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

Statement of standalone Unaudited financial results

5. No.	Particulars	Quarter ended			Perio	Period ended	
1	Income from Operations	30.Sep.20	30.Sep.19	30.Jun.20		7	Year Ended
	a) Revenue from operations				- Colochiza	30.Sep.19	31.Mar.
	b) Other Income	61.09	40,40	97.75	158.84	01.00	
	Total Income	2.12	14.05	4.50		81.09	229.9
		63.21	54,45	102.25	6.62	33.99	65.9
2	Expenses			102.25	165.46	115.08	295.8
	a) (Increase)/ Decrease in Stock						
	b) Direct Expenses		7.99				
	c) Purchase of traded goods	76.68	59,49	(0.00	-	20.86	20.9
	d) Employee Benefits expenses		32,47	69.29	145.97	119.76	272.0
	e) Depreciation and amortisation expenses	4.63	4.42	-	-	-	-
	f) Other Expenditure;	107.83		4.48	9.11	10.45	22.2
	-Agency Charges- Commission	.07.03	106.99	107.37	215.20	212.77	425.9
	-Other Expenditure						
	Total Expenses	21.37	27.04				
3	Profit/(Loss) from C. V.	210.51	27.06	21.80	43.17	99.69	142.5
4	Profit/(Loss) from Ordinery Activities before Finance Costs (1-2) Finance Costs	(147.30)	205.95	202.94	413.45	463.53	883.7
		1.68	(151.50)	(100.69)	(247.99)	(348.45)	(587.9
6	Profit/(Loss) from Ordinary Activities before tax (3-4) Tax Expenses	(148.98)	1.63	1.68	3.36	54.07	57.4
	- tarifernaca	(140.90)	(153.13)	(102.37)	(251.35)	(402.52)	(645.3
8	Net Profit/(Loss) from Ordinary Activities after Tax (5-6)	(148.98)					(072.0
	The completional telephone (not of the)	(148.98)	(153.13)	(102.37)	(251.35)	(402.52)	(645.3
0	Total comprehensive income (7+8)	(148.98)		-	-		10.6
1	Paid up Equity Share Capital (Face value - Re.10 per share) Reserves excluding revolution	21,501.20	(153.13)	(102.37)	(251.35)	(402.52)	(645.92
		-1.301.20	21.501.20	21,501.20	21.501.20	21,504.20	21.501.20
	Earning per Share (of Rs. 10/- each) - not annualised						-1201.20
1	Diluted						
	or Drinted	(0.07)	(0.09)	(0.05)	(0.12)	(0.23)	10.22
		(0.07)	(0.09)	(0.05)	(0.12)	(0.23)	(0.32

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

- 1. 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
- 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 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

Partner M.No.543944

UDIN No: Date: 03.11.2020 Grad ACC Place: New Delhi

FRN No.-007545N

Ravindra Bhat Chief Financial 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,	As at September 30,	As at March 31, 2020
ASSETS		2020	2019	Watch 31, 2020
(1) Non-current assets				
(a) Property, plant and equipment				
(b) Intangible assets	2	2,609.62	2,999.13	2,786.05
(c) Capital work in progress		1.01	0.38	1.12
(d) Financial assets	3	450.30	222.94	388.24
(i) Loans				300,24
(ii) Other financial assets	4	0.31		0.37
(e) Deferred tax assets (Net)	5	46.30	45.96	46.12
(f) Other non-current assets		-		-
7, 5, 5, 5, 6, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7,	6	23.98	24.58	24.28
(2) Current assets		3,131.52	3,292.99	3,246.18
(a) Inventories				9/11/0.10
(b) Financial assets	7	17.93	18.06	17.93
(i) Trade receivables				21.00
(ii) Loans	8	215.15	187.38	203.40
(iii) Cash and cash equivalents	9	0.12		0.12
(iv) Other bank balances	10	261.10	807.25	464.03
(v) Other financial assets	11	5.05	4.72	4.89
(c) Current tax assets (Net)	12	10.19	12.75	6.95
(d) Other current assets	13	18.70	24.12	
(o) other current assets	14	93.69	59.14	15.64
		621.93	1,113.42	79.82 792.78
Total assets		2 752 45		732.76
EQUITY AND LIABILITIES		3,753.45	4,406.41	4,038.96
Equity '				
(a) Equity share capital				
(b) Other equity	15	21,501.20	21,501.20	21 501 30
Reserves and surplus			-2,501.20	21,501.20
Total equity	16	(18,113.42)	(17,618.67)	(17 002 07)
		3,387.78	3,882.53	(17,862.07)
(1) Non-current liabilities			3,002,33	3,639.13
(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		7		-
- The modifies	18	61.09	61.03	60.80
(2) Current liabilities	-	71.86	69.95	71.57
(a) Financial liabilities				
(i) Borrowings	4.0			
(ii) Trade payables	19	-	7.29	3.62
(a) Total outstanding dues of micro enterprises	20			
and small enterprises		0.05	0.05	
(b) Total outstanding dues of creditors other than		0.00	0.05	0.05
micro enterprises and small enterprises		8.81	0.17	
(iii) Other financial liabilities			9.17	8.81
(b) Other current liabilities	21	266.32	425.79	298.94
(c) Short-term provisions	22	17.18	10.36	
14) And Central Provisions	23	1.45	1.27	15.39
		293.81	453.93	1.45
Total liabilities	_			328,25
	-	365.67	523.88	399.83
Total equity and liabilities	_	3,753.45		

As per our report of even date attached For Deepak Gulasi & Associates Chartered Accompani FRN No. 6078351

CA Shiva Mev Partnet M.No.58 554 A UDIN NO Date:03.11 000 Place: New Dela

Ravindra Bhat Chief Financial 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
-	Revenue from operations				
11	Other income	24	158.84	81.09	229.92
III	Total revenue (I + II)	25	5.62	33.99	65.95
	(, , , , ,		165.46	115.08	295.87
IV	Expenses				255.67
	(a) Purchases of traded goods				
	(b) Change in inventories	26	-		
	(c) Direct expenses	27		20.86	20.99
	(d) Employee benefits expenses	28	145.97	119.76	272.07
	(e) Finance cost	29	9.11	10.45	
	, ,	30	3.36	54.07	22.24
	(f) Depreciation and amortization expenses (g) Other expenses	31	215.20	212.77	57.41
	Total expenses	32	43.17	99.69	425.94
	- cyberises		416.81	517.60	142.53
V	Loss before tax (III - IV)			517.00	941.18
VI	Tax Expense		(251.35)	(402.52)	(EAE 21)
	(1) Current tax			(102.02)	(645.31)
	(2) Deferred Tax				
	Total tax expense				
VIII	Other comprehensive income		-		
	(a) Remeasurements of the description				
	(a) Remeasurements of the defined benefit plan, net Total other comprehensive income for the period	of income tax			(0.51)
IX	Total comprehensive income for the period				(0.61)
X	Total comprehensive income for the period (VII + VIII) Loss per equity share:		(251.35)	(402.52)	(0.61)
	(1) Basic (Rs.)			(402,32)	(645.92)
	(2) Diluted (Rs.)		(0.12)	(0.23)	10
			(0.12)	(0.23)	(0.32)
As per	our report of even date attached		, , , , ,	(0.23)	(0.32)
For De	epak Gulati & Associator				

New Delhi

For Deepak Gulati & Associates

Chartered Accountant & Ass

CA Shivani Ole Partner M.No.543944 UDIN No: Date: 03.11.2020 Place: New Delhi

Ravindra Bhat Chief Financial 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)

