HEALTHY INVESTMENTS LIMITED

Admin. Office: 1C, 1st Floor, Uma Enclave, Road No.9, Banjara Hills, Hyderabad – 500 034

Date: September 03, 2026.

To,
The Corporate Relations Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

BSE Scrip Code: 503689

Dear Sir/Madam,

Sub: Notice of the Forty Forth Annual General Meeting ("44th AGM") of Healthy Investments Limited ("Company") and the Annual Report for the Financial Year 2025-26

We wish to inform you that the 44th Annual General Meeting (AGM) of the Company is scheduled to be held on Saturday, September 26, 2026, at 12:00 noon through Video Conferencing (VC)/ Other Audio- Visual Means (OAVM) in accordance with the applicable circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India ("SEBI").

The AGM Notice and Annual Report 2025-26 being sent to the shareholders and uploaded on the Company's website https://www.healthyinvestments.co.in/

This is for your information and necessary records.

Thanking you,

Yours faithfully,

For HEALTHY INVESTMENTS LIMITED

Krishna Babu Cherukuri

Digitally signed by Krishna Babu Cherukuri
Date: 2026.09.03 15:56:07 +05'30'

KRISHNA BABU CHERUKURI
DIRECTOR
DIN: 00993286

44th ANNUAL REPORT

HEALTHY INVESTMENTS LIMITED

2025-26

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Mr. Krishna Babu Cherukuri	- Chairperson & Non-executive Director
Mr. Kameswara Sarma Chavali	- Non-Executive Director
Mr. Rukmini Devi Satuluri	- Director and CEO
Mr. Subramanian Neelakantan	- Independent Director
Mr. Manish Kumar Shukla	- Independent Director (Additional Director)
Mr. Ashwin Nandan Singh	- Non-Executive Director (Additional Director)
Mrs. Revathi Raghunathan	- Independent Director (till March 13, 2026)
Mr. Murali Damodar Kanuri	- Chief Financial Officer
Ms. Nisha Nagraj Rao	- Company Secretary (till July 31, 2026)

AUDITORS:

M/s. KPSN & Associates LLP
Chartered Accountants, Chennai
FRN: S200014

REGISTRARS & SHARE TRANSFER AGENTS

Venture Capital and Corporate Investments Private Limited,
5th Floor, 2, Plot No.57, Aurum, Jayabheri Enclave,
Gachibowli, Hyderabad, Telangana 500032.

REGISTERED OFFICE:

Flat No. 805, 8th Floor, Maker Chamber V,
Nariman Point,
Mumbai – 400 021

ADMINISTRATIVE OFFICE:

1C, First Floor, Uma Enclave,
Road No. 9, Banjara Hills,
Hyderabad – 500 034

HEALTHY INVESTMENTS LIMITED

CIN: L65990MH1981PLC025678
Regd. Off: Flat No. 805, 8th Floor, Maker Chambers V,
Nariman Point, Mumbai – 400024
Contact: 040-23356000 Email: officebanjara@gmail.com

NOTICE

Notice is hereby given that the **44th Annual General Meeting** of **Healthy Investments Limited** will be held on Saturday, September 26, 2026 at 1200 hours through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM"), to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2026 and the Reports of the Board of Directors and Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolutions as Ordinary Resolutions:

   "RESOLVED THAT the audited financial statement of the Company for the financial year ended March 31, 2026, and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby received, considered and adopted."

2. To appoint Mr. Kameswara Sarma Chavali (DIN: 06933900) who retires by rotation as a Director and in this regard to consider and if thought fit to pass the following resolution as an **Ordinary Resolution:**

   "**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Kameswara Sarma Chavali (DIN: 06933900), who retires by rotation at this meeting, be and is hereby reappointed as a Director of the Company, whose period of office shall be liable to retire by rotation."

3. **Approval of appointment of Statutory Auditors to fill the Casual Vacancy.**

   To consider, if thought fit, the following resolutions, with or without modification(s), as an **Ordinary Resolution.**

   "RESOLVED THAT pursuant to the provisions of Sections 139 and 142 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 and other applicable provisions, if any, (including any statutory modifications or re-enactments thereof for the time being in force), and pursuant to the recommendation of the Board of Directors, approval of the members of the Company be and is hereby accorded for the appointment of M/s. KPSN & Associates LLP, Chartered Accountants (FRN: S200014) as Statutory Auditors of the Company to fill the casual vacancy in the office of Statutory Auditors, to hold office from August 31, 2026 until the conclusion of the 44th Annual General Meeting of the Company, at such remuneration, plus applicable taxes and reimbursement of out-of-pocket expenses, if any, as may be mutually agreed upon."

"**RESOLVED FURTHER THAT** the Board of directors of the Company be and is hereby authorized to do such acts, deeds, matters and things and execute all documents or writings as may be necessary, proper or expedient for the purpose of giving effect to this resolution including filing of e-forms with the jurisdictional Registrar of Companies"

4. **To re-appoint M/s. KPSN & Associates LLP, Chartered Accountants (FRN: S200014) as Statutory Auditors of the Company.**

   To consider and, if thought fit, to pass with or without modification, the following Resolution as an **Ordinary resolution:**

   "RESOLVED THAT pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") and the Companies (Audit and Auditors) Rules, 2014, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, M/s. KPSN & Associates LLP, Chartered Accountants (Firm Registration No. S200014), be and is hereby re-appointed as the Statutory Auditors of the Company for a further term of five (5) years, to hold office from the conclusion of the 44th Annual General Meeting until the conclusion of the 49th Annual General Meeting, covering the financial years commencing from April 1, 2026 and ending on March 31, 2031, at such remuneration plus applicable taxes and reimbursement of out-of-pocket expenses in connection with the audit, as may be mutually agreed between the Board of Directors of the Company and the Statutory Auditors.

   RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things and to execute all such documents or writings as may be necessary, proper or expedient for the purpose of giving effect to this resolution, including filing of e-forms with the jurisdictional Registrar of Companies."

SPECIAL BUSINESS:

5. **To appoint M/s. Kasat & Associates, Practicing Company Secretaries as Secretarial Auditors of the Company.**

   To consider and, if thought fit, to pass with or without modification, the following Resolution as an Ordinary resolution:

   "RESOLVED THAT pursuant to the provisions of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and other applicable provisions of the Companies Act, 2013 and rules made thereunder, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and based on the recommendation of the Audit Committee and the Board of Directors of the Company, consent of the Members be and is hereby accorded for the appointment of M/s. Kasat & Associates, Peer Reviewed Practicing Company Secretaries, as the Secretarial Auditors of the Company for a term of five (5) consecutive financial years commencing from April 1,

2026 to March 31, 2031, at such remuneration, plus applicable taxes and reimbursement of out-of-pocket expenses, as may be mutually agreed between the Board of Directors of the Company and the Secretarial Auditors.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things and to execute all such documents and writings as may be necessary, proper or expedient for the purpose of giving effect to this resolution.

6. **Appointment of Mr. Ashwin Nandan Singh (DIN: 11907318) as Non - Executive Director of the Company.**

To consider and, if thought fit, to pass with or without modification, the following Resolution as an **Ordinary resolution**:

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with the Companies (Appointment and Qualification of Directors) Rules, 2014, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and other applicable provisions, if any, (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee, consent of the Members be and is hereby accorded for the appointment of Mr. Ashwin Nandan Singh (DIN: 11907318) as a Director of the Company, who was appointed as an Additional Director by the Board of Directors at its meeting held on August 31, 2026, and in respect of whom the Company has received a notice in writing from a Member under Section 160(1) of the Act proposing his candidature for the office of Director of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorised to do all such acts, deeds, matters and things and to take all such steps as may be necessary, proper, desirable or expedient to give effect to this resolution."

7. **Appointment of Mr. Manish Kumar Shukla (DIN: 08520576) as an Independent Director of the Company**

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 161(1) and other applicable provisions, if any, of the Companies Act, 2013 ("Act") and the rules made thereunder, read with Schedule IV to the Act, as amended from time to time, any other applicable laws and in accordance with the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee, Mr. Manish Kumar Shukla (DIN: 08520576), who was appointed as an Additional Director of the Company by the Board of Directors at its meeting held on May 22, 2026 pursuant to Section 161(1) of the Act, and in respect of whom the Company has received a notice in writing from a Member under Section 160(1) of the Act proposing his candidature for the

office of Director of the Company, be and is hereby appointed as a Non-Executive Independent Director of the Company.

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, read with Schedule IV to the Act, as amended from time to time, the appointment of Mr. Manish Kumar Shukla (DIN: 08520576) as an Independent Director of the Company, who meets the criteria of independence as provided under Section 149(6) of the Act and has submitted a declaration to that effect, and who is eligible for appointment as an Independent Director of the Company, not liable to retire by rotation, for a term of five consecutive years commencing from May 22, 2026, as recommended by the Nomination and Remuneration Committee, be and is hereby approved.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds and things and execute all such documents, instruments and writings and file such forms and returns as may be required and also to delegate all or any of its powers herein conferred to any Committee of Directors or Director(s) to give effect to the aforesaid resolution."

Regd. Office:
Flat No. 805, 8th Floor, Maker Chamber V,
Nariman Point, Mumbai – 400 021.

Date: August 31, 2026

BY ORDER OF THE BOARD

Sd/-
Krishna Babu Cherukuri
Chairperson & Director
DIN: 00993286

NOTES:

1. Pursuant to the General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, in relation to "Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013", General Circular Nos. 20/2020 dated May 5, 2020, 10/2022 dated December 28, 2022 and subsequent circulars issued in this regard, the latest being 09/2023 dated September 25, 2023 in relation to "Clarification on holding of Annual General Meeting ('AGM') through Video Conferencing (VC) or Other Audio Visual Means (OAVM)", (collectively referred to as "MCA Circulars") the Company is convening the 44th AGM through Video Conferencing ('VC')/Other Audio Visual Means ('OAVM'), without the physical presence of the Members at a common venue. Further, the Securities and Exchange Board of India ('SEBI'), vide its Circulars dated May 12, 2020, January 15, 2021, May 13, 2022, January 5, 2023 and October 7, 2023 ('SEBI Circulars') and other applicable circulars issued in this regard, has provided relaxations from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). In compliance with the provisions of the Companies Act, 2013 ('the Act'), the Listing Regulations and MCA Circulars, the 44th AGM of the Company is being held through VC/OAVM on September 26, 2026 at 12:00 P.M. IST. The deemed venue for the AGM will be the Registered Office of the Company.

2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

5. An Explanatory Statement pursuant to Section 102 (1) of the Companies Act, 2013, in respect of business to be transacted at the Annual General Meeting (AGM), as set out under Item No(s). 3 to 7 above and the relevant details of the Director seeking appointment or re – appointment under Item No(s). 2, 6 and 7 above as required by 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 (hereinafter referred to as "Listing Regulations") and as required under Secretarial Standards – 2 on General Meetings issued by the Institute of Company Secretaries of India is annexed thereto.

   Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at https://www.healthyinvestments.co.in/investors.html. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. Members are requested to notify change of address, if any, to the company's registered office at Mumbai or to corporate office at 1C, 1st Floor, Uma Enclave, Road No.9, Banjara Hills, Hyderabad – 500 034.

8. Corporate members intending to send their authorized representatives to attend the Meeting are requested to send to the Company a certified true copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the Meeting.

9. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company. SEBI vide its circular SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated April 20, 2018 requires Companies to take special efforts through their RTAs to collect copy of PAN, and bank account details of all securities holders holding securities in physical form. The necessary compliances in this regard as to sending letters to shareholders for collecting details are in progress.

10. SEBI vide its Circular No. SEBI/LAD-NRO/GN/2018/24 dated 8th June 2018, amended Regulation 40 of Listing Regulations pursuant to which from 1st April 2019, onwards securities can be transferred only in dematerialized form. However, it is clarified that, members can continue holding shares in physical form. Transfer of securities in demat form will facilitate convenience and ensure safety of transactions for investors. Members holding shares in physical form are requested to convert their holding(s) to dematerialized form to eliminate all risks associated with physical shares. SEBI vide Press Release dated 27th March 2019 has clarified that the share transfer deed(s) once lodged prior to the deadline of 31st March 2019 and returned due to deficiency in documents submitted, may be re-lodged for transfer.

11. In terms of Circular No.17/2011, dated 21.04.2011 and Circular No.18/2011, dated 29.04.2011 issued by the Ministry of Corporate Affairs, under Green initiative in the Corporate Governance all the members are requested to intimate their e-mail address to the Company's Registrar and Transfer Agents whose e-mail id is info@vccilindia.com mentioning the Company's name i.e., Healthy Investments Limited, so as to enable the company to send the Annual Report and Accounts, Notices and other documents through Electronic Mode to their e-mail address.

