31st ANNUAL REPORT

OF

NATURA HUE CHEM LIMITED

F. Y. 2025-26

CORPORATE PROFILE

BOARD OF DIRECTORS

Mr. Mansoor Ahmed	Managing Director
Mr. Hifzul Rahim	Director
Mr. Gaurav Soni	Independent Director
Miss. Anchal Agrawal	Independent Director
Mr. Aditya Sharma	Independent Director

COMMITTEES OF THE BOARD

I. AUDIT COMMITTEE

Mr. Mansoor Ahmed-Managing Director	Chairman
Miss. Anchal Agrawal – Independent Director	Member
Mr. Gaurav Soni – Independent Director	Member

II. NOMINATION & REMUNERATION COMMITTEE

Miss. Anchal Agrawal – Independent Director	Chairman
Mr. Gaurav Soni – Independent Director	Member
Mr. Aditya Sharma – Independent Director	Member

III. STAKEHOLDERS RELATIONSHIP COMMITTEE

Miss. Anchal Agrawal – Independent Director	Chairman
Mr. Mansoor Ahmed – Managing Director	Member
Mr. Gaurav Soni – Independent Director	Member

CHIEF FINANCIAL OFFICER

MR. CHANDRA BHUSAN

COMPANY SECRETARY

CS KOMAL GOYAL

INDEPENDENT AUDITORS

M/S BATRA DEEPAK & ASSOCIATES
CHARTERED ACCOUNTANTS
Shop-5, First Floor, Ashirwad Bhawan
Byron Bazar Raipur 492099
Email: vidhanca@yahoo.co.in

SECRETARIAL AUDITORS

G SONI & ASSOCIATES,
COMPANY SECRETARIES,
6th Floor Ravi Bhawan, Jaistambh Chowk,
Raipur (C. G.) 492 001
Email: - ghns21@gmail.com

REGISTRAR & SHARE TRANSFER AGENT

BEETAL Finance and Computer Services (P) Limited
BEETAL HOUSE, 99 Madangir, Behind LSC,
Near Dada Harsukhdar Mandir,
Delhi – 110062
Telephone :011- 29961281
Email Address: Beetalrta@Gmail.Com

LISTED ON

BOMBAY STOCK EXCHANGE, MUMBAI

REGISTERED OFFICE

408, Wallfort Ozone, Fafadih, Raipur (Chhattisgarh) 492001

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

NATURA HUE CHEM LIMITED

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

NOTICE OF 31ST ANNUAL GENERAL MEETING

TO
ALL THE MEMBERS
NATURA HUE-CHEM LIMITED

NOTICE is hereby given that the 31st Annual General Meeting (AGM) of the Members of **Natura Hue-Chem Limited** will be held on **Tuesday**, the **29th day of September**,**2026** at **3:30 P.M.** (IST) through video conferencing (VC)/other audio video means (OAVM) to transact the following businesses:

The proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company at 408, Wallfort Ozone, Fafadih, Raipur C.G. 492001 which shall be deemed venue of the AGM.

ORDINARY BUSINESS:

1. To receive, consider and adopt the Standalone Financial Statements of the Company for the year ended 31st March, 2026 along with the reports of the Board of Directors and Auditors thereon.

2. To consider and appoint a director in place of Mr. Hifzul Rahim (DIN: 08491854) who retires by rotation and, being eligible, offers himself for reappointment, and if thought fit, to pass the following resolution with or without modification as an **ordinary resolution–**

   "RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act, 2013 Shri Hifzul Rahim (DIN: 08491854) who retires by rotation at this meeting and being eligible has offered himself for re-appointment be and is hereby re-appointed as a Director of the company, liable to retire by rotation."

3. To consider appointment of statutory auditors KCMG & Associates., Chartered Accountants, Raipur (Firm registration number: 009518C) and if thought fit, to pass the following resolution with or without modification as an **ordinary resolution:**

   "RESOLVED THAT pursuant to the provisions of the section 139(8) of the Companies Act, 2013 read with Companies (Audit & Auditors) Rules 2014, (including any statutory modification(s) or re-enactment thereof for the time being in force), and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors, the appointment of M/s KCMG & Associates, Chartered Accountants (FRN: 009518C) as the Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s Batra Deepak and Associates, Chartered Accountants (FRN:005408C) as made by the Board of Directors at its meeting held on **02 September 2026**, be and is hereby approved, to hold office from **02 September 2026 until the conclusion of this Annual General Meeting** at such remuneration as may be mutually decided by the board of directors of the company and auditor.

   "RESOLVED FURTHER THAT pursuant to the provisions of Section 139, 142 and other applicable provisions, if any, of the Companies Act,2013 and the Companies (Audit and Auditors) Rules,2014 (including any statutory modification, amendment or enactment thereof, for the time being in force), and pursuant to recommendation of Audit Committee and board of directors of the company ,**M/s KCMG & Associates, Chartered Accountants (FRN: 009518C**) be and are hereby appointed as the Statutory Auditor of the Company, for a term of five consecutive years to hold the office from the conclusion of this 31st Annual General Meeting till the conclusion of the 36th Annual General Meeting of the Company at such remuneration as may be mutually decided by the board of directors of the company and auditor.

SPECIAL BUSINESS

4. TO RE-APPOINT OF MR. ADITYA SHARMA (DIN: 08718848) AS AN INDEPENDENT DIRECTOR OF THE COMPANY.

To consider and, if thought fit, to pass with or without modifications, the following resolution as Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, and Regulation 16(1)(b), 17, 25 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and the provisions of the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, and subject to the approval of the Members of the Company, Aditya Sharma (DIN: 08718848), who is eligible for re-appointment as an Independent Director and has submitted a declaration confirming that he meets the criteria of independence as provided under Section 149(6) of the Act, be and is hereby re-appointed as an Independent Director of the Company, not liable to retire by rotation, for a second term of 5 consecutive years commencing from 12th day of August 2026 and ending on 11th day of August 2031.

RESOLVED FURTHER THAT pursuant to Section 149(10) of the Act, the aforesaid re-appointment of Mr. Aditya Sharma as an Independent Director for a second term be and is hereby approved by way of Special Resolution.

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary of the Company be and is hereby authorized to do all such acts, deeds, matters and things and to take all such steps as may be necessary, proper or expedient to give effect to this resolution."

5. TO RE-APPOINT MR. MANSOOR AHMED (DIN: 01398796) AS THE MANAGING DIRECTOR OF THE COMPANY FOR A FURTHER PERIOD OF 3 (THREE) YEARS AND TO APPROVE THE TERMS AND CONDITIONS OF HIS RE-APPOINTMENT.

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Schedule V to the Act and the rules made thereunder, as amended from time to time, and in with the Articles of Associations of the Company, and based on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, consent of the Members of the Company be and is hereby accorded for the re-appointment of Mr. Mansoor Ahmed (DIN: 01398796), as the Managing Director of the Company for a further period of 3 (Three) years commencing from August 24, 2026 up to August 23, 2029, on such terms and conditions, including remuneration, as set out in the appointment letter/agreement to be entered into between the Company and Mr. Mansoor Ahmed, the material terms whereof are set out in the Explanatory Statement annexed hereto, with liberty to the Board of Directors to alter and vary such terms and conditions, including remuneration, within the limits approved by the Members and subject to the provisions of the Act and other applicable laws.

RESOLVED FURTHER THAT the remuneration payable to Mr. Mansoor Ahmed (DIN: 01398796), Managing Director of the Company, shall not exceed ₹5,00,000/- (Rupees Five Lakh only) per annum for the aforesaid period of three years, as may be determined by the Board of Directors from time to time, subject to the provisions of the Act, Schedule V thereto and other applicable laws.

RESOLVED FURTHER THAT notwithstanding the aforesaid remuneration approved by the Members, Mr. Mansoor Ahmed has voluntarily agreed to waive and forego his entitlement to receive such remuneration for the time being, having regard to the present financial position of the Company, and accordingly, no remuneration shall be payable to him during the period of such waiver.

RESOLVED FURTHER THAT the aforesaid waiver shall not preclude the Company from paying remuneration to Mr. Mansoor Ahmed in future, up to the maximum limit of ₹5,00,000/- (Rupees Five Lakh only) per annum, as may be determined by the Board of Directors in consultation with Mr. Mansoor Ahmed, having regard to the financial position of the Company and in the interest of the Company, subject to the provisions of the Act, Schedule V thereto and such approvals as may be required under applicable law.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee thereof duly constituted or to be constituted by the Board to exercise its powers, including the powers conferred by this Resolution) be and is hereby authorized to execute

the appointment letter/agreement and such deeds, documents, agreements, applications and writings as may be required on behalf of the Company and to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental to give effect to this Resolution."

The proposed resolutions along with Explanatory Statement setting out the material facts and the reasons thereof are appended for your consideration.

By order of the Board
For, Natura Hue-Chem Limited

Date : 02nd September 2026
Place: Raipur (C.G)

Sd/-
(Komal Goyal)
Company Secretary & Compliance Officer
M. No. A75839

NOTESFORMEMBERS'ATTENTION:

- An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, ("the Act") setting out material facts relating to Ordinary Business under Item No. 3 and Special Business under Item No. 4 and 5 of the Notice to be transacted at the 31st Annual General Meeting (AGM) is annexed hereto. Further the information under Regulation 36(3) of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 and Secretarial Standard on General Meeting (SS- 2) in respect of the Directors seeking appointment/ reappointment at this AGM forms part of this notice.

- The Members can join the AGM in the VC/OAVM mode 15 minutes before the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

- The Results shall be declared on or after the AGM of the Company. The Results declared along with the Scrutinizers Report shall be placed on the Company's website www.naturahuechem.com and on the website of CDSL within 48 hours from the conclusion of AGM of the Company and communicated to the Stock Exchanges (i.e. BSE).

- Members holding shares in physical form are requested to advise any change in their registered address, E-mail address, Contact Numbers and Bank particulars etc. to the Company's Registrar and Share Transfer Agent (RTA), Beetal Financial and Computer Services Private Limited, Delhi at beetalrta@gmail.com or to the Company at naturahue@rediffmail.com and always quote their Folio Numbers in all correspondences with the Company and RTA. Members holding shares in electronic form musts end the advice about change in their registered address, E-mail address, Contact Number and bank particulars to their respective Depository Participant and not to the Company.

- In all correspondence with the Company or with its Share Transfer Agent, members are requested to quote their folio number and in case the shares are held in the dematerialized form, they must quote their Client ID Number and their DPID Number.

- In accordance with the provisions of Section 72 of the Act and Circulars issued by SEBI, from time to time, Members can avail the facility of nomination in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form No. SH-14 or Form ISR-3, as the case may be. The aforementioned forms are available on the website of Beetal Financial and Computer Services Private Limited. All the shareholders are requested to update their PAN with their Depository Participant (if shares are held in electronic form) and Company / Beetal Financial and Computer Services Private Limited (if shares are held in physical form) against all their folio holdings.

- To support the 'Green Initiative', Members who have not yet registered their email addresses are requested to register the same with their DPs in case the shares are held by them in electronic form and with the Company in case the shares are held by them in physical form.

VIRTUAL MEETING

1. The Ministry of Corporate Affairs (MCA), vide its General Circular No. 20/2020 dated 5th May, 2020 read with the subsequent circulars issued from time to time, the latest one being General Circular No. 03/2025 dated September 22, 2025. (MCA Circulars), has allowed the Companies to conduct the Annual General Meeting (AGM) through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) till 30th September, 2026. In compliance with the provisions of the Companies Act, 2013 (the Act), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (Listing Regulations) and MCA Circulars, the 31st AGM of the Company shall be conducted through VC/OAVM. Central Depository Services (India) Limited. (CDSL) will be providing facilities in respect of:

    a. voting through remote e-voting;

    b. participation in the AGM through VC/ OAVM facility;

    c. e-voting during the AGM.

The procedure for participating in the meeting through VC/OAVM is explained at **Annexure -A**.

2. As per SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 which came into effect from 13th December, 2024, the requirement to send proxy forms is not applicable to general meetings held only through electronic mode. As this AGM would be conducted through VC / OAVM, the requirement to provide facility for appointment of Proxy by the Members is not applicable. Hence, the Proxy Form and Attendance Slip including Route Map are not annexed to this Notice.

AUTHORISED REPRESENTATIVE

3. Institutional / Corporate Members are entitled to appoint authorized representatives to attend, participate at the AGM through VC / OAVM and cast their votes through e-voting. Institutional / Corporate Members are requested to send a scanned copy (PDF / JPEG format) of the Board Resolution authorizing its representatives to attend and vote at the AGM, pursuant to Section 113 of the Act, to the Scrutinizer at ghns21@gmail.com and to www.evotingindia.com.

DISPATCH OF ANNUAL REPORT

4. In accordance with the circulars issued by MCA and SEBI, the Notice of the 31st AGM along with the Annual Report for the financial year 2025-26 is being sent by electronic mode to Members whose e-mail ids are registered with the Company / Registrar & Share Transfer Agent (RTA) or the Depository Participants (DPs). Additionally, in accordance with Regulation 36(1)(b) of the Listing Regulations, the Company is also sending a letter to Members whose e-mail ids are not registered with Company/RTA/DP providing the weblink of Company's website from where the Annual Report for financial year 2025-26 can be accessed.

5. Those Members who are holding shares in physical form and have not updated their e-mail ids with the Company, are requested to update the same by submitting a duly filled and signed Form ISR-1 along with self-attested copy of the PAN Card, and self-attested copy of any document as address proof (e.g. Driving License, Voter Identity Card, Passport, Masked Aadhaar, etc.), to the Company's RTA at the below mentioned address or by e-mail to beetalrta@gmail.com

PROCESS FOR REGISTRATION OF E-MAIL ID TO OBTAIN ELECTRONIC COPY OF ANNUAL REPORT

6. Members holding shares in dematerialized (demat) mode are requested to register / update their e-mail ids with their relevant DPs. In case of any queries / difficulties in registering the e-mail ids with their DPs, Members may write to the Company's RTA at beetalrta@gmail.com.

PROCESS FOR OBTAINING PHYSICAL COPY OF ANNUAL REPORT

7. As per Listing Regulations, physical copy of the Annual Report is required to be sent only to those Members who specifically request for the same. Accordingly, Members who wish to obtain a physical copy of the Annual Report for the financial year 2025-26, may write to the Company at naturahue@rediffmail.com , requesting for the same by providing their holding details.

