

Statement of Standalone Unaudited financial results

S. No.	Particulars	Quarter ended			Period Ended		Year Ended
		31-Dec-21	31-Dec-20	30-Sep-21	31-Dec-21	31-Dec-20	
1	<b>Income from Operations</b>						
	a) Revenue from operations						
	b) Other Income	208.87	119.93	114.37	497.03	278.77	402.01
	<b>Total Income</b>	<b>3.72</b>	<b>0.61</b>	<b>3.40</b>	<b>8.70</b>	<b>7.23</b>	<b>42.37</b>
2	<b>Expenses</b>	<b>212.59</b>	<b>120.54</b>	<b>117.77</b>	<b>505.73</b>	<b>286.00</b>	<b>444.38</b>
	a) (Increase)/ Decrease in Stock						
	b) Direct Expenses	0.13	14.88	0.14	2.68	14.88	15.23
	c) Purchase of traded goods	126.84	104.07	124.55	376.79	250.04	348.31
	d) Employee Benefits expenses	-	-	-	-	-	-
	e) Depreciation and amortisation expenses	5.12	5.09	4.88	14.68	14.20	21.69
	f) Other Expenditure:	113.94	112.28	114.69	341.47	327.48	440.39
	-Agency Charges- Commission						
	-Other Expenditure	-	-	-	-	-	-
	<b>Total Expenses</b>	<b>29.17</b>	<b>26.58</b>	<b>27.77</b>	<b>86.48</b>	<b>69.75</b>	<b>95.67</b>
3	<b>Profit/(Loss) from Ordinary Activities before Finance Costs (1-2)</b>	<b>275.20</b>	<b>262.90</b>	<b>272.03</b>	<b>822.10</b>	<b>676.35</b>	<b>921.29</b>
4	<b>Finance Costs</b>	<b>(62.61)</b>	<b>(142.36)</b>	<b>(154.26)</b>	<b>(316.37)</b>	<b>(390.35)</b>	<b>(476.91)</b>
5	<b>Profit/(Loss) from Ordinary Activities before tax (3-4)</b>	<b>1.70</b>	<b>1.69</b>	<b>1.69</b>	<b>5.09</b>	<b>5.05</b>	<b>6.73</b>
6	<b>Tax Expenses</b>	<b>(64.31)</b>	<b>(144.05)</b>	<b>(155.95)</b>	<b>(321.46)</b>	<b>(395.40)</b>	<b>(483.64)</b>
7	<b>Net Profit/(Loss) from Ordinary Activities after Tax (5-6)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.03</b>
8	<b>Other comprehensive income (net of tax)</b>	<b>(64.31)</b>	<b>(144.05)</b>	<b>(155.95)</b>	<b>(321.46)</b>	<b>(395.40)</b>	<b>(483.64)</b>
9	<b>Total comprehensive income (7+8)</b>	<b>(64.31)</b>	<b>(144.05)</b>	<b>(155.95)</b>	<b>(321.46)</b>	<b>(395.40)</b>	<b>(483.64)</b>
10	<b>Paid up Equity Share Capital (Face value - Rs.10 per share)</b>	<b>22,047.20</b>	<b>21,501.20</b>	<b>22,047.20</b>	<b>22,047.20</b>	<b>21,501.20</b>	<b>21,501.20</b>
11	<b>Reserves excluding revaluation reserve</b>						
12	<b>Earning per Share (of Rs. 10/- each) - not annualised</b>						
	a) Basic	(0.03)	(0.07)	(0.07)	(0.15)	(0.18)	(0.22)
	b) Diluted	(0.03)	(0.07)	(0.07)	(0.15)	(0.18)	(0.22)

Notes to unaudited financial results for the period ended December 31, 2021


1. The above results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 18.01.2022

2. The Company has adopted IND AS-116, effective annual reporting period beginning April 1, 2019 and applied the standard to its leases by using modified retrospective approach by recognizing in the Balance Sheet at the date of initial application i.e. 01 April 2019, the right-of-use asset at an amount equal to the lease liability adjusted for any prepayment/accruals and lease equalization reserve through retained earnings. Accordingly, comparatives for the quarter/year ended 31st March 2019 have not been retrospectively adjusted. This has resulted in recognition of right-of-use assets amounting to Rs.66.33 Lakhs and lease liability of Rs. 66.33 Lakhs.

