

**Auditor's Report on Financial Results of DR FRESH ASSETS LIMITED
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures
Requirements) Regulations, 2015 for the quarter/year ended 31st March 2019**

To

Board of Directors of

DR FRESH ASSETS LIMITED

1. We have audited the accompanying financial results of Dr Fresh Assets Limited ("the Company") for the quarter ended 31st March 2019 and year to date results for the period 1st April 2018 to 31st March 2019 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.
2. These quarterly as well as year to date financial results have been prepared on the basis of the annual IND AS financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such annual IND AS financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards ("IND AS"), prescribed, under section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts 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.
4. In our opinion and to the best of our information and according to the explanations given to us these quarterly and year to date financial results:
 - (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and SEBI circular dated 5th July 2016 in this regard and
 - (ii) Give a true and fair view of the financial performance (including other comprehensive income) and other financial information for the quarter ended 31st March 2019 and year to date results for the period 1st April 2018 to 31st March 2019.



- (iii) The figures for the quarter ended 31st March 2019 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figure between audited figures in respect of the full financial year and the reviewed and published year to date figures upto the third quarter of the relevant financial year.

For SURESH KUMAR MITTAL & CO.
Chartered Accountants
Firm Registration No 500063N



PARTNER
Membership Number: 521915

Place: New Delhi
Date : 30.05.2019



**Auditor's Report On Consolidated Year to Date Financial Results of the Company
pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015**

To
Board of Directors of
Dr Fresh Assets Limited

We have audited the accompanying statement of consolidated year to date financial results of Dr Fresh Assets Limited ("the Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group") for the period 1st April 2018 to 31st March 2019 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.

These consolidated year to date financial results have been prepared on the basis of the annual consolidated Ind AS financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such annual consolidated 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.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts 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.

We relied on the unaudited financial statements of one foreign subsidiary included in the consolidated year to date financial results, whose consolidated financial statements reflect total assets of Rs. 12.96 Lacs at 31st March 2019 and the total revenue of Rs. 109.62 Lacs for the year ended 31st March 2019. These unaudited financial statements as approved by the Board of Directors of that company have been furnished to us by the management of the Holding company and our report in so far as it relates to the amounts included in respect of these subsidiaries is based solely on such approved unaudited financial statements.



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

- (i) include the year to date financial result of subsidiaries Dr Fresh Commercial Land Development Pvt. Ltd., Reverse Age Health Service Private Ltd., S5 Property Pvt. Ltd. and SEL International Pte Ltd.
- (ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5th July, 2016 in this regard and
- (iii) give a true and fair view in conformity with the Ind AS and other accounting principles generally accepted in India of the consolidated net profit including other comprehensive income and other financial information of the group for the year ended 31st March, 2019.

Place: New Delhi
Date: 30.05.2019

For Suresh Kumar Mittal & Co.
Chartered Accountants
Firm Registration No. 500063N



Partner
Membership No. 521915





DR. FRESH ASSETS LIMITED

(Formerly known as Sunehari Exports Limited)

Regd. Off. : B-1/E-24, Mohan Co-operative Industrial Estate, Mathura Road, New Delhi-110044

Phone : 91-11-41679238 Fax : 91-11-26940969

E-mail : sunehari@sunehari.com website : www.drfreshassets.com

CIN : L74899DL1990PLC042302

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

(Rs in Lakhs)

