

# New Era Alkaloids & Exports Limited

Registered Office: 408, Wallfort Ozone, Fafadih, Raipur (Chhattisgarh) 492001  
[CIN NO: L24100CT1994PLC008842]

14<sup>th</sup> November, 2022

**BY LISTING PORTAL**

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

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 30<sup>TH</sup> SEPTEMBER, 2022**

The Board of Directors have held their 3<sup>rd</sup>/22-23 Board Meeting for the F.Y. 2022-23 at 03.30 PM, today i. e. on Monday, the 14<sup>th</sup> November, 2022 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 30<sup>th</sup> September, 2022 and took on records Limited Review Report issued by the Auditor on same.

The meeting commenced at 03.35 pm and concluded at 04.15 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 records and display on the Stock Exchange Portal.

Kindly take the submission on records.

Yours faithfully,

**For, New Era Alkaloids and Exports Limited**



**(Khushboo Rathi)**

Company Secretary & Compliance Officer

M. No.: A66878



Enclosure: As stated above

# NEW ERA ALKALOIDS & EXPORTS LIMITED

CIN NO: L24100CT1994PLC008842

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

## Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2022

| S.NO | Particulars   |                 | (Rs in Lakhs)   |               |               |                 |               |               |
|------|---|-----------------|-----------------|---------------|---------------|-----------------|---------------|---------------|
|      |   |                 | Quarter ended   |               |               | Half Year ended |               | Year ended    |
|      |   |                 | 30-Sep-22       | 30-Jun-22     | 30-Sep-21     | 30-Sep-22       | 30-Sep-21     | 31-Mar-22     |
|      |   |                 | (Unaudited)     | Unaudited     | (Unaudited)   | (Unaudited)     | (Unaudited)   | Audited       |
| I    | Revenue from operations:  |                 | 2.00            | -             | 1.75          | 2.00            | 1.75          | 6.50          |
| II   | Other income  |                 | -               | -             | 0.46          | -               | 5.32          | 22.51         |
| III  | <b>Total Income from Operations</b>   | <b>I+II</b>     | <b>2.00</b>     | <b>-</b>      | <b>2.21</b>   | <b>2.00</b>     | <b>7.07</b>   | <b>29.01</b>  |
| IV   | <b>EXPENSES</b>   |                 |                 |               |               |                 |               |               |
|      | a. Cost of materials consumed   |                 | -               | -             | -             | -               | -             | -             |
|      | b. Changes in inventories of finished goods                                       |                 | -               | -             | -             | -               | -             | -             |
|      | c. Employees benefits expenses  |                 | 0.69            | 0.71          | 2.01          | 1.40            | 4.02          | 8.81          |
|      | d. Finance costs  |                 | 0.00            | -             | -             | 0.00            | -             | 0.01          |
|      | e. Depreciation and amortisation expenses   |                 | 0.01            | 0.01          | 0.01          | 0.02            | 0.03          | 0.06          |
