

294776/2021/Finance and Accounts - CO

Fresh & Healthy Enterprises Limited

For the period ended 30 June,2021

(All amounts are in ₹ lakhs unless otherwise stated)

Statement of Standalone Unaudited financial results

S. No.	Particulars	Quarter ended			Year Ended
		30-Jun-21	30-Jun-20	31-Mar-21	31-Mar-21
1	Income from Operations				
	a) Revenue from operations	173.79	97.75	123.24	402.01
	b) Other Income	1.58	4.50	35.14	42.37
	Total Income	175.37	102.25	158.38	444.38
2	Expenses				
	a) (Increase)/ Decrease in Stock	2.41	-	0.35	15.23
	b) Direct Expenses	125.40	69.29	98.27	348.31
	c) Purchase of traded goods	-	-	-	-
	d) Employee Benefits expenses	4.68	4.48	7.49	21.69
	e) Depreciation and amortisation expenses	112.84	107.37	112.91	440.39
	f) Other Expenditure:	-	-	-	-
	-Agency Charges- Commission	-	-	-	-
	-Other Expenditure	29.54	21.80	25.92	95.67
	Total Expenses	274.87	202.94	244.94	921.29
3	Profit/(Loss) from Ordinary Activities before Finance Costs (1-2)	(99.50)	(100.69)	(86.56)	(476.91)
4	Finance Costs	1.70	1.68	1.68	6.73
5	Profit/(Loss) from Ordinary Activities before tax (3-4)	(101.20)	(102.37)	(88.24)	(483.64)
6	Tax Expenses	-	-	-	-
7	Net Profit/(Loss) from Ordinary Activities after Tax (5-6)	(101.20)	(102.37)	(88.24)	(483.64)
8	Other comprehensive income (net of tax)	-	-	0.03	0.03
9	Total comprehensive income (7+8)	(101.20)	(102.37)	(88.21)	(483.61)
10	Paid up Equity Share Capital (Face value - Re.10 per share)	21,501.20	21,501.20	21,501.20	21,501.20
11	Reserves excluding revaluation reserve				
12	Earning per Share (of Rs. 10/- each) - not annualised				
	a) Basic	(0.05)	(0.05)	(0.04)	(0.22)
	b) Diluted	(0.05)	(0.05)	(0.04)	(0.22)

Notes to unaudited financial results for the period ended June 30, 2021

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

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 Deepak Gulati

Partner

M.No.086403

UDIN No:

Date:

Place: New Delhi

Ravindra Bhat
Chief Financial Officer

Santosh Sinha
Chief Executive Officer

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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,2021

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED				
	STANDALONE			
	THREE MONTHS ENDED			TWELVE MONTH ENDED
	30/6/2021 (UNAUDITED)	31/3/2021 (AUDITED)	30/6/2020 (UNAUDITED)	31/03/2021 (AUDITED)
1.SEGMENT REVENUE				
EXIM	66.98	51.88	57.87	183.87
DOMESTIC	106.81	71.36	39.88	218.14
UN-ALLOCABLE	-	-	-	-
TOTAL	173.79	123.24	97.75	402.01
LESS: INTER SEGMENT REVENUE				
NET SALES/INCOME FROM OPERATIONS	173.79	123.24	97.75	402.01
2.SEGMENT RESULTS				
PROFIT BEFORE TAX AND INTEREST FROM:				
EXIM	(38.03)	(51.09)	(62.27)	(230.56)
DOMESTIC	(63.05)	(70.61)	(42.92)	(288.72)
UN-ALLOCABLE	-	-	-	-
TOTAL	(101.08)	(121.70)	(105.19)	(519.28)
LESS:				
(I) INTEREST EXPENDITURE	1.70	1.68	1.68	6.73
(II) OTHER UN-ALLOCABLE EXPENDITURE				
NET OFF UNALLOCABLE INCOME	(1.58)	(35.17)	(4.50)	(42.40)
TOTAL PROFIT BEFORE TAX	(101.20)	(88.21)	(102.37)	(483.61)
3.CAPITAL EMPLOYED				
(SEGMENT ASSETS-SEGMENT LIABILITIES)				
EXIM	915.23	907.93	978.35	907.93
DOMESTIC	1,855.00	1,881.91	2,014.71	1,881.91
CAPITAL EMPLOYED IN SEGMENTS	2,770.23	2,789.84	2,993.06	2,789.84
ADD:				
UNALLOCABLE CORPORATE ASSETS LESS CORPORATE LIABILITIES	284.09	365.68	543.70	365.68
TOTAL	3,054.32	3,155.52	3,536.76	3,155.52
4.SEGMENT ASSETS				
EXIM	1,026.77	1,021.57	1,071.84	1,021.57
DOMESTIC	2,157.55	2,186.98	2,274.43	2,186.98
UNALLOCABLE	288.88	374.87	549.15	374.87
TOTAL SEGMENT ASSETS	3,473.20	3,583.42	3,895.42	3,583.42
5.SEGMENT LIABILITIES				
EXIM	111.54	113.64	93.49	113.64
DOMESTIC	302.55	305.07	259.72	305.07
UNALLOCABLE	4.79	9.19	5.45	9.19
TOTAL SEGMENT LIABILITIES	418.88	427.90	358.66	427.90

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

CA Deepak Gulati
Partner
M.No.086403
UDIN No:
Date:
Place: New Delhi

Ravindra Bhat
Chief Financial Officer

Santosh Sinha
Chief Executive Officer