



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

November 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 half year ended September 30, 2024**

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 half Year ended September 30, 2024 were approved by the Board of Directors of the company in its meeting held today i.e. Thursday, November 14, 2024.

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 12.30 PM and concluded at 2.00 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
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Auditor's Review Report on Half year 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 quarter ended 30th Sept. 2024 & for the period from 1st April 2024 to 30th Sept. 2024 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations, 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: 14.11.2024

UDIN: 24090378BKGYHG9629



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

CIN: L74899DL1990PLC042302

UNAUDITED STANDALONE FINANCIAL RESULTS (REVIEWED) FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(All figures are Rs in Lakhs except EPS)

Sl. No	Particulars	Standalone Quarter Ended			Standalone Half Year Ended		Standalone Year Ended
		30.09.2024 (Reviewed)	30.06.2024 (Reviewed)	30.09.2023 (Reviewed)	30.09.2024 (Reviewed)	30.09.2023 (Reviewed)	31.03.2024 (Audited)
1	INCOME FROM OPERATIONS :						
a	Net Sales/ Income from Operations	133.51	14.90	22.97	148.42	51.06	97.62
	TOTAL INCOME FROM OPERATIONS	133.51	14.90	22.97	148.42	51.06	97.62
2	EXPENSES :						
a	Cost of Material Consumed	-	-	-	-	-	-
b	Purchase Traded Goods	2.77	11.53	5.73	14.31	17.71	28.18
c	Changes in Inventory of Traded Goods	23.94	(10.54)	3.52	13.40	(0.88)	4.06
d	Employee Benefits Expense	18.44	18.38	15.35	36.83	28.01	63.93
e	Depreciation	3.31	3.22	3.90	6.52	7.65	15.41
f	Other Expenses	57.16	23.18	31.07	80.34	60.90	171.55
	TOTAL EXPENSES	105.62	45.77	59.56	151.39	113.39	283.13
3	Profit / (Loss) from operations before other income, finance cost and Exceptional items (1-2)	27.89	(30.87)	(36.58)	(2.98)	(62.33)	(185.50)
4	Other Income	84.80	101.18	65.64	185.98	174.61	407.59
5	Profit / (Loss) from ordinary activities before finance cost and Exceptional items (3+4)	112.69	70.31	29.06	183.00	112.29	222.09
6	Finance Costs	0.31	0.33	1.48	0.64	3.36	6.26
7	Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5+6)	112.39	69.98	27.58	182.37	108.93	215.83
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7+8)	112.39	69.98	27.58	182.37	108.93	215.83
10	Tax Expenses						
a	Current Taxes	11.50	-	(0.75)	11.50	-	3.32
b	Earlier Year Taxes	-	-	-	-	-	0.62
c	Deferred Tax (Assets)/ Liabilities	14.71	(32.06)	8.74	(17.35)	27.18	32.54
d	Add: MAT Credit Entitlement	(5.00)	(8.00)	0.50	(13.00)	-	(9.46)
11	Net Profit / (Loss) from ordinary activities After Tax (7-8+9)	81.17	94.04	20.08	175.21	81.75	169.89
12	Extraordinary Items (Net of Tax)	-	-	-	-	-	-
13	Net Profit / (Loss) after taxes	81.17	94.04	20.08	175.21	81.75	169.89
14	Other Comprehensive Income (Net of Tax)						
a	Item that will not be reclassified to profit or loss	(250.58)	267.08	227.80	16.51	348.93	561.66
b	Item that will be reclassified to profit or loss	-	-	-	-	-	-
15	Total Comprehensive Income for the period	(169.40)	361.12	247.88	191.72	430.67	731.55
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						4207.86
18	Basic and Diluted EPS for the period, for the year to date and for the previous year (Rs.) *	0.75	0.87	0.19	1.61	0.75	1.57



UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

(Rs in Lakhs)

