

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)

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

Date: 28/12/2017

BSE Scrip Code: 531521

**SUB- Revised Submission of Financial Statements Under Reg. 33(3)(b) of SEBI(Listing Obligations and Disclosure Requirements and submission of Reconciliation Table for Net Profit/Loss of the Financial Results for the quarter ended 30.09.2017 as per Indian Accounting Standard(INDAS).**

Dear Sir,

With respect to the above subject and received your mail dated 21<sup>st</sup> December 2017 regarding the resubmission of the Un-audited Financial Statements as per IND-AS Format and regarding the Reconciliation table for Net Profit/Loss which was not provided by the company. We herewith enclose the reconciliation table of net profit as a part of Un-audited Financial results(Standalone) for the quarter ended 30.09.2017 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.

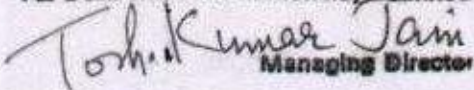
Kindly note that Un-audited Financial Results for the quarter ended/half year ended 30.09.2017 has been approved by the Board of Directors at their meeting held on 13<sup>th</sup> November, 2017 and the Company has already reported the same.

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

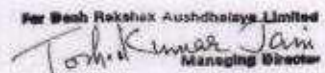
Statement of Standalone Un-Audited Financial Results for the Quarter and Half Year ended September 30th, 2017 Amt. (Lakhs)

Particulars	Quarter Ended			6 Months Ended		
	30/09/2017 (Unaudited)	30/06/2017 (Unaudited)	30/09/2016 (Unaudited)	30/09/2017 (Unaudited)	30/09/2016 (Unaudited)	31/03/2017 (Audited)
<b>1. Income From Operations</b>	74,970	136,440	133,730	211,410	272,120	518,460
(a) Net Sales/ Income From Operations(Net of Excise Duty)						
(b) other operating income	0,000	0,000	0,000	0,000	0,000	0,000
<b>Total income from operations(net)</b>	<b>74,970</b>	<b>136,440</b>	<b>133,730</b>	<b>211,410</b>	<b>272,120</b>	<b>518,460</b>
<b>2. Expenses</b>						
(a) Cost of Material Consumed	38,690	72,550	85,360	106,670	169,880	242,140
(b) Purchases of Stock-in-trade	0.00	0.000	0.000	0.000	0.000	0.000
(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	0.000	0.000	0.000	0.000	0.000
(d) Employee Benefits Expenses	11,930	16,120	17,540	28,050	37,750	79,320
(e) Depreciation and amortisation expenses	5,430	5,430	6,030	10,870	12,060	21,740
(f) Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	11,500	35,260	18,530	46,230	38,520	131,060
<b>Total Expenses</b>	<b>67,350</b>	<b>129,360</b>	<b>127,460</b>	<b>191,820</b>	<b>258,210</b>	<b>474,260</b>
<b>3. Profit/(Loss) from operations before other income, finance costs and exceptional items (1- 2)</b>	<b>7,620</b>	<b>7,080</b>	<b>6,270</b>	<b>19,590</b>	<b>13,910</b>	<b>44,200</b>
<b>4. Other Income</b>	0.260	0.040	0.860	0.300	0.870	0.930
<b>5. Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4 )</b>	<b>7.880</b>	<b>7.120</b>	<b>7.130</b>	<b>19.890</b>	<b>14.780</b>	<b>45.130</b>
6. Finance Costs	-2,930	-3,040	-2,380	-5,970	-5,04	-11,010
<b>7. Profit/(Loss) From ordinary activities after finance costs but before exceptional items(5+6)</b>	<b>4,950</b>	<b>4,080</b>	<b>4,750</b>	<b>13,920</b>	<b>9,740</b>	<b>34,120</b>
8. Exceptional Items	0.00	0.000	0.00	0.000	0.000	0.000
<b>9. Profit/(Loss) from Ordinary Activities before Tax(7+8)</b>	<b>4.95</b>	<b>4.08</b>	<b>4.75</b>	<b>13.92</b>	<b>9.74</b>	<b>34.12</b>
10. Tax Expense	0.00	0.000	0.00	0.000	0.000	5.960
<b>11. Net Profit/ Loss from ordinary activities after tax (9+10)</b>	<b>4.95</b>	<b>4.08</b>	<b>4.75</b>	<b>13.92</b>	<b>9.74</b>	<b>28.16</b>
12. Extraordinary Items	0.000	0.000	0.000	0.000	0.000	0.000
<b>13. Net Profit/(Loss) for the period(11+12)</b>	<b>4.95</b>	<b>4.08</b>	<b>4.75</b>	<b>13.92</b>	<b>9.74</b>	<b>28.16</b>
14. Share of Profit/(loss) of Associates	0.00	0.000	0.000	0.000	0.000	0.000
15. Minority Interests	0.000	0.000	0.000	0.000	0.000	0.000
<b>16. Net Profit/ (Loss) after Taxes, Minority Interests and share of profit/(loss) of associates(13-14+15)</b>	<b>4.95</b>	<b>4.08</b>	<b>4.75</b>	<b>13.92</b>	<b>9.74</b>	<b>28.16</b>
17. Paid-up share capital (Face Value of the share shall be indicated)	46631740	46631740	46631740	46631740	46631740	46631740
18. Reserve excluding revaluation reserve as per balance sheet of previous accounting year	273,748	273,748	245,588	273,748	245,588	273,748
<b>19. Earning Per Equity Share(before Extraordinary Items) of Rs 10/- Each(not annualised):</b>						
(a) Basic	0.105	0.087	0.102	0.298	0.209	0.604
(b) Diluted	0.106	0.087	0.102	0.298	0.209	0.604
<b>19. Earning Per Equity Share(After Extraordinary Items) of Rs 10/- Each(not annualised):</b>						
(a) Basic	0.106	0.087	0.102	0.298	0.209	0.604
(b) Diluted	0.106	0.087	0.102	0.298	0.209	0.604

