

HEALTHY INVESTMENTS LIMITED

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

November 14, 2024

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 September 30, 2024 along with Limited Review Report, approved by the Board of Directors at their meeting held on November 14, 2024.

Thanking you.

For HEALTHY INVESTMENTS LIMITED

**KRISHNA BABU CHERUKURI
DIRECTOR
DIN: 00993286**

Narasimha Rao and Associates

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

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

LIMITED REVIEW REPORT

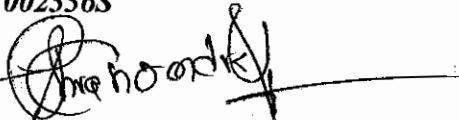
Review report to **HEALTHY INVESTMENTS LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **HEALTHY INVESTMENTS LIMITED** for the period ended September 30, 2024. 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



POORNACHANDRA RAO SAMBARAJU
Partner
M.No.025403

UDIN: 24025403BKEZBV7394

Hyderabad
November 14, 2024

Healthy Investments Limited

Reg Off: 805, 8th Floor, Maker Chamber V, Nariman Point, Mumbai, Maharashtra - 400021

CIN: L65990MH1981PLC025678

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. In Lakhs)							
SI No.	Particulars	Three months ended 30.09.2024	Preceding three months ended 30.06.2024	Corresponding three months ended 30.09.2023	Year to date figures for current period ended 30.09.2024	Year to date figure for previous period ended 30.09.2023	Year ended 31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	INCOME						
	(a) Revenue from operations	0.65	-	-	-	-	-
	(b) Other Income	14.66	3.37	16.99	18.03	23.80	36.23
	Total Revenue	15.31	3.37	16.99	18.03	23.80	36.23
II	EXPENSES						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) (Increase) / Decrease in Work-in-progress	-	-	-	-	-	-
	(c) Loss from operations	-	1.82	0.50	1.17	1.04	2.30
	(d) Employee benefits expense	0.99	0.99	0.76	1.98	1.60	3.41
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation and Amortization expense	-	-	-	-	-	-
	(g) Other expenses	1.70	2.00	1.52	3.70	3.59	8.27
	Total Expenses	2.69	4.81	2.78	6.85	6.23	13.98
III	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (I - II)	12.62	(1.44)	14.22	11.18	17.57	22.25
IV	Exceptional Items	-	-	-	-	-	-
V	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (III-IV)	12.62	(1.44)	14.22	11.18	17.57	22.25
VI	Extraordinary Items	-	-	-	-	-	-
VII	PROFIT BEFORE TAX (V-VI)	12.62	(1.44)	14.22	11.18	17.57	22.25
VIII	TAX EXPENSE						
	(1) Current tax	3.34	-	-	3.34	-	6.26
	(2) Tax pertaining to earlier years	0.02	-	-	0.02	-	0.90
	(3) Deferred tax	-	-	-	-	-	-
	Total Tax Expenses	3.36	-	-	3.36	-	7.17
IX	PROFIT /(LOSS) FOR THE PERIOD (IX-X)	9.26	(1.44)	14.22	7.82	17.57	15.08
X	OTHER COMPREHENSIVE INCOME (OCI)						
	A (i) Items that will not be reclassified to profit or loss	323.21	323.900	494.98	647.11	651.25	549.24
	(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)	323.21	323.90	494.98	647.11	651.25	549.24
XI	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	332.47	322.46	509.19	654.93	668.82	564.32
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 EXCLDING REVALUATION RESERVES AS PER BALANCE SHEET OF PREVIOUS ACCOUNTING YEAR	-	-	-	-	-	-
XIV	EARNING PER EQUITY SHARE: (OF RS. 10 EACH) (NOT ANNUALIZED)						
	(1) Basic	3.78	(0.59)	5.80	3.19	7.17	6.16
	(2) Diluted	3.78	(0.59)	5.80	3.19	7.17	6.16

Healthy Investments Limited

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STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

	Particulars	As at (Half Year ended)	As at (Previous Year ended)
		September 30, 2024 (Unaudited)	March 31, 2024 (Audited)
	ASSETS		
(1)	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	-	-
	(b) Financial Assets		
	(i) Investments	2,615.02	1,969.80
	(ii) Loans	-	-
	(c) Other Non-Current Assets	-	-
	Total Non-Current Assets	2,615.02	1,969.80
(2)	CURRENT ASSETS		
	(a) Financial Assets		
	(i) Cash and Cash Equivalents	100.74	0.39
	(ii) Loans	-	-
	(b) Current Investments	108.99	199.20
	(c) Other Current Assets	1.92	0.02
	Total Current Assets	211.65	199.61
	TOTAL ASSETS	2,826.66	2,169.41
	EQUITY AND LIABILITIES		
(1)	EQUITY		
	(a) Equity Share Capital	24.50	24.50
	(b) Other Equity	2,799.51	2,144.58
	Total Equity	2,824.01	2,169.08
(2)	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	-Trade Payables	-	0.33
	(b) Other Current Liabilities	0.47	-
	(c) Current Tax Liabilities	2.18	-
	Total Current Liabilities	2.65	0.33
	TOTAL EQUITY AND LIABILITIES	2,826.66	2,169.41

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

Rs. in Lakhs

	30-09-2024	30-09-2023
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Profit / (Loss) before tax	11.18	17.57
Adjustments for :	-	-
Depreciation	-	-
Loss on sale of shares and Units	-	-
Dividend income	(11.54)	(6.79)
Profit on Sale of Property Plant and Equipment	-	-
Profit on Sale of Investments	(4.53)	(0.38)
Fair value gain on financial instruments valued at fair value through Profit or Loss	(1.97)	(16.60)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(6.85)	(6.20)
(Increase) / Decrease in Financial Assets	-	-
(Increase) / Decrease in Other Non Current Assets	-	-
Increase / (Decrease) in Sundry Creditors	(0.33)	-
Increase / (Decrease) in Net Current Assets	0.02	(2.60)
Increase/(Decrease in Other Current Assets	(1.92)	-
(Increase)/decrease in Loans & Advances	-	-
Increase / (Decrease) in Other Current Liabilities	0.47	-
Increase/(Decrease in Net Current tax liabilities	2.18	-
	0.43	(2.60)
CASH GENERATED FROM OPERATIONS	(6.42)	(8.80)
Income Tax	(3.34)	-
CASH FLOW BEFORE EXTRA-ORDINARY ITEMS	(9.76)	(8.80)
Prior Period Adjustments	(0.02)	-
NET CASH FROM OPERATING ACTIVITIES (A)	(9.78)	(8.80)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of shares and mutual funds	(233.86)	(194.00)
Sale of Property Plant Equipment	-	-
Dividend received	11.54	6.79
Sale of shares	332.46	179.11
Sale of mutual fund	-	24.80
NET CASH FROM INVESTING ACTIVITIES (B)	110.13	16.70
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)	100.35	7.90
	-	-
E. CASH AND CASH EQUIVALANTS AT BEGINNING OF PERIOD	0.39	3.68
F. CASH AND CASH EQUIVALANTS AT END OF PERIOD (F=D+E)	100.74	11.58

NOTES:

- 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, 2024
- 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).
- The Company has only one operating segment, i.e. Portfolio Investments. Hence segment reporting under Ind AS 108 is not required.
- The Statutory Auditors have carried out limited review of above unaudited Financial Results for Quarter ended September 30, 2024
- 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

Place: Hyderabad
Date: November 14, 2024

Krishna Babu Cherukuri
Chairman and Director
DIN: 00993286