SURESH KUMAR MITTAL & CO.

CHARTERED ACCOUNTANTS

60, 1st Floor, Pocket H-3, Sector-18, Rohini, DELHI - 110085

Phone: 9871411946

E-mail: sureshkmittalco@gmail.com

Auditor's Review Report on Quarterly Financial Results and half year ended Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
DR. FRESH ASSETS LIMITED

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Dr. Fresh Assets Limited for the quarter ended 30th September, 2020 and half year ended from April 2020 to September, 2020 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 ('the Regulation').
- 2. The preparation of the statement 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 relevant rules issued there under and other accounting principles generally accepted in India,is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements based on our review
- 3. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- Emphasis of Matter –

We draw attention to Note 3 of the accompanying standalone financial results, which describes the management's evaluation of impact of uncertainties related to COVID-19 and its consequential effects on the operations of the Company. Our conclusion is not modified in respect of this matter.

5. 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi

Date: 13th November, 2020

UDIN: 2052 A15 AA AAF P3103



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

(ANKUR BAGLA)

Membership Number: 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

UNAUDITED STANDALONE FINANCIAL RESULTS (REVIEWED) FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020

(Rs in Lakhs)

SI.	Particulars	Standalone Quarter Ended			Standalone Half Year Ended		(Rs in Lakhs) Standalone Year Ended
No		30.09.2020 (Reviewed)	30.06.2020 (Reviewed)	30.09.2019 (Reviewed)	30.09.2020 (Reviewed)	30.09.2019 (Reviewed)	31.03.2020 (Audited)
	REVENUE:						
1	Revenue from Operations	26.52	27.53	54.74	54.05	129_63	230,49
2	Other Income	64.54	82,59	8,57	147,13	26,48	57.93
3	TOTAL REVENUE (1+2)	91.06	110.12	63.31	201.18	156.11	288.42
4	EXPENSES:						
а	Purchase Traded Goods	11,61	12,60	7.46	24.21	19.02	35.62
b	Changes in Inventory of Traded Goods	(4.19)	(3,62)	0,60	(7.81)	32	
С	Cost of Material Consumed	+				19 2.	(8)
d	Employee Benefits Expense	8.95	8_39	8,69	17_34	17.41	35,18
е	Finance Costs	2.50	3.08	0,60	5.58	1.22	4.54
f	Depreciation	3,45	3.45	3,76	6.90	7.52	15.03
g	Other Expenses	23,34	31,01	23.06	54.35	31,58	192,60
	TOTAL EXPENSES	45.66	54.91	44.17	100.57	76.75	282.97
5	Profit / (Loss) before Exceptional and Extraordinary items & Tax (3-4)	45.40	55.21	19.14	100.61	79.36	5.45
6	Exceptional Items			131	()		(9)
7	Profit / (Loss) before Tax	45.40	55.21	19.14	100.61	79.36	5.45
8	Provision for Taxation	,					
а	Current Taxes	0.00	1.20	8.00	1.20	22.00	22,65
b	Earlier Year Taxes	0,06	0.00	0.00	0.06	0.00	0.00
С	Deferred Tax (Assets)/ Liabilities	8.24	13.92	(4.61)	22.16	(3.92)	(19_63)
9	Net Profit / (Loss) After Tax (7-8+9)	37.10	40.09	15.75	77.19	61.28	2.43
10	Other Comprehensive Income (Net of Tax)						
а	Item that will not be reclassified to profit or loss	73.50	12.39	(100.24)	85.89	(246.15)	(613.73)
b	Item that will be reclassified to profit or loss		14	32	7.61		==:
11	Total Comprehensive Income for the period	110.60	52.48	(84.49)	163.08	(184.87)	(611,30)
12	Paid up Equity Share Capital (Face Value Rs. 10/- Per Share)	538.96	538,96	538,96	538 96	538.96	538.96
13	Other Equity						2765.56
14	Basic and Diluted EPS for the period, for the year to date and for the previous year (Rs.)	0.68	0.73	0.29	1.41	1.12	0.04



UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020

							(Rs in Lakhs)
SI.	Particulars	Standaione Quarter Ended			Standalone Half Year Ended		Standalone Year Ended
No		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
1	Segment Revenue						
	Sales & Other Operating Revenue						
	Oral Care Activities		(\$3)	:20		8	(4)
	Trading Activities (including Gold)	9.44	14.20	40.20	23,64	95,38	160,93
	Real Estate Business Related Activities	17,08	13 33	14.54	30.41	34,25	69,56
_	Others Unallocable		: e:	(9)	*		
	TOTAL OPERATING REVENUE	26.52	27.53	54.74	54.05	129.63	230.49
2	Segment Results						
	(Profit +/ Loss - Before Interest & Tax)						
	Oral Care Activities	(1.64)	(2.51)	(5.60)	(4.15)	(9.40)	(21,30)
	Trading Activities (including Gold)	2.06	5.59	32.68	7.65	77.18	126.04
	Real Estate Business Related Activities	16.32	12,72	14.26	29.04	34.08	60.69
	Others Unallocable	31,17	42.49	(21,63)	73.66	(21.35)	(155.44)
		47.91	58.29	19.71	106.20	80.51	9.99
	Less: Interest(Net) Expenses						
	Oral Care Activities	2	545	3¥3	=	2	≈ I
	Trading Activities (including Gold)	8	1.5	120	*		22.1
	Real Estate Business Related Activities	0.40	0.39	0.43	0.79	0 87	2,15
	Others Unallocable	2.11	2.69	0.14	4.80	0.28	2,39
	Less: Other Unallocable Expenditure net off		5-8	5.02			(%)
	Unallocable income		754		-	8	1.50
	TOTAL PROFIT BEFORE TAX	45,40	55:21	19.14	100.61	79.36	5.45
3	Capital Employed (Segment Assets - Segment						
_	Liabilities)						
a)	Segment Assets						
	Oral Care Activities	50.72	51.41				
	Trading Activities (including Gold)	1502.48	557				1 1 1 2 1 1
	Real Estate Business Related Activities	1807.20	1723.77	2142.66	1807.20	2142.66	1702,76
	Others Unallocable	975.64	1033.43	1014.20	975.64	1014.20	956.15
	Total Segment Assets (a)	4336.04	4317.05	4697.32	4336.04	4697.32	4200.07
1-1	Sagment Lightliting						
D)	Segment Liabilities	0.17	0.45	005 **		005	0/5
	Oral Care Activities	247.30					
	Trading Activities (including Gold)	0.51					
	Real Estate Business Related Activities	277.80	247.28	242.07	277.80	242.07	247,33
	Others Unallocable	338.72	458.87	413.57	338.72	413.57	393.99
	Total Segment Liabilities (b)	864.33	955.94	962.26	864.33	962.26	891.44
	TOTAL CADITAL EMPLOYED IN SECMENTS (- L)	2474 74	2254 44	2725 00	2474 74	2725.00	2200 02
	TOTAL CAPITAL EMPLOYED IN SEGMENTS (a-b)	3471.71	3361.11	3735.06	3471.71	3735.06	3308.63



AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2020

(Rs in Lakhs)

