

# **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: [dral95@yahoo.com](mailto:dral95@yahoo.com), [dral96@yahoo.in](mailto:dral96@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: 14.11.2022

**BSE Scrip Code: 531521**

**Sub- Submission of Un-Audited Financial Results for the Second Quarter and Half year ended on 30.09.2022.**

Respected Sir,

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 mentioned in the captioned subject, we are enclosing herewith Statement of Un-Audited Financial Results for the Second Quarter and Half year ended on 30<sup>th</sup> September, 2022 along with Statement of Assets and liabilities and Cash Flow Statement for the half year ended 30.09.2022 which has been approved by the Board of Directors of the Company at its Meeting held on 14<sup>th</sup> November, 2022.

Also please find enclosed the Limited Review Report for the Second Quarter and Half year ended on 30<sup>th</sup> September, 2022 by our Auditors, Anil Jain & Co. 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**

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

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**CERTIFIED TRUE COPY OF BOARD RESOLUTIONS PASSED IN THE MEETING OF BOARD OF DIRECTORS OF THE COMPANY DESH RAKSHAK AUSHDHALAYA LIMITED HELD ON MONDAY 14<sup>TH</sup> DAY OF NOVEMBER, 2022 AT 02:00 PM AT BHAGWANT KUTI, KANKHAL, HARIDWAR-249408.**

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**APPROVAL OF UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED 30.09.2022 ALONG WITH STATEMENT OF ASSETS AND LIABILITIES AND CASH FLOW STATEMENT:**

The Chairman placed before the Board a Statement of Unaudited Financial Results for the second Quarter and half year ended on 30.09.2022 to be published in the Newspapers and to be submitted to the Stock Exchange and statement of Assets and Liabilities along with cash Flow Statement for the half year ended 30.09.2022 and stated that members of the Audit Committee have reviewed in detail the said results and have recommended the same to the directors for their approval. After discussion, the following resolutions were passed:

**“RESOLVED THAT** the Unaudited Financial Results for the second Quarter and half year ended on 30<sup>th</sup> September, 2022 along with statement of Assets and Liabilities along with cash Flow Statement for the half year ended 30.09.2022 as placed before the meeting be and are hereby approved and taken on record.”

**“RESOLVED FURTHER THAT** Mr. Tosh Kumar Jain, Chairman & Managing Director and Amit Kumar Singh CFO of the Company be and are hereby authorized jointly and severally to sign the same and furnish the same to the Stock Exchanges where the shares of the Company are listed and to publish the same in the newspapers as required under the listing agreement.”

**CONSIDERATION OF LIMITED REVIEW REPORT FOR THE SECOND QUARTER AND HALF YEAR ENDED ON 30.09.2022:**

The Chairman placed before the Board a Limited Review Report for the second Quarter and half year ended on 30.09.2022 to be submitted to the Stock Exchange given by the Auditors for the said financial results. After discussion, the following resolution was passed:

**“RESOLVED THAT** the Limited Review Report of Auditor for the second Quarter and half year ended on 30<sup>th</sup> September, 2022 as placed before the meeting be and are hereby considered and taken on record to submit to the Bombay Stock Exchange where the shares of the Company are listed.”

Established in 1901

CIN L33119UR1981PLC006092

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## **AUTHORISATION OF DIRECTOR:**

“RESOLVED THAT Mr. Tosh Kumar Jain, Managing Director of the company be and is hereby authorized to sign, submit digitally the E-Forms MGT-14, with the concerned Registrar of Companies and to do all acts, deeds things which are necessary for the purpose of the above resolution.”

## **AUTHORISATION OF PROFESSIONAL:**

“RESOLVED THAT Mr. R.C. Sharma Company Secretary in practice be and is hereby authorized to verify, certify, submit E-Forms MGT-14 with the concerned Registrar of Companies to give effect to the aforesaid resolutions on the basis of the documents duly provided by the Company in the ordinary course of business.”

**Certifies True Copy**

**For Desh Rakshak Aushdhalaya Limited**

**Tosh Kumar Jain**

(Chairman & Managing Director)

**DIN: 01540363**



Established in 1901

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To  
Corporate Compliance Department  
BSE Limited  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai- 400001

Date: 14.11.2022

BSE Scrip Code: 531521

**SUB- DECLARATION UNDER REGULATION 33(3)(D) OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

Respected Sir,

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016, we, hereby declare that M/s Anil Jain and Co., Chartered Accountants having Registration No. 000189C Statutory Auditors of the Company have issued an Limited Review Report with unmodified opinion on the Unaudited Financial Results of the Company (Standalone) for the quarter and half year ended 30<sup>th</sup> September, 2022

Thanking You  
Yours Faithfully

For Desh Rakshak Aushdhalaya Limited  
For Deshrakshak Aushdhalaya Ltd.

