

# NATURA HUE CHEM LIMITED

Registered Office: 408, Wallfort Ozone, Fafadih, Raipur (Chhattisgarh) 492001

[CIN NO: L24117CT1995PLC009845]

REF: NATHUEC/BSE/2024-25/70

Date: 14.11.2024

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: Intimation of Outcome of Board Meeting under Regulations 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR)**

This is to inform you that the meeting of Board of Directors of Natura Hue-Chem Limited was held today i.e **Thursday, the 14<sup>th</sup> Day of November, 2024**. The Board considered and approved inter-alia the following:

1. The Board of Directors has approved the Un-Audited Financial Results of the company for the quarter and half year ended 30<sup>th</sup> September, 2024 reviewed and recommended by the Audit Committee. Pursuant to Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015, we are enclosing herewith the Un-Audited Financial Results of the Company along with the Limited Review Reports of the Statutory Auditors on the Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2024 collectively as **ANNEXURE -A**.

Further the declaration given by Managing Director of the Company pursuant to Regulation 33(3)(d) of SEBI (LODR) in respect of unmodified opinion on the Limited Review Report of the Statutory Auditors has been attached herewith as **ANNEXURE-B**.

The meeting commenced at **01:00 P.M.** and concluded at **01:30 P.M.**

This is for your kind information and records.

Yours faithfully,

For, Natura Hue Chem Limited,

  
(Mansoor Ahmed)  
Managing Director  
DIN: 01398796  
Add: Raipur (C.G) 492001



**NATURA HUE- CHEM LIMITED**

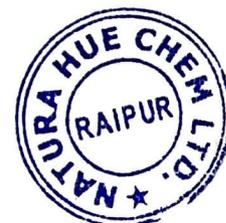
CIN NO: L24117CT1995PLC009845

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

**UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2024**

(Rs. In Lakhs)

S.NO.	Particulars	Note	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
<b>I</b>	<b>ASSETS</b>			
<b>A</b>	<b>Non- current Assets</b>			
a	Property ,Plant & equipment	1	-	-
b	Financial Assets			
	(i) Investments	2	99.01	99.01
	(ii) Trade receivables	3	115.14	119.84
	(iii) Loans and advances	4	855.12	855.12
c	Deferred tax assets (net)	5	5.14	5.14
	<b>Total Non Current Assets</b>	<b>A</b>	<b>1,074.41</b>	<b>1,079.11</b>
<b>B</b>	<b>Current assets</b>			
a	Financial Assets			
	(i) Cash and cash equivalents	6	5.55	0.97
	(ii) Loans and advances	4	-	-
b	Current Tax Assets	7a	5.37	5.37
c	Other Current Assets	7b	2.81	0.06
	<b>Total Current Assets</b>	<b>B</b>	<b>13.73</b>	<b>6.40</b>
	<b>Total Assets</b>	<b>I=(A+B)</b>	<b>1,088.13</b>	<b>1,085.51</b>
<b>II</b>	<b>Equity and Liabilities</b>			
	<b>Equity</b>			
a	Equity Share Capital	8	414.53	414.53
b	Other Equity	9	637.36	641.80
	<b>Total Equity</b>	<b>II</b>	<b>1,051.89</b>	<b>1,056.33</b>
<b>III</b>	<b>Liabilities</b>			
<b>A</b>	<b>Non Current Liabilities</b>			
a	Financial Liabilities	10	31.50	25.00
	i. Borrowings	5	-	-
b	Deferred tax liabilities (net)		31.50	25.00
	<b>Total Non Current Liabilities</b>	<b>A</b>	<b>31.50</b>	<b>25.00</b>
<b>B</b>	<b>Current Liabilities</b>			
a	Financial Liabilities	10	-	-
	i. Borrowings			
	ii. Trade payables			
	a) Outstanding dues of micro enterprises and small enterprises	11	-	-
	b) Outstanding dues of creditors other than above	11	1.74	0.83
		12	0.28	0.63
b	Other current liabilities	13	2.72	2.72
c	Provisions		4.74	4.18
	<b>Total Current Liabilities</b>	<b>B</b>	<b>4.74</b>	<b>4.18</b>
	<b>Total Liabilities</b>	<b>III=(A+B)</b>	<b>36.24</b>	<b>29.18</b>
	<b>Total Equity and Liabilities</b>	<b>II+ III</b>	<b>1,088.13</b>	<b>1,085.51</b>

