

# New Era Alkaloids & Exports Limited

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

REF: NEWERA/MSEI/24-25/97

14<sup>th</sup> November 2024

Metropolitan Stock Exchange of India Limited (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> Meeting of Board of Directors of the Company for the F. Y. 2024-25 was held today at 4.00 P.M on Thursday, the 14<sup>th</sup> November, 2024 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 half year ended on 30<sup>th</sup> September, 2024. The same were also reviewed by the audit committee at its meeting held today. Pursuant to Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015, we are enclosing herewith the Un-Audited Financial Results of the Company along with the Limited Review Reports of the Statutory Auditors on the Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2024 collectively as **ANNEXURE -A**.


Further the declaration given by Managing Director of the Company pursuant to Regulation 33(3) (d) of SEBI (LODR) in respect of unmodified opinion on the Limited Review Report of the Statutory Auditors has been attached herewith as **ANNEXURE-B**.

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 Rathi)

Company Secretary & Compliance Officer  
M. No.: A66878



# NEW ERA ALKALOIDS AND EXPORTS LTD

Annexure - A

CIN NO: L24100CT1994PLC008842

Regd. Off. :- 408, Wallfort Ozone, Fafadih Chowk, Raipur-492001

## UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

(Amount in Lakhs)

S.NO.	Particulars	Note	As at 30.09.2024	As at 31.03.2024
<b>I</b>	<b>ASSETS</b>			
	<b>A Non- current Assets</b>			
	a Property ,Plant & equipment	1	0.03	0.04
	b Financial Assets			
	(i) Investments	2	212.98	212.98
	(ii) Trade receivables	6	-	-
	(iii) Loans	3A	515.16	535.56
	c Deferred tax assets (net)	4	26.48	26.49
	d Other non-current assets	5A	55.27	55.27
		<b>Total Non Current Assets</b>	<b>A</b>	<b>809.93</b>
<b>B</b>	<b>Current assets</b>			
	a Financial Assets			
	(i) Trade receivables	6	35.05	-
	(ii) Cash and cash equivalents	7	5.96	3.99
	(iii) Stock in trade		35.83	
	(iii) Loans	3	-	-
	(iv) Others Financial Assets		-	-
	b Current Tax Assets	5C	1.31	1.31
c Other current assets	5B	34.45	27.04	
	<b>Total Current Assets</b>	<b>B</b>	<b>112.59</b>	<b>32.35</b>
	<b>Total Assets</b>	<b>I=(A+B)</b>	<b>922.52</b>	<b>862.69</b>
<b>II</b>	<b>Equity and Liabilities</b>			
	<b>Equity</b>			
	a Equity Share Capital	8	328.44	328.44
b Other Equity	9	470.46	474.40	
	<b>Total Equity</b>	<b>II</b>	<b>798.90</b>	<b>802.84</b>
<b>III</b>	<b>Liabilities</b>			
	<b>A Non Current Liabilities</b>			
	a Financial Liabilities			
	i. Borrowings	10A	-	-
	b Deferred tax liabilities (net)	4	-	-
	c Other non-current liabilities	11A	-	-
	<b>Total Non Current Liabilities</b>	<b>A</b>	-	-
<b>B</b>	<b>Current Liabilities</b>			
	a Financial Liabilities			
	i. Borrowings	10B	1.00	-
	ii. Tradepayables			
	a) Outstanding dues of micro enterprises and small enterprises	12	-	-
	b) Outstanding dues of creditors other than above	12	63.10	0.31
	iii. Other financial liabilities (other than those specified in item (c))	11B	-	0.08
	b Current Tax Liabilities	11C	58.87	58.87
c Provisions	11D	0.65	0.60	
	<b>Total Current Liabilities</b>	<b>B</b>	<b>123.62</b>	<b>59.85</b>
	<b>Total Liabilities</b>	<b>III=(A+B)</b>	<b>123.62</b>	<b>59.85</b>
	<b>Total Equity and Liabilities</b>	<b>II+ III</b>	<b>922.52</b>	<b>862.69</b>

