalf of the board  
Halder Venture Limited

*Keshab K. Halder*



Keshab Kumar Halder

Managing Director

DIN-00574080

Date: 13th February, 2026

Place: Kolkata.





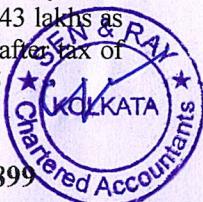
**Independent Auditor's Review Report on Unaudited Consolidated Quarterly and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**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 and nine months ended December 31, 2025 (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 6 and 7 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 reflect total assets of Rs.11245.43 lakhs as at December 31, 2025, total revenue of Rs.9615.16 lakhs and Rs.15148.77 lakhs, total net profit after tax of Rs.1508 lakhs and Rs.497.85 lakhs and total comprehensive profit of Rs.1508 lakhs and Rs.497.85



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# SEN & RAY

CHARTERED ACCOUNTANTS

lakhs for the quarter ended December 31, 2025 and for the nine months ended December 31, 2025, respectively. In our view, in order to strengthen corporate governance, the interim financial statements of these subsidiaries which have been prepared by the management of the respective entities, should have been reviewed by their auditors before the same was included in the accompanying Statement. Our conclusion on the Statement is not modified in respect of the above matter.

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

*S. Dasgupta*



S.K. DASGUPTA  
(Partner)  
Membership No.005103  
UDIN: 26005103AKPBKW5881  
Place: Kolkata  
Date: February 13, 2026

[www.senandray.com](http://www.senandray.com) mail :[info@senandray.com](mailto:info@senandray.com) +91 9800868797 +91 3340081899

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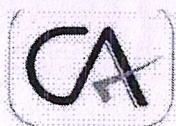
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# SEN & RAY

CHARTERED ACCOUNTANTS

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

### Subsidiaries:

- i) Intellect Buildcon Private Limited
- ii) Prakruti Commosalc Private Limited
- iii) Halder Greenfuel Industries Limited
- iv) Hal Exim Pte. Limited (w.e.f 6th March, 2024)
- v) LLC Halroots (w.e.f 1<sup>st</sup> 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



[www.senandray.com](http://www.senandray.com) mail :[info@senandray.com](mailto:info@senandray.com) +91 9800868797 +91 3340081899

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Email :- info@halderventure.in

Website :- www.halderventure.in

**Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended 31st December, 2025**

(All amount in Rs. lakhs unless stated otherwise)

