# HEALTHY INVESTMENTS LIMITED

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

**May 27, 2022**

**To,**
**Bombay Stock Exchange Limited**
**Phiroze Jeejeebhoy Towers**
**Dalal street**
**Mumbai- 400001**

Dear Sir,

**Sub: Financial Results as per regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Ref: Stock Code: 503689**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we herewith submit the Audited Financial results of the Company for the 4th Quarter and financial year ended 31st March 2022 along with Auditor's Report, approved by the Board of Directors at their meeting held on 27th May 2022.

Thanking you.
**For HEALTHY INVESTMENTS LIMITED**

**KRISHNA BABU CHERUKURI**
**DIRECTOR**
**DIN: 00993286**

**G. NAGENDRASUNDARAM & CO.,**
Chartered Accountants

**Auditor's Report on Quarterly Financial Results and Annual Financial Results of Healthy Investments Limited pursuant to Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To**
**The Board of Directors**
**Healthy Investments Limited**

We have audited the accompanying annual financial results of **Healthy Investments Limited** ('the company') for the year ended March 31, 2022 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as modified. Attention is drawn to the fact that the figures for the quarter ended March 31, 2022 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter of the relevant financial year had only been reviewed and not subjected to audit.

These financial results have been prepared on the basis of the annual Ind AS financial statements and reviewed quarterly financial results which are the responsibility of the Company's Management and have been approved by the Board of Directors in the meeting held on May 27, 2022. Our responsibility is to express an opinion on these financial results based on our audit of the annual Ind AS financial statements which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS"), specified under section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder; as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the Standards on Auditing generally accepted in India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial results are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by Management. We believe that our audit provides a reasonable basis for our opinion.




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Tel : 91-40-2340 5581 / 6661 0495, e-mail : kartiknagi@gmail.com

***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.*

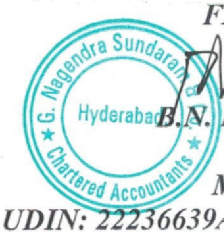
***Opinion***

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

i. are presented in accordance with requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015 in this regard; and

ii. give a true and fair view of the net profit (financial performance including other comprehensive income) and other financial information for the financial year ended March 31, 2022, *except for the effect of the matter described in the Basis for Qualified Opinion Paragraph.*

***For G. NAGENDRASUNDARAM & CO.,***
***Chartered Accountants***
***FRN: 005355S***




***B.N. BHARATHI***
***Partner***
***M.No. 236639***
***UDIN: 22236639AJSADL9079***

***Hyderabad***
***May 27, 2022***

**HEALTHY INVESTMENTS LIMITED**
**Admin Office : 1C, 1st Floor, Uma Enclave, Road No. 9, Banjara Hills,**
**Hyderabd-500 034, Ph: 040 23356000**

## HEALTHY INVESTMENTS LIMITED

### STATEMENT OF AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2022

(Rs. In Lakhs)

