

# *Natura Hue Chem Limited*

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

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30<sup>th</sup> May, 2018

**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/Madam,

**SUBMISSION ON AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR  
ENDED ON 31.03.2018 IN TERMS OF REGULATION 33(3) OF SEBI (LODR)  
REGULATIONS, 2015**


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This is to inform you that Board of directors have held their 1<sup>st</sup>/2018-19 meeting of the Board of Directors of the Company for the F. Y. 2018-19, today, the 30<sup>th</sup> May, 2018 at 4.30pm. The Meeting Commenced at 4.35pm and concluded 5.30pm and Board reviewed, considered and approved the Standalone Financial results along with Statement of Assets & Liabilities of the Company for the Quarter and year ended on 31<sup>st</sup> March, 2018 and took on records Auditor's Report on Quarterly Financial Results and Year to date Results.

A copy of Audited Standalone Financial Results along Audited Statement of Assets & Liabilities with Audit Report thereon 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 Karma)**  
**Managing Director**  
**DIN: 00745058**



# Sunil Johri & Associates

## Chartered Accountants

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**Auditor's Report on Quarterly Financial Results and Year to date Results of Natura Hue Chem Limited Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**The Board of Directors  
Natura Hue Chem Limited**

1. We have audited the statement of financial results of **NATURA HUE CHEM LIMITED** ('the Company') for the quarter and year ended March 31, 2018("the statement"), attached herewith, being submitted by the company pursuant to requirements under 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.
2. These financial results have been prepared on the basis of the annual Ind AS Financial Statements and audited quarterly financial results up to the end of the third quarter, which are the responsibility of Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such an annual Ind AS financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS'), prescribed, under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts as disclosed in financial results. An Audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

### Opinion

In our opinion and to the best of our information and according to explanations given to us, these financial results:



## Sunil Johri & Associates Chartered Accountants

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, and SEBI Circular dated 5<sup>th</sup> July, 2016 in this regard; and
- (ii) give a true and fair view of the profit (financial performance including other comprehensive income) and other financial information for the year ended 31<sup>st</sup> March, 2018.

The comparative financial results of the Company for the quarter and year ended 31<sup>st</sup> March, 2017 ('together referred to as the comparative financial results'), prepared in accordance with Ind AS included in these financial results have been prepared from condensed annual financial statements audited for the relevant period.

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

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



Place: Raipur (C.G.)  
Date: 30.05.2018

**NATURA HUE CHEM LIMITED**  
CIN NO: L24117CT1995PLC009845  
Regd. Off. :- 501, Wallfort Ozone, Fafadih Chowk, Raipur-492001  
**Statement of Audited Quarterly Results for the Quarter and Year ended 31.03.2018**

(Rs. In Lakhs)

