



Date: 14<sup>th</sup> November, 2024

To,  
The Corporate Relationship Department  
BSE Limited  
1<sup>st</sup> Floor, PJ Towers  
Dalal Street, Mumbai-400001

**SCRIP CODE: 543546**  
**BSE SYMBOL: HEALTHYLIFE**

**Subject: Outcome of the Board meeting held on Thursday i.e., 14th November, 2024 as per Regulations 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company had considered and approved inter-alia the following matters in their meeting held today i.e. 14th November, 2024 commenced at 4:00 P.M. and concluded at 5:45 P.M.

Further, pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 declaration in respect of the Standalone and Consolidated Unaudited financial results for the half year ended 30th September, 2024 is enclosed.

This is for your information and record please.

Thanking you,

**Yours Faithfully,**  
**For Healthy Life Agritec Limited**

**Divya Mojjada**  
**Managing Director**  
**DIN: 07759911**

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**Healthy Life Agritec Limited**

**CIN : L52520MH2019PLC332778**

**(Formerly Known as Healthy Life Agritec Private Limited)**

**Regd. Office : SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park, Mira Road East, Thane 401107.**

**Phone : +91-730 544 1244**

**E-mail : [info@healthylifeagritec.com](mailto:info@healthylifeagritec.com)**

**Web : [www.healthylifeagritec.com](http://www.healthylifeagritec.com)**

**HEALTHY LIFE AGRITEC LIMITED**

(Formerly known as Healthy Life Agritec Private Limited)

Regd. Office : SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park, Mira Road East, Thane, Maharashtra, India, 401107

CIN: L52520MH2019PLC332778, info@healthylifeagritec.com

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2024**

*(All amounts in ₹ lacs, unless stated otherwise)*

Sl.No	Particulars	Six months ended			Previous year ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Income</b>				
	a) Revenue from operations	3,023.12	3,141.72	2,095.23	5,236.95
	b) Other income	-	-	-	-
	<b>Total income</b>	<b>3,023.12</b>	<b>3,141.72</b>	<b>2,095.23</b>	<b>5,236.95</b>
2	<b>Expenses</b>				
	a) Purchase of stock in Trade	2,853.73	2,926.04	1,957.97	4,884.01
	b) Changes in inventories of stock in trade	3.51	(72.25)	4.98	(67.27)
	c) Employee benefits expense	16.09	19.29	12.41	31.70
	d) Finance costs	6.94	3.62	10.09	13.71
	e) Depreciation and amortisation expense	7.58	7.35	7.35	14.70
	f) Other expenses	75.44	100.87	60.86	161.73
	<b>Total expenses</b>	<b>2,963.28</b>	<b>2,984.92</b>	<b>2,053.66</b>	<b>5,038.58</b>
3	<b>Profit/(loss) before exceptional item &amp; tax (1-2)</b>	<b>59.84</b>	<b>156.80</b>	<b>41.57</b>	<b>198.37</b>
4	Exceptional Items	-	-	-	-
5	<b>Profit/(loss) before tax (3-4)</b>	<b>59.84</b>	<b>156.80</b>	<b>41.57</b>	<b>198.37</b>
6	Tax expense	15.06	38.65	10.81	49.46
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>44.78</b>	<b>118.15</b>	<b>30.76</b>	<b>148.91</b>
8	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2,481.20	2,201.20	2,201.20	2,201.20
9	Reserve & Surplus (excluding revaluation reserve)	-	-	-	328.39
10	Earnings per share (of Rs.10/- each) Basic (Rs.)	0.18	0.54	0.14	0.68
11	Earnings per share (of Rs.10/- each) Diluted (Rs.)	0.18	0.54	0.14	0.68

**Notes:-**

- The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 14 November 2024.
- During the period, the company has issued 28,00,000 equity shares @ Rs. 15/- equity share.

