

# NEW ERA ALKALOIDS & EXPORT LIMITED

REGD. OFFICE- 501, WALLFORT OZONE, FAFADIH, RAIPUR (C. G.) 492001  
CIN- L24100CT1994PLC008842

14<sup>TH</sup> November, 2019

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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## OUTCOME OF BOARD MEETING AND SUBMISSION OF UNAUDITED QUARTERLY RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2019 IN TERMS OF REGULATION 33 OF THE SEBI (LODR) REGULATIONS, 2015

It is hereby informed that 3<sup>rd</sup> Meeting of Board of Directors for the F. Y. 2019-20 was held at 4.30pm, today, the 14<sup>th</sup> November, 2019 at 501, Wallfort Ozone, Fafadih, Raipur (Chhattisgarh) 492001. The Board considered and approved the Un-audited 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, 2019 and took on records Limited Review Report issued on the Un-audited Financial results.

The meeting commenced at 4.40 pm and concluded at 5.15pm.

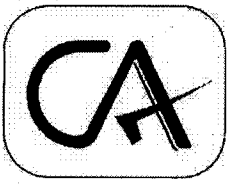
Kindly take the submission on record and upload the same on your official portal.

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

  
(Monika Jain)  
Company Secretary & Compliance Officer



Encl: As stated above.



# Sunil Johri & Associates

## Chartered Accountants

**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, 2019 and year to date from April 01, 2019 to September 30, 2019 (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.
3. 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.
4. 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, SUNIL JOHRI & ASSOCIATES,  
CHARTERED ACCOUNTANTS  
FRN 005960C**

*Bivor Kumar*  
**BIVOR KUMAR  
PARTNER  
MNO NO.: 422898  
UDIN: 15422898 AAAAFF 1526  
Place: Raipur (C.G.)  
Date: 14.11.2019**



110 WALLFORT OZONE, 1<sup>ST</sup> FLOOR, FAFADIH CHOWK, RAIPUR-492001, CHHATTISGARH

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GST REGISTRATION NUMBER: 22ABDFS2447R1ZT

email : [johri62@rediffmail.com](mailto:johri62@rediffmail.com)

## NEW ERA ALKALOIDS & EXPORTS LIMITED

CIN NO: L24100CT1994PLC008842

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

### Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2019

(Rs in Lakhs)

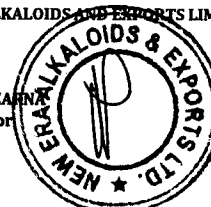
S.NO	Particulars		Quarter ended			Half Year ended		Year ended
			30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	31-Mar-19
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
I	Revenue from operations:		10.92	-	22.83	10.92	48.01	108.17
II	Other income		-	-	10.15	-	10.15	38.08
III	<b>Total Income from Operations</b>	<b>I+II</b>	<b>10.92</b>	<b>-</b>	<b>32.98</b>	<b>10.92</b>	<b>58.16</b>	<b>146.24</b>
IV	<b>EXPENSES</b>							
	a. Cost of materials consumed		-	-	-	-	-	-
	b. Changes In Inventories of finished goods		-	-	-	-	-	-
	c. Excise duty on sale of products		-	-	-	-	-	-
	d. Employees benefits expenses		1.63	1.19	1.30	2.82	2.60	5.76
	e. Finance costs		0.05	0.09	0.06	0.14	0.15	0.51
	f. Depreciation and amortisation expenses		0.04	0.04	0.08	0.09	0.16	0.32
	g. Transportation Expenses		5.84	-	19.50	5.84	38.46	67.04
	h. Other Expenses		1.09	1.30	2.76	2.39	5.50	13.87
	<b>Total expenses (a+b+c+d+e+f+g)</b>	<b>IV</b>	<b>8.66</b>	<b>2.62</b>	<b>23.69</b>	<b>11.28</b>	<b>46.87</b>	<b>87.49</b>
V	<b>Profit/Loss before exceptional items and tax</b>	<b>(III-IV)</b>	<b>2.26</b>	<b>(2.62)</b>	<b>9.28</b>	<b>(0.37)</b>	<b>11.29</b>	<b>58.75</b>
VI	<b>Exceptional Items</b>		-	-	-	-	-	-
VII	<b>Profit/Loss before and tax</b>	<b>V-VI</b>	<b>2.26</b>	<b>(2.62)</b>	<b>9.28</b>	<b>(0.37)</b>	<b>11.29</b>	<b>58.75</b>
VIII	<b>Tax Expense</b>							
	a) Current Tax		-	-	0.24	-	0.24	15.35
	b) Deferred Tax		(0.01)	-	(0.01)	(0.01)	(0.02)	(0.04)
	c) Tax for Prior Years		2.93	-	-	2.93	-	-
IX	<b>Profit/(Loss) for the period</b>	<b>VII-VIII</b>	<b>(0.67)</b>	<b>(2.62)</b>	<b>9.05</b>	<b>(3.30)</b>	<b>11.07</b>	<b>43.44</b>
X	<b>Other comprehensive income</b>							
	A. (I) Items that will not be reclassified to profit and loss:		55.77	-	105.36	55.77	105.36	162.06
	(II) Income tax relating to items that will not be reclassified to profit or loss		19.21	-	-	19.21	-	0
	B. (I) Items that will be reclassified to profit or loss		-	-	-	-	-	0
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-	-	-	-	0
XI	<b>Total Comprehensive Income for the period</b>	<b>IX+X</b>	<b>74.31</b>	<b>(2.62)</b>	<b>114.41</b>	<b>71.68</b>	<b>116.43</b>	<b>205.50</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		(0.02)	(0.08)	0.28	(0.10)	0.34	1.32
	ii) Diluted		(0.02)	(0.08)	0.28	(0.10)	0.34	1.32