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

For Desh Rakshak Aushdhalaya Limited

*Amit Kumar Singh*  
Amit Kumar Singh  
(Chief Financial Officer)

*Anil Kumar Jain*  
Anil Kumar Jain  
Proprietor  
Membership No., 070253



**Independent Auditor's Report on Quarterly/Half Yearly/Year to date results of  
Desh Rakshak Aushadhalaya Limited pursuant to the Regulation 33 of the SEBI  
(Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Review report to

The Board of Directors,  
Desh Rakshak Aushadhalaya Limited

We have reviewed the accompanying statement of unaudited financial results of Desh Rakshak Aushadhalaya Limited for the Quarter and Half Year ended 30.09.2022 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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.

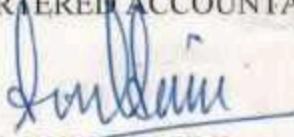
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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.

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 ANIL JAIN & CO.  
CHARTERED ACCOUNTANTS



PLACE: HARIDWAR  
DATED: 14.11.2022

  
[ANIL KUMAR JAIN]  
PROPRIETOR  
MEMBERSHIP NO.070253

UDIN:

22070253BCZ06P6360

**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 . 2022**

(Rs. in Lakhs)

Particulars	Quarter Ended (3 Months Ended)			Year to Date(6 Months Ended)		Year Ended
	30-Sep-2022	30-Jun-2022	30-Sep-2021	30-Sep-2022	30.09.2021	31.03.2022
	Un-Audited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I. Revenue from operations</b>	76.65	130.13	138.41	206.78	266.94	618.93
<b>II. Other Income</b>	0	0.00	0.00	0.00	0.33	0.66
<b>III. Total Revenue (I)+(II)</b>	<b>76.65</b>	<b>130.13</b>	<b>138.41</b>	<b>206.78</b>	<b>267.27</b>	<b>619.59</b>
<b>IV. Expenses</b>						
Cost of Materials consumed	14.4	59.90	65.08	74.24	133.48	264.06
Purchase of stock in trade	0	0.00	0.00	0.00	0.00	0.00
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0.00	0.00	0.00	0.00	0.00
Employees benefits expense	20.51	18.85	23.05	39.94	41.05	96.97
Finance Cost	9.88	8.00	4.57	17.88	7.07	23.04
Depreciation and amortisation expense	9.88	9.88	6.60	19.76	13.20	39.51
Other expenses	20.99	25.64	29.51	46.35	53.52	138.98
<b>Total Expenses</b>	<b>75.66</b>	<b>122.27</b>	<b>128.81</b>	<b>198.17</b>	<b>248.32</b>	<b>562.56</b>
<b>V. Profit/(Loss) before exceptional and extraordinary items and tax (III- IV)</b>	<b>0.99</b>	<b>7.86</b>	<b>9.60</b>	<b>8.61</b>	<b>18.95</b>	<b>57.03</b>
VI. Exceptional items	0	0.00	0.00	0.00	0.00	0.00
<b>VII. Profit/(Loss) before extraordinary items and tax (V- VI)</b>	<b>0.99</b>	<b>7.86</b>	<b>9.60</b>	<b>8.61</b>	<b>18.95</b>	<b>57.03</b>
VIII. Extraordinary items	0	0.00	0.00	0.00	0.00	0.00
<b>IX. Profit and Losses before taxes ( VII- VIII)</b>	<b>0.99</b>	<b>7.86</b>	<b>9.60</b>	<b>8.61</b>	<b>18.95</b>	<b>57.03</b>
X. Tax Expense						
(1) Current tax	0	0.00	0.00	0.00	0.00	8.90
(2) Deferred tax	0	0.00	0.00	0.00	0.00	0.00
<b>XI. Net Profit/(Loss) for the period from continuing operations (IX- X)</b>	<b>0.99</b>	<b>7.86</b>	<b>9.60</b>	<b>8.61</b>	<b>18.95</b>	<b>48.13</b>
<b>XII. Profit/(Loss) from discontinuing operations</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII. Tax expense of discontinuing operations	0	0.00	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing operations (after tax) (XII- XIII)</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the period (XI+XIV)</b>	<b>0.99</b>	<b>7.86</b>	<b>9.60</b>	<b>8.61</b>	<b>18.95</b>	<b>48.13</b>
<b>XVI. Other Comprehensive Income / (Expense) (OCI), net of tax expense</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>A. Items that will not be reclassified to Profit or loss</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>B. Items that will be reclassified to Profit or loss</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Comprehensive Income / (Expense) (OCI), net of tax expense (A+ B)</b>	<b>0</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 (XV+XVI)</b>	<b>0.99</b>	<b>7.86</b>	<b>9.60</b>	<b>8.61</b>	<b>18.95</b>	<b>48.13</b>
<b>XVII. Paid-up share capital (Face Value of the share shall be indicated)</b>	<b>443.83</b>	<b>443.83</b>	<b>443.83</b>	<b>443.83</b>	<b>443.83</b>	<b>443.83</b>
<b>XVIII. Reserve excluding revaluation reserve as per balance sheet of previous accounting year</b>						<b>456.60</b>
<b>XIX. Earning Per Equity Share</b>						
(a) Basic	0.02	0.17	0.22	0.19	0.43	1.08
(b) Diluted	0.02	0.17	0.22	0.19	0.43	1.08

**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 14.11.2022
- (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 30-09-2022.

