

# Natura Hue Chem Limited

Registered Office: 501, Wallfort Ozone, Fafadih, Raipur (Chhattisgarh) 492001  
[CIN NO: L24117CT1995PLC009845]

12<sup>th</sup> August, 2017

**BY LISTING PORTAL**

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

Dear Sir,

**SUBMISSION OF UN-AUDITED FINANCIAL RESULTS - IN COMPLIANCE OF  
REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015**

This is to inform you that Board of directors has held their Board Meeting today i.e. on 12<sup>th</sup> August, 2017 at 4.30pm and reviewed, considered and approved the un- audited financial results for the quarter ended on 30.06.2016.

A copy of Financial Results along with limited review report is attached herewith in compliance of Regulation 33 of SEBI (LODR) Regulations, 2015 for your records and display on the Stock Exchange Portal.

Kindly take the results on record.

Yours faithfully  
For, Natura Hue Chem Limited,



(Ravi Kamra)  
Managing Director  
DIN: 00745058

Encl: As stated above.

# NATURA HUE CHEM LIMITED

[CIN NO: L24117CT1995PLC009845]

Regd. Off. :- 501, WALLFORT OZONE, FAFADIH CHOWK, RAIPUR-492001

## UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2017

S.NO.	Particulars	Quarter Ended	
		30-06-17 (Un-Audited)	30-06-16 (Un-Audited)
I	Revenue from operations:	96.25	32.11
II	Other income	-	50.45
III	<b>Total Income from Operations</b>	<b>96.25</b>	<b>82.56</b>
IV	<b>EXPENSES</b>		
	a. Cost of materials consumed	64.72	23.79
	b. Employees benefits expenses	3.05	2.74
	c. Finance costs	0.12	0.08
	d. Depreciation and amortisation expenses	-	-
	e. Other Expenses	5.52	4.42
	<b>Total expenses (a+b+c+d+e+f+g)</b>	<b>73.40</b>	<b>31.03</b>
V	<b>Profit/Loss before exceptional items and tax</b>	<b>22.85</b>	<b>51.53</b>
VI	Exceptional items	-	-
VII	<b>Profit from ordinary activities before and tax</b>	<b>22.85</b>	<b>51.53</b>
VIII	Tax Expense		
	a) Current Tax	5.85	15.02
	b) Deferred Tax	0.90	0.01
	c) Prior Period Tax	-	-
IX	<b>Profit/(loss) for the period</b>	<b>16.10</b>	<b>36.50</b>
X	Other Comprehensive Income(Expense) (net of tax)	-	-
XI	<b>Total Comprehensive Income</b>	<b>16.10</b>	<b>36.50</b>
XII	Paid-up Share Capital (par value Rs. 10/- each fully paid up)	414.53	414.53
XIII	<b>Earnings per equity share (Par value Rs. 10 each)</b>		
	i) Basic	0.39	0.88
	ii) Diluted	0.39	0.88



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Notes :-	
1	The above results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have been taken on record by the Board of Directors at its meeting held on August 12th, 2017, after being reviewed by the Audit Committee.
2	The Company has adopted Indian Accounting Standards ("Ind As") from April 1, 2017 with transition date of April 1, 2016. Accordingly, these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
3	The segment wise details are not applicable to Company as the Company has no segments.
4	Previous Period/year figures have been regrouped and /or reclassified, wherever necessary.
5	Reconciliation of financial results, as previously reported (referred to as "Previous GAAP") and Ind As for the quarter ended June 30, 2016 is given below:-
Particulars	Quarter ended 30.06.2016 (Rs in Lacs)
Net Profit as reported under Previous GAAP	1.59
Effects of transition to Ind As:	
Impact of measuring Investments at Fair value through profit and Loss	177.51
Impact of measuring Debtors at Fair Value (taking affect after diminution)	(127.58)
Tax impact	15.02
Net Profit as reported under IND AS	36.50

BY ORDER OF THE BOARD  
FOR NATURA HUE-CHEM LIMITED

(Ravi Kamra)  
Managing Director  
DIN: 00745058

Place: Raipur  
Date: 12.08.2017



# Sunil Johri & Associates

## Chartered Accountants

### Limited Review Report

**Review Report to  
The Board of Directors  
Natura Hue Chem Limited.**

1. We have reviewed the accompanying statement of unaudited financial results of **Natura Hue Chem Limited ('the Company')** for the quarter ended June 30, **2017** ("the statement") being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016, including the matter in which it is to be disclosed, or that it contains any material misstatement, In our opinion and to the best of our information and according to the explanations given to us, except for the effects/ possible effects of the matters described in the Basis of Qualified Opinion paragraph below:-



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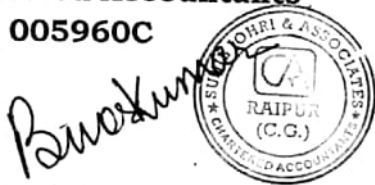
## Sunil Johri & Associates Chartered Accountants

#### 4. Basis of Qualified Opinion:-

The Company has not complied with in respect of the following Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014:-

*The company has not made any provision for gratuity liability in accordance with Indian Accounting Standard 19 on Employee Benefits, this constitutes departure from the said Accounting Standard. The consequential impact of same if any, owing to this non-compliance on the financial statements is presently not ascertainable.*

**For, Sunil Johri & Associates,  
Chartered Accountants  
FRN 005960C**



**Bivor Kumar  
Partner  
Membership No.: 422898**

**Place: Raipur (C.G.)  
Date: 12.08.2017**