| Sl. No | Particulars | Standalone Quarter Ended | | | Standalone Year Ended | | Consolidated Year Ended | |
|--------|--|--------------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | 31.03.2019 (Audited) | 31.12.2018 (Unaudited) | 31.03.2018 (Audited) | 31.03.2019 (Audited) | 31.03.2018 (Audited) | 31.03.2019 (Audited) | 31.03.2018 (Audited) |
| | REVENUE : | | | | | | | |
| 1 | Revenue from Operations | 11.23 | 6.43 | 3.00 | 18.62 | 32.08 | 149.26 | 174.01 |
| 2 | Other Income | 50.85 | 36.47 | 913.70 | 168.80 | 1015.88 | 149.78 | 1000.19 |
| 3 | TOTAL REVENUE (1+2) | 62.08 | 42.90 | 916.70 | 187.42 | 1048.86 | 299.04 | 1174.20 |
| 4 | EXPENSES : | | | | | | | |
| a | Purchase Traded Goods | 1.23 | 2.15 | 0.57 | 4.20 | 1.13 | 4.20 | 1.13 |
| b | Changes in Inventory of Traded Goods | 0.75 | (0.75) | (0.62) | - | (1.96) | - | (1.96) |
| c | Cost of Material Consumed | - | - | - | - | - | - | - |
| d | Employee Benefits Expense | 8.59 | 8.61 | 11.06 | 34.14 | 32.72 | 149.97 | 148.10 |
| e | Finance Costs | 0.98 | 0.45 | 1.83 | 2.63 | 3.88 | 3.62 | 4.69 |
| f | Depreciation | 3.84 | 3.78 | 3.49 | 15.13 | 11.10 | 17.85 | 13.93 |
| g | Other Expenses | 11.93 | 4.58 | 170.32 | 45.06 | 275.35 | 65.16 | 293.88 |
| | TOTAL EXPENSES | 27.32 | 18.82 | 186.85 | 101.16 | 322.22 | 240.80 | 459.77 |
| 5 | Profit / (Loss) before Exceptional and Extraordinary Items & Tax (3-4) | 34.76 | 24.08 | 730.05 | 86.26 | 726.64 | 58.24 | 714.43 |
| 6 | Exceptional Items | - | - | - | - | - | - | - |
| 7 | Profit / (Loss) before Tax | 34.76 | 24.08 | 730.05 | 86.26 | 726.64 | 58.24 | 714.43 |
| 8 | Provision for Taxation | | | | | | | |
| a | Current Taxes | 3.25 | 3.60 | 147.55 | 11.50 | 147.73 | 11.60 | 147.73 |
| b | Earlier Year Taxes | 12.85 | - | - | 14.49 | - | 14.49 | - |
| c | Deferred Tax (Assets)/ Liabilities | 10.53 | 0.52 | (3.05) | 18.86 | (5.57) | 19.40 | (6.00) |
| 9 | Add: MAT Credit Entitlement | 12.85 | (0.35) | 85.00 | 12.85 | 77.02 | 12.85 | 77.02 |
| 10 | Net Profit / (Loss) After Tax (7-8+9) | 20.98 | 19.61 | 670.55 | 54.26 | 661.50 | 25.60 | 649.72 |
| 11 | Other Comprehensive Income (Net of Tax) | | | | | | | |
| a | Item that will not be reclassified to profit or loss | 726.12 | 4.97 | 45.49 | 735.20 | 45.38 | 732.78 | 30.49 |
| b | Item that will be reclassified to profit or loss | - | - | - | - | - | - | - |
| 12 | Total Comprehensive Income for the period | 747.10 | 24.58 | 716.04 | 789.46 | 706.88 | 758.38 | 680.21 |
| 13 | Paid up Equity Share Capital (Face Value Rs. 10/- Per Share) | 538.96 | 538.96 | 538.96 | 538.96 | 538.96 | 538.96 | 538.96 |
| 14 | Reserves (excluding Revaluation Reserves) | 3376.87 | | 2587.41 | 3376.87 | 2587.41 | 3211.75 | 2447.93 |
| 15 | Basic and Diluted EPS for the period, for the year to date and for the previous year | 0.38 | 0.36 | 12.27 | 0.99 | 12.10 | 0.47 | 11.89 |

Notes :

- The above audited financial results have been reviewed by the audit Committee and approved by the Board of Directors in their meeting held on 30th May, 2019.
- These financial results have been prepared in accordance with the Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and relevant amendment rules thereafter.
- In line with the requirements of Regulation 47(2) of the Listing Regulations, 2015, the results are available on the stock exchanges website (i.e. www.mcx-sx.com) and on the company's website (i.e. www.drfreshassets.com).
- Figures of the previous quarter have been regrouped wherever necessary.

