



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 ENDED 30TH JUNE, 2019

(Rs in Lakhs)

Sl. No	Particulars	Standalone Quarter Ended			Standalone Year Ended
		30.06.2019 (Reviewed)	31.03.2019 (Audited)	30.06.2018 (Reviewed)	31.03.2019 (Audited)
	REVENUE :				
1	Revenue from Operations	55.18	11.23	0.00	18.62
2	Other Income	37.62	50.85	37.74	168.80
3	TOTAL REVENUE (1+2)	92.80	62.08	37.74	187.42
4	EXPENSES :				
a	Purchase Traded Goods	11.56	1.23	0.82	4.20
b	Changes in Inventory of Traded Goods	(0.60)	0.75	(0.82)	-
c	Cost of Material Consumed	-	-	-	-
d	Employee Benefits Expense	8.72	8.59	8.50	34.14
e	Finance Costs	0.62	0.98	0.52	2.63
f	Depreciation	3.76	3.84	3.76	15.13
g	Other Expenses	8.52	11.93	12.73	45.06
	TOTAL EXPENSES	32.58	27.32	25.51	101.16
5	Profit / (Loss) before Exceptional and Extraordinary items & Tax (3-4)	60.22	34.76	12.23	86.26
6	Exceptional Items	-	-	-	-
7	Profit / (Loss) before Tax	60.22	34.76	12.23	86.26
8	Provision for Taxation				
a	Current Taxes	14.00	3.25	2.75	11.50
b	Earlier Year Taxes	0.00	12.85	0.00	14.49
c	Deferred Tax (Assets)/ Liabilities	0.69	10.53	8.44	18.86
9	Add: MAT Credit Entitlement	0.00	12.85	2.00	12.85
10	Net Profit / (Loss) After Tax (7-8+9)	45.53	20.98	3.04	54.26
11	Other Comprehensive Income (Net of Tax)				
a	Item that will not be reclassified to profit or loss	(145.91)	726.12	4.11	735.20
b	Item that will be reclassified to profit or loss	-	-	-	-
12	Total Comprehensive Income for the period	(100.38)	747.10	7.15	789.46
13	Paid up Equity Share Capital (Face Value Rs. 10/- Per Share)	538.96	538.96	538.96	538.96
14	Reserves (excluding Revaluation Reserves)		3376.87		3376.87
15	Basic and Diluted EPS for the period, for the year to date and for the previous year	0.83	0.38	0.06	0.99





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SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs in Lakhs)

Sl. No	Particulars	Standalone Quarter Ended			Standalone Year Ended
		30.06.2019 (Reviewed)	31.03.2019 (Audited)	30.06.2018 (Reviewed)	31.03.2019 (Audited)
1	Segment Revenue				
	Sales & Other Operating Revenue				
	Oral Care Activities	-	-	-	-
	Trading Activities (including Gold)	55.18	11.23	-	18.62
	Real Estate Business Related Activities	-	-	-	-
	Others Unallocable	-	-	-	-
	TOTAL OPERATING REVENUE	55.18	11.23	-	18.62
2	Segment Results				
	(Profit +/- Loss - Before Interest & Tax)				
	Oral Care Activities	(3.80)	(3.12)	(6.61)	(12.58)
	Trading Activities (including Gold)	44.50	5.92	(0.34)	12.67
	Real Estate Business Related Activities	19.82	19.91	20.60	80.47
	Others Unallocable	0.28	13.01	(0.98)	7.94
		60.80	35.72	12.67	88.50
	Less: Interest(Net) Expenses				
	Oral Care Activities	-	-	-	-
	Trading Activities (including Gold)	-	-	-	-
	Real Estate Business Related Activities	0.44	0.78	0.30	1.68
	Others Unallocable	0.14	0.18	0.14	0.56
	Less: Other Unallocable Expenditure net off Unallocable Income	-	-	-	-
	TOTAL PROFIT BEFORE TAX	60.22	34.76	12.23	86.26
3	Capital Employed				
	(Segment Assets less Segment Liabilities)				
	Oral Care Activities	(288.99)	(339.41)	(360.10)	(339.41)
	Trading Activities (including Gold)	1508.30	1505.57	1506.17	1505.57
	Real Estate Business Related Activities	2027.96	2205.71	1247.23	2205.71
	Others Unallocable	572.29	548.07	744.32	548.07
	TOTAL CAPITAL EMPLOYED IN SEGMENTS	3819.56	3919.94	3137.62	3919.94

Notes :

- 1 The above unaudited standalone financial results have been reviewed by the audit Committee and approved by the Board of Directors in their meeting held on 14th August, 2019.
- 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.
- 3 The company has adopted Ind AS 116 'Leases' effective April 1, 2019 prospectively. Most of the leases are short term. During the current quarter, no long term lease was entered into and hence there is no impact on the profits of the company.
- 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
Whole Time Director
DIN-07081958

Place : DELHI
Date : 14.08.2019



Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to Date Financial 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 Consolidated Unaudited Financial Results of DR FRESH ASSETS LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30th June 2019 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"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the circular"). Attention is drawn to the fact that the consolidated figures for the quarter ended 30th June 2018 have been approved by the Parent's Board of Directors, but have not been subjected to review and the figures for the quarter ended 31st March 2019 are the balancing figures between audited figures of the full financial year from 01st April 2018 to 31st March 2019 and the figures for the period from 01st April 2018 to 31st December 2018 which have been approved by the Parent's Board of Directors.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. 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 Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the results of the following entities:
- (i) Dr. Fresh Assets Limited (Holding Company)
 - (ii) Reverse Age Health Services Pvt. Ltd. (subsidiary)
 - (iii) S5 Property Pvt. Ltd. (Subsidiary)
 - (iv) Dr. Fresh Commercial Land Development Pvt. Ltd. (Subsidiary)
 - (v) SEL International Pte. Ltd. (Subsidiary)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, 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 in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results includes the interim financial results of one subsidiary which have not been reviewed by their auditors, whose interim financial results reflect total revenue of Rs. 60.13 lacs total net profit after tax of Rs. 29.37 lacs and total comprehensive income of Rs. 29.37 lacs for the quarter ended 30th June 2019, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are certified by the management and are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