No. Reviewed Reviewed	SI.	Particulars	Standalone Half Year	Standalone Year
A Non - Current Assets 1 Property, Plant and Equipments 386.98 2 Financial Assets 3 357.71 2 Financial Assets 3 357.71 2 Financial Assets 3 357.71 2 O' Other Financial Assets 5 30.01 3 Deferred Tax Assets (net) 1245.71 B Current Assets 1 1433.31 2 Financial Assets 5 144.61 2 Financial Assets 6 144.61 2 Cash and cash equivalents 6 158.31 3 Income Tax Assets (net) 119.81 4 Other Financial Assets 119.83 4 Other Current Assets (B) 3090.2 TOTAL ASSETS (A+B) 4336.0 EQUITY AND LIABILITIES Equity 2928.6 Total Equity (A) 3471.7 B Non - Current Liabilities 7 11.62 1 Financial Liabilities 11.9 2 Provisions 11.6 3 Deferred Tax Liabilities (net) 45.3	51.	raniculais	Ended 30.09.2020	Ended 31.03.2020
A Non - Current Assets 386 90 1 Property, Plant and Equipments 386 90 2 Financial Assets 357.73 3 Univestments 495.90 b) Loans 357.73 c) Other Financial Assets 5.00 3 Deferred Tax Assets (net) 1245.70 B Current Assets 1 1 Inventories 1433.31 2 Financial Assets 1 a) Invesments 466.51 b) Trade receivables 14.60 c) Cash and cash equivalents 158.33 d) Other Financial Assets 0.51 l Income Tax Assets (net) 119.80 d Other Current Assets 896.9 Total Current Assets (B) 3090.2 TOTAL ASSETS (A+B) 4336.0 Equity 1 Equity And Liabilities 543.0 2 Other Equity 2928.6 Total Equity (A) 3471.7 B Non - Current Liabilities 1 Financial Liabilities 11.6 2 Provisions 11.6 3 Deferred Tax Liabilities	No.		(Reviewed)	(Audited)
Non - Current Assets 1		ACCETO		
Property, Plant and Equipments 386.96				
Financial Assets a Investments b Loans 357.7° c) Other Financial Assets 5.0° Deferred Tax Assets (net)			386.06	202 54
a) Investments b) Loans c) Other Financial Assets c) Other Financial Assets 35.77 30. Deferred Tax Assets (net) Total Non - Current Assets (A) B Current Assets Inventories 1433.3. 2 Financial Assets a) Invesments b) Trade receivables c) Cash and cash equivalents d) Other Financial Assets 3 Income Tax Assets (net) 119.8. 4 Other Current Assets Total Current Assets (B) 3 Other Equity Equity Share Capital Cother Equity Total Equity (A) B Non - Current Liabilities Financial Liabilities 1 Financial Liabilities 1 Financial Liabilities 1 Financial Liabilities 2 Provisions 3 Deferred Tax Liabilities 1 Financial Liabilities 3 Deferred Tax Liabilities 1 Financial Liabilities 3 Deferred Tax Liabilities 3 Deferred Tax Liabilities 3 Deferred Tax Liabilities 6 Financial Liabilities 3 Deferred Tax Liabilities 1 Financial Liabilities 3 Deferred Tax Liabilities 6 Financial Liabilities 7 Financial Liabilities 9 Deferred Tax Liabilities 1 Financial Liabilities 1 Financial Liabilities 2 Provisions 3 Other Financial Liabilities 3 Deferred Tax Liabilities 1 Financial Liabilities 3 Deferred Tax Liabilities 9 Financial Liabilities 1 Financial Liabilities 1 Financial Liabilities 1 Financial Liabilities 2 Provisions 3 Other Financial Liabilities 6 Provisions 6 Other Current Liabilities 7 Provisions 6 Other Current Liabilities 7 Provisions 6 Other Current Liabilities 7 Provisions 7 Provisions 7 Provisions 8 Provisions 9 Pr			386,96	393 54
b) Loans	2		405.00	404 77
C) Other Financial Assets 5.00		,		401.77
Deferred Tax Assets (net)		, ,		346.54
Total Non - Current Assets (A)	_		5.05	5.05
B	3		=	
1 Inventories 1433.3 2 Financial Assets a) Invesments 466.5 b) Trade receivables 14.6 c) Cash and cash equivalents 158.3 d) Other Financial Assets 0.5 3 Income Tax Assets (net) 119.8 Other Current Assets 896.9 Total Current Assets (B) 3090.2 TOTAL ASSETS (A+B) 4336.0 EQUITY AND LIABILITIES Equity Equity 2928.6 Total Equity (A) 3471.7 B Non - Current Liabilities Financial Liabilities 11.9 a) Other Financial Liabilities (net) 45.3 Total Non - Current Liabilities (B) 69.0 C Non - Current Liabilities Financial Liabilities 30.1 B Borrowings 30.1 b) Trade and Other Payables 79.5 c) Other Financial Liabilities 2.0 Total Financial Liabilities 661.1 3 Other current liabilities 661.1		Total Non - Current Assets (A)	1245.76	1146.90
Financial Assets	В	Current Assets		
