



# DR. FRESH ASSETS LIMITED

Regd.Off.:B-1/E-24, Mohan Co-operative Industrial Estate, Mathura Road, New Delhi-110044

Phone:91-11-41679238

Email:drfresh@drfreshassets.com; website: [www.drfreshassets.com](http://www.drfreshassets.com)

CIN : L74899DL1990PLC042302

**14<sup>th</sup> February, 2026**

## **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 February 2, 2026, 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. February 14, 2026, has inter-alia considered and approved the Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter and nine months ended December 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. Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter and nine months ended December 31, 2025.
2. Limited Review Report by the Statutory Auditors on the aforesaid Results.

The meeting of the Board of Directors commenced at 11:00 A.M. and concluded at 12:30 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 : B.K. Roy Court, Second Floor, Plot No.6 & 7  
Asaf Ali Road, New Delhi-110002

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Independent Auditors Limited Review Report on Unaudited period 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, 2025 and the period from 1<sup>st</sup> April,2025 to 31<sup>st</sup> December,2025 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: 14.02.2026  
UDIN: 26090378ZKUTNJ5953



# 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

## UNAUDITED STANDALONE FINANCIAL RESULTS (REVIEWED) FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(All figures are Rs in Lakhs except EPS)

Sl. No	Particulars	Standalone Quarter Ended			Standalone Nine Months Ended		Standalone Year Ended
		31.12.2025 (Reviewed)	30.09.2025 (Reviewed)	31.12.2024 (Reviewed)	31.12.2025 (Reviewed)	31.12.2024 (Reviewed)	31.03.2025 (Audited)
1	<b>INCOME FROM OPERATIONS :</b>						
a	Net Sales/ Income from Operations	15.01	352.95	69.86	383.48	218.27	234.73
	<b>TOTAL INCOME FROM OPERATIONS</b>	<b>15.01</b>	<b>352.95</b>	<b>69.86</b>	<b>383.48</b>	<b>218.27</b>	<b>234.73</b>
2	<b>EXPENSES :</b>						
a	Cost of Material Consumed	-	-	-	-	-	-
b	Purchase Traded Goods	3.56	8.20	4.17	15.02	18.47	24.65
c	Changes in Inventory of Traded Goods	(2.62)	41.72	9.97	37.09	23.37	18.72
d	Employee Benefits Expense	24.32	23.28	21.09	70.27	57.91	77.50
e	Depreciation	2.93	2.90	3.35	8.74	9.88	13.48
f	Other Expenses	15.87	43.43	56.89	106.62	137.23	206.93
	<b>TOTAL EXPENSES</b>	<b>44.06</b>	<b>119.52</b>	<b>95.48</b>	<b>239.75</b>	<b>246.87</b>	<b>341.29</b>
3	Profit / (Loss) from operations before other income, finance cost and Exceptional Items (1-2)	(29.05)	233.42	(25.62)	143.73	(28.59)	(106.56)
4	Other Income	61.81	(4.00)	(16.94)	165.20	169.04	232.05
5	Profit / (Loss) from ordinary activities before finance cost and Exceptional Items (3+4)	32.76	229.43	(42.56)	308.93	140.44	125.48
6	Finance Costs	0.54	0.54	0.31	2.36	0.94	1.42
7	Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5-6)	32.22	228.89	(42.87)	306.56	139.50	124.06
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7+8)	32.22	228.89	(42.87)	306.56	139.50	124.06
10	<b>Tax Expenses</b>						
a	Current Taxes	(0.60)	43.10	5.62	42.50	17.12	24.00
b	Earlier Year Taxes	0.05	-	0.03	0.05	0.03	0.03
c	Deferred Tax (Assets)/ Liabilities	4.45	(8.58)	(7.21)	2.93	(24.56)	(29.71)
d	MAT Credit Entitlement	1.20	(36.50)	(2.95)	(35.30)	(15.95)	20.00
11	Net Profit / (Loss) from ordinary activities After Tax (9-10)	29.52	157.86	(44.26)	225.79	130.95	109.74
12	Extraordinary Items (Net of Tax)	-	-	-	-	-	-
13	Net Profit / (Loss) after taxes	29.52	157.86	(44.26)	225.79	130.95	109.74
14	<b>Other Comprehensive Income (Net of Tax)</b>						
a	Item that will not be reclassified to profit or loss	(64.97)	297.31	331.35	389.97	347.86	5.20
b	Item that will be reclassified to profit or loss	-	-	-	-	-	-
15	<b>Total Comprehensive Income for the period</b>	<b>(35.45)</b>	<b>455.16</b>	<b>287.10</b>	<b>615.76</b>	<b>478.81</b>	<b>114.94</b>
16	Paid up Equity Share Capital (Face Value Rs. 10/- Per Share)	1,077.91	1,077.91	1,077.91	1,077.91	1,077.91	1,077.91
17	Other Equity						4,322.80
18	Basic and Diluted EPS for the period, for the year to date and for the previous year (Rs.) *	0.27	1.46	(0.41)	2.09	1.21	1.02



**UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS  
ENDED 31ST DECEMBER, 2025**

(All figures are Rs in Lakhs except EPS)

Sl. No	Particulars	Standalone Quarter Ended			Standalone Nine Months Ended		Standalone Year Ended
		31.12.2025 (Reviewed)	30.09.2025 (Reviewed)	31.12.2024 (Reviewed)	31.12.2025 (Reviewed)	31.12.2024 (Reviewed)	31.03.2025 (Audited)
1	<b>Segment Revenue</b>						
	Sales & Other Operating Revenue						
	Trading Activities	0.30	338.68	55.87	340.26	176.42	178.22
	Real Estate Business Related Activities	14.71	14.27	13.99	43.22	41.85	56.51
	Others Unallocable	-	-	-	-	-	-
	<b>TOTAL OPERATING REVENUE</b>	<b>15.01</b>	<b>352.95</b>	<b>69.86</b>	<b>383.48</b>	<b>218.27</b>	<b>234.73</b>
2	<b>Segment Results</b>						
	(Profit +/- Loss - Before Interest & Tax)						
	Trading Activities	(0.64)	288.42	41.73	287.63	134.58	133.17
	Real Estate Business Related Activities	9.58	10.57	11.40	32.96	32.30	44.49
	Others Unallocable	-	-	-	-	-	-
		<b>8.94</b>	<b>296.99</b>	<b>53.13</b>	<b>320.58</b>	<b>166.88</b>	<b>177.66</b>
	Less: Interest(Net) Expenses						
	Trading Activities	-	-	-	-	-	-
	Real Estate Business Related Activities	0.28	0.28	0.10	1.60	0.30	0.40
	Others Unallocable	0.26	0.26	0.21	0.77	0.84	1.02
	Less: Other Unallocable Expenditure net off Unallocable Income	(23.81)	69.57	95.69	11.66	26.43	52.17
	<b>TOTAL PROFIT BEFORE TAX</b>	<b>32.22</b>	<b>228.88</b>	<b>(42.87)</b>	<b>306.56</b>	<b>139.50</b>	<b>124.06</b>
3	<b>Capital Employed (Segment Assets - Segment Liabilities)</b>						
a)	<b>Segment Assets</b>						
	Trading Activities	1,331.70	1,328.95	1,349.63	1,331.70	1,349.63	1,355.20
	Real Estate Business Related Activities	3,512.67	3,611.15	3,539.57	3,512.67	3,539.57	3,172.92
	Others Unallocable	2,183.16	2,158.16	1,962.74	2,183.16	1,962.74	1,838.09
	<b>Total Segment Assets (a)</b>	<b>7,027.53</b>	<b>7,098.25</b>	<b>6,851.94</b>	<b>7,027.53</b>	<b>6,851.94</b>	<b>6,366.21</b>
b)	<b>Segment Liabilities</b>						
	Trading Activities	1.79	5.83	1.47	1.79	1.47	1.45
	Real Estate Business Related Activities	231.83	231.76	232.10	231.83	232.10	231.84
	Others Unallocable	773.32	804.63	849.66	773.32	849.66	728.09
	<b>Total Segment Liabilities (b)</b>	<b>1,006.95</b>	<b>1,042.22</b>	<b>1,083.24</b>	<b>1,006.95</b>	<b>1,083.24</b>	<b>961.38</b>
	<b>TOTAL CAPITAL EMPLOYED IN SEGMENTS (a - b)</b>	<b>6,020.59</b>	<b>6,056.04</b>	<b>5,768.70</b>	<b>6,020.59</b>	<b>5,768.70</b>	<b>5,404.83</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 14th February, 2026.
- 2 These financial results have been prepared in accordance with the Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and relevant amendment rules thereafter.
- 3 The Government of India has introduced The New Labour Codes with effective from 21st November, 2025. The corresponding all supporting rules under these codes are yet to be notified. The Company has evaluated the impact of the New Labour Codes and concluded that their implementation does not have any impact on its financial results for the quarter and nine months ended December 31, 2025.
- 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) and on the company's website (i.e. www.drfreshassets.com).
- 5 Figures of the previous quarter have been regrouped wherever necessary.

