

Statement of standalone Unaudited financial results

S. No.	Particulars	Quarter ended			Period ended		Year Ended
		30.Sep.20	30.Sep.19	30.Jun.20	30.Sep.20	30.Sep.19	
1	Income from Operations						
	a) Revenue from operations						
	b) Other Income	61.09	40.40	97.75	158.84	81.09	229.92
	Total Income	2.12	14.05	4.50	6.62	33.99	65.95
2	Expenses	63.21	54.45	102.25	165.46	115.08	295.87
	a) (Increase)/ Decrease in Stock						
	b) Direct Expenses	-	7.99	-	-	20.86	20.99
	c) Purchase of traded goods	76.68	59.49	69.29	145.97	119.76	272.07
	d) Employee Benefits expenses	-	-	-	-	-	-
	e) Depreciation and amortisation expenses	4.63	4.42	4.48	9.11	10.45	22.24
	f) Other Expenditure:	107.83	106.99	107.37	215.20	212.77	425.94
	-Agency Charges- Commission						
	-Other Expenditure						
	Total Expenses	21.37	27.06	21.80	43.17	99.69	142.53
3	Profit/(Loss) from Ordinary Activities before Finance Costs (1-2)	210.51	205.95	202.94	413.45	463.53	883.77
4	Finance Costs	(147.30)	(151.50)	(100.69)	(247.99)	(348.45)	(587.90)
5	Profit/(Loss) from Ordinary Activities before tax (3-4)	1.68	1.63	1.68	3.36	54.07	57.41
6	Tax Expenses	(148.98)	(153.13)	(102.37)	(251.35)	(402.52)	(645.31)
7	Net Profit/(Loss) from Ordinary Activities after Tax (5-6)	-	-	-	-	-	-
8	Other comprehensive income (net of tax)	(148.98)	(153.13)	(102.37)	(251.35)	(402.52)	(645.31)
9	Total comprehensive income (7+8)	-	-	-	-	-	(0.61)
10	Paid up Equity Share Capital (Face value - Re. 10 per share)	(148.98)	(153.13)	(102.37)	(251.35)	(402.52)	(645.92)
11	Reserves excluding revaluation reserve	21,501.20	21,501.20	21,501.20	21,501.20	21,501.20	21,501.20
12	Earning per Share (of Rs. 10/- each) - not annualised						
	a) Basic						
	b) Diluted	(0.07)	(0.09)	(0.05)	(0.12)	(0.23)	(0.32)

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

- The above results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 03.11.2020
- 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.

In terms of our report attached.
For Deepak Gulati & Associates
Chartered Accountants
FRN No.-007595M

CA Shweta Choudhary
Partner
M.No.543544
UDIN No:
Date: 03.11.2020
Place: New Delhi



[Signature]
Ravindra Bhat
Chief Financial Officer

[Signature]
Santosh Sinha
Chief Executive Officer

Fresh & Healthy Enterprises Limited
Statement of Balance sheet
As at September 30, 2020
(All amounts are in ₹ lakhs unless otherwise stated)

Particulars	Note No.	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
ASSETS				
(1) Non-current assets				
(a) Property, plant and equipment	2	2,609.62	2,999.13	2,786.05
(b) Intangible assets		1.01	0.38	1.12
(c) Capital work in progress	3	450.30	222.94	388.24
(d) Financial assets				
(i) Loans	4	0.31	-	0.37
(ii) Other financial assets	5	46.30	45.96	46.12
(e) Deferred tax assets (Net)		-	-	-
(f) Other non-current assets	6	23.98	24.58	24.28
		<u>3,131.52</u>	<u>3,292.99</u>	<u>3,246.18</u>
(2) Current assets				
(a) Inventories	7	17.93	18.06	17.93
(b) Financial assets				
(i) Trade receivables	8	215.15	187.38	203.40
(ii) Loans	9	0.12	-	0.12
(iii) Cash and cash equivalents	10	261.10	807.25	464.03
(iv) Other bank balances	11	5.05	4.72	4.89
(v) Other financial assets	12	10.19	12.75	6.95
(c) Current tax assets (Net)	13	18.70	24.12	15.64
(d) Other current assets	14	93.69	59.14	79.82
		<u>621.93</u>	<u>1,113.42</u>	<u>792.78</u>
Total assets		<u>3,753.45</u>	<u>4,406.41</u>	<u>4,038.96</u>
EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	15	21,501.20	21,501.20	21,501.20
(b) Other equity				
Reserves and surplus	16	(18,113.42)	(17,618.67)	(17,862.07)
Total equity		<u>3,387.78</u>	<u>3,882.53</u>	<u>3,639.13</u>
(1) Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings		-	-	-
(ii) Other financial liabilities		-	-	-
(b) Long-term provisions				
(c) Deferred tax liabilities (Net)	17	10.77	8.92	10.77
(d) Other non-current liabilities	18	61.09	61.03	60.80
		<u>71.86</u>	<u>69.95</u>	<u>71.57</u>
(2) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	19	-	7.29	3.62
(ii) Trade payables	20			
(a) Total outstanding dues of micro enterprises and small enterprises		0.05	0.05	0.05
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		8.81	9.17	8.81
(iii) Other financial liabilities	21	266.32	425.79	298.94
(b) Other current liabilities	22	17.18	10.36	15.39
(c) Short-term provisions	23	1.45	1.27	1.45
		<u>293.81</u>	<u>453.93</u>	<u>328.26</u>
Total liabilities		<u>365.67</u>	<u>523.88</u>	<u>399.83</u>
Total equity and liabilities		<u>3,753.45</u>	<u>4,406.41</u>	<u>4,038.96</u>