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



  
 Ravindra Pokharna  
 Managing Director  
 DIN: 01121333

**NEW ERA ALKALOIDS & EXPORTS LIMITED**

CIN NO: L24100CT1994PLC008842

Regd. Off. :- 408, Wallfort Ozone, Fafadh, Raipur, C.G.-492001

**Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2024.**

S.NO	Particulars		(Rs in Lakhs)					
			Quarter ended			Half Year ended		Year ended
			30-Sep-24 (Unaudited)	30-Jun-24 Unaudited	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 Audited
I	Revenue from operations		-	29.70	-	29.70	-	-
II	Other income		-	-	10.04	-	16.37	-
III	<b>Total Income from Operations</b>	<b>I+II</b>	-	<b>29.70</b>	<b>10.04</b>	<b>29.70</b>	<b>16.37</b>	<b>39.38</b>
IV	<b>EXPENSES</b>							
	a. Cost of materials consumed		-	-	-	-	-	-
	b. Purchase of Stock in Trade		37.67	27.83	-	65.50	-	-
	c. Changes in inventories of finished goods		(35.83)	-	-	(35.83)	-	-
	d. Employees benefits expenses		0.90	0.90	0.69	1.80	1.38	2.96
	e. Finance costs		0.08	0.03	0.00	0.11	(0.00)	0.01
	f. Depreciation and amortisation expenses		0.00	0.00	0.00	0.01	0.01	0.02
	g. Transportation Expenses		-	-	-	-	-	-
	h. Other Expenses		0.89	1.15	0.88	2.04	1.65	3.23
	<b>Total expenses (a+b+c+d+e+f+g)</b>	<b>IV</b>	<b>3.71</b>	<b>29.91</b>	<b>1.58</b>	<b>33.63</b>	<b>3.04</b>	<b>6.22</b>
V	<b>Profit/Loss before exceptional items and tax</b>	<b>(III-IV)</b>	<b>(3.71)</b>	<b>(0.21)</b>	<b>8.47</b>	<b>(3.93)</b>	<b>13.33</b>	<b>33.17</b>
VI	<b>Exceptional items</b>		-	-	-	-	-	-
VII	<b>Profit/Loss before and tax</b>	<b>V-VI</b>	<b>(3.71)</b>	<b>(0.21)</b>	<b>8.47</b>	<b>(3.93)</b>	<b>13.33</b>	<b>33.17</b>
VIII	<b>Tax Expense</b>							
	a) Current Tax		-	-	-	-	-	-
	b) Deferred Tax		0.01	(0.00)	-	0.01	0.00	0.01
	C) Tax for Prior Years		-	-	-	-	-	-
IX	<b>Profit/(loss) for the period</b>	<b>VII-VIII</b>	<b>(3.73)</b>	<b>(0.21)</b>	<b>8.47</b>	<b>(3.94)</b>	<b>13.33</b>	<b>33.15</b>
X	<b>Other comprehensive income</b>							
	A. (i) Items that will not be reclassified to profit and loss:							(100.96)
	(ii) Income tax relating to items that will not be reclassified to profit or loss							123.14
	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>(3.73)</b>	<b>(0.21)</b>	<b>8.47</b>	<b>(3.94)</b>	<b>13.33</b>	<b>55.33</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		(0.11)	(0.01)	0.26	(0.12)	0.41	1.01
	ii) Diluted		(0.11)	(0.01)	0.26	(0.12)	0.41	1.01



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

*RP*  
RAVINDRA POKHARNA  
Managing Director  
DIN: 01121333

Place: Raipur  
Date: 14th November 2024

<b>Notes :-</b>	
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 2024. 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.

