

NEW ERA ALKALOIDS & EXPORT LIMITED

REGD. OFFICE- 21, FREE GANJ, RATLAM (M.P.) 457001
CORP. OFFICE: 501, WALLFORT, FAFADIH, RAIPUR (C. G.) 492001
CIN-L02423MP1994PLC008116

30th May, 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 POST

Dear Sir/Madam,

SUBMISSION ON AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31.03.2018 IN TERMS OF REGULATION 33(3) OF SEBI (LODR) REGULATIONS, 2015

This is to inform you that Board of directors have held their 1st/2018-19 meeting of the Board of Directors of the Company for the F. Y. 2018-19, today, the 30th May, 2018 at 2.30pm. The Meeting Commenced at 2.35pm and concluded 3.45pm and Board reviewed, considered and approved the Standalone Financial results along with Statement of Assets & Liabilities of the Company for the Quarter and year ended on 31st March, 2018 and took on records Auditor's Report on Quarterly Financial Results and Year to date Results.

A copy of Audited Standalone Financial Results along Audited Statement of Assets & Liabilities with Audit Report thereon are attached herewith for your records and display on the Stock Exchange Portal.

Kindly take the results on record.

Yours Faithfully
For, New Era Alkaloids & Exports Limited


(CS Monika Jain)
Company Secretary & Compliance officer



Enclosure: As stated above



Sunil Johri & Associates

Chartered Accountants

Auditor's Report on Quarterly Financial Results and Year to date Results of New Era Alkaloids And Exports Limited Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors

NEW ERA ALKALOIDS AND EXPORTS LIMITED

- 1. We have audited the statement of financial results of NEW ERA ALKALOIDS AND EXPORTS LIMITED ('the Company') for the quarter and year ended March 31, 2018('the statement'), attached herewith, being submitted by the company pursuant to requirements under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.**
- 2. These financial results have been prepared on the basis of the annual Ind AS Financial Statements and audited quarterly financial results up to the end of the third quarter, which are the responsibility of Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such an annual Ind AS financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS'), prescribed, under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India.**
- 3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts as disclosed in financial results. An Audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.**

Opinion

In our opinion and to the best of our information and according to explanations given to us, these financial results:

110 WALLFORT OZONE, 1ST FLOOR, FAFADIH CHOWK, RAIPUR-492001, CHHATTISGARH
TEL: 0771-4065333 MOB: +91 9893121888, +919644423000
email : johri62@rediffmail.com , casumitbanerjee@gmail.com
www.sjaca.in



Sunil Johri & Associates Chartered Accountants

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, and SEBI Circular dated 5th July, 2016 in this regard; and
- (ii) give a true and fair view of the profit (financial performance including other comprehensive income) and other financial information for the year ended 31st March, 2018.

The comparative financial results of the Company for the quarter and year ended 31st March, 2017 ('together referred to as the comparative financial results'), prepared in accordance with Ind AS included in these financial results have been prepared from condensed annual financial statements audited for the relevant period.

**For Sunil Johri & Associates
Chartered Accountants
FRN 005960C**



**Bivor Kumar
Partner
Membership No.:422898**

**Place: Raipur (C.G.)
Date:30.05.2018**

110 WALLFORT OZONE, 1ST FLOOR, FAFADIH CHOWK, RAIPUR-492001, CHHATTISGARH
TEL: 0771-4065333 MOB: +91 9893121888, +919644423000
email : johri62@rediffmail.com , casumitbanerjee@gmail.com
www.sjaca.in

NEW ERA ALKALOIDS AND EXPORTS LIMITED

CIN NO: L24100MP1994PLC008116

Regd. Off. :- 21, FREE GANJ, RATLAM, MP-457001

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2018

(Rs. in Lacs)

S.NO.	Particulars	Note	As at Mar 31, 2018	As at Mar 31, 2017	As at April 1st, 2016
			2017-2018	2016-2017	2015-2016
I	ASSETS				
A	Non-current Assets				
a	Property, Plant & equipment		6.62	6.94	7.25
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		604.15	730.87	841.24
	(ii) Trade receivables		-	-	-
	(iii) Loans & Advances		1,217.52	1,514.76	1,615.28
i	Deferred tax assets (net)		0.10	0.09	8.02
j	Other non-current assets		294.37	389.94	551.84
	Total Non Current Assets	A	2,122.77	2,642.59	3,023.63
B	Current assets				
a	Inventories		-	-	-
b	Financial Assets				
	(i) Investments		-	-	-
	(ii) Trade receivables		134.82	-	74.23
	(iii) Cash and cash equivalents		6.32	5.33	4.99
	(iv) Bank balances other than (iii) above		1.57	120.51	0.60
	(v) Loans & Advances		581.30	25.81	25.12
	(vi) Others (to be specified)		-	-	-
c	Current Tax Assets (Net)		-	-	-
d	Other current assets		1.04	-	-
	Total Current Assets	B	725.06	151.65	104.94
	Total Assets	I=(A+B)	2,847.82	2,794.24	3,128.57
II	Equity and Liabilities				
	Equity				
a	Equity Share Capital		328.44	328.44	328.44
b	Other Equity		70.29	(2.03)	129.44
	Total Equity	II	398.73	326.41	457.88
III	Liabilities				
A	Non Current Liabilities				
a	Financial Liabilities				
	i. Borrowings		1,397.62	2,416.40	2,352.93
	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		47.07	40.75	300.10
	Total Non Current Liabilities	A	1,444.69	2,457.15	2,653.03
B	Current Liabilities				
a	Financial Liabilities				
	i. Borrowings		983.00	-	-
	ii. Trade payables		17.35	7.51	3.49
	iii. Other financial liabilities (other than those specified in item (c))		4.05	3.18	14.16
b	Other current liabilities		-	-	-
c	Provisions		-	-	-
d	Current Tax Liabilities (Net)		-	-	-
	Total Current Liabilities	B	1,004.40	10.68	17.657
	Total Liabilities	III=(A+B)	2,449.09	2,467.83	2,670.69
	Total Equity and Liabilities	II+ III	2,847.82	2,794.24	3,128.57