    Notices/documents including the Annual Report are now being sent by electronic mode to the shareholders whose e-mail address has been registered with the Company. Members who would like to receive such notices/documents in electronic mode in lieu of physical copy and who have not registered their e-mail addresses so far or who would like to update their e-mail addresses already registered, are requested to register/update their e-mail addresses: -

    - with respect of electronic shareholding - through their respective Depository Participants.
    - with respect of physical shareholding - by sending a request to the Company's Share Transfer Agent at M/s Venture Capital and Corporate Investments Private Limited (VCCIL) 5th Floor, 2, Plot No.57, Aurum, Jayabheri Enclave, Gachibowli, Hyderabad, Telangana - 500032, Telephone Nos. 040-23818475, 23818476, mentioning therein the Company's name i.e., Healthy Investments Limited, their folio number and e-mail address.

The Annual Report 2025-26 as circulated to the members of the Company is also available on the website of the Company **www.healthyinvestments.co.in**

INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins on Wednesday, September 23, 2026 at 0900 hrs and ends on Friday, September 25, 2026 at 1700 hrs. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Saturday, September 19, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 09, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period & voting during the meeting. 2. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select

	"Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period & voting during the meeting. 4. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or

	joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-Voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12********** then your user ID is 12**********
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the compa-

ny, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI, etc.) are required to send scanned copy (PDF/ JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csvanitha19@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 022 - 4886 7000 or send a request at evoting@nsdl.co.in

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to officebanjara@gmail.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to officebanjara@gmail.com. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode**.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cshealthyinvestments@gmail.com. The same will be replied by the company suitably.

6. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast 3 days prior to meeting by mentioning their name, demat account number/folio number, email id, mobile number at cshealthyinvestments@gmail.com.

B. Members who have cast their votes by remote e-Voting prior to the AGM may also attend the Meeting but they shall not be entitled to cast their vote again.

C. The voting rights of members shall be in proportion to their shares of the paid-up equity share capital in the Company as on the cut-off date i.e. Saturday, September 19, 2026.

D. Mrs. N Vanitha, Practicing Company Secretary (M. No. 26859 & COP 10573) from P. S. Rao & Associates, has been appointed as the scrutinizer to scrutinize the remote e-voting process. The Scrutinizer shall, immediately after the conclusion of voting at the general meeting, will first count the votes cast at the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and she will submit her report within the period not exceeding three working days from the conclusion of e-voting. The Chairman will declare the results on or after the AGM of the Company accordingly and will also be placed at the company website and also forward the same to the stock exchanges where the shares are listed.

E. The results declared along with the report of the Scrutinizer shall be placed on the website of the Company www.healthyinvestments.co.in and on the website of NSDL www.evoting.nsdl.com immediately after the declaration of result by the Chairman or a person authorized by him in writing. The results shall also be immediately forwarded to BSE Limited.

F. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting as well as voting at the AGM through polling paper.

EXPLANATORY STATEMENT

(Pursuant to Section 102 of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Item No.3 & 4:

This Explanatory Statement is being provided in terms of Regulation 36(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), although the same is not statutorily required under Section 102 of the Companies Act, 2013 (**"Act"**).

The existing Statutory Auditors of the Company have tendered their resignation from the office of Statutory Auditors of the Company, expressing their inability to continue as Statutory Auditors due to manpower and resource constraints, resulting in a casual vacancy in the office of Statutory Auditors of the Company.

The Audit Committee thereafter evaluated the profiles, credentials, experience and professional capabilities of various audit firms and recommended the appointment of M/s. KPSN Associates LLP, Chartered Accountants (Firm Registration No. S200014), as the Statutory Auditors of the Company in accordance with the provisions of Section 139 and other applicable provisions of the Companies Act, 2013.

Based on the recommendation of the Audit Committee, the Board of Directors of the Company appointed M/s. KPSN & Associates LLP, Chartered Accountants (Firm Registration No. S200014) as the Statutory Auditors of the Company to fill the casual vacancy in the office of Statutory Auditors, subject to the approval of the Members of the Company. The proposed Statutory Auditors shall hold office from August 31, 2026 until the conclusion of the 44th Annual General Meeting of the Company.

The Board of Directors, based on the recommendation of the Audit Committee, further recommends the appointment of M/s. KPSN & Associates LLP, Chartered Accountants (Firm Registration No. S200014) as Statutory Auditors of the Company for a period of five consecutive years, commencing from the conclusion of the 44th Annual General Meeting until the conclusion of the 49th Annual General Meeting to be held in the year 2031, subject to the approval of the Members of the Company.

The proposed Statutory Auditors have confirmed their eligibility and consent for the proposed appointment and have also confirmed that their appointment, if made, shall be in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

The proposed Statutory Auditors possess the requisite qualifications, experience and expertise in auditing listed entities and are considered suitable for appointment as Statutory Auditors of the Company.

The Audit Committee and the Board of Directors, while recommending the appointment, have considered the experience, professional expertise, technical capabilities and suitability of the proposed Statutory Auditors for the Company.

Proposed Fees Payable to the Statutory Auditors:

The proposed remuneration payable to the Statutory Auditors shall be as may be mutually agreed between the Statutory Auditors and the Board of Directors.

The Board of Directors of the Company, including the Audit Committee or any officer of the Company authorised by the Board, shall be authorised to determine, alter and vary the terms and conditions of appointment, including remuneration of the Statutory Auditors, in consultation with the Statutory Auditors, in accordance with the applicable provisions of the Companies Act, 2013 and SEBI Listing Regulations, including any increase in the scope of work, amendments to Accounting Standards, changes in applicable laws or regulations, or any other requirements resulting in a change in the scope of audit and related services.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives are concerned or interested, financially or otherwise, in the resolutions set out at Item Nos. 3 and 4 of the accompanying Notice.

The Board of Directors recommends the resolutions set out at Item Nos. 3 and 4 for approval of the Members as Ordinary Resolutions.

The aforesaid information and disclosures are being provided pursuant to the applicable provisions of the Companies Act, 2013 and Regulation 36(5) of the SEBI Listing Regulations.

Item No. 5:

Pursuant to Section 204 and other applicable provisions of the Companies Act, 2013, read with Rule 9 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014, every listed company and certain other prescribed categories of companies are required to annex a Secretarial Audit Report, issued by a Practicing Company Secretary, to their Board's report, prepared under Section 134(3) of the Act.

Furthermore, pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 ("SEBI Listing Regulations"), effective from April 1, 2025, a company is required to appoint peer reviewed secretarial auditor (if individual then for not more than one term of five consecutive years and if a firm then for not more than two terms of five consecutive years), with the approval of the shareholders in the annual general meeting.

The existing Secretarial Auditors of the Company, M/s B S S & Associates, Company Secretaries (Firm Reg. No. 3744), tendered their resignation from the office of Secretarial Auditors of the Company with effect from August 31, 2026, expressing their inability to continue as Secretarial Auditors due to their increased professional commitments and other unavoidable engagements.

Consequent upon the resignation, the casual vacancy in the office of the Secretarial Auditor was filled by the Board of Directors, based on the recommendation of the Audit Committee, by appointing M/s. Kasat & Associates, Peer Reviewed Practicing Company Secretaries, in accordance with Regulation 24A of the SEBI Listing Regulations. In terms of the said Regulation, the Secretarial Auditor so appointed to fill the casual vacancy shall hold office until the conclusion of the 44th Annual General Meeting.

The Board of Directors, based on the recommendation of the Audit Committee, at their meetings held on August 31, 2026 has approved the appointment of M/s. Kasat & Associates, Peer Reviewed Practicing Company Secretaries as the Secretarial Auditor of the Company for a period of five consecutive financial years from 2026-27 to 2030-31 and recommended the shareholders for their approval.

The approval of the Members sought under Item No. 5 is for their appointment as the Secretarial Auditors of the Company for the regular term of five consecutive financial years from FY 2026-27 to FY 2030-31.

While recommending the appointment of M/s. Kasat & Associates, Peer Reviewed Practicing Company Secretaries, as the Secretarial Auditor of the Company, the Audit Committee and the Board of Directors considered, inter alia, their professional experience, particularly in conducting secretarial audits of listed companies; their capability to handle diverse and complex business environments; their experience across various business segments; the nature and profile of their clientele; and their technical expertise and professional competence.

M/s. Kasat & Associates have given their consent to act as the Secretarial Auditor of the Company and have confirmed that their appointment, if made, would be within the prescribed limits under the Companies Act, 2013, the Rules made thereunder and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. They have further confirmed that they are not disqualified from being appointed as Secretarial Auditor in terms of the provisions of the Companies Act, 2013, the Rules made thereunder and the applicable SEBI LODR Regulations.

The details required to be disclosed under provisions of Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as under:

Particulars	**Details**
Proposed Secretarial Auditor	M/s. Kasat & Associates, Practicing Company Secretaries.
Basis of Recommendation	The Board and the Audit Committee, after considering various factors, such as independence, industry experience, technical skills, audit team, audit quality reports, etc., have recommended M/s. Kasat & Associates, Peer Reviewed Practicing Company Secretaries, to be appointed as the Secretarial Auditors of the Company. The Company has received written consent from M/s. Kasat & Associates, Practicing Company Secretaries, and a certificate stating that they satisfy the qualification criteria provided under SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 ("SEBI Circular") and that the appointment, if made, shall be in accordance with the applicable provi-

	sions of the Act, Rules framed thereunder, SEBI Listing Regulations, SEBI Circular and other applicable circulars, if any, in this regard.
Credentials of Proposed Secretarial Auditor	M/s. Kasat & Associates, Company Secretaries having more than 10 years of experience in Secretarial matters, Compliance of security laws and Capital Markets.
Term of Appointment	M/s. Kasat & Associates, Practicing Company Secretaries are proposed to be appointed for a term of five (5) consecutive years, to conduct the Secretarial Audit of five consecutive financial years from 2026-27 to 2030-31.
Proposed Fees	The proposed remuneration payable to the Secretarial Auditors shall be as may be mutually agreed between the Secretarial Auditors and the Board of Directors. The authority to decide the remuneration for the balance period of the tenure has been delegated to the Board of Directors which shall be decided mutually by them and the secretarial auditor.

The Board recommends the said resolution, as set out in Item No. 5 of this Notice as ordinary resolution for members approval.

None of the Directors, Key Managerial Personnel of the Company and their relatives are in any way concerned or interested, financially or otherwise in the said resolution.

Item No. 6:

In accordance with Section 160(1) of the Companies Act, 2013, the Company has received a notice in writing from a member proposing the candidature of Mr. Ashwin Nandan Singh (DIN: 11907318) for appointment as Non-Executive Director of the Company.

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its meeting held on August 31, 2026, has appointed Mr. Ashwin Nandan Singh (DIN: 11907318) as an Additional Director in the category of Non-Executive Director effective from August 31, 2026.

Pursuant to the applicable provisions of the Companies Act, 2013, (the Act) the Companies (Appointment and Qualification of Directors), Rules, 2014 and SEBI (LODR) Regulations, 2015 or re-enactment thereof for the time being in force, the appointment of Mr. Ashwin Nandan Singh (DIN: 11907318) requires approval of the Members by way of ordinary resolution.

The proposed appointee, in the opinion of the Board, will add significant value to the Board while offering valuable insights on a broad range of issues in the field of business administration, operational management, strategic planning and organisational affairs that are relevant to the company.

Mr. Ashwin Nandan Singh (DIN: 11907318) has provided his consent to act as Director and submitted all necessary disclosures as required under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. He has confirmed that he is not disqualified

from being appointed as a Director under Section 164 of the Act and is not debarred from holding office by SEBI or any other regulatory authority

The Profile of the aforesaid candidate detailing the academic qualifications, skills and expertise are provided in the Annexure to this Notice and is also available for inspection of the members.

Hence, the Ordinary resolution laid at Item No. 6 in the Notice attached hereto, is recommended by the Board for the consideration and approval of members.

None of the Directors and Key Managerial Personnel of the Company or their relatives are concerned or interested financially or otherwise, in the resolutions set out at Item No.6.

Item No. 7

The Board of Directors of the Company, at their meeting held on May 22, 2026, had appointed Mr. Manish Kumar Shukla (DIN:08520576) as an Additional director (Independent) of your Company. Mr. Manish Kumar Shukla is a seasoned professional with over eight years of experience in Corporate Law, Securities Law, and Capital Market Regulations.

Pursuant to Section 149, 152, 161 and Schedule IV of the Companies Act, 2013 and rules made thereunder and based on the recommendations of the Nomination & Remuneration Committee, the Board of Directors of the Company, at their meeting held on May 22, 2026, has appointed Mr. Manish Kumar Shukla (DIN:08520576) as an Additional Director (Independent Director) of the Company with immediate effect for a period of 5 (Five) consecutive years, not liable to retire by rotation, subject to the approval of the shareholders at the ensuing Annual General Meeting.

