

**576267/2023/Finance and Accounts - CO**

Fresh &amp; Healthy Enterprises Limited

For the period ended 31 March,2023

(All amounts are in ₹ lakhs unless otherwise stated)

**Statement of Standalone Audited financial results**

S. No.	Particulars	Quarter ended			Year Ended	
		31-Mar-23	31-Mar-22	31-Dec-22	31-Mar-23	31-Mar-22
1	<b>Income from Operations</b>					
	a) Revenue from operations	170.12	188.61	205.92	567.89	685.64
	b) Other Income	30.39	2.70	6.30	44.64	11.40
	<b>Total Income</b>	<b>200.51</b>	<b>191.31</b>	<b>212.22</b>	<b>612.53</b>	<b>697.04</b>
2	<b>Expenses</b>					
	a) (Increase)/ Decrease in Stock	-	-	-	-	2.68
	b) Direct Expenses	101.53	93.94	115.57	455.84	470.73
	c) Purchase of traded goods	-	-	-	-	-
	d) Employee Benefits expenses	19.96	7.98	5.68	36.58	22.66
	e) Depreciation and amortisation expenses	41.41	114.07	34.07	259.68	455.54
	f) Other Expenditure:					
	-Agency Charges- Commission	-	-	-	-	-
	-Other Expenditure	12.79	24.71	29.71	104.71	111.19
	<b>Total Expenses</b>	<b>175.69</b>	<b>240.70</b>	<b>185.03</b>	<b>856.81</b>	<b>1,062.80</b>
3	<b>Profit/(Loss) from Ordinary Activities before Finance Costs (1-2)</b>	<b>24.82</b>	<b>(49.39)</b>	<b>27.19</b>	<b>(244.28)</b>	<b>(365.76)</b>
4	Finance Costs	7.98	1.70	1.71	13.12	6.79
5	<b>Profit/(Loss) from Ordinary Activities before tax (3-4)</b>	<b>16.84</b>	<b>(51.09)</b>	<b>25.48</b>	<b>(257.40)</b>	<b>(372.55)</b>
6	Tax Expenses	-	-	-	-	-
7	<b>Net Profit/(Loss) from Ordinary Activities after Tax (5-6)</b>	<b>16.84</b>	<b>(51.09)</b>	<b>25.48</b>	<b>(257.40)</b>	<b>(372.55)</b>
8	Other comprehensive income (net of tax)	(0.04)	(0.05)	-	(0.04)	(0.05)
9	<b>Total comprehensive income (7+8)</b>	<b>16.80</b>	<b>(51.14)</b>	<b>25.48</b>	<b>(257.44)</b>	<b>(372.60)</b>
10	Paid up Equity Share Capital (Face value - Re.10 per share)	22,868.20	22,047.20	22,603.20	22,868.20	22,047.20
11	Reserves excluding revaluation reserve					
12	Earning per Share (of Rs. 10/- each) - not annualised					
	a) Basic	0.01	(0.02)	0.01	(0.11)	(0.17)
	b) Diluted	0.01	(0.02)	0.01	(0.11)	(0.17)

**Notes to audited financial results for the period ended March 31, 2023**

1. The above results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on **16.05.2023**

In terms of our report attached.

For Deepak Gulati & Associates

Chartered Accountant

FRN No.-007545N

CA Arjun Singh Gusain

Partner

M.No. 553737

UDIN No:

Date:

Place: New Delhi

Ravindra Bhat  
Chief Financial Officer

Santosh Sinha  
Chief Executive Officer

## 576267/2023/Finance and Accounts - CO

**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, 2023

<b>SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED</b>					
	<b>STANDALONE</b>				
	<b>THREE MONTHS ENDED</b>			<b>TWELVE MONTH ENDED</b>	
	<b>31.03.2023</b>	<b>31.12.2022</b>	<b>31.03.2022</b>	<b>31-03-2023</b>	<b>31-03-2022</b>
	<b>(AUDITED)</b>	<b>(UNAUDITED)</b>	<b>(AUDITED)</b>	<b>(AUDITED)</b>	<b>(AUDITED)</b>
<b>1.SEGMENT REVENUE</b>					
EXIM	15.76	18.17	31.14	86.57	169.63
DOMESTIC	154.36	187.75	157.47	481.32	516.01
UN-ALLOCABLE	-	-	-	-	-
<b>TOTAL</b>	<b>170.12</b>	<b>205.92</b>	<b>188.61</b>	<b>567.89</b>	<b>685.64</b>
LESS: INTER SEGMENT REVENUE					
<b>NET SALES/INCOME FROM OPERATIONS</b>	<b>170.12</b>	<b>205.92</b>	<b>188.61</b>	<b>567.89</b>	<b>685.64</b>
<b>2.SEGMENT RESULTS</b>					
PROFIT BEFORE TAX AND INTEREST FROM:					
EXIM	(0.51)	1.85	(8.60)	(44.01)	(92.64)
DOMESTIC	(5.06)	19.04	(43.49)	(244.91)	(284.52)
UN-ALLOCABLE	-	-	-	-	-
<b>TOTAL</b>	<b>(5.57)</b>	<b>20.89</b>	<b>(52.09)</b>	<b>(288.92)</b>	<b>(377.16)</b>
LESS:					
(I) INTEREST EXPENDITURE	7.98	1.71	1.70	13.12	6.79
(II) OTHER UN-ALLOCABLE EXPENDITURE					
NET OFF UNALLOCABLE INCOME	(30.35)	(6.30)	(2.65)	(44.60)	(11.35)
<b>TOTAL PROFIT BEFORE TAX</b>	<b>16.80</b>	<b>25.48</b>	<b>(51.14)</b>	<b>(257.44)</b>	<b>(372.60)</b>
<b>3.CAPITAL EMPLOYED</b>					
(SEGMENT ASSETS-SEGMENT LIABILITIES)					
EXIM	458.72	255.42	828.07	458.72	828.07
DOMESTIC	2,321.41	2,415.51	1,762.31	2,321.41	1,762.31
CAPITAL EMPLOYED IN SEGMENTS	<b>2,780.13</b>	<b>2,670.93</b>	<b>2,590.38</b>	<b>2,780.13</b>	<b>2,590.38</b>
ADD:					
UNALLOCABLE CORPORATE ASSETS LESS CORPORATE LIABILITIES	1,115.92	939.75	738.54	1,115.92	738.54
<b>TOTAL</b>	<b>3,896.05</b>	<b>3,610.68</b>	<b>3,328.92</b>	<b>3,896.05</b>	<b>3,328.92</b>
<b>4.SEGMENT ASSETS</b>					
EXIM	499.52	285.02	964.16	499.52	964.16
DOMESTIC	2,711.31	2,798.94	2,106.76	2,711.31	2,106.76
UNALLOCABLE	1,123.12	944.19	744.17	1,123.12	744.17
<b>TOTAL SEGMENT ASSETS</b>	<b>4,333.95</b>	<b>4,028.15</b>	<b>3,815.09</b>	<b>4,333.95</b>	<b>3,815.09</b>
<b>5.SEGMENT LIABILITIES</b>					
EXIM	40.80	29.60	136.09	40.80	136.09
DOMESTIC	389.90	383.43	344.45	389.90	344.45
UNALLOCABLE	7.20	4.44	5.63	7.20	5.63
<b>TOTAL SEGMENT LIABILITIES</b>	<b>437.90</b>	<b>417.47</b>	<b>486.17</b>	<b>437.90</b>	<b>486.17</b>

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

CA Arjun Singh Gusain  
Partner  
M.No. 553737  
UDIN No:  
Date:  
Place: New Delhi

Ravindra Bhat  
Chief Financial Officer

Santosh Sinha  
Chief Executive Officer