



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 31ST DECEMBER, 2018

(Rs in Lakhs)

Sl. No	Particulars	Quarter Ended			9 Months Ended		Year Ended
		31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	31.03.2018 (Audited)
	REVENUE :						
1	Revenue from Operations	6.43	0.96	0.72	7.39	29.98	32.98
2	Other Income	36.47	43.74	39.39	117.95	102.18	1015.88
3	TOTAL REVENUE (1+2)	42.90	44.70	40.11	125.34	132.16	1048.86
4	EXPENSES :						
a	Purchase Traded Goods	2.15	-	0.56	2.97	0.56	1.13
b	Changes in Inventory of Traded Goods	(0.75)	0.82	0.40	(0.75)	(1.34)	(1.96)
c	Cost of Material Consumed	-	-	-	-	-	-
d	Employee Benefits Expense	8.61	8.44	7.41	25.55	21.66	32.72
e	Finance Costs	0.45	0.68	0.50	1.65	2.05	3.88
f	Depreciation	3.78	3.75	2.54	11.29	7.61	11.10
g	Other Expenses	4.58	15.82	84.50	33.13	105.03	275.35
	TOTAL EXPENSES	18.82	29.51	95.91	73.84	135.57	322.22
5	Profit / (Loss) before Exceptional and Extraordinary Items & Tax (3-4)	24.08	15.19	(55.80)	51.50	(3.41)	726.64
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before Tax	24.08	15.19	(55.80)	51.50	(3.41)	726.64
8	Tax Expense						
a	Current Taxes	3.60	1.90	(8.86)	8.25	0.18	147.73
b	Earlier Year Taxes	0.00	1.64	-	1.64	-	-
b	Deferred Tax (Assets)/ Liabilities	0.52	(0.63)	(9.24)	8.33	(2.52)	(5.57)
9	Add: MAT Credit Entitlement	(0.35)	(1.65)	(8.68)	0.00	(7.98)	77.02
10	Net Profit / (Loss) After Tax (7-8+9)	19.61	10.63	(46.38)	33.28	(9.05)	661.50
11	Other Comprehensive Income (Net of Tax)						
a	Item that will not be reclassified to profit or loss	4.97	0.00	(0.04)	9.08	(0.11)	45.38
b	Item that will be reclassified to profit or loss	-	-	-	-	-	-
12	Total Comprehensive Income for the period	24.58	10.63	(46.42)	42.36	(9.16)	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	0.36	0.19	(0.85)	0.61	(0.17)	12.10

Notes :

- 1 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 February, 2019. The Statutory Auditors have carried out limited review of the the above financial results.
- 2 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.
- 3 Figures of the previous period and/or year have been regrouped or rearranged wherever considered necessary.

Place : DELHI
Date : 14.02.2019

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 31ST DECEMBER, 2018

(Rs in Lakhs)

Sl. No	Particulars	Quarter Ended			9 Months Ended		Year Ended
		31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	31.03.2018 (Audited)
1	Segment Revenue						
	Sales & Other Operating Revenue						
	Oral Care Activities	-	-	0.72	-	29.98	32.98
	Trading Activities (including Gold)	6.43	0.96	-	7.39	-	-
	Real Estate Business Related Activities	-	-	-	-	-	-
	Others Unallocable	-	-	-	-	-	-
	TOTAL OPERATING REVENUE	6.43	0.96	0.72	7.39	29.98	32.98
2	Segment Results						
	(Profit +/- Loss - Before Interest & Tax)						
	Oral Care Activities	0.87	(3.72)	(0.80)	(9.46)	20.98	24.06
	Trading Activities (including Gold)	4.98	2.11	0.88	6.75	5.17	7.07
	Real Estate Business Related Activities	19.27	20.69	19.73	60.56	64.29	726.94
	Others Unallocable	(0.61)	(3.48)	(75.11)	(5.07)	(91.80)	(29.19)
		24.51	15.60	(55.30)	52.78	(1.36)	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	-	0.90	-	1.25
	Others Unallocable	0.13	0.11	0.50	0.38	1.53	0.46
	Less: Other Unallocable Expenditure net off Unallocable Income	-	-	-	-	-	-
	TOTAL PROFIT BEFORE TAX	24.08	15.19	(55.80)	51.50	(3.41)	726.64
3	Capital Employed						
	(Segment Assets less Segment Liabilities)						
	Oral Care Activities	(352.72)	(360.37)	(244.15)	(352.72)	(244.15)	(350.60)
	Trading Activities (including Gold)	1510.22	1507.32	1505.05	1510.22	1505.05	1506.94
	Real Estate Business Related Activities	1255.48	1249.03	874.03	1255.48	874.03	1236.85
	Others Unallocable	759.85	752.28	279.51	759.85	279.51	737.29
	TOTAL CAPITAL EMPLOYED IN SEGMENTS	3172.83	3148.26	2414.44	3172.83	2414.44	3130.48

For Dr. Fresh Assets Limited

Vijay Prakash Pathak
Whole Time Director
DIN-07081958



Place : DELHI
Date : 14.02.2019

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 and nine months ended 31st December, 2018 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This Statement is the responsibility of the Company Management and 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 procedure 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 come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards and other accounting practices and principles generally accepted in India, 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/CMD/15/2015 dated 30th November, 2015 and 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 **Suresh Kumar Mittal & Co.**
Chartered Accountants
Reg. No. : 500063N

Place: New Delhi
Date : 14.02.2019




Partner
Membership No.: 521915

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3. 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 applicable Indian Accounting Standards and other accounting practices and principles generally accepted in India, 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/CMD/15/2015 dated 30th November, 2015 and 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 **Suresh Kumar Mittal & Co.**
Chartered Accountants
Reg. No. : 500063N

Place: New Delhi
Date : 14.02.2019




Partner
Membership No.: 521915