Place : DELHI  
Date : 14.02.2026



For **Dr. Fresh Assets Limited**

  
Vijay Prakash Pathak  
Whole Time Director  
DIN-07081958



# B.K. SHROFF & CO.

Chartered Accountants

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## Independent Auditors Limited Review Report on Consolidated Unaudited period to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
The Board of Directors of  
Dr Fresh Assets Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Dr Fresh Assets Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 31st December, 2025 and the period from 1st April, 2025 to 31st December, 2025 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 Energy and Storage Pvt Ltd (Formerly known as Solar Park Pvt Ltd) (Subsidiary)
  - (vi) SEL International Pte Limited (Subsidiary)
  - (vii) GSC Lifestyle Brands LLP (Associate)



# B.K. SHROFF & CO.

Chartered Accountants

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(viii) 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.

5. 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.

6. 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. 1036.97 lakhs as on 31.12.2025 and total revenue of Rs. 18.73 lakhs & 19.59 lakhs, total Net (Loss)/Profit after tax of Rs. 20.88 lakhs & 49.83 lakhs and total comprehensive (Loss)/Income of Rs. 20.88 lakhs & Rs. 49.83 lakhs for the quarter ended 31<sup>st</sup> December, 2025, and for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> December, 2025 respectively & cash Inflow net of Rs. 22.97 lakhs for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> December, 2025, 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: 14.02.2026  
UDIN: 26090378MAYRKM6881



**UNAUDITED CONSOLIDATED FINANCIAL RESULTS (REVIEWED) FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025**

(All figures are Rs in Lakhs except EPS)