Place: Raipur
Date: 30.05.2018

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


RAVI KAMRA
 MANAGING DIRECTOR
 DIN:01121333


RAVI KAMRA
 DIRECTOR
 DIN:00745058

NEW ERA ALKALOIDS AND EXPORTS LIMITED

CIN NO: L24100MP1994PLC008116

Regd. Off. :- 21, FREE GANJ, RATLAM, MP-457001

Statement of Audited Quarterly Results for the Quarter and Year ended 31.03.2018

(Rs in Lakhs)

S.NO	Particulars	Quarter ended				
		31-Mar-18			31-Mar-17	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations:	43.75	0.31	2.50	183.26	4.34
II	Other income	-	-	5.79	-	5.79
III	Total Income from Operations	43.75	0.31	8.29	183.26	10.13
IV	EXPENSES					
	a. Cost of materials consumed	-	-	-	-	-
	b. Changes in inventories of finished goods	-	-	-	-	-
	c. Employees benefits expenses	0.96	1.74	1.55	5.10	3.73
	d. Finance costs	0.12	0.12	0.13	0.36	1.24
	e. Depreciation and amortisation expenses	0.08	0.08	0.08	0.32	0.32
	f. Transportation Expenses	27.37	0.37	-	142.88	-
	g. Other Expenses	6.63	2.53	9.39	23.10	17.83
	Total expenses (a+b+c+d+e+f+g)	35.16	4.83	11.15	171.76	23.12
V	Profit/Loss before exceptional items and tax	8.58	(4.52)	(2.85)	11.49	(12.98)
VI	Exceptional items					
VII	Profit/Loss before and tax	8.58	(4.52)	(2.85)	11.49	(12.98)
VIII	Tax Expense					
	a) Current Tax	0.51	-	-	2.47	-
	b) Deferred Tax	(0.01)	(0.01)	(0.01)	(0.02)	7.93
	c) Prior Period Tax			0.20	-	0.20
IX	Profit/(loss) for the period	8.08	(4.51)	(3.04)	9.04	(21.11)
X	Other comprehensive Income					
	A. (i) Items that will not be reclassified to profit and loss:			(4.98)	-	(4.98)
	(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					
XI	Total Comprehensive Income for the period [Comprising Profit (Loss) and Other comprehensive Income for the period]	8.08	(4.51)	(8.02)	9.04	(26.09)
XII	Paid-up Share Capital (par value Rs. 10/- each fully paid up)	328.44	328.44	328.44	328.44	328.44
XIII	Earnings per equity share (Par value Rs. 10 each)					
	i) Basic	0.25	(0.14)	(0.24)	0.28	(0.79)
	ii) Diluted	0.25	(0.14)	(0.24)	0.28	(0.79)

Place: Raipur
Date: 30.05.2018



NEW ERA ALKALOIDS AND EXPORTS LIMITED

CIN NO: L24100MP1994PLC008116

Regd. Off. :- 21, FREE GANJ, RATLAM, MP-457001

Notes :-

1	The audited financial results for the quarter and year ended March 31, 2018 were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 30.05.2018.		
2	The Company adopted Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly these results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS - 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial Results for all the periods presented have been prepared in accordance with recognition and measurement principles of Ind AS-34.		
3	The statutory auditors of the Company have issued audited financial results for the quarter and year ended March 31, 2018. An unqualified report has been issued by them thereon		
4	Previous period figures have been regrouped / reclassified to be in conformity with current period's classification / disclosure, wherever necessary		
5	The figures for the quarter ended March 31, 2017 and March 31, 2018 are the balancing figures between the audited figures in respect of the full financial years and published audited year to date figure upto the end of the third quarter of the relevant previous year.		
6	Reconciliation of financial results, as previously reported (referred to as "Previous GAAP") and Ind As for the Quarter and Year ended March 31, 2017 is given below:-		
	Particulars	Quarter ended 31st March, 2017	Year ended 31st March, 2017
	Net Profit as reported under Previous GAAP	(3.04)	(21.11)
	Effects of transition to Ind As:		
	Impact of measuring Investments at Fair value through other comprehensive income	(4.98)	(4.98)
	Impact of measuring Debtors at Fair Value (taking affect after diminution)		
	Tax Impact		
	Net Profit as reported under IND AS	(8.02)	(26.09)

Place: Raipur
Date: 30.05.2018