|      | f. Transportation Expenses  |                 | -               | -             | -             | -               | -             | -             |
|      | g. Other Expenses   |                 | 111.72          | 0.83          | 1.60          | 112.55          | 2.13          | 9.33          |
|      | <b>Total expenses (a+b+c+d+e+f+g)</b>   | <b>IV</b>       | <b>112.42</b>   | <b>1.55</b>   | <b>3.62</b>   | <b>113.97</b>   | <b>6.18</b>   | <b>18.21</b>  |
| V    | <b>Profit/Loss before exceptional items and tax</b>                               | <b>(III-IV)</b> | <b>(110.42)</b> | <b>(1.55)</b> | <b>(1.41)</b> | <b>(111.97)</b> | <b>0.89</b>   | <b>10.80</b>  |
| VI   | <b>Exceptional items</b>  |                 | -               | -             | -             | -               | -             | -             |
| VII  | <b>Profit/Loss before and tax</b>   | <b>V-VI</b>     | <b>(110.42)</b> | <b>(1.55)</b> | <b>(1.41)</b> | <b>(111.97)</b> | <b>0.89</b>   | <b>10.80</b>  |
| VIII | <b>Tax Expense</b>  |                 |                 |               |               |                 |               |               |
|      | a) Current Tax  |                 | -               | -             | (0.37)        | -               | 0.23          | -             |
|      | b) Deferred Tax   |                 | 0.00            | -             | -             | 0.01            | 0.01          | 0.05          |
|      | c) Tax for Prior Years  |                 | -               | -             | -             | -               | (3.75)        | (3.75)        |
| IX   | <b>Profit/(loss) for the period</b>   | <b>VII-VIII</b> | <b>(110.42)</b> | <b>(1.55)</b> | <b>(1.05)</b> | <b>(111.98)</b> | <b>4.39</b>   | <b>14.50</b>  |
| X    | <b>Other comprehensive income</b>   |                 |                 |               |               |                 |               |               |
|      | A. (i) Items that will not be reclassified to profit and loss:                    |                 | -               | -             | 86.72         | -               | 86.72         | 89.88         |
|      | (ii) Income tax relating to items that will not be reclassified to profit or loss |                 | -               | -             | (9.65)        | -               | (9.65)        | -10.47        |
|      | 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>                                  | <b>IX+X</b>     | <b>(110.42)</b> | <b>(1.55)</b> | <b>76.01</b>  | <b>(111.98)</b> | <b>81.46</b>  | <b>93.91</b>  |
|      | [Comprising Profit (Loss) and Other comprehensive Income for the period]          |                 |                 |               |               |                 |               |               |
| XII  | <b>Paid-up Share Capital (par value Rs. 10/- each fully paid up)</b>              |                 | <b>328.44</b>   | <b>328.44</b> | <b>328.44</b> | <b>328.44</b>   | <b>328.44</b> | <b>328.44</b> |
| XIII | <b>Earnings per equity share (Par value Rs. 10 each)</b>                          |                 |                 |               |               |                 |               |               |
|      | i) Basic  |                 | (3.36)          | (0.05)        | (0.03)        | (3.41)          | 0.13          | 0.44          |
|      | ii) Diluted   |                 | (3.36)          | (0.05)        | (0.03)        | (3.41)          | 0.13          | 0.44          |

