

NATURA HUE CHEM LIMITED

Registered Office: 408, Wallfort Ozone, Fafadih, Raipur (Chhattisgarh) 492001
[CIN NO: L24117CT1995PLC009845]

REF: NATHUEC/BSE/2023-24/02

Date: 19th May, 2023

BY LISTING PORTAL

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

Dear Sir/Madam,

Sub: Intimation of Outcome of Board Meeting under Regulations 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to inform you that the meeting of Board of Directors of Natura Hue-Chem Limited was held today i.e Friday, the 19th May, 2023. The outcome of the meeting is as given hereunder:

1. The Board of Directors has approved the Audited Financial Results for the quarter and year ended on 31st March, 2023. Pursuant to Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015, we are enclosing herewith the Audited Financial Results of the Company along with the Unmodified Independent Audit Reports of the Statutory Auditors on the Financial Results of the company for the quarter and year ended on 31st March, 2023 collectively as **Annexure -A** and the Board also took note of CFO certification on Audited Financial Results for the Quarter and year ended 31st March, 2023.

Further, we hereby declare that Statutory Auditors of the Company M/s Agrawal Shukla & Co. (Firm Registration No. 326151E) have expressed their Unmodified Opinions in respect of Audited Financial Statement for the year ended on 31st March, 2023.

2. The Board considered and approved the re-appointment M/s of G Soni & Associates, Practicing Company Secretaries as the Secretarial Auditor of the Company under section 204 of the Companies Act, 2013.
3. The Board of Directors constituted a committee called as Finance and Investment Committee, pursuant to the provision of sub-section 3 of Section 179 of the Companies Act, 2013 for the purpose of delegation of powers mentioned in Clause d to f of the above quoted section. The powers provided in the section are:
 - a) to borrow monies;
 - b) to invest the funds of the company;
 - c) to grant loans or give guarantee or provide security in respect of loans;



Further, the composition of the committee shall be as follows or as may determine by the Board of Directors from time to time-

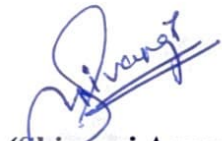
Name of Committee	Name of Committee Members	Category (Chairperson/ Executive/ Non-Executive/ Independent/ Nominee)
Finance and Investment Committee	Mr. Ravi Kamra – Managing Director	Chairman
	Mr. Mansoor Ahmed - Director	Member
	Mrs. Satyawati Parashar – Independent Director	Member

The meeting commenced at 01:00 P.M. and concluded at 02:00 P.M.

This is for your kind information and records.

Yours faithfully,

For, Natura Hue-Chem Limited,



(Shivangi Agrawal)

Company Secretary & Compliance Officer

M. No. A70103



NATURA HUE-CHEM LIMITED

CIN NO: L24117CT1995PLC009845

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

Statement of Audited Financial Results for the Quarter and Year ended 31.03.2023

(Rs in Lakhs)

