HEALTHY INVESTMENTS LIMITED

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

Date: 27.08.2022

To,

The General Manager,
Corporate Relations Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Dear Sir/Madam

Sub: Submission of Annual Report for the financial year 2021-22

Ref: Our Scrip Code: 503689

Pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we here with submit the Annual Report of our Company for the financial year 2021-22.

Please take the same on record.

Thanking You,
Yours Truly,

FOR HEALTHY INVESTMENTS LIMITED

KRISHNA BABU CHERUKURI
DIRECTOR
DIN: 00993286

40th ANNUAL REPORT

HEALTHY INVESTMENTS LIMITED

2021-22

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Sri Prasad Reddy Kasu	- Independent Director
Sri Kameswara Sharma Chavali	- Independent Director
Sri Krishna Babu Cherukuri	- Director
Smt Shantha Prasad Challa	- Director and CEO (Till 28.03.2022)
Smt Rukmini Devi Satuluri	- Director and CEO (From 29.03.2022)
Sri Murali Damodar Kanuri	- CFO
Smt. Swati Ajmera	- Company Secretary

AUDITORS:

M/s G. Nagendrasundaram & Co.
Chartered Accountants
Flat No. B-502, Pasha Court,
6-3-680, Somajiguda,
Hyderabad – 500082

REGISTRARS & SHARE TRANSFER AGENTS

Venture Capital and Corporate Investments Private Limited,
No.12-10-167, Bharat Nagar, Moosapet,
Hyderabad -500018

REGISTERED OFFICE:

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 LTD
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 **40th Annual General Meeting** of **Healthy Investments Limited** will be held on Monday, the 19th day of September 2022 at 11.00 a.m. at the registered office of the Company at 805, 8th Floor, Makers Chambers V, Nariman Point, Mumbai -400 021 to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Balance Sheet of the Company as at 31st March 2022, the Statement of Profit and Loss, Cash Flow Statement for the year ended on that date and the Reports of the Directors and Auditors thereon.

2. To appoint a Director in place of Sri. Krishna Babu Cherukuri (DIN: 00993286) who retires by rotation and being eligible, offers himself for reappointment.

3. To appoint Auditors and to fix their remuneration and in this regard, pass the following resolution, with or without modification as an Ordinary Resolution:

   "RESOLVED THAT pursuant to the provisions of Sections 139, 142 and other applicable provisions of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) M/s Narasimha Rao & Associates (FRN 002336S), Chartered Accountants, Hyderabad, be and are hereby appointed as Statutory Auditors of the Company for a term of 5 consecutive years from the conclusion of this Annual General Meeting till the conclusion of the 45th Annual General Meeting, at such remuneration as may be fixed by the Board of Directors of the Company in consultation with the auditors."

SPECIAL BUSINESS:

4. Appointment of Smt. Rukmini Devi Satuluri (DIN: 09547719) as a Director of the Company by passing with or without modification(s), the following resolution as an Ordinary Resolution: -

   "RESOLVED THAT pursuant to the provisions of Sections 149, 152 and any other applicable provisions of the Companies Act, 2013, Smt. Rukmini Devi Satuluri (DIN: 09547719), who was appointed as an Additional Director with effect from March 29, 2022 on the Board of the Company in terms of Section 161 of the Companies Act, 2013 and as per Articles of Association of the Company and who holds office up to the date of this Annual General Meeting, be and is hereby appointed as a Director of the Company."

Regd. Office:
805, 8th Floor, Maker Chamber V,
Nariman Point, Mumbai – 400 021.

BY ORDER OF THE BOARD

Date: 13th August 2022

Krishna Babu Cherukuri
Director
DIN: 00993286

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM MAY APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. The instrument appointing the proxy should be deposited at the Registered Office of the Company not less than 48 (forty-eight) hours before commencement of the AGM. A Proxy form is annexed to the Annual Report. Proxies submitted on behalf of limited companies, societies, etc., must be supported by an appropriate resolution/authority, as applicable. Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of members not exceeding 50 (fifty) in number and holding in the aggregate not more than 10 (ten) percent of the total share capital of the Company carrying voting rights. A member holding more than 10 (ten) percent of the total share capital carrying voting rights may appoint single person as a proxy and such person shall not act as proxy for any other member. A Proxyholder shall prove his identity at the time of attending the Meeting. Corporate members intending to send their authorized representatives to attend the AGM pursuant to Section 113 of the Companies Act, 2013, are requested to send to the Company, a certified copy of relevant Board Resolution together with the respective specimen signature(s) of those representative(s) authorized under the said resolution to attend and vote on their behalf at the AGM.

2. 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 and 4 above and the relevant details of the Director seeking re – appointment under Item No(s). 2 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.

3. 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.

4. 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.

5. The Register of members and share transfer books of the Company will be closed from 13.09.2022 to 19.09.2022 (both days inclusive).

6. Members are requested to bring their attendance slip along with their copy of Annual Report to the Meeting.

7. 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.

8. 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.

9. 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) No.12-10-167, Bharat Nagar, Moosapet, Hyderabad -500018, 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 2021-22 as circulated to the members of the Company is also available on the website of the Company **www.healthyinvestments.co.in**

10. **Voting for transaction of Business:**

A. The business as set out in the Notice may be transacted and that:

(a) The Company is providing facility for voting by electronic means in compliance with the provisions of Section 108 of the Act, read with Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended from time to time and Regulation 44 of the Listing Regulations and Secretarial Standard on General Meetings (SS2) issued by the Institute of Company Secretaries of India.

(b) The Facility for voting, either through electronic voting system or ballot or polling paper shall also be made available at the meeting and members attending the meeting who have not already cast their vote may exercise their vote through ballot paper.

(c) The Members who have cast their vote by remote e-voting shall not be entitled to cast their vote again. The procedure and instructions for members for voting electronically are as under:

The voting period begins at 10.00 A.M. on 16th September 2022 and ends at 5:00 P.M. on 18th September 2022. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of 12th September 2022 may cast their vote electronically. The e-voting module shall be disabled by NSDL for voting thereafter. Instructions and information relating to e-voting are as follows:

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 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 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. Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and click on New System Myeasi. 2. After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of **e-Voting service provider i.e. NSDL.** Click on **NSDL**

	to cast your vote. 3. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4. Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in 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 provided links for the respective ESP i.e. **NSDL** where the e-Voting is in progress.
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.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30
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 022-23058738 or 022-23058542-43

B) Login Method for e-Voting 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 company, 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 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".

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 kartiknagi@gmail.com with a copy marked to evoting@nsdl.co.in.

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.: 1800 1020 990 and 1800 22 44 30 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 shareholders 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.

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. 12th September 2022.

D. The Company has appointed Sri. Nagendrasundram Gajjala, Practicing Chartered Accountant, who in the opinion of the Board is a duly qualified person, as a Scrutinizer who will collate the electronic voting process in a fair and transparent manner. The Scrutinizer shall within a period of three days from the date of conclusion of the shareholders meeting, submit his report after consolidation of e-voting and the votes in the shareholders meeting, cast in favour of or against, if any, to the Chairman of the Company.

E. The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of electronic voting for all those members who are present at the AGM but have not cast their votes by availing the remote e-Voting facility.

