

# NATURA HUE CHEM LIMITED

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

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REF: NATHUEC/BSE/2024-25/53

23<sup>rd</sup> July, 2024

To,  
Corporate Relationship Department,  
BSE Ltd.  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai  
(Maharashtra) 400001

Dear Sir/Madam,

**Sub: Intimation under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 – Resignation of Statutory Auditor**

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015) (LODR) read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123, dated 13<sup>th</sup> July, 2023 and CIR/CFD/CMD1/114/2019 dated October 18, 2019, we wish to inform that M/s Agrawal Shukla & Co., Chartered Accountants, (ICAI Firm Registration No. 326151E) Statutory Auditors of the Company, have tendered their resignation vide their letter dated 22<sup>nd</sup> July, 2024 informing their inability to continue as the Statutory Auditors of the Company.

The details with respect to resignation/ change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the LODR, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123, dated 13<sup>th</sup> July, 2023 are attached herewith as **ANNEXURE-1**.

The copy of the resignation letter dated 22<sup>nd</sup> July, 2024 with Annexure A stating the information required to be obtained from the resigning auditors, as received from M/s Agrawal Shukla & Co, Chartered Accountants in accordance with SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019 is also attached herewith.

Kindly take this intimation in record in compliance with applicable statutory provisions.

Yours faithfully  
**For, Natura Hue Chem Limited,**

**(Shivangi Agrawal)**  
Company Secretary & Compliance Officer  
M. No: A70103

Enclosure: As stated above

**ANNEXURE- 1**

**Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015**

**Resignation of Statutory Auditor**

<b>S. No.</b>	<b>PARTICULARS</b>	<b>DETAILS</b>
<b>1.</b>	<b>Name of the Company</b>	Natura Hue-Chem Limited
<b>2.</b>	<b>Name of the Auditor</b>	M/S AGRAWAL SHUKLA & CO.
<b>3.</b>	<b>Reason for Change viz. appointment resignation, removal, death or otherwise</b>	Resignation- Due to Mr. Pankaj Jain, the partner responsible for overseeing the audit of the company, is resigning from the firm Agrawal Shukla & Co, Chartered Accountants, bearing FRN: 326151E and further due to pre-occupancy, the remaining partners are unable to undertake the audit. Details reasons for resignation mentioned in the attached resignation letter of the statutory auditors dated 22.07.2024.
<b>4.</b>	<b>Effective Date of resignation</b>	22 <sup>nd</sup> July, 2024
<b>5.</b>	<b>Brief profile</b>	Not Applicable
<b>6.</b>	<b>Disclosure of relationships between directors (in case of appointment of a director)</b>	Not Applicable

Yours faithfully  
**For, Natura Hue Chem Limited,**

**(Shivangi Agrawal)**  
Company Secretary & Compliance Officer  
M. No: A70103

Agrawal Shukla & Co.  
Chartered Accountants



To,

The Board of Directors  
**Natura Hue-Chem Limited**  
408, Wallfort Ozone, Fafadih  
Raipur (C.G) 492001

**Subject: Resignation from the Office of Statutory Auditors of the Company**

Dear Sir/Madam,

We were appointed as statutory auditors of Natura Hue-Chem Limited (the "Company") at the 27<sup>th</sup> Annual General Meeting ("AGM") held on September 16, 2022 to hold office for a period of five years commencing from the conclusion of 27<sup>th</sup> AGM till the conclusion of 32<sup>nd</sup> AGM which will be held in the financial year 2027-28.

This is to inform you that we would like to tender our resignation as Statutory Auditors of the Company because Mr. Pankaj Jain, the partner responsible for overseeing the audit of the company, is resigning from our firm Agrawal Shukla & Co, Chartered Accountants, bearing FRN: 326151E. Due to pre-occupancy, the remaining partners are unable to undertake the audit. Therefore, we find ourselves unable to continue as the Statutory Auditors of your esteemed company, effective immediately.

We had completed our Statutory Audit for the financial year ended on March 31, 2024 and issued our audit reports on 23<sup>rd</sup> May, 2024. In view of the above and as discussed and agreed with the management, we express to discontinue as the as Statutory Auditors of the Company. However, we will issue our limited review report for quarter ended June 30, 2024 in compliance with Para 6(A) (i) of SEBI circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019.

Our resignation does not result from an inability to obtain appropriate audit evidence. There are no other circumstances connected with our resignation which we consider should be brought to the notice of the Board.

As per the requirement of the Companies Act, 2013, we shall be forwarding the copy of the ADT-3 to be filed with the Registrar of the Companies, in due course. It is clarified that our firm neither have any sort of dispute nor have any concern relating to suppression of information by the management of the Company for the purpose of carrying out audit procedures.



Agrawal Shukla & Co.  
Chartered Accountants



Please find attached in Annexure- A, the information to be obtained by the company from the auditors for the resignation as required by Securities and Exchange Board of India circular CIR /CFD/CMD1/114/2019, dated 18 October 2019.

We take this opportunity to reiterate our appreciation to the management of the company for the co-operation extended to us.

Thanking You  
Yours truly,

For Agrawal Shukla & Co  
Chartered Accountants  
Firm Registration No: 326151E

CA Pankaj Jain  
(Partner)  
Membership.No:407917



Date :22.07.2024  
Place : Raipur

**INFORMATION TO BE OBTAINED FROM THE STATUTORY AUDITOR UPON  
RESIGNATIONAS PER SECURITIES AND EXCHANGE BOARD OF INDIA  
CIRCULAR CIR /CFD/CMD1/114/2019 DATED 18 OCTOBER 2019**

S.NO.	PARTICULARS	DETAILS
1.	Name of the listed entity	NATURA HUE-CHEM LIMITED
2.	Details of the statutory auditor:	
	Name	AGRAWAL SHUKLA & CO.
	Address	129, Mahalaxmi Cloth Market, Pandri, Raipur (C.G) 492001
	Phone Number	+9198267-33366
	Email	capankaj_jain@rediffmail.com
3.	Details of association with the listed entity:	
	Date on which the statutory auditor was appointed:	Appointed on September 16, 2022 to hold office for a period of five years from the conclusion of 27 <sup>th</sup> AGM till the conclusion of 32 <sup>nd</sup> AGM which will be held in the financial year 2027-28.
	Date on which the term of the statutory auditor was scheduled to expire:	From the conclusion of 32 <sup>nd</sup> AGM which will be held in the financial year 2027-28.
	Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission	Audit Report dated 23.05.2024 for the year ended 31.03.2024.
4.	Detailed reasons for resignation:	Mr. Pankaj Jain, the partner responsible for overseeing the audit of the company, is resigning from our firm Agrawal Shukla & Co, Chartered Accountants, bearing FRN: 326151E. Due to pre-occupancy, the remaining partners are unable to undertake the audit.
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	<b>Not Applicable</b>
6.	In case the information requested by the auditor was not provided, then following shall be disclosed:	
	Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.	<b>Not Applicable</b>
	Whether the lack of information would have significant impact on the financial statements/results.	<b>Not Applicable</b>



	Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	<b>Not Applicable</b>
	Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.	<b>Not Applicable</b>
7.	Any other facts relevant to the resignation:	<b>Not Applicable</b>

### Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for resignation of my firm.

**For, Agrawal Shukla & Co**  
**Chartered Accountants**  
**Firm Registration No: 326151E**




**CA Pankaj Jain**  
**(Partner)**  
**Membership No:407917**

**Date: 22.07.2024**

**Place: Raipur**