

Auditor's Report on Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

To
The Board of Directors
DHANVANTRI JEEVAN REKHA LIMITED
Meerut

1. We have audited the accompanying statement of Financial Results of **DHANVANTRI JEEVAN REKHA LIMITED** ("the Company"), for the quarter and year ended March 31, 2020 (the "Statement") being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement which is the responsibility of the Company's management and approved by the Board of Directors, has been compiled from the related standalone Ind AS financial statements which has been prepared in accordance with the Indian Accounting Standard prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder ('Ind AS') and other accounting principle generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit of such standalone financial statements.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Statement.

4. In our opinion and to the best of information and according to the explanation given to us, the Statement:
 - i) is prepared in accordance with the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015; and



- ii) gives a true and fair view in conformity with the aforesaid Indian accounting standards and other accounting principal generally accepted in India of the net profit and other financial information of the company for quarter ended March 31, 2020 as well as for the year ended on that date.
5. The statement includes the results for the quarter ended 31st March 2020 being the balancing figure between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For K. K. Jain & Co.
Chartered Accountants,

Simmi Jain

(Simmi Jain)
Partner



M. No.: 086496
FRN: 002465N
UDIN : 20086496AAAABV1226

Place: Meerut
Date: 30.06.2020



**DHANVANTRI
JEEVAN REKHA LTD.**

1. SAKET - MEERUT - 250 003 (U.P.) INDIA
2. 0121-2648151, 02-2651801 Fax: 2601903
E-MAIL: dhawantri@vsnl.com, jeevan@vsnl.com, www.dhanvantri.com
CIN: L25100UP1999PLC011538

DHANVANTRI JEEVAN REKHA LTD.

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2020
PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (IND-AS)

(Fig in Lakhs except per share data)

Sl. No	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		AUDITED	REVIEWED	AUDITED	AUDITED	AUDITED
1	a) Net Sales /Income from Operation	465	459	434	1,821	1,893
	b) Other Income	3	4	(1)	15	12
	Total Income (a+b)	468	464	434	1,837	1,706
2	Expenditure					
	a) increase/decrease in stock in trade	NA	-	NA	NA	NA
	b) Cost of materials consumed	55	103	11	335	226
	c) Purchase of traded goods	NA	-	NA	NA	NA
	d) Employee benefit expenses	125	79	120	358	373
	e) Finance costs	1	1	4	4	11
	f) Depreciation and amortisation expenses	28	28	29	110	113
	g) Other Expenses	274	293	285	1,061	971
	h) Total Expenses	463	469	464	1,868	1,694
3	Profit from Operations before Exceptional items and tax (1-2)	(15)	(5)	(30)	(31)	12
4	Exceptional items	-	-	-	-	-
5	Profit From operations after exceptional items and before tax(3-4)	(15)	(5)	(30)	(31)	12
6	Tax expenses	-	-	-	-	-
	- Current Tax Provision	-	-	-	-	13
	- Deferred Tax(Net of Reversal)	-	-	-	5	(6)
	- Total Tax Expense	-	-	-	5	7
7	Profit/Loss for the Period (5)-(6)	(15)	(5)	(30)	(28)	5
8	Other Comprehensive Income/ expenses (OCI) (net of tax)	-	-	-	-	-
9	Total Comprehensive Income (After tax) (7)+(8)	(15)	(5)	(30)	(28)	5
10	Paid up equity share capital (face value Rs. 10/- each)	410	410	410	410	410
11	Earning Per Share (EPS)					
	a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for previous year(not to be annualised)	(0.37)	(0.13)	-	(0.64)	0.11
	b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for previous year(not to be annualised)	(0.37)	(0.13)	(0.73)	(0.64)	0.11

Notes:-

- The above results were approved by the Audit Committee of Directors and taken on record by the Board of Directors in their meeting held on 30.06.2020
- The Statutory Auditors of the Company have audited these results in terms of Regulation 33 of SEBI Listing Obligations and Disclosure Requirements Regulations, 2015
- There are no complaints pending both at the beginning and end of the year
- Previous year figures have been regrouped/ reclassified and recast wherever necessary

For and on behalf of Board of Directors
of Dhanvantri Jeevan Rekha Ltd.

