

# NEW ERA ALKALOIDS & EXPORT LIMITED

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

14<sup>th</sup> November, 2018

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
--	--

Dear Sir/Madam,

**REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015 - SUBMISSION OF UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND SIX MONTHS ENDED ON SEPTEMBER 30, 2018.**

The Board of Directors have held their 4<sup>th</sup> Board Meeting for the F.Y. 2018-19 today i.e. on 14<sup>th</sup> November, 2018 at 3.00pm and considered, approved and took on record the Un-audited Financial results of the Company along with Statement of Assets & Liabilities for the Quarter and six months ended on September 30, 2018.

The meeting commenced at 3.20pm and concluded at 4.40pm.

A copy of Financial Results along with Statement of Assets & Liabilities and limited Review Report is attached herewith for your for your records and display on the Stock Exchange Portal.

Kindly take the results on record.

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

  
(Monika Jain)  
Company Secretary & Compliance officer



Enclosure: as stated above

**NEW ERA ALKALOIDS & EXPORTS LIMITED**

CIN NO: L24100CT1994PLC008842

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

**Statement of Standalone Unaudited Financial Results for the Half year and Quarter ended September, 2018**

( Lakhs)

S.NO	Particulars		Quarter ended			Half - year ended		Year ended
			30-Sep-18	30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17	31-Mar-18
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income from operations:							
	(a) Revenue from operations		22.83	25.18	2.45	48.01	139.20	183.26
	(b) Other income		115.51	-	-	115.51	-	-
	<b>Total Income from Operations</b>	<b>I (a+b)</b>	<b>138.34</b>	<b>25.18</b>	<b>2.45</b>	<b>163.52</b>	<b>139.20</b>	<b>183.26</b>
II	<b>EXPENSES</b>							
	a. Cost of materials consumed		-	-	-	-	-	-
	b. Changes in inventories of finished goods		-	-	-	-	-	-
	c. Employees benefits expenses		1.30	1.30	1.20	2.60	2.40	5.10
	d. Finance costs		0.06	0.09	-	0.15	0.12	0.36
	e. Depreciation and amortisation expenses		0.08	0.08	0.08	0.16	0.16	0.32
	f. Transportation Expenses		19.50	18.97	(0.04)	38.46	115.15	142.88
	g. Other Expenses		2.76	2.74	6.79	5.50	13.94	23.11
	<b>Total expenses (a+b+c+d+e)</b>	<b>II</b>	<b>23.69</b>	<b>23.18</b>	<b>8.03</b>	<b>46.87</b>	<b>131.77</b>	<b>171.76</b>
III	<b>Profit/Loss before exceptional Items and tax</b>	<b>I-II</b>	<b>114.64</b>	<b>2.01</b>	<b>(5.58)</b>	<b>116.65</b>	<b>7.43</b>	<b>11.49</b>
IV	<b>Exceptional Items</b>							
V	<b>Profit/Loss before and tax</b>	<b>III-IV</b>	<b>114.64</b>	<b>2.01</b>	<b>(5.58)</b>	<b>116.65</b>	<b>7.43</b>	<b>11.49</b>
VI	<b>Tax Expense</b>							
	a) Current Tax		0.24	-	1.96	0.24	1.96	2.47
	b) Deferred Tax		(0.01)	(0.01)	0.24	(0.02)	(0.00)	(0.02)
VII	<b>Profit/(loss) for the period</b>	<b>V-VI</b>	<b>114.41</b>	<b>2.02</b>	<b>(7.78)</b>	<b>116.43</b>	<b>5.48</b>	<b>9.04</b>
VIII	<b>Other comprehensive Income</b>							
	A. (i) Items that will not be reclassified to profit and loss:		-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	-	-
	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		-	-	-	-	-	-
IX	<b>Total Comprehensive Income for the period</b>	<b>VII-VIII</b>	<b>114.41</b>	<b>2.02</b>	<b>(7.78)</b>	<b>116.43</b>	<b>5.48</b>	<b>9.04</b>
	[Comprising Profit (Loss) and Other comprehensive Income for the period]							
X	<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>
XI	<b>Earnings per equity share (Par value Rs. 10 each)</b>							
	i) Basic		3.48	0.06	(0.24)	3.54	0.17	0.28
	ii) Diluted		3.48	0.06	(0.24)	3.54	0.17	0.28

BY ORDER OF THE BOARD

FOR NEW ERA ALKALOIDS & EXPORTS LIMITED



RAJINDRA POKHARNA  
MANAGING DIRECTOR  
DIN: 01121333

PLACE: RAIPUR  
DATE:14.11.2018

Notes :-	
1	These results have been prepared in accordance with the Ind AS notified under Companies (Indian Accounting Standards) Rules, 2015. These results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 14.11.2018. The Statutory auditors have expressed unqualified audit opinion on these results.
2	The results of the Company for the quarter and half year ended September 30, 2018 are available on the Company's website- <a href="http://www.ashokarefineries.com">www.ashokarefineries.com</a>
3	Previous periods' / year's figures have been regrouped wherever necessary.
4	Investment in Equity Shares have been revalued through FVTPL.

