

Natura Hue Chem Limited

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

14th December, 2017

BY LISTING PORTAL

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

Dear Sir,

REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015 - SUBMISSION OF UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND SIX MONTHS ENDED ON SEPTEMBER 30, 2017.

Ind-AS is applicable on the Company from 1st April, 2017. In order to facilitate the smooth transition during the first year of applicability of the Ind-AS on the listed entities, SEBI via its circular no CIR/CFD/FAC/62/2016 dated 05th July, 2016 has provided relaxation of one month in the timeline for submitting the financial results for the quarter ending September, 2017. The has Company availed the extension.

Accordingly, the Board of Directors have held their 4th Board Meeting for the F.Y. 2017-18 today i.e. on 14th December, 2017 at 4.30pm and considered, approved and took on record the Un-audited Financial results of the Company along with Statement of Assets & Liabilities for the Quarter and six months ended on September 30, 2017.

A copy of Financial Results along with Statement of Assets & Liabilities and limited Review Report is attached herewith for your for your records and display on the Stock Exchange Portal.

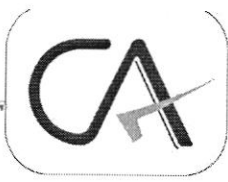
Kindly take the results on record.

Yours faithfully,
For, Natura Hue Chem Limited,



(Ravi Kamra)
Managing Director
DIN: 00745058

Enclosure: As stated above



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 and half year ended September 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.





Sunil Johri & Associates

Chartered Accountants

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.

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

Bivor Kumar
Partner
Membership No.: 422898



Place: Raipur (C.G.)
Date: 14/12/2017

NATURA HUE CHEM LIMITED
CIN NO: L24117CT1995PLC009845
Regd. Off. :- 501, Wallfort Ozone, Fafadih Chowk, Raipur-492009
Statement of Assets and liabilities for Half Year ended 30.09.2017

S.NO.	Particulars	Note	As at	
			30th September, 2017	
			(unaudited)	
I	ASSETS			
A	Non- current Assets			
a	Property, Plant & equipment		8.72	
b	Capital Work in progress		-	
c	Investment property		-	
d	Goodwill		-	
e	other Intangible Assets		-	
f	Intangible assets under development		-	
g	Biological Assets other than bearer plants		-	
h	Financial Assets			
(i)	Investments		548.00	
(ii)	Trade receivables		-	
(iii)	Loans & Advances		572.45	
i	Deferred tax assets (net)		0.24	
j	Other non-current assets		269.01	
	Total Non Current Assets	A	1,398.42	
B	Current assets			
a	Inventories		74.70	
b	Financial Assets			
(i)	Investments		-	
(ii)	Trade receivables		103.69	
(iii)	Cash and cash equivalents		9.20	
(iv)	Bank balances other than (iii) above		-	
(v)	Loans & Advances		262.25	
(vi)	Others (to be specified)		-	
c	Current Tax Assets (Net)		-	
d	Other current assets		29.40	
	Total Current Assets	B	479.24	
	Total Assets I=(A+B)		1,877.66	
II	Equity and Liabilities			
	Equity			
a	Equity Share Capital		414.53	
b	Other Equity		523.43	
	Total Equity	II	937.96	
III	Liabilities			
A	Non Current Liabilities			
a	Financial Liabilities			
i.	Borrowings		472.00	
ii.	Trade payables		-	
iii.	Other financial liabilities (other than those specified in item (b), to be specified)		-	
b	Provisions		-	
c	Deferred tax liabilities (Net)		-	
d	Other non-current liabilities		-	
	Total Non Current Liabilities	A	472.00	
B	Current Liabilities			
a	Financial Liabilities			
i.	Borrowings		400.00	
ii.	Trade payables		55.35	
iii.	Other financial liabilities (other than those specified in item (c))		-	
b	Other current liabilities		12.35	
c	Provisions		-	
d	Current Tax Liabilities (Net)		-	
	Total Current Liabilities	B	467.71	
	Total Liabilities II=(A+B)		939.71	
	Total Equity and Liabilities II+ III		1,877.66	

BY ORDER OF THE BOARD
FOR NATURA HUE CHEM LIMITED

(RAVI KAMRA)
Managing Director
DIN 0745058



Place: Raipur
Date: 14/12/2017

NATURA HUE CHEM LIMITED
CIN NO: L24117CT1995PLC009845
Regd. Off. :- 501, Wallfort Ozone, Fafadih Chowk, Raipur-492009
Statement of Unaudited Quarterly Results for the Quarter and Half Year ended 30.09.2017

