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]

REF: NEWERA/MSEI/25-26/13

27th May, 2025

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,

SUBMISSION OF OUTCOME OF BOARD MEETING IN TERMS OF REGULATION 30 OF SEBI (LODR) REGULATIONS, 2015

We wish to inform you that the Board of Directors of the Company at its meeting held on **Tuesday, the 27**th **May, 2025** inter alia has approved the following business items:

1. The Board of Directors has approved the Audited Standalone Financial results of the Company for the Quarter and year ended on 31st March, 2025 and Audited Standalone Financial Statements for the financial year ended on 31st March 2025 as recommended by the Audit Committee. Pursuant to Regulation 33 of SEBI (LODR) Regulation 2015, we are enclosing herewith the Audited Standalone Financial Results of the company along with the Independent Audit Reports of the statutory auditor on the Standalone Financial Results of the company for the quarter and year ended on 31st March 2025 as Annexure-1.

Further declaration regarding Audit Reports with unmodified opinion as per SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 is enclosed herewith as **Annexure-2.**

2. The Board of Directors considered and re-appointed **M/s Gurminder Dhami & Associates,** Practicing Company Secretaries as **Secretarial Auditor** for the Financial Year 2025-26 under section 204 of the Companies Act, 2013. The details as required under Regulation 30 are furnished in the **Annexure-3**.

The meeting commenced at 04.00 pm and concluded at 04.40 pm.



Kindly take the above information on your records.

Yours faithfully,

For, New Era Alkaloids and Exports Limited

(Khushboo Rathi) Company Secretary & Compliance Officer

M. No.: A66878

Enclosure: As stated above

NEW ERA ALKALOIDS AND EXPORTS LTD

CIN NO: L24100CT1994PLC008842 Regd. Off. :- 408, Wallfort Ozone, Fafadih Chowk, Raipur-492001 Statement of Audited Financial Results for the Quarter and Year ended 31.03.2025

(Rs in Lakhs)

			Quarter ended Year ended				
.NO	Particulars	l -	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
1	INCOME		(Audited)	(Un Audited)	(Audited)	(Audited)	(Audited)
	a. Revenue from operations:		25.38	43.66	-	98.74	12
	b. Other income		7.27	43.00	6.78	7.27	39.38
	Total Income	I=(Ia+Ib)	32.65	43.66	6.78	106.01	39.38
		-() -	32.03	13.00	0.70	10.01	37.30
11	EXPENSES						
	a. Cost of materials consumed		F#2				12
	b.Purchase of Stock in Trade		25.07	1.72		92.29	
	c. Changes in inventories of finished goods			35.83			
	d. Employees benefits expenses		0.90	1.10	0.69	3.80	2.9
	e. Finance costs		0.01	0.00	0.01	0.12	0.03
	f. Depreciation and amortisation expenses		0.00	0.00	0.00	0.01	0.02
	g. Transportation Expenses		•	•	•	•	
	h. Other Expenses Total expenses (a+b+c+d+e+f+g)		1.02	1.49	0.86	4.56	3.23
	Total expenses (a+0+c+u+e+1+g)	п	27.00	40.15	1.56	100.78	6.22
ш	Profit/Loss before exceptional items and tax	1-11	5.65	3.51	5.22	5.23	33.17
ıv	Exceptional items			-			z
v	Profit/Loss beforetax	III-IV	5.65	3.51	5.22		22.45
VI	Tax Expense	III-1V -	5.05	3.51	5.22	5.23	33.17
**	a) Current Tax			6.94			58.8
	b) Deffered Tax		0.00	0.00	0.00	0.01	0.01
	c) Prior Period Tax		-	-	-	6.94	-
VII	Profit/(loss) for the period	v-vi	5.65	(3.43)	5.22	[1.72]	(25.72
VIII	Other comprehensive income						
	A. (i) Items that will not be reclassified to profit and loss:		18.47		12.88	18.47	-100.9
	(ii) Income tax relating to items that will notbe reclassified to profit or loss		(1.28)	8	123.14	-1.28	123.1
	B. (i) Items that will be reclassified to profit or loss		-		.		
	(ii) Income tax relating to items that will be reclassified to						
	profit er loss				-	•	*
IX	Total Comprehensive Income for the period		22.84	(3.43)	141.24	15.47	(3.54
	[Comprising Profit (Loss) and Other comprehensive Income for the period]					_	
x	Paid-up Share Capital (par value Rs. 10/- each fully paid up)		328.44	328.44	328.44	328.44	328.44
ΧI	Reserve excluding Revaluation reservess as per balance sheet of previous accounting year		-			- 8	
	Prince these sents as a set of the state of						
XI	Earnings per equity share (Parvalue Rs. 10 each)		III enclesses	VXXXX 2 C 4 2 - 1	s o mora agracia d	110000000000000000000000000000000000000	
	i) Basic ii) Diluted		0.17	(0.10)	4.30	(0.05)	(0.78
	nj bnaed		0.17	(0.10)	4.30	(0.05)	(0.78

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

RAVINDRA POKHARNA **Managing Director** DIN: 01121333

HIFZUL RAHIM Director & CFO DIN:08491854

Place: Raipur Date: 27.05.2025

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 audited financial results for the quarter and year ended March 31, 2025 were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 27th May 2025
3	The statutory auditors of the Company have issued audited financial results for the quarter and year ended March 31, 2025. A non qualified 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.