**Statement Of Deviation Or Variation In Utilization Of Funds Raised**

Name of listed entity	Healthy Life Agritec Limited
Mode of Fund Raising	Preferential Allotment
Date of Raising Funds	21-06-2024
Amount Raised	Rs. 420 Lakhs
Report filed for Half year ended	September 30, 2024
Monitoring Agency	Note Applicable
Monitoring Agency Name, if applicable	Note Applicable
Is there a Deviation/Variation in use of fund raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Unit holders	Note Applicable
If yes, Date of Unit holders Approval	Note Applicable
Explanation for the Deviation/Variation	Note Applicable
Comments of the Audit Committee after review	None
Comments of the Auditors, if any	None

**Set forth below are objects for which funds have been raised in the preferential issue and details of deviation, if any, in the following table:**

Original Object	Modified object, if any	Original Allocation (Rs. Lakhs)	Modified Allocation, if any	Funds Utilised (in lakhs)	Amount of Deviation /Variation	Remarks if any
Working capital requirement	NA	Rs. 420	NA	Rs. 420	NA	NA
General corporate purposes	NA	NA	NA	NA	NA	NA
Issue Expenses	NA	NA	NA	NA	NA	NA

- The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

**HEALTHY LIFE AGRITEC LIMITED**

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CIN: L52520MH2019PLC332778, info@healthylifeagritec.com

**4 STANDALONE STATEMENT OF ASSETS & LIABILITIES**

*Rs. in Lakhs, unless otherwise stated*

Particulars	Standalone	
	As at 30.09.2024	As at 31.03.2024
<b>EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
a) Share capital	2,481.20	2,201.20
b) Reserves and surplus	513.16	328.39
<b>Total Equity</b>	<b>2,994.36</b>	<b>2,529.59</b>
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
a) Long-Term Borrowings	163.98	99.52
b) Deferred tax liability	4.06	4.04
c) Other long-term liabilities	-	-
d) Long-term provisions	-	-
<b>Total non-current liabilities</b>	<b>168.04</b>	<b>103.56</b>
a) Short-Term Borrowings	86.42	151.95
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	776.65	121.20
c) Other current liabilities	7.03	4.16
d) Short-term provisions	65.34	83.74
<b>Total current liabilities</b>	<b>935.44</b>	<b>361.04</b>
<b>Total equity and liabilities</b>	<b>4,097.84</b>	<b>2,994.19</b>
<b>Assets</b>		
<b>1 Non-current assets</b>		
a) Property, plant and equipment		
(i) Tangible assets	209.50	217.52
(ii) Intangible assets	-	-
b) Deferred tax assets	-	-
c) Non-current investment	906.97	906.97
d) Long-term loans and advances	206.99	177.75
e) Other non-current assets	-	-
<b>Total non-current assets</b>	<b>1,323.46</b>	<b>1,302.24</b>
<b>2 Current assets</b>		
a) Current investment	-	-
b) Inventories	174.37	177.87
c) Trade receivables	2,281.21	1,449.27
d) Cash and bank balances	70.86	19.39
e) Short-term loans and advances	240.58	37.22
f) Other current assets	7.36	8.20
<b>Total current assets</b>	<b>2,774.38</b>	<b>1,691.95</b>
<b>Total assets</b>	<b>4,097.84</b>	<b>2,994.19</b>

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5 **STANDALONE STATEMENT OF CASH FLOWS**

