



# 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

30<sup>th</sup> May, 2025

## **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: Outcome of Board Meeting**

**Dear Sir/Madam,**

In continuation to our letter dated May 19, 2025, we wish to inform you that pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), the Board of Directors of Dr. Fresh Assets Limited. ("the Company") at its meeting held today, i.e. May 30, 2025, has inter-alia considered and approved the Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and year ended March 31, 2025, as recommended by the Audit Committee.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

1. Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and year ended March 31, 2025.
2. Audit Report by the Statutory Auditors on the aforesaid Results.

The meeting of the Board of Directors commenced at 2:00 P.M. and concluded at 3:00 P.M.

This is for information and records.

Thanking you,  
Yours faithfully

**For Dr. Fresh Assets Limited.**

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

To  
The Board of Directors of  
Dr. Fresh Assets Limited

### Opinion

We have audited the accompanying standalone quarterly financial results of Dr. Fresh Assets Limited (the company) for the quarter and year ended 31<sup>st</sup> March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31<sup>st</sup> March, 2025.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





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## **Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements**

These financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material



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misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





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## Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the listing Regulations.

Place: New Delhi

Date: 30.05.2025

UDIN: 25090378BMOZDD1064

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

*Kavita Nangia*

(KAVITA NANGIA)

Partner

Membership No.: 090378





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## AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(All figures are Rs in Lakhs except EPS\*)

Sl. No	Particulars	Standalone Quarter Ended			Standalone Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Reviewed)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	INCOME FROM OPERATIONS :					
a	Net Sales/ Income from Operations	16.46	69.86	21.17	234.73	97.62
	TOTAL INCOME FROM OPERATIONS	16.46	69.86	21.17	234.73	97.62
2	EXPENSES :					
a	Cost of Material Consumed	-	-	-	-	-
b	Purchase Traded Goods	6.18	4.17	3.57	24.65	28.18
c	Changes in Inventory of Traded Goods	(4.65)	9.97	2.33	18.72	4.06
d	Employee Benefits Expense	19.59	21.09	18.05	77.50	63.93
e	Depreciation	3.61	3.35	3.87	13.48	15.41
f	Other Expenses	69.70	56.89	42.13	206.93	171.55
	TOTAL EXPENSES	94.42	95.48	69.95	341.29	283.13
3	Profit / (Loss) from operations before other income, finance cost and Exceptional items (1-2)	(77.96)	(25.62)	(48.78)	(106.56)	(185.50)
4	Other Income	63.01	(16.94)	134.02	232.05	407.59
5	Profit / (Loss) from ordinary activities before finance cost and Exceptional items (3+4)	(14.95)	(42.56)	85.24	125.48	222.09
6	Finance Costs	0.48	0.31	1.09	1.42	6.26
7	Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5-6)	(15.43)	(42.87)	84.15	124.06	215.83
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7+8)	(15.43)	(42.87)	84.15	124.06	215.83
10	Tax Expenses					
a	Current Taxes	6.88	5.62	3.32	24.00	3.32
b	Earlier Year Taxes	-	0.03	-	0.03	0.62
c	Deferred Tax (Assets)/ Liabilities	(5.15)	(7.21)	5.63	(29.71)	32.54
d	MAT Credit Entitlement	4.05	2.95	9.46	20.00	9.46
11	Net Profit / (Loss) from ordinary activities After Tax (9-10)	(21.21)	(44.26)	65.75	109.74	169.89
12	Extraordinary Items (Net of Tax)	-	-	-	-	-
13	Net Profit / (Loss) after taxes	(21.21)	(44.26)	65.75	109.74	169.89
14	Other Comprehensive Income (Net of Tax)					
a	Item that will not be reclassified to profit or loss	(342.66)	331.35	120.57	5.20	561.66
b	Item that will be reclassified to profit or loss	-	-	-	-	-
15	Total Comprehensive Income for the period	(363.87)	287.10	186.32	114.94	731.55
16	Paid up Equity Share Capital (Face Value Rs. 10/- Per Share)	1077.91	1077.91	1077.91	1077.91	1077.91
17	Other Equity	4322.80		4207.86	4322.80	4207.86
18	Basic and Diluted EPS for the period, for the year to date and for the previous year (Rs.) *	(0.20)	(0.41)	0.61	1.01	1.57

**AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025**

(Rs in Lakhs)

Sl. No.	Particulars	Standalone Year Ended 31.03.2025 (Audited)	Standalone Year Ended 31.03.2024 (Audited)
	<b><u>ASSETS</u></b>		
<b>A</b>	<b><u>Non - Current Assets</u></b>		
1	Property, Plant and Equipments	348.64	347.25
2	Financial Assets		
a)	Investments	2231.60	2299.36
b)	Other Financial Assets	1.53	2.14
	<b>Total Non - Current Assets (A)</b>	<b>2581.77</b>	<b>2648.75</b>
<b>B</b>	<b><u>Current Assets</u></b>		
1	Inventories	1278.61	1297.33
2	Financial Assets		
a)	Investments	761.22	853.07
b)	Loans	804.85	757.60
c)	Trade receivables	78.65	136.99
d)	Cash and cash equivalents	220.47	68.66
e)	Other Financial Assets	78.41	52.95
3	Income Tax Assets (net)	76.31	84.45
4	Other Current Assets	485.93	509.41
	<b>Total Current Assets (B)</b>	<b>3784.44</b>	<b>3760.45</b>
	<b>TOTAL ASSETS (A+B)</b>	<b>6366.21</b>	<b>6409.19</b>
	<b><u>EQUITY AND LIABILITIES</u></b>		
<b>A</b>	<b><u>Equity</u></b>		
1	Equity Share Capital	1082.03	1082.03
2	Other Equity	4322.80	4207.86
	<b>Total Equity (A)</b>	<b>5404.83</b>	<b>5289.89</b>
<b>B</b>	<b><u>Non - Current Liabilities</u></b>		
1	Financial Liabilities		
a)	Other Financial Liabilities	12.70	12.30
2	Provisions	15.69	12.59
3	Deferred Tax Liabilities (net)	286.44	438.93
	<b>Total Non - Current Liabilities (B)</b>	<b>314.83</b>	<b>463.82</b>
<b>C</b>	<b><u>Current Liabilities</u></b>		
1	Financial Liabilities		
a)	Borrowings	40.00	-
b)	Trade and Other Payables	2.63	1.48
2	Provisions	25.24	4.40
3	Other current liabilities	578.68	649.60
	<b>Total Current Liabilities (C)</b>	<b>646.54</b>	<b>655.49</b>
	<b>TOTAL LIABILITIES (A+B+C)</b>	<b>6366.21</b>	<b>6409.19</b>





**AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025**

(Rs in Lakhs)

Sl. No.	Particulars	Standalone Year Ended 31.03.2025 (Audited)	Standalone Year Ended 31.03.2024 (Audited)
<b>A</b>	<b>Net Profit/ (Loss) before Tax and after Impairment Loss</b>	<b>124.06</b>	<b>215.83</b>
	<b>Adjustment for</b>		
1	Interest income	(81.80)	(63.14)
2	Finance income	(0.30)	(0.95)
3	Depreciation	13.48	15.41
4	Interest / Finance charges	1.42	6.26
5	Employees Benefits Paid	-	(0.11)
6	Provision for Employees Benefits	2.15	1.70
7	Liability no longer required written back	(72.68)	(92.39)
8	Diminution in value of Investment	18.90	(194.57)
9	Irrecoverable Advances written off	-	0.05
10	Provision for Expected Credit Loss for Debtors	(0.29)	0.12
11	Exchange Fluctuation	(3.36)	0.17
12	Loss/ (Profit) on Sale of Investments (net)	(7.40)	0.10
13	Loss/ (Profit) on Sale of Fixed Assets (net)	-	0.22
	<b>Operating Profit before change in working capital</b>	<b>(5.83)</b>	<b>(111.30)</b>
	<b>Adjustment for working capital changes</b>		
1	Inventories	18.72	4.06
2	Trade & other receivables- Non Current	0.61	-
3	Trade & other receivables- Current	68.10	201.20
4	Other Current Assets	0.76	0.24
5	Trade & other payables- Non Current	72.68	93.14
6	Trade & other payables- Current	(66.12)	(114.42)
7	Net Cash inflow from operating activities	88.93	72.92
8	Direct Taxes Paid/Adjusted	(15.21)	(16.78)
	<b>Net Cash inflow from operating activities</b>	<b>73.72</b>	<b>56.14</b>
<b>B</b>	<b>Cash flow from investing activities</b>		
1	Purchase of Fixed Assets	(1.62)	(17.40)
2	Purchases of Investments	(112.70)	(76.10)
3	Sales of Investments	143.36	121.37
4	Sale of Fixed Assets	-	0.01
5	Loans Recd back/ (Given)	(47.25)	(159.61)
6	Interest received	56.34	67.87
	<b>Net Cash used in investing activities</b>	<b>38.12</b>	<b>(63.86)</b>
<b>C</b>	<b>Cash flow from financing activities</b>		
1	Proceeds/ (Repayment) of Short Term Loans	40.00	(86.71)
2	Interest/Finance charges paid	(0.03)	(4.77)
	<b>Net cash out flow from financing activities</b>	<b>39.97</b>	<b>(91.48)</b>
	Decrease in Cash & Cash equivalents	151.81	(99.20)
	Add: Cash & Cash equivalents (Opening Balance)	68.66	167.86
	Cash & Cash equivalents (Closing Balance)	220.47	68.66
Note: - Figures in brackets represent cash outflow - Above Figures do not include non-cash items.			