Mr. Manish Kumar Shukla (DIN:08520576) is not disqualified from being appointed as Director in terms of Section 164 of Companies Act, 2013 and has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of Companies Act, 2013 and applicable regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Further, the Company has received a notice in writing from a Member proposing his candidature for the office of Independent Director. Accordingly, pursuant to Section 149 and Schedule IV of the Companies Act, 2013 and rules made thereunder and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any modification or reenactment thereof), the Board recommends the resolution in relation to appointment of Mr. Manish Kumar Shukla (DIN:08520576) as a Non-Executive Independent Director of the Company for a term of 5 (five) consecutive years with effect from May 22, 2026 and shall not be liable to retire by rotation. Mr. Manish Kumar Shukla (DIN:08520576) will not be entitled for any remuneration except sitting fees for attending board meetings/committee meetings.

The Profiles of the aforesaid candidates detailing the academic qualifications, skills and expertise are provided in the Annexure to this Notice and is also available for inspection of the members.

Except Mr. Manish Kumar Shukla being appointee, none of the Directors and/or Key Managerial Personnel or their relatives, are interested or concerned in the resolution. The Board recommends the Special Resolution set out at Item No. 7 of the accompanying Notice in the interests of the Company.

INFORMATION IN RESPECT OF DIRECTOR SEEKING APPOINTMENT/ RE-APPOINTMENT AT THE 44TH ANNUAL GENERAL MEETING AS REQUIRED UNDER REGULATION 36(3) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 READ WITH SECRETARIAL STANDARDS ON GENERAL MEETINGS (SS-II) ISSUED BY ICSI:

Name of the Director	Mr. Kameswara Sarma Chavali
Category	Non-Executive Director
Director's Identification Number (DIN)	06933900
Date of Birth	April 5, 1957
Educational Qualification	Fellow Member of The Institute of Chartered Accountants of India
Expertise in Specific Functional areas and Experience	30+ years of experience in Management, Accounting and Finance
Date of First appointment on the Board	September 30, 2014
Terms and conditions of appointment	Proposed to be re-appointed as Director of the Company and liable to retire by rotation.
Shareholding in the Company as on 31.03.2026	Nil
Directorships in other Companies (Other than Healthy Investments Limited)	Unijolly Investments Company Limited
Membership / Chairmanship of committees of Other Boards (other than Healthy Investments Limited)	Unijolly Investments Company Limited: 1. Chairman of Audit Committee 3. Member of Stakeholders Relationship Committee
Listed entities from which the appointee director has resigned in the past three years	NIL
Details of Remuneration sought to be paid and the remuneration last drawn by such person	Nil
Relationship between Directors inter-se/ Manager and KMPs	Not Applicable
Number of Meetings of the Board attended during the year	5

Name of the Director	Mr. Ashwin Nandan Singh (DIN: 11907318)
Category	Non-Executive Director
Director's Identification Number (DIN)	11907318
Date of Birth	May 05, 1978
Educational Qualification	Master's degree in Hospitality Administration
Expertise in Specific Functional areas and Experience	He has extensive experience in business management, diagnostic centre operations, resort management and hospitality management.
Date of First appointment on the Board	August 31, 2026
Terms and conditions of appointment	Proposed to be appointed as Non-Executive Director of the Company and liable to retire by rotation.
Shareholding in the Company as on 31.03.2026	Nil
Directorships in other Companies (Other than Healthy Investments Limited)	Nil
Membership / Chairmanship of committees of Other Boards (other than Healthy Investments Limited)	Nil
Listed entities from which the appointee director has resigned in the past three years	Nil
Details of Remuneration sought to be paid and the remuneration last drawn by such person	Nil
Relationship between Directors inter-se/ Manager and KMPs	Not Applicable
Number of Meetings of the Board attended during the year	Not Applicable

Name of the Director	Mr. Manish Kumar Shukla (DIN:08520576)
Category	Non-Executive Independent Director
Director's Identification Number (DIN)	08520576
Date of Birth	July 27, 1995
Educational Qualification	Member of Institute of Company Secretaries of India (ICSI)
Expertise in Specific Functional areas and Experience	Mr. Manish Kumar Shukla is a seasoned professional with over eight years of experience in Corporate Law, Securities Law, and Capital Market Regulations.
Date of First appointment on the Board	May 22, 2026
Terms and conditions of appointment	Proposed to be appointed as Non-Executive Independent Director
Shareholding in the Company as on 31.03.2026	Nil
Directorships in other Companies (Other than Healthy Investments Limited)	1. Vama Industries Limited 2. Srivari Spices and Foods Limited
Membership / Chairmanship of committees of Other Boards (other than Healthy Investments Limited)	1. Vama Industries Limited - Audit Committee: Member - Nomination and remuneration committee: Member - Stakeholders Relationship Committee: Chairperson 2. Srivari Spices and Foods Limited - Audit Committee: Chairperson - Nomination and remuneration committee: Chairperson - Stakeholders Relationship Committee: Member
Listed entities from which the appointee director has resigned in the past three years	Nil
Details of Remuneration sought to be paid and the remuneration last drawn by such person	Nil
Relationship between Directors inter-se/ Manager and KMPs	Not Applicable
Number of Meetings of the Board attended during the year	Not Applicable

DIRECTORS' REPORT

To
The Shareholders,

Your Directors present the 44th Annual Report together with the Audited Financial Statements of Accounts for the year ended March 31, 2026.

1. FINANCIAL RESULTS:

PARTICULARS	2025-26 (₹ In Million)	2024-25 (₹In Million)
Profit before depreciation	0.659	0.750
Less: Depreciation	-	-
Profit before taxes	0.659	0.750
Less: Current tax	-	0.345
Less: Tax pertaining to earlier years	0.073	0.002
Less: Deferred Tax	0.948	6.279
Profit available for appropriation (A)	**0.539**	**(5.876)**
Other Comprehensive Income (B)	30.159	1.281
Total Comprehensive Income (A+B)	**30.698**	**(4.595)**
Transfer to Reserve fund (C)	-	-
Profit for the year (A-C)	**0.539**	**(5.876)**
Add: Surplus brought forward from last year	75.796	81.483
Add: Transfer from OCI	24.003	0.190
Add: Transfer from Reserve fund	9.179	-
Surplus carried to balance sheet	**109.518**	**75.796**

2. STATE OF COMPANY'S AFFAIRS:

During the year under review, the Company earned total revenue of ₹ 2.042 Million as compared to ₹ 2.086 Million in the previous year, representing a decrease of approximately 2.11%. The Company earned a major portion of its income from dividends and dealing in investments. The Company made the profit After Tax of ₹ 0.539 Million during the year under review as against a Loss After Tax of ₹ 5.876 Million in the previous year. Your directors are putting in their best efforts for exploring more business opportunities so as to increase the growth and profitability of the Company in the years to come**.**

3. DIVIDEND:

In order to retain funds for growth and expansion of the Company, your Directors do not recommend any dividend for the financial year 2025-26.

4. RESERVES:

During the year under review, the company has not transferred any amount to reserves.

5. DETAILS OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

Internal Financial Control Systems of the Company have been designed to provide reasonable assurance with regard to recording and providing reliable financial and operational information, complying with applicable Accounting Standards.

Your Company has adopted accounting policies which are in line with the Indian Accounting Standards notified under Section 133 of the Companies Act 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015. These are in accordance with Generally Accepted Accounting Principles in India. Changes in policies, if any, are approved by the Audit Committee in consultation with the Statutory Auditors.

6. DETAILS OF SUBSIDIARIES / ASSOCIATE COMPANIES / JOINT VENTURES:

There are no subsidiary / associate / joint venture companies associated with the Company and as such there is no information to be provided in this regard.

7. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Board of directors of your Company has an optimum combination of Executive, Non-Executive, Independent Directors including Woman Director.

(i) Chairperson and Directors

Mr. Krishna Babu Cherukuri was appointed as Chairperson and Director and Mr. Kameswara Sarma Chavali was appointed as Non - Executive Non -Independent Director of the Company and Mrs. Rukmini Devi Satuluri was appointed as Executive Director of the Company as on the date of this report.

Subsequent to the end of the financial year, Mr. Ashwin Nandan Singh (DIN: 11907318) was appointed as an Additional Director in the category of Non-Executive Director with effect from August 31, 2026.

Mr. Kameswara Sarma Chavali, Director of the Company, retires by rotation and being eligible, offers himself for reappointment.

(ii) Independent Directors

In terms of the provisions of Section 149 of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Mr. Subramanian Neelakantan is serving as an Independent Director of the Company as on the date of this Report.

During the period under review, Mrs. Revathi Raghunathan (DIN: 01254043) resigned from the office of Independent Director of the Company with effect from March 13, 2026.

Subsequent to the end of the financial year, Mr. Manish Kumar Shukla (DIN: 08520576) was appointed as an Additional Director in the category of Independent Director with effect from May 22, 2026.

All the Independent Directors of your Company have given declarations under Section 149(7) of the Act, that they meet the criteria of independence as laid down under Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations. In terms of Regulation 25(8) of the Listing Regulations the Independent Directors have confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective, independent judgement and without any external influence.

In terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended, all the Independent Directors have got their names included in the data bank of Independent Directors maintained with the Indian Institute of Corporate Affairs.

In the opinion of the Board, the Independent Directors possess the requisite expertise and experience (including the proficiency) and are persons of high integrity and repute. They fulfil the conditions specified in the Act as well as the Rules made thereunder and are independent of the Management.

Key Managerial Personnel:

Following are the Key Managerial Personnel of the Company as per Section 203 of Companies Act, 2013 as on the end of financial year.

S. No	Name of the Person	Designation
1.	Mrs. Rukmini Devi Satuluri	Chief Executive Officer
2.	Mr. Murali Damodar Kanuri	Chief Financial Officer
3.	Ms. Swati Ajmera (Resigned w.e.f. September 11, 2025)	Company Secretary & Compliance officer
4	Ms. Nisha Nagraj Rao (Appointed w.e.f. December 10, 2025)	Company Secretary & Compliance officer

During the year under review, Ms. Swati Ajmera, Resigned as Company Secretary & Compliance officer of the w.e.f. September 11, 2025 and Ms. Nisha Nagraj Rao (having membership No. ACS: 77754) appointed as the Company Secretary & Compliance Officer (Key Managerial Personnel) of the Company w.e.f. December 10, 2025.

Subsequent to the end of the financial year, Ms. Nisha Nagraj Rao (having membership No. ACS: 77754) resigned as the Company Secretary & Compliance Officer (Key Managerial Personnel) of the Company w.e.f. July 31, 2026.

Annual Evaluation of Board's Performance:

In terms of the provisions of Section 134 of the Companies Act, 2013, the Directors carried out the annual performance evaluation of the Board, Committees of Board and individual Directors along with assessing the quality, quantity and timeliness of flow of information between the Company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

8. NUMBER OF BOARD MEETINGS HELD:

The Board of Directors duly met 5 (Five) times during the Financial Year from May 29, 2025, August 14, 2025, November 12, 2025, December 10, 2025, February 11, 2026.

The composition and category of Directors, their attendance at the Board Meetings and at the last AGM held during the FY 2025-26 are as follows:

Name of the Director	Category of the Director	Number of Board Meetings entitled to attend during the FY 2025-26	Number of Board Meetings attended during the FY 2025-26	Whether attended AGM held on 30.07.2025
Kameswara Sarma Chavali DIN: 06933900	Non-Executive Director	5	5	Yes
Revathi Raghunathan DIN: 01254043 (Resigned w.e.f. March 13,2026)	Independent Director	5	3	Yes
Subramanian Neelakantan DIN: 01474064	Independent Director	5	4	Yes
Krishna Babu Cherukuri DIN: 00993286	Non-Executive Director	5	5	Yes
Rukmini Devi Satuluri DIN: 09547719	Executive Director	5	5	Yes

The Company has complied with the provisions of the Companies Act, 2013, Secretarial Standards and Listing Regulations regarding convening and conducting the Board and Audit Committee Meetings.

9. DECLARATION OF INDEPENDENCE:

Your Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under the provisions of Companies Act, 2013 read with the Schedules and Rules issued thereunder as well as the Listing Regulations.

10. PUBLIC DEPOSITS:

During the financial year 2025-26, your Company has not accepted any deposits within the meaning of Sections 73 and 76 of the Companies Act, 2013, read together with the Companies (Acceptance of Deposits) Rules, 2014.

11. MATERIAL CHANGES AND COMMITMENTS:

No material changes have taken place or commitments made, affecting the financial position of the company, which have occurred between the end of the financial year and the date of this report.

12. AUDITORS:

Statutory Auditors:

Based on the recommendation of the Audit Committee, the Board of Directors of the Company appointed M/s. KPSN Associates LLP, Chartered Accountants (Firm Registration No. S200014), as the Statutory Auditors of the Company to fill the casual vacancy. The proposed Statutory Auditors shall hold office from the date of their appointment until the conclusion of the 44th Annual General Meeting of the Company.