F. 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.

G. 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(1) of the Companies Act, 2013 and additional information as required under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Item No:3

Members of the Company at the 35th Annual General Meeting held on July 10, 2017 approved the appointment M/s. G. Nagendra Sundaram & Co (FRN 005355S), Chartered Accountants, Hyderabad, as Auditors of the Company to old office for a term of 5 consecutive years from the conclusion of said Annual General Meeting till the conclusion of the 40th Annual General Meeting. M/s. G. Nagendra Sundaram & Co will complete their term on conclusion of this Annual General Meeting.

The Board of Directors of the Company, at its meeting held on August 13, 2022 has, considering the experience and expertise and on the recommendation of the Audit Committee, proposed to the Members of the Company for appointment of M/s Narasimha Rao & Associates (FRN 002336S), Chartered Accountants, Hyderabad, as Auditors of the Company in place of the Retiring Auditors, for a term of 5 (five) consecutive years from the conclusion of this Annual General Meeting till the conclusion of the 45th Annual General Meeting at such remuneration as may be fixed by the Board of Directors of the Company in consultation with the auditors.

M/s. Narasimha Rao & Associates is a Chartered Accountancy Firm registered with Institute of Chartered Accountants of India with Firm Registration No. 002336S. The firm has rich experience of more than 5 decades in providing wide range of professional services which includes Audit & Assurance, Taxation, Risk advisory etc.

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

The Board recommends the Ordinary Resolution set out at Item No. 3 of the Notice for approval by the Members.

Item No:4

Smt. Rukmini Devi Satuluri (DIN: 09547719) was appointed as an Additional Director on the Board of the Company w.e.f. March 29, 2022 pursuant to the provisions of Section 161 of the Companies Act, 2013 and holds office up to the date of ensuing Annual General Meeting of the Company. The Board of Directors propose to appoint her as a Director of the Company.

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

The Board recommends the Ordinary Resolution set out at Item No. 4 of the Notice for approval by the Members.

Regd. Office:
805, 8th Floor, Maker Chamber V,
Nariman Point, Mumbai – 400 021.

BY ORDER OF THE BOARD

Date: 13th August 2022

Krishna Babu Cherukuri
Director
DIN: 00993286

ANNEXURE

Details of Directors seeking re-appointment at the Annual General Meeting
(Pursuant to Regulation 36 of LODR, 2015)

Name of Director	Krishna Babu Cherukuri
Date of Birth	20/09/1951
Original Date of Appointment	11/07/2017
Qualifications	Chartered Accountant
Expertise in specific functional areas	Management, Accounting and Finance
Disclosure of relationships between directors inter-se	-
Names of listed entities in which the person also holds the directorships	1. Unijolly Investments Company Limited
Chairman / Member of Committees of other Companies, in which a Member	Member of the following committees in Unijolly Investments Company Limited: 1. Audit Committee 2. Nomination and Remuneration Committee 3. Stakeholders Relationship Committee
Number of Shares held in the Company	Nil

Details of Directors seeking appointment at the Annual General Meeting
(Pursuant to Regulation 36 of LODR, 2015)

Name of Director	Rukmini Devi Satuluri
Date of Birth	20.06.1973
Date of Appointment	29.03.2022
Qualifications	B.A
Expertise in specific functional areas	Administration and Human Resource
Disclosure of relationships between directors inter-se	Nil
Names of listed entities in which the person also holds the directorships	1. Unijolly Investments Company Limited
Chairman / Member of Committees of other Companies, in which a Member	Nil
Number of Shares held in the Company	Nil

DIRECTORS' REPORT

To
The Shareholders

Your Directors present the 40th Annual Report together with the audited statement of accounts for the year ended 31st March 2022.

1. FINANCIAL RESULTS:

PARTICULARS	**2021-22 (In Mill ₹)**	2020-21 (In Mill ₹)
Profit before depreciation	6.519	(3.404)
Less: Depreciation	0.005	0.013
Profit before taxes	**6.514**	**(3.417)**
Less: Provision for current taxation	0.946	-
Less: Tax pertaining to earlier years	1.412	(0.007)
Less: Provision for deferred taxation	-	-
Add: MAT credit entitlement	-	-
Profit available for appropriation (A)	**4.156**	**(3.410)**
Other Comprehensive Income (B)	13.534	51.220
Total Comprehensive Income (A+B)	**17.690**	**47.810**
Transfer to Reserve fund (C)	-	-
Profit for the year (A-C)	**4.156**	**(3.410)**
Add: Surplus brought forward from last year	37.538	40.446
Add: Transfer from OCI	37.312	0.502
Surplus carried to balance sheet	**79.006**	**37.538**

2. STATE OF COMPANY'S AFFAIRS:

During the year under review, the Company earned total revenue of ₹ 7.681 Million as compared to last year's total revenue of ₹ 0.897 Million showing an increase of 756% approximately. Being earning a major share of income from dividend and investments, the company also earned a much higher revenue from derivatives as compared to previous financial year. The Company has earned a profit after tax of ₹ 4.156 Million as against previous year loss of ₹ 3.410 Million. 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.

3. DIVIDEND:

In order to retain profits for growth and expansion of the Company, your Directors do not recommend any dividend for the financial year 2021-22.

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 as such the information required is not applicable.

7. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Sri. Krishna Babu Cherukuri, Sri. Prasad Reddy Kasu, Sri. Kameswara Sarma Chavali and Smt. Rukmini Devi Satuluri are the directors of the Company as on the end of financial year.

Sri. Krishna Babu Cherukuri (DIN: 00993286) Director of the Company, retires by rotation and being eligible, offers himself for reappointment.

During the period under review, the following are the changes that took place in the Directors of the Company:

S.No	Name of the Person	Designation	Nature of Change	Date of Change
1.	Smt. Shantha Prasad Challa	Director	Cessation	28.03.2022
2.	Smt. Rukmini Devi Satuluri	Director	Appointment	29.03.2022

In accordance with the provisions of the Companies Act, 2013 read with the Rules issued thereunder, the Listing Regulations and the Articles of Association of the Company, the Independent Directors of the Company are not liable to retire by rotation.

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.	Smt. Rukmini Devi Satuluri	Chief Executive Officer
2.	Sri Murali Damodar Kanuri	Chief Financial Officer
3.	Smt. Swati Ajmera	Company Secretary

During the period under review, the following are the changes that took place in Key Managerial Personnel of the Company:

S.No	Name of the Person	Designation	Nature of Change	Date of Change
1.	Smt. Shantha Prasad Challa	CEO	Cessation	28.03.2022
2.	Smt. Rukmini Devi Satuluri	CEO	Appointment	29.03.2022

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 1st April 2021 to 31st March 2022 on 30.06.2021, 13.08.2021, 14.11.2021, 12.02.2022 and 29.03.2022.