		Other		
		Reserves a		
Particulars	Equity share capital	Share premium	Retained earnings	Total
Balance at March 31, 2020	21,501.20			
Changes during the period .	21,301.20	41.33	(17,903.40)	3,639.13
Profit for the year			-	
Other comprehensive income for the year	-	•	(102.37)	(102.37)
Total comprehensive income for the year	-	-		,-01.57,
Balance at June 30, 2020			(102.37)	(102.37)
Changes during the period	21,501.20	41.33	(18,005.77)	3,536.76
Profit for the year		4		
Other comprehensive income for the year				
Total comprehensive income for the year	-		(148.98)	(148.98)
Balance at September 30, 2020			(148.98)	(148.98)
30, 2020	21,501.20	41.33	(18,154.75)	3,387.78

As per our report of even date attached

For Deepak Gulari & Associates Chartered Accountant FRN No. 9075ASN

Partner M.No.542944 UDIN No: Date: 03.11.2020

Place: New Delhi

Ravindra Bhat Chief Financial 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			
	Adjustments for:		(251.35)	(645.31)
	Depreciation and amortisation			
	Interest income		215.20	425.94
	Interest on security deposit given		(6.44)	(53.56)
	Interest expense		(0.18)	(0.32)
	Interest expense on lease liability			50.74
	Net (Profit)/ loss on sale / discarding of fixed assets		3.36	6.67
	Operating profit before working capital changes		(20.44)	
	Adjustments for changes in working capital:		(39.41)	(215.84)
	- (Increase)/decrease other non current financial assets			
	- (Increase)/decrease in other non current assets		(0.18)	(0.32)
	- (increase)/decrease in inventories		0.48	0.91
	- (Increase)/decrease in trade receivables			20.99
	- (Increase)/decrease other current financial assets		(11.75)	(43.39)
	- (Increase)/decrease in other current access		*1	2.10
	- (Increase)/decrease in Right of Use Assets		(13.87)	(55.21)
	- Increase/(decrease) in long term provisions		*	(66.33)
	- Increase/(decrease) in trade payables			0.65
	- Increase/(decrease) other financial liabilities		•	(0.36)
	- Increase/(decrease) in other current liabilities		(32.62)	(42.89)
	- Increase/(decrease) in short term provisions		(1.28)	0.55
	- Increase/(decrease) in other liabilities			0.18
	Cash (used in)/generated by operating activities		(98.53)	66.33
	- Income taxes (paid)/ refund			(332.63)
	Net cash (used in)/generated by operating activities		(3.06)	12.45
B.	Cash flow from Investing Activities: Purchase of fixed assets		(101.03)	(320.18)
	Capital Work In Progress		(38.66)	(312.54)
	Sale of fixed assets		(62.06)	(299.77)
	Loans to employees			[402111]
	Interest received		0.06	(0.49)
	Net cash generated by investing activities		3.20	59.23
C.	Cash flow from Financing Activities:		(97.46)	(553.57)
	Proceeds from short term borrowings			
	Payment of lease liabilities		-	-
	Repayment/ proceeds of Borrowings			(1.95)
	Repayment of Loan		(3.62)	(0.57)
	Equity received from Holding company		***	(5,543.76)
	Interest paid			5,589.43
	Net cash (used in)/generated by financing activities		(3.62)	(50.74)
	Net Increase/(decrease) in cash & cash equivalents		(202.77)	(7,59)
	Cash and cash equivalents at the beginning of the year			(881.34)
	Cash and cash equivalents at the end of the year Notes:	10, 11	468.92	1,350.26
	Cash and cash soupplement to the transfer of t	,	266.15	468.92
	Cash and cash equivalents included in the cash flow statement compr Cash and cash equivalents comprise: Cash in hand	ise the following:		
	Balance with scheduled bank in current accounts			
	Deposits having original maturity lace than the		20.94	15.00
	other balls balances comprisee.		240.16	15.82 448.21
	Bank Balances held as margin money or as security against guarantees			
	Non cash transactions:		5.05	4.89
	and dansactions:		266.15	468.92

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 Shop reserved to For Deepak Gulati & Associates Chartered Accountant FRN No.-007555N

CA Shirem De Partner M.No.543944 UDIN No:

