

NATURO INDIABULL LIMITED

**Regd. Office: House No.M-43 And 44, Raghu Vihar, M Block, Shipra Path, Mansarovar,
Jaipur, Rajasthan, India, 302020**

CIN: L72900RJ2016PLC055890 E-Mail: info@naturoindiabull.com Contact: +91-9928234076

Website: www.naturoindiabull.com

Statement of Audited Financial Results for the Half year and year ended 31st March, 2024

(Amount in Lakhs)

Particular	Half Year Ended		Year Ended	
	31 March 2024 (Amount in Rs.)	30th Sep 2023 (Amount in Rs.)	31 March 2024 (Amount in Rs.)	31 March 2023 (Amount in Rs.)
	Audited	Unaudited	Audited	Audited
Income				
Revenue from Operations	1315.35	2873.06	4188.41	1616.23
Other Income	22.36	1.69	24.05	10.44
Total Income (I)	1337.71	2874.75	4212.46	1626.67
Expenses				
Cost of Material Consumed	-	-	-	.00
Purchase of Stock in Trade	1366.20	3047.86	4414.06	1660.73
Change in Inventories of Finished Goods, WIP & Stock in Trade	-141.25	-302.85	-444.10	-279.73
Employee benefit expenses	18.72	16.28	35.00	34.13
Finance Cost	3.57	3.60	7.17	4.61
Depreciation & Amortization Expense	27.89	20.38	48.28	25.14
Other Expenses	24.36	13.13	37.49	43.29
Total Expenses (II)	1299.50	2798.40	4097.90	1488.16
Profit/(loss) Before Prior period, exceptional and extraordinary items and tax (I) - (II)	38.21	76.35	114.56	138.51
Prior period items (Net)				.00
Profit/(Loss) before tax	38.21	76.35	114.56	138.51
Tax Expenses				
Current Tax	35.83	.00	35.83	36.03
Deferred Tax Charge	-20.57	.00	-20.57	-1.42
Total Tax Expense	15.25	.00	15.25	34.61
Profit/(loss) after tax	22.96	76.35	99.31	103.90
Earnings/(loss) Per Share				
Basic (Nominal value of shares Rs.10 (PY: Rs.10))	0.15	2.53	0.67	0.70
Diluted (Nominal value of shares Rs.10 (PY: Rs.10))	0.15	2.53	0.67	0.70

For and on behalf of the Board of Directors

NATURO INDIABULL LIMITED

Naturo Indiabull Limited

Gaurav Jain

Managing Director

DIN: 08560737

Date: 07th June 2023

Director

NATURO INDIABULL LIMITED
(Formerly known as IT Indiabull Private Limited)

Regd. Office: House No.M-43 And 44, Raghu Vihar, M Block, Shipra Path, Mansarovar, Jaipur, Rajasthan, India, 302020
CIN: L72900RJ2016PLC055890
Balance Sheet as at 31st March 2024

(Rs. in Lakhs)

Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
EQUITY AND LIABILITIES			
Shareholders Fund			
Share Capital	2	1886.47	1019.80
Reserves & Surplus	3	1949.38	1416.74
		3835.85	2436.55
Non-Current Liabilities			
Long Term Borrowings	4	132.24	45.48
Deferred Tax Liabilities (Net)	5	-	-
Other Long Term Liabilities		-	-
		132.24	45,48,249.00
Current Liabilities			
Short Term Borrowings	6	1082.75	295.22
Trade Payables	7		
(a) total outstanding dues of micro and small enterprises		-	-
(b) total outstanding dues other than micro and small enterprises		2903.46	18.60
Other Current Liabilities	8	1126.15	4.71
Short Term Provisions	9	128.86	95.43
		5241.21	413.96
Total		9209.31	2895.99
ASSETS			
Non- Current Assets			
Property, Plant & Equipments	10		
Tangible Assets		195.62	108.23
Capital WIP		8.36	8.36
Intangible Assets		-	-
Non Current Investments	11	-	-
Deferred Tax Assets (Net)	5	22.41	1.84
Long Term Loans & Advances		-	-
Other Non Current Assets	12	1.30	1.30
		227.69	119.73
Current Assets			
Current Investments		-	-
Inventories	13	1064.34	620.23
Trade Receivables	14	1153.84	779.31
Cash & Bank Balances	15	27.92	33.53
Short Term Loans & Advances	16	6727.34	1325.94
Other Current Assets	17	8.18	17.24
		8981.62	2776.26
Total		9209.31	2895.99
Notes on significant accounting policies	1		
See accompanying notes to the Financial Statements	2-27		
For CHARTERED ACCOUNTANTS Firm Registration No.: 108351W		For & on behalf of the Board of Directors Naturo Indiabull Limited (Formerly known as IT Indiabull Pvt. Ltd.)	
	For Naturo Indiabull Limited	For Naturo Indiabull Limited	
Partner Membership No.: 011307 Place: MUMBAI Date: 11-06-2024	Gaurav Jain Director DIN: 08560737	Jyoti Choudhary Director DIN: 07927458	Director
	Rahul Khurana Chief Financial Officer	SHALINI ARORA Company Secretary M.No. A72407	

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CIN: L72900RJ2016PLC055890

Statement of Profit and Loss for the year ended 31st March 2024

(Rs. In Lakhs)

Particular	Note No.	For the Year ended 31 March 2024	For the Year ended 31 March 2023
INCOME			
Revenue from Operations	18	4188.41	1616.23
Other Income	19	24.05	10.44
Total INCOME		4212.46	1626.67
EXPENSES			
Cost of Material Consumed		-	-
Purchase of Stock in Trade	20	4414.06	1660.73
Change in Inventories of Finished Goods, WIP & Stock in Trade	21	-444.10	-279.73
Employee benefit expenses	22	35.00	34.13
Finance Cost	23	7.17	4.61
Depreciation & Amortization Expense	24	48.28	25.14
Other Expenses	25	37.49	43.29
Total EXPENSES		4097.90	1488.16
Profit/(loss) Before Prior period, exceptional and extraordinary items and tax		114.56	138.51
Prior period items (Net)		-	-
Profit/(Loss) before tax		114.56	138.51
Tax Expenses			
Current Tax		35.83	36.03
Deferred Tax Charge		-20.57	-1.42
Total Tax Expense		15.25	34.61
Profit/(loss) after tax		99.31	103.90
Earnings/(loss) Per Share			
	26		
Basic (Nominal value of shares Rs.10 (PY: Rs.10))		0.67	0.70
Diluted (Nominal value of shares Rs.10 (PY: Rs.10))		0.67	0.70
Significant accounting policies & key accounting estimates & judgements			
See accompanying notes to the Financial Statements	1 2-28		

As per our Report of even date annexed

For
CHARTERED ACCOUNTANTS
Firm Registration No.: 108351W

Partner
Membership No.: 011307
Place: MUMBAI
Date: 11-06-2024

For & on behalf of the Board of Directors
Naturo Indiabull Limited
(Formerly known as IT Indiabull Pvt Ltd)

For Naturo Indiabull Limited


Gaurav Jain **Director**
Director
DIN: 08560737


Rahul Khurana
Chief Financial Officer

For Naturo Indiabull Limited


Jyoti Choudhary **Director**
Director
DIN: 07927458


SHALINI ARORA
Company Secretary
M.No. A72407

NATURO INDIABULL LIMITED
(Formerly known as IT Indiabull Private Limited)
Regd. Office: House No.M-43 And 44, Raghu Vihar, M Block, Shipra Path, Mansarovar, Jaipur, Rajasthan, India, 30202C
CIN: L72900RJ2016PLC055890
Cash Flow Statement for the year ended 31st March 2024