The Board of Directors, based on the recommendation of the Audit Committee, further recommends the appointment of M/s. KPSN Associates LLP, Chartered Accountants (Firm Registration No. S200014), as Statutory Auditors of the Company for a period of five consecutive years, commencing from the conclusion of the 44th Annual General Meeting until the conclusion of the 49th Annual General Meeting, subject to the approval of the Members of the Company.

M/s. Narasimha Rao and Associates, Chartered Accountants (Firm Registration No. 002336S), the erstwhile Statutory Auditors of the Company, had issued the Statutory Audit Report for the financial year ended March 31, 2026. The financial statements of the Company for the financial year 2025-26 were prepared in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read with the relevant rules made thereunder.

The Statutory Auditors' Report for the financial year 2025-26 does not contain any qualification, reservation, adverse remark, matter of emphasis or disclaimer.

Secretarial Audit Report:

Pursuant to the provisions of Section 204 of the Act and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, your Company appointed M/s. B S S & Associates, Company Secretaries to undertake the Secretarial Audit of your Company for the FY 2025-26. The Secretarial Audit Report issued by M/s. B S S & Associates, Company Secretaries for the FY 2025-26 is enclosed as ***Annexure-II*** to this Report.

Secretarial Auditor:

In terms of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors, based on the recommendation of the Audit Committee, recommends the appointment of M/s. Kasat & Associates, Company Secretaries, as Secretarial Auditors of the Company for a period of five consecutive years,

commencing from the conclusion of the 44th Annual General Meeting until the conclusion of the 49th Annual General Meeting, subject to the approval of the Members of the Company.

Internal auditors:

Pursuant to the provisions of Section 138 of the Companies Act, 2013 and the Rules made thereunder, Mr. K Srivas Chartered Accountants, held the office of Internal Auditors of the Company for FY 2025-26.

Based on the recommendation of the Audit Committee, the Board of Directors of the Company appointed M/s. Madhukar Reddy & Associates, Chartered Accountants (FRN: 026633S) as Internal Auditors of the Company for the FY 2026-27.

The internal audit reports and the suggestions made on a quarterly basis by the auditors, during the year under review, were duly noted by the Board and acted upon.

13. AUDIT OBSERVATIONS:

There is no adverse remarks or observations

Notes to Accounts are self-explanatory and do not call for any further comments.

14. MAINTENANCE OF COST RECORDS:

The provisions relating to maintenance of cost records under Section 148 of Companies Act, 2013 are not applicable to the Company.

15. AUDIT COMMITTEE:

The Audit Committee reviews the audit reports submitted by the Statutory Auditors, financial results, Effectiveness of internal audit processes and the Company's risk management strategy. It reviews the Company's established Systems and the Committee is governed by a Charter which is in accordance with Section 177 of the Companies Act, 2013 and the rules made thereunder.

The following is the composition of the Audit Committee:

Name of the Member	**Designation**	**Chairman/Member**
Mr. Subramanian Neelakantan	Non-Executive Independent Director	Chairman
Mrs. Revathi Raghunathan (ceased to be member with effect from March 13, 2026)	Non-Executive Independent Director	Member
Mr. Krishna Babu Cherukuri	Non-Executive Director	Member
Mr. Manish Kumar Shukla (with effect from May 22, 2026)	Non-Executive Independent Director	Member

Note: Mrs. Revathi Raghunathan (Independent Director) resigned as Independent Director of the company w.e.f. March 13, 2026. Subsequent to the close of the financial year, Audit Committee reconstituted with effect from May 22, 2026.

The committee has been vested with the following roles and responsibilities:

- The recommendation for appointment, remuneration and terms of appointment of Auditors of the Company;
- Review and monitor the auditor's independence and performance, and effectiveness of audit process;
- Examination of the Financial Statement and the Auditors' report thereon;
- Approval or any subsequent modification of transactions of the Company with related parties;
- Scrutiny of inter-corporate loans and investments;
- Valuation of undertakings or assets of the company, wherever it is necessary;
- Evaluation of internal financial controls and risk management systems;
- Monitoring the end use of funds raised through public offers and related matters.
- Any other responsibility as may be assigned by the board from time to time.

16. NOMINATION & REMUNERATION COMMITTEE:

Pursuant to the provisions of section 178 of the Companies Act, 2013, rules made thereunder and Regulation 19 of SEBI (LODR) Regulations 2015, the Company has constituted Nomination and Remuneration Committee with the following members:

Name of the Member	Designation	Chairman/Member
Mr. Kameswara Sarma Chavali	Non-Executive Director	Chairman
Mr. Subramanian Neelakantan	Non-Executive Independent Director	Member
Mrs. Revathi Raghunathan (ceased to be member with effect from March 13, 2026)	Non-Executive Independent Director	Member
Mr. Manish Kumar Shukla (with effect from May 22, 2026)	Non-Executive Independent Director	Member

Note: Mrs. Revathi Raghunathan (Independent Director) resigned as Independent Director of the company w.e.f. March 13, 2026. Subsequent to the close of the financial year, Nomination and Remuneration Committee reconstituted with effect from May 22, 2026 .

The Committee is authorised to formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board a policy, relating to the remuneration for the directors, KMP and other employees.

The Committee is also authorized to identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the board their appointment and removal and carry out evaluation of every Director's performance and perform such other roles as specified under Part D of Schedule II of SEBI (LODR) Regulations 2015.

17. STAKEHOLDERS RELATIONSHIP COMMITTEE:

In pursuance of the provisions of section 178 of the Companies Act, 2013 and Regulation 20 of SEBI (LODR) Regulations 2015, the Board has constituted Stakeholders Relationship Committee with the following members:

Name of the Member	Designation	Chairman/Member
Mr. Mr. Krishna Babu Cherukuri	Non-Executive Director	Chairman
Mr. Subramanian Neelakantan	Non-Executive Independent Director	Member
Mr. Kameswara Sarma Chavali	Non-Executive Director	Member

The committee shall look into various aspects of interest of shareholders, debenture holders and other security holders and perform such other roles as specified under Part D of Schedule II of SEBI (LODR) Regulations 2015.

18. ANNUAL RETURN:

Pursuant to the provisions of Section 92(3) of the Companies Act, 2013 the Annual Return of the company is placed on the website of the Company on the following link http://www.healthyinvestments.co.in/investors.html

19. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

Being an investment Company, there are no particulars to be furnished in this report as required by section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 relating to conservation of energy and technology absorption. There were no foreign exchange earnings or outgo during the year.

20. CORPORATE SOCIAL RESPONSIBILITY:

As the Company has not reached the threshold limits specified in Section 135 of the Companies Act, 2013, the Board of Directors of your Company has not constituted a CSR Committee and no activity is presently taken up.

21. VIGIL MECHANISM FOR DIRECTORS AND EMPLOYEES:

Every listed Company is required to establish the Vigil Mechanism for their Directors and Employees to report their genuine concerns or grievances under the Companies Act, 2013 and rules notified therein by Government of India.

In pursuance to the provisions of section 177(9) & (10) of the Companies Act, 2013, the Company has established a Vigil Mechanism for Directors and employees to report genuine concerns or grievances.

The Vigil Mechanism provides for adequate safeguards against victimisation of persons who avail of the mechanism and provides for direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases.

The Vigil Mechanism is administered and overseen by the Audit Committee in accordance with the applicable provisions of the Companies Act, 2013.

Vigil Mechanism for the Directors and Employees of the Company interalia stipulate the following:

- The Audit Committee shall oversee the Vigil Mechanism through the Committee and if any of the members of the Committee have a conflict of interest in a given case, they should recuse themselves and the others on the Committee would deal with the matter on hand.
- The Vigil Mechanism shall provide for adequate safeguards against victimization of Employees and Directors who avail of the Vigil Mechanism and also provide for direct access to the chairperson of the Audit Committee.
- In case of repeated frivolous complaints being filed by a Director or an Employee, the Audit Committee may take suitable action against the concerned Director or Employee including reprimand.

22. POLICY ON PREVENTION, PROHIBITION AND REDRESSAL OF SEXUAL HARASSMENT AT WORKPLACE:

Your Company strongly supports the rights of all its employees to work in an environment free from all forms of harassment. Your Company has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at workplace as per the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder. The policy is also laid down on the website of the company the weblink of the same is https://www.healthyinvestments.co.in/investors.html.

The policy aims to provide protection to Employees at the workplace and prevent and redress complaints of sexual harassment and for matters connected or incidental thereto, with the objective of providing a safe working environment, where Employees feel secure.

(a) Number of complaints of sexual harassment received in the year: Nil
(b) Number of complaints disposed off during the year: Nil
(c) Number of cases pending for more than ninety days: N.A.

23. RELATED PARTY TRANSACTIONS:

The Related Party Disclosure as required as per Ind AS 24, are provided in Note No. 23 of the notes to financial statements. During the Financial Year 2025-26, your company has not entered into any transactions with related parties which are covered under Section 188 of the Companies Act, 2013.

During the financial year 2025-26, there were no transactions with related parties which qualify as material transactions under the Listing Regulations.

24. CORPORATE GOVERNANCE REPORT:

The Company is a listed entity. However, pursuant to Regulation 15(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provisions relating to Corporate Governance specified under Regulations 17 to 27, clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and Para C, D and E of Schedule V of the said Regulations are not applicable to the Company, as the paid-up equity share capital and net worth of the Company, as on the last day of the previous financial year, are within the thresholds prescribed under the said Regulation.

Accordingly, the Company is not required to prepare or submit the Corporate Governance Report under Regulation 27(2) of the SEBI Listing Regulations. However, the Company continues to comply with the applicable provisions of the Companies Act, 2013, including those relating to the constitution and functioning of the Board and statutory committees, to the extent applicable.

25. LISTING WITH STOCK EXCHANGES:

The Company confirms that it has paid the Annual Listing Fees for the year 2026-27 to the BSE Limited, on which the Company's Shares are listed.

26. REMUNERATION TO THE DIRECTORS / KEY MANAGERIAL PERSONNEL / EMPLOYEES:

The Company has not paid any remuneration to Directors and none of the Directors and Employees are covered under Section 197 of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. During the year, the Company has paid remuneration to the Company Secretary, amounting to ₹ 0.245 Million.

27. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

As required under Regulation 34(2) of the Listing Regulations, the Management Discussion and Analysis Report is enclosed as **Annexure – B** and is a part of this report.

28. RISK MANAGEMENT:

The company has been addressing various risks impacting the company and the policy of the company on risk management is provided in the Management Discussion and Analysis Report which forms part of the annual report.

29. DEMATERIALISATION OF SHARES:

98.16% of the company's paid up Equity Share Capital is in dematerialized form as on March 31, 2026 and balance **1.84%** is in physical form.

30. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(3)(c) and 134(5) of the Companies Act, 2013, Directors of your Company hereby state and confirm that:

a) in the preparation of the Annual Accounts for the year ended March 31, 2026, the applicable Accounting Standards have been followed along with proper explanation relating to material departures, if any;
b) they have selected such Accounting Policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the loss of the Company for that year;
c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
d) the Directors have prepared the annual accounts on a going concern basis;
e) internal financial controls to be followed by the company have been laid down and that such internal financial controls are adequate and were operating effectively; and
f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and these are adequate and are operating effectively.

31. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The Company has not provided any loans covered under Sections 185 and 186 of the Companies Act, 2013. The Company has not provided any guarantee or security for any loans. Details of Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements. The provisions of Section 186 of the Companies Act 2013 do not apply to the Company.

32. COMPLIANCE WITH THE CODE OF CONDUCT:

The members of Board of Directors and senior management personnel have affirmed their compliance with the code of conduct of board of directors and senior management.

33. SIGNIFICANT/MATERIAL ORDERS PASSED BY THE REGULATORS:

There are no significant/material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of your Company and its operations in future.

34. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016

During the year under review, there were no applications made or proceedings pending in the name of the company under the Insolvency and Bankruptcy Code, 2016.

35. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS

During the year under review, there has been no one time settlement of loans taken from Banks and Financial Institutions.