S.NO	Particulars		Quarter ended			Year ended	
			31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22
			(Audited)	(Un Audited)	(Audited)	(Audited)	(Audited)
I	INCOME						
	a. Revenue from operations:		-	-	1.50	4.75	6.00
	b. Other income		-	-	6.75	-	7.32
	Total Income	I=(Ia+Ib)	-	-	8.25	4.75	13.32
II	EXPENSES						
	a. Cost of materials consumed		-	-	-	-	-
	b. Changes in inventories of finished goods		-	-	-	-	-
	c. Excise duty on sale of products		-	-	-	-	-
	d. Employees benefits expenses		0.69	1.66	2.28	5.95	9.27
	e. Finance costs		0.03	0.03	0.03	0.08	0.10
	f. Depreciation and amortisation expenses		-	-	-	-	-
	g. Other Expenses		1.52	1.67	1.36	15.14	5.61
	Total expenses (a+b+c+d+e+f+g)	II	2.23	3.36	3.67	21.17	14.98
III	Profit/Loss before exceptional items and tax	I-II	(2.23)	(3.36)	4.59	(16.42)	(1.66)
IV	Exceptional items		-	-	-	-	-
V	Profit/Loss before tax	III-IV	(2.23)	(3.36)	4.59	(16.42)	(1.66)
VI	Tax Expense						
	a) Current Tax		-	-	-	-	-
	c) Deferred Tax		0.00	0.00	0.00	0.10	0.02
	b) Prior Period Tax		-	-	-	-	0.01
VII	Profit/(loss) for the period	V-VI	(2.23)	(3.36)	4.58	(16.51)	(1.69)
VIII	Other comprehensive income						
	A. (i) Items that will not be reclassified to profit and loss:		91.24	-	(5.88)	91.24	42.94
	(ii) Income tax relating to items that will not be reclassified to profit or loss		(1.20)	-	(44.13)	(1.20)	(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		-	-	-	-	-
IX	Total Comprehensive Income for the period [Comprising Profit (Loss) and Other comprehensive Income for the period]		87.81	(3.36)	(45.43)	73.54	1.22
X	Paid-up Share Capital (par value Rs. 10/- each fully paid up)		414.53	414.53	414.53	414.53	414.53
XI	Reserve excluding Revaluation reserves as per balance sheet of previous accounting year						
XI	Earnings per equity share (Par value Rs. 10 each)						
	i) Basic		2.12	(0.08)	(1.10)	1.77	0.03
	ii) Diluted		2.12	(0.08)	(1.10)	1.77	0.03

BY ORDER OF THE BOARD
FOR NATURA HUE CHEM LIMITED



RAVI KAMRA
Managing Director
DIN: 00745058

Mansoor Ahmed
MANSOOR AHMED
Director
DIN:01398796

Place: Raipur
Date:19.05.2023

NATURA HUE-CHEM LIMITED

CIN NO: L24117CT1995PLC009845

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

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 audited financial results for the quarter and year ended March 31, 2023 were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 19th May 2023
3	The statutory auditors of the Company have issued audited financial results for the quarter and year ended March 31, 2023. 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.

Place: Raipur
Date: 19.05.2023



BY ORDER OF THE BOARD
FOR NATURA HUE CHEM LIMITED

RAVI KAMRA
Managing Director
DIN: 00745058

MANSOOR AHMED
Director
DIN:01398796

NATURA HUE- CHEM LIMITED

CIN NO: L24117CT1995PLC009845

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

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2023

(Rs in Lakhs)

S.NO.	Particulars	Note	As at Mar 31, 2023	As at Mar 31, 2022
I	ASSETS			
A	Non- current Assets			
a	Property ,Plant & equipment		-	8.72
b	Financial Assets			
	(i) Investments		94.90	747.73
	(ii) Trade receivables		129.84	136.11
	(iii) Loans		852.62	537.79
c	Deferred tax assets (net)		4.74	-
	Total Non Current Assets	A	1,082.11	1,430.34
B	Current assets			
a	Financial Assets			
	(i) Cash and cash equivalents		4.48	6.00
	(ii) Loans		-	-
b	Current Tax Assets (Net)		3.68	3.21
c	Other current assets		0.13	-
	Total Current Assets	B	8.29	9.21
	Total Assets	I=(A+B)	1,090.40	1,439.55
II	Equity and Liabilities			
	Equity			
a	Equity Share Capital		414.53	414.53
b	Other Equity		624.96	551.42
	Total Equity	II	1,039.49	965.95
III	Liabilities			
A	Non Current Liabilities			
a	Financial Liabilities			
	i. Borrowings		25.00	409.39
b	Deferred tax liabilities (net)	5	-	18.40
	Total Non Current Liabilities	A	25.00	427.78
B	Current Liabilities			
a	Financial Liabilities			
	i. Borrowings		-	-
	ii. Trade payables		-	-
	a) Outstanding dues of micro enterprises and small enterprises		-	-
	b) Outstanding dues of creditors other than above		0.95	0.49
b	Other current liabilities		0.53	45.32
c	Provisions		24.43	-
	Total Current Liabilities	B	25.91	45.82
	Total Liabilities	III=(A+B)	50.91	473.60
	Total Equity and Liabilities	II+ III	1,090.40	1,439.55

