

# 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)

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

Date: 29/05/2019

BSE Scrip Code: 531521

## Sub- Submission of Audited Financial Results For The Quarter and Year Ended 31.03.2019

Dear Sir,

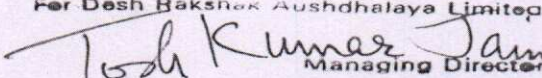
Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 mentioned in the captioned subject, we are enclosing herewith Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2019 which were approved by the Board of Directors of the Company at its Meeting held on 29th May, 2019 that commenced at 02:00 p.m. and concluded on 05:00 p.m.

Also please find enclosed the Limited Review Report and Audit Report by our Auditors, M/s. Sudhanshu Jain & Associates, in respect of the above results.

You are requested to take 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



**INDEPENDENT AUDITOR'S REPORT ON QUARTERLY / YEAR TO DATE RESULTS OF DESH RAKSHAK AUSHDHALAYA LIMITED, KANKHAL, HARIDWAR PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.**

To,  
The Board of Directors  
Desh Rakshak Aushdhalaya Limited,  
KANKHAL, HARIDWAR  
UTTRAKHAND

We have audited the accompanying statement of standalone Ind. AS financial results of Desh Rakshak Aushdhalaya Limited ("the Company") for the quarter / year ended March 31, 2019 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('SEBI Regulation'). These standalone financial results for the quarter and year ended March 31, 2019 have been prepared on the basis of standalone financial results for the nine-month period ended December 31, 2018, the audited annual standalone IndAS financial statements as at and for the year ended 31<sup>st</sup> March 2019 and the relevant requirement of SEBI regulations, which are the responsibility of the company's management and have been approved by the board of Directors of the company. Our responsibility is to express an opinion on these standalone financial results based on our audit of the standalone financial statement for the year ended 31<sup>st</sup> March 2019 and our review of standalone financial results for the nine months period ended 31<sup>st</sup> December 2018 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 'Interim Financial Reporting', specified under Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India; our audit of the annual standalone Ind AS financial statements as at and for the year ended March 31, 2019; and the relevant requirements of the SEBI regulations.

We conducted our audit in accordance with the Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement. An audit includes examining, on a test basis, evidence supporting amounts disclosed in the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the significant accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results:

- i) Are presented in accordance with the requirement of Regulation 33 of the SEBI Regulations.
- ii) Give a true and fair view of the standalone net profit (including other comprehensive income) and other financial information for the quarter and year ended March 31, 2019.

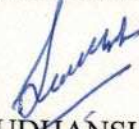
The comparative Ind AS financial information of the Company for the quarter and for the previous year ended included in these standalone Ind AS financial results, have been audited by the predecessor auditor who expressed an unmodified opinion on those statements vide report dated May 22, 2019.

Further, we report that the figures for the quarter ended March 31, 2018 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2019 and the published year-to-date figures up to December 31, 2018 being the date of the end of the third quarter of the current financial year, which were limited reviewed by us.

FOR AND ON BEHALF OF  
SUDHANSHU JAIN & ASSOCIATES  
CHARTERED ACCOUNTANTS



PLACE: HARIDWAR  
DATED: 22.5.2019

  
[ SUDHANSHU JAIN ]  
PROPRIETOR  
MEMBERSHIP NO.099530  
UDIN: **19099530AAAAAE8805**



**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 January 2019 to March 2019. 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: 22.05.2019

  
[SUDHANSHU JAIN]  
PROPRIETOR  
MEMBERSHIP NO.099530



# DESH RAKSHAK AUSHDHALAYA LIMITED

BHAGWANT KUTI KANKHAL-249408, HARIDWAR (UTTARAKHAND) INDIA

Manufacturers of Ayurvedic and Herbal Product

Phone: (01334) 243833, 245877

E-mail: dral95@yahoo.com, dral96@yahoo.in website: www.deshrakshak.in

May 22, 2019

The Secretary  
**BSE Limited**  
Phiroze Jeejeebhoy  
Towers Limited  
Dalal Street,  
MUMBAI 400001

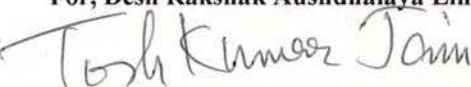
**Subject – Declaration under Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

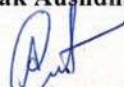
Sir,

In compliance with provision of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016 vide notification No. SEBI / LAD-nro/gn 2016-17/001 Dated 25<sup>th</sup> May 2016 and Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016, we, hereby declare that M/s Sudhanshu Jain & Associates, Chartered Accountants (FRN:020964N) Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone and Consolidated) for the financial year ended 31<sup>st</sup> March 2019.


For, Desh Rakshak Aushdhalaya Limited

For, Desh Rakshak Aushdhalaya Limited

  
(TOSH KUMAR JAIN)  
Managing Director

  
(AMIT KUMAR SINGH)  
Chief Financial Officer

FOR AND ON BEHALF OF  
SUDHANSHU JAIN & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
[ SUDHANSHU JAIN ]  
PROPRIETOR  
MEMBERSHIP NO.099530  
FRN 020964N



**UDIN: 19099530AAAAAE8805**



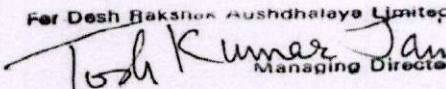
**STANDALONE FINANCIAL RESULTS FOR QUARTER & FOR YEAR ENDED MARCH 31st, 2019**