As per our report of even date attached
For Deepak Gulati & Associates
Chartered Accountants
FRN No. 002945N

CA Shivani Dev
Partner
M.No. 543344
UDIN No.
Date: 09.11.2020
Place: New Delhi

Ravindra Bhat
Chief Financial Officer

Santosh Sinha
Chief Executive Officer

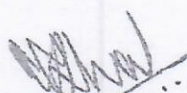
Fresh & Healthy Enterprises Limited
Statement of Profit and Loss
For the period ended 30 September 2020
(All amounts are in ₹ lakhs unless otherwise stated)

Particulars	Note No.	For the period ended Sep 30, 2020	For the period ended Sep 30, 2019	For the year ended March 31, 2020
I Revenue from operations	24	158.84	81.09	229.92
II Other income	25	6.62	33.99	65.95
III Total revenue (I + II)		165.46	115.08	295.87
IV Expenses				
(a) Purchases of traded goods	26	-	-	-
(b) Change in inventories	27	-	20.86	20.99
(c) Direct expenses	28	145.97	119.76	272.07
(d) Employee benefits expenses	29	9.11	10.45	22.24
(e) Finance cost	30	3.36	54.07	57.41
(f) Depreciation and amortization expenses	31	215.20	212.77	425.94
(g) Other expenses	32	43.17	99.69	142.53
Total expenses		416.81	517.60	941.18
V Loss before tax (III - IV)		(251.35)	(402.52)	(645.31)
VI Tax Expense				
(1) Current tax		-	-	-
(2) Deferred Tax		-	-	-
Total tax expense		-	-	-
VIII Other comprehensive income				
(a) Remeasurements of the defined benefit plan, net of income tax		-	-	(0.61)
Total other comprehensive income for the period		-	-	(0.61)
IX Total comprehensive income for the period (VII + VIII)		(251.35)	(402.52)	(645.92)
X Loss per equity share:				
(1) Basic (Rs.)		(0.12)	(0.23)	(0.32)
(2) Diluted (Rs.)		(0.12)	(0.23)	(0.32)

As per our report of even date attached
For Deepak Gulati & Associates
Chartered Accountant
FRN No.-007645M

CA Shivam D
Partner
M.No.S43944
UDIN No:
Date: 03.11.2020
Place: New Delhi




Ravindra Bhat
Chief Financial Officer


Santosh Sinha
Chief Executive Officer

Fresh & Healthy Enterprises Limited
Statement of Changes in equity
For the period ended 30 September 2020
(All amounts are in ₹ lakhs unless otherwise stated)

Particulars	Equity share capital	Other equity		Total
		Share premium	Reserves and surplus Retained earnings	
Balance at March 31, 2020	21,501.20	41.33	(17,903.40)	3,639.13
Changes during the period	-	-	-	-
Profit for the year	-	-	-	-
Other comprehensive income for the year	-	-	(102.37)	(102.37)
Total comprehensive income for the year	-	-	-	-
Balance at June 30, 2020	21,501.20	41.33	(18,005.77)	3,536.76
Changes during the period	-	-	-	-
Profit for the year	-	-	-	-
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	(148.98)	(148.98)
Balance at September 30, 2020	21,501.20	41.33	(18,154.75)	3,387.78

As per our report of even date attached

For Deepak Gulati & Associates
Chartered Accountants
FRN No. 007545N

CA Shyam Dev
Partner
M.No. 542944
UDIN No.
Date: 03.11.2020
Place: New Delhi

Ravindra Bhat
Chief Financial Officer

Santosh Sinha
Chief Executive Officer

Fresh & Healthy Enterprises Limited
Cash Flow Statement
for the period ended September 30, 2020