The composition and category of Directors, their attendance at the Board Meetings and at the last AGM held during the FY 2021-22 are as follows:

Name of the Director	Category of the Director	Number of Board Meetings entitled to attend during the FY 2021-22	Number of Board Meetings attended during the FY 2021-22	Whether attended AGM held on 30/07/2021
Prasad Reddy Kasu DIN: 00246457	Independent Director	5	5	Yes
Shantha Prasad Challa DIN: 00746477	Executive	5	5	Yes
Kameswara Sarma Chavali DIN: 06933900	Independent Director	5	5	Yes
Krishna Babu Cherukuri DIN: 00993286	Non-Executive	5	5	Yes
Rukmini Devi Satuluri DIN: 09547719	Executive	-	-	No

The Company 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 2021-22, 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:

The members of the Company at the 35th Annual General Meeting held on 10th July 2017 had approved the appointment of M/s G. Nagendra Sundaram & Co (FRN 005355S), Chartered Accountants, Hyderabad, for a period of five years i.e. up to 40th Annual General Meeting. M/s. G. Nagendra Sundaram, Chartered Accountants will retire at the conclusion of ensuing Annual General Meeting.

The Board of Directors of the Company, at its meeting held on August 13, 2022 recommended for appointment of M/s Narasimha Rao & Associates (FRN 002336S), Chartered Accountants, Hyderabad, as Auditors of the Company in place of the Retiring Auditors, for a term of 5 (five) consecutive years from the conclusion of this Annual General Meeting till the conclusion of the 45th Annual General Meeting. Accordingly, requisite resolution forms part of the notice convening the Annual General Meeting.

M/s Narasimha Rao & Associates have confirmed their eligibility and qualification required under Sections 139, 141 and other applicable provisions of the Companies Act 2013 and Rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force).

Secretarial Auditor:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, your Company has appointed Mr. Jinang Dineshkumar Shah, Practicing Company Secretary (CP No. 14215, to conduct the Secretarial Audit of your Company. The Secretarial Audit Report is annexed herewith as **Annexure - A** to this Report. The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

Internal auditors:

The Board of Directors based on the recommendation of the Audit Committee has appointed Mr. K Srivas., Chartered Accountant, Hyderabad, as the Internal Auditors of your Company.

13. AUDIT OBSERVATIONS:

The Statutory Auditors have commented that the Company has not obtained Certificate of Registration from Reserve Bank of India or its consent, in accordance with the provisions of Section 45 IA of the Reserve Bank of India Act, 1934, for carrying on the business of dealing in investment in shares and other securities. It is, hereby, clarified that the Company is not carrying on NBFC activity and that it has invested the Company's own funds in shares. The Company has no borrowings of any kind or public Deposits, nor has it issued any NCDs. However, the Company will take steps to comply with the Reserve Bank of India regulations, as and when required.

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 line with the regulatory requirements mandated by the Companies Act, 2013 and Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Committee has been constituted with the following members:

1. Sri Kameswara Sarma Chavali (Independent Director) – Chairman
2. Sri Krishna Babu Cherukuri (Director) - Member
3. Sri Prasad Reddy Kasu (Independent Director) – Member

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.
- Such other roles as specified under Part C of Schedule II of SEBI (LODR) Regulations 2015.

16. NOMINATION & REMUNERATION COMMITTEE:

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

1. Sri Prasad Reddy Kasu (Independent Director) – Chairman
2. Sri Krishna Babu Cherukuri (Director) - Member
3. Sri Kameswara Sarma Chavali (Independent Director) – Member

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 directors' 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:

1. Sri Prasad Reddy Kasu (Independent Director)– Chairman
2. Sri Krishna Babu Cherukuri (Director)- Member
3. Sri Kameswara Sarma Chavali (Independent 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:

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

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.

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. ANTI-SEXUAL HARASSMENT POLICY:

Your Company has laid down Anti Sexual Harassment Policy, under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, which is available on the website of the Company. No complaints have been received by the Company, during the year under review.

23. RELATED PARTY TRANSACTIONS:

During the Financial Year 2021-22, the transactions entered into by the Company with related parties which are covered under Section 188 of the Companies Act, 2013 are only pertaining to lease rent payments, the details of which are provided in Note No. 24 of the notes to financial statements.

During the financial year 2021-22, there were no transactions with related parties which qualify as material transactions under the Listing Regulations.

24. CORPORATE GOVERNANCE REPORT:

The Company's paid up equity share capital is not exceeding rupees ten crore and net worth is not exceeding rupees twenty-five crore, as on the last day of the previous financial year

and hence the Corporate Governance Report is not applicable on the Company as per Regulation 15(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

25. LISTING WITH STOCK EXCHANGES:

The Company confirms that it has paid the Annual Listing Fees for the year 2022-23 to the Bombay Stock Exchange Limited, where the Company's Shares are listed.

26. REMUNERATION RATIO OF 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 ₹ 240,000/-.

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. DEMATERIALIZATION OF SHARES:

97.38% of the company's paid up Equity Share Capital is in dematerialized form as on 31st March 2022 and balance **2.62%** 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 31st March 2022, the applicable accounting standards have been followed along with proper explanation relating to material departures;
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 profit of the company for the same period;
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) They have prepared the annual accounts on a going concern basis;
e) They have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and

f) They 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 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 & ON BEHALF OF THE BOARD

Place: Hyderabad
Dated: 13th August 2022

Krishna Babu Cherukuri
Director
DIN: 00993286

Rukmini Devi Satuluri
Director and CEO
DIN: 09547719

ANNEXURE "A" TO THE BOARD'S REPORT

Form No.MR.3
Secretarial Audit Report
(For the financial year ended 31st March 2022)

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Healthy Investments Limited.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Healthy Investments Limited** (CIN: L65990MH1981PLC025678) (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my 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 authorised representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on March 31, 2022, 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:

I 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, 2022 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) The Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder;
(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;
    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, 2009;
    d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;

e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
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.
g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;
h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;

(vi) I 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.

I 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.

I 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.

I have also examined compliance with the applicable clauses of the following:
(i) Secretarial Standards with respect to Meetings of Board of Directors (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India and made effective 1st July 2015).
(ii) The Listing Agreement entered into by the Company with BSE Limited and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (effective 1st December 2015).

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

I further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. However, since the Company's paid up equity share capital is not exceeding rupees ten crore and net worth is not exceeding rupees twenty-five crore, as on the last day of the previous financial year, hence the Corporate Governance provisions pertaining to Regulation 17 (Composition of Board of Directors) of SEBI (LODR) Regulations 2015 is not applicable on the Company as per Regulation 15(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 is given to all directors to schedule the Board Meetings, Agenda and detailed notes on agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
All the decisions at the Board Meetings as represented by the management were taken unanimously.

I further report that, based on the representations received from the authorised officials; the Company has complied with the other specific laws applicable to it and there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

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

Jinang Dineshkumar Shah
Company Secretary in Practice
Membership No. 10649
CP No. 14215
UDIN: F010649D000794355

Place: Hyderabad
Date: 13.08.2022

ANNEXURE A

To,
The Members,
Healthy Investments Limited.

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

1. Maintenance of secretarial and other records is the responsibility of the management of the company. Our responsibility is to express an opinion on the relevant 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 relevant records and compliances. The verification was done on test basis to verify that correct facts as reflected in secretarial records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial and tax records and books of accounts of the company.

