

259255/2021/Finance and Accounts - CO

Fresh & Healthy Enterprises Limited

For the period ended 31 March,2021

(All amounts are in Lakhs unless otherwise stated)

Statement of Standalone Audited financial results

S. No.	Particulars	Quarter ended			Year Ended	
		31-Mar-21	31-Mar-20	31-Dec-20	31-Mar-21	31-Mar-20
1	Income from Operations					
	a) Revenue from operations	123.24	73.50	119.93	402.01	229.92
	b) Other Income	35.14	20.08	0.61	42.37	65.95
	Total Income	158.38	93.58	120.54	444.38	295.87
2	Expenses					
	a) (Increase)/ Decrease in Stock	0.35	0.01	14.88	15.23	20.99
	b) Direct Expenses	98.27	49.38	104.07	348.31	272.07
	c) Purchase of traded goods	-	-	-	-	-
	d) Employee Benefits expenses	7.49	7.07	5.09	21.69	22.24
	e) Depreciation and amortisation expenses	112.91	105.92	112.28	440.39	425.94
	f) Other Expenditure:					
	-Agency Charges- Commission					
	-Other Expenditure	25.92	21.90	26.58	95.67	142.53
	Total Expenses	244.94	184.28	262.90	921.29	883.77
3	Profit/(Loss) from Ordinary Activities before Finance Costs (1-2)	(86.56)	(90.70)	(142.36)	(476.91)	(587.90)
4	Finance Costs	1.68	1.67	1.69	6.73	57.41
5	Profit/(Loss) from Ordinary Activities before tax (3-4)	(88.24)	(92.37)	(144.05)	(483.64)	(645.31)
6	Tax Expenses	-				
7	Net Profit/(Loss) from Ordinary Activities after Tax (5-6)	(88.24)	(92.37)	(144.05)	(483.64)	(645.31)
8	Other comprehensive income (net of tax)	0.03	(0.61)	-	0.03	(0.61)
9	Total comprehensive income (7+8)	(88.21)	(92.98)	(144.05)	(483.61)	(645.92)
10	Paid up Equity Share Capital (Face value - Re.10 per share)	21,501.20	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	(0.04)	(0.05)	(0.07)	(0.22)	(0.32)
	b) Diluted	(0.04)	(0.05)	(0.07)	(0.22)	(0.32)

Notes to audited financial results for the period ended March 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 13.05.2021.

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 Shivam Dev
Partner
M.No.543944
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 31st March,2021

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED					
	STANDALONE				
	THREE MONTHS ENDED			TWELVE MONTH ENDED	
	31/03/2021 (AUDITED)	30/12/2020 (UN-AUDITED)	31/3/2020 (AUDITED)	31/03/2021 (AUDITED)	31/03/2020 (AUDITED)
1.SEGMENT REVENUE					
EXIM	51.88	30.62	23.95	183.87	78.38
DOMESTIC	71.36	89.31	49.55	218.14	151.54
UN-ALLOCABLE	-	-	-	-	-
TOTAL	123.24	119.93	73.50	402.01	229.92
LESS: INTER SEGMENT REVENUE					
NET SALES/INCOME FROM OPERATIONS	123.24	119.93	73.50	402.01	229.92
2.SEGMENT RESULTS					
PROFIT BEFORE TAX AND INTEREST FROM:					
EXIM	(51.09)	(32.70)	(36.11)	(230.56)	(215.74)
DOMESTIC	(70.61)	(110.27)	(74.67)	(288.72)	(438.11)
UN-ALLOCABLE	-	-	-	-	-
TOTAL	(121.70)	(142.97)	(110.78)	(519.28)	(653.85)
LESS:					
(I) INTEREST EXPENDITURE	1.68	1.69	1.67	6.73	57.41
(II) OTHER UN-ALLOCABLE EXPENDITURE					
NET OFF UNALLOCABLE INCOME	(35.17)	(0.61)	(19.47)	(42.40)	(65.34)
TOTAL PROFIT BEFORE TAX	(88.21)	(144.05)	(92.98)	(483.61)	(645.92)
3.CAPITAL EMPLOYED					
(SEGMENT ASSETS-SEGMENT LIABILITIES)					
EXIM	907.93	935.06	1,000.88	907.93	1,000.88
DOMESTIC	1,881.91	2,020.06	2,115.67	1,881.91	2,115.67
CAPITAL EMPLOYED IN SEGMENTS	2,789.84	2,955.12	3,116.55	2,789.84	3,116.55
ADD:					
UNALLOCABLE CORPORATE ASSETS LESS CORPORATE LIABILITIES	365.68	288.61	522.58	365.68	522.58
TOTAL	3,155.52	3,243.73	3,639.13	3,155.52	3,639.13
4.SEGMENT ASSETS					
EXIM	1,021.57	1,028.38	1,108.76	1,021.57	1,108.76
DOMESTIC	2,186.98	2,282.78	2,402.48	2,186.98	2,402.48
UNALLOCABLE	374.87	291.14	527.72	374.87	527.72
TOTAL SEGMENT ASSETS	3,583.42	3,602.30	4,038.96	3,583.42	4,038.96
5.SEGMENT LIABILITIES					
EXIM	113.64	93.32	107.88	113.64	107.88
DOMESTIC	305.07	262.72	286.81	305.07	286.81
UNALLOCABLE	9.19	2.53	5.14	9.19	5.14
TOTAL SEGMENT LIABILITIES	427.90	358.57	399.83	427.90	399.83

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

CA Shivam Dev
Partner
M.No.543944
UDIN No:
Date:
Place: New Delhi

Ravindra Bhat
Chief Financial Officer

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Chief Executive Officer