Place: Raipur  
Date: 14th November 2024



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

  
RAVINDRA POKHARNA  
Managing Director  
DIN: 01121333

# NEW ERA ALKALOIDS & EXPORTS LIMITED

CIN:L24100CT1994PLC008842

REGD OFF: 408, WALLFORT OZONE, FAFADIH, RAIPUR, C.G.-492001

CASH FLOW STATEMENT AS AT 31ST MARCH, 2024

	(Rs. in Lakhs) Half Year Ended 30.09.2024	(Rs. in Lakhs) Full Year Ended 31.03.2024
<b>A) Cash Flow From Operating Activities :-</b>		
1. Net Profit/(Loss) before Taxes and Exceptional Items	(3.93)	33.17
<u>Adjustments for:-</u>		
Property Plant & Equipment Written off	-	0.02
Investment Written off	-	0.01
Depreciation	0.01	(39.35)
Interest Charged to P & L A/c	0.11	-
Interest received from parties	-	-
2. Operating Profit before Working Capital Changes	(3.82)	(6.16)
<u>Adjustments for:-</u>		
Decrease/(Increase) in Trade & Other receivables	(57.87)	(69.57)
Increase/(Decrease) in Payables	62.77	58.24
<b>Cash generated from Operations</b>	<b>1.08</b>	<b>(17.49)</b>
Direct Taxes Paid	-	58.87
<b>Net Cash from Operating Activity (A)</b>	<b>1.08</b>	<b>(76.36)</b>
<b>B) Cash Flow From Investing Activities :-</b>		
Proceeds from Sale of Shares	-	866.23
<b>Net Cash from Investing Activity (B)</b>	<b>-</b>	<b>866.23</b>
<b>C) Cash Flow From Financing Activities :-</b>		
Proceeds from Unsecured Loans ( Net)	1.00	(828.61)
Proceeds from Short Term Borrowings - Temporary Overdraft	-	-
Interest Paid	(0.11)	(0.01)
Interest received from parties	-	39.35
<b>Net Cash From Financing Activities (C)</b>	<b>0.89</b>	<b>(789.27)</b>
<b>D) Net Increase / (Decrease) in Cash &amp; Cash Equivalents ((A)+(B)+( C ))</b>	<b>1.97</b>	<b>0.60</b>
<b>E) Cash and Cash Equivalent at beginning of the Year</b>	<b>3.99</b>	<b>3.39</b>
<b>F) Cash and Cash Equivalent at end of the Year (D+E)</b>	<b>5.96</b>	<b>3.99</b>

NOTE:-

1. The above cash flow Statement has been prepared under the "Indirect Method" as set out in accounting Standard (AS)-3 on
2. Previous Year figures have been regrouped / recast wherever necessary.

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



  
RAVINDRA POKHARNA  
MANAGING DIRECTOR  
DIN:01121333

Place: Raipur  
Date: 14th November 2024

# BATRA DEEPAK AND ASSOCIATES

## CHARTERED ACCOUNTANTS

SHOP NO. 5, 1<sup>ST</sup> FLOOR ASHIRWAD BHAWAN BYRON BAZAR, RAIPUR (C.G.)  
Ph No. 0771-2281180, Mobile No. 94255-02407, E-MAIL – [vidhanca@yahoo.co.in](mailto:vidhanca@yahoo.co.in)

**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, 2024 and year to date from April 01, 2024 to September 30, 2024 (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



# BATRA DEEPAK AND ASSOCIATES

## CHARTERED ACCOUNTANTS

SHOP NO. 5, 1<sup>ST</sup> FLOOR ASHIRWAD BHAWAN BYRON BAZAR, RAIPUR (C.G.)  
Ph No. 0771-2281180, Mobile No. 94255-02407, E-MAIL – [vidhanca@yahoo.co.in](mailto:vidhanca@yahoo.co.in)

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.

### Other Matters:

We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter & half year ended Sep 30, 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024. The comparative financial information appearing in the statement of the corresponding quarter and half year ended Sep 30, 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024 are audited by the previous auditor whose report dated 23.05.2024, expressed an unmodified opinion on those Standalone financial statements.

For, Batra Deepak & Associates  
Chartered Accountants



(Vidhan Chandra Srivastava)

Partner

Membership No. 73712

Firm Reg. No.: 005408C

Date: 14.11.2024

Place: Raipur

UDIN:- 24073712BKESZW4391

Annexure - B

E-mail: neael@rediffmail.com  
Telephone: 0771- 4030947  
Website: www.neweraltd.com

# New Era Alkaloids & Exports Limited

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

14<sup>th</sup> November, 2024

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,

**DECLARATION PURSUANT TO REGULATION 33 (3) (D) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.**

I, Ravindra Pokharna, Managing Director of the Company, do hereby declare that the statutory auditors of the company **M/s. Batra Deepak & Associates, Chartered Accountants (FRN:005408C)** have expressed their unmodified opinion in respect to the Un-Audited Standalone Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2024. Their report does not contain any qualification hence no further explanation is required on the statements.

Yours faithfully,

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



**(Ravindra Pokharna)**

Managing Director

DIN: 01121333

Add: 21, Motilal Nehru Marg

Ratlam (M.P) 457001

