

# **HEALTHY INVESTMENTS LIMITED**

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

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February 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 3<sup>rd</sup> Quarter ended December 31, 2023 along with Limited Review Report, approved by the Board of Directors at their meeting held on February 14, 2024.

Thanking you.

**For HEALTHY INVESTMENTS LIMITED**

**KRISHNA BABU CHERUKURI  
DIRECTOR  
DIN: 00993286**

## 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 December 31, 2023. 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: 24025403BKEYPY9880**

*Hyderabad*  
*February 14, 2024*

HEALTHY INVESTMENTS LIMITED							
STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023							
(Rs. in Lakhs)							
SI No.	Particulars	Three months ended 31.12.2023	Preceding three months ended 30.09.2023	Corresponding three months ended 31.12.2022	Year to date figures for current period ended 31.12.2023	Year to date figures for previous period ended 31.12.2022	Year ended 31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	<b>INCOME</b>						
	(a) Revenue from operations	-	-	2.39	-	7.93	6.17
	(b) Other Income	8.77	16.99	7.06	32.57	14.45	25.55
	<b>Total Revenue</b>	<b>8.77</b>	<b>16.99</b>	<b>9.46</b>	<b>32.57</b>	<b>22.39</b>	<b>31.72</b>
II	<b>EXPENSES</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) (Increase) / Decrease in Work-in-progress	-	-	-	-	-	-
	(c) Loss from operations	0.70	0.50	-	1.75	-	-
	(d) Employee benefits expense	0.32	0.76	0.84	1.92	2.52	3.36
	(e) Finance Cost	-	-	0.05	-	0.16	-
	(f) Depreciation and Amortization expense	-	-	0.01	-	0.02	0.02
	(g) Other expenses	2.67	1.51	24.81	6.26	28.12	30.91
	<b>Total Expenses</b>	<b>3.69</b>	<b>2.77</b>	<b>25.71</b>	<b>9.92</b>	<b>30.81</b>	<b>34.29</b>
III	<b>PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (I - II)</b>	<b>5.08</b>	<b>14.22</b>	<b>(16.25)</b>	<b>22.65</b>	<b>(8.43)</b>	<b>(2.57)</b>
IV	Exceptional Items	-	-	-	-	-	-
V	<b>PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (III-IV)</b>	<b>5.08</b>	<b>14.22</b>	<b>(16.25)</b>	<b>22.65</b>	<b>(8.43)</b>	<b>(2.57)</b>
VI	Extraordinary Items	-	-	-	-	-	-
VII	<b>PROFIT BEFORE TAX (V-VI)</b>	<b>5.08</b>	<b>14.22</b>	<b>(16.25)</b>	<b>22.65</b>	<b>(8.43)</b>	<b>(2.57)</b>
VIII	<b>TAX EXPENSE</b>						
	(1) Current tax	7.20	-	(0.47)	7.20	1.92	2.15
	(2) Tax pertaining to earlier years	(0.02)	-	(0.00)	(0.02)	1.01	1.01
	(2) Deferred tax	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>7.18</b>	<b>-</b>	<b>(0.47)</b>	<b>7.18</b>	<b>2.93</b>	<b>3.16</b>
IX	<b>PROFIT /(LOSS) FOR THE PERIOD (IX-X)</b>	<b>(2.10)</b>	<b>14.22</b>	<b>(15.78)</b>	<b>15.47</b>	<b>(11.36)</b>	<b>(5.74)</b>
X	<b>OTHER COMPREHENSIVE INCOME (OCI)</b>						
	A (i) Items that will not be reclassified to profit or loss	82.59	494.98	182.06	733.84	294.72	262.15
	(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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (OCI)</b>	<b>82.59</b>	<b>494.98</b>	<b>182.06</b>	<b>733.84</b>	<b>294.72</b>	<b>262.15</b>
XI	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>80.49</b>	<b>509.20</b>	<b>166.28</b>	<b>749.31</b>	<b>283.36</b>	<b>256.42</b>
XII	<b>PAID-UP EQUITY SHARE CAPITAL (FACE VALUE OF RS. 10 EACH)</b>	24.50	24.50	24.50	24.50	24.50	24.50
XIII	<b>RESERVES EXCULDING REVALUATION RESERVES AS PER BALANCE SHEET OF PREVIOUS ACCOUNTING YEAR</b>	-	-	-	-	-	-
XIV	<b>EARNING PER EQUITY SHARE: (OF RS. 10 EACH) (NOT ANNUALIZED)</b>						
	(1) Basic	(0.86)	5.80	(6.44)	6.31	(4.64)	(2.34)
	(2) Diluted	(0.86)	5.80	(6.44)	6.31	(4.64)	(2.34)

**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 February 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 amended).
- 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 December 31, 2023.
- 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: February 14, 2024

Krishna Babu Cherukuri  
Chairman and Director  
DIN: 00993286