



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

CIN : L74899DL1990PLC042302

30th May, 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,

Pursuant to Regulation 30 and 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. Saturday, May 30, 2026, which commenced at 11.30 AM and concluded at 01.00 PM, inter alia, considered and approved the Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and financial year ended March 31, 2026 as reviewed and recommended by the Audit Committee.

In this regard, please find enclosed herewith the following:

1. Auditors' Report on the Audited Financial Results;
2. Statement of Audited Financial Results (Standalone & Consolidated) for the quarter and financial year ended March 31, 2026;
3. Statement of Assets and Liabilities as at March 31, 2026; and
4. Cash Flow Statement for the financial year ended March 31, 2026.
5. Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding the unmodified opinion issued by the Statutory Auditors on the Audited Financial Results of the Company for the financial year ended March 31, 2026.

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

Phone : 011-42831400

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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 financial results of **Dr. Fresh Assets Limited** (the company) for the quarter and year ended 31st March, 2026 and for the period from 1st April, 2025 to 31st March, 2026 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:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. 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 31st March, 2026.

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.

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



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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 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



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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.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited 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: 30.05.2026
UDIN: 26090378EBBCQP5421



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

Kavita Nangia
(KAVITA NANGIA)
Partner
Membership No. 090378

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	
		31.03.2026 (Audited)	31.12.2025 (Reviewed)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	INCOME FROM OPERATIONS :					
a	Net Sales/ Income from Operations C19	30.07	15.01	16.46	413.55	234.73
	TOTAL INCOME FROM OPERATIONS	30.07	15.01	16.46	413.55	234.73
2	EXPENSES :					
a	Cost of Material Consumed	-	-	-	-	-
b	Purchase Traded Goods	202.01	3.56	6.18	217.03	24.65
c	Changes in Inventory of Traded Goods	(190.32)	(2.62)	(4.65)	(153.22)	18.72
d	Employee Benefits Expense	21.59	24.32	19.59	91.87	77.50
e	Depreciation	2.98	2.93	3.61	11.72	13.48
f	Other Expenses	177.20	15.87	69.70	285.81	206.93
	TOTAL EXPENSES	213.46	44.06	94.42	453.21	341.29
3	Profit / (Loss) from operations before other income, finance cost and Exceptional items (1-2)	(183.39)	(29.05)	(77.96)	(39.66)	(106.56)
4	Other Income	(45.29)	61.81	63.01	119.91	232.05
5	Profit / (Loss) from ordinary activities before finance cost and Exceptional items (3+4)	(228.68)	32.76	(14.95)	80.25	125.48
6	Finance Costs	0.70	0.54	0.48	3.07	1.42
7	Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5-6)	(229.38)	32.22	(15.43)	77.18	124.06
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7+8)	(229.38)	32.22	(15.43)	77.18	124.06
10	Tax Expenses					
a	Current Taxes	4.36	(0.60)	6.88	46.86	24.00
b	Earlier Year Taxes	-	0.05	-	0.05	0.03
c	Deferred Tax (Assets)/ Liabilities	(57.30)	4.45	(5.15)	(54.38)	(29.71)
d	MAT Credit Entitlement	1.88	(1.20)	4.05	37.18	20.00
11	Net Profit / (Loss) from ordinary activities After Tax (9-10)	(178.32)	29.52	(21.21)	47.47	109.74
12	Extraordinary Items (Net of Tax)	-	-	-	-	-
13	Net Profit / (Loss) after taxes	(178.32)	29.52	(21.21)	47.47	109.74
14	Other Comprehensive Income (Net of Tax)					
a	Item that will not be reclassified to profit or loss	(662.64)	(64.97)	(342.66)	(272.66)	5.20
b	Item that will be reclassified to profit or loss	-	-	-	-	-
15	Total Comprehensive Income for the period	(840.96)	(35.46)	(363.87)	(225.19)	114.94
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
17	Other Equity	4,097.81		4,322.80	4,097.61	4,322.80
18	Basic and Diluted EPS for the period, for the year to date and for the previous year (Rs.) *	(1.65)	0.27	(0.20)	0.44	1.02





AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

(Rs in Lakhs)