BY ORDER OF THE BOARD

FOR NEW ERA ALKALOIDS AND EXPORTS LIMITED

RAVINDRA POKHARNA  
Managing Director  
DIN: 01121333



Place: Raipur  
Date: 14th November 2022

**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 14th November 2022. 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: 14th November 2022

BY ORDER OF THE BOARD  
FOR NEWERA ALKALOIDS AND EXPORTS LIMITED

  
RAVINDRA POKHARNA  
Managing Director  
DIN: 01121333



# NEW ERA ALKALOIDS AND EXPORTS LTD

CIN NO: L24100CT1994PLC008842

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

## UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022

(Amount in Lakhs)

| S.NO.      | Particulars   | Note             | As at 30.09.2022 | As at 31.03.2022 |
|------------|---|------------------|------------------|------------------|
| <b>I</b>   | <b>ASSETS</b>   |                  |                  |                  |
| <b>A</b>   | <b>Non- current Assets</b>  |                  |                  |                  |
| a          | Property ,Plant & equipment   | 1                | 0.07             | 5.97             |
| b          | Financial Assets  |                  |                  |                  |
|            | (i) Investments   | 2                | 885.58           | 990.12           |
|            | (ii) Trade receivables  | 6                | -                | -                |
|            | (iii) Loans   | 3A               | 668.17           | 793.96           |
| c          | Deferred tax assets (net)   | 4                | -                | -                |
| d          | Other non-current assets  | 5A               | 61.27            | 61.27            |
|            | <b>Total Non Current Assets</b>   | <b>A</b>         | <b>1,615.09</b>  | <b>1,851.31</b>  |
| <b>B</b>   | <b>Current assets</b>   |                  |                  |                  |
| a          | Financial Assets  |                  |                  |                  |
|            | (i) Trade receivables   | 6                | 3.56             | 1.53             |
|            | (ii) Cash and cash equivalents  | 7                | 2.63             | 2.74             |
|            | (iii) Loans   | 3                | -                | -                |
|            | (iv) Others Financial Assets  |                  | -                | -                |
| b          | Current Tax Assets  | 5C               | 3.05             | 2.85             |
| c          | Other current assets  | 5B               | 27.43            | 29.61            |
|            | <b>Total Current Assets</b>   | <b>B</b>         | <b>36.68</b>     | <b>36.73</b>     |
|            | <b>Total Assets</b>   | <b>I=(A+B)</b>   | <b>1,651.77</b>  | <b>1,888.05</b>  |
| <b>II</b>  | <b>Equity and Liabilities</b>   |                  |                  |                  |
|            | <b>Equity</b>   |                  |                  |                  |
| a          | Equity Share Capital  | 8                | 328.44           | 328.44           |
| b          | Other Equity  | 9                | 275.30           | 387.28           |
|            | <b>Total Equity</b>   | <b>II</b>        | <b>603.74</b>    | <b>715.72</b>    |
| <b>III</b> | <b>Liabilities</b>  |                  |                  |                  |
| <b>A</b>   | <b>Non Current Liabilities</b>  |                  |                  |                  |
| a          | Financial Liabilities   |                  |                  |                  |
|            | i. Borrowings   | 10A              | 1,045.61         | 1,162.61         |
| b          | Deferred tax liabilities (net)  | 4                | 1.81             | 1.81             |
| c          | Other non-current liabilities   | 11A              | -                | -                |
|            | <b>Total Non Current Liabilities</b>                                      | <b>A</b>         | <b>1,047.43</b>  | <b>1,164.42</b>  |
| <b>B</b>   | <b>Current Liabilities</b>  |                  |                  |                  |
| a          | Financial Liabilities   |                  |                  |                  |
|            | i. Borrowings   | 10B              | -                | -                |
|            | ii. Trade payables  |                  |                  |                  |
|            | a) Outstanding dues of micro enterprises and small enterprises            | 12               | -                | -                |
|            | b) Outstanding dues of creditors other than above                         | 12               | -                | 0.50             |
|            | iii. Other financial liabilities (other than those specified in item ('c) | 11B              | 0.09             | 6.62             |
| b          | Current Tax Liabilities   | 11C              | -                | -                |
| c          | Provisions  | 11D              | 0.51             | 0.79             |
|            | <b>Total Current Liabilities</b>  | <b>B</b>         | <b>0.60</b>      | <b>7.91</b>      |
|            | <b>Total Liabilities</b>  | <b>III=(A+B)</b> | <b>1,048.03</b>  | <b>1,172.33</b>  |
|            | <b>Total Equity and Liabilities</b>                                       | <b>II+ III</b>   | <b>1,651.77</b>  | <b>1,888.05</b>  |