*[Handwritten Signature]*





**AUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR  
ENDED 31ST MARCH, 2025**

(Rs in Lakhs)

Sl. No	Particulars	Standalone Quarter Ended			Standalone Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Reviewed)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	<b>Segment Revenue</b>					
	Sales & Other Operating Revenue					
	Trading Activities	1.80	55.87	7.25	178.22	44.87
	Real Estate Business Related Activities	14.66	13.99	13.92	56.51	52.75
	Others Unallocable	-	-	-	-	-
	<b>TOTAL OPERATING REVENUE</b>	<b>16.46</b>	<b>69.86</b>	<b>21.17</b>	<b>234.73</b>	<b>97.62</b>
2	<b>Segment Results</b> (Profit +/- Loss - Before Interest & Tax)					
	Trading Activities	(1.41)	41.73	0.70	133.17	10.17
	Real Estate Business Related Activities	12.19	11.40	6.85	44.49	30.89
	Others Unallocable	-	-	-	-	-
		<b>10.78</b>	<b>53.13</b>	<b>7.55</b>	<b>177.66</b>	<b>41.06</b>
	Less: Interest(Net) Expenses					
	Trading Activities	-	-	-	-	-
	Real Estate Business Related Activities	0.10	0.10	0.17	0.40	0.67
	Others Unallocable	0.37	0.21	0.92	1.02	5.59
	Less: Other Unallocable Expenditure net off Unallocable Income	25.74	95.69	(77.69)	52.17	(181.03)
	<b>TOTAL PROFIT BEFORE TAX</b>	<b>(15.43)</b>	<b>(42.87)</b>	<b>84.15</b>	<b>124.06</b>	<b>215.83</b>
3	<b>Capital Employed (Segment Assets - Segment Liabilities)</b>					
a)	<b>Segment Assets</b>					
	Trading Activities	1355.20	1349.63	1439.09	1355.20	1439.09
	Real Estate Business Related Activities	3172.92	3539.57	3318.08	3172.92	3318.08
	Others Unallocable	1838.09	1962.74	1652.03	1838.09	1652.03
	<b>Total Segment Assets (a)</b>	<b>6366.21</b>	<b>6851.94</b>	<b>6409.19</b>	<b>6366.21</b>	<b>6409.19</b>
b)	<b>Segment Liabilities</b>					
	Trading Activities	1.45	1.47	1.49	1.45	1.49
	Real Estate Business Related Activities	231.84	232.10	231.74	231.84	231.74
	Others Unallocable	728.09	849.66	886.08	728.09	886.08
	<b>Total Segment Liabilities (b)</b>	<b>961.38</b>	<b>1083.24</b>	<b>1119.31</b>	<b>961.38</b>	<b>1119.31</b>
	<b>TOTAL CAPITAL EMPLOYED IN SEGMENTS (a - b)</b>	<b>5404.83</b>	<b>5768.70</b>	<b>5289.89</b>	<b>5404.83</b>	<b>5289.89</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 30th May, 2025.
- 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.mseil.in](http://www.mseil.in)) and on the company's website (i.e. [www.drfrashassets.com](http://www.drfrashassets.com)).
- 4 Figures of the previous period and/or year have been regrouped or rearranged wherever considered necessary.