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

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

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

Jinang Dineshkumar Shah
Company Secretary in Practice
Membership No. 10649
CP No. 14215
UDIN: F010649D000794355

Place: Hyderabad
Date: 13.08.2022

ANNEXURE "B" TO THE BOARD'S REPORT

MANAGEMENT DISCUSSIONS AND ANALYSIS REPORT

a) Structure and Developments, Opportunities and Threats, Performance, outlook, Risks and Concerns:

During the year under review, the Company earned total revenue of ₹ 7.681 Million as compared to last year's total revenue of ₹ 0.897 Million showing a increase of 756% approximately. Being earning a major share of income from dividend and investments, the company also earned a much higher revenue from derivatives as compared to previous financial year. The Company has earned a profit after tax of ₹ 4.156 Million as against previous year loss of ₹ 3.410 Million. 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. The Company has adopted the 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.

a) Industry and Macroeconomic Risks
b) Financial Market Risks
c) Policy Risk
d) Foreign Exchange Risks
e) Interest Rate Risk
f) Risks to Direct costs
g) Competition Risk
h) Legal Risks
i) Environmental law Risks
j) Compliance Risks

b) 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.

c) 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 & ON BEHALF OF THE BOARD

Place: Hyderabad
Dated: 13th August 2022

Krishna Babu Cherukuri
Director
DIN: 00993286

Rukmini Devi Satuluri
Director and CEO
DIN: 09547719

ANNEXURE "C" TO THE BOARD'S REPORT

CEO/CFO CERTIFICATION

We, Rukmini Devi Satuluri, Chief Executive Officer and Murali Damodar Kanuri, Chief Financial Officer of the Company, to the best of our knowledge and belief, certify that:

a. We have reviewed the financial statements including cash flow statement (standalone and consolidated) for the financial year ended 31st March, 2022 and to the best of our knowledge and belief:

   i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
   ii. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year, which are fraudulent, illegal or violative of the Company's code of conduct.

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to address these deficiencies.

d. We have indicated to the auditors and the Audit Committee:

   i. significant changes in the internal control over financial reporting during the year;

   ii. significant changes in the accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

   iii. that there are no instances of significant fraud of which they have become aware of and involvement therein of the management or an employee having a significant role in the Company's internal control system over financial reporting.

FOR & ON BEHALF OF THE BOARD

Place: Hyderabad	**Murali Damodar Kanuri**	**Rukmini Devi Satuluri**
Dated: 13th August 2022	**Chief Financial Officer**	**Chief Executive Officer**

INDEPENDENT AUDITOR'S REPORT

To the Members of **HEALTHY INVESTMENTS LIMITED**

Report on the Audit of Financial Statements

Qualified Opinion

We have audited the accompanying standalone financial statements of **HEALTHY INVESTMENTS LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2022, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, 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 other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Qualified Opinion

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

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the 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.

Other Information

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 financial statements and our auditor's report thereon. The board reports including Management Discussion and Analysis report is expected to be made available to us after the date of this auditor's report.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the Director's reports including Management Discussion and Analysis report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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.

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 said 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, 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, 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 Auditor's 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 Auditor's 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 does not have any 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 during the year under audit.

iv. a. The management has represented that, to the best of its knowledge and belief, as disclosed in the note.29.3 to the accounts, 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.29.3 to the accounts, 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 mis-statement.

v. The company has not paid any dividend during the year 2021-22.

For G NAGENDRASUNDARAM & CO
Chartered Accountants
FRN: 005355S

B.N. BHARATHI
Partner
M.No. 236639
UDIN: 22236639AKIZOI5994

HYDERABAD
May 27, 2022

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)

1.1.1. According to the information and explanations given to us, the Company is maintaining proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.

1.1.2. The company does not have intangible assets.

1.2. According to the information and explanations given to us, all the Property, Plant and Equipment have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.

1.3. The Company does not have any immovable properties and as such, paragraph 3(iii) of the Order is not applicable

1.4. According to the information and explanations given to us, the company has not revalued any asset during the year.

1.5. According to the information and explanations given to us, no proceeding is pending against the company for holding any Benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder

2.1 The Company is an investment company, primarily dealing in shares/securities. Accordingly, it does not hold any physical inventories. Thus, paragraph 3(ii) of the Order is not applicable.

2.2 The company does not have borrowings from banks or financial institutions, so reporting under this clause does not arise.

3. According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Accordingly, the sub-clauses (a), (b) (c) (d) (e) and (f) are not applicable to the company.

4. According to the information and explanations given to us, the Company has not granted any loans nor has it made any investments or given any guarantee or security which are covered under the provisions of Section 185 and 186 of the Companies Act, 2013.

5. According to the information and explanations given to us, the Company has not accepted any deposits in terms of the directives issued by Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under.

6. As per the information and explanations given to us, maintenance of Cost Records has not been specified by the Central Government, under section 148 of the Companies Act, 2013.

7.1 According to the information and explanations given to us, the company is generally regular in depositing undisputed statutory dues including provident fund, employees state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, goods and service tax, cess and other statutory dues, as are applicable, with the appropriate authorities.

According to the information and explanations given to us, there are no arrears of outstanding statutory dues as at the last day of the financial year under audit for a period of more than six months from the date they became payable

7.2 According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of dispute.

8. According to the information and explanations given to us, there are no transactions not recorded in the books of accounts have been surrendered or disclosed as income during the year in tax assessments under Income tax Act,1961.

9. According to the information and explanations given to us, there are no loans or borrowings from financial institutions, bank, government or dues to debenture holders. Accordingly sub clauses (a) (b) (c) (d) (e) and (f) are not applicable to the company.

10.1 According to the information and explanations given to us, the Company has not raised any money by way of initial public offer or further public offer, during the year under audit.

10.2 According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally) during the year under review. Hence, compliances of reporting requirement under Section 42 and Section 62 of the Companies Act, 2013, whether the funds raised have been used for the purposes for which they were so raised, is not applicable to the Company.

11.1 According to the information and explanations given to us and based upon the audit procedures performed by us, no fraud by the Company or on the Company committed by its officers or employees has been noticed or reported during the year.

11.2 According to the information and explanations given to us and based upon the audit procedures performed by us, no report under sub-section (12) 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.

11.3 According to the information and explanations given to us company has not received any whistle blower complaints during the year, and hence considering the same by us does not arise

12. As the Company is not a Nidhi Company in terms of the provisions of the Companies Act, 2013 read with Nidhi Rules, 2014, the matters to be reported under clause (xii) are not applicable.

13. According to the information and explanations given to us, all transactions with the related parties are in compliance with the provisions of Section 177 and 188 of the Companies Act wherever applicable. According to the information given to us, details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14.1 Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

14.2 We have considered the reports of Internal Auditors for the period under audit.

15. According to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with him and hence, reporting requirement on compliance with the provisions of Section 192 of the Companies Act, 2013 is not applicable.

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

16.2 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.

16.3 According to the information and explanations given to us, company is not a core investment company as defined under the regulations by Reserve bank of India.

16.4 According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

17. The company has incurred a cash loss of Rs. 34.04 lacs in the immediately preceding financial year 2020-21.

18. There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

19. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the 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 the Company is not 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.

20. 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, as the provisions of Sec.135 does not apply for the F Y 2021-22.

