

Natura Hue Chem Limited

Registered Office: 501, Wallfort Ozone, Fafadih, Raipur (Chhattisgarh) 492001

[CIN NO: L24117CT1995PLC009845]

30th May, 2017

BY LISTING PORTAL

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

Dear Sirs,

SUBMISSION ON AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31.03.2017 IN TERMS OF REGULATION 33(3) OF SEBI (LODR) REGULATIONS, 2015

This is to inform you that Board of directors have held their 1st Board Meeting for the F. Y. 2017-18 today i.e. on 30.05.2017 at 4.00pm and reviewed, considered and approved the Audited Standalone Financial Results for the quarter and year ended on 31st March, 2017.

A copy of Audited Standalone Financial Results along Audited Statement of Assets & Liabilities with Audit Report thereon and Form-A are attached herewith 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.

MADHURESH GUPTA & CO.

CHARTERED ACCOUNTANTS

ASHIRWAD BHAWAN,
1ST FLOOR, BYRON BAZAR,
RAIPUR - 492 001

Auditors Report on Quarterly Standalone Financial Results and Year to Date Results of Natura Hue Chem Limited Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
Natura Hue Chem Limited

We have audited the quarterly standalone financial results of **Natura Hue Chem Limited ("the Company")** for the quarter ended **March 31, 2017** and the year to date financial results for the period from **April 01, 2016 to March 31, 2017**, attached herewith, being submitted by the Company pursuant to the provisions of **Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR Regulations)**. These quarterly standalone financial results as well as year to end financial results have been prepared on the basis of interim financial statements, which are the responsibility of the Company's management.

Our responsibility is to express an opinion on these standalone financial statements on the basis of our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS) 25, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free from material misstatement. An audit includes, examining, on a test basis, evidence supporting the amounts disclosed as financial results.



MADHURESH GUPTA & CO.

CHARTERED ACCOUNTANTS

ASHIRWAD BHAWAN,
1ST FLOOR, BYRON BAZAR,
RAIPUR - 492 001

An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provide a reasonable basis for our opinion.

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

- a) *The accounting policy as referred to in Note no.38(b) to financial statement with respect to the liability on account of Gratuity Liability is recognized on own calculations instead of recognizing the liability for the same as the present value of the defined benefit obligation at the balance sheet date calculated on the basis of actuarial valuation in accordance with the notified Accounting Standard – 15 on Employee Benefits. The consequential impact of adjustment, if any, owing to this non –compliance on the financial statements is presently not ascertainable.*
- b) *Note No.30 draws attention for non provision of bad debts on debtors outstanding over a period of more than 1 year, recovery of which is doubtful. There are risks and uncertainties that is inevitably attached over the debtors which shall call for proper provisioning to show the debtors at its true and fair value as per “AS-29, Provisions, contingent Liabilities, contingent assets”. In our view, the debtors are overstated to he amount of provision which shall be made on them.*

In our opinion and to the best of our information and according to explanations given to us, except for the effects/possible effects of the matters described in the Basis for Qualified Opinion paragraph, the aforesaid quarterly and year to date financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the LODR Regulations, 2015 in this regard; and

(ii) give a true and fair view of the loss and other financial information for the quarter ended March, 31, 2017 as well as year to date results for the period from April 01, 2016 to March 31, 2017.

FOR, MADHURESH GUPTA & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 0059100



PLACE: RAIPUR (C.G.)

