

# **HEALTHY INVESTMENTS LIMITED**

**Admn Office: 1C, 1<sup>st</sup> Floor, Uma Enclave, Road No.9, Banjara Hills,  
Hyderabad – 500 034 Ph: 040-23356000**

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**May 29, 2024**

**To  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal street  
Mumbai- 400001**

Dear Sir,

**Sub: Outcome of the Board Meeting –U/R 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Ref: Stock Code: 503689**

With reference to the subject cited above, we hereby inform you that the Board of Directors of Healthy Investments Limited at their duly convened Board Meeting held on Wednesday, 29<sup>th</sup> day of May, 2024 at 4:15 P.M. and concluded at 4:45 P.M. approved the Audited Financial Results of the Company for the 4<sup>th</sup> Quarter and Financial year ended March 31, 2024.

This is for your information and records.

Thanking You,

Yours Truly,

**For HEALTHY INVESTMENTS LIMITED**

**KRISHNA BABU CHERUKURI  
DIRECTOR  
DIN: 00993286**

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND  
ANNUAL FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF HEALTHY INVESTMENTS LIMITED**

**Report on the audit of the Financial Results**

**Qualified Opinion**

We have audited the accompanying quarterly financial results of **Healthy Investments Limited** (the company) for the quarter ended March 31, 2024 and the year-to-date results for the period from April 01, 2023 to March 31, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive loss and other financial information for the quarter ended March 31, 2024 as well as the net profit and other comprehensive income and other financial information for the period from April 01, 2023 to March 31, 2024 *except for the effect of the matter described in the Basis for Qualified Opinion Paragraph.*

**Basis for Qualified Opinion**

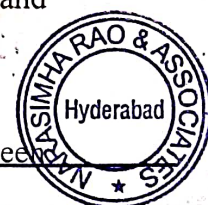
*The Company has not obtained Certificate of Registration from Reserve Bank of India or its consent, in accordance with the provisions of Section 45 IA of the Reserve Bank of India Act, 1934, for carrying on the business of dealing in investment in shares and other securities.*

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

**Management's Responsibilities for the Financial Results**

These quarterly financial results as well as the year-to-date financial results have been

"AKSHARA", 6-3-609/89, Khairatabad, Hyderabad.



prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditors' Responsibilities for the Audit of the Financial Results for the quarter and year ended March 31, 2024**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material



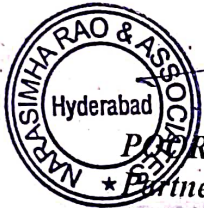
uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

*For NARASIMHA RAO & ASSOCIATES*  
*Chartered Accountants*  
*FRN: 002336S*



*P. R. NACHANDRA RAO SAMBARAJU*

*Partner*  
*M.No. 025403*





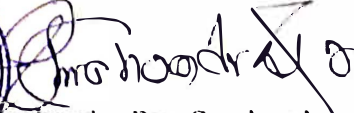
**UDIN: 24025403BKEYRU4041**

**HYDERABAD**  
**May 29, 2024**

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted  
along- with Annual Standalone Audited Financial Results of *Healthy Investments Limited*

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024 [see Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl.No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Total Income	36,23,136	36,23,136
	2.	Total Expenditure	21,14,595	21,14,595
	3.	Net Profit/(Loss)	15,08,541	15,08,541
	4.	Earnings per Share	6.16	6.16
	5.	Total Assets	21,69,41,077	21,69,41,077
	6.	Total Liabilities	33,040	33,040
	7.	Net Worth	21,69,08,037	21,69,08,037
	8.	Any other financial item (s) (as felt appropriate by the management)	Nil	Nil
<b>Note:- No Impact on Financials of the Company</b>				
II.	<b><u>Audit Qualification (each audit qualification Separately):</u></b>			
	a. Details of Audit Qualification :		In the Opinion of the Auditors, the Company has not obtained Certificate of Registration from Reserve Bank of India or its consent, in accordance with the provisions of Section 45 IA of the Reserve Bank of India Act, 1934, for carrying on the business of dealing in investment in shares and other securities.	
	b. Type of Audit Qualification : (Qualified Opinion/ Disclaimer of Opinion / Adverse Opinion)		Qualified Opinion	
	c. Frequency of Qualification : ( Whether appeared first time / repetitive / since how long continuing)		Repetitive	
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:		No impact on Financials of the Company hence there is no quantification of Impact	