Place : DELHI  
Date : 30.05.2025



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 Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To  
The Board of Directors of  
Dr. Fresh Assets Limited

### Report on the audit of the Consolidated Financial Results

#### Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Dr. Fresh Assets Limited ("Holding Company") and its subsidiaries, Step Down subsidiaries & associates (the Holding Company and its subsidiaries & associates together referred to as ("the Group")), for the quarter and year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the Statement:

i. Includes the results of the following entities:

- A) Dr Fresh Assets Ltd (Holding company)
- B) Reverse age Health Services private Limited (Subsidiary)
- C) Dr. Fresh Commercial Land Development Private Limited (Subsidiary)
- D) S5 Property Private Limited (Subsidiary)
- E) SEL International Pte Limited (Subsidiary)
- F) GSC Solar Park Private Limited (Subsidiary)
- G) GSC Lifestyle Brands LLP (Associate)
- H) Cressida Real Estate Private Limited (Associate upto 09.10.2024)
- I) GSC PSP Uttar Private Limited (Step Down Subsidiary wef. 11.02.2025)
- J) GSC TingTing Hydro Electric Project Private Limited (Step Down Subsidiary wef. 12.02.2025)
- K) GSC PSP Maha Private Limited (Step Down Subsidiary wef 13.02.2025)
- L) GSC PSP Poorav Private Limited (Step Down Subsidiary wef 24.02.2025)

- ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.



# B.K. SHROFF & CO.

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## Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our audit opinion.

## Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern (Refer Note No. 3), disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group & of its associates & jointly controlled entities.

## Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in





# B.K. SHROFF & CO.

Chartered Accountants

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the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.





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We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, as amended, to the extent applicable.

## Other Matter

- i. The Statement include the unaudited Financial Results of 1 subsidiary whose accounts are not required to be audited in that country its Financial Statements/ Financial results reflect Group's share of total assets of Rs. 885.26 lacs as at March 31, 2025, total revenue of Rs. 68.66 lacs & Rs. 256.51 lacs, total net profit after tax of Rs. 11.80 lacs and Rs. 14.87 lacs, total comprehensive income of Rs. 11.80 lacs and Rs. 14.87 lacs, for the quarter and the year ended on that date respectively, and net cash outflow of Rs. 1.72 lacs for the year ended March 31, 2025, as considered in the Statement. These unaudited financial statements have been furnished to us by the Board of Directors and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited Financial Results. In our opinion and according to the information and our conclusion on the statement is not modified in respect of that matter.
- ii. The consolidated Financial Results include the unaudited Financial Results of 4 step subsidiaries, whose interim Financial Statements/ Financial Results reflect Group's share of total assets of Rs. 12.47 Lakh as at March, 2025 Group's share of total revenue of Rs. NIL and Rs. 0.08 and Group's share of total net profit/(loss) after tax of Rs. 0.08 and Rs. 0.08 for the quarter ended 0.08 and for the period from Feb-25 to March, 25 respectively as considered in the consolidated Financial Results. These unaudited interim Financial Statements/ Financial Results have been furnished to us by the Board at Directors and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these step down subsidiaries, based solely on such unaudited interim Financial Statements/ Financial Results/ Financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these interim Financial Statements/ Financial Results/ financial information are not material to the Group.
- iii. The Statement include the audit Financial statements/ Financial Results of 2 subsidiaries audited by us (Refer Note 3) in which we have stated that the net worth of these companies has fully eroded which may cast doubt about these subsidiaries ability to continue as a going concern and considering the matters set out in the said note, the accounts of these subsidiaries have been prepared on going concern basis. These subsidiaries reflect Group's share of total assets of Rs. 977.97 lacs as at March 31, 2025, total revenue of Rs. 34.41 lacs and Rs. 161.15 lacs, total net profit after tax of Rs. (17.42) lacs and Rs. (40.29) lacs, total comprehensive income of Rs. (17.34) lacs and Rs. (40.13) lacs, for the





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quarter and the year ended on that date respectively, and net cash outflows of Rs. 19.81 lacs for the year ended March 31, 2025, as considered in the Consolidated Financial Results.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/ financial information certified by the Board of Directors..