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



  
 Ravindra Pokharna  
 Managing Director & CFO  
 DIN: 01121333

Place: Raipur  
Date: 14th November 2022

# NEW ERA ALKALOIDS & EXPORTS LIMITED

CIN:L24100CT1994PLC008842

REGD OFF: 501, WALLFORT OZONE, FAFADIH, RAIPUR, C.G.-492001

CASH FLOW STATEMENT AS AT 31ST MARCH, 2022

|  | (Rs. in Lakhs)<br>Half Year Ended<br>30.09.2022 | (Rs. in Lakhs)<br>Full Year Ended<br>31.03.2022 |
|--|---|---|
| <b>A) Cash Flow From Operating Activities :-</b>                                   |   |   |
| 1. Net Profit/(Loss) before Taxes and Exceptional Items                            | (111.97)  | 10.80   |
| <u>Adjustments for:-</u>   |   |   |
| Property Plant & Equipment Written off   | 5.88  |   |
| Investment Written off   | 104.54  |   |
| Depreciation   | 0.02  | 0.06  |
| Interest Charged to P & L A/c  | 0.00  | 0.01  |
| Interest received from parties   | -   | (22.52)   |
| 2. Operating Profit before Working Capital Changes                                 | (1.54)  | (11.65)   |
| <u>Adjustments for:-</u>   |   |   |
| Decrease/(Increase) in Trade & Other receivables                                   | 125.94  | 583.97  |
| Increase/(Decrease) in Payables  | (7.31)  | (15.78)   |
| <b>Cash generated from Operations</b>  | <b>117.10</b>                                   | <b>556.54</b>                                   |
| Direct Taxes Paid  | 0.20  | (3.75)  |
| <b>Net Cash from Operating Activity (A)</b>  | <b>116.90</b>                                   | <b>560.29</b>                                   |
| <b>B) Cash Flow From Investing Activities :-</b>                                   |   |   |
| <b>Net Cash from Investing Activity (B)</b>  | -   | -   |
| <b>C) Cash Flow From Financing Activities :-</b>                                   |   |   |
| Proceeds from Unsecured Loans ( Net)   | (117.00)  | (585.96)  |
| Proceeds from Short Term Borrowings - Temporary Overdraft                          | -   | -   |
| Interest Paid  | (0.00)  | (0.01)  |
| Interst received from parties  | -   | 22.52   |
| <b>Net Cash From Financing Activities (C)</b>                                      | <b>(117.00)</b>                                 | <b>(563.45)</b>                                 |
| <b>D) Net Increase / (Decrease) in Cash &amp; Cash Equivalents ((A)+(B)+( C ))</b> | <b>(0.10)</b>                                   | <b>(3.17)</b>                                   |
| <b>E) Cash and Cash Equivalent at beginning of the Year</b>                        | <b>2.74</b>                                     | <b>5.90</b>                                     |
| <b>F) Cash and Cash Equivalent at end of the Year (D+E)</b>                        | <b>2.63</b>                                     | <b>2.74</b>                                     |

NOTE:-

1. The above cash flow Statement has been prepared under the "Indirect Method" as set out in accounting Standard (AS)-3 on
2. Previous Year figures have been regrouped / recast wherever necessary.

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



*RP*  
RAVINDRA POKHARNA  
MANAGING DIRECTOR & CFO  
DIN:01121333

Place: Raipur  
Date: 14th November 2022

**AGRAWAL SHUKLA & CO.**  
**CHARTERED ACCOUNTANTS**

**Head Office :-**

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

Pankaj Agrawal, 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, 2022 to September 30, 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, AGRAWALSHUKLA & CO.**  
**Chartered Accountants**  
**FIRM REG. NO.: 326151E**



**CA PANKAJ JAIN**  
**PARTNER**

**M.NO: 407917**

**UD IN: 22407917 BD 60M 1657**

**Place: Raipur**

**Date: 14.11.2022**



# New Era Alkaloids & Exports Limited

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

[CIN NO: L24100CT1994PLC008842]

14<sup>th</sup> November, 2022

**BY LISTING PORTAL**

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

Dear Sir/Madam,

**DECLARATION PURSUANT TO REGULATION 33 (1) (D) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.**

I, Ravindra Pokharna, Managing Director of the Company, do hereby declare that the statutory auditors of the company M/s. Agrawal Shukla & Co. have expressed their unmodified opinion in respect to the Un-Audited Standalone Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2022. Their report does not contain any qualification hence no further explanation is required on the statements.

Yours faithfully,

**For, New Era Alkaloids and Exports Limited**


**(Ravindra Pokharna)**  
Managing Director  
DIN: 01121333  
Add: 21, Motilal Nehru Marg  
Ratlam (M.P) 457001

# **New Era Alkaloids & Exports Limited**

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

[CIN NO: L24100CT1994PLC008842]

14<sup>th</sup> November, 2022

**BY LISTING PORTAL**

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

Dear Sir/Madam,



## **NON-APPLICABILITY - REGULATION 32 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENT) REGULATIONS, 2015**

This is to inform you that company has not raised any public issue, rights issue or preferential issue during the quarter or half yearly ended on 30.09.2022.

Accordingly, pursuant to Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015, the disclosure or filing of statement of deviation or Variation is not applicable on the Company.

Yours faithfully,

**For, New Era Alkaloids and Exports Limited**

**(Khushboo Rath)**

Company Secretary & Compliance Officer

M. No.: A66878