HEALTHY INVESTMENTS LIMITED

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

November 14, 2022

To,
BSE 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

Please find enclosed the Un-audited Financial results of the Company for the 2nd Quarter ended 30th September 2022 along with Limited Review Report, approved by the Board of Directors at their meeting held on 14th November 2022.

Thanking you.

For HEALTHY INVESTMENTS LIMITED

KRISHNA BABU CHERUKURI
DIRECTOR
DIN: 00993286

Narasimha Rao and Associates

CA. S. POORNACHANDRA RAO
(PARTNER) M.Com., F.C.A.
CHARTERED ACCOUNTANT

16-11-16/209, Sripuram Colony,
Malakpet, Hyderabzad-500 036. TS. India
M: 92465 42952

LIMITED REVIEW REPORT

Review report to **HEALTHY INVESTMENTS LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **HEALTHY INVESTMENTS LIMITED** for the quarter ended September 30, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

NARASIMHA RAO & ASSOCIATES Hyderabad

POORNACHANDRA RAO SAMBARAJU
Partner
M.No.025403

UDIN: **22025403BDABWS7919**

Hyderabad
November 14, 2022

HEALTHY INVESTMENTS LIMITED

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. In Lakhs)

Sl No.	Particulars	Three months ended 30.09.2022 (Unaudited)	Preceding three months ended 30.06.2022 (Unaudited)	Corresponding three months ended 30.09.2021 (Unaudited)	Year to date figures for current period ended 30.09.2022 (Unaudited)	Year to date figure for previous period ended 30.09.2021 (Unaudited)	Year ended 31.03.2022 (Audited)
I	**INCOME**						
	(a) Revenue from operations	5.22	0.32	12.09	5.54	12.09	11.38
	(b) Other Income	3.19	4.19	47.72	7.39	48.43	65.43
	Total Revenue	**8.42**	**4.51**	**59.81**	**12.93**	**60.52**	**76.81**
II	**EXPENSES**						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) (Increase) / Decrease in Work-in-progress	-	-	-	-	-	-
	(c) Loss from operations	-	-	-	-		
	(d)Employee benefits expense	0.84	0.84	0.88	1.68	1.78	3.46
	(e) Finance Cost	0.05	0.05	0.05	0.10	0.10	0.21
	(f) Depreciation and Amortization expense	0.00	0.01	0.01	0.01	0.02	0.05
	(g) Other expenses	1.62	1.68	1.75	3.31	3.19	7.95
	Total Expenses	**2.52**	**2.58**	**2.69**	**5.10**	**5.10**	**11.67**
III	**PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (I - II)**	**5.90**	**1.93**	**57.12**	**7.83**	**55.42**	**65.14**
IV	Exceptional Items	-	-	-	-	-	-
V	**PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (III-IV)**	**5.90**	**1.93**	**57.12**	**7.83**	**55.42**	**65.14**
VI	Extraordinary Items	-	-	-	-	-	-
VII	**PROFIT BEFORE TAX (V-VI)**	**5.90**	**1.93**	**57.12**	**7.83**	**55.42**	**65.14**
VIII	**TAX EXPENSE**						
	(1) Current tax	2.39	-	-	2.39	8.33	9.46
	(2) Tax pertaining to earlier years	1.01	-	-	1.01	-	14.12
	(3) Deferred tax	-	-	-	-	-	-
	Total Tax Expenses	3.40	-	-	3.40	8.33	23.58
IX	**PROFIT /(LOSS) FOR THE PERIOD (IX-X)**	**2.50**	**1.93**	**57.12**	**4.43**	**47.09**	**41.56**
X	**OTHER COMPREHENSIVE INCOME (OCI)**						
	A (i) Items that will not be reclassified to profit or loss	136.22	(23.559)	178.13	112.66	262.35	135.34
	(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)	**136.22**	**-23.56**	**178.13**	**112.66**	**262.35**	**135.34**
XI	**TOTAL COMPREHENSIVE INCOME FOR THE PERIOD**	**138.72**	**-21.63**	**235.25**	**117.09**	**309.44**	**176.90**
XII	**PAID-UP EQUITY SHARE CAPITAL (FACE VALUE OF RS. 10 EACH)**	24.50	24.50	24.50	24.50	24.50	24.50
XIII	**RESERVES EXCULDING REVALUATION RESERVES AS PER BALANCE SHEET OF PREVIOUS ACCOUNTING YEAR**	-	-	-	-	-	
XIV	**EARNING PER EQUITY SHARE: (OF RS. 10 EACH) (NOT ANNUALIZED)**						
	(1) Basic	**1.02**	**0.79**	**23.31**	**1.81**	**19.22**	**16.96**
	(2) Diluted	**56.62**	**-8.83**	**96.02**	**47.79**	**126.30**	**72.20**

