

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, dral96@yahoo.in website: www.deshrakshak.in

Date: 14th day of November, 2024

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

BSE Scrip Code: 531521

Sub: Outcome Of Board Meeting held on 14th day of November, 2024 pursuant to Para A of Part A of Schedule III read with Regulations 30 and 33 of the Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Board Meeting Commenced at 03:30 P.M and concluded at 04:30 P.M

Respected Sir,

With reference to the captioned subject, we wish to inform you that the Board of Directors of the company in its meeting held on Thursday, 14th day of November, 2024 at the registered office of the company at Bhagwant Kuti, Kankhal, Haridwar, Uttarakhand-249408 India has discussed, considered and approved following matters as per the notice and agenda of the Board Meeting:

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board approved and/or considered the following:

- i.** The Un-Audited Quarterly and Year to date Financial Results for the Quarter and half year ended on 30th day of September, 2024 along with Statement of Assets and Liabilities and Cash Flow Statement for the half year ended 30th day of September, 2024.
- ii.** The Limited Review Report on the Quarterly and Year to date financial results for the Quarter and half year ended on 30th day of September, 2024.
- iii.** Closure of Trading window from 1st day of October, 2024 till 48 hours after the declaration of financial results for the Quarter and half year ended on 30th day of September, 2024.

Pursuant to Regulation 33 read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith:

DESH RAKSHAK AUSHDHALAYA LIMITED

BHAGWANT KUTI KANKHAL-249408, HARIDWAR (UTTARAKHAND) INDIA

Manufacturers of Ayurvedic and Herbal Product

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(i) Limited Review Report dated 14th day of November, 2024 of Anil Jain and Co., Chartered Accountants, Statutory Auditors with unmodified opinion, in respect of the Quarterly and Year to date Financial Results for the quarter and half year ended 30th day of September, 2024.

(ii) Unaudited Financial Results for the quarter and year to date and half year ended 30th day of September, 2024, which were approved by the Board of Directors and signed by the Managing Director.

(iii) Statement of Assets and Liabilities and Cash Flow Statement for the half year ended 30th day of September, 2024.

(iv) Declaration by the Company in respect of unmodified opinion.

Kindly take this information on your records.

Thanking you,

Yours faithfully,

For Desh Rakshak Aushdhalaya Limited

Tosh Kumar Jain
(Managing Director)
DIN: 01540363

Date: 14.11.2024

Place: Haridwar

Independent Auditor's Limited Review Report on Standalone Unaudited Quarterly and Half Yearly and Year to date Financial Results of DeshRakshakAushdhalaya Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review report to
The Board of Directors,
DeshRakshakAushdhalaya Limited
BhagwantKutiKhnakhal, Haridwar, Uttarakhand-249408 India

We have reviewed the accompanying statement of unaudited financial results of Desh Rakshak Aushdhalaya Limited for the Quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024, the statement of Assets and Liabilities as on September 30, 2024 and the statement of cash flow for the half year ended on that date (the "Statement") 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.

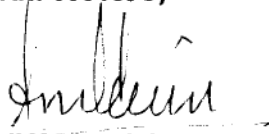
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform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

Our conclusion on the statement is not modified in respect of the above matter.

For and on behalf of Anil Jain and Co.
Chartered Accountants
(FRN: 000189C)




Anil Kumar Jain
(Proprietor)

Place: Haridwar
Dated: 14.11.2024

Membership No.070253

UDIN: 24070253BKFWAK5408

Desh Rakshak Aushdhalaya Limited

CIN:L33119UR1981PLC006092

R/o: Bhagwant Kuti Kankhal, Haridwar, Uttarkhand- 249408 India

Email Id: dra96@yahoo.in ; Website: www.deshrakshak.in

SATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & FOR HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rupees in Lakhs except Earning Per Share data)

Particulars (Refer Notes Below)	Quarter Ended (3 Months Ended)			Year to Date (6 Months Ended)		Year Ended
	30-Sep-2024	30-Jun-2024	30-Sep-2023	30-Sep-2024	30-Sep-2023	31-Mar-2024
	Un Audited	Unaudited	UnAudited	Un Audited	Un Audited	Audited
I. Revenue from operations	118.86	108.24	83.51	227.10	194.15	600.69
II. Other Income	0.00	0.00	0.00	0.00	0.00	2.31
III. Total Revenue (I)+(II)	118.86	108.24	83.51	227.10	194.15	603.00
IV. Expenses						
Cost of Materials consumed	38.50	40.61	10.84	79.14	62.09	252.16
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	22.59	19.55	17.95	42.21	35.58	83.02
Finance Cost	7.85	7.28	12.04	15.13	16.95	35.57
Depreciation and amortisation expense	10.95	10.95	11.03	21.90	22.06	43.80
Other expenses	24.41	20.52	22.61	44.93	44.35	137.79
Total Expenses	104.30	98.91	74.47	203.31	181.03	552.34
V. Profit/(Loss) before exceptional and extraordinary items and tax (III- IV)	14.56	9.33	9.04	23.79	13.12	50.66
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	14.56	9.33	9.04	23.79	13.12	50.66
VIII. Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX. Profit and Losses before taxes (VII- VIII)	14.56	9.33	9.04	23.79	13.12	50.66
X. Tax Expense						
(1) Current tax	0.00	0.00	0.00	0.00	0.00	7.90
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	14.56	9.33	9.04	23.79	13.12	42.76
XII. Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV. Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV. Profit/(Loss) for the period (XI+XIV)	14.56	9.33	9.04	23.79	13.12	42.76
XVI. Other Comprehensive Income / (Expense) (OCI), net of tax expense	0.00	0.00	0.00	0.00	0.00	0.00
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 Comprehensive 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 (XV+XVI)	14.56	9.33	9.04	23.79	13.12	42.76
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
XVIII. Reserve excluding revaluation reserve as per balance sheet of previous accounting year						441.55
XIX. Earning Per Equity Share						
(a) Basic	0.33	0.21	0.20	0.54	0.29	0.96
(b) Diluted	0.33	0.21	0.20	0.54	0.29	0.96

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 14th Day Of November, 2024
- (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 Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, there were no investor complaint pending at the beginning of the quarter or lying unresolved at 30-09-2024.

