



# 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, 26940969

E-mail: drfresh@drfreshassets.com website: www.drfreshassets.com

CIN: L74899DL1990PLC042302

**August 9, 2022**

**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 ended June 30, 2022**

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 ended June 30, 2022 were approved by the Board of Directors of the company in its meeting held today i.e. Tuesday, August 9, 2022.

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.

Yours faithfully,

**For Dr Fresh Assets Ltd**

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



**Encl:a/a**

**Auditor's Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

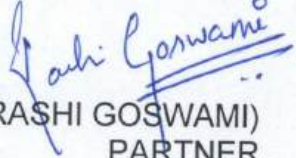
To  
The Board of Directors of  
DR Fresh Assets Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Dr Fresh Assets Limited for the period ended 30<sup>th</sup> June 2022 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.



5. The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the third quarter of that financial year, which were subjected to a limited review by us, as required under the listing Regulations.

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

  
(RASHI GOSWAMI)  
PARTNER

Membership Number: 522561

Place: New Delhi  
Date : 09.08.2022  
UDIN: 22522561AOPRXL6532





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## UNAUDITED STANDALONE FINANCIAL RESULTS (REVIEWED) FOR THE QUARTER ENDED 30TH JUNE, 2022

(Rs in Lakhs)

| Sl. No | Particulars  | Standalone Quarter Ended |                         |                          | Standalone Year Ended   |
|--------|--|--------------------------|-------------------------|--------------------------|-------------------------|
|        |  | 30.06.2022<br>(Reviewed) | 31.03.2022<br>(Audited) | 30.06.2021<br>(Reviewed) | 31.03.2022<br>(Audited) |
|        | <b>REVENUE :</b>   |                          |                         |                          |                         |
| 1      | Revenue from Operations  | 211.72                   | 439.29                  | 146.67                   | 633.29                  |
| 2      | Other Income   | 22.68                    | 2.36                    | 68.89                    | 168.95                  |
| 3      | <b>TOTAL REVENUE (1+2)</b>   | <b>234.41</b>            | <b>441.65</b>           | <b>215.56</b>            | <b>802.24</b>           |
| 4      | <b>EXPENSES :</b>  |                          |                         |                          |                         |
| a      | Purchase Traded Goods  | 13.35                    | 12.28                   | 128.83                   | 192.74                  |
| b      | Changes in Inventory of Traded Goods   | 35.72                    | 112.23                  | (1.91)                   | 87.64                   |
| c      | Cost of Material Consumed  | -                        | -                       | -                        | -                       |
| d      | Employee Benefits Expense  | 10.11                    | 9.57                    | 9.09                     | 40.75                   |
| e      | Finance Costs  | 1.88                     | 1.84                    | 1.41                     | 5.95                    |
| f      | Depreciation   | 3.75                     | 3.38                    | 3.37                     | 13.40                   |
| g      | Other Expenses   | 69.26                    | 22.46                   | 12.83                    | 69.94                   |
|        | <b>TOTAL EXPENSES</b>  | <b>134.07</b>            | <b>161.76</b>           | <b>153.62</b>            | <b>410.42</b>           |
| 5      | <b>Profit / (Loss) before Exceptional and Extraordinary items &amp; Tax (3-4)</b>          | <b>100.34</b>            | <b>279.89</b>           | <b>61.94</b>             | <b>391.82</b>           |
| 6      | Exceptional Items  | -                        | -                       | -                        | -                       |
| 7      | <b>Profit / (Loss) before Tax</b>  | <b>100.34</b>            | <b>279.89</b>           | <b>61.94</b>             | <b>391.82</b>           |
| 8      | Provision for Taxation   |                          |                         |                          |                         |
| a      | Current Taxes  | 26.47                    | 52.75                   | 5.00                     | 55.25                   |
| b      | Earlier Year Taxes   | 0.00                     | 0.00                    | 0.00                     | -                       |
| c      | Deferred Tax (Assets)/ Liabilities   | (11.32)                  | 14.41                   | 12.74                    | 34.74                   |
| 9      | Add: MAT Credit Entitlement  | (6.95)                   | (15.25)                 | 4.85                     | (12.75)                 |
| 9      | <b>Net Profit / (Loss) After Tax (7-8+9)</b>   | <b>78.24</b>             | <b>197.48</b>           | <b>49.05</b>             | <b>289.08</b>           |
| 10     | <b>Other Comprehensive Income (Net of Tax)</b>   |                          |                         |                          |                         |
| a      | Item that will not be reclassified to profit or loss                                       | (45.66)                  | 295.95                  | 43.01                    | 372.20                  |
| b      | Item that will be reclassified to profit or loss   | -                        | -                       | -                        | -                       |
| 11     | Total Comprehensive Income for the period  | 32.59                    | 493.43                  | 92.06                    | 661.28                  |
| 12     | Paid up Equity Share Capital (Face Value Rs. 10/- Per Share)                               | 538.96                   | 538.96                  | 538.96                   | 538.96                  |
| 13     | Other Equity   |                          | 3758.98                 |                          | 3758.98                 |
| 14     | Basic and Diluted EPS for the period, for the year to date and for the previous year (Rs.) | 1.43                     | 3.61                    | 0.90                     | 5.29                    |



**UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH  
JUNE, 2022**

(Rs in Lakhs)

| Sl. No   | Particulars  | Standalone Quarter Ended |                         |                          | Standalone Year Ended   |
|----------|--|--------------------------|-------------------------|--------------------------|-------------------------|
|          |  | 30.06.2022<br>(Reviewed) | 31.03.2022<br>(Audited) | 30.06.2021<br>(Reviewed) | 31.03.2022<br>(Audited) |
| <b>1</b> | <b>Segment Revenue</b>   |                          |                         |                          |                         |
|          | Sales & Other Operating Revenue                                |                          |                         |                          |                         |
|          | Oral Care Activities   | -                        | -                       | -                        | -                       |
|          | Trading Activities (including Gold)                            | 196.72                   | 424.29                  | 130.39                   | 578.15                  |
|          | Real Estate Business Related Activities                        | 15.00                    | 15.00                   | 16.28                    | 55.14                   |
|          | Others Unallocable   | -                        | -                       | -                        | -                       |
|          | <b>TOTAL OPERATING REVENUE</b>                                 | <b>211.72</b>            | <b>439.29</b>           | <b>146.67</b>            | <b>633.29</b>           |
| <b>2</b> | <b>Segment Results</b>   |                          |                         |                          |                         |
|          | (Profit +/- Loss - Before Interest & Tax)                      |                          |                         |                          |                         |
|          | Oral Care Activities   | (2.42)                   | (6.64)                  | (4.81)                   | (21.37)                 |
|          | Trading Activities (including Gold)                            | 148.08                   | 298.75                  | 3.55                     | 297.44                  |
|          | Real Estate Business Related Activities                        | 13.09                    | 8.62                    | 15.19                    | 41.68                   |
|          | Others Unallocable   | (56.54)                  | (18.99)                 | 49.42                    | 80.02                   |
|          |  | <b>102.21</b>            | <b>281.74</b>           | <b>63.35</b>             | <b>397.77</b>           |
|          | Less: Interest(Net) Expenses                                   |                          |                         |                          |                         |
|          | Oral Care Activities   | -                        | -                       | -                        | -                       |
|          | Trading Activities (including Gold)                            | -                        | -                       | -                        | -                       |
|          | Real Estate Business Related Activities                        | 0.22                     | 0.46                    | 0.39                     | 1.84                    |
|          | Others Unallocable   | 1.66                     | 1.38                    | 1.02                     | 4.11                    |
|          | Less: Other Unallocable Expenditure net off Unallocable Income | -                        | -                       | -                        | -                       |
|          | <b>TOTAL PROFIT BEFORE TAX</b>                                 | <b>100.34</b>            | <b>279.90</b>           | <b>61.94</b>             | <b>391.82</b>           |
| <b>3</b> | <b>Capital Employed (Segment Assets - Segment Liabilities)</b> |                          |                         |                          |                         |
|          | a) <b>Segment Assets</b>                                       |                          |                         |                          |                         |
|          | Oral Care Activities   | 40.83                    | 41.78                   | 47.68                    | 41.78                   |
|          | Trading Activities (including Gold)                            | 1399.61                  | 1462.94                 | 1478.46                  | 1462.94                 |
|          | Real Estate Business Related Activities                        | 2621.19                  | 2630.66                 | 2010.76                  | 2630.66                 |
|          | Others Unallocable   | 1389.81                  | 1280.09                 | 1117.83                  | 1280.09                 |
|          | <b>Total Segment Assets (a)</b>                                | <b>5451.44</b>           | <b>5415.47</b>          | <b>4654.73</b>           | <b>5415.47</b>          |
|          | b) <b>Segment Liabilities</b>                                  |                          |                         |                          |                         |
|          | Oral Care Activities   | 249.47                   | 249.66                  | 248.32                   | 249.66                  |
|          | Trading Activities (including Gold)                            | 1.68                     | 10.12                   | 15.27                    | 10.12                   |
|          | Real Estate Business Related Activities                        | 246.09                   | 247.00                  | 246.44                   | 247.00                  |
|          | Others Unallocable   | 619.56                   | 606.65                  | 411.87                   | 606.65                  |
|          | <b>Total Segment Liabilities (b)</b>                           | <b>1116.80</b>           | <b>1113.43</b>          | <b>921.90</b>            | <b>1113.43</b>          |
|          | <b>TOTAL CAPITAL EMPLOYED IN SEGMENTS (a - b)</b>              | <b>4334.64</b>           | <b>4302.05</b>          | <b>3732.83</b>           | <b>4302.05</b>          |



**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 09th August, 2022.
- 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](http://www.mcx-sx.com)) and on the company's website (i.e. [www.drfreshassets.com](http://www.drfreshassets.com)).
- 4 Figures of the previous quarter have been regrouped wherever necessary.

Place : DELHI  
Date : 09.08.2022

For Dr. Fresh Assets Limited

Vijay Prakash Pathak  
Whole Time Director  
DIN-07081958