HEALTHY INVESTMENTS LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

	Particulars	As at (Half Year ended) September 30, 2022	As at (Previous Year ended) March 31, 2022
		(Unaudited)	(Audited)
	ASSETS		
(1)	**NON-CURRENT ASSETS**		
	(a) Property, Plant and Equipment	0.09	***0.10***
	(b) Financial Assets		
	(i) Investments	1,166.41	***882.19***
	(ii) Loans	1.95	***2.28***
	(c) Other Non-Current Assets	2.08	***1.97***
	Total Non-Current Assets	**1,170.52**	**886.55**
(2)	**CURRENT ASSETS**		
	(a) Financial Assets		
	(i) Cash and Cash Equivalents	38.73	23.71
	(ii) Loans	0.96	0.96
	(b) Current Investments	256.77	438.15
	Total Current Assets	**296.47**	**462.82**
	TOTAL ASSETS	**1,466.98**	**1,349.37**
	EQUITY AND LIABILITIES		
(1)	**EQUITY**		
	(a) Equity Share Capital	24.50	24.50
	(b) Other Equity	1,440.92	1,323.83
	Total Equity	**1,465.42**	**1,348.33**
(2)	**CURRENT LIABILITIES**		
	(a) Financial Liabilities		
	-Trade Payables	0.33	0.33
	(b) Other Current Liabilities	-	0.48
	(c)Current Tax Liabilities	1.24	0.23
	Total Current Liabilities	**1.57**	**1.04**
	TOTAL EQUITY AND LIABILITIES	**1,466.98**	**1,349.37**

HEALTHY INVESTMENTS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 30th September, 2022

(Rs. In Lakhs)

	Half year Ended 30 Sep 2022 ₹	Half year Ended 30 Sep 2021 ₹
	(Unaudited)	*(Unaudited)*
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Profit / (Loss) before tax	***7.83***	55.42
Adjustments for :		
Depreciation	***0.01***	0.02
Profit on sale of shares and Units	***(1.04)***	(40.47)
Dividend income	***(1.95)***	(7.02)
Interest received		
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	***4.85***	7.96
(Increase) / Decrease in Other current Assets	***-***	(21.77)
(Increase) / Decrease in Financial Assets	***-***	
(Increase) / Decrease in Other Non Current Assets	***(0.10)***	0.10
Increase / (Decrease) in sundry creditors	***(0.00)***	(0.27)
(Increase)/decrease in loans & advances	***0.33***	0.31
Increase / (Decrease) in Other Current Liabilites	***(0.48)***	(0.15)
Increase/(Decrease in Net Current tax liabilities	***1.01***	
	0.75	(21.78)
CASH GENERATED FROM OPERATIONS	***5.61***	(13.82)
Income tax paid net of refunds	***3.40***	(0.77)
CASH FLOW BEFORE EXTRA-ORDINARY ITEMS	***2.21***	(14.59)
Prior Period Adjustments		
NET CASH FROM OPERATING ACTIVITIES (A)	***2.21***	(14.59)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purhcase of shares	***(81.35)***	(97.52)
Purchase of mutual funds	***(399.13)***	
Dividend received	***1.95***	7.02
Sale of shares	***-***	595.81
Sale of mutual fund	***491.35***	
Sale proceeds of Property, Plant and Equipment		
NET CASH FROM INVESTING ACTIVITIES (B)	***12.82***	505.32
		-
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from issuance of share capital	-	-
Proceeds from long term borrowings	-	-
Repayment from long term borrowings	-	-
Interest paid	-	-
Dividend paid	-	-
NET CASH USED IN FINANCE ACTIVITIES (C)	-	-
D. NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (D=A+B+C)	***15.02***	490.72
E. CASH AND CASH EQUIVALANTS AT BEGINNING OF PERIOD	***23.71***	93.56
F. CASH AND CASH EQUIVALANTS AT END OF PERIOD (F=D+E)	***38.73***	584.28

NOTES:

1. The Above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2022.
2. The above unaudited results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as ammended).
3. The Company has only one operating segment, i.e. Portfolio Investments. Hence segment reporting under Ind AS 108 is not required.
4. The Statutory Auditors have carried out limited review of above unaudited Financial Results for Quarter ended September 30, 2022
5. The figures of the previous period has been regrouped/reclassified, wherever necessary, to confirm to the classification for the period's/ quarter's.

For Healthy Investments Limited

Krishna Babu Cherukuri
Director
DIN: 00993286

Place: Hyderabad
Date: November 14, 2022