

Statement of standalone unaudited financial results

S. No.	Particulars	Quarter ended			Period ended		Year ended
		31-Dec-19	31-Dec-18	30-Sep-19	31-Dec-19	31-Dec-18	31-Mar-19
1	Income from Operations						
	a) Revenue from operations	75.33	34.09	40.40	156.42	40.95	61.87
	b) Other Income	11.88	27.62	14.05	45.87	76.27	110.14
	Total Income	87.21	61.71	54.45	202.29	117.22	172.01
2	Expenses						
	a) (Increase)/ Decrease in Stock	0.12	0.00	7.99	20.98	3.08	3.10
	b) Direct Expenses	102.93	44.28	59.49	222.69	85.78	127.21
	c) Purchase of traded goods	-	-	-	-	-	-
	d) Employee Benefits expenses	4.72	5.08	4.42	15.17	12.93	21.47
	e) Depreciation and amortisation expenses	107.25	103.24	106.99	320.02	332.88	434.79
	f) Other Expenditure:	-	-	-	-	-	-
	-Agency Charges- Commission	-	-	-	-	-	-
	-Other Expenditure	20.94	19.90	27.06	120.63	156.25	177.50
	Total Expenses	235.96	172.50	205.95	699.49	590.92	764.07
3	Profit/(Loss) from Ordinary Activities before Finance Costs (1-2)	(148.75)	(110.79)	(151.50)	(497.20)	(473.70)	(592.06)
4	Finance Costs	1.67	62.24	1.63	55.74	185.89	246.78
5	Profit/(Loss) from Ordinary Activities before tax (3-4)	(150.42)	(173.03)	(153.13)	(552.94)	(659.59)	(838.84)
6	Tax Expenses	-	-	-	-	-	-
7	Net Profit/(Loss) from Ordinary Activities after Tax (5-6)	(150.42)	(173.03)	(153.13)	(552.94)	(659.59)	(838.84)
8	Other comprehensive income (net of tax)	-	-	-	-	-	(0.14)
9	Total comprehensive income (7+8)	(150.42)	(173.03)	(153.13)	(552.94)	(659.59)	(838.98)
10	Paid up Equity Share Capital (Face value - Re.10 per share)	21,501.20	15,911.77	21,501.20	21,501.20	15,911.77	15,911.77
11	Reserves excluding revaluation reserve	-	-	-	-	-	-
12	Earning per Share (of Rs. 10/- each) - not annualised						
	a) Basic	(0.08)	(0.11)	(0.09)	(0.29)	(0.42)	(0.53)
	b) Diluted	(0.08)	(0.11)	(0.09)	(0.29)	(0.42)	(0.53)

Notes to audited financial results for the period ended December 31, 2019

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

Subsequent to the implementation of IND AS-116, operating/other expenses during the current period have declined, whereas depreciation/finance cost for the current period have increased.



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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 December, 2019

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED						
(Rs. in Lakhs)						
	STANDALONE					
	THREE MONTHS ENDED			NINE MONTHS ENDED		TWELVE MONTH ENDED
	31-12-2019 (UNAUDITED)	30-09-2019 (UNAUDITED)	31-12-2018 (UNAUDITED)	31-12-2019 (UNAUDITED)	31-12-2018 (UNAUDITED)	31-03-2019 (AUDITED)
1. SEGMENT REVENUE						
EXIM	11.83	20.93	-	54.43	-	-
DOMESTIC	63.50	19.47	34.09	101.99	40.95	61.88
UN-ALLOCABLE						
TOTAL	75.33	40.40	34.09	156.42	40.95	61.88
LESS: INTER SEGMENT REVENUE						
NET SALES/INCOME FROM OPERATIONS	75.33	40.40	34.09	156.42	40.95	61.88
2. SEGMENT RESULTS						
PROFIT BEFORE TAX AND INTEREST FROM:						
EXIM	(25.22)	(90.99)	-	(197.66)	-	-
DOMESTIC	(135.41)	(74.56)	(138.41)	(345.41)	(549.97)	(702.20)
UN-ALLOCABLE						
TOTAL	(160.63)	(165.55)	(138.41)	(543.07)	(549.97)	(702.20)
LESS:						
(I) INTEREST EXPENDITURE	1.67	1.63	62.24	55.74	185.89	246.78
(II) OTHER UN-ALLOCABLE EXPENDITURE						
NET OFF UNALLOCABLE INCOME	(11.88)	(14.05)	(27.62)	(45.87)	(76.27)	(110.00)
TOTAL PROFIT BEFORE TAX	(150.42)	(153.13)	(173.03)	(532.94)	(659.59)	(838.98)
3. CAPITAL EMPLOYED						
(SEGMENT ASSETS-SEGMENT LIABILITIES)						
EXIM	1,071.15	1,137.51	-	1,071.15	-	-
DOMESTIC	2,243.74	2,389.23	4,306.37	2,243.74	4,306.37	4,112.81
CAPITAL EMPLOYED IN SEGMENTS	3,314.89	3,526.74	4,306.37	3,314.89	4,306.37	4,112.81
ADD:						
UNALLOCABLE CORPORATE ASSETS LESS CORPORATE LIABILITIES	417.22	355.79	(5,431.36)	417.22	(5,431.36)	(5,417.19)
TOTAL	3,732.11	3,882.53	(1,124.99)	3,732.11	(1,124.99)	(1,304.38)
4. SEGMENT ASSETS						
EXIM	1,212.37	1,288.34	-	1,212.37	-	-
DOMESTIC	2,595.57	2,758.60	4,656.16	2,595.57	4,656.16	4,474.64
UNALLOCABLE	419.73	359.47	62.31	419.73	62.31	135.35
TOTAL SEGMENT ASSETS	4,227.67	4,406.41	4,718.47	4,227.67	4,718.47	4,609.99
5. SEGMENT LIABILITIES						
EXIM	141.22	150.83	-	141.22	-	-
DOMESTIC	351.83	369.37	349.79	351.83	349.79	361.83
UNALLOCABLE	2.51	3.68	5,493.67	2.51	5,493.67	5,552.54
TOTAL SEGMENT LIABILITIES	495.56	523.88	5,843.46	495.56	5,843.46	5,914.37

