

416717/2022/Finance and Accounts - CO

Fresh & Healthy Enterprises Limited

For the period ended 31 March,2022

(All amounts are in ₹ lakhs unless otherwise stated)

Statement of Standalone Audited financial results

S. No.	Particulars	Quarter ended			Year Ended	
		31-Mar-22	31-Mar-21	31-Dec-21	31-Mar-22	31-Mar-21
1	Income from Operations					
	a) Revenue from operations	188.61	123.24	208.87	685.64	402.01
	b) Other Income	2.70	35.14	3.72	11.40	42.37
	Total Income	191.31	158.38	212.59	697.04	444.38
2	Expenses					
	a) (Increase)/ Decrease in Stock	-	0.35	0.13	2.68	15.23
	b) Direct Expenses	93.94	98.27	126.84	470.73	348.31
	c) Purchase of traded goods	-	-	-	-	-
	d) Employee Benefits expenses	7.98	7.49	5.12	22.66	21.69
	e) Depreciation and amortisation expenses	114.07	112.91	113.94	455.54	440.39
	f) Other Expenditure:					
	-Agency Charges- Commission	-	-	-	-	-
	-Other Expenditure	24.71	25.92	29.17	111.19	95.67
	Total Expenses	240.70	244.94	275.20	1,062.80	921.29
3	Profit/(Loss) from Ordinary Activities before Finance Costs (1-2)	(49.39)	(86.56)	(62.61)	(365.76)	(476.91)
4	Finance Costs	1.70	1.68	1.70	6.79	6.73
5	Profit/(Loss) from Ordinary Activities before tax (3-4)	(51.09)	(88.24)	(64.31)	(372.55)	(483.64)
6	Tax Expenses	-	-	-	-	-
7	Net Profit/(Loss) from Ordinary Activities after Tax (5-6)	(51.09)	(88.24)	(64.31)	(372.55)	(483.64)
8	Other comprehensive income (net of tax)	(0.05)	0.03	-	(0.05)	0.03
9	Total comprehensive income (7+8)	(51.14)	(88.21)	(64.31)	(372.60)	(483.61)
10	Paid up Equity Share Capital (Face value - Re.10 per share)	22,047.20	21,501.20	22,047.20	22,047.20	21,501.20
11	Reserves excluding revaluation reserve					
12	Earning per Share (of Rs. 10/- each) - not annualised					
	a) Basic	(0.02)	(0.04)	(0.03)	(0.17)	(0.22)
	b) Diluted	(0.02)	(0.04)	(0.03)	(0.17)	(0.22)

Notes to unaudited financial results for the period ended March 31, 2022

- The above results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 09.05.2022
- 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:
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,2022

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED					
	STANDALONE				
	THREE MONTHS ENDED			TWELVE MONTH ENDED	
	31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
	(AUDITED)	(UNAUDITED)	(AUDITED)	(AUDITED)	(AUDITED)
1.SEGMENT REVENUE					
EXIM	31.14	40.34	51.88	169.63	183.87
DOMESTIC	157.47	168.53	71.36	516.01	218.14
UN-ALLOCABLE	-	-	-	-	-
TOTAL	188.61	208.87	123.24	685.64	402.01
LESS: INTER SEGMENT REVENUE					
NET SALES/INCOME FROM OPERATIONS	188.61	208.87	123.24	685.64	402.01
2.SEGMENT RESULTS					
PROFIT BEFORE TAX AND INTEREST FROM:					
EXIM	(8.60)	(12.78)	(51.09)	(92.64)	(230.56)
DOMESTIC	(43.49)	(53.55)	(70.61)	(284.52)	(288.72)
UN-ALLOCABLE	-	-	-	-	-
TOTAL	(52.09)	(66.33)	(121.70)	(377.16)	(519.28)
LESS:					
(I) INTEREST EXPENDITURE	1.70	1.70	1.68	6.79	6.73
(II) OTHER UN-ALLOCABLE EXPENDITURE					
NET OFF UNALLOCABLE INCOME	(2.65)	(3.72)	(35.17)	(11.35)	(42.40)
TOTAL PROFIT BEFORE TAX	(51.14)	(64.31)	(88.21)	(372.60)	(483.61)
3.CAPITAL EMPLOYED					
(SEGMENT ASSETS-SEGMENT LIABILITIES)					
EXIM	828.07	912.74	907.93	828.07	907.93
DOMESTIC	1,762.31	1,957.51	1,881.91	1,762.31	1,881.91
CAPITAL EMPLOYED IN SEGMENTS	2,590.38	2,870.25	2,789.84	2,590.38	2,789.84
ADD:					
UNALLOCABLE CORPORATE ASSETS LESS CORPORATE LIABILITIES	738.54	509.81	365.68	738.54	365.68
TOTAL	3,328.92	3,380.06	3,155.52	3,328.92	3,155.52
4.SEGMENT ASSETS					
EXIM	964.16	1,023.52	1,021.57	964.16	1,021.57
DOMESTIC	2,106.76	2,249.63	2,186.98	2,106.76	2,186.98
UNALLOCABLE	744.17	515.44	374.87	744.17	374.87
TOTAL SEGMENT ASSETS	3,815.09	3,788.59	3,583.42	3,815.09	3,583.42
5.SEGMENT LIABILITIES					
EXIM	136.09	110.78	113.64	136.09	113.64
DOMESTIC	344.45	292.12	305.07	344.45	305.07
UNALLOCABLE	5.63	5.63	9.19	5.63	9.19
TOTAL SEGMENT LIABILITIES	486.17	408.53	427.90	486.17	427.90

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:
Date:18.01.2022
Place: New Delhi

Ravindra Bhat
Chief Financial Officer

Santosh Sinha
Chief Executive Officer