- iv. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: New Delhi  
Date: 30.05.2025  
UDIN: **25090378BMOZDE6537**



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

*Kavita Nangia*  
(KAVITA NANGIA)  
Partner  
Membership No.: 090378



# 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

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AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(All figures are Rs in Lakhs except EPS\*)

Sl. No	Particulars	Consolidated Quarter Ended			Consolidated Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Reviewed)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	INCOME FROM OPERATIONS :					
a	Net Sales/ Income from Operations	114.20	230.00	155.66	648.89	476.74
	TOTAL INCOME FROM OPERATIONS	114.20	230.00	155.66	648.89	476.74
2	EXPENSES :					
a	Cost of Material Consumed	-	-	-	-	-
b	Purchase Traded Goods	14.46	12.32	10.47	50.93	51.00
c	Changes in Inventory of Traded Goods	(6.26)	10.53	2.45	18.32	3.96
d	Employee Benefits Expense	86.53	80.38	77.51	338.25	288.52
e	Depreciation	4.37	4.11	4.56	16.40	18.14
f	Other Expenses	97.68	87.88	89.04	325.67	280.21
	TOTAL EXPENSES	196.77	195.22	184.03	749.57	641.84
3	Profit / (Loss) from operations before other income, finance cost and Exceptional items (1-2)	(82.57)	34.78	(28.37)	(100.69)	(165.10)
4	Other Income	57.38	(64.00)	118.97	197.09	380.10
5	Profit / (Loss) from ordinary activities before finance cost and Exceptional items (3+4)	(25.19)	(29.21)	90.60	96.41	215.00
6	Finance Costs	2.58	1.34	2.12	6.82	10.28
7	Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5-6)	(27.77)	(30.55)	88.48	89.58	204.72
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7+8)	(27.77)	(30.55)	88.48	89.58	204.72
10	Tax Expenses					
a	Current Taxes	7.96	5.62	4.61	25.08	4.61
b	Earlier Year Taxes	-	0.03	-	0.03	0.62
c	Deferred Tax (Assets)/ Liabilities	(11.46)	(4.02)	8.82	(35.82)	33.58
d	MAT Credit Entitlement	4.05	2.95	9.46	20.00	9.46
11	Net Profit / (Loss) from ordinary activities After Tax (9-10)	(28.32)	(35.12)	65.59	80.29	156.45
12	Extraordinary Items (Net of Tax)	-	-	-	-	-
13	Net Profit / (Loss) for the period	(28.32)	(35.12)	65.59	80.29	156.45
14	Minority Interest	(0.23)	0.001	-	(0.66)	-
15	Net Profit / (Loss) after taxes, minority interest (13 - 14)	(28.09)	(35.13)	65.59	80.95	156.45
16	Other Comprehensive Income (Net of Tax)					
a	Item that will not be reclassified to profit or loss	(336.07)	332.86	106.47	0.05	552.27
b	Item that will be reclassified to profit or loss	-	-	-	-	-
17	Total Comprehensive Income for the period	(364.16)	297.74	172.06	81.00	708.71
18	Paid up Equity Share Capital (Face Value Rs. 10/- Per Share)	1077.91	1077.91	1077.91	1077.91	1077.91
19	Other Equity	3995.28		3908.65	3995.28	3908.65
20	Basic and Diluted EPS for the period, for the year to date and for the previous year (Rs.) *	(0.26)	(0.32)	0.60	0.74	1.44



**AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025**

(Rs in Lakhs)

