

Receipt No : 97286/2020/Finance and Accounts - CO

Fresh & Healthy Enterprises Limited

For the period ended 31 March,2020

(All amounts are in ₹ lakhs unless otherwise stated)

Statement of standalone Audited financial results

S. No.	Particulars	Quarter ended			Year Ended	
		31.Mar.20	31.Mar.19	31.Dec.19	31.Mar.20	31.Mar.19
1	Income from Operations					
	a) Revenue from operations	73.50	20.92	75.33	229.92	61.87
	b) Other Income	20.08	29.40	11.88	65.95	105.67
	Total Income	93.58	50.32	87.21	295.87	167.54
2	Expenses					
	a) (Increase)/ Decrease in Stock	0.01	0.02	0.12	20.99	3.10
	b) Direct Expenses	49.38	40.92	102.93	272.07	126.70
	c) Purchase of traded goods	-	-	-	-	-
	d) Employee Benefits expenses	7.07	8.13	4.72	22.24	21.06
	e) Depreciation and amortisation expenses	105.92	101.91	107.25	425.94	434.79
	f) Other Expenditure:	-	-	-	-	-
	-Agency Charges- Commission	-	-	-	-	-
	-Other Expenditure	21.90	17.70	20.94	142.53	173.95
	Total Expenses	184.28	168.68	235.96	883.77	759.60
3	Profit/(Loss) from Ordinary Activities before Finance Costs (1-2)	(90.70)	(118.36)	(148.75)	(587.90)	(592.06)
4	Finance Costs	1.67	60.89	1.67	57.41	246.78
5	Profit/(Loss) from Ordinary Activities before tax (3-4)	(92.37)	(179.25)	(150.42)	(645.31)	(838.84)
6	Tax Expenses	-	-	-	-	-
7	Net Profit/(Loss) from Ordinary Activities after Tax (5-6)	(92.37)	(179.25)	(150.42)	(645.31)	(838.84)
8	Other comprehensive income (net of tax)	(0.61)	(0.14)	-	(0.61)	(0.14)
9	Total comprehensive income (7+8)	(92.98)	(179.39)	(150.42)	(645.92)	(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
11	Reserves excluding revaluation reserve					
12	Earning per Share (of Rs. 10/- each) - not annualised					
	a) Basic	(0.05)	(0.11)	(0.08)	(0.32)	(0.53)
	b) Diluted	(0.05)	(0.11)	(0.08)	(0.32)	(0.53)

Notes to audited financial results for the period ended March 31, 2020

- The above results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on ~~2020~~ ^{19.06.} 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 Bhawan, C-3, Mathura Road,
Opp. Apollo Hospital, New Delhi-110076.

Segment-wise Revenue, Results and Capital Employed
For the period ended on 31st March,2020

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED					
	(Rs In Lakhs)				
	STANDALONE				
	THREE MONTHS ENDED			TWELVE MONTHS ENDED	
	31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
	(AUDITED)	(AUDITED)	(AUDITED)	(AUDITED)	(AUDITED)
1.SEGMENT REVENUE					
EXIM	33.93	11.83	-	78.38	-
DOMESTIC	49.55	63.50	20.92	130.08	56.45
UN-ALLOCABLE	-	-	-	21.46	5.42
TOTAL	73.50	75.33	20.92	229.92	61.87
LESS: INTER SEGMENT REVENUE					
NET SALES/INCOME FROM OPERATIONS	73.50	75.33	20.92	229.92	61.87
2.SEGMENT RESULTS					
PROFIT BEFORE TAX AND INTEREST FROM:					
EXIM	106.11	(25.22)	-	(246.02)	-
DOMESTIC	(74.67)	(135.41)	(147.76)	(408.30)	(700.95)
UN-ALLOCABLE	-	-	-	0.47	2.32
TOTAL	(110.78)	(160.63)	(147.76)	(653.85)	(697.73)
LESS:					
(I) INTEREST EXPENDITURE	1.67	1.67	60.89	57.41	246.78
(II) OTHER UN-ALLOCABLE EXPENDITURE					
NET OFF UNALLOCABLE INCOME	(19.47)	(11.88)	(29.26)	(65.34)	(105.53)
TOTAL PROFIT BEFORE TAX	(92.98)	(150.42)	(179.39)	(645.92)	(838.98)
3.CAPITAL EMPLOYED					
(SEGMENT ASSETS-SEGMENT LIABILITIES):					
EXIM	1,000.88	1,071.16	-	1,000.88	-
DOMESTIC	2,115.67	2,243.74	4,112.81	2,115.67	4,112.81
CAPITAL EMPLOYED IN SEGMENTS	3,116.55	3,314.89	4,112.81	3,116.55	4,112.81
ADD:					
UNALLOCABLE CORPORATE ASSETS LESS CORPORATE LIABILITIES	522.58	437.22	(5,417.19)	522.58	(5,417.19)
TOTAL	3,639.13	3,732.11	(1,304.38)	3,639.13	(1,304.38)
4.SEGMENT ASSETS					
EXIM	1,108.76	1,212.37	-	1,108.76	-
DOMESTIC	2,402.48	2,595.57	4,474.61	2,402.48	4,174.64
UNALLOCABLE	527.72	419.73	135.35	527.72	135.35
TOTAL SEGMENT ASSETS	4,038.96	4,227.67	4,609.99	4,038.96	4,609.99
5.SEGMENT LIABILITIES					
EXIM	107.88	141.22	-	107.88	-
DOMESTIC	286.81	351.83	361.83	286.81	361.83
UNALLOCABLE	5.14	2.51	5,552.54	5.14	5,552.54
TOTAL SEGMENT LIABILITIES	399.83	495.56	5,914.37	399.83	5,914.37