8. The Notice of the 31st AGM along with Annual Report for the financial year 2025-26, is available on the website of the Company at www.naturahuechem.com/financial.html , on the website of Stock Exchanges i.e. BSE Limited and on the website of CDSL at www.evotingindia.com.

DETAILS OF DIRECTORS SEEKING APPOINTMENT/ RE-APPOINTMENT

9. Details as required in Regulation 36(3) of the Listing Regulations and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of the Directors seeking re-appointment at the AGM are provided at pages 15 of this Annual Report. Requisite declarations have been received from the Directors seeking appointment/re-appointment. The Managing Director and Independent Directors of the Company are not liable to retire by rotation.

PROCEDURE FOR INSPECTION OF DOCUMENTS

10. Documents referred to in the accompanying Notice of the 31st AGM and the Explanatory Statement shall be available at the Registered Office of the Company for inspection without any fee on all working days except Saturday, during normal business hours 09:00 A.M. to 05:00 P.M. (IST) from Tuesday, 22nd September, 2026 to Tuesday, 29th September, 2026.

11. During the AGM, the following documents shall be available for inspection upon login at CDSL e-Voting page at https://www.evotingindia.com:

• Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Act;

• Register of Contracts or Arrangements in which Directors are interested under Section 189 of the Act;

PROCEDURE FOR REMOTE E-VOTING AND E-VOTING DURING THE AGM

12. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Regulation 44 of the Listing Regulations and applicable Circulars, the Company is pleased to provide to its Members, the facility to exercise their right to vote on the resolutions proposed to be passed at AGM by electronic means. For this purpose, the Company has entered into an agreement with CDSL, as the authorized agency for facilitating voting through electronic means. The facility of casting votes by Members using remote e-voting system as well as e-voting on the date of the AGM will be provided by CDSL.

13. CS Ghanshyam Soni, Practicing Company Secretary (CP No. 17876 & Membership No.12019) M/s Ghanshyam Soni & Associates has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.

14. Remote e-voting - Key Dates:

Cut-off date The date, one day prior to the commencement of book closure, for determining the Members who are entitled to vote on the resolutions set forth in this Notice	**Tuesday, 22nd September, 2026**
Book closure dates Period during which the Register of Members and Share Transfer Books of the Company shall remain closed	**Wednesday 23rd September to Tuesday 29th September 2026 (both days inclusive)**

Remote e-voting period

Period during which Members, as on the cut-off date, may cast their votes on electronic voting system from any location

Start Date and Time	Saturday, 26th September 2026 10:00 A.M. (IST)
End Date and Time	Monday, 28th September 2026 05:00 P.M. (IST)

15. The voting rights of Members shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date. A person who is not a member as on the cut-off date should treat this Notice of AGM for information purpose only.

16. The facility for voting through e-voting system shall also be made available during the AGM. Members attending the AGM who have not cast their vote by remote e-voting shall be eligible to cast their vote through e-voting during the AGM. Members who have voted through remote e-voting shall be eligible to attend the AGM; however, they shall not be eligible to vote at the AGM. Members holding shares in physical form are requested to access the remote e-voting facility provided by the Company through CDSL e-voting system at https://www.evotingindia.com.

SEBI MANDATE ON KYC COMPLIANCE

17. SEBI vide its Circular No. SEBI/HO/MIRSD/SECFATF/P/CIR/2023/169 dated October 12, 2023, as amended, has mandated registration of PAN, KYC details (viz., i. Contact Details, ii. Mobile Number, iii. Bank Account Details, iv. Signature) and Choice of Nomination, by holders of physical securities. Further, Members who hold shares in physical form and whose folios are not updated with any of the above details, shall be eligible to get dividend only in electronic mode with effect from 1st April, 2024.

18. Communication in this regard has been sent to all physical holders whose folios are not KYC compliant at the latest available address/email-id. Members are once again requested to update their KYC details by submitting the Investor Service Request (ISR) Forms, viz. ISR-1, ISR-2, ISR-3/SH-13, as applicable, duly complete and signed by the registered holder(s) to the Company's RTA, on or before Saturday, 19th September, 2026 so that the KYC details can be updated in the folios before the cut-off date of Tuesday, 29th September, 2026.

SEBI MANDATE ON ISSUANCE OF SECURITIES ONLY IN DEMAT MODE

19. Regulation 40 of Listing Regulations, as amended, mandates that transfer, transmission and transposition of securities of listed companies held in physical form shall be affected only in demat mode. Further, SEBI vide its Circular dated 25th January, 2022, has clarified that listed companies, with immediate effect, shall issue securities only in demat mode while processing any investor service requests including transmission, issuance of duplicate shares, deletion of name, exchange of shares, etc. In view of this as also to eliminate all risks associated with physical shares and for ease of portfolio management, Members holding shares in physical form are requested to consider converting their holdings to demat mode.

ANNEXURE-A

1. PROCEDURE FOR JOINING THE AGM THROUGH VC/OAVM:

The Company will provide VC / OAVM facility to its members for participating at the AGM.

a. Shareholder will be provided with a facility to attend the AGM through VC/OAVM through the CDSL e-Voting system. Shareholders may access the same at www.evotingindia.com under shareholders/members login by using the remote e-voting credentials. The link for VC/OAVM will be available in shareholder/members login where the EVSN of Company will be displayed.

b. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

c. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

d. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

e. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least **7 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at naturahue@rediffmail.com. These queries will be replied to by the company suitably by email.

f. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

2. INSTRUCTIONS FOR SHAREHOLDERS FOR E-VOTING DURING THE AGM ARE AS UNDER: -

a. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for Remote e-voting.

b. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

c. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

d. Shareholders who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

NOTE FOR NON – INDIVIDUAL SHAREHOLDERS AND CUSTODIANS

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporate" module.

- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

- The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.

- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

- Alternatively, non-individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; naturahue@rediffmail.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

3. VOTING THROUGH ELECTRONIC MEANS-

In compliance with provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation the Company is leased to provide members facility to exercise their right to vote at the 31st Annual General Meeting (AGM) by electronic means and the business may be transacted through e-Voting Services provided by Central Depository Services (India) Limited.

THE INSTRUCTIONS FOR SHAREHOLDERS VOTING ELECTRONICALLY ARE AS UNDER: -

(i) The remote e-voting period begins on Saturday, 26th September, 2026 at 10:00 AM and ends on Monday, 28th September, 2026 at 05:00P.M. The remote e-voting module shall be disabled by CDSL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Tuesday, 22nd September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Tuesday, 22nd September, 2026. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) A person who is not a member as on the cut-off date should treat this Notice of 31st AGM for information purpose only.

(iii) Shareholders can opt only single mode of voting per EVSN i.e. If through remote e-voting or voting at the Meeting (Insta Poll). If a Member casts vote(s) by both modes, then voting done through remote e-voting shall prevail and vote(s) cast at the Meeting shall be treated as "INVALID".

(iv) Once the vote on a resolution is cast by a Member, whether partially or otherwise, the Member shall not be allowed to change it subsequently or cast the vote again.

(v) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders. In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

(vi) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/CDSL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companieswhere the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/CDSL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/EvotingLogin.The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. 5) After successful authentication, user will be able to see the e-Voting optionwhere the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **CDSL**	1) If you are already registered for CDSL IDeAS facility, please visit the e-Services website of CDSL. Open web browser by typing the following URL: https://eservices.CDSL.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the

	remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.CDSL.com. Select "Register Online for IDeAS "Portal or click at https://eservices.CDSL.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of CDSL. Open web browser by typing the following URL: https://www.evoting.CDSL.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with CDSL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to CDSL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with CDSL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to CDSL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

a. LOGIN METHOD FOR E-VOTING AND JOINING VIRTUAL MEETINGS FOR PHYSICAL SHAREHOLDERS AND SHAREHOLDERS OTHER THAN INDIVIDUAL HOLDING IN DEMAT FORM.

1. The shareholders should log on to the e-voting website ***www.evotingindia.com***.

2. Click on Shareholders.

3. Now enter your User ID

   a. For CDSL: 16 digits beneficiary ID,

   b. For CDSL: 8 Character DP ID followed by 8 Digits Client ID,

   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4. Next enter the Image Verification as displayed and Click on Login.

5. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.

6. If you are a first-time user follow the steps given below:

For Physical shareholders another than individual shareholders holding shares in Demat.	
PAN	**Enter your 10digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)** • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	**Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.** • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

7. After entering these details appropriately, click on "SUBMIT" tab.

8. Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

9. For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

10. Click on the EVSN for ***Natura Hue Chem Limited*** on which you choose to vote.

11. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

12. Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

13. After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

14. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

15. You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

16. If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

- **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

a) Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporate" module.

b) A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

c) After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

d) The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.comand on approval of the accounts they would be able to cast their vote.

e) A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

f) Alternatively, non-individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; naturahue@rediffmail.com (designated email address by company) if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

b. PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id.

2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 022-23058738 and 022-23058542/43.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL ADDRESSES ARE NOT REGISTERED WITH THE DEPOSITORIES FOR OBTAINING LOGIN CREDENTIALS FOR E-VOTING FOR THE RESOLUTIONS PROPOSED IN THIS NOTICE:

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company at naturahue@rediffmail.com or to RTA at beetalrta@gmail.com

For Demat shareholders -, please provide Demat account details (CDSL-16 digit beneficiary ID or CDSL-16 digit DPID + CLID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to Company at naturahue@rediffmail.com or to RTA at beetalrta@gmail.com.

THE COMPANY WHOLEHEARTEDLY WELCOMES MEMBERS AT THE 31ST ANNUAL GENERAL MEETING OF THE COMPANY. THE MEMBERS MAY PLEASE NOTE THAT NO GIFTS / GIFT COUPONS WILL BE DISTRIBUTED AT THE ANNUAL GENERALMEETING.

PARTICULARS OF DIRECTORS SEEKING APPOINTMENT / REAPPOINTMENT/ RETIRING BY ROTATION AT THE ENSUING ANNUAL GENERAL MEETING (IN PURSUANCE OF REGULATION 36(3) OF LISTING REGULATIONS AND SS-2):

A. **Hifzul Rahim (08491854)**

S. No.	PARTICULARS	Details
1	Name of the Director	Mr. Hifzul Rahim
2	Age	31 Years
3	Qualification	Graduate in Commerce
4	Brief Resume / Experience (including nature of expertise in specific functional areas)	He is a B-Com Graduate having knowledge in the field of accounts, finance and others.
5	Date of First Appointment on the Board	He was first appointed as an Additional Director on 11/08/2023 and was later regularised as a Director at the Annual General Meeting held on 27/09/2023.
6	Terms and Conditions of Appointment / Re-appointment	Re-appointment in terms of Section 152(6) of the Companies Act,2013.
7	Remuneration Sought to be Paid	No remuneration is proposed to be paid to him pursuant to his re-appointment.
8	Remuneration Last Drawn (if applicable)	Nil – No remuneration has been drawn by the Director to date.
9	Shareholding in the Company (including shareholding as a beneficial owner)	Nil
10	Relationship with other Directors, Manager and other Key Managerial Personnel of the Company	He is Son of Mr. Mansoor Ahmed, Managing Director of the Company.
11	Number of Board Meetings Attended During the Year	6 out of 6 Board meetings
12	Other Directorships (Listed Entities), including entities from which resigned in the past three years	1.New era Alkaloids and Exports Limited-**Executive Director** 2.Ashoka Refineries Limited-**Managing Director**
13	Membership / Chairmanship of Committees of the Board (including other companies)	Ashoka Refineries Limited: Stakeholders Relationship Committee: Member New Era Alkaloids and Exports Limited Audit Committee-Member
14	In case of Independent Directors – Skills and Capabilities Required for the Role and How the Person Meets Them	Not Applicable

B. Aditya Sharma (DIN - 08718848)

S. No.	PARTICULARS	DETAILS OF DIRECTOR
1	**Name of the Director**	Mr. Aditya Sharma
2	**Age**	34 Years
3	**Qualification**	Bachelor of Engineering
4	**Brief Resume / Experience (including nature of expertise in specific functional areas)**	He is a **B.E. in Mechanical Engineering** with extensive experience in **plant & machinery, technical operations, maintenance and management**, along with a sound understanding of **finance, business management and commercial matters**. His technical and managerial expertise enables him to contribute effectively to the Company's operational and strategic affairs.
5	**Date of First Appointment on the Board**	He was appointed as an Additional Independent Director on 30/06/2021 and was regularised as an Independent Director at the AGM held on 25/09/2021.
6	**Terms and Conditions of Appointment / Re-appointment**	Re-appointment as Independent Director for second term. He is **not liable to retire by rotation** and, upon re-appointment, shall be **entitled to receive sitting fees as applicable**
7	**Remuneration Sought to be Paid**	No remuneration is proposed to be paid to him pursuant to his re-appointment, **other than sitting fees as applicable**.
8	**Remuneration Last Drawn (if applicable)**	Sitting fees only
9	**Shareholding in the Company (including shareholding as a beneficial owner)**	Nil
10	**Relationship with other Directors, Manager and other Key Managerial Personnel of the Company**	Not related to any other Director / KMP
11	**Number of Board Meetings Attended During the Year**	6 out of 6 Board meetings
12	**Other Directorships (Listed Entities), including entities from which resigned in the past three years**	1. Ashoka Refineries Limited- **Independent Director** 2. New era Alkaloids Limited- **Independent Director**
13	**Membership / Chairmanship of Committees of the Board (including other companies)**	Ashoka Refineries Limited: Nomination & Remuneration Committee: Member Natura Hue Chem Limited: Nomination & Remuneration Committee: Member New Era Alkaloids and Exports Limited Nomination and Remuneration Committee-Member
14	**In case of Independent Directors – Skills and Capabilities Required for the Role and How the Person Meets them**	He possesses strong knowledge of finance, business management and commercial matters, along with sound analytical and decision-making skills. His experience and understanding of business operations enable him to provide independent and valuable insights to the Board in relation to the Company's strategic and operational matters.