For DESH RAKSHAK AUSHDHALAYA LIMITED

Place: Haridwar
Date: 14.11.2024

TOSH KUMAR JAIN
Managing Director
[DIN-01540363]

Desh Rakshak Aushdhalaya Limited

CIN:L33119UR1981PLC006092

R/o: Bhagwant Kuti Kankhal, Haridwar, Uttarakhand- 249408 India

Email Id: dra96@yahoo.in ; Website: www.deshrakshak.in

Statement of Assets & Liabilities as on 30th September, 2024

(Rupees in lakhs)

Particulars	As at	As at
	30.09.2024	31.03.2024
	Un-audited	Audited
A. Assets		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	748.81	768.06
(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	5.00	5.00
(ii) Trade Receivables	0.00	0.00
(iii) Loans	0.00	1.05
(iv) Other financial assets	0.00	0.00
(g) Deferred tax assets (net)	0.00	0.00
(h) Other non-current assets	0.00	29.16
Sub-total - Non-current assets(A)	990.39	1039.85
(2) Current assets		
(a) Inventories	14.43	30.03
(b) Financial assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	579.74	512.78
(iii) Cash and cash equivalents	11.57	13.71
(iv) Bank balances other than (iii) above	0.00	0.00
(v) Loans	70.05	35.68
(vi) other financial assets	0.00	0.00
(c) Current tax assets (net)	0.00	0.00
(d) Other current assets	0.00	0.00
Sub Total- Current Assets(B)	675.79	592.20
Total Assets(A+B)	1666.18	1632.05
B. Equity & Liabilities		
(1) Equity		
(a) Equity share capital	466.32	466.32
(b) Other Equity	502.99	481.54
Sub-total - Equity	969.31	947.86
(2) Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	338.08	278.03
(ii) Trade Payables	0.00	0.00
(iii) Other financial liabilities	4.86	5.39
(b) Provisions	0.00	0.00
(c) Deferred Tax Liabilities(net)	0.00	0.00
(d) Other non-current liabilities	0.00	0.00
Sub-total - Non-current liabilities	342.94	283.42
(3) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade Payables	339.29	381.39
(iii) Other financial liabilities	0.00	0.00
(b) Other current liabilities	5.59	5.59
(c) Provisions	9.05	13.79
(d) Current tax liabilities (net)	0.00	0.00
Sub-total - Current liabilities	353.93	400.77
Total - Equity and liabilities	1666.18	1632.05

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 14th day of November, 2024
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- (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: 14.11.2024TOSH KUMAR JAIN
Managing Director
[DIN-01540363]

M/S DESH RAKSHAK AUSHDHALAYA LIMITED, HARIDWAR			
CASH FLOW STATEMENT FOR THE PERIOD APRIL 2024 TO SEPT. 2024			
A. CASH FLOW FROM OPERATING ACTIVITIES:		30.9.2024	31.3.2024
Net Profit before tax as per Profit & loss Account		2,379,468	5,065,594
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		2,189,984	4,379,967
Operating Profit before working capital changes		4,569,452	9,445,561
Adjusted for:			
Trade and other receivables		(10,133,132)	(13,475,931)
Inventories		1,559,513	5,067,672
Trade payables		4,683,563	15,808,821
Cash generated from operations		679,396	16,846,123
Net prior year adjustments I.T.Excess Prov.		(171,344)	890,356
Taxes paid		(300,000)	790,233
		1,150,740	15,165,534
B. CASH FLOW FROM INVESTING ACTIVITIES:			
Purchase of fixed assets		(265,120)	(500,674)
Unservicable fixed assets Disposed off		0	0
Purchase of investment		0	0
Long term investments		5,951,701	(370,327)
Movement in loans		0	0
Interest Income		0	0
Dividend Income		0	0
		5,686,581	(871,001)
C. CASH FLOW FROM FINANCING ACTIVITIES:			
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		(7,050,914)	(13,440,690)
Dividends paid		0	0
Interest paid		0	0
		(7,050,914)	(13,440,690)
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS		(213,593)	853,843
OPENING BALANCE OF CASH & CASH EQUIVALENTS		1,370,602	516,759
CLOSING BALANCE OF CASH & CASH EQUIVALENTS		1,157,009	1,370,602

For Desh Rakshak Aushdhalaya Limited

Tosh Kumar Jain
Managing Director
DIN: 01540363

Place: Haridwar
Date: 14.11.2024

Established in 1901

CIN L33119UR1981PLC006092

DESH RAKSHAK AUSHDHALAYA LIMITED

BHAGWANT KUTI KANKHAL-249408, HARIDWAR (UTTARAKHAND) INDIA

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

Date: 14.11.2024

Respected Sir,

BSE Scrip Code: 531521

Declaration pursuant to Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 read with SEBI circular No. CIR/CFD/CMD/56/2016 dated 27.05.2016

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that the Statutory Auditors of the Company, Anil Jain and Co., Chartered Accountants, have issued Limited Review Report on the standalone unaudited financial results for the quarterly and year to date and half yearly ended 30th day of September, 2024 with unmodified opinion.

Request you to please take the above on record.

Thanking You
Yours Faithfully
For Desh Rakshak Aushdhalaya Limited

Tosh Kumar Jain
Managing Director
DIN: 01540363

Date: 14.11.2024
Place: Haridwar