S.NO	Particulars		Quarter ended			Year ended	
			31\Mar\18	31\Dec\17	31\Mar\17	31\Mar\18	31\Mar\17
			(Audited)	(Un Audited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations:		69.30	63.53	32.18	282.63	208.57
II	Other Income		-	-	36.00	-	37.92
III	<b>Total Income from Operations</b>	<b>I+II</b>	<b>69.30</b>	<b>63.53</b>	<b>68.18</b>	<b>282.63</b>	<b>246.49</b>
IV	<b>EXPENSES</b>						
	a. Cost of materials consumed		31.71	43.55	17.84	176.92	142.04
	b. Changes in inventories of finished goods		-	-	-	-	-
	c. Excise duty on sale of products		-	-	-	-	-
	d. Employees benefits expenses		7.42	3.94	7.29	17.92	20.82
	e. Finance costs		0.02	0.23	0.12	0.53	0.54
	f. Depreciation and amortisation expenses		-	-	-	-	-
	g. Other Expenses		56.65	3.59	45.54	67.96	73.93
	<b>Total expenses (a+b+c+d+e+f+g)</b>	<b>IV</b>	<b>95.80</b>	<b>51.31</b>	<b>70.79</b>	<b>263.33</b>	<b>237.33</b>
V	<b>Profit/Loss before exceptional items and tax</b>	<b>(III-IV)</b>	<b>(26.50)</b>	<b>12.22</b>	<b>(2.61)</b>	<b>19.30</b>	<b>9.16</b>
VI	<b>Exceptional Items</b>		-	-	-	-	-
VII	<b>Profit/Loss before and tax</b>	<b>V-VI</b>	<b>(26.50)</b>	<b>12.22</b>	<b>(2.61)</b>	<b>19.30</b>	<b>9.16</b>
VIII	<b>Tax Expense</b>						
	a) Current Tax		(6.78)	3.16	3.81	4.99	6.55
	b) Deferred Tax		0.01	0.01	(0.83)	0.93	(0.79)
IX	<b>Profit/(loss) for the period</b>	<b>VII-VIII</b>	<b>(19.73)</b>	<b>9.05</b>	<b>(5.59)</b>	<b>13.38</b>	<b>3.40</b>
X	<b>Other comprehensive Income</b>						
	A. (i) Items that will not be reclassified to profit and loss:		-	-	28.03	-	28.03
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	(7.22)	-	(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	<b>Total Comprehensive Income for the period</b>	<b>IX+X</b>	<b>(19.73)</b>	<b>9.05</b>	<b>15.22</b>	<b>13.38</b>	<b>24.21</b>
	[Comprising Profit (Loss) and Other comprehensive Income for the period]						
XII	<b>Paid-up Share Capital (par value Rs. 10/- each fully paid up)</b>		<b>414.53</b>	<b>414.53</b>	<b>414.53</b>	<b>414.53</b>	<b>414.53</b>
XIII	<b>Earnings per equity share (Par value Rs. 10 each)</b>						
	i) Basic		(0.48)	0.22	0.37	0.32	0.58
	ii) Diluted		(0.48)	0.22	0.37	0.32	0.58

Place: Raipur  
Date: 30.05.2018

BY ORDER OF THE BOARD  
FOR NATURA HUE CHEM LIMITED

RAVI KARNI  
Managing Director  
DIN: 00745058

MANSOOR AHMED  
Director  
DIN: 01398795

# NATURA HUE CHEM LIMITED

CIN NO: L24117CT1995PLC009845  
Regd. Off. :- 501, Wallfort Ozone, Fafadih Chowk, Raipur-492009  
AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2018

(Rs. in Lacs)

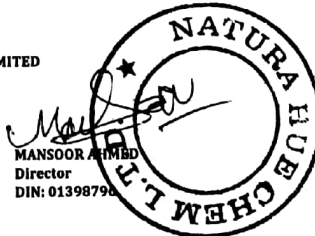
S.NO.	Particulars	Note	Figures as at the end of current reporting period	Figures as at the end of previous reporting period	As at April 1st, 2016
			2017-2018	2016-2017	
I	<b>ASSETS</b>				
A	<b>Non-current Assets</b>				
a	Property, Plant & equipment		8.72	8.72	8.72
b	Capital Work in progress		-	-	-
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	548.00	342.46
(ii)	Trade receivables		-	-	-
(iii)	Loans & Advances		925.73	765.74	840.16
(iv)	Deferred tax assets (net)		0.22	1.15	0.36
(v)	Other non-current assets		274.15	124.66	152.9029
	<b>Total Non Current Assets</b>	<b>A</b>	<b>1,756.82</b>	<b>1,448.26</b>	<b>1,344.60</b>
B	<b>Current assets</b>				
a	Inventories		-	147.29	59.63454
b	Financial Assets				
(i)	Investments		-	-	55.7149
(ii)	Trade receivables		-	7.13	13.25094
(iii)	Cash and cash equivalents		4.88	11.99	4.3791694
(iv)	Bank balances other than (iii) above		1.19	-	186.1804
(v)	Loans		10.97	187.54	-
(vi)	Others (to be specified)		-	-	-
c	Current Tax Assets (Net)		-	-	-
d	Other current assets		-	-	-
	<b>Total Current Assets</b>	<b>B</b>	<b>17.04</b>	<b>353.95</b>	<b>319.16</b>
	<b>Total Assets</b>	<b>I=(A+B)</b>	<b>1,773.86</b>	<b>1,802.21</b>	<b>1,663.76</b>
II	<b>Equity and Liabilities</b>				
a	<b>Equity</b>				
(i)	Equity Share Capital		414.53	414.53	414.53
(ii)	Other Equity		512.74	499.36	290.42
	<b>Total Equity</b>	<b>II</b>	<b>927.27</b>	<b>913.89</b>	<b>704.95</b>
III	<b>Liabilities</b>				
A	<b>Non Current Liabilities</b>				
a	Financial Liabilities				
(i)	Borrowings		828.00	472.00	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)		-	197.72	235.11799
d	Other non-current liabilities		-	-	-
	<b>Total Non Current Liabilities</b>	<b>A</b>	<b>828.00</b>	<b>669.72</b>	<b>707.12</b>
B	<b>Current Liabilities</b>				
a	Financial Liabilities				
(i)	Borrowings		6.00	-	-
(ii)	Trade payables		1.68	22.75	246.42916
(iii)	Other financial liabilities (other than those specified in item (c))		5.93	191.55	5.26093
b	Other current liabilities		4.98	4.30	0
c	Provisions		-	-	-
d	Current Tax Liabilities (Net)		-	-	-
	<b>Total Current Liabilities</b>	<b>B</b>	<b>18.59</b>	<b>218.61</b>	<b>251.69</b>
	<b>Total Liabilities</b>	<b>III=(A+B)</b>	<b>846.59</b>	<b>888.33</b>	<b>958.81</b>
	<b>Total Equity and Liabilities</b>	<b>II+ III</b>	<b>1,773.86</b>	<b>1,802.21</b>	<b>1,663.76</b>