C. Mansoor Ahmed (DIN - 01398796)

S. No.	PARTICULARS	DETAILS OF DIRECTOR
1	**Name of the Director**	Mr. Mansoor Ahmed
2	**Age**	65
3	**Qualification**	**Graduate**
4	**Brief Resume / Experience (including nature of expertise in specific functional areas)**	Mr. Mansoor Ahmed is a businessman and has good business exposure in the field of accounts, finance and others. He possesses experience of more than 23 years. He is associated with the company since very beginning and has a detailed knowledge about the company and its affairs.
5	**Date of First Appointment on the Board**	He was appointed as a director on 01/04/2000 and was subsequently appointed as Managing Director on 11/08/2023.
6	Terms and Condition of appointment/re-appointment	He shall continue to serve as Managing Director on such terms and conditions as approved by the Board and shareholders, subject to the applicable provisions of the Companies Act, 2013 and other applicable laws.
7	Remuneration Sought to be Paid	He has voluntarily agreed to waive and forego his remuneration as Managing Director during the period of absence or inadequacy of profits.
8	Remuneration Last Drawn (if applicable)	Nil – No remuneration was drawn, as he had voluntarily waived his remuneration
9	Shareholding in the Company (including shareholding as a beneficial owner)	40000
10	Relationship with Directors inter-se (As per Section 2 (77) of the Companies Act, 2013 read with The Companies (Specification of definitions details) Rules, 2014	He is the father of Mr. Hifzul Rahim, a Director of the Company.
11	Number of Board Meetings Attended During the Year	6 out of 6 Board meetings
12	Other Directorships (Listed Entities), including entities from which resigned in the past three years	1. New Era Alkaloids & Exports Limited- Director 2. Ashoka Refineries Limited- Director
13	Membership / Chairmanship of Committees of the Board (including other companies)	**1. Natura Hue Chem Limited** Audit Committee-Member **1. Ashoka Refineries Limited** Stakeholders Relationship Committee- Member **2. New Era Alkaloids & Exports Limited** Audit Committee-Member
14	In case of Independent Directors – Skills and Capabilities Required for the Role and How the Person Meets them	Not Applicable

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND SECRETARIAL STANDARD ON GENERAL MEETINGS

The following Statement sets out all material facts relating to the **ORDINARY BUSINESS** mentioned in the Notice:

Item No. 3: To consider appointment of statutory auditors M/s. KCMG & Associates., Chartered Accountants, Raipur (Firm registration number: 009518C)

M/s. Batra Deepak and Associates., Chartered Accountants, was appointed as the Statutory Auditors of the Company at the 29th Annual General Meeting held on 26th September, 2024. The auditors have tendered **resignation** from the office of statutory auditors with effect from **01st September, 2026** , due to pre-occupation with other professional commitments, owing to which they were unable to continue to devote the requisite time and attention to the affairs of the Company. To fill the **casual vacancy** caused by resignation of the statutory auditor, the Board of Directors of the Company at its meeting held on 02nd September, 2026, based on the recommendations of the Audit Committee, have approved the **appointment** of **M/s. KCMG & Associates**, Chartered Accountants (Firm Registration No.: 009518C), in terms of Section 139 of the Companies Act, 2013 (as amended) (the "Act") read with the Companies (Audit and Auditors) Rules, 2014 (as amended) to hold the office upto this Annual General Meeting, subject to the approval of the members. Considering wide experience and expertise of **M/s KCMG & Associates**, Chartered Accountants their appointment is proposed by the Board. The approval of members for the said appointment is proposed in this meeting.

The Board of Directors, based on the recommendation of the Audit Committee, has further proposed the appointment of **M/s KCMG & Associates**., Chartered Accountants (Firm Registration No. 009518C) as the Statutory Auditors of the Company for a term of 5 (five) consecutive years, commencing from the conclusion of this Annual General Meeting until the conclusion of the 37th Annual General Meeting, subject to the approval of the members.

Eligibility and Consent

M/s. KCMG & Associates have consented to the proposed appointment for a term of 5 years and have confirmed their eligibility for the same. They have further confirmed that their appointment, if made, would be within the limits laid down by or under the authority of the Act. They have also confirmed that they are not disqualified for the proposed appointment under the Act, including under Section 141 of the Act, the Chartered Accountants Act, 1949 and the rules and regulations made thereunder.

Brief Profile of the Proposed Statutory Auditors

KCMG & ASSOCIATES is a partnership firm of Chartered Accountants, having **Firm Registration No**. **009518C** with a reputed track record of more than twenty years, with the team of dedicated members having exclusive expertise in the fields of Accounting, Statutory/ Internal/ Audits, Taxation, International Taxation, Company Law Matter and Management Consultancy services has delivered remarkable results and has put its name on the top of the peer group firms.

The firm is backed by an experienced team of professionals who are specialized in matters relating to Audits, Company Law, Industrial & Financial Consultancy, Income Tax, and other direct and indirect taxes, besides, the firm retains the service of an expert from time to time cater to the specific needs of the clients.

The firm is a Peer Reviewed Firm and holds a valid Peer Review Certificate bearing No. 016718, valid up to 30 April 2027, issued by the Peer Review Board of the Institute of Chartered Accountants of India (ICAI). The firm possesses the requisite professional competence, experience and resources to undertake the statutory audit of the Company.

The Board, based on the recommendation of the Audit Committee, recommends the resolution as set out in item no. 3 of this notice to be passed as an **ordinary resolution**.

None of the directors and key managerial personnel or their relatives are interested financially or otherwise in the resolution as set out in item no. 3 of this notice.

The following Statement sets out all material facts relating to the **SPECIAL BUSINESS** mentioned in the Notice:

Item No. 4: To Re-Appoint of Mr. Aditya Sharma (DIN: 08718848) as an Independent Director of the company.

The Board of Directors of the Company, at its meeting held on 12th August 2026, pursuant to the recommendation of the Nomination and Remuneration Committee, has approved the appointment of Mr. Aditya Sharma (DIN: 08718848) as an Independent Director, not liable to retire by rotation, of the Company for a term of 5 (Five) consecutive years commencing from 12th August 2026 to 11th August 2031 (both days inclusive), subject to the approval of the Members of the Company at the ensuing Annual General Meeting.

Process & Basis of Appointment:
The Nomination and Remuneration Committee evaluated the profiles of various candidates for appointment as an Independent Director of the Company. The Committee identified the skills, expertise and competencies required by the Board for the effective functioning of the Company and considered various candidates based on their qualifications, experience, knowledge, skills, independence, professional competence, integrity and ability to devote sufficient time and attention to the affairs of the Company.

After considering the aforesaid parameters, the Nomination and Remuneration Committee recommended to the Board the appointment of Mr. Aditya Sharma as an Independent Director of the Company. The Board, after considering the recommendation of the Nomination and Remuneration Committee, approved his appointment, subject to the approval of the Members.

Profile:
Mr. Aditya Sharma holds a Bachelor of Engineering (B.E.) degree in Mechanical Engineering and possesses extensive knowledge and experience in plant and machinery and allied equipment. He has a sound understanding of the technical and operational aspects of plant and machinery, including their management, maintenance and effective utilization. He also possesses knowledge of finance, business management and commercial matters, enabling him to provide valuable inputs on strategic decision-making and business operations. His combination of technical expertise, financial acumen and managerial understanding is expected to provide valuable insights into the Company's operational and strategic affairs and contribute effectively to the deliberations of the Board.

Remuneration:
Mr. Aditya Sharma shall be entitled to receive sitting fees for attending the meetings of the Board of Directors and Committees thereof, as may be determined by the Board from time to time, subject to the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

Other Information:
Mr. Aditya Sharma has furnished to the Company a declaration confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and that he is not disqualified from being appointed as a Director under the provisions of the Act. He has also confirmed that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties as an Independent Director of the Company.

In the opinion of the Board, Mr. Aditya Sharma fulfils the conditions specified in the Companies Act, 2013 and the rules made thereunder for appointment as an Independent Director and is independent of the management of the Company.

The Company has received a notice in writing from Mr. Aditya Sharma under Section 160 of the Companies Act, 2013, proposing his candidature for the office of Director of the Company. The Company has also received from Mr. Aditya Sharma all necessary declarations and confirmations, including his consent to act as a Director in the prescribed form and declaration of independence under Section 149(7) of the Companies Act, 2013.

Accordingly, the Board recommends the resolution set out at Item No. 4 of the Notice for approval of the Members as an Special Resolution.

Except Mr. Aditya Sharma, none of the Directors, Key Managerial Personnel of the Company or their respective relatives are concerned or interested, financially or otherwise, in the resolution set out at Item No. 4 of the Notice.

Item No. 5: To Re-appoint Mr. Mansoor Ahmed (DIN: 01398796) as the Managing Director of the Company for a further period of 3 (Three) years and to approve the terms and conditions of his re-appointment

Mr. Mansoor Ahmed (DIN: 01398796) was appointed as the Managing Director of the Company for a period of three years with effect from August 11th 2023.

The Nomination and Remuneration Committee, after considering his qualifications, experience, knowledge, managerial capabilities and contribution to the affairs of the Company, recommended to the Board the re-appointment of Mr. Mansoor Ahmed as the Managing Director of the Company for a further period of 3 (Three) years with effect from August 24, 2026 to August 23, 2029.

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors approved the re-appointment of Mr. Mansoor Ahmed as the Managing Director of the Company for the aforesaid period, subject to the approval of the Members of the Company.

The terms and conditions of the proposed re-appointment of Mr. Mansoor Ahmed as Managing Director are set out in the appointment letter/agreement to be entered into between the Company and Mr. Mansoor Ahmed, the material terms whereof are set out in this Explanatory Statement.

Considering the present position of the Company, Mr. Mansoor Ahmed has voluntarily agreed to waive and forego his entitlement to receive remuneration as Managing Director for the time being. The remuneration payable to him during his tenure shall not exceed ₹5,00,000/- (Rupees Five Lakh only) per annum, as may be determined by the Board of Directors from time to time. Accordingly, no remuneration shall be payable to him during the period of such waiver; however, remuneration may be paid in future within the aforesaid limit, subject to the provisions of the Companies Act, 2013, Schedule V thereto and other applicable laws.

The Board is of the opinion that the continued association of Mr. Mansoor Ahmed as the Managing Director of the Company would be desirable, beneficial and in the best interests of the Company, considering his experience, knowledge and understanding of the Company's business and affairs. The office of the Managing Director shall not be liable to retire by rotation.

The necessary information and disclosures in compliance with the applicable provisions of the Companies Act, 2013, the rules made thereunder and Secretarial Standard-2 (SS-2) on General Meetings issued by the Institute of Company Secretaries of India relating to Mr. Mansoor Ahmed are provided in the Notice.

Mr. Mansoor Ahmed has furnished the requisite consent, declarations and disclosures to the Company as required under the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

Mr. Mansoor Ahmed is the Father of Mr. Hifzul Rahim, Executive Director of the Company. Accordingly, Mr. Mansoor Ahmed and Mr. Hifzul Rahim are concerned or interested, financially or otherwise, in the resolution set out at Item No. 5 of the Notice.

Save and except the aforesaid persons, none of the other Directors, Key Managerial Personnel of the Company or their respective relatives are concerned or interested, financially or otherwise, in the said resolution.

Accordingly, the Board recommends the Ordinary Resolution set out at Item No. 5 of the Notice for approval of the Members.

By order of the Board
For, Natura Hue-Chem Limited

Sd/-
Komal Goyal
Company Secretary & Compliance Officer
M. No. A75839

Date : 02nd September 2026
Place: Raipur (C. G.)

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

NATURA HUE CHEM LIMITED

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

31ST DIRECTORS' REPORT

The Members,
Natura Hue Chem Limited
Raipur (C. G.) 492001

Your directors have pleasure in presenting the **31st Annual Report** on the business and operation of the Company together with Audited Financial Statements for the year ended on 31st March, 2026.

1. FINANCIAL RESULTS:

PARTICULARS	RS. IN LAKHS	
	31ST MARCH, 2026	31st MARCH, 2025
Revenue from Operations	00.0	00.0
Other Income	8.96	8.33
Total Receipts	**8.96**	**8.33**
Total Expenses	**126.37**	**10.15**
Profit/Loss Before Tax	**(117.41)**	**(1.82)**
Tax Expenses	0.09	(0.80)
Profit/Loss for the year	**(117.50)**	**(1.03)**
Earnings Per Share (in Rs.)	(2.53)	0.07

2. REVIEW OF PERFORMANCE

During the financial year under review, the Company has not generated any revenue from operations as same as the previous financial year. However, the Company has earned other income of ₹8.96 lakhs during the year under review, as against ₹8.33 lakhs in the previous year.
The decline in total income is primarily attributable to the absence of operational revenues and a reduction in other income. The management is actively evaluating various strategic and operational measures to enhance the Company's performance in the coming periods.

3. DIVIDEND

In view of the loss incurred during the financial year ended March 31, 2026, and with a view to conserve resources, the Board of Directors has not recommended any dividend for the year under review. The Board believes this approach is prudent to support the long-term financial stability and future business opportunities of the Company.

4. SHARE CAPITAL

As on 31st of March, 2026 the authorized Capital of the Company is Rs.7,00,00,000 divided into 70,00,000 equity shares of Rs.10.00 each and the paid-up and subscribed capital stands at Rs.4,14,53,000 divided into 41,45,300 equity shares of Rs.10.00 each.
During the year under review, the Company has not issued any shares with differential voting rights nor granted stock options nor sweat equity. As on 31st March 2026, the company has not issued any convertible instruments and none of the Directors of the Company hold convertible instruments of the Company.

5. ANNUAL RETURN

In accordance with the Companies Act, 2013, the annual return in the prescribed format is available at www.naturahuechem.com.

6. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

The Board of Directors met six (6) times during the year under review. Proper notices of the meeting were given to all the Directors and intimation were duly made to Stock Exchange regarding the conducting of the Board Meeting and its outcome.