Particulars	Notes No.	For the period ended September 30, 2020	For the year ended March 31, 2020
A. Cash flow from operating activities:			
Net loss after tax		(251.35)	(645.31)
Adjustments for:			
Depreciation and amortisation		215.20	425.94
Interest income		(6.44)	(53.56)
Interest on security deposit given		(0.18)	(0.32)
Interest expense		-	50.74
Interest expense on lease liability		3.36	6.67
Net (Profit)/ loss on sale / discarding of fixed assets		-	-
Operating profit before working capital changes		(39.41)	(215.84)
Adjustments for changes in working capital :			
- (Increase)/decrease other non current financial assets		(0.18)	(0.32)
- (Increase)/decrease in other non current assets		0.48	0.91
- (Increase)/decrease in inventories		-	20.99
- (Increase)/decrease in trade receivables		(11.75)	(43.39)
- (Increase)/decrease other current financial assets		-	2.10
- (Increase)/decrease in other current assets		(13.87)	(55.21)
- (Increase)/decrease in Right of Use Assets		-	(66.33)
- Increase/(decrease) in long term provisions		-	0.65
- Increase/(decrease) in trade payables		-	(0.36)
- Increase/(decrease) other financial liabilities		(32.62)	(42.89)
- Increase/(decrease) in other current liabilities		(1.28)	0.55
- Increase/(decrease) in short term provisions		-	0.18
- Increase/(decrease) in other liabilities		-	66.33
Cash (used in)/generated by operating activities		(98.63)	(332.63)
- Income taxes (paid)/ refund		(3.06)	12.45
Net cash (used in)/generated by operating activities		(101.69)	(320.18)
B. Cash flow from Investing Activities:			
Purchase of fixed assets		(38.66)	(312.54)
Capital Work In Progress		(62.06)	(299.77)
Sale of fixed assets		-	-
Loans to employees		0.06	(0.49)
Interest received		3.20	59.23
Net cash generated by investing activities		(97.46)	(553.57)
C. Cash flow from Financing Activities:			
Proceeds from short term borrowings		-	(1.95)
Payment of lease liabilities		-	(0.57)
Repayment/ proceeds of Borrowings		(3.62)	(5,543.76)
Repayment of Loan		-	5,589.43
Equity received from Holding company		-	(50.74)
Interest paid		(3.62)	(7.59)
Net cash (used in)/generated by financing activities		(202.77)	(881.34)
Net Increase/(decrease) in cash & cash equivalents		468.92	1,350.26
Cash and cash equivalents at the beginning of the year		266.15	468.92
Cash and cash equivalents at the end of the year		266.15	468.92
Notes:	10, 11		
Cash and cash equivalents included in the cash flow statement comprise the following:			
Cash and cash equivalents comprise:			
Cash in hand		-	-
Balance with scheduled bank in current accounts		20.94	15.82
Deposits having original maturity less than three months		240.16	448.21
Other bank balances comprises:		5.05	4.89
Bank Balances held as margin money or as security against guarantees		266.15	468.92
Non cash transactions:			

The company did not enter into any non cash investing and financing activities which are not reflected in the statement of cash flows.

This is the Balance Sheet referred to in our report of even date
For Deepak Gulati & Associates
Chartered Accountant
FRN No.-007545N

CA Shivam Dev
Partner
M.No.543944
UDIN No:
Date: 03.11.2020
Place: New Delhi

Ravindra Bhat
Chief Financial Officer

Santosh Sinha
Chief Executive Officer

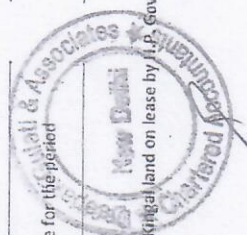
Fresh & Healthy Enterprises Limited
Notes forming part of the financial statements
(All amounts are in ₹ lakhs unless otherwise stated)

Note - 2 : Property, plant and equipment

Particulars	As at Sept. 30, 2020	As at June 30, 2020	As at Sept 30, 2019	As at June 30, 2019	As at March 31, 2020
Tangible assets					
Leasehold Land (IND AS-116)	65.29	65.46	65.98	80.25	65.63
Building	1,640.41	1,621.31	1,677.03	1,577.96	1,639.81
Plant and machinery	883.34	970.24	1,230.56	1,317.64	1,057.71
Computer	1.56	1.63	2.26	2.65	1.75
Furniture and fittings	1.09	1.13	1.27	1.33	1.17
Bins	17.93	18.96	22.03	23.05	19.98
	2,609.62	2,678.73	2,999.13	3,002.88	2,786.05
Intangible assets					
Software	1.01	1.07	0.38	0.40	1.12
	1.01	1.07	0.38	0.40	1.12
Total	2,610.63	2,679.80	2,999.51	3,003.28	2,787.17

