

New Era Alkaloids & Exports Limited

Registered Office: 501, Wallfort Ozone, Fafadih, Raipur (Chhattisgarh) 492001
[CIN NO: L24100CT1994PLC008842]

13th November, 2021

1. Head- Listing & Compliance Metropolitan Stock Exchange of India Ltd. (MSEI) Vibgyor Towers, 4th floor, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai - 400 098	2. The Head - Listing & Compliances, Calcutta Stock Exchange Limited, 7, Lyons Range, Kolkata, (W. B.) - 700001 BY SPEED POST
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Dear Sir/Madam,

REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015 - SUBMISSION OF UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2021

The Board of Directors have held their 3rd Board Meeting for the F.Y. 2021-22 at 03.00 PM, today i. e. on Saturday, the 13th November, 21 and reviewed, considered and approved the Unaudited Standalone Financial Results along with statement of Assets & Liabilities and Cash Flow Statement of the Company for the Quarter and half year ended on 30th September, 2021 and took on records Limited Review Report issued by the Auditor on same.

The meeting commenced at 03.05 pm and concluded at 03.40 pm.

A copy of Unaudited Standalone Financial Results along with statement of Assets & Liabilities and Cash Flow Statement; and Limited Review Report thereon is attached herewith for your for your records and display on the Stock Exchange Portal.

Kindly take the submission on records.

Yours faithfully,
For, For, New Era Alkaloids & Exports Limited


(Ravi Kamra)
Director
DIN: 00745058



Enclosure: As stated above

NEW ERA ALKALOIDS & EXPORTS LIMITED

CIN NO: L24100CT1994PLC008842

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

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2021

(Rs in Lakhs)

S.NO	Particulars		Quarter ended			Half Year ended		Year ended
			30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
			(Unaudited)	Unaudited	(Unaudited)	(Unaudited)	(Unaudited)	Audited
I	Revenue from operations:		1.75	-	0.75	1.75	27.42	32.92
II	Other income		0.46	4.86	0.00	5.32	0.01	46.72
III	Total Income from Operations	I+II	2.21	4.86	0.75	7.07	27.43	79.65
IV	EXPENSES							
	a. Cost of materials consumed		-	-	-	-	-	-
	b. Changes in inventories of finished goods		-	-	-	-	-	-
	c. Employees benefits expenses		2.01	2.01	2.11	4.02	3.72	9.15
	d. Finance costs		-	0.00	-	0.00	-	-
	e. Depreciation and amortisation expenses		0.01	0.01	0.03	0.03	0.05	0.10
	f. Transportation Expenses		-	-	-	-	7.06	7.06
	g. Other Expenses		1.60	0.53	1.34	2.13	2.17	213.05
	Total expenses (a+b+c+d+e+f+g)	IV	3.62	2.56	3.48	6.18	13.00	229.36
V	Profit/Loss before exceptional items and tax	(III-IV)	(1.41)	2.30	(2.73)	0.89	14.43	(149.72)
VI	Exceptional items		-	-	-	-	-	-
VII	Profit/Loss before and tax	V-VI	(1.41)	2.30	(2.73)	0.89	14.43	(149.72)
VIII	Tax Expense							
	a) Current Tax		(0.37)	0.60	(0.72)	0.23	3.75	-
	b) Deferred Tax		0.00	0.01	0.01	0.01	0.02	0.01
	C) Tax for Prior Years		-	(3.75)	-	(3.75)	0.91	3.70
IX	Profit/(loss) for the period	VII-VIII	(1.05)	5.44	(2.02)	4.39	9.74	(153.43)
X	Other comprehensive income							
	A. (i) Items that will not be reclassified to profit and loss:		86.72	-	-	86.72	-	78.01
	(ii) Income tax relating to items that will not be reclassified to profit or loss		(9.65)	-	-	(9.65)	-	-10.61
	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	Total Comprehensive Income for the period	IX+X	76.01	5.44	(2.02)	81.46	9.74	(86.03)
	[Comprising Profit (Loss) and Other comprehensive Income for the period]							
XII	Paid-up Share Capital (par value Rs. 10/- each fully paid up)		328.44	328.44	328.44	328.44	328.44	328.44
XIII	Earnings per equity share (Par value Rs. 10 each)							
	i) Basic		(0.03)	0.17	(0.06)	0.13	0.30	(4.67)
	ii) Diluted		(0.03)	0.17	(0.06)	0.13	0.30	(4.67)

BY ORDER OF THE BOARD
FOR NEW ERA ALKALOIDS AND EXPORTS LIMITED

RAVINDRA POKHARNA
Managing Director
DIN: 01121333

Place: Raipur
Date: 13th November 2021

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 06th November 2020. 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.

BY ORDER OF THE BOARD
FOR NEW ERA ALKALOIDS AND EXPORTS LIMITED

RAVINDRA POKHARNA
Managing Director
DIN: 01121333

Place: Raipur
Date: 13th November 2021

NEW ERA ALKALOIDS & EXPORTS LIMITED

CIN NO: L24100CT1994PLC008842

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

Statement of Assets and Liabilities for the Half year ended September, 2021

(' lakhs)

