

# Natura Hue Chem Limited

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

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14<sup>th</sup> February, 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,

**REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015 - SUBMISSION OF UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER, 31 2017.**


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The Board of Directors have held their 5<sup>th</sup> Board Meeting for the F.Y. 2017-18 today i.e. on 14<sup>th</sup> February, 2018 at 4.30pm and considered, approved and took on record the Un-audited Financial results of the Company along with Limited Review Report for the Quarter and nine months ended on December, 31 2017.

A copy of Financial Results along with along with Limited Review Report herewith for your records and display on the Stock Exchange Portal.

Kindly take the above submission on records and acknowledge the receipt of the same.

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

**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 nine months ended December 31, 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.

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

*Bivor Kumar*  
**Bivor Kumar**

**Partner**

**Membership No.: 422898**



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

**Date: 14.02.2018**

# NATURA HUE CHEM LIMITED

CIN NO:L24117CT1995PLC009845

Regd. Off. :- 501, Wallfort Ozone, Fafadih Chowk, Raipur-492001

Statement of Unaudited Quarterly Results for the Quarter and Nine Months ended 31.12.2017

S.N O	Particulars		Quarter ended			Nine months ended		Year ended
			Dec-31	Sep-30	Dec-31	Dec-31	Dec-31	Mar-31
			2017	2017	2016	2017	2016	2017
			(Unaudited)			(Unaudited)		(Audited)
I	Revenue from operations		63.53	53.55	92.82	213.33	176.39	208.57
II	Other income		-	-	-	-	0.54	37.92
III	<b>Total Income</b>	<b>I+II</b>	<b>63.53</b>	<b>53.55</b>	<b>92.82</b>	<b>213.33</b>	<b>176.93</b>	<b>246.49</b>
IV	<b>EXPENSES</b>							
	a. Cost of materials consumed		43.55	36.72	67.30	144.99	124.20	142.04
	b. Changes in inventories of finished goods		-	-	-	-	-	-
	c. Employees benefits expenses		3.94	3.51	8.00	10.50	13.53	20.82
	d. Finance costs		0.23	0.12	0.14	0.46	0.28	0.54
	e. Depreciation and amortisation expenses		-	-	-	-	-	-
	f. Other Expenses		3.59	2.48	24.01	11.58	27.15	73.93
	<b>Total expenses</b>	<b>IV</b>	<b>51.30</b>	<b>42.83</b>	<b>99.45</b>	<b>167.52</b>	<b>165.16</b>	<b>237.33</b>
V	<b>Profit/Loss before exceptional items and tax</b>	<b>(III-IV)</b>	12.22	10.73	(6.63)	45.80	11.77	9.16
VI	<b>Exceptional items</b>		-	-	-	-	-	-
VII	<b>Profit/Loss before tax</b>	<b>V-VI</b>	12.22	10.73	(6.63)	45.80	11.77	9.16
VIII	<b>Tax Expenses</b>							
	a) Current Tax		3.16	2.76	0.37	11.77	2.74	6.55
	b) Deffered Tax		0.01	0.01	0.01	0.92	0.04	(0.79)
IX	<b>Profit/(loss) for the period</b>	<b>VII-VIII</b>	9.05	7.96	(7.01)	33.12	8.99	3.40
X	<b>Other comprehensive income</b>							
	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	<b>Total Comprehensive Income for the period</b> [Comprising Profit (Loss) and Other comprehensive Income for the period]	<b>IX+X</b>	9.05	7.96	124.79	33.12	140.79	24.21
XII	<b>Paid-up Share Capital (par value Rs. 10/- each fully paid)</b>		414.53	414.53	414.53	414.53	414.53	414.53
XIII	<b>Earnings per equity share (Par value Rs. 10 each)</b>							
	i) Basic		0.22	0.19	3.01	0.80	3.40	0.58
	ii) Diluted		0.22	0.19	3.01	0.80	3.40	0.58

BY ORDER OF THE BOARD  
FOR NATURA HUE CHEM LIMITED

(RAVIKAMRA)  
Managing Director  
DIN 0745058



Place: Raipur  
Date: 14.02.2018

Notes :-			
1	The above unaudited financial results have been reviewed by the audit committee in their meeting held on 14.02.2018 and approved by the Board of Directors at their meeting held on 14.02.2018		
2	Result for the quarter and nine months ended 31st December, 2017 are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs. Consequently, result for the quarter and nine months ended 31st December 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 nine months ended December 31, 2017.		
4	Previous period figures have been regrouped / reclassified to be in conformity with current period's classification / disclosure, wherever necessary.		
5	Reconciliation of financial results, as previously reported (referred to as "Previous GAAP") and Ind As for the Quarter and Nine months ended December 31, 2016 is given below:-		
	<b>Particulars</b>	<b>Quarter ended 31.12.2016 (unaudited)</b>	<b>Nine months ended 31.12.2016 (unaudited)</b>
	<b>Net Profit as reported under Previous GAAP</b>	(7.01)	8.99
	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)
	<b>Net Profit as reported under IND AS</b>	<b>124.79</b>	<b>140.79</b>

BY ORDER OF THE BOARD  
FOR NATURA HUE CHEM LIMITED

  
(RAVI KAMRA)  
Managing Director  
DIN 0745058



Place: Raipur  
Date: 14.02.2018