For G NAGENDRASUNDARAM & CO
Chartered Accountants
FRN: 005355S

B.N. BHARATHI
Partner
M.No. 236639
UDIN: 22236639AKIZOI5994

HYDERABAD
May 27,2022

ANNEXURE – 2 TO THE INDEPENDENT AUDITOR'S 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, 2022 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 authorisations of management and directors of the company; and

3) Provide reasonable assurance regarding prevention or timely detection of unauthorised 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, 2022, 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 G NAGENDRASUNDRAM & CO
Chartered Accountants
(FRN: 005355S)

B.N. BHARATHI
Partner
M.No. 236639
UDIN: 22236639AKIZOI5994

HYDERABAD
May 27, 2022

BALANCE SHEET AS AT MARCH 31, 2022

	Note No.	*31-03-2022* (In ₹ Lakhs)	31-03-2021 (In ₹ Lakhs)
I. ASSETS			
1. NON-CURRENT ASSETS			
a. Property, Plant and Equipment	3	***0.10***	0.17
b. Financial Assets			
i Investments	4.1	***882.19***	1,058.04
ii Loans	5	***2.28***	2.89
c. Other Non-Current Assets	6	***1.97***	16.30
		886.55	1,077.40
2. CURRENT ASSETS			
a. Financial Assets			
i. Cash and Cash Equivalents	7	***23.71***	93.56
ii. Loans	8	***0.96***	0.96
iii Investments	4.2	***438.15***	-
		462.82	94.52
Total Assets		***1,349.37***	1,171.92
II. EQUITY AND LIABILITIES			
1. EQUITY			
a. Equity Share Capital	9	***24.50***	24.50
b. Other Equity	10	***1,322.87***	1,146.93
		1,347.37	1,171.43
2. LIABILITIES			
- CURRENT LIABILITIES			
a. Financial Liabilities			
Trade Payables			
i.Total outstanding dues of creditors other than Small enterprises and Micro enterprises	11	***0.33***	0.27
b. Other Current Liabilities	12	***0.48***	0.22
c. Current Tax Liabilities (Net)	13	***1.19***	-
		2.00	0.49
Total Equity and Liabilities		***1,349.37***	1,171.92

Refer to Accompanying Notes to Financial Statements

For G NAGENDRASUNDARAM & CO
Chartered Accountants
FRN: 005355S

For and on behalf of the Board of Directors

KRISHNA BABU CHERUKURI
Director
DIN: 00993286

RUKMINI DEVI SATULURI
Director & CEO
DIN: 09547719

B.N. BHARATHI
Partner
M.No. 236639

SWATI AJMERA
Company Secretary

MURALI D KANURI
Chief Financial Officer

Hyderabad
May 27, 2022

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED ON MARCH 31,2022

A) Consolidated Statement of Changes in Equity **(In ₹ Lakhs)**

Particulars	Equity Share Capital	Other Equity				TOTAL
		Reserves & Surplus		Other Comprehensive Income		
		Reserve Fund	Retained earnings	Equity Instruments through Other Comprehensive Income	Mutual Funds through Other Comprehensive Income	
Balance at the begininng of the previous reporting period 1st April 2020	24.50	91.79	404.46	172.57	0.00	693.32
Profit for the period	-	-	(34.10)	-	-	(34.10)
Equity instruments through other comprehensive income	-	-	-	512.20	-	512.20
Mutual funds through other comprehensive income	-	-	-	-	-	-
Total Comprehensive Income for the period	-	-	370.36	684.78	-	1,171.43
Dividend						
Transfer to Retained Earnings			5.02	(5.02)	-	-
						-
Balance at the end of the previous reporting period 31 March 2021	24.50	91.79	375.38	679.75	-	1,171.43

Particulars	Equity Share Capital	Other Equity				TOTAL
		Reserves & Surplus		Other Comprehensive		
		Reserve Fund	Retained earnings	Equity Instruments through Other Comprehensive Income	Mutual Funds through Other Comprehensive Income	
Balance at the Beginning of the Current reporting period 1st April 2021	***24.50***	***91.79***	***375.38***	***679.75***	**-**	***1,171.43***
Profit for the period	**-**	**-**	***40.61***	**-**	**-**	***40.61***
Equity instruments through other comprehensive income	**-**	**-**	**-**	***125.93***	**-**	***125.93***
Mutual funds through other comprehensive income	**-**	**-**	**-**	**-**	***9.41***	***9.41***
Total Comprehensive Income for the current year	**-**	**-**	***415.99***	***805.68***	***9.41***	***1,347.37***
Dividend	**-**	**-**		**-**	**-**	**-**
Transferred to Retained Earnings	**-**	**-**	***373.12***	***(373.12)***	**-**	**-**
		-		**-**		**-**
Balance at the end of the Current reporting period March 31, 2022	***24.50***	***91.79***	***789.11***	***432.56***	***9.41***	***1,347.37***

For G NAGENDRASUNDARAM & CO
Chartered Accountants
FRN: 005355S

B.N. BHARATHI
Partner
M.No. 236639

Hyderabad
May 27, 2022

For and on behalf of the Board of Directors

KRISHNA BABU CHERUKURI ***RUKMINI DEVI SATULURI***
Director ***Director & CEO***
DIN: 00993286 ***DIN: 09547719***

SWATI AJMERA ***MURALI D KANURI***
Company Secretary ***Chief Financial Officer***

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2022

	Note No.	*31-03-2022* (In ₹ Lakhs)	31-03-2021 (In ₹ Lakhs)
1. Revenue from Operations	14	***11.38***	-
2. Other Income	15	***65.43***	8.97
Total Income		***76.81***	8.97
3. Expenes			
a. Loss from derivatives	16	***-***	32.07
b. Employee Benefit Expense	17	***3.46***	3.64
c. Finance Costs	18	***0.21***	0.21
d. Depreciation	3	***0.05***	0.13
e. Other Expenses	19	***7.96***	7.09
Total Expenses		***11.68***	43.14
4. Profit/(Loss) Before Tax		***65.13***	(34.17)
5. Tax Expense			
a. Current Tax		***10.41***	0.00
b. Tax Pertaining to Earlier Years		***14.12***	(0.07)
		24.52	(0.07)
6 Profit/(Loss) After Tax		***40.61***	(34.10)
7 Other Comprehensive Income ('OCI')			
(i) Items that will not be reclassified to Profit or Loss			
Fair Value changes on Equity Instruments through OCI		***125.93***	512.20
Fair Value changes on Mutual funds through OCI		***9.41***	-
8 Total Comprehensive Income/(Loss) for the Year		***175.94***	478.11
9 Earnings Per Share			
Face Value ₹ 10/- per share			
Basic and Diluted		***16.57***	(13.92)
Basic and Diluted (After OCI)		***71.81***	195.15