UDIN No: Date: 03.11.2020 Place: New Delhi our report of even date

Ravindra Bhat Chief Financial Officer

Note - 2 : Property, plant and equipment

1,640,41 1,621,31 1,677,03 1,539,81 1,639,81 1,640,41 1,621,31 1,677,03 1,577,04 1,639,81 1,639,81 1,639,81 1,639,81 1,630,51	1,040,01 1,021,03 1,577,09 1,539,81 8883.34 970.24 1,590.56 1,377,04 1,590.81 1,040,41 1,021,31 1,677,03 1,577,09 1,399,81 1,09 1,13 1,27 1,33 1,17 1,01 1,07 2.26 2,503 1,399,81 1,01 1,07 0.38 0.40 1,112 1,01 1,07 0.38 0.40 1,112 1,01 1,07 0.38 0.40 1,112 1,01 1,07 0.38 0.40 1,112 1,01 1,07 0.38 0.40 1,112 1,01 1,07 0.38 0.40 1,112 1,01 1,07 0.38 0.40 1,112 1,01 1,07 0.38 0.40 1,112 1,01 1,07 0.38 0.40 1,112 1,01 1,07 0.38 0.40 1,112 2,650,63 2,799,13 3,003,28 2,787,17 3,093,10 2,771,28 16,06 7,37 40,15 4,880,29 3,57 1,01 1,07 0.12 0.04 1,02 1,07,32 0.05 1,01 1,01 1,01 0.04 1,02 1,715 0.06 1,01 1,01 1,01 0.04 1,03 1,07,77 0.06 1,01 1,01 1,01 0.04 1,03 2,79,33 2,56 1,01 1,01 1,01 0.04 1,02 2,779,33 2,56 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01 1,01	Particulars		As at Sept. 30,	As at June 30, 2020	As at Sept 30,	As at June 30, 2019	As at March 31,			
1,567,03 1,577,36 1639,81 1,671,31 1,677,03 1,577,36 1639,81 1,200,41 1,671,31 1,577,36 1,539,81 1,200,62 1,200,56 1,317,64 1,057,71 1,09 1,13 1,12 1,13 1,09 1,13 1,12 1,13 1,01 1,07 0,38 0,40 1,12 1,01 1,07 0,38 0,40 1,12 2,610,63 2,679,80 2,999,51 3,003,28 3,1949,10 2,771,28 16,06 7,37 40,15 4,850,29 4,801,04 1,207 0,12 0,04 1,02 1,07,37 5,009,10 1,007 0,04 1,02 1,07,37 6,00 309,29 1,731,28 16,06 7,37 40,15 4,860,29 3,57 18,50 3,771,28 16,06 7,37 40,15 4,868,95 3,57 18,50 3,771,28 14,31 6,20 20,17 2,064,24 2,45 18,50 3,771,38 1,401,04 1,443 6,20 1,02 1,07,32 2,171,56 18,50 3,771,38 1,887,94 1,450 6,28 2,171,56 2,50 18,50 3,771,38 1,887,94 1,450 6,28 2,171,36 2,50 18,50 3,771,38 1,887,94 1,450 6,28 2,20,27 2,771,38 2,56 18,50 3,771,38 1,887,94 1,450 6,28 2,20,27 2,771,33 2,55 18,50 3,771,38 1,887,94 1,450 2,21,22 2,771,33 2,55 18,50 3,771,38 1,887,94 1,450 2,21,22 2,771,33 2,55 18,50 3,771,38 1,887,94 1,450 6,28 2,21,22 2,771,33 2,55 18,50 3,771,38 1,887,94 1,450 6,28 2,21,22 2,771,33 2,55 18,50 3,771,38 1,887,94 1,450 6,28 2,21,22 2,771,33 2,55 1,887,94 1,450 6,28 2,21,22 2,771,33 2,55 1,887,94 1,887,94 1,450 6,28 2,21,22 2,771,33 2,55 1,887,94 1,887,94 1,450 6,28 2,21,22 2,771,33 2,55 1,887,94 1,887,94 1,450 1,02 2,21,22 2,771,33 2,55 1,887,94 1,887,94 1,450 1,44	1,000, 1,000,	Tangible assets		2020		5013		2020			
1,640,41 1,621,31 1,677,03 1,577,04 1,579,81 1,640,41 1,621,31 1,577,05 1,577,04 1,577,04 1,09	1,640,41 1,621,31 1,677,03 1,577,04 1,579,31 1,640,41 1,621,31 1,677,03 1,200,56 1,317,64 1,052,71 1,09	Leasehold Land (IND AS-116)		00 39	26 46	00 17		200			
1,604, 1,621,31	1,60,41 1,621,13 1,577,03 1,577,96 1,639,81 1,63	0.11/13		67.50	03.40	05.58		65.03			
88334 970.24 1,720.56 1,317.64 1,057.71 1.05 1.63 2.26 2.65 1.75 1.09 1.8.56 2.203 2.3.05 19.98 2,669.62 2,678.73 2.999.13 3,002.88 2,786.05 1.01 1.07 0.38 0.40 1.12 2,610.63 2,679.80 2,999.51 3,003.28 2,787.37 83 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 1.987.76 2,771.28 16.06 7.37 40.15 4,850.29 3.57 1.987.76 2,771.28 16.06 7.37 40.15 4,888.95 3.57 1.987.76 1.987.76 1.004 14.43 6.20 20.17 2,064.24 2.45 8 347.35 1,887.94 14.50 6.28 22.22 2,779.33 2.56	883.34 970.24 1,20.56 1,317.64 1,057.71 12.6 1,63 2,26 2,05 1.75 1,09 18.96 2,609.62 2,678.73 2,299.13 3,002.88 2,786.05 1,01 1,07 0.38 0.40 1.12 2,610.63 2,679.80 2,999.51 3,003.28 2,786.05 83 1,949.10 1,07 0.38 0.40 1.12 2,610.63 2,679.80 2,999.51 3,003.28 2,787.17 83 1,949.10 2,771.28 16.06 7.37 40.15 4,886.95 3,57 38.56 39 1,949.10 2,771.28 16.06 7.37 40.15 4,886.95 3,57 18.50 309.39 1,733.7 14.31 6,20 20.17 2,064.24 2,45 2,173.57 1,801.04 14.43 6,24 1,07.32 2,277.33 2,279.33 2,256 8 347.35 1,887.94 14.50 6.28 2,22.2 2,279.33 2.56	building		1,640.41	1,621,31	1,677.03	1,577.96	1639.81			
1.56	1.56 1.63 1.25 1.75 1.09	Plant and machinery		883.34	970.24	1,230.56	1,317.64	1,057.71			
1,09	1,09	Computer		1.56	1.63	2.26		1.75			
17.93 18.96 22.03 23.05 19.98	1,043 18.56 22.03 23.05 19.98 2,786.05 2,609.62 2,609.62 2,609.63 3,002.88 2,786.05 2,609.63 2,999.13 3,002.88 2,786.05 2,610.63 2,999.13 3,003.28 2,787.17 2,610.63 2,799.51 3,003.28 2,787.17 2,610.63 2,777.28 16.06 7.37 40.15 4,850.29 3,57 38.66 3.57 38.66 7.37 40.15 4,850.29 3,57 38.66 3,77 38.66 7,37 40.15 4,880.25 3,57 38.66 3,77 38.56 3,57 3,003.28 3,57 38.66 7,37 40.15 4,880.29 3,57 38.66 3,77 38.57 3,77 38.56 3,77 38.56 3,77 38.56 3,77 38.56 3,77 38.56 3,77 38.56 3,77 38.56 3,77 38.56 3,77 38.56 3,77 38.56 3,77 38.56 3,77 38.56 3,77 3,77 38.56 3,77 38.56 3,77	Furniture and fittings		1.09	1.13	1.27	1.33	1.17			
2,609.62 2,678.73 2,999.13 3,002.88 2,786.05 1,01 1,07 0,38 0,40 1,12 2,630.63 2,679.80 2,999.51 3,003.28 2,787.17 33 1,949.10 2,777.28 16.06 7,37 40.15 4,850.29 3,57 38.66 7,771.28 16.06 7,37 40.15 4,850.29 3,57 38.66 7,771.28 16.06 7,37 40.15 4,850.29 3,57 38.66 7,771.28 16.06 7,37 40.15 4,885.02 3,57 39.57 38.66 7,37 40.15 4,885.02 3,57 39.57 38.66 7,37 40.15 4,885.02 3,57 39.57 38.66 7,37 40.15 4,886.95 3,57 39.90.39 1,733.57 14,33 6.20 20.17 2,064.24 2,45 7 18.50 1,43 6.24 21.19 2,171.56 2,57	2,509.62 2,678.73 2,599.13 3,002.88 2,786.05 1.01 1.07 0.38 0.40 1.12 2,510.63 2,679.80 2,999.51 3,003.28 2,787.37 2,510.63 2,679.80 2,999.51 3,003.28 2,787.37 2,510.63 2,679.80 2,999.51 3,003.28 2,787.37 33 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 33 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 38 1,987.76 2,771.28 16.06 7.37 40.15 4,888.95 1 1,987.76 11,801.04 114.43 6.24 21.19 2,171.56 2 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33 2	Bins		17.93	18.96	22.03	23.05	19.98			
1.01 1.07 0.38 0.40 1.12 1.12 1.07 0.38 0.40 1.12 1.12 1.07 0.38 0.40 1.12 1.12 1.07 0.38 0.40 1.12 1.12 1.07 1.03 1.03.2 1.03.17 1.041	1,01			2,609.62	2,678.73	2,999.13	3,002.88	2,786,05			
1,01	1.01	Intangible assets									
1.01 1.07 0.38 0.40 1.12 1.01 1.07 0.38 0.40 1.12 1.01 1.07 0.38 0.40 1.12 1.01	1,01	Software		1.01	1.07	0.38	0.40	1.12			
d Building Plant and machinery Computer Furniture and sins 3,003.28 2,787.17 Aps. 2,579.29 3,57 33 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.56 3,995.16 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.56 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.50 2,771.28 16.06 7.37 40.15 4,886.25 3.57 38.50 2,771.28 16.06 7.37 40.15 4,888.95 3.57 1 Building Plant and Plant and Computer Furniture and fittings Bins Total Software 0 309.29 1,713.57 144.31 6.20 20.17 2,064.24 2.45 7 18.50 86.30 0.07 0.04 1.03 107.77 0.06 7	d Building Plant and machinery Computer Furniture and machinery 3,003.28 2,787.17 A0.15 A,850.29 3,57 33 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.56 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.56 7,771.28 16.06 7.37 40.15 4,880.29 3.57 39.29 1,987.76 2,771.28 16.06 7.37 40.15 4,888.95 3.57 1 Building Plant and Computer Furniture and fittings Bins Total Software 0 300.29 1,773.35 14.43 6.20 20.17 2,064.24 2.45 7 18.50 86.50 0.07 0.04 1.02 107.77 0.06 7 19.56 86.50 0.07 0.04 1.03 2,279.33			1.01	1.07	0.38	0,40	1.12			
d Building Plant and plant and computer furniture and fittings Bins Total Software 33 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.66 38.66 7.37 40.15 4,850.29 3.57 38.66 2,771.28 16.06 7.37 40.15 4,886.95 3.57 39.66 2,771.28 16.06 7.37 40.15 4,888.95 3.57 1 Building Plant and Computer Furniture and Bins Total Software 0 309.29 1,713.57 14.31 6.20 20.17 2,064.24 2.45 7 18.50 87.47 0.12 0.04 1.02 107.32 0.05 7 19.56 86.90 0.07 0.04 1.03 2,279.33 2,279.33 2.56	d Building Plant and computer Furniture and fittings Bins Total Software 33 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.66 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.66 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.66 2,771.28 16.06 7.37 40.15 4,850.29 3.57 1 Building Plant and Computer Furniture and Bins Folds 2.05 0 309.29 1,713.57 14.31 6.20 20.17 2,064.24 2.45 7 18.50 87.47 0.12 0.04 1.02 107.32 0.05 7 19.56 86.90 0.07 0.04 1.03 107.77 0.06 1 18.87.94 14.50 </td <td>Total</td> <td></td> <td>2,610.63</td> <td>2,679.80</td> <td>2,999.51</td> <td>3,003.28</td> <td>2,787.17</td> <td></td> <td></td> <td></td>	Total		2,610.63	2,679.80	2,999.51	3,003.28	2,787.17			