Particulars	Leasehold Land (IND AS-116)	Building	Plant and machinery	Computer	Furniture and fittings	Bins	Total	Software	Grand total
Balance at March 31, 2020	66.33	1,949.10	2,771.28	16.06	7.37	40.15	4,850.29	3.57	4,853.86
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Balance at June 30, 2020	66.33	1,949.10	2,771.28	16.06	7.37	40.15	4,850.29	3.57	4,853.86
Additions	-	38.66	-	-	-	-	38.66	-	38.66
Disposals	-	-	-	-	-	-	-	-	-
Balance at Sept 30, 2020	66.33	1,987.76	2,771.28	16.06	7.37	40.15	4,888.95	3.57	4,892.52
Accumulated depreciation and impairment									
Particulars	Leasehold Land (IND AS-116)	Building	Plant and machinery	Computer	Furniture and fittings	Bins	Total	Software	Grand total
Balance at March 31, 2020	0.70	309.29	1,713.57	14.31	6.20	20.17	2,064.24	2.45	2,066.69
Depreciation/amortisation charge for the period	0.17	18.50	87.47	0.12	0.04	1.02	107.32	0.05	107.37
Disposals/adjustments	-	-	-	-	-	-	-	-	-
Balance at June 30, 2020	0.87	327.79	1,801.04	14.43	6.24	21.19	2,171.56	2.50	2,174.06
Depreciation/amortisation charge for the period	0.17	19.56	86.90	0.07	0.04	1.03	107.77	0.06	107.83
Disposals/adjustments	-	-	-	-	-	-	-	-	-
Balance at Sept 30, 2020	1.04	347.35	1,887.94	14.50	6.28	22.22	2,279.33	2.56	2,281.89

The lease hold land includes the Krigal land on lease by I.P. Govt. for 99 years.



Fresh & Healthy Enterprises Limited
Notes forming part of the financial statements
(All amounts are in ₹ lakhs unless otherwise stated)

Note - 3 : Capital work in Progress

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Capital work in progress	450.30	222.94	388.24
Total	450.30	222.94	388.24

Note - 4 : Loans

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Secured, Considered Good - at amortised cost			
Loans to employees including interest accrued			
Loans to Employees	0.31	-	0.37
Interest receivable	-	-	-
Total	0.31	-	0.37

Note - 5 : Other financial assets

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Security deposits			
Unsecured, considered good			
- Govt. authorities	46.30	45.96	46.12
Total	46.30	45.96	46.12

Note - 6 : Other non current assets

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Prepaid rent	4.41	4.79	4.60
Prepayments - leasehold land	19.57	19.79	19.68
Total	23.98	24.58	24.28

Note - 7 : Inventory

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Inventories (lower of cost and net realisable value)			
Stock-in-trade			
Stores and spares	17.93	18.06	17.93
Total	17.93	18.06	17.93

Trade Receivables

Financial asset

Note - 8 : Trade Receivables

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Outstanding for period exceeding six Months	156.72	154.12	154.18
Outstanding for period less than six Months	58.43	33.26	49.22
Total	215.15	187.38	203.40



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Note -9 : Loans

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Secured, Considered good - at amortised cost			
Loans to employees including interest accrued	0.12	-	0.12
Total	0.12	-	0.12

Note - 10 : Cash and cash equivalents

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Balance with scheduled bank in current accounts	20.94	407.25	15.82
Deposits having original maturity less than three months	240.16	-	448.21
Deposits having original maturity More than three months less than 12 months		400.00	-
Total	261.10	807.25	464.03

Note - 11 : Other bank balances

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Bank Balances held as margin money or security against guarantees	5.05	4.72	4.89
Total	5.05	4.72	4.89

Note - 12 : Other financial assets

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Unsecured, considered good			
- Govt. authorities	0.47	0.47	0.47
Claims recoverable	5.54	5.54	5.54
Interest accrued but not due	4.01	6.56	0.77
Others	0.17	0.18	0.17
Total	10.19	12.75	6.95

Note - 13 : Current tax assets (Net)

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Advance income tax/TDS (Net of provisions)	18.70	24.12	15.64
Total	18.70	24.12	15.64