	<p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>(i) Management's estimation on the impact of audit qualification:</p> <p>(ii) If Management is unable to estimate the impact, reasons for the same:</p> <p>(iii) Auditors' Comments on (i) or (ii) above:</p>	<p>No impact on Financials of the Company hence quantification of Impact of Audit Qualifications does not arise.</p> <p>Company is not carrying on NBFC activity and it has invested own funds. The Company has no borrowings of any kind including public Deposits, nor any NCDs.</p> <p>There is no impact on financials of the Company for the year under report.</p>
<p><b>III. Signatories:</b></p>	<ul style="list-style-type: none"> <li>• Chief Executive Officer</li> <li>• Chief Financial Officer</li> <li>• Audit Committee Chairman</li> <li>• Statutory Auditor</li> </ul>	<div style="text-align: center;">   Rukmini Devi Satuluri </div> <div style="text-align: center;">   Murali Damodar Kanuri </div> <div style="text-align: center;">   Kameswara Sarma Chavali </div> <div style="text-align: center;">  <p>For Narasimha Rao &amp; Associates    Chandra Rao Sambaraju  Partner  M.No.025403</p> </div>
<p><i>Place:- Hyderabad</i>  <i>Date:- May 29, 2024</i></p>		

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Hyderabd-500 034, Ph: 040 23356000

<b>HEALTHY INVESTMENTS LIMITED</b>						
<b>STATEMENT OF AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024</b>						
SI No.	Particulars	(Rs. In Lakhs)				
		Three months ended 31.03.2024	Preceding three months ended 31.12.2023	Corresponding three months ended 31.03.2023	Year ended 31.03.2024	Year ended 31.03.2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>I</b>	<b>INCOME</b>					
	Revenue from operations	-	-	3.78	-	6.17
	Other Income	3.66	8.77	18.49	36.23	25.55
	<b>Total Revenue</b>	<b>3.66</b>	<b>8.77</b>	<b>22.26</b>	<b>36.23</b>	<b>31.72</b>
<b>II</b>	<b>EXPENSES</b>					
	Loss from operations	0.55	0.70	-	2.30	-
	Employee benefits expense	1.49	0.32	2.52	3.41	3.36
	Finance Cost	-	-	(0.05)	-	-
	Depreciation and Amortization expense	-	-	0.02	-	0.02
	Other expenses	2.02	2.67	6.09	8.27	30.90
	<b>Total Expenses</b>	<b>4.06</b>	<b>3.69</b>	<b>8.58</b>	<b>13.98</b>	<b>34.29</b>
<b>III</b>	<b>PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (I - II)</b>	<b>(0.40)</b>	<b>5.08</b>	<b>13.69</b>	<b>22.25</b>	<b>(2.57)</b>
<b>IV</b>	Exceptional Items	-	-	-	-	-
<b>V</b>	<b>PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (III-IV)</b>	<b>(0.40)</b>	<b>5.08</b>	<b>13.69</b>	<b>22.25</b>	<b>(2.57)</b>
<b>VI</b>	Extraordinary Items	-	-	-	-	-
<b>VII</b>	<b>PROFIT BEFORE TAX (V-VI)</b>	<b>(0.40)</b>	<b>5.08</b>	<b>13.69</b>	<b>22.25</b>	<b>(2.57)</b>
<b>VIII</b>	<b>TAX EXPENSE</b>					
	Current tax	(0.94)	7.20	2.62	6.26	2.15
	Tax pertaining to earlier years	0.93	(0.02)	1.01	0.90	1.01
	Deferred tax	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>(0.02)</b>	<b>7.18</b>	<b>3.63</b>	<b>7.17</b>	<b>3.16</b>
<b>IX</b>	<b>PROFIT /(LOSS) FOR THE PERIOD (IX-X)</b>	<b>(0.39)</b>	<b>(2.10)</b>	<b>10.05</b>	<b>15.09</b>	<b>(5.73)</b>
<b>X</b>	<b>OTHER COMPREHENSIVE INCOME (OCI)</b>					
	A (i) Items that will not be reclassified to profit or loss	<b>(184.60)</b>	<b>82.59</b>	<b>80.09</b>	<b>549.24</b>	<b>262.15</b>
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total Other Comprehensive Income (OCI)</b>	<b>(184.60)</b>	<b>82.59</b>	<b>80.09</b>	<b>549.24</b>	<b>262.15</b>
<b>XI</b>	<b>TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD</b>	<b>(184.98)</b>	<b>80.49</b>	<b>90.15</b>	<b>564.33</b>	<b>256.43</b>
<b>XII</b>	<b>PAID-UP EQUITY SHARE CAPITAL (FACE VALUE OF RS. 10 EACH)</b>	<b>24.50</b>	<b>24.50</b>	<b>24.50</b>	<b>24.50</b>	<b>24.50</b>
<b>XIII</b>	<b>RESERVES EXCULDING REVALUATION RESERVES AS PER BALANCE SHEET OF PREVIOUS ACCOUNTING YEAR</b>	-	-	-	2,144.58	1,580.26
<b>XIV</b>	<b>EARNING PER EQUITY SHARE: (OF RS. 10 EACH) (NOT ANNUALIZED)</b>					
	Basic	<b>(0.16)</b>	<b>(0.86)</b>	<b>4.10</b>	<b>6.16</b>	<b>(2.34)</b>
	Diluted	<b>(0.16)</b>	<b>(0.86)</b>	<b>4.10</b>	<b>6.16</b>	<b>(2.34)</b>



