

INDEPENDENT AUDITORS' REVIEW REPORT FOR THE HALF YEAR ENDED
30th SEPTEMBER 2018

To
Board of Directors of
DR. FRESH ASSETS LIMITED

1. We have reviewed the accompanying standalone Unaudited Financial results of Dr. Fresh Assets Limited ("the Company") for the half year ended 30th September 2018 ("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. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim financial Reporting (Ind AS 34) under section 133 of the Companies Act, 2013 read with relevant rules issued there under is the responsibility of the company's management and has been approved by the Board of Directors of the company. Our responsibility is to express a conclusion on the statement 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 Auditors 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(s). 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 stated 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 the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 Disclosures Requirements) Regulations, 2015 and SEBI circular dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



[Handwritten Signature]

PARTNER
Membership Number: 521915

Place: New Delhi
Date: 14.11.2018



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 FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2018

(Rs in Lakhs)

Sl. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	31.03.2018 (Audited)
	REVENUE :						
1	Revenue from Operations	0.96	-	-	0.96	29.26	32.98
2	Other Income	43.74	37.74	27.48	81.48	62.79	1015.88
3	TOTAL REVENUE (1+2)	44.70	37.74	27.48	82.44	92.05	1048.86
4	EXPENSES :						
a	Purchase Traded Goods	-	0.82	-	0.82	-	1.13
b	Changes in Inventory of Traded Goods	0.82	(0.82)	(2.08)	-	(1.74)	(1.96)
c	Cost of Material Consumed	-	-	-	-	-	-
d	Employee Benefits Expense	8.44	8.50	7.66	16.94	14.25	32.72
e	Finance Costs	0.68	0.52	0.52	1.20	1.55	3.88
f	Depreciation	3.75	3.76	2.53	7.51	5.07	11.10
g	Other Expenses	15.82	12.73	6.83	28.55	20.53	275.35
	TOTAL EXPENSES	29.51	25.51	15.46	55.02	39.66	322.22
5	Profit / (Loss) before Exceptional and Extraordinary items & Tax (3-4)	15.19	12.23	12.02	27.42	52.39	726.64
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before Tax	15.19	12.23	12.02	27.42	52.39	726.64
8	Tax Expense						
a	Current Taxes	1.90	2.75	2.37	4.65	9.04	147.73
b	Earlier Year Taxes	1.64	-	-	1.64	-	-
b	Deferred Tax (Assets)/ Liabilities	(0.63)	8.44	0.36	7.81	6.72	(5.57)
9	Add: MAT Credit Entitlement	(1.65)	2.00	(5.97)	0.35	0.70	77.02
10	Net Profit / (Loss) After Tax (7-8+9)	10.63	3.04	3.32	13.67	37.33	661.50
11	Other Comprehensive Income (Net of Tax)						
a	Item that will not be reclassified to profit or loss	0.00	4.11	(0.03)	4.11	(0.07)	45.38
b	Item that will be reclassified to profit or loss	-	-	-	-	-	-
12	Total Comprehensive Income for the period	10.63	7.15	3.29	17.78	37.26	706.88
13	Paid up Equity Share Capital (Face Value Rs. 10/- Per Share)	538.96	538.96	538.96	538.96	538.96	538.96
14	Other Equity						2587.41
15	Basic and Diluted EPS for the period, for the year to date and for the previous year	0.19	0.06	0.06	0.25	0.68	12.10

Notes :

- The above unaudited financial results have been reviewed by the audit Committee and approved by the Board of Directors in their meeting held on 14th November, 2018. The Statutory Auditors have carried out limited review of the above financial results.
- The above unaudited financial results have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Rules, 2016.
- Figures of the previous period and/or year have been regrouped or rearranged wherever considered necessary.