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

RAVINDRA POKHARNA

Managing Director DIN: 01121333

HIFZUL RAHIM Director &CFO DIN:08491854

Place: Raipur Date: 27.05.2025

NEW ERA ALKALOIDS AND EXPORTS LTD

CIN NO: L24100CT1994PLC008842

Regd. Off.:- 408, Wallfort Ozone, Fafadih Chowk, Raipur-492001 AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025

(Rs in Lakhs) S.NO. **Particulars** Note As at Nar 31, 2025 As at Mar 31, 2024 ASSETS Non- current Assets Property ,Plant & equipment 0.03 0.04 Financial Assets (i) Investments 231.45 212.98 (ii) Trade receivables (iii) Loans 656.66 535.56 Deferred tax assets (net) 25.20 26.49 Other non-current assets 55.27 55.27 Total Non Current Assets 968.60 830.34 B Currentassets Inventories Financial Assets (i) Investments (ii) Trade receivables 10.54 (iii) Cash and cash equivalents 15.29 3.99 (v) Loans (vi) Others Financial Assets **Current Tax Assets** 0.73 1.31 Other current assets 31.48 27.04 **Total Current Assets** 58.03 32.35 Total Assets = (A+B) 1,026.63 862.69 II **Equity and Liabilities** Equity **Equity Share Capital** 328.44 328.44 Other Equity 489.87 474.40 **Total Equity** 11 818.31 802.84 Ш Liabilities Non Current Liabilities Financial Liabilities i. Borrowings 179 50 ii. Trade payables iii. Other financial liabilities Provisions Deferred tax liabilities (Net) Other non-current liabilities 179.50 Total Non Current Liabilities A **CurrentLiabilities** Financial Liabilities i. Borrowings ii. Trade payables a) Outstanding dues of micro enterprises and small enterprises b) Outstanding dues of creditors othet than above 23.15 0.31 iii. Other financial liabilities Current Tax Liabilities 4.66 0.08 58.87 Provision 1.01 0.60 Total Current Liabilities 28.82 59.85 Total Liabilities III=(A+B) 208.32 59.85 Total Equity and Liabilities II+ III 1,026.63 862.69

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

RAVINDRA POKHARNA Managing Director

DIN: 01121333

HIFZUL RAHIM Director & CFO DIN:08491854

Place: Raipur Date: 27.05.2025

NEW ERA ALKALOIDS & EXPORTS LIMITED

CIN:L24100CT1994PLC008842
REGD OFF: 408, WALLFORT OZONE, FAFADIH, RAIPUR, C.G.-492001
CASH FLOW STATEMENT AS AT 31ST MARCH, 2025

н	(Rs. in Lakhs) Year 2024-25	(Rs. in Lakhs) Year 2023-24
A) Cash Flow From Operating Activities :-	Teal 202123	1tal 2023-24
1. Net Profit/(Loss) before Taxes and Exceptional Items	5.23	22.17
Adjustments for:-	5.25	33.17
Depreciation	0.01	0.02
Interest Charged to P & L A/c	0.01	0.02
Interest received from parties	(7.27)	
Irrecoverable balances written off	(7.27)	(39.35
2.0perating Profit before Working Capital Changes	(1.91)	(6.16)
Adjustments for:-	(1.52)	(0.10)
Decrease/(Increase) in Trade & Other receivables	(135.47)	(69.57)
Increase/(Decrease) in Payables	(31.03)	58.24
Cash generated from Operations	(168.42)	(17.49)
Direct Taxes Paid	6.94	58.87
Net Cash from Operating Activity (A)	(175.35)	(76.36)
B) Cash Flow From Investing Activities:-		
Proceeds from Sale of Shares	-	866.23
Net Cash from Investing Activity (B)		866.23
C) Cash Flow From Financing Activities:-	ŀ	
Proceeds from Unsecured Loans (Net)	179.50	(828.61)
Proceeds from Short Term Borrowings - Temporary Overdraft	-	(020,01)
Interest Paid	(0.12)	(0.01)
Interst received from parties	7.27	39.35
Net Cash From Financing Activities (C)	186.65	(789.27)
D) Net Increase / (Decrease) in Cash & Cash Equivalents		
((A)+(B)+(C))	11.30	0.60
E) Cash and Cash Equivalent at beginning of the Year	3.99	3.39
F) Cash and Cash Equivalent at end of the Year (D+E)	15.29	3.99