Rs. In Lakhs

Particulars	For the Year ended March 31, 2024	For the Year ended March 31, 2023
A. Cash Flow From Operating Activities:		
Net Profit before tax and extraordinary items	114.56	138.51
Non-Cash adjustment to reconcile profit before tax to net cash flows:		
Depreciation & Amortisation Expense	48.28	25.14
Profit on sales of Fixed assets	-23.14	
Finance Cost	7.17	4.61
Operating profit before Working Capital changes	146.87	168.26
Change in Working Capital		
Increase/(Decrease) in Trade Payables	2884.86	-4.96
Increase/(Decrease) in Other current Liabilities	1121.45	5.44
Decrease/(Increase) in Inventories	-444.10	-279.73
Decrease/(Increase) in Trade receivables	-374.53	-358.71
Decrease/(Increase) in Short term Loans and advances	-5401.40	-786.82
Decrease/(Increase) in Other Current Assets	9.06	-13.32
Cash Generated From Operations	-2057.79	-1269.84
Income Tax(Paid)/ Refund	-2.41	.00
Net Cash Flow from/(used in) Operating Activities (A)	-2060.20	-1269.84
B. Cash Flow From Investing Activities:		
Purchase/sales of Fixed Assets	-135.66	-108.26
Profit & loss on sales of Fixed Assets	23.14	.00
Proceeds from Non Current Investments	.00	1.19
Increase in other Non Current Assets	.00	.25
Net Cash Flow from/(used in) Investing Activities (B)	-112.52	-106.82
C. Cash Flow from Financing Activities:		
Finance Cost	-7.17	-4.61
Proceeds/ (Repayment) of Short term Borrowings	787.53	274.13
Proceeds/ (Repayment) of Long term Borrowings	86.76	45.48
Proceeds from Issue of Share Capital	866.67	364.00
Proceeds from Security Premium	433.33	728.00
Net Cash Flow from/(used in) Financing Activities (C)	2167.11	1407.01
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	-5.61	30.35
Cash and Cash Equivalents at the beginning of the year	33.53	3.18
Cash and Cash Equivalents at the end of the year	27.92	33.53
Cash and cash equivalents comprises:		
Cash on hand	24.98	29.44
Balance with banks in current account	2.94	4.09
Total Cash and cash equivalents	27.92	33.53

As per our Report of even date annexed
For
CHARTERED ACCOUNTANTS
Firm Registration No.: 108351W

Partner
Membership No.: 011307
Place: MUMBAI
Date: 11-06-2024

For & on behalf of the Board of Directors
Naturo Indiabull Limited
(Formerly known as IT Indiabull Pvt Ltd)

For Naturo Indiabull Limited **For Naturo Indiabull Limited**

Gaurav Jain
Gaurav Jain Director
Director
DIN: 08560737

Rahul Khurana
Rahul Khurana
Chief Financial Officer

Jyoti Choudhary
Jyoti Choudhary Director
Director
DIN: 07927458

Shalini Arora
SHALINI ARORA
Company Secretary
M.No. A72407

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Notes to Standalone Financial Results

- 1 The above financial results have been reviewed and recommended by the Audit Committee of the company and approved by the Board of Director of the company at its meeting held on 11th June 2024.
- 2 The Company does not have more than one reportable segment in terms of AS 17 and hence segment wise reporting is not applicable.
- 3 As per MCA Notification dated 16/02/2015, Companies whose shares are listed on SME Platform of any exchange are exempted from compulsory adoption of Ind AS and hence the company has prepared the financial results as per Indian GAAP specified under Section 133 of the Act.
- 4 The figures for the previous period have been restated / regrouped / reclassified, wherever necessary, in order to make them comparable.
- 5 The figures of half year ended 31/03/2024 are the balancing figures between the Audited financial results for the year ended 31/03/2024 and the published unaudited financial results for half year ended 30/09/2023.

For and on behalf of the Board of Directors

NATURO INDIABULL LIMITED

For Naturo Indiabull Limited



Gaurav Jain Director

Managing Director

DIN: 08560737

Date: 11th June 2023