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**STATEMENT OF ASSETS, EQUITY AND LIABILITIES**

(Rs. in Lakhs)

Particulars	As at	As at
	March 31, 2024	March 31, 2023
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>(1) NON-CURRENT ASSETS</b>		
(a) Financial Assets		
(i) Investments	1,969.80	1,228.71
(b) Other Non-Current Assets	-	0.93
<b>Total Non-Current Assets</b>	<b>1,969.80</b>	<b>1,229.64</b>
<b>(2) CURRENT ASSETS</b>		
(a) Financial Assets		
(i) Cash and Cash Equivalents	0.39	3.68
(ii) Investments	199.20	-
(b) Other Current Assets	0.02	371.84
<b>Total Current Assets</b>	<b>199.61</b>	<b>375.52</b>
<b>TOTAL ASSETS</b>	<b>2,169.41</b>	<b>1,605.16</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(1) EQUITY</b>		
(a) Equity Share Capital	24.50	24.50
(b) Other Equity	2,144.58	1,580.26
<b>Total Equity</b>	<b>2,169.08</b>	<b>1,604.76</b>
<b>(2) LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Trade Payables	0.33	0.33
(b) Other Current Liabilities	-	0.07
<b>Total Current Liabilities</b>	<b>0.33</b>	<b>0.40</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,169.41</b>	<b>1,605.16</b>

**NOTES:**

- The Above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 29, 2024. The Statutory Auditors of the Company have carried out an audit of the results for the year ended March 31, 2024.
- These Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS') prescribed under section 133 of the Companies Act, 2013 and other Accounting Principles generally accepted in India.
- The Company has only one operating segment, i.e. Portfolio Investments. Hence segment reporting under Ind AS 108 is not required.
- The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year. The aggregate effect of material adjustments made in the results of last quarter pertain to earlier periods.
- The figures of the previous period has been regrouped/reclassified , wherever necessary, to confirm to the classification for the quarter and year ended March 31, 2024.

*For Healthy Investments Limited*



**Krishna Babu Cherukuri**  
Chairman and Director  
DIN: 00993286

Place: Hyderabad  
Date: May 29, 2024



## CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024

	31-03-2024	31-03-2023
	In Lakhs	In Lakhs
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Profit / (Loss) before tax	22.25	(2.57)
Adjustments for :		
Depreciation	-	0.02
Loss on sale of shares and Units	-	23.15
Dividend income	(7.69)	(8.55)
Profit on Sale of Property Plant and Equipment	-	(0.00)
Income from Liquid fund	(23.75)	(6.02)
Fair value gain on financial instruments valued at fair value	(4.62)	-
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>(13.80)</b>	<b>6.03</b>
(Increase) / Decrease in Financial Assets	-	0.96
(Increase) / Decrease in Other Non Current Assets	0.93	1.05
Increase / (Decrease) in sundry creditors	-	-
Increase / (Decrease) in Net Current Assets	(0.02)	(0.00)
(Increase)/decrease in loans & advances	-	2.28
Increase / (Decrease) in Other Current Liabilities	(0.07)	(0.41)
Increase/(Decrease) in Net Current tax liabilities	-	(0.23)
	<b>0.83</b>	<b>3.64</b>
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(12.97)</b>	<b>9.67</b>
Income Tax	(6.26)	(2.15)
<b>CASH FLOW BEFORE EXTRA-ORDINARY ITEMS</b>	<b>(19.23)</b>	<b>7.52</b>
Prior Period Adjustments	(0.90)	(1.01)
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>(20.13)</b>	<b>6.51</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of shares	(973.76)	(318.62)
Purchase of mutual funds	-	(758.59)
Sale of Property Plant Equipment	7.69	0.08
Dividend received	982.91	8.55
Sale of shares	-	-
Sale of mutual fund	-	1,042.04
Interest received	-	-
<b>NET CASH FROM INVESTING ACTIVITIES (B)</b>	<b>16.84</b>	<b>(26.54)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Proceeds from issuance of share capital	-	-
<b>NET CASH USED IN FINANCE ACTIVITIES ( C)</b>	<b>-</b>	<b>-</b>
<b>D. NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (D=A+B+C)</b>	<b>(3.29)</b>	<b>(20.03)</b>
<b>E. CASH AND CASH EQUIVALANTS AT BEGINNING OF PERIOD</b>	<b>3.68</b>	<b>23.71</b>
<b>F. CASH AND CASH EQUIVALANTS AT END OF PERIOD (F=D+E)</b>	<b>0.39</b>	<b>3.68</b>

## Notes to the Cash Flow Statement for the year ended March 31, 2024.

- 1 This statement is prepared as per Ind AS-7 (Indirect method).
- 2 Previous year's figures were re-grouped wherever necessary.

For and on behalf of the Board of Directors



**Krishna Babu Cherukuri**  
Chairman and Director  
DIN: 00993286

Place: Hyderabad  
Date: May 29, 2024