a) Invesments b) Trade receivables c) Cash and cash equivalents d) Other Financial Assets 10.55 Income Tax Assets (net) 119.8 Income Tax Assets (net) 119.8 Total Current Assets Total Current Assets (B) TOTAL ASSETS (A+B) EQUITY AND LIABILITIES Equity Equity Share Capital Other Equity (A) Solver Equity (A) Non - Current Liabilities Financial Liabilities a) Other Financial Liabilities Financial Liabilities (net) Total Non - Current Liabilities Non - Current Liabilities Solver Financial Liabilities Total Non - Current Liabilities Solver Financial Liabilities Total Non - Current Liabilities Solver Financial Liabilities Total Non - Current Liabilities Financial Liabilities Solver Financial Liabilities Total Non - Current Liabilities Financial Liabilities Solver Financial Liabilities Total Non - Current Liabilities Li	1	Inventories	1433.32	1425,51
a) Invesments b) Trade receivables c) Cash and cash equivalents d) Other Financial Assets 10.55 Income Tax Assets (net) 119.8 Income Tax Assets (net) 119.8 Total Current Assets Total Current Assets (B) TOTAL ASSETS (A+B) EQUITY AND LIABILITIES Equity Equity Share Capital Other Equity (A) Solver Equity (A) Non - Current Liabilities Financial Liabilities a) Other Financial Liabilities Financial Liabilities (net) Total Non - Current Liabilities Non - Current Liabilities Solver Financial Liabilities Total Non - Current Liabilities Solver Financial Liabilities Total Non - Current Liabilities Solver Financial Liabilities Total Non - Current Liabilities Financial Liabilities Solver Financial Liabilities Total Non - Current Liabilities Financial Liabilities Solver Financial Liabilities Total Non - Current Liabilities Li	2	Financial Assets		
b) Trade receivables c) Cash and cash equivalents d) Other Financial Assets 3 Income Tax Assets (net) 4 Other Current Assets Total Current Assets (B) TOTAL ASSETS (A+B) 4 TOTAL ASSETS (A+B) 5 TOTAL ASSETS (A+B) 4 TOTAL ASSETS (A+B) 5 TOT	_		466 55	368.17
c) Cash and cash equivalents d) Other Financial Assets 10.5i 3 Income Tax Assets (net) 4 Other Current Assets Total Current Assets (B) TOTAL ASSETS (A+B) 4 Sequity 1 Equity Share Capital 2 Other Equity 3 Total Equity (A) Share Current Liabilities 1 Financial Liabilities 2 Provisions 3 Deferred Tax Liabilities 1 Financial Liabilities 1 Total Non - Current Liabilities (B) C Non - Current Liabilities 1 Financial Liabilities 2 Provisions 3 Deferred Tax Liabilities (net) 5 Total Non - Current Liabilities 5 Financial Liabilities 6 Other Financial Liabilities 7 Financial Liabilities 1 Financial Liabilities 2 Provisions 3 Other Financial Liabilities 4 Financial Liabilities 5 Other Financial Liabilities 6 Provisions 7 Other Financial Liabilities 7 Provisions 8 Other Current Liabilities 8 Other Current Liabilities 9 Provisions 10 Other Financial Liabilities 10 Other Financial Liabilities 11 Provisions 12 Add 12 Add 13 Other Current Liabilities 15 Provisions 16 Other Current Liabilities 17 Provisions 18 Other Current Liabilities 19 Other Current Liabilities 19 Other Current Liabilities 10 Other Current Liabilities 10 Other Current Liabilities 10 Other Current Liabilities 11 Other Current Liabilities 12 Provisions 13 Other Current Liabilities 14 Other Current Liabilities 15 Other Current Liabilities 16 Other Current Liabilities 17 Other Current Liabilities 18 Other Current Liabilities 19 Other Current Liabilities 10 Other Current Liabilities 10 Other Current Liabilities 10 Other Current Liabilities 10 Other Current Liabilities 11 Other Current Liabilities 12 Other Current Liabilities 13 Other Current Liabilities 14 Other Current Liabilities 15 Other Current Liabilities 16 Other Current Liabilities 17 Other Current Liabilities 18 Other Current Liabilities 19 Other Current Liabilities 10 Other Current Liabilities 10 Other Current Liabilities 10 Other Current Liabilities 10 Other Current Liabilities 11 Other Current Liabilities 12 Other Current Liabilities 13 Other Current Liabilities 14 Other Current Liabilities 15 Other		•		10.06
d) Other Financial Assets 0.55 3 Income Tax Assets (net) 119.86 4 Other Current Assets 896.96 Total Current Assets (B) 3090.2 TOTAL ASSETS (A+B) 4336.0 EQUITY AND LIABILITIES Equity 2 Equity Share Capital 543.0 2 Other Equity (A) 3471.7 B Non - Current Liabilities Financial Liabilities 11.9 2 Provisions 11.6 3 Deferred Tax Liabilities (net) 45.3 Total Non - Current Liabilities (B) 69.0 C Non - Current Liabilities 30.1 1 Financial Liabilities 30.1 2 Borrowings 30.1 b) Trade and Other Payables 79.5 c) Other Financial Liabilities 79.5 2 Provisions 24.4 3 Other current liabilities 661.1		,	1	
