

# NATURA HUE CHEM LIMITED

Registered Office: 408, Wallfort Ozone, Fafadih, Raipur (Chhattisgarh) 492001

[CIN NO: L24117CT1995PLC009845]

13<sup>th</sup> February, 2023

BY LISTING PORTAL

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

Dear Sir/Madam,

**SUB: SUBMISSION OF OUTCOME OF BOARD MEETING IN TERMS OF REGULATION 30 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

This is to inform you that the 5<sup>th/22-23</sup> Meeting of Board of Directors of Natura Hue-Chem Limited for the F. Y. 2022-23 was held today i.e on Monday, the 13<sup>th</sup> February, 2023 at 1.00 P.M. The outcome of the meeting is given hereunder:

1. The Board has reviewed, considered and approved the Un-Audited Standalone Financial results for the quarter and nine months ended 31<sup>st</sup> December, 2022 duly recommended by the Audit Committee.
2. The Board took on records Limited Review Report issued by the Statutory Auditor on Un-Audited Standalone Financial results of the Company for the Quarter and nine months ended on 31<sup>st</sup> December, 2022.

A copy of Un-audited Standalone Financial Results and Limited Review Report has been attached herewith as Annexure-A

The meeting commenced at 01:00 P.M. and concluded at 01.40 P.M.

Kindly take the submission on record.

Yours faithfully,

For, Natura hue Chem Limited,



(Shivangi Agrawal)

Designation : Company Secretary and Compliance Officer

Membership No.: A70103



Enclosure: As stated above

**AGRAWAL SHUKLA & CO.  
CHARTERED ACCOUNTANTS**

**Head Office :-**  
129, MAHALAXMI CLOTH MARKET  
PANDRI, RAIPUR (CG)  
PH. NO.4038192 MOB. 9826733366  
Email : capankaj\_jain@rediffmail.com

**PankajAgrawal, B.Com FCA  
Pankaj Jain, M.Com., FCA**

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone  
Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and  
Disclosure Requirements) Regulations, 2015 , as amended**

**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 December, 31, 2022 and year to date from April 01, 2022 to December, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement 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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR, AGRAWAL SHUKLA & CO.  
Chartered Accountants  
FIRM REG. NO.: 326151E**



**CA PANKAJ JAIN  
PARTNER**

**MNO NO.:407917**

**UDIN: 23407917 B6QTYI1915**

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

**Date: 13/02/23**



**NATURA HUE-CHEM LIMITED**  
CIN NO: L24117CT1995PLC009845

Regd. Off. :-408, Wallfort Ozone, Fafadih Chowk, Raipur-492001

**Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2022**

(Rs in Lakhs)

S.NO	Particulars		Quarter Ended			Nine Months Ended		Year Ended
			31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations		-	4.75	-	4.75	4.50	6.00
II	Other income		-	-	-	-	0.57	7.32
III	<b>Total Income from Operations</b>	I+II	-	4.75	-	4.75	5.07	13.32
IV	<b>EXPENSES</b>							
	a. Cost of materials consumed		-	-	-	-	-	-
	b. Changes in inventories of finished goods		-	-	-	-	-	-
	d. Employees benefits expenses		1.66	1.50	2.43	5.26	6.99	9.27
	e. Finance costs		0.03	0.03	0.03	0.05	0.08	0.10
	f. Depreciation and amortisation expenses		-	-	-	-	-	-
	g. Other Expenses		1.67	10.42	1.27	13.62	4.25	5.61
	<b>Total expenses (a+b+c+d+e+f+g)</b>	IV	3.36	11.95	3.72	18.93	11.32	14.98
V	<b>Profit/Loss before exceptional items and tax</b>	(III-IV)	(3.36)	(7.20)	(3.72)	(14.18)	(6.25)	(1.66)
VI	<b>Exceptional items</b>		-	-	-	-	-	-
VII	<b>Profit/Loss before and tax</b>	V-VI	(3.36)	(7.20)	(3.72)	(14.18)	(6.25)	(1.66)
VIII	<b>Tax Expense</b>							
	a) Current Tax		-	-	-	-	-	-
	b) Prior Period Tax		-	-	-	-	0.01	0.02
	c) Deferred Tax		0.00	0.09	-	0.09	0.01	0.01
IX	<b>Profit/(loss) for the period</b>	VII-VIII	(3.36)	(7.29)	(3.72)	(14.28)	(6.27)	(1.70)
X	<b>Other comprehensive income</b>							
	A. (i) Items that will not be reclassified to profit and loss:		-	-	1.91	-	48.82	42.94
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	0.50	-	4.10	(40.03)
	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)	IX+X	(3.36)	(7.29)	(1.31)	(14.28)	46.64	1.22
XII	<b>Paid-up Share Capital (par value Rs. 10/- each fully paid up)</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		(0.08)	(0.18)	(0.03)	(0.34)	1.13	0.03
	ii) Diluted		(0.08)	(0.18)	(0.03)	(0.34)	1.13	0.03

Place: Raipur  
Date: 13th February 2023



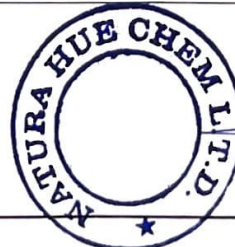
BY ORDER OF THE BOARD  
FOR NATURA HUE CHEM LIMITED

Ravi Kamra  
Managing Director  
DIN: 00745058

**Notes :-**

- 1 These Financial Results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- 2 The above financial results have been reviewed by the Audit Committee. These results have been approved by the Board of Directors at its meeting held on 13th February 2023. Limited Review under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditor of the Company. The Auditors have expressed an unqualified report of the above results.
- 3 Previous period figures have been regrouped / reclassified to be in conformity with current period's classification / disclosure, wherever necessary.

Place: Raipur  
Date: 13th February 2023



BY ORDER OF THE BOARD  
FOR NATURA HUE CHEM LIMITED

Ravi Kamra  
Managing Director  
DIN: 00745058