Place: Raipur  
Date: 30.05.2018



BY ORDER OF THE BOARD  
FOR NATURA HUE CHEM LIMITED

R.V. KAMRA  
Managing Director  
DIN: 06745058



MANSOOR AHMED  
Director  
DIN: 01398798

**NATURA HUE CHEM LIMITED**  
CIN NO: L24117CT1995PLC009845  
Regd. Off. :- 501, Wallfort Ozone, Fafadih Chowk, Raipur-492001

**Notes :-**

Notes :-

1	The audited financial results for the quarter and year ended March 31, 2018 were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 30.05.2018.																								
2	The Company adopted Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly these 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. Financial Results for all the periods presented have been prepared in accordance with recognition and measurement principles of Ind AS-34.																								
3	The statutory auditors of the Company have issued audited financial results for the quarter and year ended March 31, 2018. 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 figures for the quarter ended March 31, 2017 and March 31, 2018 are the balancing figures between the audited figures in respect of the full financial years and published audited year to date figure upto the end of the third quarter of the relevant previous year.																								
6	Reconciliation of financial results, as previously reported (referred to as "Previous GAAP") and Ind AS for the Quarter and Year ended March 31, 2017 is given below:-																								
	<table><tr><th>Particulars</th><th>Quarter ended 31st March, 2017</th><th>Year ended 31st March, 2017</th></tr><tr><td></td><td>(5.59)</td><td>3.40</td></tr><tr><td>Net Profit as reported under Previous GAAP</td><td></td><td></td></tr><tr><td>Effects of transition to Ind AS:</td><td></td><td></td></tr><tr><td>Impact of measuring Investments at Fair value through other comprehensive income</td><td></td><td>28.03</td></tr><tr><td>Impact of measuring Debtors at Fair Value (taking affect after diminution)</td><td>(7.22)</td><td>(7.22)</td></tr><tr><td>Tax impact</td><td>15.22</td><td>24.94</td></tr><tr><td>Net Profit as reported under IND AS</td><td></td><td></td></tr></table>	Particulars	Quarter ended 31st March, 2017	Year ended 31st March, 2017		(5.59)	3.40	Net Profit as reported under Previous GAAP			Effects of transition to Ind AS:			Impact of measuring Investments at Fair value through other comprehensive income		28.03	Impact of measuring Debtors at Fair Value (taking affect after diminution)	(7.22)	(7.22)	Tax impact	15.22	24.94	Net Profit as reported under IND AS		
Particulars	Quarter ended 31st March, 2017	Year ended 31st March, 2017																							
	(5.59)	3.40																							
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Tax impact	15.22	24.94																							
Net Profit as reported under IND AS																									

Place: Raipur  
Date: 30.05.2018