119.80				207.34
4 Other Current Assets Total Current Assets (B) TOTAL ASSETS (A+B) 4336.0 EQUITY AND LIABILITIES A Equity 1 Equity Share Capital 2 Other Equity 3 Total Equity (A) 8 Non - Current Liabilities 1 Financial Liabilities 2 Provisions 3 Deferred Tax Liabilities (net) Total Non - Current Liabilities (B) C Non - Current Liabilities 3 Borrowings 4 Total Non - Current Liabilities 5 Total Non - Current Liabilities 6 Deferred Tax Liabilities 7 Total Non - Current Liabilities 7 Total Non - Current Liabilities 8 Deferred Tax Liabilities 9 Financial Liabilities 1 Total Non - Current Liabilities 9 Financial Liabilities 1 Total Non - Current Liabilities 1 Total Non - Current Liabilities 9 Financial Liabilities 1 Other Financial Liabilities 1 Other Financial Liabilities 2 Provisions 3 Other Current Liabilities 3 Other current Liabilities 6 Financial Liabilities 7 Provisions 9 Current Liabilities 9 Other Financial Liabilities 9 Current Liabilities 9 Other Financial Liabilities 9 Other Financial Liabilities 9 Other Current Liabilities 9 Other Current Liabilities 9 Other Financial Liabilities 9 Other Current Liabilities 9 Other Current Liabilities 9 Other Financial Liabilities 9 Other Current Liabilities 9 Other Current Liabilities 9 Other Current Liabilities 9 Other Financial Liabilities 9 Other Financial Liabilities 9 Other Financial Liabilities 9 Other Current Liabilities 9 Other Financial Liabilities 9 Oth			1	1.19
Total Current Assets (B) 3090.2	3		119.88	117.61
TOTAL ASSETS (A+B) EQUITY AND LIABILITIES Equity Equity Share Capital Other Equity Total Equity (A) Solution Non - Current Liabilities Financial Liabilities Other Financial Liabilities Provisions Deferred Tax Liabilities (net) Total Non - Current Liabilities (B) Concord Non - Current Liabilities Inancial Liabilities Inancial Liabilities Inancial Liabilities Inancial Liabilities Other Financial Liabilities Provisions Inancial Liabilities	4	Other Current Assets	896.95	923.29
EQUITY AND LIABILITIES Equity 1 Equity Share Capital 543.0 2 Other Equity 22928.6 Total Equity (A) 3471.7 B Non - Current Liabilities 1 Financial Liabilities 2 Provisions 11.6 3 Deferred Tax Liabilities (net) 45.3 Total Non - Current Liabilities (B) 69.0 C Non - Current Liabilities a) Borrowings b) Trade and Other Payables c) Other Financial Liabilities 2 Provisions 30.1 b) Trade and Other Payables c) Other Financial Liabilities 2 Provisions 24.4 3 Other current liabilities 661.1		Total Current Assets (B)	3090.28	3053.17
EQUITY AND LIABILITIES Equity 1 Equity Share Capital 543.0 2 Other Equity 22928.6 Total Equity (A) 3471.7 B Non - Current Liabilities 1 Financial Liabilities 2 Provisions 11.6 3 Deferred Tax Liabilities (net) 45.3 Total Non - Current Liabilities (B) 69.0 C Non - Current Liabilities a) Borrowings 30.1 b) Trade and Other Payables c) Other Financial Liabilities 2 Provisions 24.4 3 Other current liabilities 661.1		€		
A 1 2 2 2 3 4 1 2 2 3 4 1 2 2 3 4 1 2 3 4 4 4 5 4 5 4 5 4 5 5 7 7 8 8 9 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 3 2 3 3 3 4 4 5<		TOTAL ASSETS (A+B)	4336.04	4200.07
A 1 2 2 2 3 4 1 2 2 3 4 1 2 2 3 4 3 4 3 4 4 4 5 4 5 4 5 4 5 6<		FOLITY AND LIABILITIES		
Equity Share Capital Other Equity Total Equity (A) 2928.6 Total Equity (A) 3471.7 B Non - Current Liabilities Financial Liabilities a) Other Financial Liabilities 11.9 Provisions 11.6 Deferred Tax Liabilities (net) Total Non - Current Liabilities (B) C Non - Current Liabilities a) Borrowings b) Trade and Other Payables c) Other Financial Liabilities Provisions Other current liabilities 2 Provisions Other current liabilities 2 Other current liabilities 3 Other current liabilities 661.1	Δ			
Other Equity (A) 2928.6 Total Equity (A) 3471.7 B Non - Current Liabilities Financial Liabilities a) Other Financial Liabilities 11.9 Provisions 11.6 Deferred Tax Liabilities (net) Total Non - Current Liabilities (B) C Non - Current Liabilities Financial Liabilities a) Borrowings b) Trade and Other Payables c) Other Financial Liabilities Provisions Other current liabilities 2 Provisions Other current liabilities 661.1			543 07	543.07