*Rs. in Lakhs, unless otherwise stated*

	For the period ended 30.09.2024	For the period ended 30.09.2023
<b>A. Cash flow from operating activities</b>		
<b>Profit/(loss) before tax</b>	59.84	41.57
<b>Adjustments for :</b>		
Depreciation and amortisation expense	7.58	7.35
Liability no longer required, written back	-	-
Bad Debts	-	-
Net (profit)/ loss on disposal of property, plant and equipment	-	-
Interest expense and finance cost	6.94	10.09
Interest and other income	-	-
	<b>74.36</b>	<b>59.01</b>
<b>Changes in assets and liabilities</b>		
(Increase) / Decrease in inventories	3.50	4.98
(Increase) / Decrease in trade receivables	(831.48)	(1,241.00)
(Increase) / Decrease in loans and advances	(203.36)	(83.26)
(Increase) / Decrease in other assets	(28.41)	(0.49)
Increase / (decrease) in trade payables	655.46	1,198.00
Increase / (decrease) in provisions	(33.45)	-
Increase / (decrease) in other liabilities	2.87	0.69
<b>Cash generated from operating activities</b>	<b>(360.51)</b>	<b>(62.08)</b>
Taxes paid (net of refunds)	-	-
<b>Net cash generated from operating activities</b>	<b>(360.51)</b>	<b>(62.08)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of property, plant and equipment	-	-
Investment made during the year	-	-
Sale proceeds from sale of property, plant and equipment	-	-
Interest and other income	-	-
<b>Net cash generated from/(used in) investing activities</b>	<b>-</b>	<b>-</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from issues of equity shares	420.00	-
Interest and finance cost	(6.94)	(10.09)
Net proceed (repayment) of long term borrowings	64.46	-
Net proceed (repayment) of short term borrowings	(65.53)	112.39
<b>Net cash generated from/(used in) financing activities</b>	<b>411.99</b>	<b>102.30</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>51.48</b>	<b>40.22</b>
Cash and cash equivalents at the beginning of year	19.38	33.55
<b>Cash and cash equivalents at the end of year</b>	<b>70.86</b>	<b>73.77</b>

\* The above statement of cash flow has been prepared under the 'Indirect Method'.

6 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

**For and Behalf of Board of**  
HEALTHY LIFE AGRITEC LIMITED

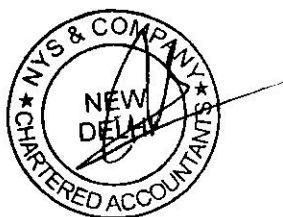
**Divya Mojjada**  
Managing Director  
DIN 07759911

Date: 14-November-2024  
Place: Mumbai

**Independent Auditor's Review Report on Standalone Unaudited Financial Results for the half year ended 30 September 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Limited Review Report to**  
**The Board of Directors**  
**Healthy Life Agritec Limited**  
(formerly known as Healthy Life Agritec Private Limited)

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **Healthy Life Agritec Limited** (formerly known as Healthy Life Agritec Private Limited) ("the Company") for the half year ended 30 September 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. Our responsibility is to express an opinion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. During the period company has made preferential allotment of 28,00,000 lakh equity shares of face value Rs. 10 each at a premium of Rs. 5 each. The funds raised were utilized for the purpose of working capital requirement of the company.

For **NYS & Company**

Chartered Accountants

Firm Registration No. 017007N



**CA Nitesh Agrawal**

Partner

M. No.: 527125

UDIN: 24527125BKARAR1371

Place: New Delhi

Date: 14/11/2024

**HEALTHY LIFE AGRITEC LIMITED**

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**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS  
 FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2024**

*(All amounts in ₹ lacs, unless stated otherwise)*

Sl.No	Particulars	Six months ended			Previous year
		30.09.2024	31.03.2024	30.09.2023	ended
		(Unaudited)	(Audited)	(Unaudited)	31.03.2024
1	<b>Income</b>				
	a) Revenue from operations	8,798.83	9,263.05	4,031.77	13,294.82
	b) Other income	-	-	-	-
	<b>Total income</b>	<b>8,798.83</b>	<b>9,263.05</b>	<b>4,031.77</b>	<b>13,294.82</b>
2	<b>Expenses</b>				
	a) Purchase of stock in Trade	8,499.44	8,957.44	3,930.83	12,888.27
	b) Changes in inventories of stock in trade	18.51	(141.94)	(47.52)	(189.46)
	c) Employee benefits expense	24.49	19.29	12.41	31.70
	d) Finance costs	6.94	4.24	7.52	11.76
	e) Depreciation and amortisation expense	7.58	7.35	7.35	14.71
	f) Other expenses	85.98	139.79	63.72	203.51
	<b>Total expenses</b>	<b>8,642.94</b>	<b>8,986.17</b>	<b>3,974.31</b>	<b>12,960.49</b>
3	<b>Profit/(loss) before exceptional item &amp; tax (1-2)</b>	<b>155.89</b>	<b>276.88</b>	<b>57.46</b>	<b>334.33</b>
4	Exceptional Items	-	-	-	-
5	<b>Profit/(loss) before tax (3-4)</b>	<b>155.89</b>	<b>276.88</b>	<b>57.46</b>	<b>334.33</b>
6	Tax expense	39.23	69.78	14.94	83.72
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>116.66</b>	<b>208.10</b>	<b>42.52</b>	<b>250.61</b>
8	<b>Minority Interest</b>	<b>0.01</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Profit attributed to equity shareholders</b>	<b>116.65</b>	<b>208.10</b>	<b>42.52</b>	<b>250.61</b>
10	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2,481.20	2,201.20	2,201.20	2,201.20
11	Reserve & Surplus (excluding revaluation reserve)	-	-	-	489.56
12	Earnings per share (of Rs.10/- each) Basic (Rs.)	0.47	0.95	0.19	1.14
13	Earnings per share (of Rs.10/- each) Diluted (Rs.)	0.47	0.95	0.19	1.14