Sl. No	Particulars	Consolidated Quarter Ended			Consolidated Nine Months Ended		Consolidated Year Ended
		31.12.2025 (Reviewed)	30.09.2025 (Reviewed)	31.12.2024 (Reviewed)	31.12.2025 (Reviewed)	31.12.2024 (Reviewed)	31.03.2025 (Audited)
1	<b>INCOME FROM OPERATIONS :</b>						
a	Net Sales/ Income from Operations	79.59	476.69	230.00	615.80	534.69	648.89
	<b>TOTAL INCOME FROM OPERATIONS</b>	<b>79.59</b>	<b>476.69</b>	<b>230.00</b>	<b>615.80</b>	<b>534.69</b>	<b>648.89</b>
2	<b>EXPENSES :</b>						
a	Cost of Material Consumed	-	-	-	-	-	-
b	Purchase Traded Goods	13.68	15.70	12.32	37.98	36.47	50.93
c	Changes in Inventory of Traded Goods	(3.50)	41.91	10.53	37.13	24.58	18.32
d	Employee Benefits Expense	30.74	29.61	80.38	88.55	251.72	338.25
e	Depreciation	3.75	3.69	4.11	11.10	12.04	16.40
f	Other Expenses	46.69	123.95	87.88	248.13	228.00	325.67
	<b>TOTAL EXPENSES</b>	<b>91.37</b>	<b>214.86</b>	<b>195.22</b>	<b>422.89</b>	<b>552.81</b>	<b>749.57</b>
3	Profit / (Loss) from operations before other income, finance cost and Exceptional items (1-2)	(11.77)	261.83	34.78	192.91	(18.11)	(100.69)
4	Other Income	51.45	(21.79)	(64.00)	168.43	139.71	197.09
5	Profit / (Loss) from ordinary activities before finance cost and Exceptional items (3+4)	<b>39.68</b>	<b>240.04</b>	<b>(29.21)</b>	<b>361.34</b>	<b>121.59</b>	<b>96.41</b>
6	Finance Costs	0.22	1.32	1.34	3.75	4.25	6.82
7	Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5-6)	<b>39.45</b>	<b>238.72</b>	<b>(30.55)</b>	<b>357.59</b>	<b>117.35</b>	<b>89.58</b>
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7+8)	<b>39.45</b>	<b>238.72</b>	<b>(30.55)</b>	<b>357.59</b>	<b>117.35</b>	<b>89.58</b>
10	<b>Tax Expenses</b>						
a	Current Taxes	(4.35)	48.60	5.62	44.25	17.12	25.08
b	Earlier Year Taxes	0.05	-	0.03	0.05	0.03	0.03
c	Deferred Tax (Assets)/ Liabilities	6.45	(8.01)	(4.02)	9.70	(24.36)	(35.82)
d	MAT Credit Entitlement	1.20	(36.50)	(2.95)	(35.30)	(15.95)	20.00
11	Net Profit / (Loss) from ordinary activities After Tax (9-10)	<b>38.51</b>	<b>161.63</b>	<b>(35.12)</b>	<b>268.30</b>	<b>108.60</b>	<b>80.29</b>
12	Extraordinary Items (Net of Tax)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period	<b>38.51</b>	<b>161.63</b>	<b>(35.12)</b>	<b>268.30</b>	<b>108.60</b>	<b>80.29</b>
14	Minority Interest	(3.26)	(1.12)	0.001	(6.79)	(0.43)	(0.66)
15	Net Profit / (Loss) after taxes, minority interest (13 - 14)	<b>41.77</b>	<b>162.75</b>	<b>(35.13)</b>	<b>275.09</b>	<b>109.03</b>	<b>80.95</b>
16	<b>Other Comprehensive Income (Net of Tax)</b>						
a	Item that will not be reclassified to profit or loss	(75.46)	280.52	332.86	330.34	336.11	0.05
b	Item that will be reclassified to profit or loss	-	-	-	-	-	-
17	<b>Total Comprehensive Income for the period</b>	<b>(33.69)</b>	<b>443.27</b>	<b>297.74</b>	<b>605.43</b>	<b>445.15</b>	<b>81.00</b>
18	Paid up Equity Share Capital (Face Value Rs. 10/- Per Share)	1,077.91	1,077.91	1,077.91	1,077.91	1,077.91	1,077.91
19	Other Equity						3,995.28
20	Basic and Diluted EPS for the period, for the year to date and for the previous year (Rs.) *	0.36	1.50	(0.33)	2.49	1.01	0.74



**UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS  
ENDED 31ST DECEMBER, 2025**

(All figures are Rs in Lakhs except EPS)