DATE: 30.05.2017

NATURA HUE-CHEM LIMITED						
CIN: L24117CT1995PLC009845						
REGD. OFFICE: 501, WALLFORT OZONE, FAFADIH CHOWK, RAIPUR-492001						
						(Rs. in Lacs)
STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2017						
Sr. No.	Particulars	Quarter ended			Year Ended	
		31/03/2017 (Audited) (Refer Note)	31/12/2016 (Unaudited)	31/03/2016 (Audited)	31/03/2017 (Audited) (Refer Note)	31/03/2016 (Audited)
1	(a) Net Sales / Income from Operations	32.18	92.82	48.12	208.57	174.55
	(b) Other Operating Incomes	-	-	-	-	-
	c) Income from Operations Total (a+b)	32.18	92.82	48.12	208.57	174.55
2	EXPENSES					
	a. Cost of Material Consumed	17.84	67.30	27.80	142.04	132.80
	b. Purchase of Stock in trade	-	-	-	-	-
	c. Changes in inventories of ifinished goods, work in progress and stock-in- trade	-	-	-	-	-
	d. Employee benefit expenses	7.29	8.00	3.36	20.82	14.74
	e. Depreciation & amortisation expenses	-	-	-	-	-
	f. Other expenses (any item exceeding 10% of total expenses relating to continuing operations to be shown seperately)	45.54	24.01	16.78	73.93	21.5
	g) Total Expenses (a+b+c+d+e+f)	70.67	99.31	47.94	236.79	169.04
3	Profit (/loss) from Operations before Other Income, finance costs and exceptional items (1-2)	(38.49)	(6.49)	0.19	(28.22)	5.51
4	Other Income	36.00		4.62	37.92	4.61
5	Profit (/loss) before Finance Costs & Exceptional Items (3+4)	(2.49)	(6.49)	4.80	9.70	10.12
6	Finance Costs	0.12	0.14	0.08	0.54	0.23
7	Profit after Finance Costs but before Exceptional Items (5-6)	(2.61)	(6.63)	4.72	9.16	9.89
8	Exceptional Items		-	-		-
9	Profit (/loss) from Ordinary Activities before Tax (7+8)	(2.61)	(6.63)	4.72	9.16	9.89
10	Tax Expense : a) Current Tax	1.56	0.37	-	4.30	-
	b)Prior Period Taxes	2.25	0.01	1.30	2.25	1.90
	c) Deffered Tax	(0.83)	-	6.47	(0.79)	6.47
11	Net Profit (/loss) from Ordinary Activities after Tax (9-10)	(5.59)	(7.01)	(3.04)	3.40	1.52
12	Extraordinary Item	-	-	-	-	-
13	Net Profit (/loss) for the period (11+12)	(5.59)	(7.01)	(3.04)	3.40	1.52
14	cash Profit(13+2(e)+10(b))	(6.42)	(7.00)	3.43	2.61	7.99
14	Paid-up Equity Share Capital (Face Value per share Re.10)	414.53	414.53	414.53	414.53	414.53
15	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year			-	293.82	290.42
16	Earning Per Share (EPS)					
	Basic and Diluted EPS before and after Extraordinary Items (Rs.)	(0.13)	(0.02)	(0.07)	0.08	0.04

Notes :-

1. The above results have been reviewed by the audit committee on 29/05/2017 and approved by the Board of Directors at its meeting held on 30.05.2017 & subject to limited review by statutory auditors of co.
2. Figures of the Previous period are reclassified/rearranged / regrouped wherever necessary.
3. The segment wise details are not applicable to the company as the company has no segments.
4. The investor complaints received and lying unresolved u/s. 13(3)of SEBI(Listing obligation and disclosure requirement)Regulations,2015 as at 31st March,2017 are as below:

Investor complaints	31.03.2017
Pending at the beginning of the year	NIL
Received during the Quarter	NIL
Disposed off during the Quarter	NIL
Remaining unresolved at the end of the Quarter	NIL

Place : Raipur
Date : 30-05-2017

BY ORDER OF THE BOARD
NATURA HUE CHEM LIMITED
RAVI KAMRA
MANAGING DIRECTOR
DIN:00745058

NATURA HUE CHEM LIMITED
MANSOOR AHMED
DIRECTOR
DIN: 01398796

NATURA HUE-CHEM LIMITED
CIN: L24117CT1995PLC009845
REGD OFF: 501, WALLFORT OZONE, FAFADIH CHOWK, RAIPUR-492001 (C.G.)
STATEMENT OF ASSETS AND LIABILITIES AS ON 31.03.2017