**Notes:-**

- The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 14 November 2024.
- During the period, the company has issued 28,00,000 equity shares @ Rs. 15/- equity share.

**Statement Of Deviation Or Variation In Utilization Of Funds Raised**

Name of listed entity	Healthy Life Agritec Limited
Mode of Fund Raising	Preferential Allotment
Date of Raising Funds	21-06-2024
Amount Raised	Rs. 420 Lakhs
Report filed for Half year ended	September 30, 2024
Monitoring Agency	Note Applicable
Monitoring Agency Name, if applicable	Note Applicable
Is there a Deviation/Variation in use of fund raised	No
If yes, whether the same is pursuant to change in terms of a	Note Applicable
If yes, Date of Unit holders Approval	Note Applicable
Explanation for the Deviation/Variation	Note Applicable
Comments of the Audit Committee after review	None
Comments of the Auditors, if any	None

**Set forth below are objects for which funds have been raised in the preferential issue and details of deviation, if any, in the following table:**

Original Object	Modified object, if any	Original Allocation (Rs. Lakhs)	Modified Allocation, if any	Funds Utilised (in lakhs)	Amount of Deviation	Remarks if any
Working capital requirement	NA	Rs. 420	NA	Rs. 420	NA	NA
General corporate purposes	NA	NA	NA	NA	NA	NA
Issue Expenses	NA	NA	NA	NA	NA	NA

- The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

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**4 CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES**

*Rs. in Lakhs, unless otherwise stated*

Particulars	Consolidated	
	As at 30.09.2024	As at 31.03.2024
<b>EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
a) Share capital	2,491.20	2,201.20
b) Reserves and surplus	746.21	489.56
<b>Total Equity</b>	<b>3,227.41</b>	<b>2,690.76</b>
<b>2 Non Controlling Interest</b>	1.41	1.40
<b>3 Liabilities</b>		
<b>Non-current liabilities</b>		
a) Long-Term Borrowings	163.98	27.30
b) Deferred tax liability	4.06	4.03
c) Other long-term liabilities	-	-
d) Long-term provisions	-	-
<b>Total non-current liabilities</b>	<b>168.04</b>	<b>31.33</b>
a) Short-Term Borrowings	86.42	224.17
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,441.59	268.37
c) Other current liabilities	9.43	10.94
d) Short-term provisions	144.72	137.34
<b>Total current liabilities</b>	<b>3,682.16</b>	<b>640.82</b>
<b>Total equity and liabilities</b>	<b>7,079.02</b>	<b>3,364.31</b>
<b>Assets</b>		
<b>1 Non-current assets</b>		
a) Property, plant and equipment		
(i) Tangible assets	209.50	217.51
(ii) Intangible assets	-	-
b) Deferred tax assets	-	-
c) Non-current investment	-	-
d) Long-term loans and advances	175.21	177.75
e) Other non-current assets	-	-
<b>Total non-current assets</b>	<b>384.71</b>	<b>395.26</b>
<b>2 Current assets</b>		
a) Current investment	-	-
b) Inventories	417.70	436.21
c) Trade receivables	5,950.48	2,482.43
d) Cash and bank balances	78.16	36.77
e) Short-term loans and advances	240.59	5.45
f) Other current assets	7.38	8.19
<b>Total current assets</b>	<b>6,694.31</b>	<b>2,969.05</b>
<b>Total assets</b>	<b>7,079.02</b>	<b>3,364.31</b>