Current Assets

Non financial assets

Note - 14 : Other current assets

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Advances to employees	0.80	0.89	0.73
GST (Input)	69.06	46.43	73.47
Prepaid rent	0.38	0.38	0.38
Prepayments - leasehold land	0.21	0.21	0.21
Prepaid expenses/ insurance	23.24	11.23	4.98
Total	93.69	59.14	79.82



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Fresh & Healthy Enterprises Limited
Notes forming part of the financial statements
(All amounts are in ₹ lakhs unless otherwise stated)

Note 15 : Equity

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Authorised Capital :			
25,00,00,000 Equity share @ Rs10/- per share (P.Y. 25,00,00,000 Equity Shares of Rs 10/- per Share)	25,000.00	25,000.00	25,000.00
Issued, subscribed and paid up:	25,000.00	25,000.00	25,000.00
21,50,12,048 Fully paid equity shares of ₹ 10 each as at September 30, 2020: (P.Y. 21,50,12,048 Fully paid equity shares of ₹ 10 each)	21,501.20	21,501.20	21,501.20
Total	21,501.20	21,501.20	21,501.20

Fully paid equity shares, which have a par value of Rs.10, carry one vote per share and carry a right to dividends.

Fully paid equity shares (In Lakhs)

Particulars	Number of shares	Number of shares	Number of shares
Balance as at March 31, 2020	2,150.12	1,591.18	1,591.18
changes during the period*	0	558.94	558.94
Balance as at September, 2020	2,150.12	2,150.12	2,150.12

* Right issue subscription by CONCOR

Details of shares held by the holding company, its subsidiaries and associates

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Container Corporation of India Limited, the holding company	2,150.12	2,150.12	2,150.12

Details of shares held by each shareholder holding more than 5% shares

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Fully paid equity shares (In Lakhs)	Number of shares held	Number of shares held	Number of shares held
Container Corporation of India Limited, the holding company	2,150.12	2,150.12	2,150.12
	% holding of equity shares	% holding of equity shares	% holding of equity shares
Container Corporation of India Limited, the holding company	100%	100%	100%

Note 16 : Reserves and surplus

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Share Premium	41.33	41.33	41.33
Retained Earnings	-18,154.75	-17,660.00	-17,903.40
	(18,113.42)	(17,618.67)	(17,862.07)

Note 17 : Long term provisions

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Provision for employee benefits	10.77	8.92	10.77
Total	10.77	8.92	10.77

Note 18 : Other non-current liabilities

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
At amortised cost			
Lease Liability-Kingal Land (IND AS-116)	61.09	61.03	60.80
Total	61.09	61.03	60.80



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Note 19 : Borrowings

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Unsecured - at amortised cost			
Loans from related party	-	-	-
Interest accrued on loans from related party	-	-	-
Bank overdraft	-	7.29	3.62
Total	-	7.29	3.62

Note 20 : Trade payables

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Trade payables			
- Total outstanding dues of micro enterprises and small enterprises	0.05	0.05	0.05
- Total outstanding dues of creditors other than micro enterprises and small enterprises	8.81	9.17	8.81
Total	8.86	9.22	8.86

Note 21 : Other current financial liabilities

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
At amortised cost			
Advance/deposits from parties	51.50	81.95	53.91
Deferred Revenue	6.93	3.88	3.69
Earnest money deposit	41.79	46.31	83.73
Due to Micro and small enterprises	8.98	8.98	8.98
Other payable to related party	-	79.34	-
Others	157.12	205.33	148.63
Total	266.32	425.79	298.94

Note 22 : Other current liabilities

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Statutory dues payable	3.86	3.68	5.14
Lease Liability-Kingal Land (IND AS-116)	13.32	6.68	10.25
Total	17.18	10.36	15.39

Note 23 : Short term provisions

Particulars	As at September 30, 2020	As at September 30, 2019	As at March 31, 2020
Provision for employee benefits	1.45	1.27	1.45
Total	1.45	1.27	1.45



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Fresh & Healthy Enterprises Limited
Notes forming part of the financial statements
(All amounts are in ₹ lakhs unless otherwise stated)

Note - 24 : Revenue from operations

Particulars	For the period ended September, 2020	For the period ended September, 2019	For the year ended March, 2020
Sale of cartons	-	21.46	21.46
Cooling charges	44.07	11.84	86.04
Bonded Warehouse Charges	89.46	35.14	63.87
Handling Income-Bonded Warehouse	11.91	7.46	14.51
Handling income	13.40	5.19	44.04
Total	158.84	81.09	229.92