FOR AND ON BEHALF OF THE BOARD

	Sd/-	**Sd/-**
Place: Hyderabad	**Krishna Babu Cherukuri**	**Rukmini Devi Satuluri**
Dated: August 31, 2026	**Director**	**Director and CEO**
	DIN: 00993286	**DIN: 09547719**

ANNEXURE "A" TO THE BOARD'S REPORT

Form No. MR-3
Secretarial Audit Report
For the Financial Year ended on March 31, 2026
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To
The Members,
HEALTHY INVESTMENTS LIMITED
CIN: L65990MH1981PLC025678
Flat No. 805, 8th Floor, Maker Chambers V, Nariman Point,
Mumbai City, Mumbai, Maharashtra, India, 400021

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **HEALTHY INVESTMENTS LTD** (hereinafter called "**the Company**"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026, generally complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;
(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings.
(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act')-
    a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (Not applicable)
    b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
    c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (Not applicable)
    d. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable)

e. Securities and Exchange Board of India (Issue and Listing of Securitised Debt Instruments and Security Receipts) Regulations, 2008; (Not applicable)
f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (Not Applicable)
g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable) and
h. The Securities and Exchange Board of India (Buy-back of Securities) Regulations 2018; (Not applicable)

(vi) We further report that, having regard to the nature of Company's business, in my opinion, there are no such laws applicable specifically to the Company.

We further report that the Company is not a Collective Investment Management Company as defined in Regulation 2(1)(h) of Securities and Exchange Board of India (Collective Investment Schemes) Regulations, 1999 and that the Company has not received any funds covered under the said regulations in any manner.

We further report that the applicable financial laws, such as the Direct and Indirect Tax Laws, have not been reviewed under my audit as the same falls under the review of statutory audit and by other designated professionals.

We have also examined compliance with the applicable Clauses/ Regulations of the following.

(i) The Secretarial Standards issued by the Institute of Company Secretaries of India;
(ii) The Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

During the period under review the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, etc. mentioned above.

We further report that, on examination of the relevant documents and records and based on the information provided by the Company, its officers and authorized representatives during the conduct of the audit, and also on the review of quarterly compliance reports by respective department heads / Chief Financial Officer / Whole-time-Director taken on record by the Board of Directors of the Company, in our opinion, there are adequate systems and processes and control mechanism exist in the Company to monitor and ensure compliance with applicable general laws.

We further report that, the Board of Directors of the Company is duly constituted. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice was given to all Directors to schedule the Meetings of the Board and its Committees. Agenda and detailed notes on agenda were sent to all the directors at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications as may be required on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes of the meetings duly recorded and signed by the Chairman of the Meeting, the decisions of the Board were unanimous and there were no dissenting views.

We further report that, there are adequate systems and processes in the Company commensurate with its size and operations to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that, during the audit period no event has occurred during the year which has a major impact on the Company's affairs.

For **B S S & Associates**
Company Secretaries

Sd/-
S Srikanth
Partner
ACS:22119; CoP:22119
UDIN: **A022119H001309735**

Place: Hyderabad
Date: 31.08.2026

This Report is to be read with our letter of even date which is annexed as Annexure A integral part of this report.

Annexure 'A'

To
The Members,
HEALTHY INVESTMENTS LTD
CIN: L65990MH1981PLC025678
Flat No. 805, 8th Floor, Maker Chambers V, Nariman Point,
Mumbai City, Mumbai, Maharashtra, India, 400021

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, we have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For **B S S & Associates**
Company Secretaries

Sd/-
S Srikanth
Partner
ACS:22119; CoP:22119
UDIN: A022119H001309735

Place: Hyderabad
Date: 31.08.2026

ANNEXURE "B" TO THE BOARD'S REPORT

MANAGEMENT DISCUSSIONS AND ANALYSIS REPORT

a) **Industry Structure and Developments**

During the year under review, the Company earned total revenue of ₹ 2.042 Million as compared to ₹ 2.086 Million in the previous year, representing a decrease of approximately 2.11%. The Company earned a major portion of its income from dividends and dealing in investments. The Company made the profit After Tax of ₹ 0.539 Million during the year under review as against a Loss After Tax of ₹ 5.876 Million in the previous year. Your Directors are giving their best efforts for exploring more business opportunities so as to increase the growth and profitability of the Company in the years to come.

b) Opportunities and Threats

India is emerging as the fastest growing major economy in the world. Despite various geopolitical tensions worldwide, the economic growth of India was ensured by the government through various financial stimulus packages and the focus on infrastructural development.

Your Company holds significant investments in Equity Shares of various diversified companies Therefore; the business prospects of the Company largely depend on the business prospects and performance of its investee companies. As a long-term strategy, the Company is looking forward for a sustainable growth in its investee companies in the coming years, which would enhance the shareholder's value.

c) Segment–wise or product-wise performance

The main business of the Company is investment and financing activity and all these activities are carried out within India. As such there are no separate reportable segments or product wise performance reports applicable to the Company.

d) Outlook

The Company continues to hold significant strategic investments in various diversified and renowned companies as stated above. The Company will continue to focus on making long-term strategic investments. Besides, the Company is also expanding its horizon by entering into the field of financing activities.

e) Risk and Concerns

Being an Investment and Finance Company, the risk of the Company is basically attached to the performance of investee companies which are engaged in diversified fields. The Company has robust risk management and monitoring systems in place to minimize the impact of such risks. The Company has adopted adequate measures concerning the development and implementation of a Risk Management Policy after identifying the following elements of risks which in the opinion of the Board may threaten the very existence of the Company itself.

(i) Industry and Macroeconomic Risks
(ii) Financial Market Risks
(iii) Policy Risk
(iv) Foreign Exchange Risks
(v) Interest Rate Risk
(vi) Risks to Direct costs

(vii) Competition Risk
(viii) Legal Risks
(ix) Environmental law Risks
(x) Compliance Risks

f) Internal Control Systems and their Adequacy:

Management has put in place effective Internal Control Systems to provide reasonable assurance for:

- Safeguarding Assets and their usage.
- Maintenance of Proper Accounting Records and
- Adequacy and Reliability of the information used for carrying on Business Operations.

g) Discussion on financial performance with respect to operational performance

The following reviews are intended to convey Management's perspective on the financial and operating performance of the Company during the Financial Year 2025-26. This Report should be read in conjunction with the Company's financial statements and other information included in this Annual Report.

The Company has recorded satisfactory performance during the Financial Year 2025-26. Below is a brief quantitative overview of the financial and operational performance of your Company during the reporting period.

PARTICULARS	2025-26 (In Million ₹)	2024-25 (In Million ₹)
Profit before depreciation	0.659	0.750
Less: Depreciation	-	-
Profit before taxes	0.659	0.750
Less: Current tax	-	0.345
Less: Tax pertaining to earlier years	0.073	0.002
Less: Deferred Tax	0.948	6.279
Profit available for appropriation (A)	**0.539**	**(5.876)**
Other Comprehensive Income (B)	30.159	1.281
Total Comprehensive Income (A+B)	**30.698**	**(4.595)**
Transfer to Reserve fund (C)	-	-
Profit for the year (A-C)	**0.539**	**(5.876)**
Add: Surplus brought forward from last year	75.796	81.483
Add: Transfer from OCI	24.003	0.190
Add: Transfer from Reserve fund	9.179	-
Surplus carried to balance sheet	**109.518**	**75.796**

h) Material developments in Human Resources / Industrial Relations front, including number of people employed.

Employees' relations continued to be harmonious throughout the year with the management. Number of permanent employees on the rolls of the Company was 3 as on 31st March, 2026 Your Company believes that, its employees are its greatest strength and the most valuable asset. The management and staff have a mutual faith and trust. The Company provides equal opportunity to all employees and strives to inculcate high performance culture in the organization.

i) Details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year, if any) in key financial ratios, along with detailed explanations thereof.

Particulars	2025-26	2024-25	Reason for change of 25% or more
Debtors Turnover Ratio	-	-	-
Inventory Turnover Ratio	-	-	-
Interest Coverage Ratio	-	-	-
Current Ratio Debt Equity	354.24	59.91	Due to increase in Current In-vestments
Ratio Operating Profit	-	-	-
Margin (%) Net Profit	-	-	-
Margin (%)	-	-	-
Return of Net Worth (%)	-	-	-

j) Cautionary Statement:

Statements in the Management Discussion and Analysis and Directors Report describing the Company's strengths, strategies, projections and estimates, are forward-looking statements and progressive within the meaning of applicable laws and regulations. Actual results may vary from those expressed or implied, depending upon economic conditions, Government Policies and other incidental factors. Readers are cautioned not to place undue reliance on the forward-looking statements.

FOR AND ON BEHALF OF THE BOARD

Sd/-
Krishna Babu Cherukuri
Director
DIN: 00993286

Sd/-
Rukmini Devi Satuluri
Director and CEO
DIN: 09547719

Place: Hyderabad
Dated: August 31, 2026

INDEPENDENT AUDITORS' REPORT

To the Members of
HEALTHY INVESTMENTS LIMITED

Report on the Audit of Ind AS Financial Statements

Opinion

We have audited the Ind AS Financial Statements of **HEALTHY INVESTMENTS LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of Material Accounting Policies and Other Explanatory Information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and the Accounting Principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its Profit and Other Comprehensive Income, Changes in Equity and its Cash Flows for the year ended on that date.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* 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 Statements 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 opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS Financial Statements for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the Ind AS Financial Statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Information Other Than the Financial Statements and Auditors' Report Thereon

The Company's Board of Directors is responsible for the preparation of the Other Information. The Other Information comprises the information included in the Management Discussion and Analysis, Director's Report including Annexures to Director's Report and Shareholder's Information but does not include the Ind AS Financial Statements and our Auditors' Report thereon. The board reports including Management Discussion and Analysis report is expected to be made available to us after the date of this Auditors' Report.

Our opinion on the Ind AS Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Ind AS Financial Statements, our responsibility is to read the Other Information and, in doing so, consider whether the Other Information is materially inconsistent with the Ind AS Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this Other Information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Ind AS specified under section 133 of the Act. 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 Ind AS Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS Financial Statements, the management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind AS Financial Statements 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 Ind AS Financial Statements.

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 Ind AS Financial Statements, 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate Internal Financial Controls System in place and the operating effectiveness of such controls.

- evaluate the appropriateness of Accounting Policies used and the reasonableness of accounting estimates and related disclosures made by Management.

- conclude on the appropriateness of Management's 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 Auditors' report to the related disclosures in the Ind AS Financial Statements 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 Auditors' 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 Ind AS Financial Statements, including the disclosures, and whether the Ind AS Financial Statements 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act (hereinafter referred to the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the Annexure-1 a statement on the matters specified in paragraphs 3 and 4 of the Order to the extant applicable.

2. As required by section 143(3) of the Act, based on our audit we report that:

    a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

    b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c) the Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Cash Flows and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

d) in our opinion, the aforesaid Ind AS Financial Statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

e) on the basis of written representations received from the Directors as on March 31, 2026, and taken on record by the Board of Directors, none of the Directors is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164(2) of the Act;

f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure -2".

g) with respect to the other matters to be included in the Auditors' Report in accordance with the requirements of section 197(16) of the Act, as amended, we report that the Company neither paid nor provided for any remuneration during the year.

h) with respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors), 2014, in our opinion and to the best of our information and according to the explanations given to us;

   i. the Company has no pending litigations which would impact its financial position;

   ii. in our opinion and as per the information and explanations provides to us, the Company has not entered into any long-term contracts including derivative contracts, requiring provision under applicable laws or accounting standards, for material foreseeable losses, and

   iii. the Company has no amounts required to be transferred, to the Investor Education and Protection Fund as at the end of the financial year under review;

   iv. a. the Management has represented that, to the best of its knowledge and belief, as disclosed in the Note 30.8 to the Notes to Financial Statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or

entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b. the Management has represented, that, to the best of its knowledge and belief, as disclosed in the Note 30.9 to the Notes to Financial Statements, no funds have been received by the Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c. based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement.

v. the Company has neither declared nor paid any dividend during the year; and

vi. based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being not preserved or tampered with.

For NARASIMHA RAO & ASSOCIATES
Chartered Accountants
FRN: 002336S

Sd/-
POORNACHANDRA RAO SAMBARAJU
Partner
M.No. 025403
UDIN: 26025403RYXWVJ1247

HYDERABAD
May 22, 2026

ANNEXURE - 1 TO THE INDEPENDENT AUDITORS' REPORT:

(Referred to in Paragraph 1 under section 'Report on Other Legal and Regulatory Requirements' of our report of even date)

i. (a) According to the information and explanations furnished to us, the Company does not have any Property, Plant and Equipment (including Right of Use Asset) or Intangible Assets during the year and accordingly, the matters to be reported under Sub Clause (i) (a) to (d) of Clause 3 of the Order are not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and Rules made thereunder.

ii. (a) As the Company did not have any inventory during the year, the matters to be reported under Sub Clause (ii) (a) of Clause 3 of the Order are not applicable.