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**5 CONSOLIDATED STATEMENT OF CASH FLOWS**

*Rs. in Lakhs, unless otherwise stated*

	For the period ended 30.09.2024	For the period ended 30.09.2023
<b>A. Cash flow from operating activities</b>		
<b>Profit/(loss) before tax</b>	155.89	57.46
<b>Adjustments for :</b>		
Depreciation and amortisation expense	7.58	7.35
Liability no longer required, written back	-	-
Bad Debts	-	-
Net (profit)/ loss on disposal of property, plant and equipment	-	-
Interest expense and finance cost	6.94	7.52
Interest and other income	-	-
	<b>170.41</b>	<b>72.33</b>
<b>Changes in assets and liabilities</b>		
(Increase) / Decrease in inventories	18.51	(47.53)
(Increase) / Decrease in trade receivables	(3,467.61)	(2,136.95)
(Increase) / Decrease in loans and advances	(235.14)	376.81
(Increase) / Decrease in other assets	3.35	5.40
Increase / (decrease) in trade payables	3,173.22	1,661.61
Increase / (decrease) in provisions	(31.83)	(5.03)
Increase / (decrease) in other liabilities	(1.51)	(40.11)
<b>Cash generated from operating activities</b>	<b>(370.60)</b>	<b>(113.46)</b>
Taxes paid (net of refunds)	-	-
<b>Net cash generated from operating activities</b>	<b>(370.60)</b>	<b>(113.46)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of property, plant and equipment	-	-
Investment made during the year	-	-
Sale proceeds from sale of property, plant and equipment	-	-
Interest and other income	-	-
<b>Net cash generated from/(used in) investing activities</b>	<b>-</b>	<b>-</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from issues of equity shares	420.00	-
Interest and finance cost	(6.94)	(7.52)
Net proceed (repayment) of long term borrowings	136.68	142.34
Net proceed (repayment) of short term borrowings	(137.75)	-
<b>Net cash generated from/(used in) financing activities</b>	<b>411.99</b>	<b>134.82</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>41.39</b>	<b>21.36</b>
Cash and cash equivalents at the beginning of year	36.77	39.01
<b>Cash and cash equivalents at the end of year</b>	<b>78.16</b>	<b>60.37</b>

\* The above statement of cash flow has been prepared under the 'Indirect Method'.

6 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary

**For and Behalf of Board of**  
HEALTHY LIFE AGRITEC LIMITED

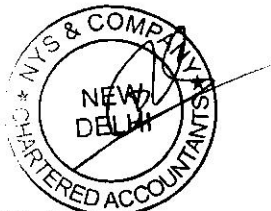
**Divya Mojada**  
Managing Director  
DIN 07759911

Date: 14-November-2024  
Place: Mumbai

**Independent Auditor's Review Report on Consolidated Unaudited Financial Results for the half year ended 30 September 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Limited Review Report to  
The Board of Directors  
Healthy Life Agritec Limited**  
(formerly known as Healthy Life Agritec Private Limited)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("Statement") of **Healthy Life Agritec Limited** (formerly known as Healthy Life Agritec Private Limited) ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group") for the half year ended 30 September 2024 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. Our responsibility is to express an opinion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement includes the results of following Subsidiaries Company:
  - Healthy Life Agro Private Limited
  - Healthy Life Farms Private Limited
5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. During the period company has made preferential allotment of 28,00,000 lakh equity shares of face value Rs. 10 each at a premium of Rs. 5 each. The funds raised were utilized for the purpose of working capital requirement of the company.

For NYS & Company

Chartered Accountants

Firm Registration No. 017007N



CA Nitesh Agrawal

Partner

M. No.: 527125

UDIN 24527125 BKARAS4536

Place: New Delhi

Date: 14/11/2024