Particulars	Quarter Ended (3 Months Ended)			Year Ended	
	31-Mar-2019	31-Dec-2018	31-Mar-2018	31-Mar-2019	31-Mar-2018
	Un-Audited	Unaudited	Unaudited	Audited	Audited
I. Revenue from operations	200.89	111.28	174.43	554.77	511.30
II. Other Income	0.83	0.00	0.54	0.83	0.86
<b>Total Revenue (I)+(II)</b>	<b>201.72</b>	<b>111.28</b>	<b>174.97</b>	<b>555.60</b>	<b>512.16</b>
III.					
IV. Expenses	99.09	49.59	58.83	272.57	250.58
Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
Purchase of stock in trade	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
Employees benefits expense	25.83	20.53	26.84	91.02	71.96
Finance Cost	5.09	3.08	2.04	13.32	11.36
Depreciation and amortisation expense	6.75	5.92	7.42	24.53	23.71
Other expenses	46.62	25.64	57.89	112.62	119.56
<b>Total Expenses</b>	<b>183.38</b>	<b>104.76</b>	<b>153.02</b>	<b>514.06</b>	<b>477.17</b>
V. Profit/(Loss) before exceptional and extraordinary items and tax (III- IV)	18.34	6.52	21.95	41.54	34.99
VI. Exceptional Items	0.00	0.00	0.00	0.00	0.00
<b>VII. Profit/(Loss) before extraordinary items and tax (V-VI)</b>	<b>18.34</b>	<b>6.52</b>	<b>21.95</b>	<b>41.54</b>	<b>34.99</b>
VIII. Extraordinary items	0.00	0.00	0.00	0.00	0.00
<b>VII. Profit and Losses before taxes ( V- VII)</b>	<b>18.34</b>	<b>6.52</b>	<b>21.95</b>	<b>41.54</b>	<b>34.99</b>
VIII. Tax Expense					
(1) Current tax	7.99	0.00	6.67	7.99	6.67
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00
<b>IX. Net Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>10.34</b>	<b>6.52</b>	<b>15.28</b>	<b>33.54</b>	<b>28.32</b>
X. Profit/(Loss) from discontinuing operations	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
<b>XII. Profit/(Loss) from Discontinuing operations (after tax) (X-XI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XIII. Profit/(Loss) for the period (IX+XII)</b>	<b>10.34</b>	<b>6.52</b>	<b>15.28</b>	<b>33.54</b>	<b>28.32</b>
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
B. Items that will be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00
<b>Other Comorehensive Income / (Expense) (OCI), net of tax expense (A+ B)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Comprehensive Income/ (Expense) for the period (XIII+XIV)</b>	<b>10.34</b>	<b>6.52</b>	<b>15.28</b>	<b>33.54</b>	<b>28.32</b>
XVII. Paid-up share capital (Face Value of the share shall be indicated)	443.83	443.83	443.83	443.83	443.83
XVII. Reserve excluding revaluation reserve as per balance sheet of previous accounting year	-	-	-	344.73	302.14
XIX. Earning Per Equity Share					
(a) Basic	0.02	0.146	0.34	0.76	0.64
(b) Diluted	0.02	0.146	0.34	0.76	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 29-05-2019.  
 (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 31-03-2019.

For DESH RAKSHAK AUSHDHALAYA LIMITED

For Desh Rakshak Aushdhalaya Limited  
  
 Managing Director

Place: Haridwar

Date: 29-05-2019

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



**Statement of Assets & Liabilities as on 31st March , 2019**

Particulars	Year Ended	Year Ended
	31.03.2019	31.03.2018
	Audited	Audited
<b>A. Assets</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment	439.32	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	11.75	11.75
(i) Investments	0.00	0.00
(ii) Trade Receivables	1.19	1.24
(iii) Loans	0.00	0.00
(iv) Other financial assets	0.00	0.00
(g) Income tax assets (net)	19.06	15.91
(h) Other non-current assets	0.00	0.00
<b>Sub-total - Non-current assets</b>	<b>707.90</b>	<b>658.42</b>
<b>(2) Current assets</b>		
(a) Inventories	90.24	132.91
(b) Financial assets	0.00	0.00
(i) Investments	295.73	247.55
(ii) Trade Receivables	16.30	28.74
(iii) Cash and cash equivalents	0.00	0.00
(iv) Bank balances other than (iii) above	24.82	12.44
(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>427.09</b>	<b>421.64</b>
<b>Total Assets</b>	<b>1134.99</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	344.73	302.14
<b>Sub-total - Equity</b>	<b>811.05</b>	<b>768.46</b>
<b>(2) Non-Current Liabilities</b>		
(a) Financial liabilities	123.36	96.15
(i) Borrowings	20.68	28.62
(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>144.04</b>	<b>124.77</b>
<b>(2) Current Liabilities</b>		
(a) Financial liabilities	0.00	0.00
(i) Borrowings	164.32	176.63
(ii) Trade Payables	0.00	0.00
(iii) Other financial liabilities	2.59	2.59
(b) Other current liabilities	12.99	7.61
(c) Provisions	0.00	0.00
(d) Current tax liabilities (net)	0.00	0.00
<b>Sub-total - Current liabilities</b>	<b>179.90</b>	<b>186.83</b>
<b>Total - Equity and liabilities</b>	<b>1134.99</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 29-05-2019
- (2) The above results have been reviewed by the Statutory Auditors of the Company.
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For DESH RAKSHAK AUSHDHALAYA LIMITED

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

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

Place: Haridwar  
Date: 29.05.2019