For G NAGENDRASUNDARAM & CO
Chartered Accountants
FRN: 005355S

B.N. BHARATHI
Partner
M.No. 236639

Hyderabad
May 27, 2022

For and on behalf of the Board of Directors

KRISHNA BABU CHERUKURI
Director
DIN: 00993286

RUKMINI DEVI SATULURI
Director & CEO
DIN: 09547719

SWATI AJMERA
Company Secretary

MURALI D KANURI
Chief Financial Officer

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2022

		31-03-2022 (In ₹ Lakhs)	31-03-2021 (In ₹ Lakhs)
A.	**CASH FLOW FROM OPERATING ACTIVITIES :**		
	Profit / (Loss) before tax	65.13	(34.17)
	Adjustments for :		
	Depreciation	0.05	0.13
	Profit on sale of shares and Units	(49.46)	(3.25)
	Dividend income	(7.79)	(4.54)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	7.92	(41.83)
	(Increase) / Decrease in Other current Assets	-	55.35
	(Increase) / Decrease in Financial Assets	-	(0.96)
	(Increase) / Decrease in Other Non Current Assets	14.33	(1.66)
	Increase / (Decrease) in sundry creditors	0.06	(0.11)
	(Increase)/decrease in loans & advances	0.61	(2.89)
	Increase / (Decrease) in Other Current Liabilites	0.26	(0.22)
	Increase/(Decrease in Net Current tax liabilities	1.19	-
		16.45	49.50
	CASH GENERATED FROM OPERATIONS	24.37	7.67
	Income Tax	(10.41)	-
	CASH FLOW BEFORE EXTRA-ORDINARY ITEMS	13.96	7.67
	Prior Period Adjustments	(14.12)	0.07
	NET CASH FROM OPERATING ACTIVITIES (A)	(0.15)	7.74
B.	**CASH FLOW FROM INVESTING ACTIVITIES :**		
	Purhcase of shares	(212.30)	(144.70)
	Purchase of mutual funds	(1,154.64)	(286.62)
	Dividend received	7.79	4.54
	Sale proceeds of Property, Plant and Equipment	0.02	-
	Sale of shares	717.17	349.05
	Sale of mutual fund	572.25	150.15
	NET CASH FROM INVESTING ACTIVITIES (B)	(69.70)	72.42
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)**	(69.85)	80.16
E.	**CASH AND CASH EQUIVALANTS AT BEGINNING OF PERIOD**	93.56	13.40
F.	**CASH AND CASH EQUIVALANTS AT END OF PERIOD (F=D+E)**	23.71	93.56

Notes to the Cash Flow Statement for the year ended March 31,2022.

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

For G NAGENDRASUNDARAM & CO
Chartered Accountants
FRN: 005355S

B.N. BHARATHI
Partner
M.No. 236639

Hyderabad
May 27, 2022

For and on behalf of the Board of Directors

KRISHNA BABU CHERUKURI
Director
DIN: 00993286

RUKMINI DEVI SATULURI
Director & CEO
DIN: 09547719

SWATI AJMERA
Company Secretary

MURALI D KANURI
Chief Financial Officer

1. BASIS OF PREPARATION AND MEASUREMENT

a. Statement of Compliance

The financial statements for the year ended March 31, 2022 have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

b. Accounting Convention and Basis of Measurement

The financial statements have been prepared on the historical cost convention and on an accrual basis, except for the following material items that have been measured at fair value as required by relevant Ind AS:

i. Certain financial assets and liabilities measured at fair value (refer accounting policy on financial instruments)

c. *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 the company operates. All financial information presented in full Indian rupees and decimals have been rounded to the nearest lakhs except share and earning per share data.

d. 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
iii) Recognition of deferred tax assets.

e. 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.

f. 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.

2. SIGNIFICANT ACCOUNTING POLICIES

a. Property Plant and Equipment:

i. Property Plant and Equipment are measured at cost less accumulated depreciation and impairment losses.
ii. The cost of property, plant and equipment includes those incurred directly for the construction or acquisition of the asset, and directly attributable to bringing it to the location and condition necessary for it to be capable of operating in the manner intended by the management and includes the present value of expected cost for dismantling/ restoration wherever applicable.
iii. Depreciation on tangible assets is provided under straight line method over the useful life of assets specified in Part C of Schedule II to the Companies Act, 2013 and manner specified therein.

b. Impairment of Asset:

i. Financial Assets:

The Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- Financial assets that are debt instruments and are measured at amortised cost whether 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.

***c. Revenue Recognition*:**

Revenue is recognized 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.

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

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

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

d. 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., is recognised as an expense in the period in which the employee renders the related service.

ii. Post -employment benefits:

The laws relating to payment of Provident Fund, E.S.I.C. and Gratuity to employees are not applicable to the Company. 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.

e. Provision for Current and Deferred Tax:

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

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 realize such losses.

f. 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.

g. Financial instruments (financial assets and financial liabilities)

A financial asset includes 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 recognized when an only when the Company becomes party to the contractual provisions of the instrument.
Financial assets of the Company comprise Cash and Cash Equivalents, Bank Balances, Investments in equity shares of companies other than in subsidiaries and Joint ventures, Trade Receivables, Advances to employees/contractors, security deposit, claims recoverable etc.

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 recognized 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 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

Investments:

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 recognized in the Profit or Loss.

h. Provisions, Contingent Liabilities and Contingent Assets

Provisions and Contingent Liability: 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 recognized nor disclosed in the financial statements.

i. Claims:

Claims by and against the company, including liquidated damages, are recognised on acceptance basis.

3. PROPERTY, PLANT AND EQUIPMENT AS ON MARCH 31, 2022 **(In ₹ Lakhs)**

	GROSS BLOCK				DEPRECIATION				NET BLOCK	
PARTICULARS	*As on 01-04-2021*	*Additions during the year*	*Deductions during the year*	*Total as on 31-03-2022*	*Upto 01-04-2021*	*For the year*	*Deductions during the yer*	*Total upto 31-03-2022*	*As at 31-03-2022*	*As at 31-03-2021*
	₹	₹	₹	₹	₹	₹		₹	₹	₹
TANGIBLE ASSETS										
1. Vehicles	***0.46***	-	*0.46*	***-***	***0.44***	-	*0.44*	***-***	***-***	***0.02***
2. Computers	***0.27***	-	-	***0.27***	***0.26***	-	-	***0.26***	***0.01***	***0.01***
3. Office Equipment	***0.59***	-	-	***0.59***	***0.46***	*0.05*	-	***0.50***	***0.09***	***0.14***
TOTAL	***1.33***	***-***	***0.46***	***0.87***	***1.15***	***0.05***	***0.44***	***0.76***	***0.10***	***0.17***
Carrying Value as of March 31,2021	1.33	-	-	1.33	1.03	0.13	-	1.15	0.17	0.30

4.1 NON CURRENT NVESTMENTS (In ₹ Lakhs)

	31-03-2022	31-03-2021
(Fair Market Value through Other Comprehensive Income)		
Investments in Equity Instruments	***573.32***	905.23
Investments in Mutual funds	***308.87***	152.81
	882.19	1,058.04

4.2 CURRENT INVESTMENTS

	31-03-2022	31-03-2021
(Fair Market Value through Profit or loss)		
Investments in Mutual funds	***438.15***	-
	438.15	-

