



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

February 14, 2024

**To,
Metropolitan Stock Exchange of India Limited**

Building A, Unit-205(A), 2nd floor,
Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West),
Mumbai – 400 070

Ref: Symbol: DRFRESH

**Sub: Un-Audited Standalone and Consolidated Financial Results for the quarter
and Nine Month ended 31st December, 2023.**

Dear Sir/Ma'am,

Pursuant to regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, we wish to inform you that the Un-Audited Standalone and Consolidated Financial Results ('Financial Results') of the Company for the quarter and Nine Month ended December 31st, 2023 were approved by the Board of Directors of the company in its meeting held today i.e. Wednesday, February 14, 2023.

Please take the above information on record.

Please find the enclosed herewith the copy of Financial Results of the Company along with the Limited Review Report thereon.

The Meeting of Board of Directors commenced at 10:30 AM and concluded at 12:30 PM.

Yours faithfully,

For Dr Fresh Assets Ltd


**Vijay Prakash Pathak
Whole Time Director
DIN: 07081958**



Encl: a/a

B.K. SHROFF & CO.

Chartered Accountants

Office : 3/7-B, Asaf Ali Road, 1st Floor, Flat No. 4,
New Delhi-110002
Phone : 23271407, 23284825, 23284826, 23270362
E-mail : bkshroffdelhi@yahoo.com
: bkshroffdelhi@rediff.com

Independent Auditors Limited Review Report on Unaudited year to date Financial Results of DR FRESH ASSETS LIMITED under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended

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, 2023 and the period from 1st April, 2023 to 31st December, 2023 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 thereunder 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.

For B. K. SHROFF & Co.
Chartered Accountants
Firm Registration No. 302166E

Kavita Nangia

(KAVITA NANGIA)
PARTNER

Membership Number: 090378



Place: New Delhi

Date: 14.02.2024

UDIN: 24090378BKG YEN5805

UNAUDITED STANDALONE FINANCIAL RESULTS (REVIEWED) FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(All figures are Rs in Lakhs except EPS)

Sl. No	Particulars	Standalone Quarter Ended			Standalone Nine Months Ended		Standalone Year Ended
		31.12.2023 (Reviewed)	30.09.2023 (Reviewed)	31.12.2022 (Reviewed)	31.12.2023 (Reviewed)	31.12.2022 (Reviewed)	31.03.2023 (Audited)
1	INCOME FROM OPERATIONS :						
a	Net Sales/ Income from Operations	25.39	22.97	31.13	76.45	271.84	294.46
	TOTAL INCOME FROM OPERATIONS	25.39	22.97	31.13	76.45	271.84	294.46
2	EXPENSES :						
a	Cost of Material Consumed	-	-	-	-	-	-
b	Purchase Traded Goods	6.90	5.73	7.98	24.61	29.16	36.28
c	Changes in Inventory of Traded Goods	2.61	3.52	(1.77)	1.73	37.91	38.25
d	Employee Benefits Expense	17.87	15.35	12.39	45.88	34.02	45.43
e	Depreciation	3.89	3.90	3.75	11.54	11.24	14.99
f	Other Expenses	68.52	31.07	15.95	129.42	41.68	130.01
	TOTAL EXPENSES	99.79	59.56	38.30	213.18	154.02	264.96
3	Profit / (Loss) from operations before other income, finance cost and Exceptional items (1-2)	(74.40)	(36.58)	(7.17)	(136.72)	117.83	29.50
4	Other Income	98.96	65.64	57.99	273.57	118.20	110.22
5	Profit / (Loss) from ordinary activities before finance cost and Exceptional items (3+4)	24.56	29.06	50.82	136.85	236.03	139.72
6	Finance Costs	1.82	1.48	2.03	5.17	5.76	7.91
7	Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5+6)	22.74	27.58	48.79	131.67	230.26	131.80
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7+8)	22.74	27.58	48.79	131.67	230.26	131.80
10	Tax Expenses						
a	Current Taxes	0.00	(0.75)	(4.48)	-	31.08	25.00
b	Earlier Year Taxes	0.62	-	0.83	0.62	0.79	0.79
c	Deferred Tax (Assets)/ Liabilities	(0.27)	8.74	6.44	26.91	9.26	0.80
d	Add: MAT Credit Entitlement	0.00	0.50	(9.69)	-	(17.15)	(5.00)
11	Net Profit / (Loss) from ordinary activities After Tax (7-8+9)	22.39	20.08	36.31	104.14	171.99	100.21
12	Extraordinary Items (Net of Tax)	-	-	-	-	-	-
13	Net Profit / (Loss) after taxes	22.39	20.08	36.31	104.14	171.99	100.21
14	Other Comprehensive Income (Net of Tax)						
a	Item that will not be reclassified to profit or loss	92.16	227.80	13.24	441.09	232.00	156.08
b	Item that will be reclassified to profit or loss	-	-	-	-	-	-
15	Total Comprehensive Income for the period	114.55	247.88	49.55	545.23	403.99	256.29
16	Paid up Equity Share Capital (Face Value Rs. 10/- Per Share)	1077.91	1077.91	1077.91	1077.91	1077.91	1077.91
17	Other Equity						3476.31
18	Basic and Diluted EPS for the period, for the year to date and for the previous year (Rs.) *	0.21	0.19	0.33	0.96	1.58	0.92



UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(All figures are Rs in Lakhs except EPS)

Sl. No	Particulars	Standalone Quarter Ended			Standalone Nine Months Ended		Standalone Year Ended
		31.12.2023 (Reviewed)	30.09.2023 (Reviewed)	31.12.2022 (Reviewed)	31.12.2023 (Reviewed)	31.12.2022 (Reviewed)	31.03.2023 (Audited)
1	Segment Revenue						
	Sales & Other Operating Revenue						
	Oral Care Activities	-	-	-	-	-	-
	Trading Activities (including Gold)	11.52	10.70	15.61	37.62	226.28	235.19
	Real Estate Business Related Activities	13.87	12.28	15.52	38.83	45.57	59.27
	Others Unallocable	-	-	-	-	-	-
	TOTAL OPERATING REVENUE	25.39	22.97	31.13	76.45	271.84	294.46
2	Segment Results (Profit +/- Loss - Before Interest & Tax)						
	Oral Care Activities	1.62	(6.55)	3.16	(8.73)	(2.57)	(6.01)
	Trading Activities (including Gold)	1.39	3.66	8.88	9.47	158.50	159.06
	Real Estate Business Related Activities	4.02	9.25	13.94	24.04	40.66	51.19
	Others Unallocable	17.53	22.70	24.85	112.07	39.44	(64.52)
		24.56	29.06	50.82	136.85	236.03	139.72
	Less: Interest(Net) Expenses						
	Oral Care Activities	-	-	-	-	-	-
	Trading Activities (including Gold)	-	-	-	-	-	-
	Real Estate Business Related Activities	0.17	0.17	0.22	0.50	0.66	1.15
	Others Unallocable	1.65	1.31	1.81	4.67	5.11	6.76
	Less: Other Unallocable Expenditure net off Unallocable Income	-	-	-	-	-	-
	TOTAL PROFIT BEFORE TAX	22.74	27.58	48.79	131.67	230.26	131.80
3	Capital Employed (Segment Assets - Segment Liabilities)						
a)	Segment Assets						
	Oral Care Activities	35.17	36.11	38.94	35.17	38.94	38.00
	Trading Activities (including Gold)	1445.69	1433.61	1403.01	1445.69	1403.01	1412.14
	Real Estate Business Related Activities	3218.43	3018.72	2603.44	3218.43	2603.44	2598.76
	Others Unallocable	1688.53	1762.59	1823.21	1688.53	1823.21	1668.35
	Total Segment Assets (a)	6387.82	6251.02	5868.60	6387.82	5868.60	5717.26
b)	Segment Liabilities						
	Oral Care Activities	249.58	249.66	249.29	249.58	249.29	249.52
	Trading Activities (including Gold)	1.78	1.83	1.79	1.78	1.79	2.19
	Real Estate Business Related Activities	244.32	244.39	247.04	244.32	247.04	243.78
	Others Unallocable	788.58	766.13	664.45	788.58	664.45	663.42
	Total Segment Liabilities (b)	1284.25	1262.01	1162.57	1284.25	1162.57	1158.91
	TOTAL CAPITAL EMPLOYED IN SEGMENTS (a - b)	5103.57	4989.01	4706.04	5103.57	4706.04	4558.34



Notes :

- 1 The above standalone financial results have been reviewed by the audit Committee and approved by the Board of Directors in their meeting held on 14th February, 2024.
- 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 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).
- 4 Figures of the previous quarter have been regrouped wherever necessary.

Place : DELHI
Date : 14.02.2024

For Dr. Fresh Assets Limited

Vijay Prakash Pathak
Whole Time Director
DIN-07081958