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



(ANKURBAGLA)
PARTNER

Membership Number: 521915

Place: New Delhi

Date: 14.08.2019

UDIN : 19521915AAAAABE4703



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UNAUDITED CONSOLIDATED FINANCIAL RESULTS (REVIEWED) FOR THE QUARTER ENDED 30TH JUNE, 2019

(Rs in Lakhs)

Sl. No	Particulars	Consolidated Quarter Ended			Consolidated Year Ended
		30.06.2019 (Reviewed)	31.03.2019 (Audited)	30.06.2018 (Reviewed)	31.03.2019 (Audited)
	REVENUE :				
1	Revenue from Operations	120.55	44.54	32.66	149.26
2	Other Income	32.54	46.10	32.98	149.78
3	TOTAL REVENUE (1+2)	153.09	90.64	65.64	299.04
4	EXPENSES :				
a	Purchase Traded Goods	11.56	1.23	0.82	4.20
b	Changes in Inventory of Traded Goods	(0.60)	0.75	(0.82)	-
c	Cost of Material Consumed	-	-	-	-
d	Employee Benefits Expense	37.86	37.55	37.46	149.97
e	Finance Costs	0.94	1.23	0.76	3.62
f	Depreciation	4.43	4.52	4.44	17.85
g	Other Expenses	16.61	16.96	17.75	65.16
	TOTAL EXPENSES	70.80	62.24	60.41	240.80
5	Profit / (Loss) before Exceptional and Extraordinary items & Tax (3-4)	82.29	28.40	5.23	58.24
6	Exceptional Items	-	-	-	-
7	Profit / (Loss) before Tax	82.29	28.40	5.23	58.24
8	Provision for Taxation				
a	Current Taxes	14.00	3.27	2.77	11.60
b	Earlier Year Taxes	0.00	0.00	0.00	14.49
c	Deferred Tax (Assets)/ Liabilities	(2.67)	10.66	8.58	19.40
9	Add: MAT Credit Entitlement	0.00	0.00	2.00	12.85
10	Net Profit / (Loss) After Tax (7-8+9)	70.96	14.47	(4.12)	25.60
11	Other Comprehensive Income (Net of Tax)				
a	Item that will not be reclassified to profit or loss	(145.88)	725.52	3.50	732.78
b	Item that will be reclassified to profit or loss	-	-	-	-
12	Total Comprehensive Income for the period	(74.92)	739.99	(0.62)	758.38
13	Paid up Equity Share Capital (Face Value Rs. 10/- Per Share)	538.96	538.96	538.96	538.96
14	Reserves (excluding Revaluation Reserves)		3211.75		3211.75
15	Basic and Diluted EPS for the period, for the year to date and for the previous year	1.30	0.26	(0.08)	0.47





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		30.06.2019 (Reviewed)	31.03.2019 (Audited)	30.06.2018 (Reviewed)	31.03.2019 (Audited)
1	Segment Revenue				
	Sales & Other Operating Revenue				
	Oral Care Activities	-	-	-	-
	Trading Activities (including Gold)	55.18	11.23	-	18.62
	Real Estate Business Related Activities	-	-	-	-
	Others Unallocable	65.37	33.31	32.66	130.64
	TOTAL OPERATING REVENUE	120.55	44.54	32.66	149.26
2	Segment Results				
	(Profit +/- Loss - Before Interest & Tax)				
	Oral Care Activities	(3.80)	(3.12)	(6.61)	(12.58)
	Trading Activities (including Gold)	44.50	5.93	(0.34)	12.67
	Real Estate Business Related Activities	17.60	17.69	18.39	71.64
	Others Unallocable	24.80	9.04	(5.61)	(10.53)
		83.10	29.54	5.83	61.20
	Less: Interest(Net) Expenses				
	Oral Care Activities	-	-	-	-
	Trading Activities (including Gold)	-	-	-	-
	Real Estate Business Related Activities	0.65	0.94	0.46	2.34
	Others Unallocable	0.16	0.20	0.14	0.62
	Less: Other Unallocable Expenditure net off Unallocable Income	-	-	-	-
	TOTAL PROFIT BEFORE TAX	82.29	28.40	5.23	58.24
3	Capital Employed				
	(Segment Assets less Segment Liabilities)				
	Oral Care Activities	(288.99)	(339.41)	(360.10)	(339.41)
	Trading Activities (including Gold)	1508.30	1505.57	1506.17	1505.57
	Real Estate Business Related Activities	1935.81	2118.51	1225.43	2118.51
	Others Unallocable	524.32	470.15	724.84	470.15
	TOTAL CAPITAL EMPLOYED IN SEGMENTS	3679.44	3754.82	3096.34	3754.82

Notes :

- 1 The above unaudited consolidated financial results have been reviewed by the audit Committee and approved by the Board of Directors in their meeting held on 14th August, 2019.
- 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.
- 3 The company has adopted Ind AS 116 'Leases' effective April 1, 2019 prospectively. Most of the leases are short term. During the current quarter, no long term lease was entered into and hence there is no impact on the profits of the company.
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Place : DELHI
Date : 14.08.2019

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