Place : DELHI
Date : 30.05.2019



For Dr. Fresh Assets Limited

Vijay Prakash Pathak
Whole Time Director
DIN-07081958



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(Formerly known as Sunehari Exports Limited)

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CIN : L74899DL1990PLC042302

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

(Rs in Lakhs)

| Sl. No | Particulars | Standalone Quarter Ended | | | Standalone Year Ended | | Consolidated Year Ended | |
|--------|--|--------------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | 31.03.2019 (Audited) | 31.12.2018 (Unaudited) | 31.03.2018 (Audited) | 31.03.2019 (Audited) | 31.03.2018 (Audited) | 31.03.2019 (Audited) | 31.03.2018 (Audited) |
| 1 | Segment Revenue | | | | | | | |
| | Sales & Other Operating Revenue | | | 3.00 | | 32.98 | | 32.98 |
| | Oral Care Activities | - | - | - | - | - | - | - |
| | Trading Activities (including Gold) | 11.23 | 6.43 | - | 18.62 | - | 18.62 | - |
| | Real Estate Business Related Activities | - | - | - | - | - | - | - |
| | Others Unallocable | - | - | - | - | - | 130.64 | 141.03 |
| | TOTAL OPERATING REVENUE | 11.23 | 6.43 | 3.00 | 18.62 | 32.98 | 149.26 | 174.01 |
| 2 | Segment Results (Profit +/- Loss - Before Interest & Tax) | | | | | | | |
| | Oral Care Activities | (3.12) | 0.87 | 3.08 | (12.58) | 24.06 | (12.58) | 24.06 |
| | Trading Activities (including Gold) | 5.92 | 4.98 | 1.90 | 12.67 | 7.07 | 12.67 | 7.07 |
| | Real Estate Business Related Activities | 19.91 | 19.27 | 662.65 | 80.47 | 726.94 | 71.64 | 718.29 |
| | Others Unallocable | 13.01 | (0.61) | 62.61 | 7.94 | (29.19) | (10.53) | (32.29) |
| | | 35.72 | 24.51 | 730.24 | 88.50 | 728.88 | 61.20 | 717.13 |
| | Less: Interest(Net) Expenses | | | | | | | |
| | Oral Care Activities | 0.00 | - | 0.01 | - | 0.53 | - | 0.53 |
| | Trading Activities (including Gold) | - | - | - | - | - | - | - |
| | Real Estate Business Related Activities | 0.78 | 0.30 | 0.31 | 1.68 | 1.25 | 2.34 | 1.68 |
| | Others Unallocable | 0.18 | 0.13 | (0.13) | 0.56 | 0.46 | 0.62 | 0.49 |
| | Less: Other Unallocable Expenditure net off Unallocable Income | - | - | - | - | - | - | - |
| | TOTAL PROFIT BEFORE TAX | 34.76 | 24.08 | 730.05 | 86.26 | 726.64 | 58.24 | 714.43 |
| 3 | Capital Employed (Segment Assets less Segment Liabilities) | | | | | | | |
| | Oral Care Activities | (339.41) | (352.72) | (350.60) | (339.41) | (350.60) | (339.41) | (350.60) |
| | Trading Activities (including Gold) | 1505.57 | 1510.22 | 1506.94 | 1505.57 | 1506.94 | 1505.57 | 1506.94 |
| | Real Estate Business Related Activities | 2205.71 | 1255.48 | 1236.85 | 2205.71 | 1236.85 | 2118.51 | 1168.50 |
| | Others Unallocable | 548.07 | 759.85 | 737.29 | 548.07 | 737.29 | 470.15 | 666.16 |
| | TOTAL CAPITAL EMPLOYED IN SEGMENTS | 3919.94 | 3172.83 | 3130.48 | 3919.94 | 3130.48 | 3754.82 | 2991.00 |

