

# NATURA HUE CHEM LIMITED

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

14<sup>th</sup> November, 2022

**BY LISTING PORTAL**

Department of Corporate Services,  
BSE Ltd  
P. J. Towers, 25<sup>th</sup> Floor,  
Dalal Street,  
Mumbai (Maharashtra) 400 001

Dear Sir/Madam,

**REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015 - SUBMISSION OF UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND HALF YEAR ENDED ON 30<sup>TH</sup> SEPTEMBER, 2022**

The Board of Directors have held their 4<sup>th</sup>/22-23 Board Meeting for the F.Y. 2022-23 at 01.00 PM, today i. e. on Monday, the 14<sup>th</sup> November, 2022 and reviewed, considered and approved the Unaudited Standalone Financial Results along with statement of Assets & Liabilities and Cash Flow Statement of the Company for the Quarter and half year ended on 30<sup>th</sup> September, 2022 and took on records Limited Review Report issued by the Auditor on same.

The meeting commenced at 01.05 pm and concluded at 01.45 pm.

A copy of Unaudited Standalone Financial Results along with statement of Assets & Liabilities and Cash Flow Statement; and Limited Review Report thereon is attached herewith for your records and display on the Stock Exchange Portal.

Kindly take the submission on records.

Yours faithfully,

For, Natura hue Chem Limited

(Ravi Kamra)

Managing Director

DIN: 00745058

Add: House No-D-135, Sector No. 5

OOP Garden, Devendra Nagar

Raipur (C. G.) 492004



Enclosure: As stated above

**NATURA HUE-CHEM LIMITED**

CIN NO: L24117CT1995PLC009845

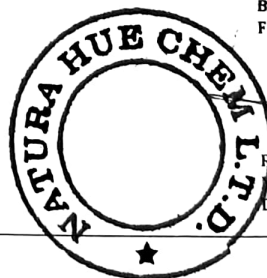
Regd. Off. :-408, Wallfort Ozone, Fafadih Chowk, Raipur-492001

**Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended September 30, 2022**

(Rs in Lakhs)

S.NO	Particulars		Quarter ended			Half Year ended		Year ended
			30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations		4.75	-	4.50	4.75	4.50	6.00
II	Other income		-	-	0.57	-	0.57	7.32
III	<b>Total Income from Operations</b>	<b>I+II</b>	<b>4.75</b>	<b>-</b>	<b>5.07</b>	<b>4.75</b>	<b>5.07</b>	<b>13.32</b>
IV	<b>EXPENSES</b>							
	a. Cost of materials consumed		-	-	-	-	-	-
	b. Changes in inventories of finished goods		-	-	-	-	-	-
	d. Employees benefits expenses		1.50	2.10	2.28	3.60	4.56	9.27
	e. Finance costs		0.03	0.00	0.03	0.03	0.05	0.10
	f. Depreciation and amortisation expenses		-	-	-	-	-	-
	g. Other Expenses		10.42	1.53	1.87	11.95	2.99	5.61
	<b>Total expenses (a+b+c+d+e+f+g)</b>	<b>IV</b>	<b>11.95</b>	<b>3.63</b>	<b>4.17</b>	<b>15.58</b>	<b>7.60</b>	<b>14.98</b>
V	<b>Profit/Loss before exceptional items and tax</b>	<b>(III-IV)</b>	<b>(7.20)</b>	<b>(3.63)</b>	<b>0.90</b>	<b>(10.83)</b>	<b>(2.53)</b>	<b>(1.66)</b>
VI	<b>Exceptional items</b>		-	-	-	-	-	-
VII	<b>Profit/Loss before and tax</b>	<b>V-VI</b>	<b>(7.20)</b>	<b>(3.63)</b>	<b>0.90</b>	<b>(10.83)</b>	<b>(2.53)</b>	<b>(1.66)</b>
VIII	<b>Tax Expense</b>							
	a) Current Tax		-	-	-	-	-	-
	b) Prior Period Tax		-	-	0.01	-	0.01	0.02
	c) Deferred Tax		0.09	-	(0.01)	0.09	0.01	0.01
IX	<b>Profit/(loss) for the period</b>	<b>VII-VIII</b>	<b>(7.29)</b>	<b>(3.63)</b>	<b>0.89</b>	<b>(10.92)</b>	<b>(2.55)</b>	<b>(1.70)</b>
X	<b>Other comprehensive income</b>							
	A. (i) Items that will not be reclassified to profit and loss:							
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	3.60	-	3.60	(40.03)
	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>	<b>(7.29)</b>	<b>(3.63)</b>	<b>51.39</b>	<b>(10.92)</b>	<b>47.96</b>	<b>1.22</b>
XII	<b>Paid-up Share Capital (par value Rs. 10/- each fully paid up)</b>		<b>414.53</b>	<b>414.53</b>	<b>414.53</b>	<b>414.53</b>	<b>414.53</b>	<b>414.53</b>
XIII	<b>Earnings per equity share (Par value Rs. 10 each)</b>							
	i) Basic		(0.18)	(0.09)	1.24	(0.26)	1.16	0.03
	ii) Diluted		(0.18)	(0.09)	1.24	(0.26)	1.16	0.03

BY ORDER OF THE BOARD  
FOR NATURA HUE CHEM LIMITED



Ravi Kamra  
Managing Director  
DIN: 00745058

Place: Raipur  
Date: 14th November 2022

**NATURA HUE-CHEM LIMITED**

CIN NO: L24117CT1995PLC009845

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

**Notes :-**

1	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.
2	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 2022. 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.
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**



  
Ravi Kamra  
Managing Director  
DIN: 00745058

Place: Raipur  
Date: 14th November 2022

# NATURA HUE- CHEM LIMITED

CIN NO: L24117CT1995PLC009845

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

## UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2022


(Rs. In Lakhs)

