

Fresh & Healthy Enterprises Limited  
For the period ended 30 June,2020  
(All amounts are in ₹ lakhs unless otherwise stated)

Statement of standalone Unaudited financial results

S. No.	Particulars	Quarter ended			Year Ended
		30-Jun-20	30-Jun-19	31-Mar-20	31-Mar-20
1	Income from Operations				
	a) Revenue from operations	97.75	40.69	73.50	229.92
	b) Other Income	4.50	19.94	20.08	65.95
	<b>Total Income</b>	<b>102.25</b>	<b>60.63</b>	<b>93.58</b>	<b>295.87</b>
2	Expenses				
	a) (Increase)/ Decrease in Stock	-	12.87	0.01	20.99
	b) Direct Expenses	69.29	60.27	49.38	272.07
	c) Purchase of traded goods	-	-	-	-
	d) Employee Benefits expenses	4.48	6.03	7.07	22.24
	e) Depreciation and amortisation expenses	107.37	105.78	105.92	425.94
	f) Other Expenditure:				
	-Agency Charges- Commission	-	-	-	-
	-Other Expenditure	-	-	-	-
	<b>Total Expenses</b>	<b>21.80</b>	<b>72.63</b>	<b>21.90</b>	<b>142.53</b>
3	<b>Profit/(Loss) from Ordinary Activities before Finance Costs (1-2)</b>	<b>202.94</b>	<b>257.58</b>	<b>184.28</b>	<b>883.77</b>
4	Finance Costs	(100.69)	(196.95)	(90.70)	(587.90)
5	<b>Profit/(Loss) from Ordinary Activities before tax (3-4)</b>	<b>1.68</b>	<b>52.44</b>	<b>1.67</b>	<b>57.41</b>
6	Tax Expenses	(102.37)	(249.39)	(92.37)	(645.31)
7	<b>Net Profit/(Loss) from Ordinary Activities after Tax (5-6)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8	Other comprehensive income (net of tax)	(102.37)	(249.39)	(92.37)	(645.31)
9	<b>Total comprehensive income (7+8)</b>	<b>-</b>	<b>-</b>	<b>(0.61)</b>	<b>(0.61)</b>
10	Paid up Equity Share Capital (Face value - Re.10 per share)	(102.37)	(249.39)	(92.98)	(645.92)
11	Reserves excluding revaluation reserve	21,501.20	21,501.20	21,501.20	21,501.20
12	Earning per Share (of Rs. 10/- each) - not annualised				
	a) Basic	(0.05)	(0.15)	(0.05)	(0.32)
	b) Diluted	(0.05)	(0.15)	(0.05)	(0.32)

Notes to unaudited financial results for the period ended June 30, 2020

- The above results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 05.08.2020.
- 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.

Subsequent to the implementation of IND AS-116, operating/other expenses during the current period have declined, whereas depreciation/finance cost for the current period have increased.

In terms of our report attached  
For Deepak Gulati & Associates  
Chartered Accountant  
FRN No.-007845  
New Delhi  
CA Shivam Bera  
Partner  
M.No.543944  
UDIN No: 20543944AAAAZ3111  
Date: 05.08.2020  
Place: New Delhi

Ravindra Bhat  
Chief Financial Officer

Santosh Sinha  
Chief Executive Officer

**FRESH & HEALTHY ENTERPRISES LTD.**  
(A Wholly Owned Subsidiary of Container Corporation of India Ltd.)  
Regd Office: CONCOR Bhavan, C-3, Mathura Road,  
Opp. Apollo Hospital, New Delhi-110076.

**Segment-wise Revenue, Results and Capital Employed**  
For the period ended on 30th June, 2020

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED				
(Rs. In Lakhs)				
	STANDALONE			
	THREE MONTHS ENDED			TWELVE MONTHS
	30.06.2020 (UNAUDITED)	31.03.2020 (AUDITED)	30.06.2019 (UNAUDITED)	31.03.2020 (AUDITED)
<b>1. SEGMENT REVENUE</b>				
EXIM				
DOMESTIC	57.87	23.95	21.67	78.38
UN-ALLOCABLE	39.88	49.55	5.77	130.08
	-	-	13.25	21.46
<b>TOTAL</b>	<b>97.75</b>	<b>73.50</b>	<b>40.69</b>	<b>229.92</b>
LESS: INTER SEGMENT REVENUE				
<b>NET SALES/INCOME FROM OPERATIONS</b>	<b>97.75</b>	<b>73.50</b>	<b>40.69</b>	<b>229.92</b>
<b>2. SEGMENT RESULTS</b>				
PROFIT BEFORE TAX AND INTEREST FROM:				
EXIM				
DOMESTIC	(62.27)	(36.11)	(171.58)	(246.02)
UN-ALLOCABLE	(42.91)	(74.67)	(45.69)	(408.30)
	-	-	0.38	0.47
<b>TOTAL</b>	<b>(105.18)</b>	<b>(110.78)</b>	<b>(216.89)</b>	<b>(653.85)</b>
LESS:				
(I) INTEREST EXPENDITURE				
(II) OTHER UN-ALLOCABLE EXPENDITURE	1.68	1.67	52.44	57.41
NET OFF UNALLOCABLE INCOME	(4.50)	(19.47)	(19.94)	(65.34)
<b>TOTAL PROFIT BEFORE TAX</b>	<b>(102.37)</b>	<b>(92.98)</b>	<b>(249.39)</b>	<b>(645.92)</b>
<b>3. CAPITAL EMPLOYED</b>				
(SEGMENT ASSETS-SEGMENT LIABILITIES)				
EXIM				
DOMESTIC	978.35	1,000.88	1,213.40	1,000.88
CAPITAL EMPLOYED IN SEGMENTS	2,014.71	2,115.67	2,517.67	2,115.67
ADD:	<b>2,993.06</b>	<b>3,116.55</b>	<b>3,731.07</b>	<b>3,116.55</b>
UNALLOCABLE CORPORATE ASSETS LESS CORPORATE LIABILITIES	543.70	522.58	304.59	522.58
<b>TOTAL</b>	<b>3,536.76</b>	<b>3,639.13</b>	<b>4,035.66</b>	<b>3,639.13</b>
<b>4. SEGMENT ASSETS</b>				
EXIM				
DOMESTIC	1,071.84	1,108.76	1,406.19	1,108.76
UNALLOCABLE	2,274.43	2,402.48	2,985.41	2,402.48
<b>TOTAL SEGMENT ASSETS</b>	<b>3,895.42</b>	<b>4,038.96</b>	<b>4,703.53</b>	<b>4,038.96</b>
<b>5. SEGMENT LIABILITIES</b>				
EXIM				
DOMESTIC	93.49	107.88	192.79	107.88
UNALLOCABLE	259.72	286.81	467.74	286.81
	5.45	5.14	7.34	5.14
<b>TOTAL SEGMENT LIABILITIES</b>	<b>358.66</b>	<b>399.83</b>	<b>667.87</b>	<b>399.83</b>

In terms of our report attached.

For Deepak Gulati & Associates

Chartered Accountants

FRN No.-007545M

CA Shivam Dev

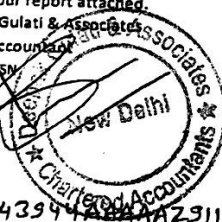
Partner

M.No.543946

UDIN No: 20543946 (A2911)

Date: 05-08-2020

Place: New Delhi



*(Signature)*  
Ravindra Bhat  
Chief Financial Officer

*(Signature)*  
Santosh Sinha  
Chief Executive Officer