Sl. No	Particulars	Consolidated Quarter Ended			Consolidated Nine Months Ended		Consolidated Year Ended
		31.12.2025 (Reviewed)	30.09.2025 (Reviewed)	31.12.2024 (Reviewed)	31.12.2025 (Reviewed)	31.12.2024 (Reviewed)	31.03.2025 (Audited)
1	<b>Segment Revenue</b>						
	Sales & Other Operating Revenue						
	Trading Activities	41.15	371.89	101.22	447.99	284.98	319.39
	Real Estate Business Related Activities	19.71	104.27	28.99	148.22	56.85	71.51
	Others Unallocable	18.73	0.53	99.80	19.59	192.86	257.98
	<b>TOTAL OPERATING REVENUE</b>	<b>79.59</b>	<b>476.69</b>	<b>230.01</b>	<b>615.80</b>	<b>534.69</b>	<b>648.89</b>
2	<b>Segment Results</b> (Profit +/- Loss - Before Interest & Tax)						
	Trading Activities	6.28	287.10	43.02	286.41	112.52	99.94
	Real Estate Business Related Activities	3.17	33.89	23.32	56.84	37.35	40.30
	Others Unallocable	-	-	-	-	-	-
		<b>9.45</b>	<b>320.99</b>	<b>66.34</b>	<b>343.25</b>	<b>149.86</b>	<b>140.24</b>
	Less: Interest(Net) Expenses						
	Trading Activities	0.01	0.01	0.01	0.04	0.02	0.04
	Real Estate Business Related Activities	(0.04)	1.06	1.13	2.95	3.59	5.77
	Others Unallocable	0.26	0.26	0.20	0.77	0.64	1.02
	Less: Other Unallocable Expenditure net off Unallocable Income	(30.22)	80.95	95.56	(18.10)	28.27	43.83
	<b>TOTAL PROFIT BEFORE TAX</b>	<b>39.45</b>	<b>238.72</b>	<b>(30.55)</b>	<b>357.59</b>	<b>117.35</b>	<b>89.58</b>
3	<b>Capital Employed (Segment Assets - Segment Liabilities)</b>						
	a) <b>Segment Assets</b>						
	Trading Activities	1,370.02	1,362.37	1,384.90	1,370.02	1,384.90	1,384.86
	Real Estate Business Related Activities	4,287.49	4,398.85	4,314.42	4,287.49	4,314.42	3,888.90
	Others Unallocable	3,010.65	2,855.63	2,546.46	3,010.65	2,546.46	2,480.04
	<b>Total Segment Assets (a)</b>	<b>8,668.16</b>	<b>8,616.85</b>	<b>8,245.79</b>	<b>8,668.16</b>	<b>8,245.79</b>	<b>7,753.80</b>
	b) <b>Segment Liabilities</b>						
	Trading Activities	8.54	14.52	6.52	8.54	6.52	8.13
	Real Estate Business Related Activities	1,145.21	1,159.53	1,143.52	1,145.21	1,143.52	1,144.63
	Others Unallocable	1,793.40	1,683.95	1,662.43	1,793.40	1,662.43	1,480.25
	<b>Total Segment Liabilities (b)</b>	<b>2,947.15</b>	<b>2,858.00</b>	<b>2,812.46</b>	<b>2,947.15</b>	<b>2,812.46</b>	<b>2,633.01</b>
	<b>TOTAL CAPITAL EMPLOYED IN SEGMENTS (a - b)</b>	<b>5,721.01</b>	<b>5,758.85</b>	<b>5,433.32</b>	<b>5,721.01</b>	<b>5,433.32</b>	<b>5,120.79</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 14th February, 2026.
- 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 The Government of India has introduced The New Labour Codes with effective from 21st November, 2025. The corresponding all supporting rules under these codes are yet to be notified. The Company has evaluated the impact of the New Labour Codes and concluded that their implementation does not have any impact on its financial results for the quarter and nine months ended December 31, 2025.
- 5 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).
- 6 Minority Interest represents amount attributable to minority shareholders in two subsidiaries.
- 7 Figures of the previous quarter have been regrouped wherever necessary.

Place : DELHI  
Date : 14.02.2026



For Dr. Fresh Assets Limited

Vijay Prakash Pathak  
Whole Time Director  
DIN-07081958