Total Equity (A) B Non - Current Liabilities Financial Liabilities a) Other Financial Liabilities Total Non - Current Liabilities (net) Total Non - Current Liabilities (B) C Non - Current Liabilities Financial Liabilities a) Borrowings b) Trade and Other Payables c) Other Financial Liabilities Provisions Other current liabilities 2 Provisions Other current liabilities 2 Other current liabilities 3 Other current liabilities 661.1			1	2765.56
B Non - Current Liabilities 1 Financial Liabilities 2 Provisions 3 Deferred Tax Liabilities (net) Total Non - Current Liabilities (B) C Non - Current Liabilities 1 Financial Liabilities 3 Borrowings 5 Deferred Tax Liabilities 6 Other Financial Liabilities 7 Financial Liabilities 7 Other Financial Liabilities 7 Provisions 7 Other current liabilities 7 Other current liabilities 7 Other current liabilities	_			3308.63
Financial Liabilities a) Other Financial Liabilities 11.9 Provisions 11.6 Deferred Tax Liabilities (net) 45.3 Total Non - Current Liabilities (B) C Non - Current Liabilities Financial Liabilities a) Borrowings b) Trade and Other Payables c) Other Financial Liabilities Provisions Other current liabilities 2 Provisions Other current liabilities 661.1		Total Equity (A)	3471.71	3300.03
a) Other Financial Liabilities Provisions Deferred Tax Liabilities (net) Total Non - Current Liabilities (B) C Non - Current Liabilities Financial Liabilities Borrowings b) Trade and Other Payables c) Other Financial Liabilities Provisions Other current liabilities Other current liabilities 11.9 45.3 69.0	В	Non - Current Liabilities		
Provisions Deferred Tax Liabilities (net) Total Non - Current Liabilities (B) C Non - Current Liabilities Financial Liabilities a) Borrowings b) Trade and Other Payables c) Other Financial Liabilities Provisions Other current liabilities 2 Other current liabilities 3 Other current liabilities 661.1	1	Financial Liabilities		
Provisions Deferred Tax Liabilities (net) Total Non - Current Liabilities (B) C Non - Current Liabilities I Financial Liabilities a) Borrowings b) Trade and Other Payables c) Other Financial Liabilities Provisions Other current liabilities 2 Other current liabilities 3 Other current liabilities 661.1		a) Other Financial Liabilities	11.96	12.88
Deferred Tax Liabilities (net) Total Non - Current Liabilities (B) C Non - Current Liabilities Financial Liabilities a) Borrowings b) Trade and Other Payables c) Other Financial Liabilities Provisions Other current liabilities 2 Other current liabilities 661.1	2		11.66	10.59
Total Non - Current Liabilities (B) C Non - Current Liabilities Financial Liabilities a) Borrowings b) Trade and Other Payables c) Other Financial Liabilities Provisions Other current liabilities 2 Other current liabilities 661.1				0.69
C Non - Current Liabilities Financial Liabilities a) Borrowings b) Trade and Other Payables c) Other Financial Liabilities Provisions Other current liabilities 2 Other current liabilities 661.1	3			
Financial Liabilities a) Borrowings b) Trade and Other Payables c) Other Financial Liabilities Provisions Other current liabilities 661.1		Total Non - Current Liabilities (B)	69.01	24.16
a) Borrowings b) Trade and Other Payables c) Other Financial Liabilities 2 Provisions 2 Other current liabilities 30.1 79.5 24.4 3 Other current liabilities	С	Non - Current Liabilities	=	
b) Trade and Other Payables c) Other Financial Liabilities Provisions 2 Other current liabilities 661.1		Financial Liabilities	1	
b) Trade and Other Payables c) Other Financial Liabilities Provisions 2 Other current liabilities 661.1		a) Borrowings	30.16	97.77
c) Other Financial Liabilities 2 Provisions 24.4 3 Other current liabilities 661.1		b) Trade and Other Payables	79.58	85.43
2 Provisions 24.4 3 Other current liabilities 661.1				
	2	ll '	24.41	23.2·
Total Current Liabilities (C)	3	Other current liabilities	661.17	660.8
Total Culterit Elabinities (O)		Total Current Liabilities (C)	795.32	867.28
TOTAL LIABILITIES (A+B+C) 4336.0		TOTAL LIABILITIES (A+R+C)	4336.04	4200.07





STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

(Rs in Lakns)

			(Rs in Lakns)
SI	Particulars	Standalone Half Year	Standalone Year
	,	Ended 30.09.2020	Ended 31.03.2020
No.		(Reviewed)	(Audited)
Α	Net Profit/ (Loss) before Tax and after Impairment Loss	100.61	5.45
	Adjustment for		
1	Interest income	(13,88)	(32.92)
2	Finance income	(0.89)	(2.06)
3	Dividend on Mutual Fund	(2.10)	(11.89)
4	Depreciation	6.90	15.03
5	Interest / Finance charges	5.59	4_54
6	Employees Benefits Paid		9
7	Provision for Employees Benefits	0.54	1.09
8	Liability no longer required written back	983	÷
9	Diminution in value of Investment	(126.25)	136.46
10	Irrecoverable Advances written off		-
11	Exchange Fluctuation	(2.60)	7.26
12	Loss/ (Profit) on Sale of Investments (net)	32.81	0.15
	Loss/ (Profit) on Sale of Fixed Assets (net)	T-1	(1.00)
	Operating Profit before change in working capital	0.73	122.11
		0.10	144.11
	Adjustment for working capital changes		
1	Inventories	(7.81)	≅
2	Trade & other receivables- Non Current	36	3
3	Trade & other receivables- Current	24.15	(14.48)
4	Other Current Assets	(2.41)	42.90
5	Trade & other payables- Non Current	(1.70)	1,49
6	Trade & other payables- Current	(2.07)	(153.75)
7	Net Cash inflow from operating activities	10.89	(1.73)
8	Interest/Finance charges paid	020	(13.3)
9	Direct Taxes Paid/Adjusted	(2.33)	(10.88)
•	Net Cash inflow from operating activities	8.56	(12.61)
		8.50	(12.01)
В	Cash flow from investing activities		
1	Purchase of Fixed Assets	(0.32)	-
2	Purchases of Investments	(130.95)	(152.98)
3	Sales of Investments	140.43	1.06
4	Sale of Fixed Assets	0.00	4.00
5	Loans Recd back/ (Given)	(2.06)	(19.33)
6	Interest received	5.30	41.35
7	Dividend on Mutual Fund received	2.10	11.89
	Net Cash used in investing activities	14.50	(114.01)
	-		
С	Cash flow from financing activities		
1	Proceeds from Short Term Loans	(67.60)	97.77
2	Interest/Finance charges paid	(4.47)	(1.73)
	Net cash out flow from financing activities	-72.07	96.04
	Decrease in Cash & Cash equivalents	(49.01)	(30.58)
	Add: Cash & Cash equivalents (Opening Balance)	207.34	237.92
	Cash & Cash equivalents (Opening Balance)	158.33	207.34
		130,33	207.34
	(Note: Figures in brackets represent cash outflow)	J	L





Notes !

Place : DELHI

Date: 13.11.2020

- 1 The above standalone financial results have been reviewed by the audit Committee and approved by the Board of Directors in their meeting held on 13th November, 2020.
- 2 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.
- Pursuant to outbreak of coronavirus disease (COVID-19) worldwide and its declaration as global pandemic, the Government of India declared lockdown on March 24, 2020 which led the temporary suspension of operations of the Company and has impacted the overall business activities of the Company, COVID-19 has impacted the normal business operations of the Company by way of interruption in production, supply chain disruption, unavailability of personnel, closure/lock down of production facilities etc. during the lock-down period. After resumption of operations, the management has made detailed assessment of its liquidity position and has prepared future cash flow projections and also assessed the recoverability of its assets and factored assumptions used in the annual impairment assessment of its cash generating units, using various internal and external information. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19 which may be different from that estimated as at the date of approval of these financial statements. The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business.
- 4 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).

5 Figures of the previous quarter have been regrouped wherever necessary.

For Dr. Fresh Assets Limited

Vijay Prakash Pathak Director

DIN-07081958

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