d Building Plant and machinery Computer Furniture and fittings Bins Total Software 33 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.66 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.1987.76 2,771.28 16.06 7.37 40.15 4,850.29 3.57 1 Building Plant and Computer Furniture and fittings Bins Total Software 0 309.29 1,733.57 14.31 6.20 20.17 2,064.24 2.45 7 18.50 87.47 0.12 0.04 1.02 107.37 0.05 7 327.79 1,887.94 14.43 6.24 21.19 2,171.56 2.50 7 19.56 86.90 0.07 0.04 1.03 107.77 0.06 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33 2.256	Leasehold Land Building Plant and Computer Furniture and Eins Total Software										
33 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.66 38.77 1 Building Plant and Computer Furniture and Bins Total Software fittings 7 18.50 87.47 0.12 0.04 1.02 107.32 0.05 7 327.79 1,801.04 14.43 6.24 21.19 2,171.56 2.50 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33 2.56	33 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.66 3.57 40.15 4,850.29 3.57 38.66 7.37 40.15 4,850.29 3.57 38.66 7.37 40.15 4,850.29 3.57 38.67 38.69 2,771.28 16.06 7.37 40.15 4,888.95 3.57 1 88.50 87.47 0.12 0.04 1.02 107.32 0.05 7 327.79 1,801.04 14.43 6.24 21.19 2,171.56 2.50 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33 2.56	Particulars	Leasehold Land	Building	Plant and	Computer	Furniture and	Bins	Total	Software	
38 1,949.10 2,771.28 16.06 7.37 40.15 38.65 3.57 38.66 3.57 38.66 3.57 38.66 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.67 38.67 3.57 38.67 38.77 40.15 4,888.95 3.57 3.57 40.15 4,888.95 3.57 3.57 40.15 4,888.95 3.57 40.15 4,888.95 3.57 40.15 4,888.95 3.57 40.15 4,888.95 3.57 40.15 4,888.95 3.57 40.15 40.15 4,888.95 3.57 40.15 40.15 4,888.95 3.57 40.15 40.15 4,888.95 3.57 40.15 40.15 4,888.95 3.57 40.15 40.15 4,888.95 3.57 40.15 40.15 4,888.95 3.57 40.15 40.1	38 1,949.10 38.66 38.66 38.66 38.66 38.66 38.67 37 40.15 4,850.29 3.57 38.66 3.57 38.66 3.57 38.66 3.57 38.66 3.57 38.66 3.57 38.67 38.67 38.67 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.57 38.69 3.60 3.60 38.99 3.60 3.60 38.99 3.60 3.60 38.99 3.60 3.60 38.99 3.60 3.60 38.99 3.60 3.60 38.99 3.60 3.60 38.99 3.60 3.60 38.99 3.60 3.60 38.99 3.60 3.60 3.60 3.60 3.60 3.60 3.60 3.60	Balance at March 31, 2020	66.33	1.949.10	2.771.28	16.06	7.37	40.15	02 038 0	13.67	1
33 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.66 38.66 38.67 38.66 38.77 38.66 38.77 38.66 38.77 38.66 38.57 38.66 3.57 38.67 38.66 38.57 38.67 38.67 38.67 38.67 38.67 38.67 38.67 38.67 38.67 38.67 38.68 38.77 40.12 40.15 4,888.95 3.57 38.77 40.12 0.04 1.02 107.32 0.05 30.57 30.57 30.77 30.77 30.77 30.77 30.77 30.77 30.77 30.77 30.77 30.77 30.77 30.77 30.77 30.77 30.77 30.75 30.77 30.77 30.77 30.77 30.75	33 1,949.10 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.66 38.66 38.67 38.66 38.67 38.66 38.67 38.67 38.67 38.67 38.67 38.67 38.77 38.77 38.77 38.77 38.77 38.77 38.77 38.77 38.77 38.77 38.77 38.77 38.77 38.77 38.77 38.77 38.77 38.77 39	Additions					1511	7	4,0000	16.6	
38. 1,987.76 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.66 38.76 2,771.28 16.06 7.37 40.15 38.66 39.79 1,987.76 2,771.28 16.06 7.37 40.15 4,888.95 3.57 1 Building Plant and Computer Furniture and Bins Total Software fittings 6.20 20.17 2,064.24 2.45 7 18.50 87.47 0.12 0.04 1.02 107.32 0.05 7 327.79 1,801.04 14.43 6.24 21.19 2,171.56 2.50 7 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33 2.56	38.1987.16 2,771.28 16.06 7.37 40.15 4,850.29 3.57 38.66 38.66 31.987.76 2,771.28 16.06 7.37 40.15 4,888.95 3.57 1 Building Plant and Computer Furniture and machinery 1,713.57 14.31 6.20 20.17 2,064.24 2.45 7 18.50 86.90 0.07 0.04 1.03 107.77 0.06 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33 2.56	Disposals		,	,	,				,	
38.66 38.66 39.66 39.771.28 15.06 7.37 40.15 4,888.95 3.57 1 8uilding Plant and Computer Furniture and Mins Total Software fittings 7 309.29 7 18.50 7 327.79 7 19.56 86.90 7 347.35 7 14.50 7 347.35 7 14.50 7 347.35 7 14.50 7 3.27.79 7 347.35 7 347.35 7 347.35 7 3.27.79	38.66 38.66 38.66 2,771.28 16.06 7.37 40.15 4,888.95 3.57 Building Plant and Computer Furniture and machinery 1,713.57 18.50 1,713.57 14.31 6.20 20.17 2,064.24 2.45 327.79 1,801.04 14.43 6.24 21.19 2,171.56 2.50 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33 2.56	Balance at June 30, 2020	66.33	1.949.10	2.771.28	16.06	737	40.15	A 850 30	73.6	-
1,987.76 2,771.28 16.06 7.37 40.15 4,888.95 3.57 Building	1,987.76 2,771.28 16.06 7.37 40.15 4,888.95 3.57 3.57 40.15 4,888.95 3.57 3.57 40.15 4,888.95 3.57 3.57 40.15 4,888.95 3.57 3.59 4.713.57 14.31 6.20 20.17 2,064.24 2.45 4.713.57 0.12 0.04 1.02 107.32 0.05 4.713.56 86.90 0.07 0.04 1.03 107.77 0.06 4.34 347.35 1,887.94 14.50 6.28 22.22 2,279.33 2.56	Additions		38.66				77.01	2000	16.6	
1 Building Plant and Computer Furniture and Bins Total Software fittings 1,387.79 1,313.57 1,004.25 1,005.77 1,327.79 1,301.04 1,443 6.24 1,03 1,07.77 0.06 1,03 1,057.79 1,887.94 14.50 6.28 22.22 2,279.33 2.56	1,987.76 2,771.28 16.06 7.37 40.15 4,888.95 3.57 1 Building nachinery 0.00 Plant and nachinery 1.713.57 fittings 1.713.57 20.17 2,064.24 2,45 7 327.79 1,801.04 14.43 6.24 20.17 2,171.56 2,50 7 327.79 1,807.04 14.43 6.24 21.19 2,171.56 2,50 7 327.79 1,887.94 14.50 6.28 22.22 2,279.33 2.56	Disposals	٠						no:er		
Building Plant and Computer Furniture and Bins Total Software Machinery 14.31 6.20 20.17 2,064.24 2.45 2.45 2.45 2.250 20.37 327.79 1,801.04 14.43 6.24 21.19 2,171.56 2.50 2.	Building Plant and Computer Furniture and Bins Total Software Nachinery 14.31 6.20 20.17 2,064.24 2.45 18.50 87.47 0.12 0.04 1.02 107.32 0.05 19.56 86.90 0.07 0.04 1.03 107.77 0.06 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33 2.56	Balance at Sept 30, 2020	66,33	1,987.76	2,771.28	16.06	7.37	40.15	4,888.95	3.57	1
Building Plant and Computer Furniture and machinery	Building Plant and Computer Furniture and Bins Total Software Machinery	Accumulated depreciation and impairment									
To 309.29 1,713.57 14.31 6.20 20.17 2,064.24 7 18.50 87.47 0.12 0.04 1.02 107.32 7 327.79 1,801.04 14.43 6.24 21.19 2,171.56 7 19.56 86.90 0.07 0.04 1.03 107.77 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33	nachmery fittings 7 18.50 4,713.57 14,31 6.20 20.17 2,064.24 7 18.50 87.47 0.12 0.04 1.02 107.32 7 327.79 1,801.04 14.43 6.24 21.19 2,171.56 7 19.56 86.90 0.07 0.04 1.03 107.77 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33	Particulars	Leasehold Land	Building	Plant and	Computer	Furniture and	Bins	Total	Software	
7 18.50 87.47 0.12 0.04 1.02 107.32 7 18.50 87.47 0.12 0.04 1.02 107.32 7 327.79 1,801.04 14.43 6.24 21.19 2,171.56 7 19.56 86.90 0.07 0.04 1.03 107.77 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33	7 18.50 87.47 0.12 0.04 1.02 107.32 105.32 1.05.32 1.05.32 1.05.32 1.05.32 1.05.32 1.05.32 1.05.32 1.05.32 1.05.32 1.05.32 1.05.32 1.05.32 1.05.32 1.05.32 1.05.32 1.05.33 1.05.32 1.05.33 1.0	Balance at March 31 2020	OLO WAS-LIDI	0000	machinery		fittings				
7 18.50 87.47 0.12 0.04 1.02 107.32 7 327.79 1,801.04 14.43 6.24 21.19 2,171.56 7 19.56 86.90 0.07 0.04 1.03 107.77 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33	7 18.50 87.47 0.12 0.04 1.02 107.32 7 327.79 1,801.04 14.43 6.24 21.19 2,171.56 7 19.56 86.90 0.07 0.04 1.03 107.77 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33	O'NOT TO THE OWNER OF THE OWNER OWNER OF THE OWNER OWNE	0.70	309.79	1,/13.5/	14.31	6.20	20.17	2,064.24	2,45	
7 327.79 1,801.04 14.43 6.24 21.19 2,171.56 7 19.56 86.90 0.07 0.04 1.03 107.77 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33	7 327.79 1,801.04 14.43 6.24 21.19 2,171.56 7 19.56 86.90 0.07 0.04 1.03 107.77 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33	Depreciation/amortisation charge for the period Disposals/adjustments	0.17	18.50	87.47	0.12	0.04	1.02	107.32	0.05	
7 19.56 86.90 0.07 0.04 1.03 107.77 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33	7 19.56 86.90 0.07 0.04 1.03 107.77 4 347.35 1,887.94 14.50 6.28 22.22 2,279.33	Salance at June 30, 2020		327.79	1,801.04	14.43	6.24	21.19	2.171.56	2.50	1
4 347.35 1,887.94 14.50 6.28 22.22 2,279.33	4 347.35 1,887.94 14.50 6.28 22.22 2,279.33	Depreciation/amortisation charge for the period		19.56	86.90	0.07	0.04	1.03	107.77	0.00	
4 347.35 1,887.94 14.50 6.28 22.22 2,279,33	4 347.35 1,887.94 14.50 6.28 22.22 2,279,33	1000			-			-			
the lease hold land includes the Kingal land on lease by II.P. Govt. for 99 years.	he lease hold land includes the kingal land on lease by Ji.P. Govt. for 99 years.	slance at Sept 30, 2020	1.04	347,35	1,887.94	14.50	6.28	22.22	2,279.33	2.56	
		he lease hold land includes the Kingal land on lease by I.P. G	out, for 99 years.		4	_	(,		