Sl. No.	Particulars	Standalone Year Ended 31.03.2026 (Audited)	Standalone Year Ended 31.03.2025 (Audited)
	ASSETS		
A	Non - Current Assets		
1	Property, Plant and Equipments	339.81	348.64
2	Capital Work in Progress	-	-
3	Financial Assets		
	a) Investments	1,913.75	2,231.60
	b) Other Financial Assets	1.53	1.53
	Total Non - Current Assets (A)	2,255.09	2,581.77
B	Current Assets		
1	Inventories	1,431.83	1,278.61
2	Financial Assets		
	a) Investments	668.29	763.35
	b) Loans	964.44	804.85
	c) Trade receivables	64.98	78.65
	d) Cash and cash equivalents	159.27	220.47
	e) Other Financial Assets	67.59	78.41
3	Income Tax Assets (net)	60.35	76.31
4	Other Current Assets	500.51	485.93
	Total Current Assets (B)	3,917.26	3,786.57
	TOTAL ASSETS (A+B)	6,172.35	6,368.34
	EQUITY AND LIABILITIES		
A	Equity		
1	Equity Share Capital	1,082.03	1,082.03
2	Other Equity	4,097.61	4,322.80
	Total Equity (A)	5,179.63	5,404.83
B	Non - Current Liabilities		
1	Financial Liabilities		
	a) Other Financial Liabilities	10.41	12.70
2	Provisions	16.68	15.69
3	Deferred Tax Liabilities (net)	188.23	286.44
	Total Non - Current Liabilities (B)	215.32	314.83
C	Current Liabilities		
1	Financial Liabilities		
	a) Borrowings	-	40.00
	b) Trade and Other Payables		
	i) Total outstanding dues of Micro enterprises and Small enterprises	0.001	-
	ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	154.54	2.63
2	Provisions	47.16	25.24
3	Other current liabilities	575.70	580.81
	Total Current Liabilities (C)	777.40	648.68
	TOTAL LIABILITIES (A+B+C)	6,172.35	6,368.34



AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs in Lakhs)

Sl. No.	Particulars	Standalone Year Ended 31.03.2026 (Audited)	Standalone Year Ended 31.03.2025 (Audited)
A	Net Profit/ (Loss) before Tax and after Impairment Loss	77.18	124.06
	Adjustment for		
1	Interest income	(67.96)	(81.80)
2	Finance income	(1.81)	(0.30)
3	Depreciation	11.72	13.48
4	Interest / Finance charges	3.06	1.42
5	Employees Benefits Paid	(1.64)	-
6	Provision for Employees Benefits	1.84	2.15
7	Liability no longer required written back	(35.84)	(72.68)
8	Diminution in value of Investment (including share of loss from LLP)	44.69	18.90
9	Irrecoverable Advances written off	154.27	-
10	Provision for Expected Credit Loss for Debtors	(0.07)	(0.29)
11	Exchange Fluctuation	(11.69)	(3.36)
12	Loss/ (Profit) on Sale of Investments (net)	0.11	(7.40)
	Operating Profit before change in working capital	173.88	(5.83)
	Adjustment for working capital changes		
1	Inventories	(153.22)	18.72
2	Trade & other receivables- Non Current	-	0.61
3	Trade & other receivables- Current	3.10	68.10
4	Other Current Assets	(3.94)	0.76
5	Trade & other payables- Non Current	35.84	72.68
6	Trade & other payables- Current	110.12	(63.98)
7	Net Cash inflow from operating activities	165.77	91.07
8	Direct Taxes Paid/Adjusted	(45.27)	(15.21)
	Net Cash inflow from operating activities	120.50	75.86
B	Cash flow from investing activities		
1	Purchase of Fixed Assets	(2.88)	(1.62)
2	Purchases of Investments	(28.80)	(112.70)
3	Sales of Investments	125.07	141.22
4	Loans Recd back/ (Given)	(291.30)	(47.25)
5	Interest received	56.21	56.34
	Net Cash used in investing activities	(141.70)	35.98
C	Cash flow from financing activities		
1	Proceeds/ (Repayment) of Short Term Loans	(40.00)	40.00
2	Interest/Finance charges paid	-	(0.03)
	Net cash out flow from financing activities	(40.00)	39.97
	Decrease in Cash & Cash equivalents	(61.20)	151.81
	Add: Cash & Cash equivalents (Opening Balance)	220.47	68.66
	Cash & Cash equivalents (Closing Balance)	159.27	220.47
	Note: - Figures in brackets represent cash outflow - Above Figures do not include non-cash items.		



**AUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR
ENDED 31ST MARCH, 2026**

(Rs in Lakhs)

Sl. No	Particulars	Standalone Quarter Ended			Standalone Year Ended	
		31.03.2026 (Audited)	31.12.2026 (Reviewed)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Segment Revenue					
	Sales & Other Operating Revenue					
	Trading Activities	14.59	0.30	1.80	354.85	178.22
	Real Estate Business Related Activities	15.48	14.71	14.86	58.70	56.51
	Others Unallocable	-	-	-	-	-
	TOTAL OPERATING REVENUE	30.07	15.01	16.46	413.55	234.73
2	Segment Results					
	(Profit +/- Loss - Before Interest & Tax)					
	Trading Activities	2.49	(0.64)	(1.41)	290.12	133.17
	Real Estate Business Related Activities	13.07	9.58	12.19	48.03	44.49
	Others Unallocable	-	-	-	-	-
	Less: Interest(Net) Expenses	15.56	8.94	10.78	336.15	177.66
	Trading Activities	-	-	-	-	-
	Real Estate Business Related Activities	0.28	0.28	0.10	1.68	0.40
	Others Unallocable	0.41	0.26	0.37	1.18	1.02
	Less: Other Unallocable Expenditure net off Unallocable Income	244.25	(23.81)	25.74	255.91	52.17
	TOTAL PROFIT BEFORE TAX	(229.38)	32.22	(15.43)	77.18	124.06
3	Capital Employed (Segment Assets - Segment Liabilities)					
a)	Segment Assets					
	Trading Activities	1,493.06	1,331.70	1,355.20	1,493.06	1,355.20
	Real Estate Business Related Activities	2,775.92	3,512.67	3,172.92	2,775.92	3,172.92
	Others Unallocable	1,903.36	2,183.16	1,840.22	1,903.36	1,840.22
	Total Segment Assets (a)	6,172.35	7,027.53	6,368.34	6,172.35	6,368.34
b)	Segment Liabilities					
	Trading Activities	152.86	1.79	1.45	152.86	1.45
	Real Estate Business Related Activities	200.62	231.83	231.84	200.62	231.84
	Others Unallocable	639.23	773.32	730.22	639.23	730.22
	Total Segment Liabilities (b)	992.71	1,006.95	963.51	992.71	963.51
	TOTAL CAPITAL EMPLOYED IN SEGMENTS (a - b)	5,179.63	6,020.59	5,404.83	5,179.63	5,404.83



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, 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 year ended March 31, 2026.
- 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 : 30.05.2026

For Dr. Fresh Assets Limited

Vijay Prakash Pathak
Whole Time Director
DIN-07081958



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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

Opinion

We have audited the accompanying 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, 2026 and for the period from 1st April, 2025 to 31st March, 2026 ("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)	GSC PSP Uttar Private Limited (Step Down Subsidiary w.e.f. 11.02.2026)
I)	GSC Ting Ting Hydro Electric Project Private Limited (Step Down Subsidiary w.e.f. 12.02.2026)
J)	GSC PSP Maha Private Limited (Step Down Subsidiary w.e.f. 13.02.2026)
K)	GSC PSP Poorav Private Limited (Step Down Subsidiary w.e.f. 24.02.2026)
L)	GSC PSP Madhya Private Limited (Formerly known as GSC Solar Madhya Pvt Ltd.) (Step Down Subsidiary w.e.f. 25.04.2025)
M)	GSC BESS Hari Private Limited (Step Down Subsidiary w.e.f. 04.11.2025)

- 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, 2026.



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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.



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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 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.



B.K. SHROFF & CO.

