E-mail: naturahue@rediffmail.com Telephone: 0771-4030947

# NATURA HUE CHEM LIMITED

Registered Office: 408, Wallfort Ozone, Fafadih, Raipur (Chhattisgarh) 492001 [CIN NO: L24117CT1995PLC009845]

REF: NATHUEC/BSE/2023/27

Date: 08.11.2023

The Department of Corporate Services, The BSE Limited 25th Floor, P. J. Towers Dalal Street, Mumbai (Maharashtra) 400001 BSE Security Code: 531834

Dear Sir/Madam.

SUB: SUBMISSION OF OUTCOME OF BOARD MEETING HELD ON 08.11.2023 PURSUANT TO REGULATION 30 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

This is to inform you that the Board of Directors of the Company at its Board meeting held today i.e 8<sup>th</sup> of November, 2023 has considered and approved the following business:

1. Un-Audited Standalone Financial Results of the Company together with the Statement of Assets and Liabilities and Cash Flow Statements for the quarter and half year ended 30<sup>th</sup> of September, 2023.

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations 2015, we are enclosing herewith the Un-Audited Standalone Financial Results of the Company together with Statement of Assets and Liabilities and Cash Flow Statements along with the Limited Review Report issued by the Statutory Auditors on the Financial Results of the Company for the quarter and half year ended on 30th September, 2023 collectively.

The meeting commenced at 3:00 P.M. and concluded at 3:42 P.M.

Kindly take the above submission on records.

Thanking you

Yours faithfully,

For, Natura Hue-Chem Limited,

(Shivangi Agrawal) Compliance Officer

M. No. A70103

### NATURA HUE-CHEM LIMITED

CIN NO: L24117CT1995PLC009845

Regd. Off. :-408, Wallfort Ozone, Fafadih Chowk, Raipur-492001

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended September 30, 2023

Ouarter ended Half Year ended Year ended 30-Sep-23 30-Jun-23 30-Sep-23 30-Sep-22 31-Mar-23 30-Sep-22 S.NO Particulars (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) Revenue from operations П Other income 7.24 7.24 0.00 Ш Total Income from Operations 1+11 5.00 7.24 4.75 12.24 4.75 4.75 EXPENSES a. Cost of materials consumed b. Changes in inventories of finished goods d. Employees benefits expenses 0.69 1.50 1.38 3.60 500 e. Finance costs 0.05 0.03 0.08 0.03 0.03 0.03 f. Depreciation and amortisation expenses g. Other Expenses 15.14 3 44 11.95 1.56 1.88 10.42 Total expenses (a+b+c+d+e+f+g) IV 15.58 21.17 11.95 4.86 2.59 Profit/Loss before exceptional items and tax 7.37 (10.83)(16.42)(III-IV) 4.64 (7.20)Exceptional items VI Profit/Loss before and tax VIII V-VI 2.73 4.64 (7.20) 7.37 (10.83) (16.42) Tax Expense VIII a) Current Tax b) Prior Period Tax c) Deffered Tax 0.00 0.09 0.00 0.09 0.10 Profit/(loss) for the period VII-VIII 2 73 4.64 (7.29) (10.92) (16.51) Other comprehensive income A. (i) Items that will not be reclassified to profit and loss: 91.24 (ii) Income tax relating to items that will not be reclassified to (1.20)profit or loss B. (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or Total Comprehensive Income for the period IX+X 2.73 4.64 (7.29) 737 (10.92) 73.54 [Comprising Profit (Loss) and Other comprehensive Income for the period] Paid-up Share Capital (par value Rs. 10/- each fully paid up) 414.53 414.53 414.53 414.53 414.53 414.53 Earnings per equity share (Par value Rs. 10 each) i) Basic 0.07 0.11 (0.18)0.18 (0.26)1.77 ii) Diluted 0.07 0.11 (0.18)0.18 (0.26)1.77