Sl. No.	Particulars	Standalone Half Year Ended 30.09.2024 (Reviewed)	Standalone Year Ended 31.03.2024 (Audited)
	ASSETS		
A	Non - Current Assets		
1	Property, Plant and Equipments	355.47	347.25
2	Financial Assets		
	a) Investments	2194.97	2299.36
	b) Loans	-	-
	c) Other Financial Assets	2.14	2.14
3	Deferred Tax Assets (net)	-	-
	Total Non - Current Assets (A)	2552.57	2648.75
B	Current Assets		
1	Inventories	1283.93	1297.33
2	Financial Assets		
	a) Investments	865.10	853.07
	b) Loans	848.59	808.65
	c) Trade receivables	72.75	136.99
	d) Cash and cash equivalents	319.61	68.66
	e) Other Financial Assets	6.92	1.90
3	Income Tax Assets (net)	76.56	84.45
4	Other Current Assets	489.69	509.41
	Total Current Assets (B)	3963.16	3760.44
	TOTAL ASSETS (A+B)	6515.72	6409.19
	EQUITY AND LIABILITIES		
A	Equity		
1	Equity Share Capital	1082.03	1082.03
2	Other Equity	4399.57	4207.86
	Total Equity (A)	5481.60	5289.89
B	Non - Current Liabilities		
1	Financial Liabilities		
	a) Other Financial Liabilities	12.50	12.59
2	Provisions	13.91	12.30
3	Deferred Tax Liabilities (net)	300.64	438.93
	Total Non - Current Liabilities (B)	327.04	463.82
C	Current Liabilities		
1	Financial Liabilities		
	a) Borrowings	40.00	-
	b) Trade and Other Payables	1.82	1.48
	c) Other Financial Liabilities	-	-
2	Provisions	15.90	4.40
3	Other current liabilities	649.36	649.60
	Total Current Liabilities (C)	707.08	655.49
	TOTAL LIABILITIES (A+B+C)	6515.72	6409.19



**UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED
30TH SEPTEMBER, 2024**

(All figures are Rs in Lakhs except EPS)

Sl. No	Particulars	Standalone Quarter Ended			Standalone Half Year Ended		Standalone Year Ended
		30.09.2024 (Reviewed)	30.06.2024 (Reviewed)	30.09.2023 (Reviewed)	30.09.2024 (Reviewed)	30.09.2023 (Reviewed)	31.03.2024 (Audited)
1	Segment Revenue						
	Sales & Other Operating Revenue						
	Trading Activities	119.57	0.98	10.70	120.55	26.11	44.87
	Real Estate Business Related Activities	13.94	13.92	12.28	27.86	24.96	52.75
	Others Unallocable	-	-	-	-	-	-
	TOTAL OPERATING REVENUE	133.51	14.90	22.97	148.42	51.06	97.62
2	Segment Results (Profit +/- Loss - Before Interest & Tax)						
	Trading Activities	92.86	(0.01)	3.66	92.85	8.08	10.17
	Real Estate Business Related Activities	11.30	9.60	9.25	20.90	20.02	30.89
	Others Unallocable	-	-	-	-	-	-
	Less: Interest(Net) Expenses	104.16	9.59	12.91	113.75	28.10	41.06
	Trading Activities	-	-	-	-	-	-
	Real Estate Business Related Activities	0.10	0.10	0.17	0.20	0.34	0.67
	Others Unallocable	0.20	0.23	1.31	0.44	3.02	5.59
	Less: Other Unallocable Expenditure net off Unallocable Income	(8.53)	(60.72)	(16.15)	(69.26)	(84.19)	(181.03)
	TOTAL PROFIT BEFORE TAX	112.39	69.98	27.58	182.37	108.93	215.83
3	Capital Employed (Segment Assets - Segment Liabilities)						
a)	Segment Assets						
	Trading Activities	1357.28	1420.65	1433.61	1357.28	1433.61	1439.09
	Real Estate Business Related Activities	3130.33	3484.35	3018.72	3130.33	3018.72	3318.08
	Others Unallocable	2028.12	1738.63	1798.70	2028.12	1798.70	1652.03
	Total Segment Assets (a)	6515.72	6643.63	6251.02	6515.72	6251.02	6409.19
b)	Segment Liabilities						
	Trading Activities	1.48	1.50	1.83	1.48	1.83	1.49
	Real Estate Business Related Activities	232.08	232.05	244.39	232.08	244.39	231.74
	Others Unallocable	800.57	759.07	1015.79	800.57	1015.79	886.08
	Total Segment Liabilities (b)	1034.12	992.62	1262.01	1034.12	1262.01	1119.31
	TOTAL CAPITAL EMPLOYED IN SEGMENTS (a - b)	5481.60	5651.00	4989.01	5481.60	4989.01	5289.89



