

HEALTHY INVESTMENTS LIMITED

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

June 10, 2023

To,
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal street
Mumbai- 400001

Dear Sir,

**Sub: Discrepancy in Financial Results for the quarter and Year ended March 31, 2023
Stock Code: 503689**

This bears reference to your e-mail dated June 7, 2023 w.r.t. Discrepancy in Financial Results submitted under Regulation 33 of SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 for the quarter and year ended March 31, 2023.

In this regard, we wish to submit that the results for the quarter and year ended March 31, 2023, as approved by the Board of Directors at their meeting held on Monday, May 29, 2023 was submitted to Bombay Stock Exchange Limited (BSE) under the signatures of Mr. Krishna Babu Cherukuri (DIN: 00993286) who is also Chairperson of the Board. It is pertinent to mention here that Mr. Krishna Babu Cherukuri was also duly authorised by the Board of Directors in their meeting held on May 29, 2023 to sign the said results for and on behalf of the Board of Directors of the Company.

However, inadvertently, his designation was mentioned as Director instead of Chairman and Director in the audited financial results for the quarter and year ended March 31, 2023 as submitted to the Exchange.

We, therefore, wish to conclude that our Company has duly complied with the provisions of the Regulation 33(2)(b) of the SEBI (LODR) Regulations, 2015 with respect to signing & submission of the audited financial results for the quarter and year ended March 31, 2023.

Further, as required by the Exchange, a copy of the aforesaid Audited Financial Results of the Company for the quarter and year ended March 31, 2023, duly signed by Mr. Krishna Babu Cherukuri, Chairman and Director of the Board is again attached herewith for your reference and records.

This is for your information and records.

Thanking you.

Yours Truly,
For **HEALTHY INVESTMENTS LIMITED**

RUKMINI DEVI SATULURI
DIRECTOR
DIN: 09547719

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, 2023 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, 2023 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 29, 2023. 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.

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 loss (financial performance including other comprehensive income) and other financial information for the financial year ended March 31, 2023, *except for the effect of the matter described in the Basis for Qualified Opinion Paragraph.*



***For NARASIMHA RAO &
ASSOCIATES
Chartered Accountants
FRN: 005355S***




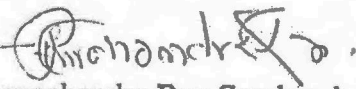

***POORNACHANDRA RAO SAMBARAJU
Partner***

***M. No. 025403
UDIN-23025403BGUMFY1486***

***HYDERABAD
May 29, 2023***

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, 2023 [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	31,71,978	31,71,978
	2.	Total Expenditure	34,28,507	34,28,507
	3.	Net Profit/(Loss)	(2,56,529)	(2,56,529)
	4.	Earnings per Share	(2.34)	(2.34)
	5.	Total Assets	16,05,15,545	16,05,15,545
	6.	Total Liabilities	16,05,15,545	16,05,15,545
	7.	Net Worth	16,04,75,505	16,04,75,505
	8.	Any other financial item (s) (as felt appropriate by the management)	Nil	Nil
Note:- No Impact on Financials of the Company				
II.	<u>Audit Qualification (each audit qualification Separately):</u>			
	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	

	<p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>(i) Management's estimation on the impact of audit qualification:</p> <p>(ii) If Management is unable to estimate the impact, reasons for the same:</p> <p>(iii) Auditors' Comments on (i) or (ii) above:</p>	<p>No impact on Financials of the Company hence quantification of Impact of Audit Qualifications does not arise.</p> <p>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.</p> <p>There is no impact on financials of the Company for the year under report.</p>
<p>III. Signatories:</p>	<ul style="list-style-type: none"> • Chief Executive Officer • Chief Financial Officer • Audit Committee Chairman • Statutory Auditor 	<div style="text-align: center;">  Rukmini Devi Satuluri </div> <div style="text-align: center;">  Murali Damodar Kanuri </div> <div style="text-align: center;">  Kameswara Sarma Chavali </div> <div style="text-align: center;"> <p>For Narasimha Rao & Associates</p>  Poornachandra Rao Sambaraju Partner M.No.025403 </div> <div style="text-align: center;">  </div>
<p>Place:- Hyderabad Date:- May 29, 2023</p>		