(b) The Company has not been sanctioned working capital limits in excess of five crore Rupees, in aggregate, from banks or financial institutions on the basis of security of current assets, during any point of time of the year and hence the matters to be reported under Sub Clause (ii) (b) of Clause 3 of the Order are not applicable.

iii. During the year the Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to Companies, Firms, Limited Liability Partnerships or any other parties. Accordingly, the matters to be reported under Sub Clause (iii) (a) to (f) of Clause 3 of the Order are not applicable.

iv. According to the information and explanations furnished to us, there are no loans, investments, guarantees and security furnished by the Company, requiring compliance with the provisions of Sections 185 and 186 of the Companies Act, and hence the matters to be reported under Sub Clause (iv) of Clause 3 of the Order are not applicable.

v. According to the information and explanations furnished to us, the Company has not accepted any deposits or amounts which are deemed to be deposits, requiring compliance with the directives issued by the Reserve Bank of India and the provisions of

Sections 73 to 76 or any other relevant provisions of the Companies act and the Rules made thereunder and hence the matters to be reported under Sub Clause (v) of Clause 3 of the Order are not applicable.

vi. According to the information and explanations furnished to us, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, for the products manufactured by the Company and hence the matters to be reported under Sub Clause (vi) of Clause 3 of the Order are not applicable.

vii. (a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax Service-tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and any other statutory dues to the appropriate authorities. According to the information and explanations furnished to us and based on our examination of the records of the Company, there are no arrears of outstanding dues on the last day of the financial year concerned for a period of more than six months from the date they become payable.

(b) The Company has not disputed any statutory dues referred to in sub-clause (a).

viii. The Company has not surrendered or disclosed any transactions previously not recorded in the books of account, in the tax assessments under the income Tax Act,1961 (43 of 1961), as income during the year and hence the matters to be reported under Sub Clause (viii) of Clause 3 of the Order are not applicable.

ix. (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The Company has not been declared a wilful defaulter by any bank or financial institution or other lender.

(c) The Company did not have any term loans outstanding during the year and hence the matters to be reported under Sub Clause (ix) (c) of Clause 3 of the Order are not applicable.

(d) The Company has not raised any funds on short term basis and hence the matters to be reported under Sub Clause (ix) (d) of Clause 3 of the Order are not applicable.

(e) According to the information and explanations furnished to us and overall examination of the Financial Statements of the Company, it has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies hence the matters to be reported under Sub Clause (ix) (f) of Clause 3 of the Order are not applicable.

x. (a) According to the information and explanations furnished to us by the Management, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year and hence the matters to be reported under Sub Clause (x) (a) of Clause 3 of the Order are not applicable.

(b) According to the information and explanations furnished to us by the Management, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and hence the matters to be reported under Sub Clause (x) (b) of Clause 3 of the Order are not applicable.

xi. (a) No fraud by the company or any fraud on the company have been noticed or reported during the year.

(b) During the year no report under sub-section (12) of section of Section 143 of the Companies Act has been filed by the Auditors in Form ADT- 4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules,2014 with the Central Government.

(c) According to the information and explanations furnished to us by the Management, the Company has not received any whistle-blower complaints and hence the matters to be reported under Sub Clause (xii) of Clause 3 of the Order are not applicable.

xii. The Company is not a Nidhi Company and hence the matters to be reported under Sub Clause (xii) of Clause 3 of the Order are not applicable.

xiii. According to the information and explanations furnished to us by the Management, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the Notes to Financial Statements, as required by the applicable Accounting Standards.

xiv. (a)The Company has an internal audit system commensurate with the size and nature of its business.

(b)The reports of Internal Auditors, issued till the date of our audit report, for the period under audit, were considered by us.

xv. According to the information and explanations furnished to us by the Management, the Company has not entered into any non-cash transactions with directors or persons connected with them, as referred to under the provisions of Section 192 of Companies Act.

xvi. (a) According to the information and explanations furnished to us, the provisions of Section 45-IA of the Reserve Bank of India Act,1934 (2 of 1934) are not applicable to the Company.

(b) According to the information and explanations given to us, Company has not conducted any non-banking financial or housing finance activities without a valid registration certificate from Reserve bank of India.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India and hence the matters to be reported under Sub Clause (xvi) (c) of Clause 3 of the Order are not applicable to the Company.

(d) There is no Core Investment Company, as part of the Group, and hence the matters to be reported under Sub Clause (xvi) (d) of Clause 3 of the Order are not applicable to the Company.

xvii. The Company has not incurred any Cash Losses during the financial covered by audit and in the immediately preceding financial year.

xviii. There has been no resignation of the Statutory Auditors during the year and hence the matters to be reported under Sub Clause (xviii) of Clause 3 of the Order are not applicable to the Company.

xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, Other Information accompanying the Financial Statements, our knowledge of the Board of Directors and the Management Plans and based on our examination of the supporting assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date

of the Audit Report that Company is capable of meeting its liabilities existing at the date of Balance Sheet as and when they fall due, within a period of one year from the Balance Sheet date.

xx. According to the information and explanations given to us, the Company is not required to transfer any unspent amount to a fund specified in Schedule VII to the Companies Act, within period of six months of the expiry of the financial year, in compliance with second proviso to subsection (5) of Section 135 of the said Act, in respect of other than ongoing projects and to a special account in compliance with the provisions of sub-section 6 of Section 135 of the said act in respect of ongoing projects.

For NARASIMHA RAO & ASSOCIATES
Chartered Accountants
FRN: 002336S

Sd/-
POORNACHANDRA RAO SAMBARAJU
Partner
M.No. 025403
UDIN: 26025403RYXWVJ1247

HYDERABAD
May 22, 2026

ANNEXURE – 2 TO THE INDEPENDENT AUDITORS' REPORT:

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act"):

We have audited the Internal Financial Controls over financial reporting of **HEALTHY INVESTMENTS LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit.

We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness

exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that

1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the Company; and

3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For NARASIMHA RAO & ASSOCIATES
Chartered Accountants
FRN: 002336S

Sd/-
POORNACHANDRA RAO SAMBARAJU
Partner
M.No. 025403
UDIN: 26025403RYXWVJ1247

HYDERABAD
May 22, 2026

HEALTHY INVESTMENTS LIMITED

BALANCE SHEET AS AT MARCH 31, 2026

Amount ₹ in Millions

	Note No.	31-03-2026	31-03-2025
I. ASSETS			
1. NON-CURRENT ASSETS			
- Financial Assets			
- Investments	1.1	**211.276**	216.496
		211.276	216.496
2. CURRENT ASSETS			
- Financial Assets			
i. Investments	1.2	**42.693**	2.017
ii Cash and Cash Equivalents	2	**0.040**	0.046
iii Current Tax Assets (Net)	3	**0.135**	0.069
iv Other Current Assets	4	**-**	0.000
		42.868	2.132
	Total	**254.144**	218.628
II. EQUITY AND LIABILITIES			
1. EQUITY			
a. Equity Share Capital	5	**2.450**	2.450
b. Other Equity	6	**240.559**	209.862
		243.009	212.312
2. NON CURRENT LIABILITIES			
- Deferred Tax Liabilities (Net)	7	**11.014**	6.280
3. CURRENT LIABILITIES			
a. Financial Liabilities			
Trade Payables	8		
- Total outstanding dues of micro enterprises and small enterprises		**-**	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises		**0.090**	0.033
b. Other Current Liabilities	9	**0.031**	0.003
		0.121	0.036
	Total	**254.144**	218.628

Refer to Accompanying Notes to Financial Statements

Per our Report of Even Date
for NARASIMHA RAO & ASSOCIATES
Chartered Accountants
FRN: 002336S

POORNACHANDRA RAO SAMBARAJU
Partner
M. No. 025403

Hyderabad
May 22, 2026

For and on behalf of the Board of Directors

KRISHNA BABU CHERUKURI
Director
DIN: 00993286

RUKMINI DEVI SATULURI
Director & CEO
DIN: 09547719

MURALI D. KANURI
Chief Financial Officer

NISHA NAGARAJ RAO
Company Secretary
M. No. A77754

HEALTHY INVESTMENTS LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED ON MARCH 31, 2026

Consolidated Statement of Changes in Equity *Amount ₹ in Millions*

Previous Period	01-04-2024	Profit for the year	Total Comprehensive Income upto year	Transfer to Retained Earnings	31-03-2025
Equity Share Capital:	2.450				2.450
Reserves & Surplus:					
Reserve Fund	9.179				9.179
Retained Earnings	81.482	(5.877)	75.606	0.190	75.796
Other Comprehensive Income:					
Equity Instruments through Other Comprehensive Income	118.988	(2.227)	116.761	(0.190)	116.571
Mutual Funds through Other Comprehensive Income	4.807	3.508	8.315		8.315
Balance at the End of the Previous Reporting Period			31-03-2025		212.312
Current Period	01-04-2025	Profit for the year	Total Comprehensive Income upto year	Transfer to Retained Earnings	***31-03-2026***
Equity Share Capital	2.450				***2.450***
Reserves & Surplus					
Reserve Fund	9.179		***9.179***	***(9.179)***	***-***
Retained Earnings	75.796	***0.538***	***76.335***	***33.183***	***109.517***
Other Comprehensive Income					
Equity Instruments through Other Comprehensive Income	116.571	***24.793***	***141.365***	***(24.003)***	***117.361***
Mutual Funds through Other Comprehensive Income	8.315	***10.052***	***18.368***		***18.368***
Deferred Tax on Equity Instruments through Other Comprehensive Income	-	***(4.687)***	***(4.687)***		***(4.687)***
Balance at the end of the Current Reporting Period			***31-03-2026***		***243.009***

Per our Report of Even Date
for NARASIMHA RAO & ASSOCIATES
Chartered Accountants
FRN: 002336S

POORNACHANDRA RAO SAMBARAJU
Partner
M. No. 025403

Hyderabad
May 22, 2026

For and on behalf of the Board of Directors

KRISHNA BABU CHERUKURI
Director
DIN: 00993286

RUKMINI DEVI SATULURI
Director & CEO
DIN: 09547719

MURALI D. KANURI
Chief Financial Officer

NISHA NAGARAJ RAO
Company Secretary
M. No. A77754

HEALTHY INVESTMENTS LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

Amount ₹ in Millions

	Note No.	31-03-2026	31-03-2025
1. INCOME			
Other Income	10	**2.440**	2.086
	Total	**2.440**	2.086
2. EXPENSES			
Loss from Derivatives	11	**0.510**	0.127
Employee Benefit Expense	12	**0.323**	0.396
Finance Costs	13	**-**	0.003
Other Expenses	14	**0.948**	0.810
	Total	**1.781**	1.336
3. (LOSS)/PROFIT BEFORE TAX (1 - 2)		**0.659**	0.750
4. TAX EXPENSES			
Current Tax		**-**	0.345
Taxes pertaining to earlier years		**0.073**	0.002
Deferred Tax		**0.047**	6.279
		0.120	6.626
5. (LOSS) AFTER TAX (3 - 4)		**0.539**	(5.876)
6. OTHER COMPREHENSIVE INCOME ('OCI')			
Items that will not be reclassified to Profit or Loss			
Fair Value changes on Equity Instruments through OCI		**24.793**	(2.227)
Fair Value changes on Mutual funds through OCI		**10.052**	3.508
		34.846	1.281
Deferred Tax		**(4.687)**	-
		30.159	1.281
7. TOTAL COMPREHENSIVE INCOME FOR THE YEAR (5 + 6)		**30.698**	(4.595)
8. EARNINGS PER SHARE			
Face Value ₹ 10/- per share			
Basic and Diluted	₹	**2.20**	(23.98)
Basic and Diluted (After OCI)	₹	**125.30**	(18.76)

Refer to Accompanying Notes to Financial Statements

Per our Report of Even Date
for NARASIMHA RAO & ASSOCIATES
Chartered Accountants
FRN: 002336S