Note - 25 : Other income

Particulars	For the period ended September, 2020	For the period ended September, 2019	For the year ended March, 2020
Interest on bank deposits	6.44	33.29	52.64
Interest on security deposit given	0.18	0.16	0.32
Other interest income	-	0.48	0.92
Other non-operating income	-	0.06	12.07
Total	6.62	33.99	65.95

Note - 26 : Purchase of traded goods

Particulars	For the period ended September, 2020	For the period ended September, 2019	For the year ended March, 2020
Stock-in-trade	-	-	-
Stores and spares	-	-	-
Total	-	-	-

Note - 27 : Changes in Inventories

Particulars	For the period ended September, 2020	For the period ended September, 2019	For the year ended March, 2020
Opening stock			
Stock-in-trade			
Stores and spares	17.93	38.92	38.92
Closing stock	17.93	38.92	38.92
Stock-in-trade			
Stores and spares	17.93	18.06	17.93
Total	17.93	18.06	17.93
	-	20.86	20.99

Direct Expenses

Note - 28 : Direct expenses

Particulars	For the period ended September, 2020	For the period ended September, 2019	For the year ended March, 2020
CA store maintenance	11.99	11.48	18.39
Handling expenses (Rai)	21.18	9.99	45.86
Store Management Charges	15.00	25.38	46.57
Power and fuel	92.57	72.85	161.01
Testing expenses/ charges /consumable goods	5.23	-	0.11
Consultancy fee	-	0.06	0.13
Total	145.97	119.76	272.07



Note - 29 : Employee benefits expenses

Particulars	For the period ended September,2020	For the period ended September,2019	For the year ended March,2020
Salary, allowances and other employee benefits	8.10	7.41	16.41
Contribution to CPF and EPS	0.66	0.71	1.59
Employees welfare and medical	0.35	2.33	3.48
Gratuity	-	-	0.76
Total	9.11	10.45	22.24

Note - 30 : Finance cost

Particulars	For the period ended September,2020	For the period ended September,2019	For the year ended March,2020
Interest Expense-Lease Liability (IND AS-116)	3.36	3.33	6.67
Interest on loans from related party	-	50.74	50.74
Total	3.36	54.07	57.41

Note - 31 : Depreciation and amortisation expenses

Particulars	For the period ended September,2020	For the period ended September,2019	For the year ended March,2020
Depreciation and amortisation	215.20	212.77	425.94
Total	215.20	212.77	425.94

Note - 32 : Other expenses

Particulars	For the period ended September,2020	For the period ended September,2019	For the year ended March,2020
Printing and stationery expense	0.33	0.29	0.42
Travelling and conveyance	0.02	0.25	0.30
Rent office space/ Rai land and license fee*	6.50	6.27	12.75
Office/ CA store Up keeping expenses	4.59	4.53	9.02
Repairs and maintenance	-	-	-
- Plant and machinery	4.78	4.63	9.55
- Others	2.15	2.15	4.29
Security expenses	11.56	10.67	21.45
Office vehicle/ car hire charges	0.72	0.39	3.10
Postage, telephone and internet	0.26	0.35	0.61
Bank charges	-	-	0.01
Stamp duty charges	-	13.09	13.09
Legal and professional charges	2.79	8.59	11.14
Insurance premium	7.06	4.84	11.17
Registration Fee	-	0.30	0.30
Advertisement	-	2.90	2.90
Statutory audit fee	0.54	0.54	1.08
Auction Service Charge	-	0.54	0.54
Property tax Haryana	0.85	0.56	0.56
Trade licence	0.50	0.66	0.66
ROC Fee	-	37.50	37.50
Miscellaneous expenses	0.52	0.64	2.09
Total	43.17	99.69	142.53



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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 September, 2020

