

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 31st December, 2020 and year to date from April 2020 to December, 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.
4. 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 February, 2021
UDIN: 21521915AAAAAY4333



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

(ANKUR BAGLA)
PARTNER

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 NINE MONTHS ENDED 31ST DECEMBER, 2020

(Rs in Lakhs)

Sl. No	Particulars	Standalone Quarter Ended			Standalone Nine Months Ended		Standalone Year Ended
		31.12.2020 (Reviewed)	30.09.2020 (Reviewed)	31.12.2019 (Reviewed)	31.12.2020 (Reviewed)	31.12.2019 (Reviewed)	31.03.2020 (Audited)
	REVENUE :						
1	Revenue from Operations	37.86	26.52	77.41	91.91	207.04	230.49
2	Other Income	131.48	64.54	21.21	278.61	47.69	57.93
3	TOTAL REVENUE (1+2)	169.34	91.06	98.62	370.52	254.73	288.42
4	EXPENSES :						
a	Purchase Traded Goods	17.02	11.61	13.35	41.23	32.37	35.62
b	Changes in Inventory of Traded Goods	(3.53)	(4.19)	0.00	(11.34)	-	-
c	Cost of Material Consumed	-	-	-	-	-	-
d	Employee Benefits Expense	9.37	8.95	8.89	26.71	26.30	35.18
e	Finance Costs	0.55	2.50	1.00	6.13	2.22	4.54
f	Depreciation	3.45	3.45	3.76	10.35	11.28	15.03
g	Other Expenses	28.32	23.34	0.34	82.67	31.92	192.60
	TOTAL EXPENSES	55.18	45.66	27.34	155.75	104.09	282.97
5	Profit / (Loss) before Exceptional and Extraordinary items & Tax (3-4)	114.16	45.40	71.28	214.77	150.64	5.45
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before Tax	114.16	45.40	71.28	214.77	150.64	5.45
8	Provision for Taxation						
a	Current Taxes	0.55	0.00	(6.25)	1.75	15.75	22.65
b	Earlier Year Taxes	(0.17)	0.06	0.00	(0.11)	0.00	0.00
c	Deferred Tax (Assets)/ Liabilities	21.23	8.24	23.49	43.39	19.57	(19.63)
9	Net Profit / (Loss) After Tax (7-8+9)	92.56	37.10	64.04	160.74	116.32	2.43
10	Other Comprehensive Income (Net of Tax)						
a	Item that will not be reclassified to profit or loss	142.11	73.50	79.69	228.00	(166.46)	(613.73)
b	Item that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period	234.66	110.60	133.73	397.74	(51.14)	(611.30)
12	Paid up Equity Share Capital (Face Value Rs. 10/- Per Share)	530.90	530.90	538.90	538.90	538.90	538.90
13	Other Equity				3163.30	3325.73	2765.56
14	Basic and Diluted EPS for the period, for the year to date and for the previous year (Rs.)	1.69	0.68	0.99	3.11	2.11	0.04





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E mail : sunehari@sunehari.com website : www.drffreshassets.com

CIN : L74899DL1990PLC042302

UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

(Rs in Lakhs)

Sl. No	Particulars	Standalone Quarter Ended			Standalone Nine Months Ended		Standalone Year Ended
		31.12.2020 (Reviewed)	30.09.2020 (Reviewed)	31.12.2019 (Reviewed)	31.12.2020 (Reviewed)	31.12.2019 (Reviewed)	31.03.2020 (Audited)
1	Segment Revenue						
	Sales & Other Operating Revenue						
	Oral Care Activities	-	-	-	-	-	-
	Trading Activities (including Gold)	20.53	9.44	61.71	44.17	157.09	160.93
	Real Estate Business Related Activities	17.33	17.08	15.70	47.74	49.95	69.56
	Others Unallocable	-	-	-	-	-	-
	TOTAL OPERATING REVENUE	37.86	26.52	77.41	91.91	207.04	230.49
2	Segment Results (Profit +/- Loss - Before Interest & Tax)						
	Oral Care Activities	(4.24)	(1.64)	(3.76)	(8.39)	(13.16)	(21.30)
	Trading Activities (including Gold)	7.04	2.06	47.96	14.69	125.14	126.04
	Real Estate Business Related Activities	16.51	16.32	15.53	45.55	49.61	60.69
	Others Unallocable	95.39	31.17	12.56	169.05	(8.79)	(155.44)
		114.70	47.91	72.29	220.90	152.80	9.99
	Less: Interest(Net) Expenses						
	Oral Care Activities	-	-	-	-	-	-
	Trading Activities (including Gold)	-	-	-	-	-	-
	Real Estate Business Related Activities	0.39	0.40	0.45	1.18	1.32	2.15
	Others Unallocable	0.15	2.11	0.56	4.95	0.84	2.39
	Less: Other Unallocable Expenditure net off Unallocable Income	-	-	-	-	-	-
	TOTAL PROFIT BEFORE TAX	114.16	45.40	71.28	214.77	150.64	5.45
3	Capital Employed (Segment Assets - Segment Liabilities)						
a)	Segment Assets						
	Oral Care Activities	49.70	50.72	53.73	49.70	53.73	52.43
	Trading Activities (including Gold)	1508.28	1502.48	1484.46	1508.28	1484.46	1488.73
	Real Estate Business Related Activities	1928.66	1807.20	2251.06	1928.66	2251.06	1702.76
	Others Unallocable	1124.71	975.64	1054.05	1124.71	1054.05	956.15
	Total Segment Assets (a)	4611.35	4336.04	4843.30	4611.35	4843.30	4200.07
b)	Segment Liabilities						
	Oral Care Activities	246.76	247.30	244.39	246.76	244.39	249.40
	Trading Activities (including Gold)	0.47	0.51	1.01	0.47	1.01	0.72
	Real Estate Business Related Activities	246.50	277.80	242.05	246.50	242.05	247.33
	Others Unallocable	411.25	338.72	487.05	411.25	487.05	393.99
	Total Segment Liabilities (b)	904.98	864.33	974.50	904.98	974.50	891.44
	TOTAL CAPITAL EMPLOYED IN SEGMENTS (a-b)	3706.37	3471.71	3868.80	3706.37	3868.80	3308.63

Notes :

- 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 February, 2021.
- 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.drffreshassets.com).
- Figures of the previous quarter have been regrouped wherever necessary.

For Dr. Fresh Assets Limited

Vijay Prakash Pillaiak
Whole Time Director
DIN-07081958



Place : DELHI
Date : 13.02.2021