S.NO.	Particulars	Note	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
<b>I</b>	<b>ASSETS</b>			
<b>A</b>	<b>Non- current Assets</b>			
a	Property ,Plant & equipment	1	-	8.72
b	Financial Assets			
(i)	Investments	2	747.73	747.73
(ii)	Trade receivables	3	84.49	136.11
(iii)	Loans and advances	4	394.62	537.79
c	Deferred tax assets (net)	5	-	-
	<b>Total Non Current Assets</b>	<b>A</b>	<b>1,226.84</b>	<b>1,430.34</b>
<b>B</b>	<b>Current assets</b>			
a	Financial Assets			
(i)	Cash and cash equivalent	6	1.71	6.00
(ii)	Loans and advances	4	-	-
b	Current Tax Assets	7a	3.68	3.21
c	Other Current Assets	7b	1.88	-
	<b>Total Current Assets</b>	<b>B</b>	<b>7.27</b>	<b>9.21</b>
	<b>Total Assets</b>	<b>I=(A+B)</b>	<b>1,234.11</b>	<b>1,439.55</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	540.50	551.42
	<b>Total Equity</b>	<b>II</b>	<b>955.03</b>	<b>965.95</b>
<b>III</b>	<b>Liabilities</b>			
<b>A</b>	<b>Non Current Liabilities</b>			
a	Financial Liabilities			
i.	Borrowings	10	259.39	409.39
b	Deferred tax liabilities (net)	5	18.49	18.40
	<b>Total Non Current Liabilities</b>	<b>A</b>	<b>277.88</b>	<b>427.78</b>
<b>B</b>	<b>Current Liabilities</b>			
a	Financial Liabilities			
i.	Borrowings	10	-	-
ii.	Trade payables			
a)	Outstanding dues of micro enterprises and small enterprises	11	-	-
b)	Outstanding dues of creditors other than above	11	0.46	0.49
b	Other current liabilities	12	0.74	45.32
c	Provisions	13	-	-
	<b>Total Current Liabilities</b>	<b>B</b>	<b>1.20</b>	<b>45.82</b>
	<b>Total Liabilities</b>	<b>III=(A+B)</b>	<b>279.08</b>	<b>473.60</b>
	<b>Total Equity and Liabilities</b>	<b>II+ III</b>	<b>1,234.11</b>	<b>1,439.55</b>

BY ORDER OF THE BOARD  
FOR NATURA HUE CHEM LIMITED

Place: Raipur  
Date: 14th November 2022



  
**RAVI KAMRA**  
 Managing Director  
 DIN: 00745058

**NATURA HUE CHEM LIMITED**

CIN: L24117CT1995PLC009845

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

**CASH FLOW STATEMENT AS AT 30.09.2022**

	(Rs. In Lakhs) Half Year Ended 30.09.2022	(Rs. In Lakhs) Full Year Ended 31.03.2022
<b>A) Cash Flow From Operating Activities :-</b>		
<b>1. Net Profit/(Loss) before Taxes and Exceptional Items</b>	(10.83)	(1.66)
<b>Adjustments for:-</b>		
Property Plant & Equipment Written off	8.72	
Interest and finance charges Charged to P & L A/c	0.03	0.10
Interest received from parties	-	(6.75)
<b>2. Operating Profit before Working Capital Changes</b>	<b>(2.08)</b>	<b>(8.31)</b>
<b>Adjustments for:-</b>		
Decrease/(Increase) in Trade & Other Receivables	192.91	56.18
Increase/(Decrease) in Trade Payables & other Liabilities	(44.62)	43.96
<b>Cash generated from Operations</b>	<b>146.21</b>	<b>91.83</b>
Direct Taxes Paid	0.48	0.01
<b>Net Cash from Operating Activity (A)</b>	<b>145.74</b>	<b>91.82</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)	(150.00)	(99.70)
Proceeds from Short term Borrowings - Temporary Bank Overdraft	-	-
Interest Paid	(0.03)	(0.10)
Interest received from parties	-	6.75
<b>Net Cash From Financing Activities (C)</b>	<b>(150.03)</b>	<b>(93.05)</b>
D) Net Increase / (Decrease) in Cash & Cash Equivalents ( (A)+(B)+( C ) )	(4.29)	(1.23)
E) Cash and Cash Equivalent at beginning of the Year	6.00	7.23
F) Cash and Cash Equivalent at end of the Year (D+E)	1.71	6.00

## 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



RAVI KAMRA  
Managing Director  
DIN: 00745058

Place: Raipur  
Date: 14th November 2022

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

PankajAgrawal, 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, 2022 and year to date from April 01, 2022 to September 30, 2022 (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

UDIN: 22407917 BDAURE 4954

Place: Raipur

Date: 14.11.2022



E-mail: naturahue@rediffmail.com

Telephone: 0771- 4030947

# NATURA HUE CHEM LIMITED

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

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14<sup>th</sup> November, 2022

BY LISTING PORTAL

Department of Corporate Services,  
BSE Ltd  
P. J. Towers, 25<sup>th</sup> Floor,  
Dalal Street,  
Mumbai (Maharashtra) 400 001

Dear Sir/Madam

## DECLARATION PURSUANT TO REGULATION 33 (1) (D) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

I, Ravi Kamra, 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 in respect to the Un-Audited Standalone Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2022. Their report does not contain any qualification hence no further explanation is required on the statements.

Yours faithfully,

For, Natura Hue Chem Limited



(Ravi Kamra)

Managing Director

DIN: 00745058

Add: House No-D-135, Sector No. 5

OOP Garden, Devendra Nagar

Raipur (C. G.) 492004