Sl. No.	Particulars	Consolidated Year Ended 31.03.2025 (Audited)	Consolidated Year Ended 31.03.2024 (Audited)
	<b>ASSETS</b>		
<b>A</b>	<b>Non - Current Assets</b>		
1	Property, Plant and Equipments	1326.87	1318.42
2	Financial Assets		
a)	Invesments	1638.96	1750.57
b)	Other Financial Assets	1.93	4.14
	<b>Total Non - Current Assets (A)</b>	<b>2967.76</b>	<b>3073.12</b>
<b>B</b>	<b>Current Assets</b>		
1	Inventories	1287.98	1306.89
2	Financial Assets		
a)	Investments	761.22	853.07
b)	Loans	342.71	368.71
c)	Trade receivables	584.25	620.53
d)	Cash and cash equivalents	266.43	96.00
e)	Other Financial Assets	69.60	38.75
3	Income Tax Assets (net)	80.88	88.28
4	Other Current Assets	1392.97	1194.91
	<b>Total Current Assets (B)</b>	<b>4786.04</b>	<b>4567.12</b>
	<b>TOTAL ASSETS (A+B)</b>	<b>7753.80</b>	<b>7640.24</b>
	<b>EQUITY AND LIABILITIES</b>		
<b>A</b>	<b>Equity</b>		
1	Equity Share Capital	1082.03	1082.03
2	Share Application Money	-	6.09
3	Other Equity	3995.28	3908.65
	<b>Total Equity (A)</b>	<b>5077.31</b>	<b>4996.77</b>
<b>B</b>	<b>Minority Interest</b>	43.48	-
<b>C</b>	<b>Non - Current Liabilities</b>		
1	Financial Liabilities		
a)	Borrowings	32.35	30.75
b)	Other Financial Liabilities	12.70	12.30
2	Provisions	16.56	13.19
3	Deferred Tax Liabilities (net)	181.56	329.07
	<b>Total Non - Current Liabilities (B)</b>	<b>243.16</b>	<b>385.31</b>
<b>D</b>	<b>Current Liabilities</b>		
1	Financial Liabilities		
a)	Borrowings	677.00	717.00
b)	Trade and Other Payables	2.63	1.73
2	Provisions	27.71	5.80
3	Other current liabilities	1682.51	1533.64
	<b>Total Current Liabilities (C)</b>	<b>2389.85</b>	<b>2258.17</b>
	<b>TOTAL LIABILITIES (A+B+C)</b>	<b>7753.80</b>	<b>7640.24</b>



**AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025**

(Rs in Lakhs)

Sl. No.	Particulars	Consolidated Year Ended 31.03.2025 (Audited)	Consolidated Year Ended 31.03.2024 (Audited)
<b>A</b>	<b>Net Profit/ (Loss) before Tax and after Impairment Loss</b>	<b>89.58</b>	<b>204.72</b>
	<b>Adjustment for</b>		
1	Interest income	(48.32)	(35.63)
2	Finance income	(0.30)	(0.95)
3	Depreciation	16.40	18.14
4	Interest / Finance charges	6.82	10.28
5	Employees Benefits Paid	-	(0.11)
6	Provision for Employees Benefits	2.59	2.06
7	Liability no longer required written back	(72.68)	(92.40)
8	Diminution in value of Investment	18.90	(194.57)
9	Irrecoverable Advances written off	2.16	0.05
10	Provision for Expected Credit Loss for Debtors	(0.29)	0.12
11	Exchange Fluctuation	(12.21)	4.49
12	Loss/ (Profit) on Sale of Investments (net)	(7.40)	0.10
13	Loss/ (Profit) on Sale of Fixed Assets (net)	-	0.22
	<b>Operating Profit before change in working capital</b>	<b>(4.75)</b>	<b>(83.49)</b>
	<b>Adjustment for working capital changes</b>		
1	Inventories	18.90	2.10
2	Trade & other receivables- Non Current	0.21	-
3	Trade & other receivables- Current	(174.67)	(54.20)
4	Other Current Assets	(0.23)	(2.87)
5	Trade & other payables- Non Current	72.68	93.15
6	Trade & other payables- Current	163.31	124.26
7	Net Cash inflow from operating activities	75.46	78.96
8	Direct Taxes Paid/Adjusted	(15.97)	(19.52)
	<b>Net Cash inflow from operating activities</b>	<b>59.49</b>	<b>59.44</b>
<b>B</b>	<b>Cash flow from investing activities</b>		
1	Purchase of Fixed Assets	(11.61)	(17.67)
2	Purchases of Investments	(63.13)	(75.06)
3	Sales of Investments	143.36	121.37
4	Sale of Fixed Assets	-	0.01
5	Loans Recd back/ (Given)	26.00	(25.31)
6	Interest received	17.47	45.03
	<b>Net Cash used in investing activities</b>	<b>112.09</b>	<b>48.37</b>
<b>C</b>	<b>Cash flow from financing activities</b>		
1	Proceeds from Share Application Money	49.00	6.09
2	Proceeds/ (Repayment) of Short Term Loans	(38.40)	(190.86)
3	Interest/Finance charges paid	(11.74)	(5.18)
	<b>Net cash out flow from financing activities</b>	<b>(1.14)</b>	<b>(189.95)</b>
	Decrease in Cash & Cash equivalents	170.44	(82.15)
	Add: Cash & Cash equivalents (Opening Balance)	96.00	178.14
	Cash & Cash equivalents (Closing Balance)	266.43	96.00
Note: - Figures in brackets represent cash outflow - Above Figures do not include non-cash items.			





**AUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR  
ENDED 31ST MARCH, 2025**

(Rs in Lakhs)

Sl. No	Particulars	Consolidated Quarter Ended			Consolidated Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Reviewed)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	<b>Segment Revenue</b>					
	Sales & Other Operating Revenue					
	Trading Activities	34.41	101.22	46.45	319.39	188.17
	Real Estate Business Related Activities	14.68	28.99	13.92	71.51	52.75
	Others Unallocable	65.12	99.80	95.29	257.98	235.82
	<b>TOTAL OPERATING REVENUE</b>	<b>114.20</b>	<b>230.00</b>	<b>155.66</b>	<b>648.89</b>	<b>476.74</b>
2	<b>Segment Results</b> (Profit +/- Loss - Before Interest & Tax)					
	Trading Activities	(12.58)	43.02	(9.36)	99.94	(7.92)
	Real Estate Business Related Activities	2.95	23.32	3.08	40.30	11.38
	Others Unallocable	-	-	-	-	-
	<b>Less: Interest(Net) Expenses</b>	<b>(9.63)</b>	<b>66.34</b>	<b>(6.28)</b>	<b>140.24</b>	<b>3.46</b>
	Trading Activities	0.02	0.01	(0.01)	0.04	0.01
	Real Estate Business Related Activities	2.18	1.13	1.18	5.77	4.65
	Others Unallocable	0.37	0.20	0.94	1.02	5.62
	<b>Less: Other Unallocable Expenditure net off Unallocable Income</b>	<b>15.56</b>	<b>95.56</b>	<b>(96.88)</b>	<b>43.83</b>	<b>(211.54)</b>
	<b>TOTAL PROFIT BEFORE TAX</b>	<b>(27.77)</b>	<b>(30.55)</b>	<b>88.48</b>	<b>89.58</b>	<b>204.72</b>
3	<b>Capital Employed (Segment Assets - Segment Liabilities)</b>					
a)	<b>Segment Assets</b>					
	Trading Activities	1,384.86	1384.90	1468.63	1,384.86	1468.63
	Real Estate Business Related Activities	3,888.90	4314.42	4176.07	3,888.90	4176.07
	Others Unallocable	2,480.04	2546.46	1995.54	2,480.04	1995.54
	<b>Total Segment Assets (a)</b>	<b>7,753.80</b>	<b>8245.79</b>	<b>7640.24</b>	<b>7,753.80</b>	<b>7640.24</b>
b)	<b>Segment Liabilities</b>					
	Trading Activities	8.13	6.52	6.24	8.13	6.24
	Real Estate Business Related Activities	1,144.63	1143.52	1228.62	1,144.63	1228.62
	Others Unallocable	1,480.25	1662.43	1406.61	1,480.25	1406.61
	<b>Total Segment Liabilities (b)</b>	<b>2,633.01</b>	<b>2812.46</b>	<b>2643.47</b>	<b>2,633.01</b>	<b>2643.47</b>
	<b>TOTAL CAPITAL EMPLOYED IN SEGMENTS (a - b)</b>	<b>5,120.79</b>	<b>5433.32</b>	<b>4996.77</b>	<b>5,120.79</b>	<b>4996.77</b>



**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 30th May, 2025.
- 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.mseil.in](http://www.mseil.in)) and on the company's website (i.e. [www.drfrashassets.com](http://www.drfrashassets.com)).
- 5 Minority Interest represents amount attributable to minority shareholders in two subsidiaries.
- 6 Figures of the previous period and/or year have been regrouped or rearranged wherever considered necessary.

Place : DELHI  
Date : 30.05.2025



For Dr. Fresh Assets Limited

Vijay Prakash Rathak  
Whole Time Director  
DIN-07081958