Particulars	Quarter ended	Quarter ended	Quarter ended	Nine months	Nine months	Year ended
	31st December,	30th September,	31st December,	ended 31st	ended 31st	31st March,
	2025	2025	2024	December, 2025	December, 2024	2025
1 Revenue from operations	14,525.70	9,782.32	35,640.75	34,628.60	69,748.29	84,446.96
2 Other income	1,726.79	1,023.76	1,412.85	3,661.55	1,654.38	2,800.86
<b>3 Total Income [1+2]</b>	<b>16,252.49</b>	<b>10,806.08</b>	<b>37,053.60</b>	<b>38,290.15</b>	<b>71,402.67</b>	<b>87,247.82</b>
<b>4 Expenses :</b>						
(a) Cost of materials consumed	3,482.86	5,188.77	5,859.37	13,834.65	23,880.25	30,842.56
(b) Purchases of stock-in-trade	1,942.37	2,834.21	26,629.83	6,440.92	34,777.96	38,605.68
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	6,406.37	50.35	(3,430.91)	6,116.21	(6,652.72)	(7,948.43)
(d) Employee benefits expense	615.28	488.94	442.67	1,562.56	1,240.27	1,512.65
(e) Finance costs	596.13	577.48	597.20	1,995.39	1,683.63	2,620.93
(f) Depreciation and amortisation expense	139.39	141.90	124.06	401.90	370.74	501.32
(g) Other expenses	948.77	2,216.62	4,111.65	5,910.77	12,230.15	17,135.77
<b>Total Expenses [4(a) to 4(g)]</b>	<b>14,131.17</b>	<b>11,498.27</b>	<b>34,333.87</b>	<b>36,262.40</b>	<b>67,530.28</b>	<b>83,270.48</b>
<b>5 Profit before exceptional items and tax [ 3-4 ]</b>	<b>2,121.32</b>	<b>(692.19)</b>	<b>2,719.73</b>	<b>2,027.75</b>	<b>3,872.39</b>	<b>3,977.34</b>
<b>6 Exceptional items (Merger Expenses)</b>					32.09	33.19
<b>7 Profit before tax [ 5-6 ]</b>	<b>2,121.32</b>	<b>(692.19)</b>	<b>2,719.73</b>	<b>2,027.75</b>	<b>3,840.30</b>	<b>3,944.15</b>
<b>8 Tax Expense</b>						
(a) Current Tax	310.61	500.95	627.84	1,141.31	870.49	1,242.51
(b) Deferred Tax	(267.68)	(105.84)	(35.60)	(390.52)	19.24	591.01
(c) Earlier year tax adjustments	0.12	-	(0.01)	0.12	(1.42)	-
<b>Total tax Expense [ 8(a) to 8(c) ]</b>	<b>43.05</b>	<b>395.11</b>	<b>592.23</b>	<b>750.91</b>	<b>888.31</b>	<b>1,833.52</b>
<b>9 Net Profit for the period [ 7-8 ]</b>	<b>2,078.27</b>	<b>(1,087.30)</b>	<b>2,127.50</b>	<b>1,276.84</b>	<b>2,951.99</b>	<b>2,110.63</b>
<b>10 Other comprehensive income / (loss)</b>						
A (i) Item that will not be reclassified to profit or loss Remeasurement on post employment defined benefits plan	26.93	(9.62)	-	12.50	-	(19.23)
(ii) Income tax relating to items that will not be reclassified to profit or loss Remeasurement on post employment defined benefits plan	(7.47)	2.88	-	(3.15)	-	5.77
B Item that will be reclassified to profit or loss Exchange Differences on translation of financial statements of foreign operations	(684.79)	385.08	-	(329.89)	(16.95)	(125.93)
<b>Total Other Comprehensive Income /(Loss)</b>	<b>(665.33)</b>	<b>378.34</b>	<b>-</b>	<b>(320.54)</b>	<b>(16.95)</b>	<b>(139.39)</b>
<b>11 Total Comprehensive Income for the period/year [ 9+10 ]</b>	<b>1,412.94</b>	<b>(708.96)</b>	<b>2,127.50</b>	<b>956.30</b>	<b>2,935.04</b>	<b>1,971.24</b>
<b>12 Profit for the period / year attributable to:</b>						
Equity shareholders of the parent	2,063.68	(1,091.05)	2,139.08	1,255.30	2,947.58	2,106.30
Non-controlling interest	14.59	3.75	(11.58)	21.54	4.41	4.33
<b>13 Other comprehensive income/(loss) attributable to :</b>						
Equity shareholders of the parent	(665.33)	378.34	-	(320.54)	(16.95)	(139.39)
Non-controlling interest	-	-	-	-	-	-
<b>14 Total comprehensive income/(loss) for the period/year attributable to :</b>						
Equity shareholders of the parent	1,398.35	(712.71)	2,139.08	934.76	2,930.63	1,966.91
Non-controlling interest	14.59	3.75	(11.58)	21.54	4.41	4.33
<b>15 Paid up Equity Share Capital (face value of Rs.10/- each)</b>	<b>1,159.73</b>	<b>1,159.73</b>	<b>316.07</b>	<b>1,159.73</b>	<b>316.07</b>	<b>386.58</b>
<b>16 Reserves excluding Revaluation Reserves</b>						
<b>17 Earnings per Equity Share (Rs.)</b>						
Basic and Diluted	16.71 *	(8.74) *	22.44 *	10.27 *	31.13 *	20.94

\*Not Annualised



## HALDER VENTURE LIMITED

### Annexure 1: Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the quarter and nine months ended 31st December, 2025