4,853,86

4,892.52 38.66

2,066.69

Grand total

107.37 2,174.06 107.83

2,281.89

4,853.86

Grand total

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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
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Note - 3 : Capital work in Progress			
Particulars	As at September 30, 2020	As at September 30, 2019	73 G
Capital work in progress			March 31, 202
Total	450.30	222.94	388.24
	450.30	222.94	
Note - 4: Loans			388.24
Particulars	As at	As at	As a
	September 30, 2020	September 30, 2019	March 31, 2020
Secured, Considered Good - at amortised cost		,	14141111 31, 2021
Loans to employees including interest accrued			
Loans to Employees			
Interest receivable	0.31		
Total			0.37
	0.31		-
Note - 5 : Other financial assets		•	0.37
other financial assets			
Particulars	As at		
	September 30, 2020	As at	As at
Security deposits	30, 2020	September 30, 2019	March 31, 2020
Unsecured, considered good			
- Govt. authorities	45.00		
Total	46.30	45.96	46.12
	46.30	45.96	46.12
Note -6: Other non current assets			
Particulars			
	As at	As at	As at
Prepaid rent	September 30, 2020	September 30, 2019	March 31, 2020
		,	Maich 31, 2020
Prepayments - leasehold land	4.41	4.79	
Prepayments - leasehold land		4.79	4.60
Prepayments - leasehold land Total	4.41		4.60 19.68
Prepayments - leasehold land Total	4.41 19.57	4.79 19.79	4.60
Prepayments - leasehold land Total Note - 7 : Inventory	4.41 19.57 23.98	4.79 19.79 24. 58	4.60 19.68
Prepayments - leasehold land Total Note - 7 : Inventory Particulars	4.41 19.57 23.98	4.79 19.79 24.58	4.60 19.68 24.28
Prepayments - leasehold land Total Note - 7 : Inventory Particulars nventories (lower of cost and net roalizable and neteroalizable and neteroa	4.41 19.57 23.98	4.79 19.79 24. 58	4.60 19.68 24.28
Prepayments - leasehold land Total Note - 7 : Inventory Particulars nventories (lower of cost and net realisable value)	4.41 19.57 23.98	4.79 19.79 24.58	4.60 19.68 24.28
Prepayments - leasehold land Total Note - 7 : Inventory Particulars nventories (lower of cost and net realisable value) Stock-in-trade Stocks and spares	4.41 19.57 23.98 As at September 30, 2020	4.79 19.79 24.58	4.60 19.68 24.28
Prepayments - leasehold land Total Note - 7 : Inventory Particulars nventories (lower of cost and net realisable value) Stock-in-trade Stocks and spares	4.41 19.57 23.98	4.79 19.79 24.58	4.60 19.68 24.28 As at March 31, 2020
Prepayments - leasehold land Total Note - 7 : Inventory Particulars nventories (lower of cost and net realisable value) Stock-in-trade Stores and spares Total	4.41 19.57 23.98 As at September 30, 2020	4.79 19.79 24.58 As at September 30, 2019	4.60 19.68 24.28 As at March 31, 2020
Prepayments - leasehold land Total Note - 7 : Inventory Particulars nventories (lower of cost and net realisable value) Stock-in-trade Stores and spares Total	4.41 19.57 23.98 As at September 30, 2020	4.79 19.79 24.58 As at September 30, 2019	4.60 19.68 24.28 As at March 31, 2020
Prepayments - leasehold land Total Note - 7 : Inventory Particulars Inventories (lower of cost and net realisable value) Stock-in-trade Stores and spares Total Trade Receivables Financial asset	4.41 19.57 23.98 As at September 30, 2020	4.79 19.79 24.58 As at September 30, 2019	4.60 19.68 24.28 As at March 31, 2020
Prepayments - leasehold land Total Note - 7 : Inventory Particulars Inventories (lower of cost and net realisable value) Stock-in-trade Stores and spares Total Trade Receivables Financial asset	4.41 19.57 23.98 As at September 30, 2020	4.79 19.79 24.58 As at September 30, 2019	4.60 19.68 24.28 As at March 31, 2020
Prepayments - leasehold land Total Note - 7 : Inventory Particulars Inventories (lower of cost and net realisable value) Stock-in-trade Stores and spares Total Trade Receivables Sinancial asset Jote - 8 : Trade Receivables	4.41 19.57 23.98 As at September 30, 2020	4.79 19.79 24.58 As at September 30, 2019	4.60 19.68 24.28 As at March 31, 2020
Prepayments - leasehold land Total Note - 7 : Inventory Particulars nventories (lower of cost and net realisable value) Stock-in-trade Stores and spares Total Trade Receivables inancial asset lote - 8 : Trade Receivables	4.41 19.57 23.98 As at September 30, 2020 17.93 17.93	4.79 19.79 24.58 As at September 30, 2019 18.06	4.60 19.68 24.28 As at March 31, 2020 17.93
Prepayments - leasehold land Total Note - 7 : Inventory Particulars Inventories (lower of cost and net realisable value) Stock-in-trade Stores and spares Total Trade Receivables Sinancial asset Jote - 8 : Trade Receivables Particulars	4.41 19.57 23.98 As at September 30, 2020 17.93 17.93	4.79 19.79 24.58 As at September 30, 2019 18.06	4.60 19.68 24.28 As at March 31, 2020 17.93 17.93
Prepayments - leasehold land Total Note - 7 : Inventory Particulars Inventories (lower of cost and net realisable value) Stock-in-trade Stores and spares Total Frade Receivables Financial asset Note - 8 : Trade Receivables Particulars	4.41 19.57 23.98 As at September 30, 2020 17.93 17.93 As at September 30, 2020	4.79 19.79 24.58 As at September 30, 2019 18.06	4.60 19.68 24.28 As at March 31, 2020 17.93
Prepayments - leasehold land Total Note - 7 : Inventory Particulars Inventories (lower of cost and net realisable value) Stock-in-trade Stores and spares Total Frade Receivables Financial asset Note - 8 : Trade Receivables Particulars Outstanding for period exceeding six Months Putstanding for period less then six Months	4.41 19.57 23.98 As at September 30, 2020 17.93 17.93 As at September 30, 2020	4.79 19.79 24.58 As at September 30, 2019 18.06 18.06 As at September 30, 2019	4.60 19.68 24.28 As at March 31, 2020 17.93 17.93
Prepayments - leasehold land Total Note - 7 : Inventory Particulars Inventories (lower of cost and net realisable value) Stock-in-trade Stores and spares Fotal Frade Receivables Financial asset Note - 8 : Trade Receivables Particulars Outstanding for period exceeding six Months Putstanding for period less then six Months otal	4.41 19.57 23.98 As at September 30, 2020 17.93 17.93 As at September 30, 2020	4.79 19.79 24.58 As at September 30, 2019 18.06	4.60 19.68 24.28 As at March 31, 2020 17.93 17.93