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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 November, 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.msei.in) and on the company's website (i.e. www.drfreshassets.com).
- 4 Deferred Tax has been calculated in accordance with new tax structure proposed in Finance Bill 2024, accordingly deferred tax charge for the period is higher as compared to earlier period.
- 5 Figures of the previous quarter have been regrouped wherever necessary.

Place : DELHI
Date : 14.11.2024

For Dr. Fresh Assets Limited

Vijay Prakash Pathak
Whole Time Director
DIN-07081958



B.K. SHROFF & CO.

Chartered Accountants

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Independent Auditor's Review Report on Consolidated Unaudited half yearly 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 September, 2024 and for the period 01.04.2024 to 30.09.2024 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. 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. 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 Private Limited (Subsidiary)
 - (iv) Dr Fresh Commercial Land Development Pvt Ltd (Subsidiary)
 - (v) GSC Solar Park Pvt Ltd (Subsidiary)
 - (vi) SEL International Pte Limited (Subsidiary)
 - (vii) GSC Lifestyle Brands LLP (Associate)
 - (viii) Cressida Real Estate Private Limited (Associate)



B.K. SHROFF & CO.

Chartered Accountants

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New Delhi-110002
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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 7 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. Emphasis of Matter –

We draw attention to

- a) The consolidated financial results, unaudited results of 2 subsidiaries whose net worth has eroded, the company has in earlier year issued compulsory convertible debentures, on conversion of these into equity the net worth will be positive accordingly these accounts have been prepared on a going concern basis.

Our opinion is not modified in respect of this matter.

7. The consolidated unaudited financial results include the interim financial results of one Foreign subsidiary whose Results have not been reviewed, as Review/Audit is not mandatory in the country of its incorporation, its interim financial results reflect total assets of Rs. 887.48 lakhs as on 30.09.2024 and total revenue of Rs. 26.74 lakhs & 93.06 lakhs, total Net (Loss)/Profit after tax of Rs. (2.70) lakhs & 3.16 lakhs and total comprehensive (Loss)/Income of Rs. (2.70) lakhs & Rs. 3.16 lakhs for the quarter ended 30th September, 2024, and for the period from 1st April, 2024 to 30th September, 2024 respectively & cash flow net of Rs. 22.33 lakhs for the period from 1st April, 2024 to 30th September, 2024, 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.

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

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

Kavita Nangia
(KAVITA NANGIA)
PARTNER

Membership Number: 090378

Place: New Delhi
Date: 14.11.2024
UDIN: 24090378BKGYYH9976





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CIN: L74899DL1990PLC042302

UNAUDITED CONSOLIDATED FINANCIAL RESULTS (REVIEWED) FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(All figures are Rs in Lakhs except EPS)

