

INDEPENDENT AUDITORS' REVIEW REPORT
TO THE BOARD OF DIRECTORS OF DR. FRESH ASSETS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of DR. FRESH ASSETS LIMITED ("the company") for the Quarter ended 30th June, 2017 ("the statement") attached herewith, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. 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 Accountant 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 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.
3. Based on our review conducted as stated above nothing has to come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in the terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B.K. Shroff & Co.**
Chartered Accountants
Reg. No. : 302166E

Kavita Nayyar
Partner

Membership Number : 90378



Place: New Delhi
Date: :14.09.2017



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 JUNE, 2017

Sl. No	Particulars	Quarter Ended	
		30.06.2017	30.06.2016
	REVENUE :		
1	Revenue from Operations	20.26	94.97
2	Other Income	35.31	27.18
3	TOTAL REVENUE (1+2)	64.67	122.16
4	EXPENSES :		
a	Purchase Traded Goods	-	3.28
b	Changes in Inventory of Traded Goods	0.34	-
c	Cost of Material Consumed	-	-
d	Employee Benefits Expense	6.59	5.20
e	Finance Costs	1.03	0.88
f	Depreciation	2.54	2.50
g	Other Expenses	13.70	10.28
	TOTAL EXPENSES	24.20	22.20
5	Profit / (Loss) before Exceptional and Extraordinary items & Tax (3-4)	40.37	99.95
6	Exceptional Items	-	-
7	Profit / (Loss) before Tax	40.37	99.95
8	Provision for Taxation		
a	Current Taxes	6.67	0.01
b	Deferred Tax (Assets)/ Liabilities	6.36	24.94
9	Add: MAT Credit Entitlement	6.67	-
10	Net Profit / (Loss) After Tax (7-8+9)	34.01	75.00
11	Other Comprehensive Income (Net of Tax)		
a	Item that will not be reclassified to profit or loss	(0.04)	0.09
b	Item that will be reclassified to profit or loss	-	-
12	Total Comprehensive Income for the period	33.97	75.09
13	Paid up Equity Share Capital (Face Value Rs. 10/- Per Share)	538.96	538.96
14	Reserves (excluding Revaluation Reserves)	1914.50	1872.02
15	Basic and Diluted EPS for the period, for the year to date and for the previous year	0.62	1.37

Note :

- The above Financial Results have been reviewed and recommended for adoption by the Audit Committee to the Board of Directors and have been approved by the Board of Directors at their respective Meeting held on 14.09.2017. The Statutory Auditors have carried out limited review of the above financial results for the quarter ended 30.06.2017.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards (Ind AS) Rules 2015 prescribed under section 133 of the Companies Act, 2013 read with rules made thereunder and other recognised accounting practices and policies to the extent applicable. Beginning April 1, 2017 the company has for the first time adopted Ind AS with transition date of April 1, 2016 and accordingly quarterly results for the period April - June 2016 has been restated.
- The Figures for the quarter ended 30.06.2016 are Ind AS compliant but were not subject to limited review or Audit. However the management has exercised due diligence to ensure that the financial results provide a true and fair view of the Company's affairs.
- There is a possibility that these quarterly financial results may require adjustment before constituting the final Ind AS financial statements as of and for the year ending 31.03.2018, due to changes in the financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from full retrospective applications as permitted under Ind AS 101.
- The above Statement does not include Ind AS compliant results for the preceding quarter and previous year ended 31.03.2017, as it is not mandatory as per SEBI Circular dated 05.07.2016.
- The Reconciliation of net profit reported under Indian GAAP for the quarter ended 30.06.2016 with Ind AS is given below:

Particulars	Rs. (In Lakhs)
Net Profit after tax as per Indian GAAP	73.06
Impact of measuring Current Investments as Fair Value through Profit & Loss Account	2.65
Actuarial Gain/ Loss on employee benefits classified to OCI	(0.12)
Other Adjustments under Ind AS	0.08
Deferred Tax on Ind AS adjustments	(0.67)
Other Comprehensive Income (OCI) after Tax	0.09
Total Comprehensive Income as per Ind AS	75.09

Place : DELHI
Date : 14.09.2017



For Dr. Fresh Assets Limited

Vijay Prakash Pathak
Whole Time Director
DIN-07081958





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SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH JUNE, 2017

(Rs in Lakhs)

Sl. No	Particulars	Quarter Ended	
		30.06.2017	30.06.2016
1	Segment Revenue		
	Sales & Other Operating Revenue		
	Oral Care Activities	29.26	94.97
	Gold & other Precious Metals Trading Activities	-	-
	Real Estate Business Related Activities	-	-
	Others Unallocable	-	-
	TOTAL OPERATING REVENUE	29.26	94.97
2	Segment Results		
	(Profit +/- Loss - Before Interest & Tax)		
	Oral Care Activities	25.70	89.48
	Gold & other Precious Metals Trading Activities	0.93	-
	Real Estate Business Related Activities	22.19	19.89
	Others Unallocable	(7.42)	(8.54)
		41.40	100.83
	Less: Interest(Net) Expenses		
	Oral Care Activities	0.52	-
	Gold & other Precious Metals Trading Activities	-	-
	Real Estate Business Related Activities	-	-
	Others Unallocable	0.51	0.88
	Less: Other Unallocable Expenditure net off Unallocable Income	-	-
	TOTAL PROFIT BEFORE TAX	40.37	99.95
3	Capital Employed		
	(Segment Assets less Segment Liabilities)		
	Oral Care Activities	(243.01)	69.06
	Gold & other Precious Metals Trading Activities	1502.99	1499.88
	Real Estate Business Related Activities	871.32	766.67
	Others Unallocable	326.27	79.48
	TOTAL CAPITAL EMPLOYED IN SEGMENTS	2457.57	2415.09

NOTE:

- 1 Segment Revenue, Results and Capital Employed figures include the respective amounts identifiable to each of the segments.
- 2 Figures of the previous quarter have been regrouped wherever necessary.

Place : DELHI
Date : 14.09.2017



For Dr. Fresh Assets Limited

Vijay Prakash Pathak
Whole Time Director
DIN-07081958