BY ORDER OF THE BOARD

MANSOURAINED Managing Director DIN: 01398796

RAIPUR X

(Rs in Lakhs)

Place: Raipur Date: 08th November 2023

### NATURA HUE-CHEM LIMITED

### CIN NO: L24117CT1995PLC009845

Regd. Off. :-408, Wallfort Ozone, Fafadih Chowk, Raipur-492001

### Note

Place: Raipur Date: 08th November 2023

- These Financial Results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- The above financial results have been reviewed by the Audit Committee. These results have been approved by the Board of Directors at its meeting held on 08th November 2023. Limited Review under regulation 33 of the SEBI (Lasting Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditor of the Company. The Auditors have expressed an unqualified report of the above results.
- 3 Previous period figures have been regrouped / reclassified to be in conformity with current period's classification / disclosure, wherever necessary.

BY ORDER OF THE BOARD FOR NATURA HUE CHEM LIMITED

MANSOOIE MANSO
Managing Director
DIN: 01398796

RAIPUR E

### NATURA HUE- CHEM LIMITED

# CIN NO: L24117CT1995PLC009845 Regd. Off. :-408, Wallfort Ozone, Fafadih Chowk, Raipur-492001 UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2023

(Rs. In Lakhs)

S.NO.	Particulars	Note	As at 30.09.2023	As at 31.03.2023
			(Unaudited)	(Audited)
1	ASSETS			
	Non- current Assets			
	Property ,Plant & equipment	1		
1			1	
	(i) Investments	2	94.90	94.9
	(ii) Trade receivables	3	124.08	129.8
	(iii) Loans and advances	4	866.13	852.6
	Deferred tax assets (net)	5	4.74	4.7
-	Total Non Current Assets	Λ	1,089.86	1,082.1
1	3 Current assets			
- 13	Financial Assets		1	
	(i) Cash and cash equivalents	6	0.75	4.4
	(ii) Loans and advances	4	-	
1	Current Tax Assets	7a	4.97	3.6
1	Other Current Assets	7b	1.98	0.1
	Total Current Assets	В	7.70	8.2
	Total Assets	1=(A+B)	1,097.56	1,090.4
11	Equity and Liabilities			
	Equity		414.53	414.53
	Equity Share Capital	8		624.96
+	b Other Equity Total Equity	9	632.33 1,046.86	1,039.4
111	Liabilities			
	A Non Current Liabilities			
	Financial Liabilities			
	i. Borrowings	10	25.00	25.00
	b Deferred tax liabilities (net)	5		
	Total Non Current Liabilities	Α	25.00	25.00
	B Current Liabilities			
	a Financial Liabilities			
	i. Borrowings	10	-	
	ii. Trade payables			
	a) Outstanding dues of micro enterprises and small enterprises	11		1
	b) Outstanding dues of creditors other than above	11	0.72	0.95
	b Other current liabilities	12	0.54	0.53
- 1	c Provisions	13	24.43	24.43
	Total Current Liabilities	В	25.70	25.91
	Total Liabilities	III=(A+B)	50.70	50.91
	Total Equity and Liabilities	11+ 111	1,097.56	1,090.40

BY ORDER OF THE BOARD FOR NATURA HUE CHEM LIMITED

Place: Raipur Date: 08th November 2023



### NATURA HUE CHEM LIMITED

CIN: L24117CT1995PLC009845

REGD OFF: 408, WALLFORT OZONE, FAFADIH CHOWK, RAIPUR-492001 (C.G.)