Place : DELHI
Date : 30.05.2019



For Dr. Fresh Assets Limited

Vijay Prakash Pathak
Whole Time Director
DIN-07081958





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AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2019

(Rs in Lakhs)

| Sl. No. | Particulars | Standalone Year Ended 31.03.2019 (Audited) | Standalone Year Ended 31.03.2018 (Audited) | Consolidated Year Ended 31.03.2019 (Audited) | Consolidated Year Ended 31.03.2018 (Audited) |
|------------------------------------|--|--|--|--|--|
| ASSETS | | | | | |
| A Non - Current Assets | | | | | |
| 1 | Property, Plant and Equipments | 411.57 | 420.92 | 1395.43 | 1407.51 |
| 2 | Other Financial Assets | 5.05 | 5.05 | 7.05 | 7.05 |
| 3 | Long Term Investments | 1141.34 | 213.12 | 1128.03 | 202.82 |
| 4 | Loans & Advances | 335.73 | 311.44 | 80.06 | 77.86 |
| 5 | Deferred Tax Assets (net) | - | 30.43 | - | 39.85 |
| | Total Non - Current Assets (A) | 1893.69 | 980.96 | 2610.57 | 1735.09 |
| B Current Assets | | | | | |
| 1 | Inventories | 1425.51 | 1425.51 | 1426.39 | 1426.36 |
| 2 | Financial Assets | | | | |
| | a) Trade receivables | 2.26 | 7.73 | 3.78 | 141.31 |
| | b) Cash and cash equivalents | 237.92 | 440.50 | 240.17 | 444.35 |
| | c) Other Financial Assets | 1.10 | 6.83 | 1.10 | 6.83 |
| | d) Short Term Investments | 387.86 | 287.42 | 387.85 | 287.42 |
| 3 | Income Tax Assets (net) | 117.88 | 185.94 | 118.13 | 186.19 |
| 4 | Other Current Assets | 959.51 | 933.46 | 154.42 | 128.62 |
| | Total Current Assets (B) | 3132.04 | 3287.39 | 2331.84 | 2621.08 |
| | TOTAL ASSETS (A+B) | 5025.73 | 4268.35 | 4942.41 | 4356.17 |
| EQUITY AND LIABILITIES | | | | | |
| A Equity | | | | | |
| 1 | Equity Share Capital | 543.07 | 543.07 | 543.07 | 543.07 |
| 2 | Other Equity | 3376.87 | 2587.41 | 3211.75 | 2447.93 |
| | Total Equity (A) | 3919.94 | 3130.48 | 3754.82 | 2991.00 |
| B Non - Current Liabilities | | | | | |
| 1 | Provisions | 8.44 | 7.12 | 9.34 | 7.86 |
| 2 | Deferred Tax Liabilities (net) | 181.52 | - | 172.01 | - |
| 3 | Other Non Current Liabilities | 11.13 | 11.51 | 11.13 | 11.51 |
| | Total Non - Current Liabilities (B) | 201.09 | 18.63 | 192.48 | 19.37 |
| C Non - Current Liabilities | | | | | |
| 1 | Financial Liabilities | | | | |
| | a) Borrowings | - | - | 86.59 | 83.29 |
| | b) Trade Payables | 74.36 | 131.19 | 74.36 | 131.19 |
| | c) Other Financial Liabilities | - | - | - | - |
| 2 | Other current liabilities | 818.60 | 842.90 | 822.31 | 986.17 |
| 3 | Provisions | 11.74 | 145.15 | 11.85 | 145.15 |
| | Total Current Liabilities (C) | 904.70 | 1119.24 | 995.11 | 1345.80 |
| | TOTAL LIABILITIES (A+B+C) | 5025.73 | 4268.35 | 4942.41 | 4356.17 |

Place : DELHI
Date : 30.05.2019



For Dr. Fresh Assets Limited

Vijay Prakash Pathak
Director
DIN-07081958