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED						
	STANDALONE					
	THREE MONTHS ENDED			SIX MONTH ENDED		TWELVE MONTHS ENDED
	30/09/2020 (UNAUDITED)	30/06/2020 (UNAUDITED)	30/09/2019 (UNAUDITED)	30/09/2020 (UNAUDITED)	30/09/2019 (UNAUDITED)	31/03/2019 (AUDITED)
1.SEGMENT REVENUE						
EXIM						
DOMESTIC	43.50	57.87	20.93	101.37	42.60	78.38
UN-ALLOCABLE	17.59	39.88	11.26	57.47	17.03	130.08
TOTAL	61.09	97.75	40.40	158.84	81.09	214.46
LESS: INTER SEGMENT REVENUE						
NET SALES/INCOME FROM OPERATIONS	61.09	97.75	40.40	158.84	81.09	229.92
2.SEGMENT RESULTS						
PROFIT BEFORE TAX AND INTEREST FROM:						
EXIM						
DOMESTIC	1106.40	(62.27)	(107.78)	(162.49)	(373.64)	(246.02)
UN-ALLOCABLE	(43.02)	(42.92)	(57.99)	(92.12)	(109.40)	(408.30)
TOTAL	(149.42)	(105.19)	(165.55)	(254.61)	(382.44)	(653.85)
LESS:						
(i) INTEREST EXPENDITURE						
(ii) OTHER UN-ALLOCABLE EXPENDITURE	1.68	1.68	1.63	3.36	54.07	57.41
NET OFF UNALLOCABLE INCOME	(2.12)	(4.50)	(14.05)	(6.62)	(33.99)	(65.34)
TOTAL PROFIT BEFORE TAX	(148.98)	(102.37)	(153.13)	(251.35)	(402.52)	(645.92)
3.CAPITAL EMPLOYED						
(SEGMENT ASSETS-SEGMENT LIABILITIES)						
EXIM						
DOMESTIC	913.25	978.35	1,137.51	913.25	1,137.51	1,000.88
CAPITAL EMPLOYED IN SEGMENTS	1,875.04	2,014.71	2,389.23	1,875.04	2,389.23	2,115.57
ADD:	2,788.29	2,993.06	3,526.74	2,788.29	3,526.74	3,116.55
UNALLOCABLE CORPORATE ASSETS LESS CORPORATE LIABILITIES	599.49	543.70	355.79	599.49	355.79	522.58
TOTAL	3,387.78	3,536.76	3,882.53	3,387.78	3,882.53	3,639.13
4.SEGMENT ASSETS						
EXIM						
DOMESTIC	1,009.05	1,071.84	1,288.34	1,009.05	1,288.34	1,108.76
UNALLOCABLE	2,141.05	2,274.43	2,758.60	2,141.05	2,758.60	2,402.48
TOTAL SEGMENT ASSETS	3,150.10	3,346.27	4,046.94	3,150.10	4,046.94	3,511.24
5.SEGMENT LIABILITIES						
EXIM						
DOMESTIC	95.80	93.49	150.83	95.80	150.83	107.88
UNALLOCABLE	266.01	259.72	369.37	266.01	369.37	286.81
TOTAL SEGMENT LIABILITIES	361.81	353.21	520.20	361.81	520.20	394.69

In terms of our report attached,
For Deepak Gulati & Associates
Chartered Accountants
FRN No. 007324A

CA Anand Dev
Partner
M No. 932942
UDIN No.
Date: 03.12.2020
Place: New Delhi

Ravindra Bhat
Chief Financial Officer

Santosh Sinha
Chief Executive Officer

FRESH AND HEALTHY ENTERPRISES LIMITED						
PART - I						
Statement of Un-audited Financial Results for the quarter and half year ended 30th September, 2020						
Particulars	STANDALONE					
	THREE MONTHS ENDED			SIX MONTHS ENDED		TWELVE MONTH ENDED
	30/09/2020 (UNAUDITED)	30/06/2020 (UNAUDITED)	30/09/2019 (UNAUDITED)	30/09/2020 (UNAUDITED)	30/09/2019 (UNAUDITED)	31/03/2020 (AUDITED)
1 Revenue from operations						
2 Other Income	0.61	0.98	0.40	1.59	0.81	2.30
3 Total Income (1+2)	0.32	0.04	0.14	0.06	0.34	0.66
4 Expenses	0.63	1.02	0.54	1.65	1.15	2.96
a) Rail freight expenses						
b) Other Operating Expenses	0.77	0.69	0.67	1.46	1.41	2.93
c) Employee benefits expense	0.05	0.04	0.04	0.09	0.10	0.22
d) Finance Costs	0.01	0.02	0.02	0.03	0.54	0.57
e) Depreciation and amortisation expense	1.08	1.07	1.07	2.15	2.13	4.26
f) Other expenses	0.21	0.22	0.27	0.43	1.00	1.43
Total expenses	2.12	2.04	2.07	4.16	5.18	9.41
5 Profit before tax (3-4)	(1.49)	(1.02)	(1.53)	(2.51)	(4.03)	(6.45)
Exceptional items (Refer Note 4)						
6 Tax expense						
a) Current tax	-	-	-	-	-	-
b) Deferred tax	-	-	-	-	-	-
c) Tax adjustments for earlier years	-	-	-	-	-	-
7 Profit after tax (5-6)	(1.49)	(1.02)	(1.53)	(2.51)	(4.03)	(6.45)
8 Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
a) Remeasurement gains(losses) of defined benefit obligation						(0.01)
b) Income tax relating to above item						(0.01)
Total Other Comprehensive Income (net of tax)						(0.01)
9 Total Comprehensive Income for the period (7+8)	(1.49)	(1.02)	(1.53)	(2.51)	(4.03)	(6.46)
10 Paid up equity share capital (Face value of Rs. 1/- per Share)	215.01	215.01	215.01	215.01	215.01	215.01
11 Reserves (excluding Revaluation Reserve)						
12 Earnings per share (of Rs. 1/- each) (not annualised) Refer note 3:						
(a) Basic (Rs.)	(0.001)	(0.000)	(0.001)	(0.001)	(0.002)	(0.003)
(b) Diluted (Rs.)	(0.001)	(0.000)	(0.001)	(0.001)	(0.002)	(0.003)