BY ORDER OF THE BOARD
FOR NATURA HUE CHEM LIMITED



RAVI KAMRA
Managing Director
DIN: 00745058

MANSOOR AHMED
Director
DIN:01398796

Place: Raipur
Date: 19.05.2023

NATURA HUE CHEM LIMITED

CIN: L24117CT1995PLC009845

REGD OFF: 408, WALLFORT OZONE, FAFADIH CHOWK, RAIPUR-492001 (C.G.)

CASH FLOW STATEMENT AS AT 31ST MARCH, 2023

	(Rs. in Lakhs) Year 2022-23	(Rs. in Lakhs) Year 2021-22
A) Cash Flow From Operating Activities :-		
1. Net Profit/(Loss) before Taxes and Exceptional Items	(16.42)	(1.66)
Adjustments for:-		
Interest and finance charges Charged to P & L A/c	0.08	0.10
Interest received from parties	-	(6.75)
Irrecoverable balances written off	8.72	-
2. Operating Profit before Working Capital Changes	(7.62)	(8.31)
Adjustments for:-		
Decrease/(Increase) in Trade & Other Receivables	(309.16)	56.18
Increase/(Decrease) in Trade Payables & other Liabilities	(44.34)	43.96
Cash generated from Operations	(361.12)	91.83
Direct Taxes Paid	-	0.01
Net Cash from Operating Activity (A)	(361.12)	91.82
B) Cash Flow From Investing Activities :-		
Sale of Investment	744.07	-
Purchase of Investment	-	-
Net Cash from Investing Activity (B)	744.07	-
C) Cash Flow From Financing Activities :-		
Proceeds from Unsecured Loans (Net)	(384.39)	(99.70)
Proceeds from Short term Borrowings - Temporary Bank Overdraft	-	-
Interest Paid	(0.08)	(0.10)
Interest received from parties	-	6.75
Net Cash From Financing Activities (C)	(384.46)	(93.05)
D) Net Increase / (Decrease) in Cash & Cash Equivalents ((A)+(B)+(C))	(1.52)	(1.23)
E) Cash and Cash Equivalent at beginning of the Year	6.00	7.23
F) Cash and Cash Equivalent at end of the Year (D+E)	4.48	6.00

NOTE:-

1. The above cash flow Statement has been prepared under the "Indirect Method" as set out in Indian accounting Standard (Ind AS)-7 on Cash Flow statement.
2. Previous Year figures have been regrouped / recast wherever necessary.

BY ORDER OF THE BOARD
FOR NATURA HUE CHEM LIMITED



[Signature]
RAVI KAMRA
Managing Director
DIN: 00745058

[Signature]
MANSOOR AHMED
Director
DIN:01398796

Place: Raipur
Date: 19.05.2023

**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 Report on the Annual Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

Opinion

1. We have audited the accompanying Annual Standalone Financial Results ('the Statement') of Natura Hue Chem Limited ('the Company') for the year ended 31 March 2023, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and
 - ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended 31 March 2023.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.



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Key Audit Matters

4. Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and informing our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to be communicated in our report.

Management's and Those Charged with Governance Responsibilities for the Statement

5. This Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations including SEBI Circular. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
6. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

8. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of



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assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

9. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

12. The Statement includes the financial results for the quarter ended 31 March 2023, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by previous auditors.

For, Agrawal Shukla & Co.
Chartered Accountants



(CA Pankaj Jain)

Partner

M.NO: 407917

Firm Reg. No.: 326151E

UDIN: 23407917BG-QTYN5841

Place: Raipur

Date: 19.05.2023