

Fresh & Healthy Enterprises Limited
For the period ended 30 September, 2019
(All amounts are in ₹ lakhs unless otherwise stated)

Statement of standalone unaudited financial results

S. No.	Particulars	Quarter ended			Period ended		Year ended
		30.Sep.19	30.Sep.18	30.Jun.19	30.Sep.19	30.Sep.18	31.Mar.19
1	Income from Operations						
	a) Revenue from operations	40.40	1.44	40.69	81.09	6.86	61.87
	b) Other Income	14.05	29.10	19.94	33.99	48.65	110.14
	Total Income	54.45	30.54	60.63	115.08	55.51	172.01
2	Expenses						
	a) (Increase)/ Decrease in Stock	7.99	0.00	12.87	20.86	3.08	3.10
	b) Direct Expenses	59.49	32.15	60.27	119.76	41.50	127.21
	c) Purchase of traded goods	-	-	-	-	-	-
	d) Employee Benefits expenses	4.42	3.68	6.03	10.45	7.85	21.47
	e) Depreciation and amortisation expenses	106.99	106.22	105.78	212.77	229.64	434.79
	f) Other Expenditure	-	-	-	-	-	-
	-Agency Charges- Commission	-	-	-	-	-	-
	-Other Expenditure	27.06	116.42	72.61	99.69	136.35	177.50
	Total Expenses	205.95	258.47	257.58	463.53	418.42	764.07
3	Profit/(Loss) from Ordinary Activities before Finance Costs (1-2)	(151.50)	(227.93)	(196.95)	(348.45)	(362.91)	(592.06)
4	Finance Costs	1.63	62.25	52.44	54.07	123.65	246.78
5	Profit/(Loss) from Ordinary Activities before tax (3-4)	(153.13)	(290.18)	(249.39)	(402.52)	(486.56)	(838.84)
6	Tax Expenses	-	-	-	-	-	-
7	Net Profit/(Loss) from Ordinary Activities after Tax (5-6)	(153.13)	(290.18)	(249.39)	(402.52)	(486.56)	(838.84)
8	Other comprehensive income (net of tax)	-	-	-	-	-	(0.14)
9	Total comprehensive income (7+8)	(153.13)	(290.18)	(249.39)	(402.52)	(486.56)	(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	(0.09)	(0.19)	(0.15)	(0.23)	(0.32)	(0.53)
	b) Diluted	(0.09)	(0.19)	(0.15)	(0.23)	(0.32)	(0.53)

Notes to audited financial results for the period ended September 30, 2019

- The above results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on October xx, 2019.
- 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/accretions 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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CEO

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CFO



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, 2019

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED						
(Rs in Lakhs)						
	STANDALONE					
	THREE MONTHS ENDED			SIX MONTHS ENDED		TWELVE MONTH ENDED
	30/09/2019 (UNAUDITED)	30/06/2019 (UNAUDITED)	30/09/2018 (UNAUDITED)	30/09/2019 (UNAUDITED)	30/09/2018 (UNAUDITED)	31/03/2019 (AUDITED)
1. SEGMENT REVENUE						
EXIM	20.93	21.67		42.80		
DOMESTIC	19.47	19.02	1.44	38.49	6.56	61.88
UN-ALLOCABLE						
TOTAL	40.40	40.69	1.44	81.09	6.56	61.88
LESS: INTER SEGMENT REVENUE						
NET SALES/INCOME FROM OPERATIONS	40.40	40.69	1.44	81.09	6.56	61.88
2. SEGMENT RESULTS						
PROFIT BEFORE TAX AND INTEREST FROM:						
EXIM	(90.99)	(138.92)	-	(225.67)	-	-
DOMESTIC	(74.56)	(77.97)	(257.03)	(156.97)	(411.56)	(702.20)
UN-ALLOCABLE						
TOTAL	(165.55)	(216.89)	(257.03)	(382.64)	(411.56)	(702.20)
LESS:						
(i) INTEREST EXPENDITURE	1.61	52.44	62.25	54.07	123.63	246.78
(ii) OTHER UN-ALLOCABLE EXPENDITURE						
NET OFF UNALLOCABLE INCOME	(14.05)	(19.94)	(29.10)	(33.99)	(48.85)	(110.00)
TOTAL PROFIT BEFORE TAX	(153.13)	(249.39)	(290.18)	(402.52)	(486.56)	(838.98)
3. CAPITAL EMPLOYED						
(SEGMENT ASSETS LESS SEGMENT LIABILITIES)						
EXIM	1,137.50	1,213.40	-	1,173.50		
DOMESTIC	2,389.23	2,517.87	4,460.45	1,389.23	4,460.45	4,112.81
CAPITAL EMPLOYED IN SEGMENTS	3,526.73	3,731.07	4,460.45	3,526.74	4,460.45	4,112.81
ADD:						
UNALLOCABLE CORPORATE ASSETS LESS CORPORATE LIABILITIES	355.79	304.59	(5,412.91)	355.79	(5,412.91)	(5,417.19)
TOTAL	3,882.52	4,035.66	(951.96)	3,882.53	(951.96)	(1,304.38)
4. SEGMENT ASSETS						
EXIM	1,288.34	1,406.19		1,288.34		
DOMESTIC	2,758.60	2,985.41	4,812.64	2,758.60	4,812.64	4,474.64
UNALLOCABLE	359.47	311.93	26.06	359.47	26.06	135.35
TOTAL SEGMENT ASSETS	4,406.41	4,703.53	4,838.70	4,406.41	4,838.70	4,609.99
5. SEGMENT LIABILITIES						
EXIM	150.83	192.79	-	150.83	-	-
DOMESTIC	399.37	467.74	452.19	399.37	452.19	361.83
UNALLOCABLE	3.68	7.34	5,438.47	3.68	5,438.47	5,552.54
TOTAL SEGMENT LIABILITIES	523.88	667.87	5,790.66	523.88	5,790.66	5,914.37

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CEO

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CFO