The details of **BOARD MEETING** are as follows:

S. No.	DATE OF MEETING	NAME OF DIRECTORS						
		MANSOOR AHMED	HIFZUL RAHIM	ADITYA SHARMA	SATYAWATI PARASHAR	RAVINDRA POKHARNA	GAURAV SONI	ANCHAL AGRAWAL
1.	12.05.2025	P	P	P	P	P	-	-
2.	28.05.2025	P	P	P	P	P	-	-
3.	14.08.2025	P	P	P	P	P	-	-
4.	28.08.2025	P	P	P	P	P	-	-
5.	14.11.2025	P	P	P	-	-	P	P
6.	12.02.2026	P	P	P	-	-	P	P

*P= Present
*A= Absent

7. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to requirement under Section 134(5) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, it is hereby confirmed

i. In the preparation of the annual accounts for the year ended 31st March, 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;

ii. The directors have ensured that all applicable accounting policies are applied them consistently and directors have made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March, 2026 and of the profit and loss of the company for that period;

iii. The directors had taken and continue to take proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

iv. The directors had prepared and continue to prepare the annual accounts on a going concern basis;

v. The directors had laid and continue to lay down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and

vi. The directors had devised and continue to devise proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

8. STATEMENT ON DECLARATION BY INDEPENDENT DIRECTOR

All Independent Directors namely Aditya Sharma, Gaurav Soni and Anchal Agrawal of the Company have given declarations as required under the provisions of Section 149 (7) of the Companies Act, 2013 stating that they meet

the eligibility criteria of independence as laid down under section 149(6) of the Companies Act, 2013 and Regulation 25 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

9. AUDIT COMMITTEE, ITS COMPOSITION AND MEETINGS

In compliance with the provisions of Section 177 of the Companies Act, 2013 read with Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audit Committee of the Company is duly constituted and functions in accordance with its terms of reference approved by the Board. The composition of the Audit Committee was reconstituted during the year under review consequent to the completion of the tenure of Mr. Ravindra Pokharna and Mrs. Satyawati Parashar as Independent Directors and the appointment of Mr. Gaurav Soni (DIN: 11252209) and Miss Anchal Agrawal (DIN: 11257393) as Independent Directors with effect from 1st October, 2025. During the financial year 2025–26, the Audit Committee met four (4) times to review and discuss various financial and compliance matters. The Board is satisfied with the functioning of the Committee and has accepted its recommendations from time to time.

The Committee comprises the following members:

S. NO.	NAME OF MEMBERS	DESIGNATION
1.	Mr. Mansoor Ahmed (Executive Director)	Managing Director- Chairperson
2.	Ms. Anchal Agrawal (Non- Executive Director)	Women Independent Director- Member
3.	Mr. Gaurav Soni (Non- Executive Director)	Independent Director - Member

The dates of committee meetings and attendance of members of committee is stated below:

S.NO.	DATE OF MEETING	NAME OF MEMBERS				
		MANSOOR AHMED	RAVINDRA POKHARNA	SATYAWATI PARASHSAR	ANCHAL AGRAWAL	GAURAV SONI
1.	28.05.2025	P	P	P	-	-
2.	14.08.2025	P	P	P	-	-
3.	14.11.2025	P	-	-	P	P
4.	12.02.2026	P	-	-	P	P

*P= Present
*A= Absent
*R= Resigned

10. NOMINATION & REMUNERATION COMMITTEE

The Nomination and Remuneration Committee is duly constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Committee is working under the Chairmanship of Miss. Anchal Agrawal, a Non-Executive Independent Director with Mr. Gaurav Soni, a Non-Executive Independent Director, and Mr. Aditya Sharma Non-Executive Independent Director as co-members.

During the financial year 2025–26, the Committee met one time on 28.08.2025 to consider and recommend various matters falling within its scope, including matters relating to appointment, reappointment, and remuneration of Directors and Key Managerial Personnel.

The Committee has been formed to review and recommend the appointment and remuneration of Directors and other Key Managerial Personnel of the Company.

11. STAKEHOLDERS RELATIONSHIP COMMITTEE

The Stakeholders Relationship Committee is constituted in compliance with the provisions of Section 178(5) of the Companies Act, 2013 and Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Committee continues to monitor stakeholder relationship issues, including complaints related to transfer of shares, non-receipt of annual reports, and other matters as prescribed under the applicable laws.

During the financial year 2025–26, no meeting of the Stakeholders Relationship Committee was held, as there were no investor grievances or matters requiring the Committee's attention.

The composition of the Committee was changed during the year under review.

S. NO.	NAME OF MEMBERS	DESIGNATION
1.	Ms. Anchal Agrawal (a Non- Executive Director)	Women Independent Director - Chairperson
2.	Mr. Mansoor Ahmed (an Executive Director)	Managing Director- Member
3.	Mr. Gaurav Soni (a Non- Executive Director)	Independent Director - Member

12. AUDITORS

- **STATUTORY AUDITORS**

M/s. Batra Deepak & Associates, **Chartered Accountants (Firm registration number: 005408C**) were appointed as the statutory auditors of the Company for a period of five consecutive years from the conclusion of the 29th Annual General Meeting of the Company till the conclusion of the 34th Annual General Meeting to be held in 2028-29 on remuneration as decided by the Board of Director and the Auditor mutually. However, they have tendered their resignation to act as the Statutory Auditors of the company with effect from 01st September 2026.

To fill up this casual vacancy, the Board of Directors in its meeting held on 02nd September 2026 have approved the appointment of **M/s KCMG & Associates, Chartered Accountants (FRN: 009518C**) as the Statutory Auditors of the company till the conclusion of ensuing Annual General Meeting. Your company has received an eligibility letter from the auditors for their appointment in accordance with Section 139 and 141 of the act. Necessary resolutions have been put in ensuing Annual General Meeting for getting approval of shareholders for appointment done in casual vacancy and also for further appointment for the term of 5 years from the conclusion of ensuing Annual General Meeting.

- **SECRETARIAL AUDIT**

In terms of provisions of Section 204 of the Companies Act, 2013 Act read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 the Board of Directors had appointed **M/s G Soni & Associates**, a Practicing Company Secretary firm for conducting secretarial audit of the Company for the financial year under review.

- **MAINTENANCE OF COST RECORDS OR AUDIT**

Your company is neither required to appoint Cost Auditors in terms to the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Cost Record and Audit) nor required to maintain cost records during the year under review.

- **INTERNAL AUDITOR**

Pursuant to the provisions of Section 138 of the Companies Act, 2013, M/s Suraj Rajput & Co, Chartered Accountants (FRN: 028362C), a proprietorship firm, were re-appointed as the Internal Auditors of the Company by the Board of Directors, at its meeting held on 12th August 2026 for the financial year under review.

13. AUDITORS REPORT AND OBSERVATION:

- **STATUTORY AUDITOR**

The observations, if any, made by the Statutory Auditors in their Auditors Report together with the notes to accounts, as append thereto are self-explanatory and hence does not call for any further explanation. Further the Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer:

- **SECRETARIAL AUDITOR**

The Secretarial Auditor Report received from the Secretarial Auditor of the Company for the Financial Year 2025-26 is annexed herewith as **ANNEXURE-1.** The report does not contain any qualification, reservation or adverse remark.

- **FRAUDS REPORTED BY THE AUDITORS:**

During the year under review, neither the Statutory Auditor nor the Secretarial Auditor has reported to the Audit Committee under Section 143(12) of the Companies Act, 2013, any instances of the fraud committed by the Company, its officers and employees, the details of which would need to be mentioned in the Directors' Report.

14. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The particulars of investments made and loans given by the Company as covered under the provisions of Section 186 of the Companies Act, 2013 are given in Financial Statements. Kindly refer the following Note No. 4. Further your Company has not extended corporate guarantee on behalf of any other Company.

15. TRANSFER TO GENERAL RESERVES

Your Company has not transferred any amount to the General Reserves Account during the Financial Year 2025-2026.

16. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There are no such materials changes and commitments affecting the financial position of the Company occurred between the 01st April, 2026 and date of this report.

17. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The Company is not a manufacturing Company and as such no provisions of Conservation of Energy Conservation and Technology Absorption under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are attracted.

As the Company has not carried out any activities relating to the export and import during the financial year. There is no foreign exchange expenses and foreign income during the financial year.

18. ANNUAL EVALUATION OF BOARD

Pursuant to the provisions of Section 134(3)(p) of the Companies Act, 2013 and Regulation 17(10) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has carried out an annual performance evaluation of its own performance, individual Directors, Chief Financial Officer, Company Secretary as well as the evaluation of the working of its Board Committees.

19. RELATED PARTY TRANSACTIONS AND PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

During the year, all the transactions into with related party were on Arm's length basis and in the ordinary course of business and further the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material or which are required to be reported in Form No. AOC-2 in terms of Section 134(3) (h) read with Section 188 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

20. CHANGE IN THE NATURE OF BUSINESS, IF ANY

There is no change in the nature of business of the Company.

21. LISTING

The Company continues to be listed on Bombay Stock Exchange (BSE). All the dues whether it is related to Stock Exchange, Depositories and Registrar & Transfer Agent stands paid. The company is duly complying with all the requirements laid under SEBI (LODR) regulations, 2015. The ISIN of the Equity shares of company is **INE487B01019**.

22. CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNELS (KMP)

- **APPOINTMENT/RE-APPOINTMENT/CESSATION**

BOARD OF DIRECTORS

Your Board is duly constituted with combination of executive and non-executive directors. Your Directors declare that no directors on the Board are disqualified from being appointed as Director of the Company under Section 164 of the Companies Act, 2013 and also, they have duly disclosed their interest in terms of Section 184 of the Companies Act, 2013.

During the year, the non-executive directors of the Company had no pecuniary relationship or transactions with the Company, other than the sitting fees, commission and reimbursement of expenses incurred by them for the purpose of attending meetings of the Company.

During the year under review there were changes made in the composition of Board of Directors. Mr. Ravindra Pokharna and Mrs. Satyawati Parashar ceased to hold office of Independent Directors due to completion of tenure.

In the view of this, and in compliance with the provisions of Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of SEBI (LODR) Regulations, 2015, the Board of Directors have appointed Mr. Gaurav Soni (DIN: 11252209) and Miss. Anchal Agrawal ((DIN:11257393) as Independent Directors of the Company, for a term of five (5) consecutive years commencing from 1st October 2025 to 30th September 2030.

KMP

Following are the details regarding Key Managerial Personnel of the Company as on 31st March, 2026 and changes therein:

- **MANAGING DIRECTOR:**

  Pursuant to the provisions of Section 203 of the Companies Act, 2013 read with Rule 8 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 17(6) and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors states that:

  Mr. Mansoor Ahmed (DIN: 01398796) continues to serve as the Managing Director (MD) and Key Managerial Personnel (KMP) of the Company.

The tenure of Mr. Mansoor Ahmed as Managing Director was completed, and the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, approved his re-appointment as Managing Director for a further period of three years commencing from August 24, 2026 and ending on August 23, 2029, subject to the approval of the Members of the Company.

His Re-appointment and remuneration are subject to the shareholders and are in compliance with:

- Sections 196, 197, 198 and 203 of the Companies Act, 2013.
- Schedule V of the Companies Act, 2013 (as amended).
- Applicable provisions of the SEBI (LODR) Regulations, 2015 including Regulation 17(6)(e) relating to executive director remuneration.

Remuneration and Terms:
In view of the financial position of the Company and the absence or inadequacy of profits, Mr. Mansoor Ahmed has voluntarily agreed to waive and forego his entitlement to receive any remuneration as Managing Director during the period of such absence or inadequacy of profits. Accordingly, no remuneration shall be payable to him during such period, subject to the applicable provisions of the Companies Act, 2013, Schedule V thereto and other applicable laws.

The terms and conditions of his re-appointment are as approved by the Board and are subject to the approval of the Members of the Company.

Declaration:
Mr. Ahmed has confirmed that he is not disqualified from continuing as a director under Section 164(2) of the Companies Act, 2013. The necessary filings under the Companies Act and SEBI (LODR) have been duly made.

The Board places on record its appreciation for Mr. Mansoor Ahmed's continued leadership and valuable contributions toward the growth and governance of the Company.

- **COMPANY SECRETARY:**

During the year under review, there were no changes in the position of the Company Secretary. CS Komal Goyal continues to serve as the Company Secretary of the Company.

- **CHIEF FINANCIAL OFFICER**

Pursuant to the provisions of Section 203 of the Companies Act, 2013, Mr. Chandra Bhushan was appointed as the Chief Financial Officer of the Company w.e.f 1st June, 2015 in its meeting held on 30th May, 2015 and he continues to hold the position.

AND NOW THE COMPOSITION OF BOARD OF DIRECTORS AS ON 31st MARCH 2026:

S. No.	NAME OF DIRECTORS	DESIGNATION
1.	Mr. Mansoor Ahmed	Managing Director
2.	Mr. Hifzul Rahim	Director
3.	Ms. Anchal Agrawal	Women Independent Director
4.	Mr. Aditya Sharma	Independent Director
5.	Mr. Gaurav Soni	Independent Director

The composition of the Board is in conformity with provisions of Section 149 of the Companies Act, 2013 and also in line with Regulation 17 of SEBI (LODR) Regulation, 2015 to promote good governance.

Further All Directors have informed about their Directorships, Committee Memberships/ Chairmanships including any changes in their positions.

RETIREMENT BY ROTATION

In accordance with the provisions of Section 152(6) (c)of the Companies Act, 2013 and the Company's Articles of Association, Mr. Hifzul Rahim, Director of the Company shall retire by rotation at the ensuing Annual General Meeting and being eligible offers themselves for reappointment.

23. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company. The Company is also not a subsidiary of any other company. Therefore, no reporting is required to be made for the said clause.

24. DEPOSITS:

The Company did not accept any deposit within the meaning of Section 73 of the Companies Act, 2013 and the Rules made there under. Further, there are no small depositors in the company.

25. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

The Adjudicating Officer, Ministry of Corporate Affairs, had passed an order bearing Order ID: PO/ADJ/08 2025/BP/00559 dated 05/08/2025 under Section 454 of the Companies Act, 2013, for violation of Section 203(5) of the Companies Act, 2013, whereby monetary penalties were imposed on the Company as well as on certain Directors of the Company, in their individual capacity.

Accordingly, an application in Form INC-28 along with requisite penalty was filed with the Registrar of Companies to formally place on record the compliance of the adjudication order passed by the Adjudicating Officer and to update the Company's records maintained under the Companies Act, 2013.

26. INDUSTRIAL RELATIONS:

The Company is not running any industry; it's into service sector and engaged in business of consultancy and management. The Management of the Company is cordial with each other.

27. INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal & financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operations were observed.