Chartered Accountants

Office : B.K. Roy Court, Second Floor, Plot No.6 & 7
Asaf Ali Road, New Delhi-110002

Phone : 011-42831400

E-mail : bkshroffdelhi@yahoo.com
bkshroffdelhi@rediff.com

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.

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 the country of its incorporation. Its Financial Statements/ Financial results reflect Group's share of total assets of Rs. 958.87 lacs as at March 31, 2026, total revenue of Rs. 186.38 lacs & Rs. 205.97 lacs, total net profit after tax of Rs. (36.43) lacs and Rs. 13.40 lacs, total comprehensive income of Rs. (36.43) lacs and Rs. 13.40 lacs, for the quarter and the year ended on that date respectively, and net cash inflow of Rs. 0.11 lacs for the year ended March 31, 2026, 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 Statement include the audited 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. 981.09 lacs as at March 31, 2026, total revenue of Rs. 36.57 lacs and Rs. 161.51 lacs, total net profit after tax of Rs. (0.04) lacs and Rs. (6.09) lacs, total comprehensive income of Rs. (0.08) lacs and Rs. (5.84) lacs, for the quarter and the year ended on that date respectively, and net cash inflows of Rs. 7.20 lacs for the year ended March 31, 2026, 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.



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- iii. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited 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.

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

Place: New Delhi

Date: 30.05.2026

UDIN: 26090378HHJSAX4938



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

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(All figures are Rs in Lakhs except EPS)

Sl. No	Particulars	Consolidated Quarter Ended:			Consolidated Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Reviewed)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	INCOME FROM OPERATIONS :					
a	Net Sales/ Income from Operations	253.01	79.59	114.20	868.81	648.89
	TOTAL INCOME FROM OPERATIONS	253.01	79.59	114.20	868.81	648.89
2	EXPENSES :					
a	Cost of Material Consumed	-	-	-	-	-
b	Purchase Traded Goods	209.26	13.68	14.46	247.24	50.93
c	Changes in Inventory of Traded Goods	(190.57)	(3.50)	(6.26)	(153.44)	18.32
d	Employee Benefits Expense	25.58	30.74	86.53	114.13	338.25
e	Depreciation	3.80	3.75	4.37	14.90	16.40
f	Other Expenses	463.12	46.69	97.68	711.25	325.67
	TOTAL EXPENSES	511.19	91.37	196.77	934.08	749.57
3	Profit / (Loss) from operations before other income, finance cost and Exceptional items (1-2)	(258.18)	(11.77)	(82.57)	(65.27)	(100.69)
4	Other Income	(57.27)	51.45	57.38	111.17	197.09
5	Profit / (Loss) from ordinary activities before finance cost and Exceptional items (3+4)	(315.45)	39.68	(25.19)	45.90	96.41
6	Finance Costs	1.16	0.22	2.56	4.92	8.82
7	Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5-6)	(316.61)	39.45	(27.77)	40.98	89.58
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7+8)	(316.61)	39.45	(27.77)	40.98	89.58
10	Tax Expenses					
a	Current Taxes	3.18	(4.35)	7.96	47.43	25.08
b	Earlier Year Taxes	(0.76)	0.05	-	(0.72)	0.03
c	Deferred Tax (Assets)/ Liabilities	(67.09)	6.45	(11.46)	(57.39)	(35.82)
d	MAT Credit Entitlement	1.88	(1.20)	4.05	37.18	20.00
11	Net Profit / (Loss) from ordinary activities After Tax (9-10)	(253.82)	38.51	(28.32)	14.48	80.29
12	Extraordinary Items (Net of Tax)	-	-	-	-	-
13	Net Profit / (Loss) for the period	(253.82)	38.51	(28.32)	14.48	80.29
14	Minority Interest	(16.95)	(3.26)	(0.23)	(23.75)	(0.66)
15	Net Profit / (Loss) after taxes, minority interest (13 - 14)	(236.87)	41.77	(28.09)	38.23	80.95
16	Other Comprehensive Income (Net of Tax)					
a	Item that will not be reclassified to profit or loss	(628.79)	(75.46)	(336.07)	(298.45)	0.05
b	Item that will be reclassified to profit or loss	-	-	-	-	-
17	Total Comprehensive Income for the period	(865.66)	(33.69)	(364.16)	(260.22)	81.00
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
19	Other Equity	3,740.17		3,995.28	3,740.17	3,995.28
20	Basic and Diluted EPS for the period, for the year to date and for the previous year (Rs.) *	(2.35)	0.36	(0.26)	0.13	0.74





AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

(Rs in Lakhs)

Sl. No.	Particulars	Consolidated Year Ended 31.03.2026 (Audited)	Consolidated Year Ended 31.03.2025 (Audited)
	ASSETS		
A	Non - Current Assets		
1	Property, Plant and Equipments	1,297.16	1,308.06
2	Capital Work in Progress	483.51	18.82
3	Financial Assets		
a)	Investments	1,292.63	1,638.96
b)	Other Financial Assets	2.53	1.93
	Total Non - Current Assets (A)	3,075.83	2,967.76
B	Current Assets		
1	Inventories	1,441.85	1,287.98
2	Financial Assets		
a)	Investments	668.29	763.35
b)	Loans	165.00	342.71
c)	Trade receivables	601.77	584.25
d)	Cash and cash equivalents	179.47	266.43
e)	Other Financial Assets	56.78	69.60
3	Income Tax Assets (net)	77.14	80.88
4	Other Current Assets	1,506.05	1,392.97
	Total Current Assets (B)	4,696.35	4,788.17
	TOTAL ASSETS (A+B)	7,772.18	7,755.93
	EQUITY AND LIABILITIES		
A	Equity		
1	Equity Share Capital	1,082.03	1,082.03
3	Other Equity	3,740.17	3,995.28
	Total Equity (A)	4,822.20	5,077.31
B	Minority Interest	19.73	43.48
C	Non - Current Liabilities		
1	Financial Liabilities		
a)	Borrowings	27.35	32.35
b)	Other Financial Liabilities	10.41	12.70
2	Provisions	17.68	16.56
3	Deferred Tax Liabilities (net)	76.21	181.56
	Total Non - Current Liabilities (B)	131.65	243.16
D	Current Liabilities		
1	Financial Liabilities		
a)	Borrowings	835.01	677.00
b)	Trade and Other Payables		
i)	Total outstanding dues of Micro enterprises and Small enterprises	11.42	0.09
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	161.31	6.02
2	Provisions	49.01	27.71
3	Other current liabilities	1,741.85	1,681.16
	Total Current Liabilities (C)	2,798.60	2,391.98
	TOTAL LIABILITIES (A+B+C)	7,772.18	7,755.93



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AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs in Lakhs)

Sl. No.	Particulars	Consolidated Year Ended 31.03.2026 (Audited)	Consolidated Year Ended 31.03.2025 (Audited)
A	Net Profit/ (Loss) before Tax and after Impairment Loss	40.98	89.58
	Adjustment for		
1	Interest income	(25.12)	(48.32)
2	Finance income	(1.81)	(0.30)
3	Depreciation	14.90	16.40
4	Interest / Finance charges	4.93	6.82
5	Employees Benefits Paid	(1.64)	-
5	Provision for Employees Benefits	2.26	2.59
6	Liability no longer required written back	(35.94)	(72.68)
7	Diminution in value of Investment (including share of loss from	44.69	18.90
8	Irrecoverable Advances written off	154.38	2.16
9	Provision for Expected Credit Loss for Debtors	(0.07)	(0.29)
10	Exchange Fluctuation	(40.58)	(12.21)
11	Loss/ (Profit) on Sale of Investments (net)	0.11	(7.40)
	Operating Profit before change in working capital	157.10	(4.75)
	Adjustment for working capital changes		
1	Inventories	(153.87)	18.90
2	Trade & other receivables- Non Current	(0.71)	0.21
3	Trade & other receivables- Current	(67.91)	(174.67)
4	Other Current Assets	(62.62)	(0.23)
5	Trade & other payables- Non Current	35.94	72.68
6	Trade & other payables- Current	225.77	165.45
7	Net Cash inflow from operating activities	133.70	77.59
8	Direct Taxes Paid/Adjusted	(57.91)	(15.97)
	Net Cash inflow from operating activities	75.79	61.62
B	Cash flow from investing activities		
1	Purchase of Fixed Assets	(468.70)	(11.61)
2	Purchases of Investments	(30.56)	(63.13)
3	Sales of Investments	125.07	141.22
4	Loans Recd back/ (Given)	46.00	26.00
5	Interest received	15.36	17.47
	Net Cash used in investing activities	(312.82)	109.95
C	Cash flow from financing activities		
1	Proceeds from Share Application Money	-	49.00
2	Proceeds/ (Repayment) of Short Term Loans	153.01	(38.40)
3	Interest/Finance charges paid	(2.94)	(11.74)
	Net cash out flow from financing activities	150.07	(1.14)
	Decrease in Cash & Cash equivalents	(86.96)	170.44
	Add: Cash & Cash equivalents (Opening Balance)	266.43	96.00
	Cash & Cash equivalents (Closing Balance)	179.47	266.43
	Note: - Figures in brackets represent cash outflow - Above Figures do not include non-cash items.		