PARTICULARS	AS AT 31.03.2017	AS AT 31.03.2016
I. <u>EQUITY AND LIABILITIES</u>		
1. 1) Shareholder's funds		
(a) Share Capital	41,453,000	41,453,000
(b) Reserves and Surplus	29,381,649	29,041,886
© Money received against share warrant	-	-
2 Share Application money pending allotment	-	-
3 Non- current liabilities		
(a) Long-term borrowings	47,200,000	47,200,000
(b) Deferred Tax liabilities (Net)	-	-
(c) Other Long term liabilities	19,772,248	23,511,799
(d) Long term provisions	-	-
4 Current Liabilities		
(a) Short term borrowings	-	-
(b) Trade payables	2,274,855	24,642,916
(c) Other Current liabilities	19,155,394	526,093
(d) Short term provisions	430,311	-
TOTAL- EQUITY AND LIABILITIES	159,667,458	166,375,694
II <u>ASSETS</u>		
1. Non-current assets		
(a) Fixed assets	872,000	872,000
(i) Tangible assets		
(b) Non-current investments	34,245,550	34,245,550
(c) Deferred Tax Asset	114,942	36,214
(d) Long-term loans and advances	76,573,766	84,015,645
(e) Other non-current assets	12,465,809	15,290,290
2. Current assets		
(a) Inventories	14,728,835	5,963,454
(b) Trade receivables	-	5,571,490
(c) Cash and Cash equivalents	1,912,117	1,763,011
(d) Short-term loans and advances	18,754,438	18,618,040
(e) Other current assets	-	-
TOTAL- ASSETS	159,667,458	166,375,694

The above disclosure is in compliance with the provisions of Regulation 33(3)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Annexure-IX of circular CIR/CFD/CMD/15/2015 dated November 30, 2015 issued by the Securities and Exchange Board of India in this regard. The disclosure is an extract of the audited standalone balance sheet of Natura Hue Chem Limited as at March 31, 2017.

BY ORDER OF THE BOARD
FOR NATURA HUE CHEM LIMITED

RAVI KAMRA
MANAGING DIRECTOR
DIN:00745058



MANSOOR AHMED
DIRECTOR
DIN: 01398796

Place : Raipur
Date : 30-05-2017

**STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED
ALONG-WITH ANNUAL AUDITED STANDALONE FINANCIAL RESULTS**

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS FOR THE FINANCIAL YEAR ENDED MARCH 31, 2017
(See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016)

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS FOR THE FINANCIAL YEAR ENDED MARCH 31, 2017

[SEE REGULATION 33 / 52 OF THE SEBI (LODR) (AMENDMENT) REGULATIONS, 2016]

I.	SL. NO.	PARTICULARS	AUDITED FIGURES (AS REPORTED BEFORE ADJUSTING	ADJUSTED FIGURES (AUDITED FIGURES AFTER ADJUSTING FOR
	1.	TURNOVER / TOTAL INCOME	24649052	24649052
	2.	TOTAL EXPENDITURE	24309289	24309289
	3.	NET PROFIT/(LOSS)	339763	339763
	4.	EARNINGS PER SHARE	0.08	0.08
	5.	TOTAL ASSETS	159667458	159667458
	6.	TOTAL LIABILITIES	88832808	88832808
	7.	NET WORTH	70834650	70834650
	8.	ANY OTHER FINANCIAL ITEM(S) (AS FELT APPROPRIATE BY THE MANAGEMENT)	-	-
II.	AUDIT QUALIFICATION (EACH AUDIT QUALIFICATION SEPARATELY):		a) THE COMPANY HAS NOT COMPLIED WITH IN RESPECT OF ACCOUNTING STANDARD - 15 SPECIFIED UNDER SECTION 133 OF THE ACT, READ WITH RULE 7 OF THE COMPANIES (ACCOUNTS) RULES, 2014 ON ACCOUNT GRATUITY LIABILITY IS NOT RECOGNIZED AS PER AS-15 ON EMPLOYEE BENEFITS(b) THE COMPANY HAS NOT COMPLIED WITH IN RESPECT OF ACCOUNTING STANDARD- 29, PROVISIONS, CONTINGENT LIABILITIES, CONTINGENT ASSETS	