For and on behalf of the Board of Directors

KRISHNA BABU CHERUKURI
Director
DIN: 00993286

RUKMINI DEVI SATULURI
Director & CEO
DIN: 09547719

POORNACHANDRA RAO SAMBARAJU
Partner
M. No. 025403

MURALI D. KANURI
Chief Financial Officer

NISHA NAGARAJ RAO
Company Secretary
M. No. A77754

Hyderabad
May 22, 2026

HEALTHY INVESTMENTS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

Amount ₹ in Millions

		31-03-2026	31-03-2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES :**		
	Profit / (Loss) before tax	***0.659***	0.750
	Adjustments for :		
	Dividend income	***(1.347)***	(1.254)
	Interest received	***(0.009)***	(0.000)
	Profit on sale of Investments	***(0.897)***	(0.786)
	Fair value gain on financial instruments valued at fair value through Profit or Loss	***(0.188)***	(0.046)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	***(1.781)***	(1.336)
	(Increase) / Decrease in Other Non Current and Current Assets	***0.000***	(0.000)
	Increase / (Decrease) in sundry creditors	***0.057***	0.000
	Increase / (Decrease) in Other Current Liabilites	***0.028***	0.004
	Increase/(Decrease) in Net Current tax liabilities	***(0.066)***	(0.067)
		0.019	(0.063)
	CASH GENERATED FROM OPERATIONS	***(1.763)***	(1.399)
	Income Tax	***-***	(0.345)
	CASH FLOW BEFORE EXTRA-ORDINARY ITEMS	***(1.763)***	(1.744)
	Prior Period Adjustments	***(0.073)***	(0.002)
	NET CASH FROM OPERATING ACTIVITIES (A)	***(1.835)***	(1.746)
B.	**CASH FLOW FROM INVESTING ACTIVITIES :**		
	Purchase of Shares/Units of Mutual Funds	***(103.891)***	(44.443)
	Sale of Shares/Units of Mutual Funds	***104.366***	44.942
	Dividend received	***1.347***	1.254
	Interest received	***0.009***	0.000
	NET CASH FROM INVESTING ACTIVITIES (B)	***1.831***	1.753
C.	**CASH FLOW FROM FINANCING ACTIVITIES :**		
	Proceeds from issuance of share capital	***-***	-
	NET CASH USED IN FINANCE ACTIVITIES (C)	***-***	-
D.	**NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (D=A+B+C)**	***(0.004)***	0.007
E.	**CASH AND CASH EQUIVALANTS AT BEGINNING OF PERIOD**	***0.046***	0.039
F.	**CASH AND CASH EQUIVALANTS AT END OF PERIOD (F=D+E)**	***0.040***	0.046

Notes:

1 The Statement of Cash Flows has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind 7) - Statement of Cash Flows:

2 CASH & CASH EQUIVALENTS (Note 6)

Amount ₹ in Millions

	31-03-2026	31-03-2025
Cash on Hand	***0.005***	0.006
Balance with Banks in Current Accounts	***0.035***	0.040
	0.040	0.046

3 Summary of Material Accounting Policies (Note 15)

Per our Report of Even Date
for NARASIMHA RAO & ASSOCIATES
Chartered Accountants
FRN: 002336S

POORNACHANDRA RAO SAMBARAJU
Partner
M. No. 025403

Hyderabad
May 22, 2026

For and on behalf of the Board of Directors

KRISHNA BABU CHERUKURI
Director
DIN: 00993286

RUKMINI DEVI SATULURI
Director & CEO
DIN: 09547719

MURALI D. KANURI
Chief Financial Officer

NISHA NAGARAJ RAO
Company Secretary
M. No. A77754

1.1 NON CURRENT INVESTMENTS

Amount ₹ in Millions

	31-03-2026	31-03-2025
Fair Market Value through Other Comprehensive Income		
Investments in Quoted Equity Instruments	***181.450***	201.662
Investments in Quoted Mutual funds	***29.826***	14.834
	211.276	216.496

Disclosures:

1.1.1 Trade Investments (Fair Market Value through Other Comprehensive Income):

Amount ₹ in Millions

	Face Value	***31-03-2026***		31-03-2025	
		Units	***Amount***	Units	***Amount***
a. Quoted Equity Instruments					
Lakshmi Finance & Industrial Corporation Limited	10	***-***	***-***	2,17,340	37.476
Nelcast Limited	2	***6,11,094***	***69.879***	6,11,094	50.672
Glenmark Pharma Limited		***36,000***	***76.799***	36,000	55.442
Kotak Mahindra Bank Limited	5	***-***	***-***	20,000	43.426
Natco Pharma Limited	2	***-***	***-***	6,900	5.504
Hindustan Copper Limited	5	***11,000***	***4.999***	-	-
Hindustan Zinc Limited	2	***52,000***	***26.114***	-	-
HDFC Bank Limited	1	***5,000***	***3.659***	5,000	9.143
(Bonus Issue of 1:1 issued on 29-Aug-2025)					
b. Quoted Mutual Funds					
Nippon India ETF Gold Bees	1	***2,00,000***	***24.214***	2,00,000	14.834
HDFC Gold ETF	1	***45,000***	***5.612***	-	-
Nippon India Silver ETF	1	***-***	***-***	-	-
			211.276		216.496

1.1.2 Aggregate Market Value of Quoted Investments	***211.276***	216.496
1.1.3 Aggregate Book Value of Quoted Investments	***211.276***	216.496

1.2 CURRENT INVESTMENTS

Fair Market Value through Profit or Loss		
Investments in Quoted Mutual funds	***42.693***	2.017
	42.693	2.017

Disclosures:

1.2.1 Trade Investments (Fair Market Value through Profit or Loss):

Amount ₹ in Millions

Quoted Mutual Funds (Debt)	***31-03-2026***		31-03-2025	
	Units	***Amount***	Units	***Amount***
HDFC Liquid fund	7,891.686	***42.693***	395.976	2.017
		42.693		2.017

1.2.2 Aggregate Market Value of Quoted Investments	***42.693***	2.017
1.2.3 Aggregate Book Value of Quoted Investments	***42.693***	2.017

2. CASH AND CASH EQUIVALENTS

Amount ₹ in Millions

	31-03-2026	31-03-2025
Cash on Hand	***0.005***	0.006
Balances with Banks:		
Current Accounts	***0.035***	0.040
	0.040	0.046

3. CURRENT TAX ASSETS (NET)

Prepaid Taxes (Net)	***0.135***	0.069
	0.135	0.069

4. OTHER CURRENT ASSETS

Dividend Receivable	***-***	0.000
	-	0.000

5. EQUITY SHARE CAPITAL

Authorised Capital:		
2,50,000 Equity shares of ₹ 10 Par Value	***2.500***	2.500
	2.500	2.500
Issued,Subscribed and Paid-up Capital		
2,45,000 Equity shares of ₹ 10 Par Value, fully paid up	***2.450***	2.450
	2.450	2.450

Disclosures:

5.1 All the equity shares carry equal rights and obligations including for dividend and with respect to voting rights.

5.2 Reconciliation of number of shares outstanding

Name of shareholder	***31-03-2026***		31-03-2025	
	No. of Shares	***Amount***	*No. of Shares*	*Amount*
Equity Shares fully paid-up				
Outstanding at the beginning of the year	***2,45,000***	***2.450***	2,45,000	2.450
Issued during the year	***-***	***-***	-	-
Outstanding at the end of the year	***2,45,000***	***2.450***	2,45,000	2.450

5.3 Names of shareholders holding more than 5% of the Share capital and their shareholding.

Name of shareholder		***31-03-2026***		31-03-2025	
		No. of Shares	***% of holding***	No. of Shares	% of holding
1.	Kanuri Invest & Exim LLP	***30,050***	***12.27%***	30,050	12.27%
2.	Kanuri Family Trust	***1,53,600***	***62.69%***	1,53,600	62.69%
3.	Tanuja Gokaraju	***20,000***	***8.16%***	20,000	8.16%

5.4 **Shares held by Promotors at the end of the year**

Name of shareholder		***31-03-2026***		31-03-2025		% change during the Year
		No. of Shares	***% of holding***	No. of Shares	% of holding	
1.	Kanuri Invest & Exim LLP	***30,050***	***12.27***	30,050	12.27	-
2.	Kanuri Family Trust	***1,53,600***	***62.69***	1,53,600	62.69	-

6. OTHER EQUITY

Amount ₹ in Millions

		31-03-2026	31-03-2025
a.	Retained Earnings		
	Balance at the beginning of the year	***75.796***	81.482
	Add : Profit for the year	***0.539***	(5.876)
	Add : Transfer from OCI	***24.003***	0.190
	Add : Transfer from Reserve fund	***9.179***	-
	Balance at the end of the year	***109.518***	75.796
b.	Other Reserves		
	Reserve Fund		
	Balance at the beginning of the year	***9.179***	9.179
	Less:Transfer during year	***(9.179)***	-
	Balance at the end of the year	***-***	9.179
c.	FVTOCI Reserve		
	Balance at the beginning of the year	***124.886***	123.795
	Additions/deductions during the year	***30.159***	1.281
	Transfer to Retained Earnings	***(24.003)***	(0.190)
	Balance at the end of the year	***131.042***	124.887
	Balance carried forward to next year	***240.559***	209.862

Disclosure:

FVTOCI Reserve represents the cumulative gains (net of losses) arising on revaluation of Equity Instruments measured at Fair Value through Other Comprehensive Income, net of amounts reclassified, if any, to Retained Earnings when those instruments are disposed of.

7. DEFERRED TAX LIABILITIES (NET)

Deferred Tax Liabilities:		
Timing Difference on account of:		
Fair Valuation of Equity Shares / Units of Mutual Funds	***93.224***	60.788
Deferred Tax Assets:		
Carried Forward Losses under Income Tax Act	***12.399***	12.416
Net Timing difference resulting in Deferred Tax Liabilities	***80.825***	48.372
Provision for Deferred Tax at the beginning of the year	***6.280***	-
Deferred Tax for the year	***4.734***	6.280
Provision for Deferred Tax at the end of the year	***11.014***	6.280

8. TRADE PAYABLES

Total outstanding dues of Micro Enterprises and Small Enterprises	***-***	-
Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	***0.090***	0.033
	0.090	0.033

Disclosures:

8.1 The company has not received any information from any suppliers that they have registered as Micro, Small and Medium Enterprise (MSME). In the absence of such information the total outstandings in respect of all suppliers are classified under the head "Others".

8.2 Trade Payable Ageing Schedule:

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment				
			Less than 1 Year	1 - 2 years	2 - 3 years	More than 3 years	Total
MSME	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Others	**-**	**-**	***0.090***	**-**	**-**	**-**	***0.090***
Others(PY)	-	-	0.033	-	-	-	0.033

In the absence of specific information with regard to due date, the date of transaction has been adopted as the basis for the above ageing analysis.

9. OTHER CURRENT LIABILITIES

TDS Payable	***0.011***	0.003
Outstanding Expenses	***0.020***	-
	0.031	0.003

10 OTHER INCOME

Dividends	***1.347***	1.254
Interest	***0.009***	0.000
Fair value gain on Financial Instruments Valued at Fair Value through	***0.188***	0.046
Short Term Gain from sale of Shares and Mutual Funds	***0.897***	0.786
Miscellaneous Income	***-***	0.000
	2.440	2.086

11 LOSS FROM DERIVATIVES

Loss from Derivatives	***0.510***	0.127
	0.510	0.127

12 EMPLOYEE BENEFIT EXPENSES

Salaries	***0.323***	0.396
	0.323	0.396

13 FINANCE COSTS

Interest on Income Tax	***-***	0.003
	-	0.003

14 OTHER EXPENSES

Auditors Fees - For Statutory Audit	***0.100***	0.037
Listing Expenses	***0.527***	0.497
Professional Charges	***0.081***	0.107
Rates and Taxes	***0.006***	0.001
Sitting Fees	***0.074***	0.078
Miscellaneous Expenses	***0.160***	0.090
	0.948	0.810

Disclosure:

Professional Expenses includes:

-	Statutory Audit Fee	***0.100***	0.037

15 ***Basis of Preparation Of Financial Statements:***

1 *Statement of Compliance:*

The Financial Statements for the year ended March 31, 2026 have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

2 *Accounting Convention and Basis of Measurement:*

The Financial Statements have been prepared on the Historical Cost Convention and on an Accrual Basis, except for certain Financial Assets and Liabilities of material nature, which are measured at Fair Value (refer Note 16.6, Accounting Policy on Financial Instruments), as required by relevant Ind AS.

3 *Functional and Presentation Currency:*

The Financial Statements are presented in Indian Rupees, which is the functional currency of the Company and the currency of the primary economic environment in which theCompany operates. All financial information presented in full Indian Rupees and have been rounded to the nearest million of three decimals, except for Shares and Earnings Per Share data.

4 *Use of Judgements, Estimates and Assumptions:*

The preparation of Financial Statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of Accounting Policies and the reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities and assets. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Information about critical judgements in applying Accounting Policies, as well as estimates and assumptions in respect of the following areas that have most significant effect to the carrying amounts within the next financial year are included in the relevant notes.

i. Useful lives of property, plant, equipment and intangibles;
ii Measurement and likelihood of occurrence of provisions and contingencies; and
iii Recognition of deferred tax assets.

5 *Operating Cycle:*

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

6 *Fair Value Measurements:*

The Company measures quoted financial instruments at Fair Value on initial recognition and at each balance sheet date. Fair Value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Fair Value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

i In the principal market for the asset or liability or
ii
In the absence of a principal market, in the most advantageous market for the asset or liability.

16 ***Material Accounting Policies:***

1 *Impairment of Assets:*

i Financial Assets:

The Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss and credit risk exposure on Financial Assets that are debt instruments and are measured at amortised cost wherever applicable for e.g. loans debt securities, deposits, and bank balances.

ii Non – Financial Assets:

The Company assesses, at each reporting date, whether there is any objective evidence that a Non-Financial Asset or a group of Non-Financial Assets is impaired. If any such indication exists, the Company estimates the amount of impairment loss and accounts for the same.