**For DESH RAKSHAK AUSHDHAYALA LIMITED**

Place: Haridwar

Date: 14.11.2022

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



**Statement of Assets & Liabilities as on 30th September , 2022**

Particulars	Half-Year Ended	Year Ended
	30.09.2022	31.03.2022
	Un-Audited	Audited
<b>A. Assets</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment	79665234.00	78200633.00
(b) Capital work-in-progress	23657861.00	23657861.00
(c) Investment Property		
(d) Other Intangible assets		
(e) Intangible assets under development		
(f) Financial assets		
(i) Investments	500000.00	500000.00
(ii) Trade Receivables		
(iii) Loans	104852.00	123938.00
(iv) Other financial assets		
(g) Income tax assets (net)		
(h) Other non-current assets	2910478.00	3730508.00
<b>Sub-total - Non-current assets</b>	<b>106838425.00</b>	<b>106212940.00</b>
<b>(2) Current assets</b>		
(a) Inventories	15767540.00	8470805.00
(b) Financial assets		
(i) Investments		
(ii) Trade Receivables	38232364.00	39702879.00
(iii) Cash and cash equivalents	1871606.00	2289547.00
(iv) Bank balances other than (iii) above		
(iv) Loans	5447056.00	4570613.00
(v) other financial assets		
(c) Current tax assets. net		
(d) Other current assets		
<b>Sub Total- Current Assets</b>	<b>61318566.00</b>	<b>55033844.00</b>
<b>Total Assets</b>	<b>168156991.00</b>	<b>161246785.00</b>
<b>B. Equity &amp; Liabilities</b>		
<b>(1) Equity</b>		
(a) Equity share capital	46631740.00	46631740.00
(b) Other Equity	47044509.00	46219518.00
<b>Sub-total - Equity</b>	<b>93676249.00</b>	<b>92851258.00</b>
<b>(2) Non-Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	46755548.00	43061879.00
(ii) Trade Payables		
(iii) Other financial liabilities	200000.00	200000.00
(b) Provisions		
(c) Deferred Tax Liabilities(net)		
(d) Other non-current liabilities		
<b>Sub-total - Non-current liabilities</b>	<b>46955548.00</b>	<b>43261879.00</b>
<b>(2) Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade Payables	25425610.00	22823801.00
(iii) Other financial liabilities		
(b) Other current liabilities	1123374.00	1123374.00
(c) Provisions	976210.00	1186471.00
(d) Current tax liabilities (net)		
<b>Sub-total - Current liabilities</b>	<b>27525194.00</b>	<b>25133646.00</b>
<b>Total - Equity and liabilities</b>	<b>168156991.00</b>	<b>161246785.00</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 14.11.2022
- (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

Place: Haridwar  
Date: 14.11.2022

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

<b>M/S DESH RAKSHAK AUSHDHALAYA LIMITED, HARIDWAR</b>		
<b>CASH FLOW STATEMENT FOR THE PERIOD APRIL 2022 TO SEPT. 2022</b>		
	<b>30.09.2022</b>	<b>31.3.2022</b>
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before tax as per Profit & loss Account	824,684	5,702,840
Adjusted for:	0	0
Miscellaneous Expenditure written off	0	0
Net prior year adjustment	0	0
(Profit)/Loss on sale of discarded assets	0	0
Depreciation	1,975,722	3,951,445
Operating Profit before working capital changes	2,800,406	9,654,285
Adjusted for:		
Trade and other receivables	5,916,270	(2,228,278)
Inventories	(7,296,735)	(1,569,738)
Trade payables	(2,391,447)	(2,596,605)
Cash generated from operations	(971,506)	3,259,664
Net prior year adjustments	113,910	(47,575)
Taxes paid	(200,000)	889,643
	(657,596)	2,322,446
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of fixed assets	3,440,322	(17,389,126)
Unservicable fixed assets Disposed off	0	19,122
Purchase of investment	0	0
Long term investments	500,000	(2,086,747)
Movement in loans	0	0
Interest Income	0	0
Dividend Income	0	0
	3,940,322	(19,456,751)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from Issue of Share Capital net	0	0
Redemption of preference share captial	0	0
Proceeds from long term borrowings	0	0
Repayment of short term borrowings	0	0
Long term loans	(3,693,668)	13,493,668
Dividends paid	0	0
Interest paid	0	0
	(3,693,668)	13,493,668
<b>NET INCREASE/(DECREASE) IN CASH &amp; CASH EQUIVALENTS</b>	<b>(410,942)</b>	<b>(3,640,637)</b>
<b>OPENING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	<b>2,289,547</b>	<b>5,930,184</b>
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	<b>1,878,605</b>	<b>2,289,547</b>

**For Desh Rakshak Aushdhalaya Limited**

**Tosh Kumar Jain**  
**Chairman and Managing Director**  
**DIN: 01540363**