Minor

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20.1		-	
13.	OTO	_0	loane

A 1		
As at	As at	As a
September 30, 2020	September 30, 2019	March 31, 2020
0.12	_	0.12
0.12	•	0.12
As at	As at	As at
	September 30, 2019	March 31, 2020
20.94	407.25	15.82
240.16		448.21
	400.00	
	400.00	•
261.10	807.25	464.03
Acat		
		As at
ocptember 30, 2020	September 30, 2019	March 31, 2020
5.05	4.70	
		4.89
	4.72	4.89
Ac. a.b.		
		As at
, 100, 2020	September 50, 2019	March 31, 2020
0.47		
		0.47
		5.54
		0.77
		0.17
10.19	12.75	6.95
	As at	As at
September 30, 2020	September 30, 2019	March 31, 2020
18.70	2/ 12	15.0
18.70		15.64
	24.12	15.64
As at	As at	As at
September 30, 2020	September 30, 2019	March 31, 2020
0.00		
	0.89	0.78
69.06	46.43	73.47
0.00		
0.38	0.38	0.38
0.21	0.21	0.38
	0.12 0.12 0.12 0.12 As at September 30, 2020 20.94 240.16 261.10 As at September 30, 2020 5.05 5.05 As at September 30, 2020 0.47 5.54 4.01 0.17 10.19 As at September 30, 2020 18.70 18.70	0.12

Myray. All.

Fresh & Healthy Enterprises Limited

Notes forming part of the financial statements
(All amounts are in ₹ lakhs unless otherwise stated)

Note 15 : Equity			
Particulars			
Authorised Capital :	As at September 30, 2020	AS at	M3 C
25 00 00 000 5	3cptember 30, 2020	September 30, 2019	March 31, 202
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 subsect to	25,000.00		25,000.00
Issued, subscribed and paid up:	23,000.00	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)			
30, 2020: (P.Y. 21,50,12,048 Fully paid equity shares of ₹ 10 each)	31 501 30		
Total	21,501.20	21,501.20	21,501.20
Total	21 501 20		
Fully maid	21,501.20	21,501.20	21,501.20
Fully paid equity shares, which have a par value of Rs.10, carry one vi	ote per share and carning	al-La a	
Fully naid aguitant	per siture and carry a	right to dividends.	
Fully paid equity shares (In Lakhs)			
Particulars			
Balance as at March 31, 2020	Number of shares	Number of shares	Number of share
changes during the period*	2,150.12	1,591.18	
Balance as at September, 2020	0	558.94	1,591.18
* Right issue subscription by CONCOR	2,150.12	2,150.12	558.94
		2,130.12	2,150.12
Details of shares held by the holding company, its subsideries and a			
Particulars	issociates		
	As at	As at	As a
Container Corporation of India Limited, the holding company	September 30, 2020	September 30, 2019	March 31, 2020
	2,150.12	2,150.12	2,150.12
Details of shares held by each shareholder holding more than 5% sh			2,130.12
Partial Partia Partial Partial Partial Partial Partial Partial Partial Partial	ares		
Particulars	As at	As at	
F. II.	September 30, 2020	September 30, 2019	As at
Fully paid equity shares (In Lakhs)	Number of shares	Number of shares	March 31, 2020
Container Corporation of India Limited, the holding company	held		Number of shares
mora chilited, the holding company	2,150.12	2,150.12	held
		2,130.12	2,150.12
	% holding of equity	% holding of equity	0/ 5 - 1 11
Container Corporation of India Limited, the holding company	shares	shares	% holding of
Note 15 - Possession	100%	100%	equity shares
Note 16: Reserves and surplus		100%	100%
Particulars			
hare Premium	As at September 30, 2020	As at	As at
letained Earnings		September 30, 2019	March 31, 2020
earthings	41.33	41.33	41.33
	-18,154.75 (18,113.42)	-17,660.00	-17,903.40
	(20,113.42)	(17,618.67)	(17,862.07)
ote 17 : Long term provisions			
articulars	As at		
rovision for employee benefits	September 30, 2020	As at	As at
otal	10.77	September 30, 2019	March 31, 2020
oto 10. o. i	10.77	8.92	10.77
ote 18 : Other non-current liabilities	/	8.92	10.77
articulars			
	As at	As at	
amortised cost	September 30, 2020	September 30, 2019	As at
ase Liability-Kingal Land (IND AS-116)		20, 2013	March 31, 2020
Leti & App	61.09	61.03	
Culcil & Associ	61.09	61.03	60.80
18/ 18		01.03	60.80
		1	
(Se (New Delini)	100	1 1	1 1

