

Fresh & Healthy Enterprises Limited
For the period ended 31 December, 2023
(All amounts are in ₹ lakhs unless otherwise stated)

Statement of Standalone Un-Audited financial results

S. No.	Particulars	Quarter ended			Period Ended		Year Ended
		31-Dec-23	31-Dec-22	30-Sep-23	31-Dec-23	31-Dec-22	31-Mar-23
1	Income from Operations						
	a) Revenue from operations	246.54	205.92	146.75	547.22	397.77	567.89
	b) Other Income	5.35	6.30	4.08	16.38	14.25	44.64
	Total Income	251.89	212.22	150.83	563.60	412.02	612.53
2	Expenses						
	a) (Increase)/ Decrease in Stock	-	-	-	-	-	-
	b) Direct Expenses	127.64	115.57	102.58	331.41	354.31	455.84
	c) Purchase of traded goods	-	-	-	-	-	-
	d) Employee Benefits expenses	6.93	5.68	6.15	18.84	16.62	36.58
	e) Depreciation and amortisation expenses	44.38	34.07	44.17	133.49	218.27	259.68
	f) Other Expenditure:						
	-Agency Charges- Commission						
	-Other Expenditure	25.29	29.71	26.05	74.20	91.92	104.71
	Total Expenses	204.24	185.03	178.95	557.94	681.12	856.81
3	Profit/(Loss) from Ordinary Activities before Finance Costs (1-2)	47.65	27.19	(28.12)	5.66	(269.10)	(244.28)
4	Finance Costs	3.19	1.71	3.20	9.59	5.14	13.12
5	Profit/(Loss) from Ordinary Activities before tax (3-4)	44.46	25.48	(31.32)	(3.93)	(274.24)	(257.40)
6	Tax Expenses	-	-	-	-	-	-
7	Net Profit/(Loss) from Ordinary Activities after Tax (5-6)	44.46	25.48	(31.32)	(3.93)	(274.24)	(257.40)
8	Other comprehensive income (net of tax)	-	-	-	-	-	(0.04)
9	Total comprehensive income (7+8)	44.46	25.48	(31.32)	(3.93)	(274.24)	(257.44)
10	Paid up Equity Share Capital (Face value - Re.10 per share)	22,868.20	22,603.20	22,868.20	22,868.20	22,603.20	22,868.20
11	Reserves excluding revaluation reserve	-	-	-	-	-	-
12	Earning per Share (of Rs. 10/- each) - not annualised						
	a) Basic	0.02	0.01	(0.01)	(0.00)	(0.12)	(0.11)
	b) Diluted	0.02	0.01	(0.01)	(0.00)	(0.12)	(0.11)

Notes to un-audited financial results for the period ended December 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 22.01.2024

In terms of our report attached.

For M.L. Kejriwal & Co.

Chartered Accountant

FRN No.-008234N

Siddharth Kejriwal
Duly signed by
Siddharth Kejriwal
Date: 22.01.24
1725 04 0039

CA Siddharth Kejriwal

Partner

M.No.552001

UDIN No:

Date: 22.01.2024

Place: New Delhi

UDIN: 24552001BK6DBW5227



Alok Badkul

Alok Badkul
Chief Executive Officer

Ravindra Bhat

Ravindra Bhat
Chief Financial Officer

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, 2023

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED						
	STANDALONE					
	THREE MONTHS ENDED			NINE MONTHS		TWELVE MONTH ENDED
	31-12-2023 (UNAUDITED)	31-12-2022 (UNAUDITED)	30-09-2023 (UNAUDITED)	31-12-2023 (UNAUDITED)	31-12-2022 (UNAUDITED)	31-03-2023 (AUDITED)
1.SEGMENT REVENUE						
EXIM	11.12	18.17	19.88	45.98	70.81	86.57
DOMESTIC	235.42	187.75	126.87	501.24	326.96	481.32
UN-ALLOCABLE	-	-	-	-	-	-
TOTAL	246.54	205.92	146.75	547.22	397.77	567.89
LESS: INTER SEGMENT REVENUE						
NET SALES/INCOME FROM OPERATIONS	246.54	205.92	146.75	547.22	397.77	567.89
2.SEGMENT RESULTS						
PROFIT BEFORE TAX AND INTEREST FROM:						
EXIM	1.91	1.85	(4.37)	(0.89)	(50.43)	(44.01)
DOMESTIC	40.39	19.04	(27.83)	(9.83)	(132.92)	(244.91)
UN-ALLOCABLE	-	-	-	-	-	-
TOTAL	42.30	20.89	(32.20)	(10.72)	(283.35)	(288.92)
LESS:						
(i) INTEREST EXPENDITURE	3.19	1.71	3.20	9.59	5.14	13.12
(ii) OTHER UN-ALLOCABLE EXPENDITURE	(5.35)	(6.30)	(4.08)	(16.38)	(14.25)	(44.60)
NET OFF UNALLOCABLE INCOME	(5.35)	(6.30)	(4.08)	(16.38)	(14.25)	(44.60)
TOTAL PROFIT BEFORE TAX	44.46	25.48	(31.32)	(3.93)	(274.24)	(257.44)
3.CAPITAL EMPLOYED						
(SEGMENT ASSETS-SEGMENT LIABILITIES)						
EXIM	362.25	836.60	483.11	362.25	836.60	458.17
DOMESTIC	3,311.18	1,844.37	3,200.67	3,311.18	1,844.37	2,318.39
CAPITAL EMPLOYED IN SEGMENTS	3,673.43	2,680.97	3,683.78	3,673.43	2,680.97	2,776.56
ADD:						
UNALLOCABLE CORPORATE ASSETS LESS CORPORATE LIABILITIES	215.12	929.71	160.31	215.12	929.71	1,115.92
TOTAL	3,888.55	3,610.68	3,844.09	3,888.55	3,610.68	3,892.48
4.SEGMENT ASSETS						
EXIM	383.57	948.48	531.64	383.57	948.48	499.52
DOMESTIC	3,694.95	2,145.52	3,721.90	3,694.95	2,145.52	2,711.31
UNALLOCABLE	222.32	934.15	167.51	222.32	934.15	1,123.12
TOTAL SEGMENT ASSETS	4,300.84	4,028.15	4,421.05	4,300.84	4,028.15	4,333.95
5.SEGMENT LIABILITIES						
EXIM	21.30	111.88	48.53	21.32	111.88	41.35
DOMESTIC	383.77	301.15	521.23	383.77	301.15	392.92
UNALLOCABLE	7.20	4.44	7.20	7.20	4.44	7.20
TOTAL SEGMENT LIABILITIES	412.29	417.47	576.96	412.29	417.47	441.47

In terms of our report attached.

For M.L. Kejriwal & Co.
Chartered Accountant

FRN No.-008234N

Siddhart
h Kejriwal

CA Siddharth Kejriwal
Partner

M.No.55201

UDIN No.

Date:22.01.2024

Place: New Delhi

UDIN: 245520018XGD8W5227



AB

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