

# Sunil Johri & Associates

## Chartered Accountants

### Limited Review Report

Review Report to  
The Board of Directors  
**NEW ERA ALKALOIDS AND EXPORT LIMITED.**  
C-97, SECTOR II, DEVENDRA NAGAR  
RAIPUR (C.G)

1. We have reviewed the accompanying statement of unaudited financial results of M/s **NEW ERA ALKALOIDS AND EXPORT LIMITED.** ('the Company') for the quarter and twelve month ended March 31, 2015, being submitted by the company pursuant to clause 41 of the Listing Agreements with stock exchanges, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's management and has been approved by the Board of Directors/ committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review 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 financial statements are free of material misstatement.
3. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the Accounting Standard issued under the Companies (Accounting Standards) Rules, 2006, and as per Section 133 of the Companies Act, 2013; read with rule 7 of the Companies (Accounts) Rule, 2014 and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreements with the stock exchanges, 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

SD/-

Bivor Kumar  
Partner  
Membership No.: 422898

Raipur (C.G.)

**NEW ERA ALKALOIDS EXPORTS LIMITED**  
**Regd. Off. :- C-58 SECTOR-1, DEVENDRA NAGAR, RAIPUR**  
**PART-I: STATEMENT OF UNAUDITED QUARTERLY RESULTS FOR THE QUARTER ENDED 31.03.2015**

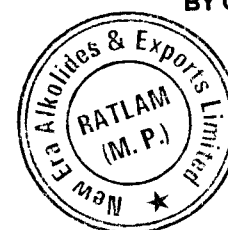
(Rs. in Lacs)

Sr. No.	Particulars	For 3 Months ended 31-03-2015	For 3 Months ended 31-12-2014	For 3 Months ended 31-03-2014	For 12 Months ended 31-03-2015	For 12 Months ended 31-03-2014
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		27.60	-	83.56	27.60	116.04
1	(a) Net Sales / Income from Operations	0.96	-	14.91	1.15	
	(b) Other Operating Incomes	28.56	-	98.46	28.75	116.04
	(c) Total (a+b)					
2	Expenditure	22.13	-	6.66	22.13	6.65
	a. (Increase) / Decrease in Finished goods		-	-		29.47
	b. Consumption of Raw Materials		-	-		-
	c. Cost of Traded Goods		-	-		-
	d. Employee cost	1.945	2.42	4.70	7.67	10.42
	e. Depreciation	0.25	-	0.77	0.53	0.77
	f. Other expenditure	20.62	0.17	21.86	24.16	59.76
	g) Total (a+b+c+d+e+f)	44.94	2.59	33.99	54.49	104.73
3	Profit from Operations before Other Income, Finance charge & Exceptional Items (1-2)	(16.38)	(2.59)	64.47	(25.74)	11.31
4	Other Income	0	-	7.93	0	8.93
5	Profit before Finance Charge & Exceptional Items (3+4)	(16.38)	(2.59)	72.41	(25.74)	20.24
6	Finance Charge	0.05	0.05	0.05	0.33	0.15
7	Profit after Finance Charge but before Exceptional Items (5-6)	(16.43)	(2.64)	72.36	(26.07)	17.74
8	Exceptional Items		-	-	-	-
9	Profit from Ordinary Activities before Tax (7+8)	(16.43)	(2.64)	72.36	(26.07)	17.74
10	Tax Expense : a) Current Tax	(3.10)	-	(0.12)	(3.14)	(0.12)
	: b) Deferred Tax	(13.33)	(2.64)	72.48	(22.93)	17.85
11	Net Profit from Ordinary Activities after Tax (9-10)	(13.33)	(2.64)	72.48	(22.93)	17.85
12	Extraordinary Item		-	-	-	-
13	Net Profit for the Period (11-12)	(13.33)	(2.64)	72.48	(22.93)	17.85
14	Cash Profit (13+2(e)+10(b))	(16.19)	(2.64)	73.12	(25.54)	18.50
15	Paid-up Equity Share Capital (Face Value per share Re.10)	328.44	328.44	328.44	328.44	328.44
16	Reserves excluding Revaluation Reserves	121.61	135.78	132.13	121.61	132.13
17	Earning Per Share (EPS)	(0.41)	(0.08)	2.21	(0.70)	0.54
	Basic and Diluted EPS before and after Extraordinary Items (Rs.)					
18	Public Shareholding					
	- Number of Shares	2,247,000	2,247,000	2,247,000	2,247,000	2,247,000
	- Percentage of Shareholding	66.05%	66.05%	66.05%	66.05%	66.05%
19	Promoters and Promoter Group Shareholdings					
	a. Pledged / Encumbered					
	Number of Shares					
	Percentage of Shares					
	(As a % of the total shareholding of Promoter and Promoter Group)					
	Percentage of Shares					
	(As a % of the total share capital of the company)					
	b. Non-Encumbered					
	Number of Shares	1154900	1154900	1154900	1154900	1154900
	Percentage of Shares	100.00%	100.00%	100.00%	100.00%	100.00%
	(As a % of the total Shareholding of Promoter and Promoter Group)					
	Percentage of Shares	33.95%	33.95%	33.95%	33.95%	33.95%
	(As a % of the total share capital of the Company)					

**Notes :-**

- The above results have been reviewed by the audit committee and approved by the Board of Directors at its meeting held on 28.05.2015
- Figures of the Previous period are reclassified/rearranged / regrouped wherever necessary.
- The unapplicable items in the format of the above results as per Annexure 1 to clause 41 of the listing agreement have not been disclosed.

**BY ORDER OF THE BOARD**



**RAVI KAMRA**  
**DIRECTOR**

Place : Raipur  
Date : 30.05.2015