In terms of our report attached.  
For Deepak Gulati & Associates  
Chartered Accountant  
FRN No.-007545N

CA Manpreet Singh Kapoor  
Partner  
M.No. 506545  
UDIN No: 22506545AAAACW8124  
Date:18.01.2022  
Place: New Delhi

  
Ravindra Bhat  
Chief Financial Officer

  
Santosh Sinha  
Chief Executive Officer

FRESH & HEALTHY ENTERPRISES LIMITED

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. in Crores)

	STANDALONE					
	THREE MONTHS ENDED			NINE MONTHS ENDED		TWELVE MONTH ENDED
	31/12/2021	30/9/2020	31/12/2020	31/12/2021	31/12/2020	31/03/2021
	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
<b>1.SEGMENT REVENUE</b>						
EXIM	0.40	0.31	0.30	1.38	1.32	1.84
DOMESTIC	1.69	0.83	0.90	3.59	1.47	2.18
UN-ALLOCABLE	-	-	-	-	-	-
<b>TOTAL</b>	<b>2.09</b>	<b>1.14</b>	<b>1.20</b>	<b>4.97</b>	<b>2.79</b>	<b>4.02</b>
LESS: INTER SEGMENT REVENUE						
<b>NET SALES/INCOME FROM OPERATIONS</b>	<b>2.09</b>	<b>1.14</b>	<b>1.20</b>	<b>4.97</b>	<b>2.79</b>	<b>4.02</b>
<b>2.SEGMENT RESULTS</b>						
PROFIT BEFORE TAX AND INTEREST FROM:						
EXIM	(0.13)	(0.43)	(0.33)	(0.90)	(1.81)	(2.31)
DOMESTIC	(0.54)	(1.14)	(1.10)	(2.35)	(2.16)	(2.89)
UN-ALLOCABLE	-	-	-	-	-	-
<b>TOTAL</b>	<b>(0.67)</b>	<b>(1.57)</b>	<b>(1.43)</b>	<b>(3.25)</b>	<b>(3.97)</b>	<b>(5.20)</b>
LESS:						
(I) INTEREST EXPENDITURE	0.01	0.02	0.02	0.05	0.05	0.06
(II) OTHER UN-ALLOCABLE EXPENDITURE						
NET OFF UNALLOCABLE INCOME	(0.04)	(0.03)	(0.01)	(0.09)	(0.07)	(0.42)
<b>TOTAL PROFIT BEFORE TAX</b>	<b>(0.64)</b>	<b>(1.56)</b>	<b>(1.44)</b>	<b>(3.21)</b>	<b>(3.95)</b>	<b>(4.84)</b>
<b>3.CAPITAL EMPLOYED</b>						
(SEGMENT ASSETS-SEGMENT LIABILITIES)						
EXIM	9.13	9.85	9.35	9.13	9.35	9.08
DOMESTIC	19.58	20.16	20.20	19.58	20.20	18.82
CAPITAL EMPLOYED IN SEGMENTS	<b>28.71</b>	<b>30.01</b>	<b>29.55</b>	<b>28.71</b>	<b>29.55</b>	<b>27.90</b>
ADD:						
UNALLOCABLE CORPORATE ASSETS LESS CORPORATE LIABILITIES	5.10	4.43	2.89	5.10	2.89	3.66
<b>TOTAL</b>	<b>33.81</b>	<b>34.44</b>	<b>32.44</b>	<b>33.81</b>	<b>32.44</b>	<b>31.56</b>
<b>4.SEGMENT ASSETS</b>						
EXIM	10.24	10.83	10.28	10.24	10.28	10.22
DOMESTIC	22.50	22.81	22.83	22.50	22.83	21.87
UNALLOCABLE	5.15	4.49	2.91	5.15	2.91	3.75
<b>TOTAL SEGMENT ASSETS</b>	<b>37.89</b>	<b>38.13</b>	<b>36.02</b>	<b>37.89</b>	<b>36.02</b>	<b>35.84</b>
<b>5.SEGMENT LIABILITIES</b>						
EXIM	1.11	0.98	0.93	1.11	0.93	1.14
DOMESTIC	2.92	2.65	2.63	2.92	2.63	3.05
UNALLOCABLE	0.05	0.06	0.02	0.05	0.02	0.09
<b>TOTAL SEGMENT LIABILITIES</b>	<b>4.08</b>	<b>3.69</b>	<b>3.58</b>	<b>4.08</b>	<b>3.58</b>	<b>4.28</b>

In terms of our report attached.

For Deepak Gulati & Associates

Chartered Accountant

FRN No.-007545N

CA Manpreet Singh Kapoor

Partner

M.No. 506545

UDIN No: 22506545AAAACW8124

Date:18.01.2022

Place: New Delhi

Ravindra Bhat  
Chief Financial Officer

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