(Rs. in Lacs)

S.N O	Particulars		Quarter ended			Half Year ended		Previous year ended
			Sep-30	Jun-30	Sep-30	Sep-30	Sep-30	Mar-31
			2017	2017	2016	2017	2016	2017
			(Unaudited)			(Unaudited)		(Audited)
I	Revenue from operations:		53.55	96.25	51.46	149.80	83.57	208.57
II	Other income		-	-	2.30	-	2.82	37.92
III	Total Income from Operations	I+II	53.55	96.25	53.76	149.80	86.39	246.49
IV	EXPENSES							
	a. Cost of materials consumed		36.72	64.72	33.11	101.44	56.90	142.04
	b. Changes in inventories of finished goods		-	-	-	-	-	-
	c. Excise duty on sale of products		-	-	-	-	-	-
	d. Employees benefits expenses		3.51	3.05	2.78	6.56	5.52	20.82
	e. Finance costs		0.12	0.12	0.07	0.24	0.15	0.54
	f. Depreciation and amortisation expenses		-	-	-	-	-	-
	g. Other Expenses		2.48	5.51	1.02	7.99	5.43	73.93
	Total expenses (a+b+c+d+e+f+g)	IV	42.82	73.40	36.98	116.22	68.00	237.33
V	Profit/Loss before exceptional items and tax	(III-IV)	10.73	22.85	16.79	33.58	18.40	9.16
VI	Exceptional Items		-	-	-	-	-	-
VII	Profit/Loss before and tax	V-VI	10.73	22.85	16.79	33.58	18.40	9.16
VIII	Tax Expense							
	a) Current Tax		2.76	5.85	2.37	8.60	2.37	6.55
	b) Deferred Tax		0.01	0.90	0.01	0.91	0.02	(0.79)
IX	Profit/(loss) for the period	VII-VIII	7.96	16.10	14.41	24.07	16.00	3.40
X	Other comprehensive Income							
	A. (i) Items that will not be reclassified to profit and loss:		-	-	177.51	-	177.51	28.03
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	(45.71)	-	(45.71)	(7.22)
	B. (i) Items that will be reclassified to profit or loss		-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-	-	-	-	-
XI	Total Comprehensive Income for the period [Comprising Profit (Loss) and Other comprehensive Income for	IX+X	7.96	16.10	146.21	24.07	147.80	24.21
XII	Paid-up Share Capital (par value Rs. 10/- each fully paid up)		414.53	414.53	414.53	414.53	414.53	414.53
XIII	Earnings per equity share (Par value Rs. 10 each)							
	i) Basic		0.19	0.39	3.53	0.58	3.57	0.58
	ii) Diluted		0.19	0.39	3.53	0.58	3.57	0.58

BY ORDER OF THE BOARD
FOR NATURA HUE CHEM LIMITED

(RAVI KAMRA)
Managing Director
DIN 0745058

Place: Raipur
Date: 14/12/2017



Notes :-		
1	The above unaudited financial results have been reviewed by the audit committee in the meeting held on 13/12/2017 and approved by the Board of Directors at their meeting held on 14th December, 2017.	
2	Result for the quarter / half year ended 30th September 2017 are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs. Consequently, result for the quarter ended 30th September 2016, half year ended 30th September 2016 have been restated to comply with Ind-AS to make them comparable.	
3	The statutory auditors of the Company have conducted a limited review of the above unaudited financial results for the quarter and half year ended September 30, 2017. An unqualified report has been issued by them thereon.	
4	Previous period figures have been regrouped / reclassified to be in conformity with current period's classification / disclosure, wherever necessary.	
5	The opening balance sheet as at April 1, 2016 and the results for the subsequent periods would be published along with the annual financial statements for the year ending March 31, 2018.	
6	Reconciliation of financial results, as previously reported (referred to as "Previous GAAP") and Ind As for the Quarter and Half Year ended September 30, 2016 is given below:-	
Particulars	Quarter ended Sep 30, 2016	Six months ended Sep 30, 2016
Net Profit as reported under Previous GAAP	14.41	16.00
Effects of transition to Ind As:		
Impact of measuring Investments at Fair value through other comprehensive income	177.51	177.51
Impact of measuring Debtors at Fair Value (taking affect after diminution)	-	-
Tax impact	(45.71)	(45.71)
Net Profit as reported under IND AS	146.21	147.80

BY ORDER OF THE BOARD
FOR NATURA HUE CHEM LIMITED

RAVI KAMRA
Managing Director
DIN 0745058



Place: Raipur
Date: 14/12/2017