S No	Particulars	Note	As at September 30, 2021 (Unaudited)	As at March 31, 2021 (Audited)
I	ASSETS			
A	Non- current Assets			
a	Property ,Plant & equipment		6.00	6.02
b	Financial Assets			
(i)	Investments		986.95	900.23
(ii)	Trade Receivables		-	-
(iii)	Loans & Advances		979.39	1,227.81
c	Deferred tax assets (net)		-	8.72
d	Other non-current assets		55.27	61.27
	Total Non Current Assets	A	2,027.61	2,204.06
B	Current assets			
a	Financial Assets			
(i)	Trade receivables		-	-
(ii)	Cash and cash equivalents		2.56	5.90
(iii)	Loans & Advances		1.11	154.85
b	Other current tax assets		5.70	5.00
c	Other current assets		24.77	24.26
	Total Current Assets	B	34.14	190.01
	Total Assets	I = (A+B)	2061.75	2,394.07
II	Equity and Liabilities			
	Equity			
a	Equity Share Capital		328.44	328.44
b	Other Equity		374.82	293.37
	Total Equity	II	703.26	621.81
III	Liabilities			
A	Non Current Liabilities			
a	Financial Liabilities			
(i)	Borrowings		1,352.11	1,723.58
(i)	Other non-current liabilities		-	1.06
b	Deferred tax liabilities (net)		0.95	-
	Total Non Current Liabilities	A	1353.06	1724.64
B	Current Liabilities			
a	Financial Liabilities			
i.	Borrowings		4.00	25.00
ii.	Trade payables			
a)	Outstanding dues of micro enterprises and small enterprises		0.21	0.00
b)	Outstanding dues of creditors other than above		0.08	10.47
iii.	Other financial liabilities (other than those specified in item ('c)		0.92	8.41
b	Current Tax Liabilities		0.23	3.75
	Total Current Liabilities	B	5.43	47.62
	Total Liabilities	III = (A+B)	1358.49	1772.26
	Total Equity and Liabilities	II + III	2,061.75	2,394.07

BY ORDER OF THE BOARD
FOR NEW ERA ALKALOIDS & EXPORTS LTD



RAVINDRA POKHARNA
Managing Director
DIN: 01121333

PLACE: RAIPUR
DATE: 13th November 2021

NEW ERA ALKALOIDS & EXPORTS LIMITED

CIN:L24100CT1994PLC008842

REGD OFF: 501, WALLFORT OZONE, FAFADIH, RAIPUR, C.G.-492001
STATEMENT OF CASH FLOW FOR THE PERIOD 30TH SEPTEMBER, 2021

	Half Year Ended 30th September, 2021	Half Year Ended 30th September, 2020	Year Ended 31st March, 2021
A) Cash Flow From Operating Activities :-			
1. Net Profit/(Loss) before Taxes and Exceptional Items	88789.42	1442574.28	-14971782.72
<u>Adjustments for:-</u>			
Depreciation	2831.50	5005.00	10010.00
Interest Charged to P & L A/c	58.88	0.00	0.00
Interest received from parties	(5,31,636.00)	-	-4672235.00
2. Operating Profit before Working Capital Changes	(439956)	1447579	(19634008)
<u>Adjustments for:-</u>			
Decrease/(Increase) in Trade & Other receivables	40694754.00	20925581.00	39494293.09
Increase/(Decrease) in Payables	-1873887.00	-33526719.00	(25292971.00)
Cash generated from Operations	38380911	(11153559)	(5432686)
Direct Taxes Paid	0.00	90980.00	370102.09
Net Cash from Operating Activity (A)	38380911	(11244539)	(5802788)
B) Cash Flow From Investing Activities :-			
Net Cash from Investing Activity (B)	-	-	-
C) Cash Flow From Financing Activities :-			
Proceeds from Unsecured Loans (Net)	-39246200.00	2500000.00	(7500000.00)
Interest Paid	(58.88)	0.00	0.00
Interest received from parties	531636.00	-	4672235.00
Net Cash From Financing Activities (C)	(38714623)	2500000	(2827765)
D) Net Increase / (Decrease) in Cash & Cash Equivalents ((A)+(B)+(C))	(333712.08)	(8744538.72)	(8630552.72)
E) Cash and Cash Equivalent at beginning of the Year	590191.51	9220744.23	9220744.23
F) Cash and Cash Equivalent at end of the Year (D+E)	256479.43	476205.51	590191.51

NOTE:-

- The above cash flow Statement has been prepared under the "Indirect Method" as set out in accounting Standard (AS)-3 on Cash Flow statement as notified by the Companies (accounting Standard) Rules, 2006.
- Previous Year figures have been regrouped / recast wherever necessary.

The accompanying notes form an integral part of Standalone Financial Statements



BY ORDER OF THE BOARD
FOR NEW ERA ALKALOIDS AND EXPORTS LIMITED

RAVINDRA POKHARNA
MANAGING DIRECTOR
DIN:01121333

Place: Raipur
Date: 13.11.2021

**AGRAWAL SHUKLA & CO.
CHARTERED ACCOUNTANTS**

Head Office :-
129, MAHALAXMI CLOTH MARKET
PANDRI, RAIPUR (CG)
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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
New Era Alkaloids & Exports Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **New Era Alkaloids & Exports Limited** (the "Company") for the quarter ended September 30, 2021 and year to date from April 01, 2021 to September 30, 2021 (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



**AGRAWAL SHUKLA & CO.
CHARTERED ACCOUNTANTS**

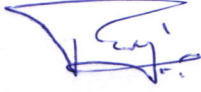
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**PankajAgrawal, B.Com FCA
Pankaj Jain, M.Com., FCA**

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, AGRAWALSHUKLA & CO.
Chartered Accountants
FIRM REG. NO.: 326151E**



**CA PANKAJ JAIN
PARTNER
M.NO: 407917
UDIN: 21407917AAAAAZ9110**

**Place: Raipur
Date: 13.11.2021**