#### **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 December, 2025  (Unaudited)	Quarter ended 30th September, 2025  (Unaudited)	Quarter ended 31st December, 2024  (Unaudited)	Nine months ended 31st December, 2025  (Unaudited)	Nine months ended 31st December, 2024  (Unaudited)	Year ended 31st March, 2025  (Audited)
<b>1 Segment Revenue</b>						
Rice	9,349.89	5,950.39	15,917.64	19,770.95	26,789.18	34,358.27
Edible Oil	5,353.12	4,090.31	19,723.11	15,542.54	44,108.85	51,769.37
<b>Total</b>	<b>14,703.01</b>	<b>10,040.70</b>	<b>35,640.75</b>	<b>35,313.49</b>	<b>70,898.03</b>	<b>86,127.64</b>
Less: Inter-segment revenue	273.40	179.88	-	802.09	1,149.74	1,699.44
<b>Gross Revenue from sale of products and services</b>	<b>14,429.61</b>	<b>9,860.82</b>	<b>35,640.75</b>	<b>34,511.40</b>	<b>69,748.29</b>	<b>84,428.20</b>
<b>2 Segment Results</b>						
Rice	1,846.93	462.87	872.37	2,950.73	1,214.88	4,891.84
Edible Oil	358.65	(25.58)	1,314.59	1,267.87	2,615.14	2,551.05
<b>Total</b>	<b>2,205.58</b>	<b>437.29</b>	<b>2,186.96</b>	<b>4,218.60</b>	<b>3,830.02</b>	<b>7,442.89</b>
Less : Other un-allocable expenditure net of unallocated income	505.05	(562.66)	(543.24)	(223.59)	(576.03)	(885.33)
<b>Profit for the period before tax and finance costs</b>	<b>2,710.63</b>	<b>(125.37)</b>	<b>1,643.72</b>	<b>3,995.01</b>	<b>3,253.99</b>	<b>6,557.56</b>
Less : Un-allocable finance costs	(596.13)	(577.48)	(597.20)	(1,995.39)	(1,683.63)	(2,620.93)
Add : Un-allocable income on financial assets	6.82	10.66	1,705.30	28.13	2,302.03	40.71
Less : Exceptional items	-	-	(32.09)	-	(32.09)	(33.19)
<b>Profit before tax for the period</b>	<b>2,121.32</b>	<b>(692.19)</b>	<b>2,719.73</b>	<b>2,027.75</b>	<b>3,840.30</b>	<b>3,944.15</b>
<b>3. Other Information</b>						
<b>Segment Assets</b>						
Rice	19,689.41	27,389.03	28,881.89	19,689.41	28,881.89	27,581.01
Oil	31,186.15	28,110.23	26,184.64	31,186.15	26,184.64	28,184.64
<b>Segment Total</b>	<b>50,875.56</b>	<b>55,499.26</b>	<b>55,066.53</b>	<b>50,875.56</b>	<b>55,066.53</b>	<b>55,765.65</b>
Un-allocable assets	2,449.91	3,902.79	2,020.85	2,449.91	2,020.85	3,427.78
<b>Total</b>	<b>53,325.47</b>	<b>59,402.05</b>	<b>57,087.38</b>	<b>53,325.47</b>	<b>57,087.38</b>	<b>59,193.43</b>
<b>Segment Liabilities</b>						
Rice	1,931.46	9,918.38	20,479.81	1,931.46	20,479.81	8,218.87
Oil	1,903.07	4,006.77	2,854.32	1,903.07	2,854.32	2,125.23
<b>Segment Total</b>	<b>3,834.53</b>	<b>13,925.15</b>	<b>23,334.13</b>	<b>3,834.53</b>	<b>23,334.13</b>	<b>10,344.10</b>
Un-allocable liabilities	32,756.77	30,516.98	16,949.51	32,756.77	16,949.51	33,432.76
<b>Total</b>	<b>36,591.30</b>	<b>44,442.13</b>	<b>40,283.64</b>	<b>36,591.30</b>	<b>40,283.64</b>	<b>43,776.86</b>