Sl. No	Particulars	Consolidated Quarter Ended			Consolidated Half Year Ended		Consolidated Year Ended
		30.09.2024 (Reviewed)	30.06.2024 (Reviewed)	30.09.2023 (Reviewed)	30.09.2024 (Reviewed)	30.09.2023 (Reviewed)	31.03.2024 (Audited)
1	INCOME FROM OPERATIONS :						
a	Net Sales/ Income from Operations	192.51	112.18	151.89	304.69	202.43	476.74
	TOTAL INCOME FROM OPERATIONS	192.51	112.18	151.89	304.69	202.43	476.74
2	EXPENSES :						
a	Cost of Material Consumed	-	-	-	-	-	-
b	Purchase Traded Goods	8.68	15.48	12.47	24.15	27.96	51.00
c	Changes in Inventory of Traded Goods	24.15	(10.09)	0.98	14.05	(2.96)	3.96
d	Employee Benefits Expense	90.34	81.01	64.93	171.34	126.65	288.52
e	Depreciation	4.02	3.90	4.57	7.92	9.00	18.14
f	Other Expenses	78.04	62.08	66.76	140.12	121.42	280.21
	TOTAL EXPENSES	205.22	152.37	149.71	357.59	282.06	641.84
3	Profit / (Loss) from operations before other income, finance cost and Exceptional items (1-2)	(12.71)	(40.18)	2.17	(52.90)	(79.63)	(165.10)
4	Other Income	109.83	93.87	58.07	203.70	160.89	380.10
5	Profit / (Loss) from ordinary activities before finance cost and Exceptional items (3+4)	97.12	53.69	60.24	150.81	81.26	215.00
6	Finance Costs	1.45	1.46	2.48	2.91	5.33	10.28
7	Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5+6)	95.67	52.23	57.76	147.90	75.94	204.72
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7+8)	95.67	52.23	57.76	147.90	75.94	204.72
10	Tax Expenses						
a	Current Taxes	11.50	-	(0.75)	11.50	-	4.61
b	Earlier Year Taxes	-	-	-	-	-	0.62
c	Deferred Tax (Assets)/ Liabilities	11.02	(31.36)	5.17	(20.33)	19.02	33.58
d	Add: MAT Credit Entitlement	(5.00)	(8.00)	0.50	(13.00)	-	(9.46)
11	Net Profit / (Loss) from ordinary activities After Tax (7-8+9)	68.14	75.59	53.84	143.73	56.92	156.45
12	Extraordinary Items (Net of Tax)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period	68.14	75.59	53.84	143.73	56.92	156.45
14	Minority Interest	(0.19)	(0.24)	-	(0.43)	-	-
15	Net Profit / (Loss) after taxes, minority interest (13 - 14)	68.33	75.83	53.84	144.16	56.92	156.45
16	Other Comprehensive Income (Net of Tax)						
a	Item that will not be reclassified to profit or loss	(252.88)	256.14	196.96	3.25	358.47	552.27
b	Item that will be reclassified to profit or loss	-	-	-	-	-	-
17	Total Comprehensive Income for the period	(184.55)	331.96	250.80	147.41	415.39	708.71
18	Paid up Equity Share Capital (Face Value Rs. 10/- Per Share)	1077.91	1077.91	1077.91	1077.91	1077.91	1077.91
19	Other Equity						3908.65
20	Basic and Diluted EPS for the period, for the year to date and for the previous year (Rs.) *	0.63	0.70	0.50	1.32	0.52	1.44



UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

(Rs in Lakhs)