| Sl No. | Particulars | Three months ended 31.03.2022 (Audited) | Preceding three months ended 31.12.2021 (Unaudited) | Corresponding three months ended 31.03.2021 (Audited) | Year ended 31.03.2022 (Audited) | Year ended 31.03.2021 (Audited) |
|---|---|---|---|---|---|---|
| I | INCOME | | | | | |
| | (a) Revenue from operations | 11.38 | - | - | 11.38 | - |
| | (b) Other Income | 10.96 | 6.04 | - | 65.43 | 8.97 |
| | Total Revenue | 22.34 | 6.04 | - | 76.81 | 8.97 |
| II | EXPENSES | | | | | |
| | (a) Cost of materials consumed | - | - | - | - | - |
| | (b) (Increase) / Decrease in Work-in-progress | - | - | - | - | - |
| | (c) Loss from operations | 2.25 | 14.34 | - | | 32.07 |
| | (d )Employee benefits expense | 0.84 | 0.84 | 0.64 | 3.46 | 3.64 |
| | (e) Finance Cost | 0.05 | 0.05 | 0.21 | 0.21 | 0.21 |
| | (f) Depreciation and Amortization expense | 0.02 | 0.01 | 0.04 | 0.05 | 0.13 |
| | (g) Other expenses | 2.57 | 2.19 | 6.37 | 7.95 | 7.09 |
| | Total Expenses | 5.73 | 17.44 | 7.25 | 11.67 | 43.14 |
| III | PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (I - II) | 16.61 | (11.40) | (7.25) | 65.14 | (34.17) |
| IV | Exceptional Items | - | - | - | - | - |
| V | PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (III-IV) | 16.61 | (11.40) | (7.25) | 65.14 | (34.17) |
| VI | Extraordinary Items | - | - | - | - | - |
| VII | PROFIT BEFORE TAX (V-VI) | 16.61 | (11.40) | (7.25) | 65.14 | (34.17) |
| VIII | TAX EXPENSE | | | | | |
| | (1) Current tax | 1.52 | (0.39) | (0.07) | 9.46 | - |
| | (2) Tax pertaining to earlier years | 14.12 | - | - | 14.12 | (0.07) |
| | (3) Deferred tax | - | - | - | - | - |
| | Total Tax Expenses | 15.64 | (0.39) | (0.07) | 23.58 | (0.07) |
| IX | PROFIT /(LOSS) FOR THE PERIOD (IX-X) | 0.97 | (11.01) | (7.18) | 41.56 | (34.10) |
| X | OTHER COMPREHENSIVE INCOME (OCI) | | | | | |
| | A (i) Items that will not be reclassified to profit or loss | (234.64) | 107.64 | 42.15 | 135.34 | 512.20 |
| | (ii) Income Tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - |
| | B (i) Items that will be reclassified to profit or loss | - | - | - | - | - |
| | (ii) Income Tax relating to items that will be reclassified to profit or loss | - | - | - | - | - |
| | Total Other Comprehensive Income (OCI) | (234.64) | 107.64 | 42.15 | 135.34 | 512.20 |
| XI | TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD | (233.68) | 96.63 | 34.97 | 176.90 | 478.11 |
| XII | PAID-UP EQUITY SHARE CAPITAL ( FACE VALUE OF RS. 10 EACH) | 24.50 | 24.50 | 24.50 | 24.50 | 24.50 |
| XIII | RESERVES EXCULDING REVALUATION RESERVES AS PER BALANCE SHEET OF PREVIOUS ACCOUNTING YEAR | | - | - | 1,323.830 | 1,146.927 |
| XIV | EARNING PER EQUITY SHARE: (OF RS. 10 EACH) (NOT ANNUALIZED) | | | | | |
| | (1) Basic and Diluted | 0.39 | (4.49) | (2.93) | 16.96 | (13.92) |
| | (2) Basic and Diluted (After OCI) | (95.38) | 39.44 | 14.27 | 72.20 | 195.15 |

# HEALTHY INVESTMENTS LIMITED

**Admin Office : 1C, 1st Floor, Uma Enclave, Road No. 9, Banjara Hills, Hyderabd-500 034, Ph: 040 23356000**

**STATEMENT OF ASSETS, EQUITY AND LIABILITIES** (Rs. in Lakhs)

| | Particulars | As at March 31, 2022 (Audited) | As at March 31, 2021 (Audited) |
|---|---|---|---|
| | **ASSETS** | | |
| (1) | **NON-CURRENT ASSETS** | | |
| | (a) Property, Plant and Equipment | 0.10 | 0.17 |
| | (b) Financial Assets | | |
| | (i) Investments | 882.19 | 1,058.04 |
| | (ii) Loans | 2.28 | 2.89 |
| | (c) Other Non-Current Assets | 1.97 | 16.30 |
| | **Total Non-Current Assets** | 886.55 | 1,077.40 |
| (2) | **CURRENT ASSETS** | | |
| | (a) Financial Assets | | |
| | (i) Cash and Cash Equivalents | 23.71 | 93.56 |
| | (ii) Loans | 0.96 | 0.96 |
| | (iii) Investments | 438.15 | - |
| | (b ) Other Current Assets | - | - |
| | **Total Current Assets** | 462.82 | 94.52 |
| | **TOTAL ASSETS** | 1,349.37 | 1,171.92 |
| | **EQUITY AND LIABILITIES** | | |
| (1) | **EQUITY** | | |
| | (a) Equity Share Capital | 24.50 | 24.50 |
| | (b ) Other Equity | 1,323.83 | 1,146.93 |
| | **Total Equity** | 1,348.33 | 1,171.43 |
| (2) | **LIABILITIES** | | |
| | **CURRENT LIABILITIES** | | |
| | (a) Financial Liabilities | | |
| | (i) Trade Payables | 0.33 | 0.27 |
| | (b) Other Current Liabilities | 0.48 | 0.22 |
| | (c ) Current Tax Liabilities (net) | 0.23 | - |
| | **Total Current Liabilities** | 1.04 | 0.49 |
| | **TOTAL EQUITY AND LIABILITIES** | 1,349.37 | 1,171.92 |

NOTES:

1. The Above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 27, 2022. The Statutory Auditors of the Company have carried out an audit of the results for the year ended March 31, 2022.
2. These Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS') prescribed under section 133 of the Companies Act, 2013 and other Accounting Principles generally accepted in India.
3. The Company has only one operating segment, i.e. Portfolio Investments. Hence segment reporting under Ind AS 108 is not required.
4. The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.The aggregate effect of material adjustments made in the results of last quarter pertain to earlier peroids.
5. The figures of the previous period has been regrouped/reclassified , wherever necessary, to confirm to the classification for the quarter and year ended March 31, 2022.