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AUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs in Lakhs)

Sl. No	Particulars	Consolidated Quarter Ended			Consolidated Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Reviewed)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Segment Revenue					
	Sales & Other Operating Revenue					
	Trading Activities	48.66	41.15	34.41	496.05	319.39
	Real Estate Business Related Activities	17.98	19.71	14.50	166.20	71.51
	Others Unallocable	186.37	18.73	65.12	205.96	257.98
	TOTAL OPERATING REVENUE	253.01	79.59	114.20	868.81	648.89
2	Segment Results (Profit +/- Loss - Before Interest & Tax)					
	Trading Activities	4.07	6.26	(12.58)	290.48	99.94
	Real Estate Business Related Activities	13.63	3.17	2.95	70.47	40.30
	Others Unallocable	-	-	-	-	-
		17.70	9.45	(9.63)	360.95	140.24
	Less: Interest(Net) Expenses					
	Trading Activities	0.02	0.01	0.02	0.06	0.04
	Real Estate Business Related Activities	0.73	(0.04)	2.18	3.68	5.77
	Others Unallocable	0.41	0.26	0.37	1.18	1.02
	Less: Other Unallocable Expenditure net off Unallocable Income	333.15	(30.22)	15.56	315.05	43.83
	TOTAL PROFIT BEFORE TAX	(316.61)	39.45	(27.77)	40.98	89.56
3	Capital Employed (Segment Assets - Segment Liabilities)					
	a) Segment Assets					
	Trading Activities	1,533.50	1,370.02	1,384.86	1,533.50	1,384.86
	Real Estate Business Related Activities	3,547.81	4,287.49	3,888.90	3,547.81	3,888.90
	Others Unallocable	2,690.87	3,010.65	2,482.17	2,690.87	2,482.17
	Total Segment Assets (a)	7,772.18	8,668.16	7,755.93	7,772.18	7,755.93
	b) Segment Liabilities					
	Trading Activities	163.52	8.54	8.13	163.52	8.13
	Real Estate Business Related Activities	1,111.88	1,145.21	1,144.63	1,111.88	1,144.63
	Others Unallocable	1,654.85	1,793.40	1,482.39	1,654.85	1,482.39
	Total Segment Liabilities (b)	2,930.25	2,947.15	2,635.15	2,930.25	2,635.15
	TOTAL CAPITAL EMPLOYED IN SEGMENTS (a - b)	4,841.93	5,721.01	5,120.79	4,841.93	5,120.79



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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, 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 For 2 Step down Subsidiary Companies which have been incorporated during the current year, figures have been consolidated from 25.04.2025 to 31.03.2026 for GSC PSP Madhya Pvt Ltd (Formerly known as GSC Solar Madhya Pvt Ltd.) and from 04.11.2025 to 31.03.2026 for GSC BESS Hari Pvt Ltd, accordingly current year figures are not comparable with previous year figures.
- 5 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 year ended March 31, 2026.
- 6 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).
- 7 Minority interest represents amount attributable to minority shareholders in two subsidiaries.
- 8 Figures of the previous quarter have been regrouped wherever necessary.

