

Established in 1901

CIN L33119UR1981PLC006092

# **DESH RAKSHAK AUSHDHALAYA LIMITED**

**BHAGWANT KUTI KANKHAL-249408, HARIDWAR (UTTARAKHAND) INDIA**

**Manufacturers of Ayurvedic and Herbal Product**

**Phone: (01334) 243833, 245877, 242333 Tele Fax: (01334) 245866**

**E-mail: [dra195@yahoo.com](mailto:dra195@yahoo.com), [dra196@yahoo.in](mailto:dra196@yahoo.in) website: [www.deshrakshak.in](http://www.deshrakshak.in)**

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To  
**Corporate Compliance Department**  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

Date: 28/01/2019

**BSE Scrip Code: 531521**

**SUB- Revised Submission of Financial Statements Under Reg. 33(3)(b) of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 30.09.2018 as per Indian Accounting Standard(INDAS).**

Dear Sir,

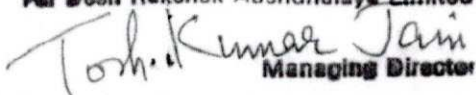
This is in reference to the mail received dated 27th November 2018 regarding the resubmission of the Un-audited Financial Statements as per IND-AS Format. We herewith enclose the Un-audited Financial results (Standalone) for the quarter ended 30.09.2018 on the implementation of Indian Accounting Standard(INDAS) Rules, 2015 pursuant to SEBI circular no. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016.

Kindly note that Un-audited Financial Results for the quarter ended/half year ended 30.09.2018 has been approved by the Board of Directors at their meeting held on 13<sup>th</sup> November, 2018 and the Company has already reported the same.

You are requested to take the same on the record and do the needful.

Thanking You  
Yours Faithfully

**For Desh Rakshak Aushdhalaya Limited**

**For Desh Rakshak Aushdhalaya Limited**  
  
**Managing Director**

**Tosh Kumar Jain**  
(Chairman & Managing Director)  
DIN: 01540363

**Desh Rakshak Aushdhalaya Limited**  
Cin:L33119UR1981PLC006092  
R/o: Bhagwant Kuti Kankhal Haridwar UR 249002 In  
Email Id: dral96@yahoo.in ; Website: www.deshrakshak.in

**STANDALONE FINANCIAL RESULTS FOR QUARTER & HALF YEAR ENDED ON 30 TH SEPTEMBER , 2018**

Particulars	Quarter Ended (3 Months Ended)			Year to Date(6 Months Ended)		Year Ended
	30-Sep-2018	30-Jun-2018	30-Sep-2017	30-Sep-2018	30.09.2017	31.03.2018
	Un-Audited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	103.59	139.01	74.97	242.60	211.41	511.30
II. Other Income	0.00	0.00	0.26	0.00	0.30	0.86
III. Total Revenue (I)+(II)	103.59	139.01	75.23	242.60	211.71	512.16
IV. Expenses						
Cost of Materials consumed	45.87	78.02	38.69	123.89	106.67	250.58
Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
Employees benefits expense	22.94	21.72	11.93	44.66	28.05	71.96
Finance Cost	2.71	2.44	2.93	5.64	5.97	11.36
Depreciation and amortisation expense	5.93	5.93	5.43	11.86	10.87	23.71
Other expenses	18.42	21.94	11.30	39.87	46.23	119.56
Total Expenses	95.87	130.05	70.28	225.92	197.79	477.17
V. Profit/(Loss) before exceptional and extraordinary items and tax (III- IV)	7.72	8.96	4.95	16.68	13.92	34.99
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit and Losses before taxes ( V- VI)	7.72	8.96	4.95	16.68	13.92	34.99
VIII. Tax Expense						
(1) Current tax	0.00	0.00	0.00	0.00	0.00	6.67
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX. Net Profit/(Loss) for the period from continuing operations (VII-VIII)	7.72	8.96	4.95	16.68	13.92	28.32
X. Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII. Profit/(Loss) from Discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Profit/(Loss) for the period (IX+XII)	7.72	8.96	4.95	16.68	13.92	28.32
XIV. Other Comorehensive Income / (Expense) (OCI), net of tax expense						
A. Items that will not be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B. Items that will be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Other Comorehensive Income / (Expense) (OCI), net of tax expense (A+ B)	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income/ (Expense) for the period (XIII+XIV)	7.72	8.96	4.95	16.68	13.92	28.32
XVII. Paid-up share capital (Face Value of the share shall be indicated)	443.83	443.83	443.83	443.83	443.83	443.83
XVII. Reserve excluding revaluation reserve as per balance sheet of previous accounting year	-	-	-	-	-	302.14
XIX. Earning Per Equity Share						
(a) Basic	0.17	0.20	0.11	0.37	0.31	0.64
(b) Diluted	0.17	0.20	0.11	0.37	0.31	0.64

**Notes**

- (1) The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their Meeting held on 13-11-2018.
- (2) The above results have been reviewed by the Statutory Auditors of the Company.
- (3) Previous quarter/year figures have been restated wherever necessary to make them comparable.
- (4) Disclosure of segment wise information as per AS-17 is not applicable, as dealing with Ayurvedic Medicines is the company's only business Segments
- (5) In terms of Regulation 13(3) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, there were no investor complaint pending at the beginning of the quarter or lying unresolved at 30-09-2018.