### CASH FLOW STATEMENT AS AT 30.09.2023

	(Rs. in Lakhs) Half Year Ended 30.09.2023	(Rs. in Lakhs) Full Year Ended 31.03.2023
A) Cash Flow From Operating Activities :-	0010712020	31.03.2023
1. Net Profit/(Loss) before Taxes and Exceptional Items	7.37	(16.42)
Adjustments for:-	7.37	(10.42)
Interest and finance charges Charged to P & L A/c	0.05	0.08
Interest received from parties	7.24	0.00
Irrecoverable balances written off		8.72
2.Operating Profit before Working Capital Changes	14.66	(7.62)
Adjustments for:-		(1.00)
Decrease/(Increase) in Trade & Other Receivables	(10.89)	(309.16)
Increase/(Decrease) in Trade Payables & other Liabilities	(0.21)	(44.34)
Cash generated from Operations	3.55	(361.12)
Direct Taxes Paid		()
Net Cash from Operating Activity (A)	3.55	(361.12)
B) Cash Flow From Investing Activities :-		
Sale of Investment		744.07
Purchase of Investment	1 : 1	744.07
Net Cash from Investing Activity (B)		744.07
C) Cash Flow From Financing Activities :-		
Proceeds from Unsecured Loans ( Net)		(204.20)
Proceeds from Short term Borrowings - Temporary Bank Overdraft		(384.39)
Interest Paid	(0.05)	(0.08)
Interst received from parties		(0.00)
Parties .	(7.24)	
Net Cash From Financing Activities (C)	(7.28)	(384.46)
D) Net Increase / (Decrease) in Cash & Cash Equivalents ((A)+(B)+(C))		
E) Cash and Cash Equivalent at beginning of the Year	(3.73)	(1.52)
F) Cash and Cash Equivalent at end of the Year (D+E)	4.48	6.00
(D+E)	0.75	4.48

### NOTE:-

- 1. The above cash flow Statement has been prepared under the "Indirect Method" as set out in Indian accounting Standard (Ind AS)-7 on Cash Flow statement.
- 2. Previous Year figures have been regrouped / recast wherever necessary.

BY ORDER OF THE BOARD FOR NATURA HUE CHEM LIMITED

MANSOOR AHMED

Managing Director

DIN: 01398

Place: Raipur Date: 08th November 2023

## AGRAWAL SHUKLA & CO. CHARTERED ACCOUNTANTS

Head Office:129, MAHALAXMI CLOTH MARKET
PANDRI, RAIPUR (CG)
PH. NO.4038192 MOB. 9826733366
Email: capankaj jain@rediffmail.com

Pankaj Agrawal, B.Com FCA Pankaj Jain, M.Com., FCA

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

Review Report to The Board of Directors Natura Hue Chem Limited

- 1. We have reviewed the accompanying statement of unaudited financial results of Natura Hue Chem Limited (the "Company") for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").
- 2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

3. 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 the relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR, AGRAWALSHUKLA &CO. Chartered Accountants FIRM REG. NO.: 326151E

CA PANKAJ JAIN PARTNER M.NO: 407917

Place: Raipur Date: 08.11.2023

UDIN: - 23407917BGQUAH8421

E-mail: naturahue@rediffmail.com Telephone: 0771- 4030947

## NATURA HUE CHEM LIMITED

Registered Office: 408, Wallfort Ozone, Fafadih, Raipur (Chhattisgarh) 492001 ICIN NO: L24117CT1995PLC0098451

Date: 08.11.2023

The Department of Corporate Services,

The BSE Limited

25th Floor, P. J. Towers

Dalal Street, Mumbai (Maharashtra) 400001

BSE Security Code: 531834

Dear Sir/Madam.

## SUB: DECLARATION PURSUANT TO REGULATION 33(3) (D) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

I, Mansoor Ahmed, Managing Director of the company, do hereby declare that the statutory Auditors of the company "M/s. Agrawal Shukla & Co." have expressed their unmodified opinion with respect to the Un-Audited Standalone Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2023. Their report does not contain any qualification hence no further explanation is required to be given on the statements.

Thanking you

Yours faithfully.

For, Natura Hue-Chem Limited,

(Mansoor Ahmed) Managing Director DIN: 01398796

ADD: Baijnath Para, Raipur (C.G.) 492009