BY ORDER OF THE BOARD  
FOR NATURA HUE CHEM LIMITED

*Mansoor Ahmed*  
**MANSOOR AHMED**  
 Managing Director  
 DIN: 01398796

Place: Raipur  
 Date: 14th November 2024

**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, 2024**

(Rs in Lakhs)

S.NO	Particulars		Quarter ended			Half Year ended		Year ended
			30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations		-	-	5.00	-	5.00	6.65
II	Other income		-	-	-	-	7.24	15.25
III	<b>Total Income from Operations</b>	<b>I+II</b>	-	-	5.00	-	12.24	21.90
IV	<b>EXPENSES</b>							
	a. Cost of materials consumed		-	-	-	-	-	-
	b. Changes in inventories of finished goods		-	-	-	-	-	-
	d. Employees benefits expenses		0.30	0.90	0.69	1.20	1.38	2.50
	e. Finance costs		0.03	0.03	0.03	0.05	0.05	0.10
	f. Depreciation and amortisation expenses		-	-	-	-	-	-
	g. Other Expenses		1.57	1.62	1.56	3.18	3.44	6.96
	<b>Total expenses (a+b+c+d+e+f+g)</b>	<b>IV</b>	1.89	2.54	2.27	4.44	4.86	9.56
V	<b>Profit/Loss before exceptional items and tax</b>	<b>(III-IV)</b>	(1.89)	(2.54)	2.73	(4.44)	7.37	12.34
VI	<b>Exceptional items</b>		-	-	-	-	-	-
VII	<b>Profit/Loss before and tax</b>	<b>V-VI</b>	(1.89)	(2.54)	2.73	(4.44)	7.37	12.34
VIII	<b>Tax Expense</b>							
	a) Current Tax		-	-	-	-	-	-
	b) Prior Period Tax		-	-	-	-	-	-
	c) Deferred Tax		0.00	-	-	0.00	0.00	0.00
IX	<b>Profit/(loss) for the period</b>	<b>VII-VIII</b>	(1.89)	(2.54)	2.73	(4.44)	7.37	12.34
X	<b>Other comprehensive income</b>							
	A. (i) Items that will not be reclassified to profit and loss:		-	-	-	-	-	4.11
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	-	0.39
	B. (i) Items that will be reclassified to profit or loss		-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-	-	-	-	-
XI	<b>Total Comprehensive Income for the period</b> [Comprising Profit (Loss) and Other comprehensive Income for the period]	<b>IX+X</b>	(1.89)	(2.54)	2.73	(4.44)	7.37	16.84
XII	<b>Paid-up Share Capital (par value Rs. 10/- each fully paid up)</b>		414.53	414.53	414.53	414.53	414.53	414.53
XIII	<b>Earnings per equity share (Par value Rs. 10 each)</b>							
	i) Basic		(0.05)	(0.06)	0.07	(0.11)	0.18	0.41
	ii) Diluted		(0.05)	(0.06)	0.07	(0.11)	0.18	0.41

BY ORDER OF THE BOARD  
FOR NATURA HUE CHEM LIMITED



*Mansoor*  
MANSOOR AHMED  
Managing Director  
DIN: 01398796

Place: Raipur  
Date: 14th November 2024

**Notes :-**

- 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 14th November 2024. Limited Review under regulation 33 of the SEBI (Listing 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.
- 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