In terms of our report attached.
For Deepak Gulati & Associates
Chartered Accountants
FRN No. 007595N

CA Shivendra Dev
Partner
M.No. 543594
UDIN No.
Date: 09.11.2020
Place: New Delhi

Ravindra Bhat
Chief Financial Officer

Santosh Sinha
Chief Executive Officer

FRESH & HEALTHY ENTERPRISES LIMITED

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED						
	STANDALONE					
	THREE MONTHS ENDED			SIX MONTH ENDED		TWELVE MONTHS ENDED
	30/09/2020 (UNAUDITED)	30/06/2020 (UNAUDITED)	30/09/2019 (UNAUDITED)	30/09/2020 (UNAUDITED)	30/09/2019 (UNAUDITED)	31.03.2020 (AUDITED)
1.SEGMENT REVENUE						
EXIM						
DOMESTIC	0.43	0.58	0.21	1.01	0.43	0.79
UN-ALLOCABLE	0.18	0.40	0.11	0.58	0.17	1.30
TOTAL	0.61	0.98	0.40	1.59	0.81	2.30
LESS: INTER SEGMENT REVENUE						
NET SALES/INCOME FROM OPERATIONS	0.61	0.98	0.40	1.59	0.81	2.30
2.SEGMENT RESULTS						
PROFIT BEFORE TAX AND INTEREST FROM:						
EXIM						
DOMESTIC	(1.06)	(0.62)	(1.08)	(1.63)	(2.74)	(2.46)
UN-ALLOCABLE	(0.43)	(0.43)	(0.58)	(0.92)	(1.09)	(4.08)
TOTAL	(1.49)	(1.05)	(1.66)	(2.55)	(3.82)	(6.54)
LESS:						
(i) INTEREST EXPENDITURE	0.02	0.02	0.02	0.03	0.54	0.37
(ii) OTHER UN-ALLOCABLE EXPENDITURE						
NET OFF UNALLOCABLE INCOME	(0.02)	(0.05)	(0.14)	(0.07)	(0.34)	(0.65)
TOTAL PROFIT BEFORE TAX	(1.49)	(1.02)	(1.53)	(2.51)	(4.02)	(6.46)
3.CAPITAL EMPLOYED						
(SEGMENT ASSETS-SEGMENT LIABILITIES)						
EXIM	9.13	9.79	11.37	9.13	11.37	10.01
DOMESTIC	18.75	20.14	23.89	18.75	23.89	21.15
CAPITAL EMPLOYED IN SEGMENTS	27.88	29.93	35.26	27.88	35.26	31.16
ADD:						
UNALLOCABLE CORPORATE ASSETS LESS CORPORATE LIABILITIES	5.99	5.44	3.56	5.99	3.56	5.23
TOTAL	33.87	35.37	38.82	33.87	38.82	36.39
4.SEGMENT ASSETS						
EXIM	10.09	10.72	12.88	10.09	12.88	11.09
DOMESTIC	21.41	22.74	27.59	21.41	27.59	24.02
UNALLOCABLE	6.03	5.49	3.59	6.03	3.59	5.28
TOTAL SEGMENT ASSETS	37.53	38.95	44.06	37.53	44.06	40.39
5.SEGMENT LIABILITIES						
EXIM	0.96	0.93	1.51	0.96	1.51	1.08
DOMESTIC	2.66	2.60	3.70	2.66	3.70	2.87
UNALLOCABLE	0.04	0.05	0.03	0.04	0.03	0.05
TOTAL SEGMENT LIABILITIES	3.66	3.58	5.24	3.66	5.24	4.00

In terms of our report attached.
For Deepak Gupta & Associates
Chartered Accountants
FRN No. 001745N

CA 554445 Dev
Partner
M.No. 533944
UDIN No.
Date: 03.11.2020
Place: New Delhi

Ravindra Bhar
Chief Financial Officer

Santosh Sinha
Chief Executive Officer