**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 13th, November, 2017.
- (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 30.09.2017  
 CIR/CFD/FAC/62/2016 DATED 05TH JULY, 2016

For DESH RAKSHAK AUSHDHALAYA LIMITED

For Desh Rakshak Aushdhalaya Limited  
  
 Managing Director

Place: Haridwar

Date: 13.11.2017

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

The Reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below:

DESCRIPTION	QUARTER ENDED SEPTEMBER 30, 2017 (UNAUDITED)	QUARTER ENDED SEPTEMBER 30, 2016(UNAUDITED)
NET PROFIT AS PER PREVIOUS GAAP(INDIAN GAAP)	4.95	4.75
ADD\LESS: INCREASE/DECREASE IN NET PROFIT AS REPORTED UNDER INDIAN GAAP	0	0
<b>NET PROFIT AS PER IND AS</b>	<b>4.95</b>	<b>4.75</b>
OTHER COMPREHENSIVE INCOME	0	0
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>4.95</b>	<b>4.75</b>

PLACE: Haridwar

For Desh Bhanushri Aushdhaleya Limited

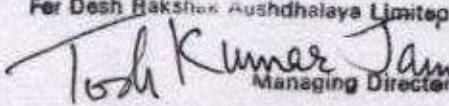
*Tosh Kumar Jain*  
Managing Director

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

The Reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below:

DESCRIPTION	HALF YEAR ENDED SEPTEMBER 30, 2017 (UNAUDITED)	HALF YEAR ENDED SEPTEMBER 30, 2016(UNAUDITED)
NET PROFIT AS PER PREVIOUS GAAP(INDIAN GAAP)	13.92	9.74
ADD\LESS: INCREASE/DECREASE IN NET PROFIT AS REPORTED UNDER INDIAN GAAP	0	0
<b>NET PROFIT AS PER IND AS</b>	<b>13.92</b>	<b>9.74</b>
OTHER COMPREHENSIVE INCOME	0	0
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>13.92</b>	<b>9.74</b>

PLACE: Haridwar

For Desh Bhaskar Aushdhalaya Limited  
  
 Managing Director

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