Sl. No.	Particulars	Consolidated Half Year Ended 30.09.2024 (Reviewed)	Consolidated Year Ended 31.03.2024 (Audited)
	ASSETS		
A	Non - Current Assets		
1	Property, Plant and Equipments	1325.59	1318.42
2	Financial Assets		
	a) Investments	1643.33	1750.57
	b) Loans	-	-
	c) Other Financial Assets	4.14	4.14
3	Deferred Tax Assets (net)	-	-
	Total Non - Current Assets (A)	2973.05	3073.12
B	Current Assets		
1	Inventories	1292.90	1306.89
2	Financial Assets		
	a) Investments	865.10	853.07
	b) Loans	341.38	405.56
	c) Trade receivables	586.86	620.53
	d) Cash and cash equivalents	355.35	96.00
	e) Other Financial Assets	6.92	1.90
3	Income Tax Assets (net)	77.62	88.28
4	Other Current Assets	1369.85	1194.91
	Total Current Assets (B)	4895.98	4567.12
	TOTAL ASSETS (A+B)	7869.04	7640.24
	EQUITY AND LIABILITIES		
A	Equity		
1	Equity Share Capital	1082.03	1082.03
2	Share Application Money	-	6.09
3	Other Equity	4055.85	3908.65
	Total Equity (A)	5137.88	4996.77
B	Minority Interest	(0.41)	-
C	Non - Current Liabilities		
1	Financial Liabilities		
	a) Borrowings	42.51	39.52
	b) Other Financial Liabilities	12.50	12.30
2	Provisions	14.63	13.19
3	Deferred Tax Liabilities (net)	197.55	329.07
	Total Non - Current Liabilities (B)	267.19	394.08
D	Current Liabilities		
1	Financial Liabilities		
	a) Borrowings	692.07	731.35
	b) Trade and Other Payables	2.91	1.73
	c) Other Financial Liabilities	-	-
2	Provisions	17.38	5.80
3	Other current liabilities	1752.02	1510.51
	Total Current Liabilities (C)	2464.38	2249.39
	TOTAL LIABILITIES (A+B+C)	7869.04	7640.24



UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024

(Rs in Lakhs)

Sl. No.	Particulars	Consolidated Half Year Ended 30.09.2024 (Reviewed)	Consolidated Year Ended 31.03.2024 (Audited)
A	Net Profit/ (Loss) before Tax and after Impairment Loss	147.90	204.72
	Adjustment for		
1	Interest income	(20.87)	(35.63)
2	Finance income	(0.15)	(0.95)
3	Dividend on Mutual Fund	-	-
4	Depreciation	7.92	18.14
5	Interest / Finance charges	2.91	10.28
6	Employees Benefits Paid	-	(0.11)
7	Provision for Employees Benefits	1.03	2.06
8	Liability no longer required written back	-	(92.40)
9	Diminution in value of Investment	(114.39)	(194.57)
10	Irrecoverable Advances written off	-	0.05
11	Provision for Expected Credit Loss for Debtors	(0.32)	0.12
12	Exchange Fluctuation	(43.84)	4.49
13	Loss/ (Profit) on Sale of Investments (net)	(4.40)	0.10
14	Loss/ (Profit) on Sale of Fixed Assets (net)	-	0.22
	Operating Profit before change in working capital	(24.22)	(83.49)
	Adjustment for working capital changes		
1	Inventories	13.99	2.10
2	Trade & other receivables- Non Current	-	-
3	Trade & other receivables- Current	(150.49)	(54.20)
4	Other Current Assets	(3.71)	(2.87)
5	Trade & other payables- Non Current	-	93.15
6	Trade & other payables- Current	280.41	124.26
7	Net Cash inflow from operating activities	115.97	78.96
8	Interest/Finance charges paid	-	-
9	Direct Taxes Paid/Adjusted	(2.26)	(19.52)
	Net Cash inflow from operating activities	113.70	59.44
B	Cash flow from investing activities		
1	Purchase of Fixed Assets	(1.84)	(17.67)
2	Purchases of Investments	(34.01)	(75.06)
3	Sales of Investments	140.06	121.37
4	Sale of Fixed Assets	-	0.01
5	Loans Recd back/ (Given)	72.00	(25.31)
6	Interest received	8.03	45.03
7	Dividend on Mutual Fund received	-	-
	Net Cash used in investing activities	184.23	48.37
C	Cash flow from financing activities		
1	Proceeds from Share Application Money	-	6.09
2	Proceeds/ (Repayment) of Short Term Loans	(38.40)	(189.10)
3	Repayment of Long Term Loans	-	-
4	Interest/Finance charges paid	(0.18)	(6.94)
	Net cash out flow from financing activities	(38.58)	(189.95)
	Decrease in Cash & Cash equivalents	259.35	(82.15)
	Add: Cash & Cash equivalents (Opening Balance)	96.00	178.14
	Cash & Cash equivalents (Closing Balance)	355.35	96.00
	Note: - Figures in brackets represent cash outflow - Above Figures do not include non-cash items.		



**UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED
30TH SEPTEMBER, 2024**

(All figures are Rs in Lakhs except EPS)

Sl. No	Particulars	Consolidated Quarter Ended			Consolidated Half Year Ended		Consolidated Year Ended
		30.09.2024 (Reviewed)	30.06.2024 (Reviewed)	30.09.2023 (Reviewed)	30.09.2024 (Reviewed)	30.09.2023 (Reviewed)	31.03.2024 (Audited)
1	Segment Revenue						
	Sales & Other Operating Revenue						
	Trading Activities	152.49	31.27	48.23	183.76	85.83	188.17
	Real Estate Business Related Activities	13.94	13.92	12.28	27.86	24.96	52.75
	Others Unallocable	26.07	66.99	91.38	93.06	91.65	235.82
	TOTAL OPERATING REVENUE	192.51	112.18	151.89	304.69	202.43	476.74
2	Segment Results (Profit +/- Loss - Before Interest & Tax)						
	Trading Activities	81.73	(12.24)	5.10	69.49	2.29	(7.92)
	Real Estate Business Related Activities	7.99	6.03	2.50	14.03	9.19	11.38
	Others Unallocable	-	-	-	-	-	-
	Less: Interest(Net) Expenses	89.72	(6.20)	7.61	83.52	11.48	3.46
	Trading Activities	0.01	0.01	0.01	0.01	0.01	0.01
	Real Estate Business Related Activities	1.24	1.22	2.12	2.46	2.29	4.65
	Others Unallocable	0.21	0.23	0.35	0.44	3.02	5.62
	Less: Other Unallocable Expenditure net off Unallocable Income	(7.40)	(59.89)	(52.63)	(67.29)	(69.78)	(211.54)
	TOTAL PROFIT BEFORE TAX	95.67	52.23	57.76	147.90	75.94	204.72
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a) Segment Assets						
	Trading Activities	1387.52	1445.34	1455.60	1387.52	1455.60	1468.63
	Real Estate Business Related Activities	3902.57	4339.89	3857.65	3902.57	3857.65	4176.07
	Others Unallocable	2578.95	2124.12	2225.06	2578.95	2225.06	1995.54
	Total Segment Assets (a)	7869.04	7909.35	7538.31	7869.04	7538.31	7640.24
	b) Segment Liabilities						
	Trading Activities	10.79	10.56	12.53	10.79	12.53	8.24
	Real Estate Business Related Activities	1152.52	1231.60	1239.35	1152.52	1239.35	1228.62
	Others Unallocable	1568.26	1340.39	1591.09	1568.26	1591.09	1406.61
	Total Segment Liabilities (b)	2731.57	2582.55	2842.97	2731.57	2842.97	2643.47
	TOTAL CAPITAL EMPLOYED IN SEGMENTS (a - b)	5137.47	5326.80	4695.34	5137.47	4695.34	4996.77



Notes :

- 1 The above consolidated financial results have been reviewed by the audit Committee and approved by the Board of Directors in their meeting held on 14th November, 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 With respect to 2 Subsidiary Companies due to continuous losses, networth of these companies has eroded. However, in earlier years these companies had issued Compulsory Convertible Debentures against conversion of loan. On conversion of these into equity the net worth will be positive accordingly these accounts have been prepared on a going concern basis.
- 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.msei.in) and on the company's website (i.e. www.drfreshassets.com).
- 5 Deferred Tax has been calculated in accordance with new tax structure proposed in Finance Bill 2024, accordingly deferred tax charge for the period is higher as compared to earlier period.
- 6 Minority Interest represents amount attributable to minority shareholders in one subsidiary.
- 7 Figures of the previous quarter have been regrouped wherever necessary.

Place : DELHI
Date : 14.11.2024

For Dr. Fresh Assets Limited

Vijay Prakash Pathak
Whole Time Director
DIN-07081958