For DESH RAKSHAK AUSHDHALAYA LIMITED

For Desh Rakshak Aushdhalaya Limited  
*Tosh Kumar Jain*  
Managing Director

Place:Haridwar

Date:13.11.2018

TOSH KUMAR JAIN  
Chairman & Managing Director  
[DIN-01540363]

**Desh Rakshak Aushdhalaya Limited**

Cin:L33119UR1981PLC006092

R/o: Bhagwant Kuti Kankhal Haridwar UR 249002 In

Email Id: dral96@yahoo.in ; Website: www.deshrakshak.in


**Statement of Assets & Liabilities as on 30th September , 2018**

Particulars	Half-Year Ended	Year Ended
	30.09.2018	31.03.2018
	Un-Audited	Audited
<b>A. Assets</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment	385.57	392.94
(b) Capital work-in-progress	236.58	236.58
(c) Investment Property	0.00	0.00
(d) Other Intangible assets	0.00	0.00
(e) Intangible assets under development	0.00	0.00
(f) Financial assets		
(i) Investments	11.75	11.75
(ii) Trade Receivables	0.00	0.00
(iii) Loans	1.24	1.24
(iv) Other financial assets	0.00	0.00
(g) Income tax assets (net)	0.00	0.00
(h) Other non-current assets	16.24	15.91
<b>Sub-total - Non-current assets</b>	<b>651.38</b>	<b>658.42</b>
<b>(2) Current assets</b>		
(a) Inventories	102.96	132.91
(b) Financial assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	248.80	247.55
(iii) Cash and cash equivalents	15.68	28.74
(iv) Bank balances other than (iii) above	0.00	0.00
(v) other financial assets	0.00	0.00
(c) Current tax assets. net	0.00	0.00
(d) Other current assets	0.00	0.00
<b>Sub Total- Current Assets</b>	<b>381.62</b>	<b>421.64</b>
<b>Total Assets</b>	<b>1033.00</b>	<b>1080.06</b>
<b>B. Equity &amp; Liabilities</b>		
<b>(1) Equity</b>		
(a) Equity share capital	466.32	466.32
(b) Other Equity	290.34	302.14
<b>Sub-total - Equity</b>	<b>756.66</b>	<b>768.46</b>
<b>(2) Non-Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	121.43	96.15
(ii) Trade Payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred Tax Liabilities(net)	0.00	0.00
(d) Other non-current liabilities	0.00	0.00
<b>Sub-total - Non-current liabilities</b>	<b>121.43</b>	<b>96.15</b>
<b>(2) Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	12.00	28.62
(ii) Trade Payables	135.22	176.63
(iii) Other financial liabilities	0.00	0.00
(b) Other current liabilities	2.59	2.59
(c) Provisions	5.10	7.61
(d) Current tax liabilities (net)		
<b>Sub-total - Current liabilities</b>	<b>154.91</b>	<b>215.45</b>
<b>Total - Equity and liabilities</b>	<b>1033.00</b>	<b>1080.06</b>

**Notes**

- (1) The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their Meeting held on 13/11/2018.
- (2) The above results have been reviewed by the Statutory Auditors of the Company.
- (3) Previous quarter/year figures have been restated wherever necessary to make them comparable.
- (4) Disclosure of segment wise information as per AS-17 is not applicable, as dealing with Ayurvedic Medicines is the company's only business Segments.

For DESH RAKSHAK AUSHDHALAYA LIMITED

For Desh Rakshak Aushdhalaya Limited  
  
 Managing Director

Place: Haridwar  
 Date: 13.11.2018

TOSH KUMAR JAIN  
 Chairman & Managing Director  
 [DIN-01540363]

**REGULATION 33 OF THE SEBI**  
(Listing Obligations and Disclosure Requirements) Regulations, 2015

**REVIEW REPORT**

To  
The Board of Directors  
Desh Rakshak Aushdhalaya Ltd.

We have reviewed the accompanying statement of unaudited financial results of M/S DESH RAKSHAK AUSHDHALAYA LIMITED, RO. BHAGWANT KUTI, KANKHAL, HARIDWAR 249408 for the period from July 2018 to Sept. 2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

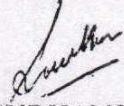
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR AND ON BEHALF OF  
M/S SUDHANSHU JAIN & ASSOCIATES  
CHARTERED ACCOUNTANTS



PLACE: HARIDWAR  
DATED: 02.11.2018

  
[SUDHANSHU JAIN]  
PROPRIETOR  
MEMBERSHIP NO.099530