***For Healthy Investments Limited***

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

**Place: Hyderabad**
**Date: May 27, 2022**

HEALTHY INVESTMENTS LIMITED

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

| | | 31-03-2022 ( In Rs. Lakhs) | 31-03-2021 ( In Rs. Lakhs) |
|---|---|---|---|
| A. | **CASH FLOW FROM OPERATING ACTIVITIES :** | | |
| | Profit / (Loss) before tax | 65.14 | (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** | 7.93 | (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 | 0.23 | - |
| | | 15.49 | 49.50 |
| | **CASH GENERATED FROM OPERATIONS** | 23.42 | 7.67 |
| | Income Tax | (9.46) | - |
| | **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 :** | (212.30) | (144.70) |
| | Purhcase of shares | (1,154.64) | (286.62) |
| | Dividend received | 0.02 | - |
| | Sale proceeds of Property, Plant and Equipment | 717.17 | 349.04863 |
| | Sale of shares | 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 Healthy Investments Limited*

*KRISHNA BABU CHERUKURI*
*Director*
*DIN: 00993286*

*Place: Hyderabad*
*Date: May 27, 2022*

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

| Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2022 *[see Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]* | | | | |
|---|---|---|---|---|
| **I.** | Sl.No. | Particulars | Audited Figures (as reported before adjusting for qualifications) | Adjusted Figures (audited figures after adjusting for qualifications) |
| | 1. | Total Income | 7,680,686 | 7,680,686 |
| | 2. | Total Expenditure | 1,166,686 | 1,166,686 |
| | 3. | Net Profit/(Loss) | 6,514,000 | 6,514,000 |
| | 4. | Earnings per Share | 16.96 | 16.96 |
| | 5. | Total Assets | 134,937,049 | 134,937,049 |
| | 6. | Total Liabilities | 134,937,049 | 134,937,049 |
| | 7. | Net Worth | 134,832,754 | 134,832,754 |
| | 8. | Any other financial item (s) (as felt appropriate by the management) | Nil | Nil |
| | ***Note:- No Impact on Financials of the Company*** | | | |
| **II.** | **Audit Qualification (each audit qualification Separately):** | | | |
| | a. Details of Audit Qualification : | | In the Opinion of the Auditors, the Company has not obtained Certificate of Registration from Reserve Bank of India or its consent, in accordance with the provisions of Section 45 IA of the Reserve Bank of India Act, 1934, for carrying on the business of dealing in investment in shares and other securities. | |
| | b. Type of Audit Qualification : (Qualified Opinion/ Disclaimer of Opinion / Adverse Opinion) | | Qualified Opinion | |
| | c. Frequency of Qualification : ( Whether appeared first time / repetitive / since how long continuing) | | Repetitive | |
| | d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: | | No impact on Financials of the Company hence there is no quantification of Impact | |

| | | |
|---|---|---|
| | e. For Audit Qualification(s) where the impact is not quantified by the auditor:<br>(i) Management's estimation on the impact of audit qualification: | No impact on Financials of the Company hence quantification of Impact of Audit Qualifications does not arise. |
| | (ii) If Management is unable to estimate the impact, reasons for the same: | Company is not carrying on NBFC activity and it has invested own funds. The Company has no borrowings of any kind including public Deposits, nor any NCDs. |
| | (iii) Auditors' Comments on (i) or (ii) above: | There is no impact on financials of the Company for the year under report. |
| **III.** | **Signatories:** | |
| | • Chief Executive Officer | Rukmini Devi Satuluri |
| | • Chief Financial Officer | Murali Damodar Kanuri |
| | • Audit Committee Chairman | Kameswara Sarma Chavali |
| | • Statutory Auditor | For G Nagendrasundaram & Co<br>B.N.Bharathi<br>Partner<br>M.No.236639 |
| | ***Place:- Hyderabad***<br>***Date:- May 27, 2022*** | |