#### 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.



**Notes To Consolidated Financial Results**

1. The above consolidated financial results for the quarter and nine year ended 31<sup>st</sup> December, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th February, 2026.
2. The consolidated financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules 2015, as amended.
3. The statutory auditors have carried out limited review of consolidated financial results of the Group for the quarter and nine year ended 31<sup>st</sup> December, 2025.
4. Segment information as per Ind AS-108, “Operating Segments” is disclosed in Annexure-1.
5. The Parent 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. 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.4772.41 lakhs have been transferred to Right of Use Assets. During the quarter ended 31<sup>st</sup> December, 2025, the Parent Company has completed the installation and operationalization of packaging operations from Haldia Manufacturing Unit and capitalized Capital Work in Progress being Rs.2244.57 lakhs. The Company has incurred Rs.428.72 lakhs up to 31<sup>st</sup> December, 2025 on development of the property which will be capitalized on completion of the ongoing work.
6. The Parent Company, through its wholly owned subsidiary, Hal Exim Pte Limited, holds 100% stake in its step-down subsidiaries, i.e. Hal Impex Ghana Limited, Hal Impex Cameroun Limited, Hal Impex Benin, Hal Impex Togo and Hal Impex Ivory Coast Limited. The Parent Company has been informed by Hal Exim Pte Limited that the independent auditor's review report on consolidated financial results of Hal Exim Pte Limited was not submitted as the review was not completed till the date of approval of consolidated financial results of the Parent Company. As the Parent 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 and nine months ended 31<sup>st</sup> December, 2025 on the basis of on the basis of unaudited interim financial statements and other unaudited financial information prepared by management in adherence to Ind AS and other accounting principles generally accepted in India.
7. During the quarter ended 30<sup>th</sup> June, 2025 the Parent Company had acquired control over a related entity, LLC Halroots as per the criteria laid down in Ind AS 110 on Consolidated Financial Statements and the results of such entity was included in the consolidated financial results for the quarter and nine months ended 31st December, 2025. The Parent Company has been informed by LLC Halroots that the independent auditor's review report on standalone financial results of LLC Halroots was not submitted as the review was not completed till the date of approval of consolidated financial results of the Parent Company. As the Parent 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 and nine months ended 31<sup>st</sup> December, 2025 on the basis of unaudited interim financial statements and other unaudited financial information prepared by management in adherence to Ind AS and other accounting principles generally accepted in India.

8. On November 21, 2025, the Government of India notified four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes', consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs on December 30, 2025, to facilitate assessment of the financial impact arising from these regulatory changes. Accordingly, the Group has recognized no incremental impact arising from implementation of the New Labour Codes in the Profit and Loss Account during the quarter and nine months ended December 31, 2025, considering best information available. The Group continues to monitor the finalization of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.
9. During the quarter ended 31<sup>st</sup> December, 2025, the Group has finalized the acquisition of a controlling stake of 52% (fifty-two percent) of the equity share capital with voting rights in InQube Technologies Private Limited ("InQube" or "Target Company") at an aggregate consideration of Rs. 3016 Lakhs (in tranches as mentioned in the term sheet) subject to terms and conditions of the definitive agreements. InQube is engaged in the business of inter alia delivering a cloud-based, multilingual Agri-ERP platform leveraging advanced technologies and projects generating carbon credits. The acquisition will enable the Group to leverage technology-driven solutions, including a cloud-based Agri-ERP platform, to enhance efficiency across the agricultural value chain. It will also facilitate entry into the commercialization of carbon credits and sustainable agri practices. The acquisition is expected to create an end-to-end value chain, improve scalability, and open new revenue streams, thereby supporting long-term growth and value creation. The indicative time period for completion of the acquisition is 24 months from the execution of the definitive agreements as detailed in the term sheet. The execution of the term sheet has been approved by the Board of Directors at its meeting held on 13<sup>th</sup> February, 2026.
10. Previous period's figures have been regrouped / rearranged wherever necessary.

For and on behalf of the board  
Halder Venture Limited

A handwritten signature of Keshab Kumar Halder in black ink, appearing to read "Keshab Kumar Halder".  
Keshab Kumar Halder  
Managing Director  
DIN-00574080  
Date: 13th February, 2026  
Place: Kolkata.