28. INTERNAL CONTROL SYSTEMS ANDTHEIR ADEQUACY

The Company has adequate Internal Control System, commensurate with its size, scale and operations. The scope and authority of Internal Audit functions have been defined in the Internal Audit scope of work to maintain its objectivity and independence, the Internal Audit functions reports to the Chairman of the Audit Committee of the Board.

The Internal Audit department monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with operating system, accounting procedures and policies of the Company. Significant Audit observations and corrective actions thereon are presented to the Audit Committee of the Board. The Internal Audit Department monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies of the Company. During the year no reportable material weakness in the design or operation was observed.

29. DISCLOSURE UNDER THE SEXUAL HARRASMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT 2013

Your directors are committed to create and ensure an enabling, dignified and equitable work environment for every employee. The company during the year under review had less than 10 employees and thus the requirement of constitution of internal complaints committee under the provisions of Workplace (Prevention, Prohibition and Redressal) Act, 2013 is not applicable.

30. VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Board of Directors have established 'Whistle Blower Policy' and 'Code of Conduct' for the Directors & Employees of the Company as required under the provisions of Section 177 of the Companies Act, 2013 read with Rule 7 of the Companies (Meeting of Board and its powers) Rules, 2014. The said Policy has been properly communicated to all the directors and employees of the Company and the new employees shall be informed about the Vigil Policy at the time of their joining.

31. CORPORATE GOVERNANCE

Corporate governance is the system of rules, practices, and processes by which an organization is directed and controlled. It essentially involves balancing the interests of a company's stakeholders such as shareholders, senior management executives, customers, suppliers, financiers, the government, and the community. Your Company always tries to provide accurate and correct information to all the sections related to the Company and safeguarding the interest of all the stakeholders.

Company being listed on Bombay Stock Exchange and has duly entered into the Listing Agreement with the Stock exchange and had been complying with all the applicable requirements of SEBI (Listing Obligation & Disclosure Requirements), 2015 from time to time.

However, Regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and para-C, D and E of Schedule V of the SEBI (LODR), Regulations, 2015 are not applicable on your company as it is not having paid up capital exceeding rupees ten crore and net worth exceeding rupees twenty-five crore. Therefore, it is not required to provide a separate report on Corporate Governance.

32. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Pursuant to provisions of Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, a separate management discussion and analysis report which forms an integral part of this Report is given as **ANNEXURE 02**.

33. CORPORATE SOCIAL RESPONSIBILITY

Discharging Corporate Social Responsibility (CSR) is now statutorily recognized in India under Section 135 of Companies Act, 2013. Your Company is not covered under Section 135(1) of the Companies Act, 2013. Hence, no policy or disclosures are required to be made under the said section or applicable rules.

34. DETAILS OF APPLICATIONS MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE 2016

There are no applications made during the financial year 2025-26 by or against the company and there are no proceedings pending under the Insolvency and Bankruptcy Code 2016.

35. DETAILS OF DIFFERENCES BETWEEN THE AMOUNT OF VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND VALUATION DONE WHILE TAKING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS ALONG WITH REASONS THERE OFF

Your company has not made any one-time settlement with any of its lenders. Therefore, it is not applicable.

36. BOARD POLICIES:

The details of the policies approved and adopted by the Board as required under the Companies Act, 2013 and SEBI Regulations are provided in the website of the company www.naturahuechem.com/policies.html

37. SECRETARIAL STANDARDS

The Company has duly complied with the applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings' respectively.

38. DISCLOSURE OF REMUNERATION

As per Section 197(12), read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. The Statement showing the names and other particulars of the employees of the Company as required under Rule 5 (2 & 3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not required to be furnished since there are no permanent employees in the Company. Further none of the director or employee has received remuneration in excess of the remuneration mentioned in the above-mentioned Rule 5 (2) during the Financial Year 2025-26.

39. RISK MANAGEMENT POLICY

Risk Management is a very important part of business as it is an inherent part of any business unless and until a Company takes a risk can't achieve success. Higher the risk maximum then returns. Therefore, your directors keep a close watch on the risk prone areas and take actions from time to time. The policy of the Company is to comply with statutory requirements and try to overcome the risk of penalties and prosecutions.

The Company does not have any insurable assets. However, the policy of the Company is to keep insured all insurable assets to keep them adequately insured against risks and uncertainties like fire, riot, earthquake, terrorism, loss of profit, etc.

40. PREVENTION OF INSIDER TRADING

The Board of Directors of the Company has duly adopted Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information and Code of Internal Procedures and Code for Regulating, Monitoring and Reporting of trading by insiders of the Company, pursuant to the provisions of Regulation 8 (Code of Fair Disclosure) and Regulation 9 (Code of Conduct), respectively, of the SEBI (Prohibition of Insider Trading) Regulations, 2015 and the SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018 and its notification dated December 31, 2018. The above codes came into effect from 01st April, 2019.

The aforesaid codes have been adopted with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed.

The Company Secretary & Compliance Officer is responsible for implementation of the Code. All Board of Directors and the designated employees have confirmed compliance with the Code.

41. COMPANY'S WEBSITE

Your Company has its fully functional website www.naturahuechem.com which has been designed to exhibit all the relevant details about the Company. The site carries a comprehensive database of information of the Company including the Financial Results of your Company, Shareholding Pattern, details of Board Committees, Corporate Policies/ Codes. All the mandatory information and disclosures as per the requirements of the Companies Act, 2013, rules made thereunder and applicable provisions of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

42. DETAILED REPORTING ON SEXUAL HARASSMENT COMPLAINTS:

In terms of the provisions of Section 22 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, read with Rule 8(5)(x) of the Companies (Accounts) Rules, 2014, and as amended by the Companies (Accounts) Second Amendment Rules, 2022, the following is the detailed report:

S.NO.	Particulars	Number of Complaints
1.	The number of sexual harassment complaints received during the year.	0
2.	The number of such complaints disposed of during the year.	0
3.	The number of cases pending for a period exceeding ninety days.	0

43. STATEMENT ON MATERNITY BENEFIT COMPLIANCE:

The provisions of the Maternity Benefit Act, 1961 are presently not applicable to the Company, as the nature and size of operations do not fall within the scope of the Act and the Company currently employs fewer than ten employees in the company. However, the Company is committed to promoting a safe, inclusive, and supportive work environment for all its employees.

44. ACKNOWLEDGEMENT

Your directors wish to place on record their sincere appreciation for contributions made by employees of the company and cooperation extended by the bankers and all persons who have directly and indirectly contributed to the success of the company.

Your directors also acknowledge the trust and confidence you have reposed in the company.

BY AND ON BEHALF OF THE BOARD
FOR NATURA HUE CHEM LIMITED

Sd/-
(Mansoor Ahmed)
Managing Director
DIN:01398796

Sd/-
(Hifzul Rahim)
Director
DIN:08491854

Dated: 02.09.2026
Place: Raipur (C. G.)

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31ST, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
M/S NATURA HUE-CHEM LIMITED
Regd. Off.: 408, Wallfort Ozone,
Fafadih Chowk, Raipur, Chhattisgarh 492001
(CIN: L24117CT1995PLC009845)

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s Natura Hue-Chem Limited**, (hereinafter called **"the Company"**). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2026 ("Audit Period") complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records-maintained **M/s Natura Hue-Chem Limited** for the financial year ended on 31st March, 2026 according to the provisions of:

(i) The Companies Act, 1956 as well as 2013 and the Rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

(iv) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -

  a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, as amended from time to time;

  b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, as amended from time to time;

  c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;

We have also examined compliance with the applicable provisions of the following:

a) Secretarial Standards issued by The Institute of Company Secretaries of India.

b) The Listing Agreements entered into by the Company with Bombay Stock Exchange.

c) Securities and Exchange Board of India (Listing Obligation and Disclosure requirements) Regulations, 2015 and amendments thereto;

d) The Apprentices Act, 1961

e) The Income Tax Act, 1961

f) The Negotiable Instruments Act, 1881 – No such instance found.

g) The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, Company has constituted a designated committee for any cases. No such cases were being reported to the committee.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that the Board of Directors of the Company is duly constituted with proper combination of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice has been given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out in proper manner as recorded in the minutes of the meeting of the Board of Director or Committee of the Board, as the case may be.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We have relied on the representation made by the Company and its officers for systems and mechanism framed by the Company for compliances under other Acts, Laws and Regulations applicable to the Company.

None of the Board of Directors of the Company are have been debarred or disqualified from being appointed or continuing as Directors of Companies by the Board/ Ministry of Corporate Affairs or any such Statutory Authority for the time being.

We further report that during the audit report there were no specific events/actions having a major bearing on the affairs of the Company.

For, **G SONI & ASSOCIATES**
(Company Secretaries)
Unique Code No.: S2017CG455800

Ghanshyam Soni
(Proprietor)
M. No. FCS 12019
C. P. No. 17876

Place: Raipur, Chhattisgarh
Dated: 24-08-2026

UDIN: F012019H001206146

Note: This report is to be read with our letter of even date which is annexed as Annexure 1 and forms an integral part of this report.

To,
The Members,
M/s Natura Hue-Chem Limited
Regd. Off.: 408, Wallfort Ozone,
Fafadih Chowk, Raipur, Chhattisgarh 492001
(CIN: L24117CT1995PLC009845)

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For, **G SONI & ASSOCIATES**
(Company Secretaries)
Unique Code No.: S2017CG455800

Ghanshyam Soni
(Proprietor)
M. No. FCS 12019
C. P. No. 17876

Place: Raipur, Chhattisgarh
Dated: 24-08-2026

UDIN: F012019H001206146

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management Discussion and Analysis as required under Regulation 34 of SEBI (LODR) Regulations, 2015 read with Schedule V of the said Regulations, forms part of this Board's Report as follows:

FORWARD- LOOKING STATEMENT

This report contains forward-looking statements based on certain assumptions and expectations of future events. The Company, therefore, cannot guarantee that these assumptions and expectations are accurate or will be realized. The Company's actual results, performance or achievements can thus differ materially from those projected in any such forward-looking statements. The Company assumes no responsibility to publicly amend, modify, or revise any forward-looking statements, on the basis of any subsequent developments, information or events.

BUSINESS OVERVIEW

During the financial year ended March 31, 2026, the Company continued to focus on strategic consolidation and strengthening its operational framework while evaluating opportunities for future business growth. The Company did not generate any revenue from its core operations during the year. However, it earned other income amounting to ₹8.96 lakhs, primarily comprising interest income and other incidental receipts.

The total income for the year stood at ₹8.96 lakhs, while the total expenditure amounted to ₹126.37 lakhs, resulting in a Loss Before Tax of ₹117.41 lakhs. As there was tax expense of ₹0.09 lakhs during the year, the Net Loss for the financial year also stood at ₹117.50 lakhs.

The loss incurred during the year was primarily attributable to the absence of operating revenue and the fixed administrative and statutory expenses necessary to maintain the Company's corporate and regulatory compliance. Consequently, the Company reported a negative Earnings Per Share (EPS) of ₹ (2.53).

The management continues to explore viable business opportunities, strategic collaborations, and operational initiatives aimed at reviving the Company's core business activities. Simultaneously, the Company remains focused on prudent cost management, strengthening governance practices, and enhancing operational efficiency with the objective of creating sustainable long-term value for its stakeholders.

SEGMENT WISE REPORTING

During the year under review, Company has operated through a single segment i.e. "Management Consultancy Services" only.

MARKETING

The Company is making all efforts to revamp its marketing in new areas and hopes for good results in the current year.

SWOT

Our strength is our determination, weakness is the low equity base, opportunities are multiples and threats are practically none.

RISK AND CONCERNS

In any business, risks and prospects are inseparable. As a responsible management, the Company's principal endeavor is to maximize returns. The Company continues to take all steps necessary to minimize losses through detailed studies and interaction with experts.

INTERNAL CONTROL

The Company has an internal control system, commensurate with the size of its operations, adequate records and documents were maintained as required by laws. The Company's Audit Committee reviewed the internal control system. All efforts are being made to make the internal control system more effective.
The financial highlights are as under: -

(Rs. In Lakhs)

PARTICULARS	31ST MARCH, 2025
Operating Income	00.0
Other Income	8.96
Total Receipts:	**8.96**
Total Expenses	**126.37**
Profit/Loss Before Tax:	**(117.41)**
Tax Expenses	(0.09)
Profit/Loss for the year:	**(117.50)**
Earnings Per Share (in Rs.)	(2.53)

INDUSTRIAL RELATIONS

There is no change in nature of the business of the company. There are no regular employees employed with the company. The Management of the Company is cordial with each other and terms of company in the industry remain cordial with other players on the market.

DETAILS OF SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS, ALONG WITH DETAILED EXPLANATIONS

The Key financial ratios are given below. Further details of the significant changes in the ratios i.e. change of 25% or more as compared to the immediately preceding financial are given below:

Ratio	Numerator	Denominator	F.Y. 25-26	F.Y. 24-25	% Change	Reasons (if variance is more than 25%)
Current Ratio	Current assets	Current liabilities	10.05	24.93	(59.68%)	Decrease in Current ratio due to decrease in current Assets during the year.
Debt Equity Ratio	Total debt	Shareholders' equity	0.03	0.02	11%	NA
Debt service Coverage Ratio	Earning for debt service	Debt service	NA	NA	NA	NA
Return on Equity	Profit after tax	Average shareholder equity	(11.67%)	(0.10%)	(11928.1%)	Decrease in ROE is because of decrease in net income during the current financial year.
Inventory turnover ratio	Revenue from operation	Average Inventory	NA	NA	NA	NA
Trade receivable turnover ratio	Net credit sales	Average trade receivables	NA	NA	NA	NA

Trade payable turnover ratio	Net credit Purchases	Average trade payables	NA	NA	NA	NA
Net capital turnover ratio	Net sales	Working Capital	0.01	0.01	19.47%	Net capital turnover ratio has increased due to increase in Net sales.
Net Profit Ratio	Net Profit	Total Revenue	(1311.25%)	(12.33%)	(10537.6%)	Decrease in NP Ratio is because of decrease in Net Profit during the current financial year.
Return on Capital Employed	Earnings before interest & tax (EBIT)	Average Capital Employed	(11.99%)	(0.09%)	(13598.55%)	Decline in ROCE is because of decrease in EBIT during the current financial year.
Return on Investment	Net Profit	Average of Cost of the Total Investment in Balance Sheet (Average Total Assets)	(11.37%)	(0.09%)	(11930.67%)	Decline in ROI is because of decrease in Net Profit during the current financial year.
Interest Coverage Ratio	Earning for interest service	Interest service	NA	NA	NA	NA
Operating Profit Margin	Operating Profit	Revenue from Operations	NA	NA	NA	NA

FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

TO,
THE MEMBERS
NATURA HUE CHEM LIMITED
RAIPUR (C.G.)