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HEALTHY INVESTMENTS LIMITED						
STATEMENT OF AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023						
(Rs. In Lakhs)						
Sl No.	Particulars	Three months ended 31.03.2023 (Audited)	Preceding three months ended 31.12.2022 (Unaudited)	Corresponding three months ended 31.03.2022 (Audited)	Year ended 31.03.2023 (Audited)	Year ended 31.03.2022 (Audited)
I	INCOME					
	(a) Revenue from operations	3.78	2.39	11.38	6.17	11.38
	(b) Other Income	18.49	7.06	10.96	25.55	65.43
	Total Revenue	22.26	9.46	22.34	31.72	76.81
II	EXPENSES					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) (Increase) / Decrease in Work-in-progress	-	-	-	-	-
	(c) Loss from operations	-	-	2.25	-	-
	(d) Employee benefits expense	2.52	0.84	0.84	3.36	3.46
	(e) Finance Cost	(0.05)	0.05	0.05	-	0.21
	(f) Depreciation and Amortization expense	0.02	0.01	0.02	0.02	0.05
	(g) Other expenses	6.09	24.81	2.57	30.90	7.95
	Total Expenses	8.58	25.71	5.73	34.29	11.67
III	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (I - II)	13.69	(16.25)	16.61	(2.57)	65.14
IV	Exceptional Items	-	-	-	-	-
V	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (III-IV)	13.69	(16.25)	16.61	(2.57)	65.14
VI	Extraordinary Items	-	-	-	-	-
VII	PROFIT BEFORE TAX (V-VI)	13.69	(16.25)	16.61	(2.57)	65.14
VIII	TAX EXPENSE					
	(1) Current tax	2.62	(0.47)	1.52	2.15	9.46
	(2) Tax pertaining to earlier years	1.01	(0.00)	14.12	1.01	14.12
	(3) Deferred tax	-	-	-	-	-
	Total Tax Expenses	3.63	(0.47)	15.64	3.16	23.58
IX	PROFIT /(LOSS) FOR THE PERIOD (IX-X)	10.05	(15.78)	0.97	(5.73)	41.56
X	OTHER COMPREHENSIVE INCOME (OCI)					
	A (i) Items that will not be reclassified to profit or loss	80.09	182.06	(234.64)	262.15	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)	80.09	182.06	(234.64)	262.15	135.34
XI	TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD	90.15	166.28	(233.68)	256.43	176.90
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		-	-	1,580.260	1,323.830
XIV	EARNING PER EQUITY SHARE: (OF RS. 10 EACH) (NOT ANNUALIZED)					
	(1) Basic and Diluted	4.10	(6.44)	0.39	(2.34)	16.96
	(2) Basic and Diluted (After OCI)	36.79	67.87	(95.38)	104.67	72.20



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STATEMENT OF ASSETS, EQUITY AND LIABILITIES

(Rs. in Lakhs)

Particulars	As at	As at
	March 31, 2023	March 31, 2022
	(Audited)	(Audited)
ASSETS		
(1) NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	-	0.10
(b) Financial Assets		
(i) Investments	1,228.71	882.19
(ii) Loans	-	2.28
(c) Other Non-Current Assets	0.92	1.97
Total Non-Current Assets	1,229.63	886.55
(2) CURRENT ASSETS		
(a) Financial Assets		
(i) Cash and Cash Equivalents	3.68	23.71
(ii) Loans	-	0.96
(iii) Investments	371.84	438.15
(b) Other Current Assets	0.00	-
Total Current Assets	375.52	462.82
TOTAL ASSETS	1,605.16	1,349.37
EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity Share Capital	24.50	24.50
(b) Other Equity	1,580.26	1,323.83
Total Equity	1,604.76	1,348.33
(2) LIABILITIES		
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Trade Payables	0.33	0.33
(b) Other Current Liabilities	0.07	0.48
(c) Current Tax Liabilities (net)	-	0.23
Total Current Liabilities	0.40	1.04
TOTAL EQUITY AND LIABILITIES	1,605.16	1,349.37

NOTES:

- The Above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 29, 2023. The Statutory Auditors of the Company have carried out an audit of the results for the year ended March 31, 2023.
- 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.
- The Company has only one operating segment, i.e. Portfolio Investments. Hence segment reporting under Ind AS 108 is not required.
- 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 periods.
- 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, 2023.

For Healthy Investments Limited

Place: Hyderabad
Date: May 29, 2023


Krishna Babu Cherukuri
Chairman and Director
DIN: 00993286

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2023

	31-03-2023	31-03-2022
	In Lakhs	In Lakhs
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Profit / (Loss) before tax	(2.57)	65.14
Adjustments for :	-	
Depreciation	0.02	0.05
Loss on sale of shares and Units	23.15	(49.46)
Dividend income	(8.55)	(7.79)
Profit on Sale of Property Plant and Equipment	(0.00)	
Income from Liquid fund	(6.02)	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	6.03	7.93
(Increase) / Decrease in Financial Assets	0.96	-
(Increase) / Decrease in Other Non Current Assets	1.05	-
Increase / (Decrease) in sundry creditors	-	14.33
Increase / (Decrease) in Net Current Assets	(0.00)	0.06
(Increase)/decrease in loans & advances	2.28	0.61
Increase / (Decrease) in Other Current Liabilities	(0.41)	0.26
Increase/(Decrease in Net Current tax liabilities	(0.23)	0.23
	3.64	15.49
CASH GENERATED FROM OPERATIONS	9.67	23.42
Income Tax	(2.15)	(9.46)
CASH FLOW BEFORE EXTRA-ORDINARY ITEMS	7.52	13.96
Prior Period Adjustments	(1.01)	(14.12)
NET CASH FROM OPERATING ACTIVITIES (A)	6.51	(0.15)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of shares	(318.62)	(212.30)
Purchase of mutual funds	(758.59)	(1,154.64)
Sale of Property Plant Equipment	0.08	0.02
Dividend received	8.55	717.17
Sale of shares	-	572.25
Sale of mutual fund	1,042.04	-
Interest received		7.79
NET CASH FROM INVESTING ACTIVITIES (B)	(26.54)	(69.70)
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)	(20.03)	(69.85)
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)	3.68	23.71

Notes to the Cash Flow Statement for the year ended March 31,2023.

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

For and on behalf of the Board of Directors



Krishna Babu Cherukuri
Chairman and Director
DIN: 00993286

Place: Hyderabad
Date: May 29, 2023