Note 19 : Borrowin	ngs
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Particulars	As at	As at	As at
Unsecured - at amortised cost	September 30, 2020	September 30, 2019	March 31, 2020
Loans from related party	The state of the s		19161 017 31, 2020
Interest accrued on loans from related party			
Bank overdraft			-
Total	-	7.29	3.62
. 0.01	-	7.29	3.62
Note 20 : Trade payables			3.02
Particulars	As at	As at	As at
Trade payables	September 30, 2020	September 30, 2019	March 31, 2020
- 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	
Total		All Market Pay	8.81
	8.86	9.22	8.86
Note 21 : Other current financial liabilities			
Particulars	As at		
	September 30, 2020	As at	As at
At amortised cost	30, 2020	September 30, 2019	March 31, 2020
Advance/deposits from parties	51.50	81.95	
Deferred Revenue	6.93	3.88	53.91
Earnest money deposit	41.79	46.31	3.69
Due to Micro and small enterprises	8.98	46.31 8.98	83.73
Other payable to related party	0.50	79.34	8.98
Others Total	157.12	205.33	140.00
lotal .	266,32	425.79	148.63
Note 22 : Other current liabilities		423.75	298.94
Particulars	As at	As at	As at
Statutory dues payable	September 30, 2020	September 30, 2019	March 31, 2020
ease Liability-Vioral Lend (IND As as as	3.86	3.68	5.14
ease Liability-Kingal Land (IND AS-116) Fotal	13.32	6.68	10.25
Otal	17.18	10.36	15.39
Note 23 : Short term provisions			
Particulars	As at	As at	As as
Provision for employee benefits	September 30, 2020	September 30, 2019	March 31, 2020
Fotal -	1.45	1.27	1.45
	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 operation	Note -	24	:	Revenue	from	operations
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Particulars	For the period ended	ended	For the yea
Sale of cartons	September,2020	September,2019	March,202
Cooling charges	•	21.46	21.46
	44.07	11.84	86.04
Bonded Warehouse Charges	89.46	35.14	
Handling Income-Bonded Warehouse	11.91	7.46	63.87
Handling income	13.40		14.51
Total	158.84	5.19 81.09	229.92
Note - 25 : Other income			229.92
Particulars	For the period	For the period	F==41
Particulars	ended	ended	For the year
	September,2020		ende
Interest on bank deposits		September,2019	March,202
Interest on security deposit given	6.44	33.29	52.64
Other interest income	0.18	0.16	0.32
Other non-operating income		0.48	0.92
Total		0.06	12.07
	6.62	33.99	65.95
Note - 26 : Purchase of traded goods			
	For the period	For the period	
Particulars	ended		For the year
	September,2020	ended	ende
Stock-in-trade		September,2019	March,202
Stores and spares	-		-
Total			
Note - 27 : Changes in Inventories Particulars	For the period	For the period	For the year
	ended	ended	ended
Opening stock	September,2020	September,2019	March,2020
Stock-in-trade			
Stores and spares			
and spares	17.93	38.92	20.02
Closing stock	17.93	38.92	38.92 38.92
Stock-in-trade			30.92
Stores and spares			
to es and spares	17.93	18.06	17.00
	17.93	18.06	17.93 17.93
Total			
Direct Fun	-	20.86	20.99
Direct Expenses Note - 28 : Direct expenses			
	For the period		
Particulars		For the period	For the year
	ended	ended	ended
A store maintenance	September,2020	September,2019	March,2020
landling expenses (Rai)	11.99	11.48	
tore Management Ch.	21.18	9.99	18.39
ower and fuel	15.00	25.38	45.86
esting exponent at	92.57		46.57
esting expenses/ charges /consumable goods	5.23	72.85	161.01
Adiracologica 166	3.23		0.11
	A STATE OF THE STA	0.00	
otal *	145.97	0.06	0.13

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Note - 29 : Employee benefits expenses

Particulars	For the period ended	For the period ended	For the yea	
Salary, allowances and other employee benefits	September,2020	September,2019	March,2020	
contribution to CPF and EPS	8.10	7.41	16.41	
Employees welfare and medical	0.66	0.71	1.59	
Gratuity	0.35	2.33	3.48	
Total	-	-	0.76	
	9.11	10.45	22.24	
Note - 30 : Finance cost				
Particulars	For the period	For the period	For the year	
	ended	ended	ended	
	September,2020	September,2019	March,2020	
Interest Expense-Lease Liability (IND AS-116)				
Interest on loans from related party	3.36	3.33	6.67	
Total	-	50.74	50.74	
	3.36	54.07	57.41	
Note - 31 : Depreciation and amortisation expense			37.41	
	For the period			
Particulars	ended	For the period	For the year	
	September,2020	ended	ended	
Depreciation and amortisation		September,2019	March,2020	
Total	215.20 215.20	212.77	425.94	
Note - 32 : Other expenses		212.77	425.94	
Particulars	For the period	For the period	For the year	
	ended	ended	ended	
Printing and stationery expense	September,2020	September,2019	March,2020	
Fravelling and conveyance	0.33	0.29	0.42	
Rent office space/ Rai land and license fee*	0.02	0.25	0.30	
Office/ CA store Up keeping expenses	6.50	6.27	12.75	
Repairs and maintenance	4.59	4.53	9.02	
- Plant and machinery				
- Others	4.78	4.63	9.55	
Security expenses	2.15	2.15	4.29	
Office vehicle/ car hire charges	11.56	10.67	21.45	
ostage, telephone and internet	0.72	0.39	3.10	
ank charges	0.26	0.35	0.61	
tamp duty charges	-	-	0.01	
egal and professional charges	-	13.09	13.09	
nsurance premium	2.79	8.59	11.14	
legistration Fee	7.06	4.84	11.17	
dvertisement		0.30	0.30	
tatutory audit fee	0.54	2.90	2.90	
liction Coming of	0.54	0.54	1.08	
detion Service Charge	-	0.54	0.54	
roperty tax Haryana				
roperty tax Haryana rade licence	0.85	0.56	0.56	
roperty tax Haryana rade licence OC Fee		0.66	0.56 0.66	
suction Service Charge Property tax Haryana Prade licence OC Fee Aiscellaneous expenses	0.85 0.50	0.66 37.50		
roperty tax Haryana rade licence	0.85	0.66	0.66	