	31-03-2022 Units	31-03-2021 Units	***Face Value Per Unit*** ₹	***31-03-2022*** ₹	31-03-2021 ₹
Trade Investments					
A. Quoted Equity Instruments					
(Fair Market Value through Other Comprehensive Income)					
Lakshmi Finance & Industrial Corporation Ltd	217,340	217,340	10	***212.78***	182.78
				-	-
Nelcast Ltd	611,094	1,115,745	2	***360.55***	722.44
B. Quoted Mutual Funds					
(Fair Market Value through Other Comprehensive Income)					
NIP ETF Gold Bees	400,000	400,000	-	***162.21***	152.80
NIP ETF Liquid Bees	1	1	-	***0.01***	0.01
Nippon india silver	221,810	-		***146.65***	-
C. Quoted Mutual Funds					
(Fair Market Value through Profit or loss)					
Equity oriented Mutual funds					
HDFC Arbitrage fund	2,490,380	-		***400.53***	-
Debt Mutual funds					
HDFC Liquid fund	899	-		***37.62***	-
				1,320.35	1,058.04

Disclosures:

Quoted Investments		
Market value	***1,320.35***	***1,058.04***
Unquoted Investments		
Aggregate Book value	***-***	-

5. LOANS

(In ₹ Lakhs)

	31-03-2022	31-03-2021
Loan to Employees	2.28	2.89
	2.28	2.89

Disclosure:

Company has sanctioned Rs.5 Lakhs interest free loan to one of its employees. Loan will be repaid at Rs.0.08 lakhs PM commencing from April 2021.Amount of Rs.0.96 Lakhs receivable in Financial year 2022-23 is shown under financial asset as Loans under Current assets.

6. OTHER NON-CURRENT ASSETS

(In ₹ Lakhs)

	31-03-2022	31-03-2021
Unsecured, considered good:		
Income Tax Refund Receivable	**0.92**	0.52
MAT credit entitlement	**-**	14.12
Prepaid Taxes (net)	**-**	0.40
Deferred Employee Expenditure	**1.05**	1.26
	1.97	16.30

7. CASH AND CASH EQUIVALENTS

	31-03-2022	31-03-2021
Cash on hand	***0.02***	0.20
Bank balances	***3.68***	0.10
Fixed Deposit with Bank	***20.00***	93.26
	23.71	93.56

8. Loans

	31-03-2022	31-03-2021
Other Loans		
Loan to Employees	***0.96***	0.96
	0.96	0.96

9. EQUITY SHARE CAPITAL

	31-03-2022 ₹	31-03-2021 ₹
Authorised Capital:		
250,000 Equity shares of Rs.10 Par Value	**25.00**	25.00
	25.00	25.00
Issued,Subscribed and Paid-up Capital		
At the beginning and at the close of the year		
245,000 Equity shares of Rs. 10 Par Value fully paid up	**24.50**	24.50
	24.50	24.50

Disclosures:

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

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

S.No.	Name of shareholder	31-03-2022		31-03-2021	
		No. of Shares	% of holding	No. of Shares	% of holding
1.	Kanuri Harishchandra Prasad	***20,650***	***8.43***	20,650	8
2.	Jagadish Prasad Kanuri	***20,650***	***8.43***	20,650	8
3.	Rama Krishna Prasad Kanuri	***20,650***	***8.43***	20,650	8
4.	Kanuri Invest & Exim Private Limited	***30,050***	***12.27***	30,050	12
5.	Kanuri Family Trust	***83,750***	***34.18***	83,750	34

3. **Shares held by Promotors at the end of the year**

S.No.	Name of shareholder	31-03-2022		31-03-2021		% change during the year
		No. of Shares	% of holding	No. of Shares	% of holding	
1.	Kanuri Harishchandra Prasad	***20,650***	***8.43***	20,650	8.43	-
2.	Jagadish Prasad Kanuri	***20,650***	***8.43***	20,650	8.43	-
3.	Rama Krishna Prasad Kanuri	***20,650***	***8.43***	20,650	8.43	-
4.	Kanuri Invest & Exim Private Limited	***30,050***	***12.27***	30,050	12.27	-
5.	Kanuri Family Trust	***83,750***	***34.18***	83,750	34.18	-
6.	Challa Shantha Prasad	***7,900***	***3.22***	7,900	3.22	-

10. OTHER EQUITY

(In ₹ Lakhs)

	31-03-2022	31-03-2021
a. Retained Earnings		
Balance at the beginning of the year	**375.38**	404.46
Add : Profit for the year	**40.61**	-34.10
Add : Transfer from OCI	**373.12**	5.02
Less:Appropriations		
Transfer to Reserve fund	**-**	-
Balance at the end of the year	***789.11***	375.38
b.Other Reserves		
Reserve Fund		
Balance at the beginning of the year	***91.79***	91.79
Add:Transfer during year	**-**	-
Balance at the end of the year	***91.79***	91.79
FVTOCI Reserve**		
Balance at the beginning of the year	**679.75**	172.57
Additions/deductions during the year	**135.34**	512.20
Transfer to Retained Earnings	**(373.12)**	(5.02)
Balance at the end of the year	***441.97***	679.75
Balance carried forward to next year	***1,322.87***	1,146.93

**This reserve represents the cumulative gains and losses arising on the revaluation of equity instuments measure at fair value through other comprehensive income.

Note - Realised earnings of Rs. 373.12 lakhs from sale of shares are transferred from Other Comprehensive Income to Retained Earnings, which is a distributtable reserve.

11 TRADE PAYABLES

	31-03-2022	31-03-2021
Micro Enterprises and Small Enterprises	-	-
Others	***0.33***	0.27
	0.33	0.27

Disclosures:

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

	Particulars	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
i	MSME	-	-	-	-	-
ii	Others	0.33	-	-	-	0.33
iii	Others (Previous year)	0.27	-	-	-	0.27

12. OTHER CURRENT LIABILITIES

	31-03-2022	31-03-2021
Other Liabilities	***0.48***	0.22
	0.48	0.22

13. Current Tax Liabilities (Net)

	31-03-2022	31-03-2021
Current Tax Liabilities (Net)	***1.19***	-
	1.19	-

14. REVENUE FROM OPERATIONS

(In ₹ Lakhs)

	31-03-2022	31-03-2021
Profit from derivatives	***11.38***	-
	11.38	-

15. OTHER INCOME

	31-03-2022 ₹	31-03-2021 ₹
Dividend	***7.79***	*4.54*
Profit on sale of investments (net)	***49.46***	*3.25*
Interest Income	***7.07***	*0.86*
Net gain on diposal / fair valuation of investments carried at fair value through Profit or loss	***0.73***	-
Interest Income from financial asset	***0.35***	*0.32*
Other Income	***0.02***	-
	65.43	8.97

16. LOSS FROM DERIVATIVES

	31-03-2022	31-03-2021
Loss from derivatives	***-***	32.07
	-	32.07

17. EMPLOYEE BENEFIT EXPENSES

	31-03-2022	31-03-2021
Salaries	***3.46***	3.64
	3.46	3.64

18. FINANCE COST

	31-03-2022	31-03-2021
Interest on Staff Cost	***0.21***	0.21
	0.21	0.21

19. OTHER EXPENSES

	31-03-2022	31-03-2021
Auditors' remuneration	***0.28***	0.23
Rent, rates and taxes	***0.69***	0.69
Listing expenses	***4.34***	4.53
Repairs and maintenance	***0.01***	0.19
Postage and telephone	***0.10***	0.18
Professional fees	***0.42***	0.52
Sitting Fees paid	***0.80***	0.52
Miscelleneous expenses	***1.33***	0.24
	7.96	7.09

20. Disclosure as per Ind AS – 12 Income tax

A. Income tax assessments

The company's income tax assessments were completed upto FY 2018-19.