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

Place: Raipur Date: 27.05.2025 RAVINDRA POKHARNA MANAGING DIRECTOR DIN:01121333 HIFZUL RAHIM DIRECTOR & CFO DIN:08491854

CHARTERED ACCOUNTANTS

SHOP NO. 5, 1^{S1} FLOOR ASHIRWAD BHAWAN BYRON BAZAR, RAIPUR (C.G.) Ph No. 0771-2281180, Mobile No. 94255-02407, E-MAIL – vidhanca@yahoo.co.in

Independent Auditor's Report on the Annual Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors New Era Alkaloids and Exports Limited

Opinion

- We have audited the accompanying Annual Standalone Financial Results ('the Statement') of New Era Alkaloids and Exports Limited ('the Company') for the year ended 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
- 2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and
 - ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net loss after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

4. Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the Ind AS financial statements of the current period. These

CHARTERED ACCOUNTANTS

SHOP NO. 5, 1^{S1} FLOOR ASHIRWAD BHAWAN BYRON BAZAR, RAIPUR (C.G.) Ph No. 0771-2281180, Mobile No. 94255-02407, E-MAIL – <u>vidhanca@yahoo.co.in</u>

matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and informing our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to be communicated in our report.

Management's and Those Charged with Governance Responsibilities for the Statement

- 5. This Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations including SEBI Circular. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
- 6. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
- 7. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

8. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

CHARTERED ACCOUNTANTS

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

- As part of an audit in accordance with the Standards on Auditing, we exercise
 professional judgment and maintain professional skepticism throughout the audit. We
 also:
- Identify and assess the risks of material misstatement of the Statement, whether due to
 fraud or error, design and perform audit procedures responsive to those risks, and
 obtain audit evidence that is sufficient and appropriate to provide a basis for our
 opinion. The risk of not detecting a material misstatement resulting from fraud is higher
 than for one resulting from error, as fraud may involve collusion, forgery, intentional
 omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the
 Act, we are also responsible for expressing our opinion on whether the Company has in
 place an adequate internal financial controls system over financial reporting and the
 operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- 10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- 11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

CHARTERED ACCOUNTANTS

SHOP NO. 5, 1^{S1} FLOOR ASHIRWAD BHAWAN BYRON BAZAR, RAIPUR (C.G.) Ph No. 0771-2281180, Mobile No. 94255-02407, E-MAIL – <u>vidhanca@yahoo.co.in</u>

Other Matter

- 12. The Statement includes the results for the quarter ended 31 March 2025, which are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.
- 13. We have neither audited nor reviewed the comparative financial information for the corresponding quarter and year-to-date period ended 31 March 2024, which have been included in the Statement solely for comparative purposes. The comparative figures for the corresponding quarter and the financial year ended 31 March 2024 were audited by the previous auditor, whose report dated 22 May 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: 27/05/2025 Place: Raipur

UDIN: - 25073712BMJRKX6982

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

New Era Alkalofils & Exports Limited

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

27th May, 2025

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 (FRN: 005408C) have issued Audit report with unmodified opinion with respect to Audited Standalone Financial Results of the company for the quarter and year ended on 31st March 2025. This 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: House No.21, Freeganj,

Ratlam (M.P) 457001

DETAILS AS REQUIRED UNDER REGULATION 30 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENT) REGULATIONS 2015 READ WITH SEBI CIRCULAR NO. CIR/CFD/CMD/4/2015 DATED SEPTEMBER 09, 2015

Sr.	Particulars	Secretarial Auditor M/s. Gurminder Dhami & Associates		
No.				
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Re-Appointment of M/s Gurminder Dhami & Associates, Practicing Company Secretaries as Secretarial Auditors pursuant to Section 204 of the Companies Act,2013.		
2.	Date of appointment/cessation (as applicable) & term of appointment;	Re-Appointed w.e.f. 27-05-2025 to conduct the Secretarial Audit of the company for F.Y 2025-26.		
3.	Brief profile	Name of Firm:		
	(in case of appointment)	M/s Gurminder Dhami & Associates.		
		Add: Opposite V.C Shukla House, Near City Kotwali, Budhapara, Raipur (C.G.) 492001.		
		Email: csgurminderdhami@gmail.com		
		Brief: M/s Gurminder Dhami & Associates is a Practicing Company Secretaries Firm registered with Institute of Company Secretaries of India.		
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable		

Yours faithfully,

For, New Era Alkaloids and Exports Limited

(Khushboo Rathi)

Company Secretary & Compliance Officer

M. No.: A66878

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

New Era Alkalofils & Exports Limited

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

27th May, 2025

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,

NON-APPLICABILITY - REGULATION 32 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENT) REGULATIONS, 2015

This is to inform you that company has not raised any public issue, rights issue or preferential issue during the quarter or year ended on 31.03.2025.

Accordingly, pursuant to Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015, the disclosure or filing of statement of deviation or Variation is not applicable on the Company.

Yours faithfully,

For, New Era Alkaloids and Exports Limited

(Khushboo Rathi)

Company Secretary & Compliance Officer

M.No: A66878