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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						
	1					'Rs.in Lakhs
	TUDE	2 MOVEMENT TO	STANDA		TH ENDED	
		THREE MONTHS ENDED				TWELVE
	30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31/03/201
1.SEGMENT REVENUE	(UNAUDITED)	[UNAUDITED]	(UNAUDITED)	(UNAUDITED)	UNAUDITED	(AUDITED
EXIM					1	[AUDITED
DOMESTIC	43.50	57.87	20.93	101.37		
UN-ALLOCABLE	17.59	39.88	11.26	57.47	42.60	78.
TOTAL	_	,	8.21	57.47	17.03	130.0
LESS: INTER SEGMENT REVENUE	61.09	97.75	40.40	-	21.46	21,-
NET SALES/INCOME FROM OPERATIONS		21.10	40.40	158.84	81.09	229.5
2.SEGMENT RESULTS	61.09	97.75	40.40			
PROFIT HEFORE TAX AND INTEREST FROM:		21.15	40.40	158.84	81.09	229.9
EXIM						
DOMESTIC	(106.40)	16.3.34				
UN-ALLOCABLE	(43.02)	(62.27)	(107.78)	(162,49)	(273.64)	(246.0
TOTAL	(43.02)	(42.92)	(57.99)	(92.12)	(109.40)	1408.3
TOTAL	17.15	-	0.22	-	0.60	0.4
LESS:	(149.42)	(105.19)	(165.55)	(254.61)	(382.44)	[653.8
					1002.747	[653.8
() INTEREST EXPENDITURE						
SIJ OTHER UN-ALLOCABLE EXPENDITURE	1.68	1.68	1.63	3.36	54.07	
NET OFF UNALLOCABLE INCOME				3.00	34.07	57.4
TOTAL PROFIT BEFORE TAX	(2.12)	(4.50)	(14,05)	16-6-21		
3.CAPITAL EMPLOYED	(148.98)	(102.37)	[153,13]	(251.35)	[33,99]	165.3
SEGMENT ASSETS-SEGMENT LIABILITIES			10000	(201.33)	[402.52]	(645.9
EXIM						
DOMESTIC	913.25	978.35	1,137.51	212.11		
CAPITAL EMPLOYED IN SEGMENTS	1.875.04	2.014.71	2,389.23	913.25	1,137.51	1.000.8
ADD:	2,788.29	2,993.06		1,875.04	2,389.23	2,115.6
UNALLOCABLE CORPORATE ADDRESS.		21220.00	3,526.74	2,788.29	3,526.74	3,116.5
UNALLOCABLE CORPORATE ASSETS LESS CORPORATE LIABILITIES	599,49	543.70	275			
	3,387.78	3,536.76	355.79	599.49	355.79	522.58
4.SEGMENT ASSETS		3,030.76	3,882.53	3,387.78	3,882.53	3,639.13
EXIM						
DOMESTIC	1,009,05					
UNALLOCABLE	2.141.05	1.071.84	1.288.34	1,009.05	1.288,34	1,108.76
	The state of the s	2,274.43	2.758.60	2.141.05	2.758.60	2,402,48
TOTAL SEGMENT ASSETS	603.35	549.15	359.47	603.35	359.47	
5.SEGMENT LIABILITIES	3,753.45	3,895.42	4,406.41	3,753.45	4,406.41	527.72
EXIM					7,700,41	4,038.96
DOMESTIC	95.80	93.49	150.83	95.80	150.83	
JNALLOCABLE	266.01	259.72	369.37	266.01		107.88
OTAL SEGMENT LIABILITIES	3.86	5.45	3.68	3.86	369.37	286.81
	365.67	358.66	523.88	3.00	3.68	5.14

In terms of our report attached. For Deepak Gulati & Associates Chartered Accountage. FRN No-2077 Lie

Seved Accounts

Ravindra Bha Chief Financial Officer

Chief Executive Officer

FRESH AND HEALTHY ENTERPRISES LIMITED Statement of Un-audited Financial Results for the quarter and half year ended 30th September, 2020 (Rs. in Crores) STANDALONE THREE MONTHS ENDED TWELVE SIX MONTHS ENDED Particulars MONTH 30/09/2020 | 30/06/2020 | 30/09/2019 | ENDED 31/03/2020 30/09/2020 30/09/2019 [UNAUDITED] (UNAUDITED) Revenue from operations (UNAUDITED) (UNAUDITED) (AUDITED) 2 Other Income 0.98 1.59 3 0.02 0.81 Total Income (1+2) 2,30 0.04 0.06 0.34 Expenses 0.63 0.66 1.02 0.54 1.65 1.15 ai Rail freight expenses 2.96 b) Other Operating Expenses ci Employee benefits expense 0.69 0.67 1.46 1.41 di Finance Costs 0.05 2.93 0.04 0.04 0.09 0.10 0.54 e) Depreciation and amortisation expense 0.01 0.22 0.02 0.02 0.03 f) Other expenses 1.07 1.07 2.15 2.13 Total expenses 0.21 0.22 4.26 0.27 0.43 1.00 2.12 2.04 1.43 2.07 4.15 5.18 9.41 5 Profit before tax (3-4) (1.49) Exceptional items (Refer Note 4) (1.02) (1.53)(2.51) (4.03) 6 Tax expense (6.45) al Current tax bi Deferred tax c) Tax adjustments for earlier years Profit after tax (5-6) (1.49) (1.02) (1.53) (2.51) (4.03) 6.45 Other Comprehensive Income Items that will not be reclassified to profit or loss a)Remeasurement gains(losses) of defined benefit obligation the 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) 14.031 (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 Reserves (excluding Revaluation Reserve) Earnings per share (of Rs. 11/- each) (not annualised) Refer note n) Basic (Rs.) 10.001 (b) Diluted (Rs.) (0.000) (0.001)(0.001) (0.002) (0.003) 0.001 (0.000)

In terms of our report attached. For Deepak Gulati & Associates Chartered Accountant

Partner M.No.543944

UDIN No.

FRN No. 0075

Place: New Delhi

Chief Financial Officer

Chief Executive Officer

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(0.003)

FRESH & HEALTHY ENTERPRISES LIMITED

SEGMENT	WISE	REVENUE,	RESULTS	AND	CAPITAL.	EMPLOYED	

	STANDALONE							
		E MONTHS EN		SIX MONTH ENDED		TWELVE MONTHS ENDED		
	30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31.03.2020		
1.SEGMENT REVENUE	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)		
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		-	0.08		0.21	0.31		
LESS: INTER SEGMENT REVENUE	0.61	0.98	0.40	1.59	0.81	2.30		
NET SALES/INCOME FROM OPERATIONS						2.00		
2.SEGMENT RESULTS	0.61	0.98	0.40	1.59	0.81	2.30		
PROFIT BEFORE TAX AND INTEREST FROM:						2.00		
EXIM								
DOMESTIC	(2.06)	(0.62)	(1.08)	(1.63)	(2.74)	12.46		
UN-ALLOCABLE	(0.43)	(0.43)	(0.58)	[0.92]	(1.09)	14.08		
TOTAL			0.00		0.010	0,00		
IOIAL	(1.49)	(1.05)	(1.66)	(2.55)	(3.82)	(6.54		
LESS:					(0102)	(0.54		
I) INTEREST EXPENDITURE								
(II) OTHER UN-ALLOCABLE EXPENDITURE	0.02	0.02	0.02	0.03	0.54	0.57		
						0.01		
NET OFF UNALLOCABLE INCOME	(0.02)	(0.05)	(0.14)	(0.07)	(0.34)	(0.65		
TOTAL PROFIT BEFORE TAX 3.CAPITAL EMPLOYED	(1.49)	(1.02)	(1.53)	(2.51)	(4.02)			
			,	(2.02)	[4.02]	(6.46		
(SEGMENT ASSETS-SEGMENT LIABILITIES)								
DOMESTIC:	9.13	9.79	11.37	9.13	11.37	10.01		
	18.75	20.14	23.89	18.75	23.89			
CAPITAL EMPLOYED IN SEGMENTS	27.88	29.93	35.26	27.88	35.26	21.15		
ADD:			00120	27.00	35.25	31.16		
UNALLOCABLE CORPORATE ASSETS LESS CORPORATE LIABILITIES	5.99	5,44	3,56	5,99	7.74			
TOTAL	33.87	35.37	38.82	33.87	3.56	5.23 36.39		
4 00000000				00.01	30.02	36.39		
4.SEGMENT ASSETS								
EXIM	10.09	10.72	12.88	10.09	12.88			
DOMESTIC	21.41	22.74	27.59	21.41	27.59	11.09		
UNALLOCABLE	6.03	5,49	3.59	6.03		24.02		
TOTAL SEGMENT ASSETS	37.53	38.95	44.05	37.53	3.59	5.28		
5.SEGMENT LIABILITIES		25.50	77.00	37,53	44.06	40.39		
EXIM	0.96	0,93	1.51	0.96				
DOMESTIC	2.66	2.60	3.70		1.51	1.08		
UNALLOCABLE	0.04	0.05	0.03	2.66	3.70	2.87		
TOTAL SEGMENT LIABILITIES	3.66	3.58	5.24	3.66	0.03	0.05		

In terms of our report attached. For Deepak Cubis & Associates Charteren Accountant FRY No. 202345N

UDIN No: Date: 03:41 2020 CT OF OF Place: New Delhi

Ravindra Bhat Chief Financial Officer