Place : DELHI
 Date : 14.11.2018



For Dr. Fresh Assets Limited

Wajay Prakash Pathak
 Whole Time Director
 DIN: 07011958





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SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH SEPTEMBER, 2018

(Rs in Lakhs)

Sl. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018	30.09.2017	31.03.2018 (Audited)
1	Segment Revenue						
	Sales & Other Operating Revenue	-	-	-	-	29.26	32.98
	Oral Care Activities	-	-	-	-	-	-
	Trading Activities (including Gold)	0.96	-	-	0.96	-	-
	Real Estate Business Related Activities	-	-	-	-	-	-
	Others Unallocable	-	-	-	-	-	-
	TOTAL OPERATING REVENUE	0.96	-	-	0.96	29.26	32.98
2	Segment Results						
	(Profit +/- Loss - Before Interest & Tax)						
	Oral Care Activities	(3.72)	(6.61)	(3.92)	(10.33)	21.78	24.06
	Trading Activities (including Gold)	2.11	(0.34)	3.36	1.77	4.29	7.07
	Real Estate Business Related Activities	20.69	20.60	22.37	41.29	44.56	726.94
	Others Unallocable	(3.48)	(0.98)	(9.27)	(4.46)	(16.69)	(29.19)
		15.60	12.67	12.54	28.27	53.94	728.88
	Less: Interest (Net) Expenses						
	Oral Care Activities	-	-	-	-	0.52	0.53
	Trading Activities (including Gold)	-	-	-	-	-	-
	Real Estate Business Related Activities	0.30	0.30	-	0.60	-	1.25
	Others Unallocable	0.11	0.14	0.52	0.25	1.03	0.46
	Less: Other Unallocable Expenditure net off Unallocable Income	-	-	-	-	-	-
	TOTAL PROFIT BEFORE TAX	15.19	12.23	12.02	27.42	52.39	726.64
3	Capital Employed						
	(Segment Assets less Segment Liabilities)						
	Oral Care Activities	(360.37)	(360.10)	(245.27)	(360.37)	(245.27)	(350.60)
	Trading Activities (including Gold)	1507.32	1506.17	1504.16	1507.32	1504.16	1506.94
	Real Estate Business Related Activities	1249.03	1247.23	871.65	1249.03	871.65	1236.85
	Others Unallocable	752.28	744.32	330.31	752.28	330.31	737.29
	TOTAL CAPITAL EMPLOYED IN SEGMENTS	3148.26	3137.62	2460.85	3148.26	2460.85	3130.48

Place : DELHI
 Date : 14.11.2018



For Dr. Fresh Assets Limited

Vijay Prakash Pathak
 Whole Time Director
 DIN-07081958





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UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2018

(Rs in Lakhs)			
Sl. No.	Particulars	Half Year Ended 30.09.2018 (Unaudited)	Year Ended 31.03.2018 (Audited)
ASSETS			
A Non - Current Assets			
1	Property, Plant and Equipments	413.98	420.92
2	Capital Work in Progress	-	-
3	Other Financial Assets	5.05	5.05
4	Long Term Investments	218.29	213.12
5	Loans & Advances	321.29	311.44
6	Deferred Tax Assets (net)	21.53	30.43
	Total Non - Current Assets (A)	980.14	980.96
B Current Assets			
1	Inventories	1425.51	1425.51
2	Financial Assets		
	a) Trade receivables	6.41	7.73
	b) Cash and cash equivalents	297.66	440.50
	c) Other Financial Assets	0.41	6.83
	d) Short Term Investments	330.72	287.42
3	Income Tax Assets (net)	111.89	185.94
4	Other Current Assets	933.20	933.46
	Total Current Assets (B)	3105.80	3287.39
	TOTAL ASSETS (A+B)	4085.94	4268.35
EQUITY AND LIABILITIES			
A Equity			
1	Equity Share Capital	543.07	543.07
2	Other Equity	2605.19	2587.41
	Total Equity (A)	3148.26	3130.48
B Non - Current Liabilities			
1	Financial Liabilities		
	a) Borrowings	-	-
2	Provisions	7.74	7.12
3	Other Non Current Liabilities	11.15	11.51
	Total Non - Current Liabilities (B)	18.89	18.63
C Non - Current Liabilities			
1	Financial Liabilities		
	a) Borrowings	-	-
	b) Trade Payables	78.27	131.19
	c) Other Financial Liabilities	-	-
2	Other current liabilities	835.72	842.90
3	Provisions	4.80	145.15
	Total Current Liabilities (C)	918.79	1119.24
	TOTAL LIABILITIES (A+B+C)	4085.94	4268.35

Place : DELHI
Date : 14.11.2018



Vjny Prakash Pathak
Director
DIN 07001090