*Mansoor*  
MANSOOR AHMED  
Managing Director  
DIN: 01398796

Place: Raipur  
Date: 14th November 2024

# NATURA HUE CHEM LIMITED

CIN: L24117CT1995PLC009845

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

## CASH FLOW STATEMENT AS AT 30.09.2024

	(Rs. in Lakhs) Half Year Ended 30.09.2024	(Rs. in Lakhs) Full Year Ended 31.03.2024
<b>A) Cash Flow From Operating Activities :-</b>		
<b>1. Net Profit/(Loss) before Taxes and Exceptional Items</b>	(4.44)	12.34
<b>Adjustments for:-</b>		
Interest and finance charges Charged to P & L A/c	0.05	0.10
Interest received from parties	7.24	(15.00)
Irrecoverable balances written off	-	-
<b>2. Operating Profit before Working Capital Changes</b>	<b>2.85</b>	<b>(2.56)</b>
<b>Adjustments for:-</b>		
Decrease/(Increase) in Trade & Other Receivables	1.95	5.88
Increase/(Decrease) in Trade Payables & other Liabilities	0.56	(21.74)
<b>Cash generated from Operations</b>	<b>5.37</b>	<b>(18.41)</b>
Direct Taxes Paid	-	-
<b>Net Cash from Operating Activity (A)</b>	<b>5.37</b>	<b>(18.41)</b>
<b>B) Cash Flow From Investing Activities :-</b>		
Sale of Investment	-	-
Purchase of Investment	-	-
<b>Net Cash from Investing Activity (B)</b>	<b>-</b>	<b>-</b>
<b>C) Cash Flow From Financing Activities :-</b>		
Proceeds from Unsecured Loans ( Net)	6.50	-
Proceeds from Short term Borrowings - Temporary Bank Overdraft	-	-
Interest Paid	(0.05)	(0.10)
Interest received from parties	(7.24)	15.00
<b>Net Cash From Financing Activities (C)</b>	<b>(0.79)</b>	<b>14.90</b>
<b>D) Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>	<b>4.58</b>	<b>(3.51)</b>
<b>( (A)+(B)+( C ) )</b>	<b>0.97</b>	<b>4.48</b>
<b>E) Cash and Cash Equivalent at beginning of the Year</b>	<b>5.55</b>	<b>0.97</b>
<b>F) Cash and Cash Equivalent at end of the Year (D+E)</b>		

### NOTE:-

- 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.
- Previous Year figures have been regrouped / recast wherever necessary.

BY ORDER OF THE BOARD  
FOR NATURA HUE CHEM LIMITED



  
Mansoor Ahmed  
Managing Director  
DIN: 01398796

Place: Raipur  
Date: 14th November 2024

# BATRA DEEPAK AND ASSOCIATES

## CHARTERED ACCOUNTANTS

SHOP NO. 5, 1<sup>ST</sup> FLOOR ASHIRWAD BHAWAN BYRON BAZAR , RAIPUR (C.G.)  
Ph No. 0771-2281180, Mobile No. 94255-02407, E-MAIL – [vidhanca@yahoo.co.in](mailto:vidhanca@yahoo.co.in)

### 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, 2024 and year to date from April 01, 2024 to September 30, 2024 (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



# BATRA DEEPAK AND ASSOCIATES

## CHARTERED ACCOUNTANTS

SHOP NO. 5, 1<sup>ST</sup> FLOOR ASHIRWAD BHAWAN BYRON BAZAR , RAIPUR (C.G.)  
Ph No. 0771-2281180, Mobile No. 94255-02407, E-MAIL – [vidhanca@yahoo.co.in](mailto:vidhanca@yahoo.co.in)

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.

### Other Matters:

We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter & half year ended Sep 30, 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024. The comparative financial information appearing in the statement of the corresponding quarter and half year ended Sep 30, 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024 are audited by the previous auditor whose report dated 23.05.2024, expressed an unmodified opinion on those Standalone financial statements.

**For, Batra Deepak & Associates**  
**Chartered Accountants**



A handwritten signature in blue ink, appearing to read 'Vidhan', written over the circular stamp.

**(Vidhan Chandra Srivastava)**

**Partner**

**Membership No. 73712**

**Firm Reg. No.: 005408C**

**Date: 14.11.2024**

**Place: Raipur**

**UDIN:- 24073712BKESZV4579**

**NATURA HUE CHEM LIMITED**Registered Office: 408, Wallfort Ozone, Fafadh, Raipur (Chhattisgarh) 492001  
[CIN NO: L24117CT1995PLC009845]

REF: NATHUEC/BSE/2024-25/71

Date: 14.11.2024

To  
The Corporate Relationship Department,  
BSE Ltd.  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai  
(Maharashtra) 400001

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 Auditor - "**M/s. Batra Deepak & Associates**", Chartered Accountants (FRN:005408C) have expressed their unmodified opinion with respect to the Un-Audited Financial Results of the Company for the quarter and half year ended **30<sup>th</sup> September, 2024**. 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, Akhade ke pass  
Raipur (C.G.) 492009