Place : DELHI
Date : 30.05.2026

For Dr. Fresh Assets Limited

Vijay Prakash Pathak
Whole Time Director
DIN-07081958





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
CIN : L74899DL1990PLC042302

30th May, 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: Declaration in respect of unmodified opinion on audited financial statements for the financial year ended March 31, 2026

Dear Sir,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that the Statutory Auditors of the Company M/s B.K. Shroff & Co., Chartered Accountants, has issued an unmodified audit report on financial results of the Company for the quarter and year ended March 31, 2026.

Please take the above on record.

Thanking you,

Yours faithfully,

For Dr. Fresh Assets Limited.


(Swapnil Jain)
Chief Financial Officer



Home

Validate

Amount in (Lakhs)

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
1	Dr. Fresh Assets Ltd	AABCS0143C	SEL International Pte. Ltd.	ZZZZ9999Z	Subsidiary	Investment			Within Statutory limit			0.00
2	Dr. Fresh Assets Ltd	AABCS0143C	SEL International Pte. Ltd.	ZZZZ9999Z	Subsidiary	Loan			Within Statutory limit			0.00
3	Dr. Fresh Assets Ltd	AABCS0143C	Dr. Fresh Commercial Land Development Pvt. Ltd.	AACCD7536M	Subsidiary	Investment			Within Statutory limit			0.00
4	Dr. Fresh Assets Ltd	AABCS0143C	Dr. Fresh Commercial Land Development Pvt. Ltd.	AACCD7536M	Subsidiary	Loan	500.00		Within Statutory limit			0.00
5	Dr. Fresh Assets Ltd	AABCS0143C	Dr. Fresh Commercial Land Development Pvt. Ltd.	AACCD7536M	Subsidiary	Interest received			Within Statutory limit			14.13
6	Dr. Fresh Assets Ltd	AABCS0143C	Reverse Age Health Services Pvt. Ltd.	AAAC24833F	Subsidiary	Investment			Within Statutory limit			0.00
7	Dr. Fresh Assets Ltd	AABCS0143C	Reverse Age Health Services Pvt. Ltd.	AAAC24833F	Subsidiary	Investment	300.00		Within Statutory limit			0.00
8	Dr. Fresh Assets Ltd	AABCS0143C	Reverse Age Health Services Pvt. Ltd.	AAAC24833F	Subsidiary	Loan	50.00		Within Statutory limit			0.00
9	Dr. Fresh Assets Ltd	AABCS0143C	Reverse Age Health Services Pvt. Ltd.	AAAC24833F	Subsidiary	Interest received			Within Statutory limit			2.63
10	Dr. Fresh Assets Ltd	AABCS0143C	Reverse Age Health Services Pvt. Ltd.	AAAC24833F	Subsidiary	Sale of goods or services	5.00		Within Statutory limit			1.97
11	Dr. Fresh Assets Ltd	AABCS0143C	SS Property Pvt. Ltd.	AARCS6153L	Subsidiary	Investment			Within Statutory limit			0.00
12	Dr. Fresh Assets Ltd	AABCS0143C	SS Property Pvt. Ltd.	AARCS6153L	Subsidiary	Investment	200.00		Within Statutory limit			0.00
13	Dr. Fresh Assets Ltd	AABCS0143C	SS Property Pvt. Ltd.	AARCS6153L	Subsidiary	Advance			Within Statutory limit			0.00
14	Dr. Fresh Assets Ltd	AABCS0143C	SS Property Pvt. Ltd.	AARCS6153L	Subsidiary	Purchase of goods or services	10.00		Within Statutory limit			2.50
15	Dr. Fresh Assets Ltd	AABCS0143C	GSC Energy and Storage Pvt Ltd	AAKGS406H	Subsidiary	Investment			Within Statutory limit			0.00
16	Dr. Fresh Assets Ltd	AABCS0143C	GSC Energy and Storage Pvt Ltd	AAKGS406H	Subsidiary	Any other transaction	Repayment of Loan given received		Within Statutory limit			20.00
17	Dr. Fresh Assets Ltd	AABCS0143C	GSC Energy and Storage Pvt Ltd	AAKGS406H	Subsidiary	Interest received			Within Statutory limit			10.41
18	Dr. Fresh Assets Ltd	AABCS0143C	Shikha Nanda	AAFNP7232C	Promoter Director	Any other transaction	Expense on behalf of the company		Within Statutory limit			0.38
19	Dr. Fresh Assets Ltd	AABCS0143C	Vijay Prakash Pathak	AMWPP8927D	Whole Time Director	Remuneration			Within Statutory limit			7.57
20	Dr. Fresh Assets Ltd	AABCS0143C	Vijay Prakash Pathak	AMWPP8927D	Whole Time Director	Any other transaction	Expense on behalf of the company		Within Statutory limit			0.07
21	Dr. Fresh Assets Ltd	AABCS0143C	Swapnil Jain	CEBP18958P	CFD	Remuneration			Within Statutory limit			4.63
22	Dr. Fresh Assets Ltd	AABCS0143C	Surender Gupta	AFFPG4714H	CS	Remuneration			Within Statutory limit			0.90
23	Dr. Fresh Assets Ltd	AABCS0143C	Sunehri Exports (Haridwar) Ltd.	AADCT1362N	Associates	Investment			Within Statutory limit			0.00
24	Dr. Fresh Assets Ltd	AABCS0143C	Sunehri Exports (Haridwar) Ltd.	AADCT1362N	Associates	Purchase of goods or services			Within Statutory limit			0.25
25	Dr. Fresh Assets Ltd	AABCS0143C	Sunehri Exports (Haridwar) Ltd.	AADCT1362N	Associates	Any other transaction	Exps on behalf of associates		Within Statutory limit			0.06
26	Dr. Fresh Assets Ltd	AABCS0143C	Reverse Age Health Services Pte. Ltd.	ZZZZ9999Z	Associates	Sale of goods or services	200.00		Within Statutory limit			8.67
27	Dr. Fresh Assets Ltd	AABCS0143C	The Golden State Capital Pte. Ltd.	ZZZZ9999Z	Associates	Advance			Within Statutory limit			0.00
28	Dr. Fresh Assets Ltd	AABCS0143C	GSC Lifestyle Brands LLP	AAUFG1176F	90% of the Enterprise owned by the company	Investment			Within Statutory limit			0.00
29	Dr. Fresh Assets Ltd	AABCS0143C	GSC Lifestyle Brands LLP	AAUFG1176F	90% of the Enterprise owned by the company	Any other transaction	Share of Loss in LLP		Within Statutory limit			4.02