Report on the Audit of the Ind AS Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of **NATURA HUE CHEM LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss and Statement (including other comprehensive income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Ind AS financial Statements), which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March, 2026 and its Profit (including other Comprehensive income), its changes in equity and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Ind AS financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and informing our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to be communicated in our report.

Information Other than the Ind AS Financial Statements and Auditors' Report Thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the Ind AS financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Ind AS financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the

work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these Ind AS financial statements that give a true and fair view of the state of affairs , profit/loss (including other comprehensive income), changes in equity and cash flows of the Company in accordance with accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with the companies (Indian Accounting Standards) Rules,2015 as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that gives true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors Are Also Responsible for Overseeing the Company's Financial Reporting Process.

Auditor's Responsibilities for the Audit of Ind AS Financial Statement

Our objectives are to obtain reasonable assurance about whether the Ind AS financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Ind AS financial statements.

A further description of the auditor's responsibilities for the audit of the Ind AS financial statements is included in Annexure A. This description forms part of our auditor's report.

Report on Other Legal and Regulatory Requirements

Report on Other Legal and Regulatory Requirements

1.

A. As required by Section 143 (3) of the Act, based on our audit, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The Balance sheet, the Statement of Profit and loss, the Statement of Changes in Equity and the Statement of Cash flows dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid Ind AS statements comply with the Accounting Standards specified under Section 133 of the Act.

(e) On the basis of the written representations received from the directors of the Company as on 31 March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B", our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's Internal financial controls over financial reporting, and

(g) With respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

(i) The Company did not have any pending litigations which would impact its financial positions.

(ii) The Company did not have any long-term contracts including derivative contracts for which there were any foreseeable losses.

(iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

(h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

(i) With respect to reporting regarding advances, loans & investments, further lending or investing other than disclosed in the notes to financial statements: -

a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

(j) The Company has not declared any dividend during the year under audit.

(k) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and was operated throughout the year for all relevant transactions recorded in the software.

Further, for the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across instance of the audit trail feature being tampered with. However, we have observed that the edit log feature was disabled and enabled later on.

The audit trail has been preserved by the Company as per the statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure C", a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

FOR, BATRA DEEPAK & ASSOCIATES.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 005408C

Sd/-
(CA VIDHAN CHANDRA SRIVASTAVA)
PARTNER
M. NO. 073712
Place: Raipur
Date:28.05.2026
UDIN: 26073712EIJGZA3632

ANNEXURE A TO THE AUDITORS REPORT

Responsibilities for Audit of Ind AS Financial Statement

As part of an audit in accordance with Sas, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

i. Identify and assess the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Ind AS financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern. Evaluate the overall presentation, structure and content of the Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

v. Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

vi. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

vii. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

viii. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Ind AS financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

FOR, BATRA DEEPAK & ASSOCIATES.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 005408C

Sd/-
(CA VIDHAN CHANDRA SRIVASTAVA)
PARTNER
M. NO. 073712
Place: Raipur
Date:28.05.2026
UDIN: 26073712EIJGZA3632

ANNEXURE B TO THE AUDITORS REPORT

Independent Auditor's Report on Internal Financial Controls over Financial Reporting
[Referred to in paragraph 1 under "Report on Other Legal and Regulatory Requirements" of our Report of even date to the members of
NATURA HUE CHEM LIMITED
On the accounts of the company for the year ended 31st March, 2026]

Opinion

We have audited the internal financial controls over financial reporting of **NATURA HUE CHEM LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India"].

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India".] These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide

reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with 44unauthorized44s of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of 44unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Company's annual financial statements will not be prevented or detected on a timely basis.

In our opinion, except for the effects/possible effects of the material weakness described above on the achievements of the objectives of the control criteria, the Company has maintained, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

We have considered the material weakness identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2026 financial statements of the Company, and the material weakness does not affect our opinion on the financial statements of the Company.

FOR, BATRA DEEPAK & ASSOCIATES.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 005408C

Sd/-
(CA VIDHAN CHANDRA SRIVASTAVA)
PARTNER
M. NO. 073712
Place: Raipur
Date:28.05.2026
UDIN: 26073712EIJGZA3632

ANNEXURE C TO THE AUDITORS REPORT

The annexure referred to in Independent Auditors' report to the members of the Company on the financial statements for the year ended 31st March, 2026, we report that:

1. a & b) Based on our scrutiny of the Company's Books of Accounts and other records and according to the information and explanation received by us from the management, we are of the opinion that the question of commenting on maintenance of proper records of fixed assets and physical verification of fixed assets does not arise since the Company had no fixed assets as on 31st March, 2026 nor at any time during the Financial year ended 31st March, 2026

   (c) According to the information and explanation received by us, as the Company owns no immovable properties, the requirement on reporting whether title deeds of immovable properties held in the name of the Company is not applicable.

   (d) According to the information and explanation received by us, as the Company owns no immovable properties, the requirement on reporting whether lease agreements are held in the name of the Company is not applicable.

   (e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

2. In respect of its Inventories:
   The Company is not engaged in trading and manufacturing activities. Hence the requirements of clause (ii) of paragraph 3 of the said order are not applicable to the company.

3. The Company has not granted any loans or advances in the nature of Loans to parties covered in the register maintained under section 189 of the Companies Act, 2013. Hence, the question of reporting whether the terms and conditions of such loans are prejudicial to the interest of the Company, whether reasonable steps for recovery of overdue of such loans are taken does not arise.

4. In our Opinion and according to the information and explanation given to us, the company has complied with the provisions of section 185 and 186 of the act, with respect to the loans, advances and investments made.

5. The Company has not accepted any deposits from public. Accordingly, paragraph 3 (v) of the order is not applicable to the Company.

6. According to the information and explanations provided by the management, the Company is not engaged in production of any such goods or provision of any such services for which Central Govt. has prescribed particulars relating to utilization of material or labour or other items of cost. Hence, the provisions of section 148(1) of the Act do not apply to the Company. Hence, in our opinion, no comment on maintenance of cost records under section 148(1) of the Act is required.

7. In respect of statutory dues:

   a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of accounts in respect of undisputed statutory dues including income tax, GST, sales tax, wealth tax, service tax, custom duty, excise duty, cess, Provident Fund and other material statutory dues applicable to it have been regularly deposited during the year by the Company with the appropriate authorities. As informed to us, Investor Education & Protection Fund Act are not applicable to the Company and hence they do not have any dues on these accounts.
      According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, duty of excise, service tax, cess, wealth tax and other material statutory dues applicable to it were in arrears as at 31st March, 2026 for a period of more than six months from the date they became payable.

   b) According to the information and explanations given to us, there are no dues of amounts payable in respect of provident fund, income tax, GST, sales tax, value added tax, duty of customs, duty of excise, service tax, cess, wealth tax and other material statutory dues applicable to it, which have not been deposited with appropriate authorities on account of any dispute.

8. The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

9. According to the records of the Company, the Company has not borrowed from financial institutions or banks or government issued debentures till 31st March, 2026. Hence, in our opinion, the question of reporting on defaults in repayment of loans or borrowing to a financial institution, bank, government or dues to debenture holders does not arise. On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

10. The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3(x) of the order is not applicable.

11. In respect of Frauds done on or by the company: -

a) No fraud by the Company or no material fraud on the Company has been noticed or reported during the year

b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor/secretarial auditor or by using Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

12. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

13. According to the information and explanations given to us and based on out examination of the records of the Company, transactions with the related party are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. In respect of Internal Audit System:

a) The company have an internal audit system commensurate with the size and nature of its business.

b) The Company has conducted internal audit for the period under audit and we have received & considered such report, during our audit.

15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected to him. Accordingly, paragraph 3(xv) of the Order is not applicable.

16. In respect of applicability of provisions of the Reserve Bank of India Act, 1934: -

a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company.

b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without obtaining a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

c) There is no Core Investment Company as a part of the Group, hence, the requirement to report on clause 3(xvi)(d) of the Order is not applicable to the Company.

17. The Company has incurred cash losses in the current year and in the immediately preceding financial year.

18. There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

19. On the basis of the financial ratios disclosed in note to the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its

liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20. The provisions of section 135 of the act are not applicable on the company for the F.Y. 2025-26 and accordingly requirement to report on Clause 3(xx) of the Order is not applicable to the Company

21. The company is not required to prepare consolidated financial statements in accordance with section 129 of the act and accordingly requirement to report on Clause 3(xxi) of the Order is not applicable to the Company.

FOR, BATRA DEEPAK & ASSOCIATES.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 005408C

Sd/-
(CA VIDHAN CHANDRA SRIVASTAVA)
PARTNER
M. NO. 073712
Place: Raipur
Date:28.05.2026
UDIN: 26073712EIJGZA3632

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

(Amount in Rs. Lakhs)

S.NO.		Particulars	Note	As at Mar 31, 2026	As at Mar 31, 2025
I		**ASSETS**			
	A	**Non- current Assets**			
	a	Property, Plant & equipment	**1**	0.00	0.00
	b	Financial Assets			
		(i) Investments	**2**	117.29	102.82
		(ii) Trade receivables	**3**	0.00	0.00
		(iii) Loans and advances	**4**	849.42	923.60
	c	Deferred tax assets (net)	**5**	3.48	5.45
		Total Non-Current Assets	**A**	**970.19**	**1031.87**
	B	**Current assets**			
	a	Financial Assets			
		(i) Cash and cash equivalents	**6**	4.17	49.70
		(ii) Loans and advances	**4**	0.00	0.00
	b	Current Tax Assets	**7a**	0.89	0.00
	c	Other Current Assets	**7b**	5.16	5.05
		Total Current Assets	**B**	**10.25**	**54.75**
		Total Assets	**I=(A+B)**	**980.44**	**1086.62**
II		**Equity and Liabilities**			
		Equity			
	a	Equity Share Capital	**8**	414.53	414.53
	b	Other Equity	**9**	539.89	644.89
		Total Equity	**II**	**954.42**	**1059.42**
III		**Liabilities**			
	A	**Non-Current Liabilities**			
	a	Financial Liabilities			
		i. Borrowings	**10**	25.00	25.00
	b	Deferred tax liabilities (net)	**5**	0.00	0.00
		Total Non-Current Liabilities	**A**	**25.00**	**25.00**
	B	**Current Liabilities**			
	a	Financial Liabilities			
		i. Borrowings	**10**	0.00	0.00
		ii. Trade payables			
		a) Outstanding dues of micro enterprises and small enterprises	**11**	0.00	0.00
		b) Outstanding dues of creditors other than above	**11**	0.21	1.07
	b	Other current liabilities	**12**	0.81	1.13
	c	Provisions	**13**	0.00	0.00
		Total Current Liabilities	**B**	**1.02**	**2.20**
		Total Liabilities	**III=(A+B)**	**26.02**	**27.20**
		Total Equity and Liabilities	**II+ III**	**980.44**	**1086.62**

As per our report of even date attached
FOR, BATRA DEEPAK & ASSOCIATES.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 005408C

Sd/-
(CA VIDHAN CHANDRA SRIVASTAVA)
PARTNER
M. NO. 073712
Place: Raipur
Date: 28.05.2026

BY ORDER OF THE BOARD
FOR NATURA HUE CHEM LIMITED

Sd/-
(Mansoor Ahmed)
Managing Director
DIN: 01398796

Sd/-
(Hifzul Rahim)
Director
DIN:08491854

Sd/-
(Chandra Bhushan)
CFO

Sd/-
(Komal Goyal)
Company Secretary

STATEMENT OF PROFIT AND LOSS AS AT 31ST MARCH, 2026

(Amount in Rs. In Lakhs)

S.NO	Particulars		Year ended	
			31-Mar-26	31-Mar-25
			(Audited)	(Audited)
I	Revenue from operations:	**14**	0.00	0.00
II	Other income	**15**	8.96	8.33
III	**Total Income from Operations**	**I+II**	**8.96**	**8.33**
IV	**EXPENSES**			
	a. Cost of materials consumed	**16**	0.00	0.00
	b. Employees benefits expenses	**17**	3.80	3.09
	c. Finance costs	**18**	0.06	0.08
	d. Other Expenses	**19**	122.51	6.98
	Total expenses (a+b+c+d)	**IV**	**126.37**	**10.15**
V	**Profit/Loss before exceptional items and tax**	**(III-IV)**	(117.41)	(1.82)
VI	**Exceptional items**		0.00	0.00
VII	**Profit/Loss before and tax**	**V-VI**	**(117.41)**	**(1.82)**
VIII	**Tax Expense**			
	a) Current Tax		0.00	0.00
	b) Deffered Tax		0.00	0.00
	c) Earlier year tax expense		0.09	-0.80
IX	**Profit/(loss) for the period**	**VII-VIII**	**(117.50)**	**(1.03)**
X	**Other comprehensive income**			
	A. (i) Items that will not be reclassified to profit and loss:		14.47	3.81
	(ii) Income tax relating to items that will not be reclassified to profit or loss		(1.96)	0.31
	B. (i) Items that will be reclassified to profit or loss		0.00	0.00
	(ii) lncome tax relating to items that will be reclassified to profit or loss		0.00	0.00
XI	**Total Comprehensive Income for the period** [Comprising Profit (Loss) and Other comprehensive Income for the period]	**IX+X**	**(104.99)**	**3.09**
XII	**Paid-up Share Capital (par value Rs. 10/- each fully paid up)**		414.53	414.53
XIII	**Earnings per equity share (Par value Rs. 10 each)**	**20**		
	i) Basic (Rs.)		(2.53)	0.07
	ii) Diluted (Rs.)		(2.53)	0.07

As per our report of even date attached
FOR, BATRA DEEPAK & ASSOCIATES.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 005408C

Sd/-
(CA VIDHAN CHANDRA SRIVASTAVA)
PARTNER
M. NO. 073712
Place: Raipur
Date: 28.05.2026

BY ORDER OF THE BOARD
FOR NATURA HUE CHEM LIMITED

Sd/-
(Mansoor Ahmed)
Managing Director
DIN: 01398796

Sd/-
(Hifzul Rahim)
Director
DIN:08491854

Sd/-
(Chandra Bhushan)
CFO

Sd/-
(Komal Goyal)
Company Secretary

CASH FLOW STATEMENT AS AT 31ST MARCH, 2026

	Year 2025-26	Year 2024-25
A) Cash Flow from Operating Activities: -		
1. Net Profit/(Loss) before Taxes and Exceptional Items	(117.41)	(1.82)
Adjustments for: -		
Interest and finance charges Charged to P & L A/c	0.06	0.08
Interest received from parties	(8.92)	(8.32)
Irrecoverable Balance written off	110.25	0.00
2.Operating Profit before Working Capital Changes	(16.02)	(10.06)
Adjustments for: -		
Decrease/(Increase) in Trade & Other Receivables	(36.19)	51.73
Increase/(Decrease) in Trade Payables & other Liabilities	(1.18)	(1.98)
Cash generated from Operations	(53.39)	39.69
Direct Taxes Paid	0.98	(0.80)
Net Cash from Operating Activity (A)	(54.37)	40.49
B) Cash Flow from Investing Activities: -		
Sale of Investment	0.00	0.00
Purchase of Investment	0.00	0.00
Net Cash from Investing Activity (B)	0.00	0.00
C) Cash Flow from Financing Activities: -		
Proceeds from Unsecured Loans (Net)	0.00	0.00
Proceeds from Short term Borrowings - Temporary Bank Overdraft	0.00	0.00
Interest Paid	(0.06)	(0.08)
Interest received from parties	8.92	8.32
Net Cash from Financing Activities (C)	8.86	8.24
D) Net Increase / (Decrease) in Cash & Cash Equivalents ((A)+(B)+(C))	(45.51)	48.73
E) Cash and Cash Equivalent at beginning of the Year	49.70	0.97
F) Cash and Cash Equivalent at end of the Year (D+E)	4.18	49.70

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.