2 *Revenue Recognition:*

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the Fair Value of the consideration received or receivable, taking into account contractually defined terms of payment, excluding taxes or duties collected on behalf of the Government.

i Revenue on sale of Mutual Fund units is recognised on transfer of ownership.

ii Revenue on sale of Shares / Securities are recognised as on date of transaction.

iii

Dividend income from investments is recognised when the right to receive payment is established.

3 *Employee Benefits:*

i Short Term Benefits

All employee benefits falling due wholly within twelve months of rendering the service are classified as Short Term Employee Benefits. The cost of the benefits like salaries, wages, medical, leave travel assistance, short term compensated absences, bonus, exgratia etc., are recognised as an expense in the period in which the employee renders the related service.

ii Post-Employment Benefits:

Payment of Provident Fund, E.S.I.C. and Gratuity to employees are not applicable to the Company, as the number of employees is below the coverage limite. The Company does not have any scheme for retirement benefits for its employees. Other benefits such as leave encashment etc., are provided in accordance with the service rules of the Company.

4 *Provision for Current and Deferred Tax:*

i Current Tax is provided for on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

ii Deferred Tax is recognised on the timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred Tax Assets in respect of unabsorbed depreciation and carry forward of losses are recognised, if there is virtual certainty that there will be sufficient future taxable income available to realise such losses.

5 *Earnings Per Share:*

Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period.

6 *Financial Instruments (Financial Assets and Financial Liabilities):*

Financial Assets which include inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another Financial Asset or to exchange Financial Asset or Financial Liability under conditions that are potentially favourable to the Company. A Financial Asset is recognised when and only when the Company becomes party to the contractual provisions of the instrument.

i Classification:

The Company classifies its financial assets in the following categories:

- at Amortised Cost;
- at Fair Value Through Other Comprehensive Income (FVTOCI)

ii Initial Recognition and Measurement:

All Financial Assets, except Trade Receivables are recognised initially at Fair Value plus, in the case of Financial Assets not recorded at Fair Value through Profit or Loss, transaction costs that are attributable to the acquisition of the Financial Asset. Transaction costs of Financial Assets carried at fair value through Profit or Loss are expensed in the Statement of profit and Loss.

The Company measures the Trade Receivables, if any, at their transaction price, if the Trade Receivables do not contain a significant financing component.

iii Subsequent Measurement:

All equity and mutual fund investments are measured at Fair Value. Instruments which are not held for trading are classified at Fair Value through Other Comprehensive Income (FVTOCI) and Fair Value through Profit or loss. The Company makes such election on an instrument by-instrument basis. The Classification is made on initial recognition and is irrevocable.

All fair value changes on an equity instrument classified at FVTOCI, are recognized in the OCI. There is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. However, the Company may transfer the cumulative gain or loss within equity. Dividends from such investments are recognized in the Statement of Profit and Loss as other income when the company's right to receive payment is established.

All fair value changes on Liquid mutual funds classified at FVTPL and recognised in the Profit or Loss.

7 *Provisions, Contingent Liabilities and Contingent Assets:*

The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require outflow of resources. Where there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are neither recognised nor disclosed in the Financial Statements.

8 *Claims:*

Claims by and against the Company, including liquidated damages, are recognised on Acceptance Basis.

17 **Capital Management:**

For the purposes of the Company's capital management, capital includes issued capital and all other equity reserves. The primary objective of the Company's capital management is to maximise shareholder value. The Company manages it's capital structure and makes adjustments in the light of changes in economic environment and the requirements of the financial covenants. The Company monitors capital using gearing ratio, which is total debt divided by total capital plus debt.

The Company net debt to equity ratio at the reporting date is as follows:

Amount ₹ in Millions

	31-03-2026	31-03-2025
External borrowing(non-current and current, including current maturities of non-current borrowings, interest accrued and due, Interest accrued but not due)	-	-
Less : Cash and bank balances	(0.040)	(0.046)
Net debt	**(0.040)**	**(0.046)**
Equity	2.450	2.450
Other Equity	240.559	209.862
Total equity	**243.009**	**212.312**
Gearing ratio (Net Debt/ (Net Debt+Total Equity))	**0.02%**	**0.02%**

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements. Breaches in meeting the financial covenants would permit the bank to immediately call loans and borrowings. There have been no breaches in the financial covenants of any interest-bearing loans and borrowing in the current year.

18 The Company does not have any borrowings from Banks or Financial Institutions.

19 The Company had created a Reserve Fund in compliance with the provisions applicable to Non-Banking Financial Companies (NBFCs). Since the Company no longer satisfies the criteria prescribed for classification as an NBFC, the requirement to maintain such reserve is no longer applicable. Accordingly, during the current year, the balance standing in the Reserve Fund has been transferred to Retained Earnings.

20 In the opinion of the Board of Directors, all the Assets (Other than Property, Plant, Equipment, Intangible Assets and Non-Current Investments) are expected to realise a value which is at least equivalent to the amount at which they are stated in the financial statements, in the ordinary course of the business. The Board is also of the opinion that no material uncertainty exists regarding the capability of the Company in meeting its liabilities existing as on the date of Balance Sheet as and when they fall due.

21 The Company has carried out a general review to find out whether there is any indication that any asset or group of assets is impaired. In the absence of any such indication of potential impairment loss, no formal estimate of recoverable amount is made and no provision for impairment of assets is required to be made in the books of account.

22 The Company does not have any downstream companies, and hence the compliance regarding the number of layers prescribed under Clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restrictions on Number of Layers), Rules, 2017 and the disclosure requirements of the names of such Companies and their CIN, beyond specified layers and the relation and extent of holding, are not applicable.

23 Related Party Disclosures:

a.

Name	***Designation***
Key Management Personnel:	
Murali D Kanuri	Chief Financial Officer
Rukmini Devi Satuluri	Director and Chief Executive Officer
Swati Ajmera	Company Secretary (up to 10-09-2025)
Nisha Nagaraj Rao	Company Secretary (from 10-12-2025)
Non - Key Management Personnel	
Krishna Babu Cherukuri	Director
Kameswara Sharma Chavali	Director
Prasad Reddy Kasu	Independent Director (up to 30-09-2024)
Subramanian Neelakantan	Independent Director
Revathi Raghunathan	Independent Director (up to 13-03-2026)

b.

Directors' Interested Firms
Proton Investments LLP
Kanuri Invest and Exim LLP
C K S Associates LLP (up to 13-11-2025)

c. Transactions with Related Parties:

Amount ₹ in Millions

Name of the Related Party	***Nature of Transactions***	***31-03-2026***		31-03-2025	
		Transactions during the Year	***Balance outstanding at the end of the Year***	Transactions during the Year	Balance outstanding at the end of the Year
Rukmini Devi Satuluri	Sitting Fee	***0.010***	***-***	0.010	-
Krishna Babu Cherukuri	Sitting Fee	***0.020***	***-***	0.024	-
Prasad Reddy Kasu	Sitting Fee	***-***	***-***	0.016	-
Kameswara Sharma Chavali	Sitting Fee	***0.014***	***-***	0.020	-
Subramanian Neelakantan	Sitting Fee	***0.018***	***-***	0.004	-
Revathi Raghunathan	Sitting Fee	***0.012***	***-***	0.004	-
Swati Ajmera	Remuneration	***0.133***	***-***	0.300	-
Nisha Nagaraj Rao	Remuneration	***0.111***	***-***	-	-

24 Earnings per Share:

Amount ₹ in Millions

	31-03-2026	31-03-2025
Profit / (Loss) after Taxes and Exceptional Items	***0.539***	(5.876)
Total Comprehensive Income / (Loss) for the Year (OCI)	***30.698***	(4.595)
Total number of shares for Basic EPS (Face Value ₹ 10)	***2,45,000***	2,45,000
Weighted Average of Shares for Diluted EPS (Face Value ₹ 10)	***2,45,000***	2,45,000
Earnings Per Share – Basic & Diluted	***2.20***	(23.98)
Earnings Per Share – Basic & Diluted After OCI	***125.30***	(18.76)

25 Ratios:

Ratios	***Numerator***	***Denominator***	***31-03-2026***	31-03-2025	***% Variance***
Current Ratio	Current Assets	Current Liabilities	***354.24***	59.91	***491.30%***
Return on Equity Ratio %	Net Profit after Taxes (Before OCI)	Equity Shareholders' Funds	***22.02%***	-239.83%	***-109.18%***
Net Capital Turnover Ratio	Sales	Working Capital	***0.06***	1.00	***-94.27%***
Net Profit Ratio %	Net profit	Sales	***22.11%***	-281.65%	***-107.85%***
Return on Capital Employed	Earnings Before interest and tax	Capital Employed	***0.00***	0.00	***-24.38%***

Reason for Variance above 25%:

Current Ratio	Due to increase in Current Investments
Return on Equity Ratio	Profit on Sale of Investments decreased to ₹ 0.158 Mil from a profit of ₹ 0.786 Mil in the Previous Year and Increase in Loss from Derivatives from ` 0.127 Mil to ` 0.510 Mil. Additionally, Deferred Tax Expense has increased from ` 6.279 Mil to ` 0.047 Mil
Net Capital Turnover Ratio	Decrease in Turnover
Net Profit Ratio %	Profit on Sale of Investments decreased to ₹ 0.158 Mil from a profit of ₹ 0.786 Mil in the Previous Year.
Return on Capital Employed	

26 The Company is engaged primarily in the business of investments and accordingly there are no separate reportable segments as per Ind AS - 108 'Operating Segment'.

27 The Company classifies its financial assets in the following measurement categories:
a. those to be measured subsequently at fair value (either through other comprehensive income, or through profit or Loss) and
b. those measured at amortised cost.
The classification depends on the Company's business model for managing the financial assets and the contractual terms of cash flows. For assets measured at fair value, gains and losses is either recorded in the statement of profit and loss or other comprehensive income.

28 ***A. Financial Instruments by Category:***
The carrying and fair value of financial instruments by categories of March 31, 2026 is as follows:

Amount ₹ in Millions

Particulars	*Amortised Cost*	*Total carrying value*	*Total Fair Value*
Assets:			
Cash and Cash Equivalents	***0.040***	***0.040***	***0.040***
	(0.046)	(0.046)	(0.046)
Other Investments	***42.693***	***42.693***	***42.693***
	(2.017)	(2.017)	(2.017)
Other Financial Assets	***0.135***	***0.135***	***0.135***
	(0.069)	***(0.069)***	***(0.069)***
Total	***42.868***	***42.868***	***42.868***
Previous Year's Total	(2.132)	(2.132)	(2.132)
Liabilities:			
Trade Payables	***0.090***	***0.090***	***0.090***
	(0.033)	(0.033)	(0.033)
Other Financial Liabilities	***0.031***	***0.031***	***0.031***
	(0.003)	(0.003)	(0.003)
Total	***0.121***	***0.121***	***0.121***
Previous Year's Total	(0.036)	(0.036)	(0.036)

Figures in Brackets are of Previous Financial Year.

B. Financial risk management:
Financial risk factors

The company is exposed to financial risks arising from its operations and the use of financial instruments. The key financial risks include market risk, and liquidity risk. The management reviews and design policies and procedures to minimize potential adverse effects on its financial performance.

Market risk
The Company is dealing with stocks of share and derivatives. The company is exposed to all risks associated with share market fluctuations.

Liquidity risk
The Company's principal sources of liquidity are cash and cash equivalents and the cash flow that is generated from operations.

29 Figures for the Previous Year are re-arranged, re-grouped, wherever necessary, to conform to the figures of the Current Year. This does not have any material impact on the Financial Statements.

30 Additional Regulatory Information:

1 The Company does not own any Immovable Properties.

2 The Company does not own any Property, Plant and Equipment.

3 The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

4 The Company does not have any transactions with companies struck off under Section 248 of the Companies Act 2013 or under Section 560 of the Companies Act 1956.

5 There are no Documents of Creation or Satisfaction of Charges pending for filing with the Registrar of Companies beyond the Specified Statutory Period.

6 The Company has not traded or invested in Crypto currency or Virtual Currency during the Financial Year.

7 The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

8 The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

9 The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that it shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

10 The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

Signatures on Notes 1 to 30 of Notes to Financial Statements

Per our Report of Even Date
for NARASIMHA RAO & ASSOCIATES
Chartered Accountants
FRN: 002336S

POORNACHANDRA RAO SAMBARAJU
Partner
M. No. 025403

Hyderabad
May 22, 2026

For and on behalf of the Board of Directors

KRISHNA BABU CHERUKURI
Director
DIN: 00993286

RUKMINI DEVI SATULURI
Director & CEO
DIN: 09547719

MURALI D. KANURI
Chief Financial Officer

NISHA NAGARAJ RAO
Company Secretary
M. No. A77754