(P.S. Kashyap)
Din:01664811
Chairman

Place: Meerut
Dated: 30-05-2020

STATEMENT OF ASSET AND LIABILITIES

(' In Lacs)

SL NO	PARTICULARS	Year Ended 31.03.2020 AUDITED	Year Ended 31.03.2019 AUDITED
A.	Assets		
1	Non-current Assets		
	(a) Property, Plant and Equipment	3068	1144
	(b) Capital Work-in-progress	-	12
	(c) Intangible Assets	-	-
	(d) Financial Assets	-	-
	(e) Deferred tax assets (net)	14	9
	(f) Other non-current tax assets	91	77
	(g) Other non-current assets	19	19
	Total Non-Current Assets	1193	1261
2	Current Assets		
	(a) Inventories	11	11
	(b) Financial Assets		
	(i) Trade Receivables	9	103
	(ii) Cash & Bank Balances	133	11
	(iii) Other Current Assets	104	149
	Total Current Assets	258	274
	Total Assets	1,448	1,535
B.	Equity and Liabilities		
1	Equity		
	(a) Equity Share Capital	415	415
	(b) Other Equity	630	657
	Total Equity	1,046	1,072
2	Liabilities		
	Non Current Liabilities		
	(a) Secured Long Term Loans	10	10
	(b) Provisions	18	29
	(c) Other non-current Liabilities	90	80
	Total Non Current Liabilities	118	119
	Current Liabilities		
	(a) Financial Liabilities	284	335
	(b) Current Tax Liabilities	1	8
	Total Current Liabilities	285	343
	Total Equity and Liabilities	1,448	1,535

1. The above results were approved by the Audit Committee of Directors and taken on record by the Board of Directors in their meeting held on 30/06/2020.

2. The Statutory Auditors of the Company have audited these results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

3. There are no complaints pending both at the beginning and end of the Year.

For and on behalf of Board of Directors
of Dhanwantri Jeevan Rekha Ltd.

(R.S. Kashyap)
Din: 01554811
Chairman

Place: Meerut
Dated: 30-06-2020

Dhanvantri Jeevan Rekha Limited

Audited financial statements for the year ended March 31, 2020

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2020		(Rs. in Lacs)		
Particulars	2020		2019	
	Rs	Rs	Rs	Rs
Net Profit after taxation		(26.43)		4.68
<u>Add Back:</u>				
Depreciation on Fixed Assets	109.95		112.71	
Loss on sale of Fixed Assets	-		-	
Provision for Tax	-		13.05	
Provision for Deferred Tax	(5.20)		(6.05)	
Interest Paid	4.33	109.08	11.44	131.16
		82.65		135.84
<u>Deduct:</u>				
Profit on sale of assets				
Balance W/Back				
Interest Received	7.66	7.66	10.09	10.09
CASH GENERATED BEFORE WORKING CAPITAL CHANGES		74.99		125.75
(Increase)/Decrease in Stock	(0.20)		(5.77)	
(Increase)/Decrease in Debtors	94.03		52.16	
(Increase)/Decrease in Other non-current tax assets	(14.55)		(13.48)	
(Increase)/Decrease in other current financial assets	44.29		(4.24)	
Increase/Decrease in current tax liabilities	(7.60)		7.28	
(Increase)/Decrease in Other non-current assets	(0.13)		-	
Increase/Decrease in Other Non-current financial liabilities	9.57		60.05	
Increase/Decrease in Other current financial liabilities	(51.26)		(69.71)	
(Increase)/Decrease in provisions	(11.20)	62.95	(25.24)	1.06
CASH GENERATED FROM OPERATIONS		137.94		126.81
Income tax Paid		-		-
NET CASH FLOW FROM OPERATING ACTIVITIES (A)		137.94		126.81
Purchase of Investments				
Purchase of Fixed Assets	(21.95)		(41.11)	
Sale Proceeds from Investments	-		-	
Sale Proceeds from Fixed Assets	-		-	
Interest Received	7.66		10.09	
Dividend Received	-	(14.28)	-	(31.02)
NET CASH FLOW FROM INVESTING ACTIVITIES (B)		(14.28)		(31.02)
Proceeds from Issue of Shares including premium	-		-	
Proceeds from Secured Long Term Loans	(0.09)		(184.50)	
Proceeds from Issue of Debentures	-		-	
Proceeds from Issue of Preference Shares	-		-	
Redemption of Debentures	-		-	
Redemption of Preference Shares	-		-	
Redemption of Loans	-		-	
Interest Paid	(4.33)		(11.44)	
Dividend Paid	-	(4.42)	-	(195.94)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)		(4.42)		(195.94)
Total (A+B+C)		119.24		(100.15)
Add: Opening balance of cash & cash equivalent		11.35		111.50
Closing balance of cash & cash equivalent		130.59		11.35

In terms of our report of even date

For K.K Jain & Co.
Chartered Accountants

(Simmi Jain)
Partner
Firm Regn No. 002465N
Membership No.086496

For and on behalf of Board of Directors
of Dhanvantri Jeevan Rekha Ltd.


(P. S. Kashyap)
Din : 01664811
Chairman

Place :Meerut
Date : 30.06.2020