As per our report of even date attached
FOR, BATRA DEEPAK & ASSOCIATES.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 005408C

Sd/-
(CA VIDHAN CHANDRA SRIVASTAVA)
PARTNER
M. NO. 073712
Place: Raipur
Date: 28.05.2026

BY ORDER OF THE BOARD
FOR NATURA HUE CHEM LIMITED

Sd/-
(Mansoor Ahmed)
Managing Director
DIN: 01398796

Sd/-
(Hifzul Rahim)
Director
DIN:08491854

Sd/-
(Chandra Bhushan)
CFO

Sd/-
(Komal Goyal)
Company Secretary

STATEMENT OF CHANGES IN EQUITY

A. Equity Share capital

Balance as at April 1, 2025 (In Rupees Lakhs)	Changes in equity Share Capital during the Year	Balance as at March 31, 2026 (In Rupees Lakhs)
414.53	0.00	414.53

Balance as at April 1, 2024 (In Rupees Lakhs)	Changes in equity Share Capital during the Year	Balance as at March 31, 2025 (In Rupees Lakhs)
414.53	0.00	414.53

B. OTHER EQUITY

		Share application on money pending allotment	Equity component of compound financial instrument	Reserve and Surplus				Total
				Capital Reserve	Securities Premium Reserve	Other Reserve (Surplus/ deficit in profit & loss account)	Retained Earning	
Balance as at April, 2025	A	0.00	0.00	131.47	0.00	513.43	0.00	644.89
Profit for the year	B	0.00	0.00	0.00	0.00	(117.50)	0.00	(117.50)
Other Comprehensive Income	C	0.00	0.00	0.00	0.00	12.51	0.00	12.51
Total comprehensive Income for the year	D=B+C	0.00	0.00	0.00	0.00	(104.99)	0.00	(104.99)
Dividends	E	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to retained earnings	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance as at March, 2026	G-A+D-E-F	0.00	0.00	131.47	0.00	408.43	0.00	**539.90**
Balance as at April, 2024	A	0.00	0.00	131.47	0.00	510.33	0.00	641.80
Profit for the year	B	0.00	0.00	0.00	0.00	(1.03)	0.00	(1.03)
Other Comprehensive Income	C	0.00	0.00	0.00	0.00	4.12	0.00	4.12
Total comprehensive Income for the year	D=B+C	0.00	0.00	0.00	0.00	3.09	0.00	3.09
Dividends	E	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to retained earnings	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance as at March, 2025	G-A+D-E-F	0.00	0.00	131.47	0.00	513.43	0.00	**644.89**

As per our report of even date attached
FOR, BATRA DEEPAK & ASSOCIATES.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 005408C

BY ORDER OF THE BOARD
FOR NATURA HUE CHEM LIMITED

Sd/-
(CA VIDHAN CHANDRA SRIVASTAVA)
PARTNER
M. NO. 073712
Place: Raipur
Date: 28.05.2026

Sd/-
(Mansoor Ahmed))
Managing Director
DIN: 01398796

Sd/-
(Chandra Bhushan)
CFO

Sd/-
(Hifzul Rahim)
Director
DIN:08491854

Sd/-
(Komal Goyal)
Company Secretary

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH-2026

Note 1 PROPERTY, PLANT AND EQUIPMENT (RS. IN LAKHS)

Tangible assets	Gross block				Accumulated depreciation				Net block	
	Balance as at 1 April, 2025	Additions	Disposals	Balance as at 31 March, 2026	Balance as at 1 April, 2025	Depreciation / amortization expense for the year	Other adjust-ments	Balance as at 31 March, 2026	Balance as at 31 March, 2026	Balance as at 31 March, 2025
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(a) Land & Site Develop-ment	0.00	0.00	0.00	-	-	-	-	-	-	0.00
	0.00		0.00	-	-	-	-	-	-	0.00

NOTE 2: INVESTMENT- NON-CURRENT

Particulars	As at 31 March, 2026	As at 31 March, 2025
Investment In EQUITY INSTRUMENTS Shares (Long Term unquoted Shares)		
SHUBHAM ENTERPRISES (RAIPUR) PVT. LTD. (20000 Shares)	39.75	31.20
SPECIAL BLASTS LTD. (604950 Shares)	0.00	0.00
SB PLASTECH PRIVATE LIMITED (90000 SHARES)	77.53	71.62
	117.28	**102.82**
AGGREGATE AMOUNT OF QUOTED INVESTMENT	**0.00**	**0.00**
AGGREGATE MARKET VALUE OF QUOTED INVESTMENT	**0.00**	**0.00**
AGGREGATE AMOUNT OF UNQUOTED INVESTMENT	**117.28**	**102.82**

NOTE 3: Trade receivables

Particulars	As at 31 March, 2026	As at 31 March, 2025
Unsecured, Considered good		
Trade receivables and advances other than capital advances	0.00	0.00
	0.00	**0.00**

Trade Receivables Ageing Schedule (FY 25-26)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade Receivables –Considered good	0.00	0.00	0.00	0.00	0.00	**0.00**
(ii) Undisputed Trade Receivables - Considered doubtful	0.00	0.00	0.00	0.00	0.00	**0.00**
(iii) Disputed Trade Receivables - Considered good	0.00	0.00	0.00	0.00	0.00	**0.00**
(iv) Disputed Trade Receivables - Considered doubtful	0.00	0.00	0.00	0.00	0.00	**0.00**

Trade Receivables Ageing Schedule (FY 24-25)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade Receivables – Considered good	0.00	0.00	48.30	0.00	0.00	**48.30**
(ii) Undisputed TradeReceivables - Considered doubtful	0.00	0.00	0.00	0.00	0.00	**0.00**
(iii) Disputed Trade Receivables - Considered good	0.00	0.00	0.00	0.00	0.00	**0.00**
(iv) Disputed Trade Receivables - Considered doubtful	0.00	0.00	0.00	0.00	0.00	**0.00**

NOTE 4: LOANS & ADVANCES

Particulars	Non-Current		Current	
	As at 31 March, 2026	As at 31 March, 2025	As at 31 March, 2026	As at 31 March, 2025
Unsecured, considered good				
(a) SECURITY DEPOSITS	**0.00**	**0.00**	0.00	0.00
(b)Other Loans & advances	849.42	923.60	0.00	0.00
	849.42	923.60	**0.00**	**0.00**

NOTE 5: Deferred tax asset/(liabilities)(Net)

Particulars	As at 31 March, 2026	As at 31 March, 2025
Deferred tax assets	3.48	5.45
Deferred tax (liabilities)	0.00	0.00
	3.48	**5.45**

NOTE 6: Cash and cash equivalents

Particulars	As at 31 March, 2026	As at 31 March, 2025
Cash in Hand	0.60	0.60
Bank Balance	3.58	49.10
	4.17	**49.70**

Note-7: Current Assets

(a) Current Tax Assets

Particulars	As at 31 March, 2026	As at 31 March, 2025
Advance tax/TDS	0.89	0.00
	0.89	0.00

(b) Other Current Assets

Particulars	As at 31 March, 2026	As at 31 March, 2025
Balances With govt authorities		
GST input Credit	2.04	1.01
Advance to Bharti Airtel	3.12	4.04
	5.16	5.05

Note 8 Share capital

Particulars	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares	Rs. In Lakhs	Number of shares	Rs. In Lakhs
(a) Authorized Equity shares of ` 10 each with voting rights	7000000	700.00	7000000	700.00
(b) Issued Equity shares of ` 10 each with voting rights	6097700	609.77	6097700	609.77
(c) Subscribed and fully paid up Equity shares of ` 10 each with voting rights	4145300	414.53	4145300	414.53

Note 8 Share capital (contd.)

Particulars

Notes: (i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Other changes	Closing Balance
Equity shares with voting rights				
Year ended 31 March, 2025				
- Number of shares	4145300	-	-	4145300
- Amount (` Lakhs)	414.53	0.00	0.00	414.53
Year ended 31 March, 2026				
- Number of shares	4145300	-	-	4145300
- Amount (` Lakhs)	414.53	0.00	0.00	414.53

Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares held	% holding	Number of shares held	% holding
Equity shares with voting rights	--NIL--			
--NIL--				

SHARES HELD BY THE PROMOTER AT THE END OF THE YEAR	FY 25-26			FY 24-25		
PROMOTER NAME	**No. of Shares**	**% of Total Shares**	**% Change during the year**	**No. of Shares**	**% of Total Shares**	**% Change during the year**
Abha Parakh	40000	0.96%	0.00	40000	0.96%	0.00
Anurag Agrawal	38200	0.92%	0.00	38200	0.92%	0.00
Himmat Lal Sahu	40000	0.96%	0.00	40000	0.96%	0.00
Laxminarayan	72600	1.75%	0.00	72600	1.75%	0.00
Madhuri Agrawal	38800	0.94%	0.00	38800	0.94%	0.00
Mansoor Ahmed	40000	0.96%	0.00	40000	0.96%	0.00
Raj Kumar Parakh	40100	0.97%	0.00	40100	0.97%	0.00
Rajesh Kumar	65300	1.58%	0.00	65300	1.58%	0.00
Sakhi Gopal Agrawal	35100	0.85%	0.00	35100	0.85%	0.00
Shalini Pokharna	72600	1.75%	0.00	72600	1.75%	0.00
Umesh Kumar Sahu	37500	0.90%	0.00	37500	0.90%	0.00
Vinay Parmar	41000	0.99%	0.00	41000	0.99%	0.00
Yakub Ahmed Khan	37500	0.90%	0.00	37500	0.90%	0.00
New Era Alkaloids and Export Limited	80000	1.93%	0.00	80000	1.93%	0.00

Note 9 OTHER EQUITY

Particulars	**As at 31 March, 2026**	**As at 31 March, 2025**
(a)Capital Reserve		
Share Forfeited		
Opening balance	131.47	131.47
Add: Transfer during the year	0.00	0.00
Closing balance	131.47	131.47
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	513.43	510.33
Less: Adjustment in fixed Assets	0.00	0.00
Add: Profit / (Loss) for the year	-117.50	-1.03
Less: Transfer to General Reserve		
Add: Other Comprehensive Income	12.51	4.12
Add: Retained Earnings		
Closing balance	408.43	513.43
Total	**539.90**	**644.89**

NOTE 10: Borrowings

Particulars	**Non-Current**		**Current**	
	As at 31 March, 2026	**As at 31 March, 2025**	**As at 31 March, 2026**	**As at 31 March, 2025**
HILL VIEW AGENCIES PRIVATE LIMITED	25.00	25.00	0.00	0.00
	25.00	**25.00**	**0.00**	**0.00**

NOTE 11: TRADE PAYABLES

Particulars	**As at 31 March, 2026**	**As at 31 March, 2025**
(a) Outstanding dues of micro enterprises and small enterprises	0.00	0.00
	0.00	0.00
(b) Outstanding dues of creditors other than above		
SUNIL JOHARI & ASSOCIATES	0.00	0.32

SATISH BATRA & ASSOCIATES	0.00	0.46
KHUSHBOO RATHI	0.00	0.02
MAHESHWARI PUBLICITY	0.00	0.16
SANTOSH KUMAR	0.00	0.02
S M A G & ASSOCIATES LLP	0.09	0.09
SPECIAL BLASTS LIMITED (RENT).	0.12	0.00
	0.21	1.07
	0.21	**1.07**

Trade Payables Aging Schedule (FY 25-26)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Year	2-3 Year	More than 3 Years	Total
(i) MSME	0.00	0.00	0.00	0.00	**0.00**
(ii) Others	0.00	0.00	0.00	0.00	**0.00**
(iii) Disputed Dues - MSME	0.00	0.00	0.00	0.00	**0.00**
(iv) Disputed Dues - Others	0.00	0.00	0.00	0.00	**0.00**

Trade Payables Aging Schedule (FY 24-25)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Year	2-3 Year	More than 3 Years	Total
(i) MSME	0.00	0.00	0.00	0.00	**0.00**
(ii) Others	0.86	0.00	0.00	0.46	**1.33**
(iii) Disputed Dues - MSME	0.00	0.00	0.00	0.00	**0.00**
(iv) Disputed Dues - Others	0.00	0.00	0.00	0.00	**0.00**

