

New Era Alkaloids & Exports Limited

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

14th 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,

SUBMISSION OF OUTCOME OF BOARD MEETING IN TERMS OF REGULATION 30 OF SEBI (LODR) REGULATIONS, 2015

This is to inform you that the 3rd/22-23 Meeting of Board of Directors of the Company for the F. Y. 2022-23 was held today at 3.30 P.M on Monday, the 14th November, 2022 and outcome of the meeting is as under:

1. The Board reviewed, considered and approved the draft Un-Audited Standalone Financial results along with Statement of Assets and Liabilities and Cash Flow Statement of the Company for the Quarter and half year ended on 30th September, 2022.
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 half year ended on 30th September, 2022.

The meeting commenced at 03.35 pm and concluded at 04.15 pm.

Yours faithfully,

For, New Era Alkaloids and Exports Limited



(Khushboo Rath)

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	Total Income from Operations	I+II	2.00	-	2.21	2.00	7.07	29.01
IV	EXPENSES							
	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
	Total expenses (a+b+c+d+e+f+g)	IV	112.42	1.55	3.62	113.97	6.18	18.21
V	Profit/Loss before exceptional items and tax	(III-IV)	(110.42)	(1.55)	(1.41)	(111.97)	0.89	10.80
VI	Exceptional items		-	-	-	-	-	-
VII	Profit/Loss before and tax	V-VI	(110.42)	(1.55)	(1.41)	(111.97)	0.89	10.80
VIII	Tax Expense							
	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	Profit/(loss) for the period	VII-VIII	(110.42)	(1.55)	(1.05)	(111.98)	4.39	14.50
X	Other comprehensive income							
	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	Total Comprehensive Income for the period	IX+X	(110.42)	(1.55)	76.01	(111.98)	81.46	93.91
	[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		(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
I	ASSETS			
A	Non- current Assets			
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
	Total Non Current Assets	A	1,615.09	1,851.31
B	Current assets			
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
	Total Current Assets	B	36.68	36.73
	Total Assets	I=(A+B)	1,651.77	1,888.05
II	Equity and Liabilities			
	Equity			
a	Equity Share Capital	8	328.44	328.44
b	Other Equity	9	275.30	387.28
	Total Equity	II	603.74	715.72
III	Liabilities			
A	Non Current Liabilities			
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	-	-
	Total Non Current Liabilities	A	1,047.43	1,164.42
B	Current Liabilities			
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
	Total Current Liabilities	B	0.60	7.91
	Total Liabilities	III=(A+B)	1,048.03	1,172.33
	Total Equity and Liabilities	II+ III	1,651.77	1,888.05

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) Half Year Ended 30.09.2022	(Rs. in Lakhs) Full Year Ended 31.03.2022
A) Cash Flow From Operating Activities :-		
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)
Cash generated from Operations	117.10	556.54
Direct Taxes Paid	0.20	(3.75)
Net Cash from Operating Activity (A)	116.90	560.29
B) Cash Flow From Investing Activities :-		
Net Cash from Investing Activity (B)	-	-
C) Cash Flow From Financing Activities :-		
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
Net Cash From Financing Activities (C)	(117.00)	(563.45)
D) Net Increase / (Decrease) in Cash & Cash Equivalents ((A)+(B)+(C))	(0.10)	(3.17)
E) Cash and Cash Equivalent at beginning of the Year	2.74	5.90
F) Cash and Cash Equivalent at end of the Year (D+E)	2.63	2.74

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




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

UDIN: 22407917 BD 1657

Place: Raipur

Date: 14.11.2022



New Era Alkaloids & Exports Limited

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

[CIN NO: L24100CT1994PLC008842]

14th 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 30th 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