B. The tax effects of significant temporary differences that resulted in deferred income tax asset and liability are as follows

(In ₹ Lakhs)

	2021-22	2020-21
Deferred Tax Asset:		
Timing Difference on account of:		
- Depreciation on Property, Plant and Equipment	***(0.28)***	(0.31)
- Carried Forward Losses under Income Tax Act	***144.43***	169.49
Total Timing Differences	***144.71***	169.80
Deferred Tax Asset at applicable tax rates	***40.26***	47.24

21. Disclosure as per Ind AS – 33 Earning per Share:

	2021-22	2020-21
Number of shares for basic EPS	***2,45,000***	2,45,000
Profit/ (Loss) after Taxes and exceptional items	***41,55,850***	(3,409,848)
Total Comprehensive Income/(Loss) for the Year	***17,689,480***	47,810,565
Earning per share Basic & Diluted (₹10 per share) ₹	***16.96***	(13.92)
Earning per share Basic & Diluted (₹10 per share) ₹ (After OCI)	***72.20***	195.15

22. Disclosure as per Ind AS -108 Operating Segments:

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'.

23. Disclosure as per Ind AS -109 Financial Instrument:

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.

24. Disclosures as per Ind AS 24 "Related Party Disclosures" are given below:

Directors' interested Firms	Proton Investments LLP
Key Management Personnel	
Murali D Kanuri	Chief Financial Officer
Rukmini Devi Santanula	Chief Operating Officer
Swati Ajmera	Company Secretary
Non - Key Management Personnel	
Krishna Babu Cherukuri	Director
Prasad Reddy Kasu	Independent Director
Kameswara Sharma Chavali	Independent Director
Shantha Prasad Challa	Director (upto 28/03/2022)

(In ₹ Lakhs)

S.No	**Name**	**Nature of Transaction**	**Transactions during the year**	**Transactions during previous year**
1	Directors' interested Firm	Rent	***0.60***	***0.60***
2	Key Managerial Personnel	Sitting Fees	**-**	***0.24***
3	Non - Key Managerial Personnel	Sitting Fees	***0.80***	***0.28***

25. A. Financial instruments by category:

The carrying and fair value of financial instruments by categories of March 31, 2022 is as follows ***(In ₹ Lakhs)***

Particulars	***March 31, 2022***			**March 31, 2021**		
	Amortised Cost	***Total carrying value***	***Total fair Value***	Amortised Cost	Total carrying value	Total fair values
Assets						
Cash and cash equivalents	***23.70***	***23.70***	***23.70***	***93.55***	***93.55***	***93.55***
Other bank balances		***1320.35***	***1320.35***		***1058.03***	***1058..03***
Other financial assets	***3.24***	***3.24***	***3.24***	***3.85***	***3.85***	***3.85***
Total	***26.94***	***1347.20***	***1347.20***	***97.4***	***1155.43***	***1155.43***
Liabilities						
Trade payables	***0.33***	***0.33***	***0.33***	***0.27***	***0.27***	***0.27***
Total	***0.33***	***0.33***	***0.33***	***0.27***	***0.27***	***0.27***

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.

26. Remuneration to Auditor:

(In ₹ Lakhs)

Particulars	***2021-22***	2020-21
Statutory Audit (Exclusive of GST)	***0.28***	0.23

27. Minimum Alternate Tax Credit:

The company has adopted concessional tax rate under section 115BAA of Income Tax Ac,1961. Accordingly, Mat credit entitlement amounting to ₹. 14.11 lakhs has been reversed.

28. Previous year figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification/ disclosure.

For G NAGENDRASUNDARAM & CO
Chartered Accountants
FRN: 005355S

For and on behalf of the Board of Directors

B.N. BHARATHI
Partner
M.No. 236639

KRISHNA BABU CHERUKURI
Director
DIN: 00993286

MURALI D KANURI
Chief Financial Officer

RUKMINI DEVI SANTANULA
Director and CEO
DIN: 00746477

Hyderabad
May 27, 2022

SWATI AJMERA
Company Secretary

HEALTHY INVESTMENTS LIMITED

CIN L65990MH1981PLC025678

Registered Office: 805, 8th Floor, Maker Chamber V,
Nariman Point,
Mumbai – 400 021.

PROXY FORM

Form No. MGT-11

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Name of the member (s) :	
Registered address :	
E-mail Id:	
Folio No/ Client Id :	
DP ID :	

I/We, being the member (s) of _____ shares of the **HEALTHY INVESTMENTS LIMITED** hereby appoint

1. Name:_____
   Address: _____
   E mail ID: _____
   Signature: _____, or failing him

2. Name:_____
   Address: _____
   E mail ID: _____
   Signature: _____, or failing him

3. Name:_____
   Address: _____
   E mail ID: _____
   Signature: _____, or failing him

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 40th Annual General Meeting of the company, to be held on Monday, 19th day of September 2022 at 11.00 a.m. at Registered Office of the Company at 805, 8th Floor, Makers Chambers V, Nariman Point, Mumbai 400 021 and at any adjournment thereof in respect of the resolutions as are indicated below:

Resolution No	Resolution	Vote For	Vote Against
ORDINARY BUSINESS			
1.	To receive, consider and adopt the Balance Sheet of the Company as at 31st March 2022, the Statement of Profit and Loss, Cash Flow Statement for the year ended on that date and the Reports of the Directors and Auditors thereon.		
2.	To appoint a Director in place of Mr. Krishna Babu Cherukuri (DIN: 00993286) who retires by rotation and being eligible, offers himself for reappointment.		
3.	To appoint Auditors and to fix their remuneration and in this regard		
4.	Appointment of Smt. Rukmini Devi Satuluri (DIN: 09547719) as a Director of the Company		

Signed _____ this day of _____ 2022

Signature of shareholder: _____

Signature of Proxy holder(s): _____

Affix Revenue Stamp

Note:

1) This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company not less than 48 hours before the commencement of the Meeting.
2) The proxy need not be a member of the company

HEALTHY INVESTMENTS LIMITED

CIN L65990MH1981PLC025678

Registered Office: 805, 8th Floor, Maker Chamber V,
Nariman Point,
Mumbai – 400 021.

ATTENDANCE SLIP

(To be presented at the entrance)

Name of the member attending _____

Member's Folio No/ Client ID : _____

No. Of shares held:_____

Name of Proxy _____

(To be filled in, if the Proxy attends instead of the member)

I hereby record my presence at the 40th Annual General Meeting of the Company held on Monday, 19th day of September 2022 at 11.00 a.m. at Registered Office of the Company at 805, 8th Floor, Makers Chambers V, Nariman Point, Mumbai 400 021.

Member's / Proxy's Signature

Note:

1. Members are requested to bring their copies of the Annual Report to the meeting for reference.
2. Only Member / proxyholder can attend the meeting.