NOTE 12: OTHER LIABILITIES

Particulars	Non-Current		Current	
	As at 31 March, 2026	As at 31 March, 2025	As at 31 March, 2026	As at 31 March, 2025
(a) Statutory remittances				
(i) TDS Payable	0.00	0.00	0.00	0.05
(ii) GST payable	0.00	0.00	0.01	0.02
(b) Other payables				
(i) Audit Fees	0.00	0.00	0.61	0.41
(ii) Salary & Wages Payable	0.00	0.00	0.20	0.25
(iii) Sitting Fees Payable	0.00	0.00	0.00	0.33
(iv) Depository Expense Payable			0.00	0.07
	0.00	**0.00**	**0.81**	**1.13**

NOTE 13: PROVISIONS

Particulars	Non-Current		Current	
	As at 31 March, 2026	As at 31 March, 2025	As at 31 March, 2026	As at 31 March, 2025
PROVISIONS FOR TAX	0.00	0.00	0.00	0.00
	0.00	0.00	**0.00**	**0.00**

Note 14 Revenue from operations

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Consulting charges	0.00	0.00
Total	**0.00**	**0.00**

Note 15 Other income

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Interest on income tax refund	0.05	0.01
Balance written off	8.92	8.32
Total	**8.96**	**8.33**

Note 16 Cost of materials consumed

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Opening stock	0.00	0.00
Add: Purchases	0.00	0.00
Add: Port Charges and handling charges	0.00	0.00
Less: Closing stock	0.00	0.00
Cost of material consumed	**0.00**	**0.00**

Note 17 Employee benefits expense

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Administrative Salary	3.80	3.09
Director's Remuneration	0.00	0.00
Total	**3.80**	**3.09**

Note 18 Finance costs

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
(a) Interest expense on:		
(i) Others	0.00	0.00
(b) Bank Charges	0.06	0.08
Total	**0.06**	**0.08**

Note 19 Other expenses

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Audit Fees	0.20	0.50
Depository Expenses	0.52	0.61
Arrears on Interest on Listing Fees	0.04	0.00
Interest on TDS & 234E Fees	0.00	0.01
Listing Expenses	3.25	3.25
Office & General Expenses	0.02	0.12
Office Rent	0.60	0.30
Printing & Stationery	1.16	0.86
Professional & Legal Fees	1.08	1.00
ROC expenses	5.09	0.12
Sitting Fees to Directors	0.21	0.21
Annual Maintainence fees	0.03	0.00
Interest paid on GST	0.07	0.00
Small Balances W/o	110.25	0.00
Total	**122.51**	**6.98**

Note 19 Other expenses (contd.)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
(i) Payments to the auditors comprises (net of GST input credit, where applicable):		
As auditors - statutory audit	0.00	0.20
Total	**0.00**	**0.20**

Note 20: Earning Per Share (EPS)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Total Comprehensive Income	-10499265.94	309207.25
Weighted Average Number of Equity Shares for Basic Eps (In No.)	4145300.00	4145300.00
Weighted Average Number of Equity Shares for Diluted Eps (In No.)	4145300.00	4145300.00
Face Value of Equity Share (In Rs.)	10.00	10.00
Basic Earnings Per Shares (In Rs.)	-2.53	0.07
Diluted Earnings Per Shares (In Rs.)	-2.53	0.07

21. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

22. There is no claim against the company not acknowledged as debts.

23. Balance shown under the heading's sundry creditors for Goods, expenses & others, sundry debtors, other current assets, banks and advances to suppliers are subject to confirmations. Necessary adjustment, if any will be made when the accounts are reconciled and settled.

24. In the opinion of the management there is no such events occurred after the date of Balance sheet that needs discloser in these accounts.

25. In the Opinion of the board of directors, the loans, advances and current assets have a value on realization in the ordinary course of business, at least equal to the amounts of which these are stated and that the provisions for the known liabilities are adequate and not in excess of the amount reasonably necessary.

26. There were no employees at any time during the year drawing Rs.500000/- or more per month.

27. SEGMENT REPORTING

The Company has identified business segments as its primary segment.

28. Other related parties with whom transactions have taken place during the year NIL

29. Subsidiaries - NIL

30. Directors & Key management personnel

- Shri Mansoor Ahmed, Managing Director
- Shri Hifzul Rahim, Director
- Shri Ravindra Pokharna, Independent Director (Tenure Completion)
- Smt. Satyawati Parashar, Independent Director (Tenure Completion)
- Shri Aditya Sharma, Independent Director
- Shri Chandra Bhushan, Chief Financial Officer
- Miss Komal Goyal, Company Secretary and Compliance officer
- Shri. Gaurav Soni (Appointed w.e.f 01st October, 2025)
- Miss Anchal Agrawal (Appointed w.e.f 01st October, 2025)

31. Relative of Directors & Key management personnel where transaction have been taken place- NIL

32. Transaction with related parties referred to above in ordinary course of business.

Nature of Transaction	**Referred in Point No. 30 above [Amount (Rs.)] 2025-26**	**Referred in Point No. 30 above [Amount (Rs.)] 2024-25**
Remuneration Paid / Salary	3,80,000/-	3,08,666/-
Sitting Fees	21,000/-	21,000/-
Outstanding – Payable	20,000/-	58,300/-

33. Details of Employee benefits as required by the **Indian Accounting Standard 19"Employee Benefits"** are given below: -

(i) **Defined Contribution Plans: -**

During the year the company has not employed more than 10 employees and therefore no Statutory Act Related employee are applicable.

(ii) Defined benefit plan: -

No provision has been made for Gratuity & actuarial valuation has not been made.

34. Significant accounting policies adopted by the Company are disclosed in the statement annexed to these financial statements as **Annexure I.**

35. OTHER STATUTORY INFORMATION:

(i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

(ii) The Company does not have any transactions with companies struck off.

(iii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(iv) The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

(v) The Company have not advanced or given loan or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

(vi) The company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

(vii) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Ac, 1961 (such as search or survey or any other relevant provisions of Income Tax Act, 1961).

(viii) The Company has not been declared as Willful Defaulter by any Banks, Financial Institutions or Other lenders.

(ix) KEY FINANCIAL RATIOS

Ratio	Numerator	Denominator	F.Y. 25-26	F.Y. 24-25	% Change	Reasons (if variance is more than 25%)
Current Ratio	Current assets	Current liabilities	10.05	24.93	(59.68%)	Decrease in Current ratio due to decrease in current Assets during the year.
Debt Equity Ratio	Total debt	Shareholders' equity	0.03	0.02	11%	NA
Debt service Coverage Ratio	Earning for debt service	Debt service	NA	NA	NA	NA
Return on Equity	Profit after tax	Average shareholder equity	(11.67%)	(0.10%)	(11928.1%)	Decrease in ROE is because of decrease in net income during the current financial year.
Inventory turnover ratio	Revenue from operation	Average Inventory	NA	NA	NA	NA
Trade receivable	Net credit sales	Average trade receivables	NA	NA	NA	NA

turnover ratio						
Trade payable turnover ratio	Net credit Purchases	Average trade payables	NA	NA	NA	NA
Net capital turnover ratio	Net sales	Working Capital	0.01	0.01	19.47%	Net capital turnover ratio has increased due to increase in Net sales.
Net Profit Ratio	Net Profit	Total Revenue	(1311.25%)	(12.33%)	(10537.6%)	Decrease in NP Ratio is because of decrease in Net Profit during the current financial year.
Return on Capital Employed	Earnings before interest & tax (EBIT)	Average Capital Employed	(11.99%)	(0.09%)	(13598.55%)	Decline in ROCE is because of decrease in EBIT during the current financial year.
Return on Investment	Net Profit	Average of Cost of the Total Investment in Balance Sheet (Average Total Assets)	(11.37%)	(0.09%)	(11930.67%)	Decline in ROI is because of decrease in Net Profit during the current financial year.
Interest Coverage Ratio	Earning for interest service	Interest service	NA	NA	NA	NA
Operating Profit Margin	Operating Profit	Revenue from Operations	NA	NA	NA	

As per our report of even date attached
FOR, BATRA DEEPAK & ASSOCIATES.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 005408C

BY ORDER OF THE BOARD
FOR NATURA HUE CHEM LIMITED

Sd/-
(CA VIDHAN CHANDRA SRIVASTAVA)
PARTNER
M. NO. 073712

Sd/-
(Mansoor Ahmed)
Managing Director
DIN: 01398796

Sd/-
(Hifzul Rahim)
Director
DIN:08491854

Place: Raipur
Date: 28.05.2026

UDIN: 26073712EIJGZA3632

ACCOUNTING POLICIES: -

A. BASIS OF COMPLIANCE

The financial statements comply, in all material aspects, with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013 ('the 2013 Act') read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act.

B. BASIS OF PREPARATION: -

The financial statement has been prepared under the historical cost conventional accrual basis of accounting. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("The Companies Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Act read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

C. USE OF ESTIMATES

The preparation of financial statements are in conformity with the recognition and measurement principles of Ind AS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods. Examples of such estimates include provisions for doubtful debts, provision for income taxes and the useful lives of property, plant and equipment.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected.

Key source of estimation at the date of the financial statements, which may cause a material adjustment to the carrying amounts of assets and liabilities, within the next financial year, is in respect of percentage of completion of contracts and recognition of probable loss, useful lives of property, plant and equipment, provision for income tax and valuation of deferred tax assets, and other provisions and contingent liabilities.

1. PROPERTY, PLANT AND EQUIPMENT: -

a) Property, plant and Equipment are stated at costs less accumulated depreciation and impairment loss, if any.

b) Directly identified expenses are being capitalized. All other allocable expenses during the period of construction for the project are being capitalized proportionately on the basis of the value of assets on date of production

2. DEPRECIATION: -

(a) Depreciation on property, plant and equipment has been provided in the books of accounts, as per the rates prescribed in schedule II of the companies Act, 2013 as per Written down Value Method.

(b) Depreciation on additions to and deductions from property, plant and equipment is being provided on pro-rata basis from /to the date of acquisition/disposal.

3. RECOGNITION OF INCOME AND EXPENDITURE: -

i. Mercantile method of accounting is employed. However, where the amount is immaterial / negligible and / or establishment of accrual / Determination of amount is not possible, no entries are made for the accruals.

ii. Interest on allotment/call/refund money is accounted for on cash basis.

4. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

A provision is recognized when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based in best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognized in the financial statements. A contingent asset is neither recognized nor disclosed in the financial statements.

5. INVENTORIES:

Stock of raw material, stores, finished goods, spares are valued at cost or net realizable value, and whichever is less. Net realizable value is calculated on the basis of average price of April i.e. to the year-end. The cost of inventories of Raw Material is computed ton average cost basis. Finished goods stocks are valued at the cost of raw material consumed and direct cost related to production excluding depreciation.

6. IMPAIRMENT OF ASSETS:

(i) Financial assets (other than a fair value)

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The company recognizes lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

(ii) Non-Financial assets:

Property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If the recoverable amount of an asset is estimated to be less than it carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognized in the statement of profit and loss.

7. OPERATING CYCLE: -

Based on the nature of activities of the Company and the normal time between acquisition of assets and their realization in cash and cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

8. TAXES ON INCOME: -

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognized in statement of profit and loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity, respectively.

9. FINANCIAL INSTRUMENTS

Financial assets and liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

Financial assets at amortized cost

Financial assets are subsequently measured at amortized cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through other comprehensive income
Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset gives rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through profit or loss
Financial assets are measured at fair value through profit or loss unless it is measured at amortized cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognized in profit or loss.

Financial liabilities at fair value through profit or loss
Financial liabilities are classified as measured at amortized cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognized in profit or loss. Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in profit or loss. Any gain or loss on derecognition is also recognized in profit or loss.

10. FOREIGN CURRENCY TRANSACTION: -

The functional currency of the Company is Indian Rupee.

Transactions in foreign currency are recorded in Rupees by applying the exchange rate prevailing on the date of transaction. Transactions remaining unsettled are translated at the rate of exchange ruling at the end of the year. Exchange gain or loss arising on settlement, translation is recognized in the profit & loss a/c.

11. EMPLOYEE BENEFITS: -

(a) Provident Fund is a defined contribution scheme and the contribution is charged to the Profit & Loss A/c of the year when the contributions to the Government Funds is due.

(b) Gratuity Liability is defined benefit obligations and are provided for on the basis of following formula: -
Last drawn Salary * 15/26 * No. of Completed year of Services
The above calculation is done only for those employees who have completed continuous five year of services. However, the above calculation of Gratuity is not as per Actuary Valuation

(c) Short Term Compensated absences are provided for based on estimates. Long Term compensated absences are provided for based on actuarial valuation.

(d) Actuarial gains / losses are immediate taken to the profit & loss account and are not deferred.

12. ACCOUNTING FOR TAXES ON INCOME: -

(a) Current tax is determined as the tax payable in respect of taxable income for the year and is computed in accordance with relevant tax regulations.

(b) Deferred tax assets and liabilities are recognized for future tax consequences attributable to the timing differences that result between taxable profit and the profit as per the financial statement. Deferred tax assets & liabilities are measured using the tax rates and the tax laws enacted or substantially enacted as on the Balance Sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty for its realization.

(c) The taxable income of the company being lower than the book profits under the provision of the income tax act 1961. The company is liable to pay Minimum Alternate tax (MAT) on its income.

(d) Considering the future profitability & taxable position in the subsequent years the company has recognized MAT Credit as an asset by crediting the provision for income tax.

13. INTANGIBLE ASSETS: -

Intangible assets purchased are measured at cost as of the date of acquisition, as applicable, less accumulated amortization and accumulated impairment, if any. Intangible assets are amortized on a straight-line basis over

their estimated useful lives from the date that they are available for use. The estimated useful lives of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any.

14. EARNINGS PER SHARE: -

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

15. SEGMENT REPORTING: -

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organization and management reporting structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance. The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors. Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets/liabilities".

As per our report of even date attached
FOR, BATRA DEEPAK & ASSOCIATES.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 005408C

BY ORDER OF THE BOARD
FOR NATURA HUE CHEM LIMITED

Sd/-
(CA VIDHAN CHANDRA SRIVASTAVA)
PARTNER
M. NO. 073712

Sd/-
(Mansoor Ahmed)
Managing Director
DIN: 01398796

Sd/-
(Hifzul Rahim)
Director
DIN:08491854

Place: Raipur
Date: 28.05.2026
UDIN: 26073712EIJGZA3632