

# New Era Alkaloids & Exports Limited

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

13<sup>th</sup> February, 2023

**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 4<sup>th</sup>/22-23 Meeting of Board of Directors of the Company for the F. Y. 2022-23 was held today at 4.00 P.M on Monday, the 13<sup>th</sup> February, 2023 and outcome of the meeting is as under:

1. The Board reviewed, considered and approved the Un-Audited Standalone Financial results of the Company for the Quarter and nine months ended on 31<sup>st</sup> December, 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 nine months ended on 31<sup>st</sup> December, 2022.
3. The Board considered and accepted resignation of M/s G.Soni & Associates, Practicing Company Secretaries as Secretarial Auditor of the company w.e.f 13.02.2023 caused due to other commitments and personal reasons.
4. The Board considered and approved the appointment of M/s Gurminder Dhami & Associates, Practicing Company Secretaries as Secretarial Auditor under Section 204 of the Companies Act, 2013 w.e.f 13.02.2023 to conduct the Secretarial Audit of the company for the Financial Year 2022-23.



The meeting commenced at 4.00 pm and concluded at 4.33 pm.

Kindly take the outcome of the meeting on records.

Yours faithfully,

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

*Khushboo*



**(Khushboo Rathi)**

Company Secretary & Compliance Officer

M. No.: A66878

**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 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 December, 2022 and year to date from April 01, 2022 to December, 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, AGRAWAL SHUKLA & CO.  
Chartered Accountants  
FIRM REG. NO.: 326151E**



**CA PANKAJ JAIN  
PARTNER**

**M.NO: 407917**

**UDIN: 23407917BGQTYJ4010**

**Place: Raipur**

**Date: 13/02/23**





# 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 Nine Months Ended December 31, 2022

S.NO	Particulars		(Rs in Lakhs)					
			Quarter ended			Nine Months ended		
			31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	Year ended
			(Unaudited)	Unaudited	(Unaudited)	(Unaudited)	(Unaudited)	Audited
I	Revenue from operations:		-	2.00	0.50	2.00	2.25	6.50
II	Other Income		-	-	-	-	5.32	22.51
III	<b>Total Income from Operations</b>	<b>I+II</b>	<b>-</b>	<b>2.00</b>	<b>0.50</b>	<b>2.00</b>	<b>7.56</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		0.78	0.69	2.93	2.18	6.95	8.81
	d. Finance costs		0.00	0.00	-	0.00	0.00	0.01
	e. Depreciation and amortisation expenses		0.01	0.01	0.01	0.02	0.04	0.06
	f. Transportation Expenses		-	-	-	-	-	-
	g. Other Expenses		0.86	111.72	1.76	113.41	3.89	9.33
	<b>Total expenses (a+b+c+d+e+f+g)</b>	<b>IV</b>	<b>1.65</b>	<b>112.42</b>	<b>4.71</b>	<b>115.62</b>	<b>10.89</b>	<b>18.21</b>
V	<b>Profit/Loss before exceptional Items and tax</b>	<b>(III-IV)</b>	<b>(1.65)</b>	<b>(110.42)</b>	<b>(4.21)</b>	<b>(113.62)</b>	<b>(3.33)</b>	<b>10.80</b>
VI	<b>Exceptional Items</b>			-	-	-	-	-
VII	<b>Profit/Loss before and tax</b>	<b>V-VI</b>	<b>(1.65)</b>	<b>(110.42)</b>	<b>(4.21)</b>	<b>(113.62)</b>	<b>(3.33)</b>	<b>10.80</b>
VIII	<b>Tax Expense</b>							
	a) Current Tax		-	-	(0.23)	-	-	-
	b) Deferred Tax		0.00	0.00	0.03	0.01	0.05	0.05
	C) Tax for Prior Years		-	-	-	-	3.75	(3.75)
IX	<b>Profit/(loss) for the period</b>	<b>VII-VIII</b>	<b>(1.65)</b>	<b>(110.42)</b>	<b>(4.01)</b>	<b>(113.63)</b>	<b>0.38</b>	<b>14.50</b>
X	<b>Other comprehensive Income</b>							
	A. (I) Items that will not be reclassified to profit and loss:		-	-	7.18	-	93.90	89.88
	(II) Income tax relating to items that will not be reclassified to profit or loss		-	-	(1.87)	-	(11.52)	-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>(1.65)</b>	<b>(110.42)</b>	<b>1.30</b>	<b>(113.63)</b>	<b>82.76</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		(0.05)	(3.36)	(0.12)	(3.46)	0.01	0.44
	ii) Diluted		(0.05)	(3.36)	(0.12)	(3.46)	0.01	0.44

BY ORDER OF THE BOARD

FOR NEW ERA ALKALOIDS AND EXPORTS LIMITED



RAVINDRA POKHARNA  
Managing Director  
DIN: 01121333

Place: Raipur  
Date: 13th February 2023

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 13th February 2023. 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 February 2023