**NEW ERA ALKALOIDS & EXPORTS LIMITED**

CIN NO:L24100CT1994PLC008842

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


**Statement of Assets and Liabilities for the Half year and Quarter ended September, 2018**

[ lakhs ]

S No	Particulars	Note	As at September 30, 2018	As at March 31, 2018
<b>I</b>	<b>ASSETS</b>			
<b>A</b>	<b>Non-current Assets</b>			
a	Property, Plant & equipment		6.46	6.62
b	Capital Work In progress		-	-
c	Investment property		-	-
d	Goodwill		-	-
e	Other Intangible Assets		-	-
f	Intangible assets under development		-	-
g	Biological Assets other than bearer plants		-	-
h	Financial Assets			
(i)	Investments		709.51	604.15
(ii)	Trade receivables		-	-
(iii)	Loans		1,176.52	1,217.52
i	Deferred tax assets (net)		0.12	0.10
j	Other non-current assets		307.72	294.37
	<b>Total Non Current Assets</b>	<b>A</b>	<b>2,200.34</b>	<b>2,122.77</b>
<b>B</b>	<b>Current assets</b>			
a	Inventories		-	-
b	Financial Assets			
(i)	Investments		-	-
(ii)	Trade receivables		445.08	134.82
(iii)	Cash and cash equivalents		5.71	7.90
(iv)	Bank balances other than (iii) above		-	-
(v)	Loans		924.61	581.30
(vi)	Others (to be specified)		-	-
c	Current Tax Assets (Net)		-	-
d	Other current assets		1.84	1.04
	<b>Total Current Assets</b>	<b>B</b>	<b>1377.24</b>	<b>725.06</b>
	<b>Total Assets = (A+B)</b>		<b>3577.58</b>	<b>2,847.82</b>
<b>II</b>	<b>Equity and Liabilities</b>			
	<b>Equity</b>			
a	Equity Share Capital		328.44	328.44
b	Other Equity		186.72	70.29
	<b>Total Equity</b>	<b>II</b>	<b>515.16</b>	<b>398.73</b>
<b>III</b>	<b>Liabilities</b>			
<b>A</b>	<b>Non Current Liabilities</b>			
a	Financial Liabilities			
i.	Borrowings		1,854.72	1397.62
ii.	Trade payables		-	-
iii.	Other financial liabilities (other than those specified in item (b), to be specified)		-	-
b	Provisions		-	-
c	Deferred tax liabilities (Net)		-	-
d	Other non-current liabilities		55.75	47.07
	<b>Total Non Current Liabilities</b>	<b>A</b>	<b>1,910.47</b>	<b>1444.69</b>
<b>B</b>	<b>Current Liabilities</b>			
a	Financial Liabilities			
i.	Borrowings		1,128.00	983.00
ii.	Trade payables		18.90	17.35
iii.	Other financial liabilities (other than those specified in item (c))		2.35	4.05
b	Other current liabilities		-	-
c	Provisions		2.71	-
d	Current Tax Liabilities (Net)		-	-
	<b>Total Current Liabilities</b>	<b>B</b>	<b>1,151.96</b>	<b>1,004.40</b>
	<b>Total Liabilities = (A+B)</b>		<b>3,062.43</b>	<b>2,449.09</b>
	<b>Total Equity and Liabilities = II + III</b>		<b>3,577.58</b>	<b>2,847.82</b>

PLACE: RAIPUR  
DATE: 14.11.2018

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



RAJENDRA POKHARNA  
MANAGING DIRECTOR  
DIN: 01121333



# Sunil Johri & Associates Chartered Accountants

To  
The Board of Directors  
New Era Alkaloids & Exports Limited

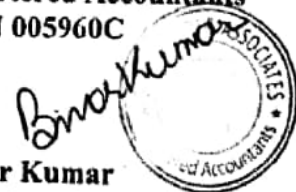
We have reviewed the quarterly financial results of New Era Alkaloids & Exports Limited ('the Company') for the quarter ended 30<sup>th</sup> September, 2018 and the year-to-date financial results for the period from 1<sup>st</sup> April, 2018 to 30<sup>th</sup> September, 2018, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the condensed interim Ind AS financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) for Interim Financial Reporting (Ind AS-34), prescribed under Section 133 of the Companies Act, 2013 and the other accounting principles generally accepted in India and in Compliance with Regulation 33 of Listing Regulation.

We conducted our review in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the review to obtain reasonable assurance about whether the financial results are free from material misstatement(s). A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statements, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, including the matter in which it is to be disclosed, or that it contains any material misstatement.

For Sunil Johri & Associates  
Chartered Accountants  
FRN 005960C



Bivor Kumar  
Partner  
Membership No.:422898

PLACE: RAIPUR  
DATE: 14-11-2018