a. DETAILS OF AUDIT QUALIFICATION:

b.	TYPE OF AUDIT QUALIFICATION : QUALIFIED OPINION / DISCLAIMER OF OPINION / ADVERSE OPINION	QUALIFIED OPINION
c.	FREQUENCY OF QUALIFICATION: WHETHER APPEARED FIRST TIME / REPETITIVE / SINCE HOW LONG CONTINUING	FIRST TIME
d.	FOR AUDIT QUALIFICATION(S) WHERE THE IMPACT IS QUANTIFIED BY THE AUDITOR, MANAGEMENT'S VIEWS:	NA
e.	FOR AUDIT QUALIFICATION(S) WHERE THE IMPACT IS NOT QUANTIFIED BY THE AUDITOR:	
(i)	MANAGEMENT'S ESTIMATION ON THE IMPACT OF AUDIT QUALIFICATION:	NOT QUANTIFIABLE
(ii)	IF MANAGEMENT IS UNABLE TO ESTIMATE THE IMPACT, REASONS FOR THE SAME:	MANAGEMENT IS IN PROCESS TO APPOINT QUALIFIED PERSON TO TAKE CARE OF THE MATTER SO THAT NON COMPLIANCE DOESN'T OCCUR AGAIN AND ALSO TAKING CORRECTIVE ACTIONS FOR MAKING NECESSARY PROVISIONS
(iii)	AUDITORS' COMMENTS ON (I) OR (II) ABOVE:	MANAGEMENT IS ADVISED TO TAKE NECESSARY STEPS IMMEDIATELY FOR THE BETTER PRESENTATION OF FINANCIAL STATEMENTS

III.

SIGNATORIES:

RAVI KAMRA
MANAGING DIRECTOR
DIN: 00745058

SATYAWATI PARASHAR
CHAIRMAN AUDIT COMMITTEE
DIN: 00761009

CA M K GUPTA
PROPRIETOR
MADHURESH GUPTA & CO.
CHARTERED ACCOUNTANTS
FRNO.: 005960C

Proprietor
Madhuresh Gupta & Co.
Chartered Accountants
FRNo.: 005960C

CHANDRA BHUSAN
CHIEF FINANCIAL OFFICER
PAN: BPJPB0888N

For, Madhuresh Gupta and Co
Chartered Accountants
FRN 005910C

(Madhuresh Gupta)
Proprietor
M.No.074636

NOTES ON ACCOUNTS

- 1) The above Financial results were reviewed and approved by the Board of Directors in their Meeting held on 30-05-2017.
- 2) The figures for the quarter ended 31st March, 2017 and 31st March, 2016 are the balancing figures between the audited figures in respect of the full financial year and published unaudited year to date figures upto third quarter ended 31st December of the respective financial year.
- 3) Previous periods figures have been regrouped / rearranged wherever necessary to confirm to the current period's classification.
- 4) The company operates in a single business segment ie.service provider.
- 5)Balance of Sundry Creditors, Debtors, Other Liabilities, Loans & Advances & all other personal accounts are subject to confirmation from concerned parties & reconciliation
- 6) The Company did not have an appropriate internal control system for the identification of Micro / Small / Medium Enterprises Development and SSI Units as per the requirements of the MSMED Act. These could potentially result in the Company's account balances and Interest expenses not charged on account of non compliance of the above Act.