Total value of transaction during the reporting period

78.19



Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.											
In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					
Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
38.32	38.32					Investment	0%	NA	Unsecured	Investment in wholly owned subsidiary	
1.34	1.34					Loan	0%	NA	Unsecured	Business	
1.00	1.00					Investment	0%	NA	Unsecured	Investment in wholly owned subsidiary	
437.05	437.05					Loan	6.50%	5	Unsecured	Business	
5.45	6.29										
1.00	1.00					Investment	0%	NA	Unsecured	Investment in wholly owned subsidiary	
209.30	209.30					Investment	0%	10 Years	Unsecured	Investment in wholly owned subsidiary	
81.05	81.05					Loan	6.50%	5	Unsecured	Business	
1.01	0.00										
1.85	0.00										
1.00	1.00					Investment	0%	NA	Unsecured	Investment in wholly owned subsidiary	
160.70	160.70					Investment	0%	10 Years	Unsecured	Investment in wholly owned subsidiary	
480.43	480.43					Advance	0%	NA	Unsecured	Business	
0.00	0.00										
51.00	51.00					Investment	0%	NA	Unsecured	Investment in subsidiary	
300.00	280.00					Loan	6.50%	5	Unsecured	Business	
0.58	4.52										
0.00	0.00										
1.18	1.18										
0.00	0.00										
0.91	0.50										
0.15	0.15										
5.13	5.13					Investment	0%	NA	Unsecured	Investment in Associate	
0.06	0.00										
0.06	0.00										
87.19	61.50										
32.46	32.46										
154.30	154.30										
178.44	182.46										