#### 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, 2019. 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 & EXPORTS LIMITED

RAVINDRA POKHARNA  
Managing Director  
DIN: 01121333



Place: Raipur  
Date: 14.11.2019

**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, 2019**

(₹ lakhs)

S No	Particulars	Note	As at September 30, 2019 (Unaudited)	As at March 31, 2019 (Audited)
<b>I</b>	<b>ASSETS</b>			
<b>A</b>	<b>Non-current Assets</b>			
a	Property, Plant & equipment		6.21	6.30
b	Financial Assets			
	(i) Investments		821.98	766.22
	(ii) Loans & Advances		1,003.65	808.65
c	Deferred tax assets (net)		19.36	0.14
d	Other non-current assets		296.37	296.37
	<b>Total Non Current Assets</b>	<b>A</b>	<b>2,147.58</b>	<b>1,877.68</b>
<b>B</b>	<b>Current assets</b>			
a	Financial Assets		-	-
	(i) Trade receivables		203.41	-
	(ii) Cash and cash equivalents		3.43	4.00
	(iii) Loans & Advances		704.43	252.29
	(iv) Others Financial Assets		-	0.08
b	Other current assets		0.46	-
	<b>Total Current Assets</b>	<b>B</b>	<b>911.73</b>	<b>256.37</b>
	<b>Total Assets</b>	<b>I = (A+B)</b>	<b>3059.31</b>	<b>2,134.05</b>
<b>II</b>	<b>Equity and Liabilities</b>			
	<b>Equity</b>			
a	Equity Share Capital		328.44	328.44
b	Other Equity		347.48	275.79
	<b>Total Equity</b>	<b>II</b>	<b>675.92</b>	<b>604.23</b>
<b>III</b>	<b>Liabilities</b>			
<b>A</b>	<b>Non Current Liabilities</b>			
a	Financial Liabilities			
	(i) Other non-current liabilities		2.10	2.10
	<b>Total Non Current Liabilities</b>	<b>A</b>	<b>2.10</b>	<b>2.10</b>
<b>B</b>	<b>Current Liabilities</b>			
a	Financial Liabilities			
	i. Borrowings		2,359.07	60.00
	ii. Trade payables			
	a) Outstanding dues of micro enterprises and small enterprises		3.84	0.01
	b) Outstanding dues of creditors other than above		1.39	1.09
	iii. Other financial liabilities (other than those specified in item (c))		16.99	1,466.61
	<b>Total Current Liabilities</b>	<b>B</b>	<b>2381.29</b>	<b>1,527.72</b>
	<b>Total Liabilities</b>	<b>III = (A+B)</b>	<b>2383.39</b>	<b>1529.81</b>
	<b>Total Equity and Liabilities</b>	<b>II + III</b>	<b>3,059.31</b>	<b>2,134.05</b>

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

RAVINDRA POKHARNA  
Managing Director  
DIN: 01121333



PLACE: RAIPUR  
DATE: 14.11.2019

# 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, 2019

(Rupees in Lakhs)

	Half Year Ended 30th September, 2019	Half Year Ended 30th September, 2018	Year Ended 31st March, 2019
<b>A) Cash Flow From Operating Activities :-</b>			
1. Net Profit/(Loss) before Taxes and Exceptional Items	(0.37)	11.29	58.75
<b>Adjustments for:-</b>			
Depreciation	0.09	0.16	0.32
Interest Charged to P & L A/c	0.14	0.15	0.51
Interest received from parties	-	10.15	37.68
Loss on sale of non current investments			-
2. Operating Profit before Working Capital Changes	(0.14)	21.75	97.25
<b>Adjustments for:-</b>			
Decrease/(Increase) in Trade & Other receivables	(850.93)	(626.73)	871.66
Decrease/(Increase) in Inventories	-	-	-
Increase/(Decrease) in Payables	3.98	11.23	(48.14)
<b>Cash generated from Operations</b>	<b>(847.10)</b>	<b>(593.75)</b>	<b>921</b>
Direct Taxes Paid	2.93	0.24	15.35
<b>Net Cash from Operating Activity (A)</b>	<b>(850.03)</b>	<b>(593.99)</b>	<b>905.43</b>
<b>B) Cash Flow From Investing Activities :-</b>			
Sale of Investment	-	-	-
<b>Net Cash from Investing Activity (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C) Cash Flow From Financing Activities :-</b>			
Proceeds from Unsecured Loans ( Net)	2299.07	602.10	(2320.62)
Proceeds/ Repayment from Short Term Borrowings - Temporary Overdraft	(1449.47)	-	1449.47
Interest Paid	(0.14)	(0.15)	(0.51)
Interest received from parties	-	(10.15)	(37.68)
<b>Net Cash From Financing Activities (C)</b>	<b>849.46</b>	<b>591.80</b>	<b>(909.33)</b>
<b>D) Net Increase / (Decrease) in Cash &amp; Cash Equivalents ((A)+(B)+(C))</b>	<b>(0.57)</b>	<b>(2.19)</b>	<b>(3.90)</b>
<b>E) Cash and Cash Equivalent at beginning of the Year</b>	<b>4.00</b>	<b>7.90</b>	<b>7.90</b>
<b>F) Cash and Cash Equivalent at end of the Year (D+E)</b>	<b>3.43</b>	<b>5.71</b>	<b>4.00</b>

**NOTE:-**

1. 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
2. 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: 14.11.2019