



Date: 09th August, 2024

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

Scrip Code: 543546
BSE Symbol: HEALTHYLIFE
ISIN: INE0L3501015

Subject: Revised submission of Audited Financial Results (Standalone and Consolidated) pursuant to Regulation 30 & 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Ref: Discrepancies in Financial Results Query dated Friday August, 02 2024.

Dear Sir/Madam,

We sincerely apologize for the discrepancies identified in our previously submitted Audited Financial Results (Standalone and Consolidated) for the year ended on 31-03-2024. The errors were the result of a clerical oversight in the preparation of the PDF file, leading to inaccuracies in the financial statements submitted to BSE Limited on May 27, 2024.

In light of the query raised by your esteemed office on August 02, 2024, we have thoroughly reviewed the documents and are now submitting the revised Audited Financial Results along with the Auditor's Report (Standalone and Consolidated) in accordance with Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We deeply regret the inconvenience this may have caused and assure you that we are taking stringent measures to prevent such errors in the future. We are committed to maintaining the highest standards of accuracy and diligence in all our submissions.

Enclosed herewith are the revised copies of the Audited Financial Results (Standalone and Consolidated) along with the Auditor's Report, duly signed by the Statutory Auditors of the Company. We kindly request you to update your records accordingly and disseminate the revised results on your website.

Thank you for your understanding and continued support.

Yours faithfully,

For Healthy Life Agritec Limited

Divya Mojjada
Managing Director
DIN: 07759911

Encl: As above

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
Healthy Life Agritec Limited
(Formerly Known As Healthy Life Agritec Private Limited)

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of M/s **Healthy Life Agritec Limited (Formerly Known As Healthy Life Agritec Private Limited)** ("the company") which comprises the Balance Sheet as at March 31, 2024, the statement of Profit and Loss account and statement of cash flows for the year, (herein referred to as "the Financial Statements), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (LODR) Regulations, 2015, an amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the aforesaid standalone annual financials results:

- a. Are presented in accordance with the requirements of Regulation 33 of the listing Regulations in this regard:
- b. give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its profit and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Following are our observations:



- a) The company had not complied with provisions of TDS Laws and no provisions had been made for the late payment charges and interest for delayed payments and non-compliance.
- b) Inventory, balance of debtors, creditors, Balance of Security Deposit and valuation of Intangible Assets and their amortisation there off reported in Financial Statements is as certified by the management.
- c) As on the date of this report, Internal Audit Report and Report on Internal Financial Control are not available for verification.

How the emphasis of matters is addressed in our Audit

Our audit procedures on key matters includes the following:

- a) Obtained the outstanding litigations list as compared to the previous year. Enquired and obtained explanations for movement in litigations during the year.
- b) Inquired with management regarding the status of significant litigations and claims including obtaining legal team views on the likely outcome of each litigations and claims and the magnitude of potential exposure.
- c) Examined the Company's legal expenses and read the minutes if Board meetings, to evaluate the completeness if list of the open litigations.
- d) Read the latest correspondence between the Company and tax/legal authorities and reviewed legal opinions obtained by management, where applicable, for significant matters and considered the same in evaluating the appropriateness of the Company's provisions or disclosure of contingent liabilities.
- e) With respect to the tax matters, we involved tax specialists to evaluate the significant cases and the technical grounds for Management's conclusions on the provisions or disclosures of contingent liabilities.
- f) For non-tax matters, we evaluated Management's decisions and rationale for provisions established or disclosure made for contingent liabilities.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. The Board Report is expected to be made available to us after the date of this Audit Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a no material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate **internal financial controls**, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

The standalone annual financial statements include the results for the six months ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the end of September of the current financial year which were subject to limited review by us.

For NYS & Company
Chartered Accountants
FRN - 017007A


CA Nitesh Agrawal
Partner

M. No. 527125

Place: New Delhi

Date: 27/05/2024

UDIN: 24527125BKA04D6994

HEALTHY LIFE AGRITEC LIMITED						
(Formerly Known as Healthy Life Agritec Private Limited)						
CIN No.: L52520MH2019PLC332778						
Regd. Office: - SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park,						
Mira Road East, Thane, Thane, Maharashtra, India, 401107						
Statement of Standalone Audited Financial Results for the six months and year ended 31st march 2024.						
(Amount In Rs. Lakhs)						
S.No.	Particulars	Half year ended			Year Ended	
		31/03/2024 (Audited)	30/09/2023 (Unaudited)	31/03/2023 (Audited)	31/03/2024 (Audited)	31/03/2023 (Audited)
1	Income					
a)	Revenue from operations	3,141.72	2,095.23	2,583.51	5,236.95	4,620.79
b)	Other income	-	-	-	-	-
	Total Income	3,141.72	2,095.23	2,583.51	5,236.95	4,620.79
2	Expenses					
a)	Purchases of stock-in-trade	2,926.04	1,957.97	2,332.26	4,884.01	4,258.85
b)	change in inventories of finished goods, work-in-progress and stock-in-trade	(72.25)	4.98	(8.23)	(67.27)	(67.04)
c)	Employee Benefit Expense	19.29	12.41	13.33	31.70	30.36
d)	Finance costs	3.62	10.09	6.46	13.71	11.12
e)	Depreciation, depletion and amortisation expense	7.35	7.35	4.53	14.70	13.03
f)	other expenses	100.87	60.86	144.04	161.73	240.28
	Total expenses	2,984.92	2,053.66	2,492.39	5,038.58	4,486.60
3	Profit / (Loss) before exceptional items and tax (1-2)	156.79	41.57	91.12	198.36	134.19
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before tax	156.79	41.57	91.12	198.36	134.19
6	Tax expense	38.65	10.81	26.02	49.46	37.22
7	Net Profit/ Loss after tax (5-6)	118.14	30.76	65.10	148.90	96.96
8	Other comprehensive income					
	Items that will not be reclassified to profit or loss					
	Income Tax relating to items that will not be reclassified to profit and loss					
9	Total comprehensive income for the period (7+8)					
10	Paid-up equity share capital					
	(Face value of equity share Rs.10 each)	2,201.20	2,201.20	2,201.20	2,201.20	2,201.20
11	Reserves/other equity (excluding revaluation shares)	-	-	-	328.39	179.50
12	Earnings per equity share:					
	Basic (in Rs.)	0.54	0.14	0.30	0.68	0.52
	Diluted (in Rs.)	0.54	0.14	0.30	0.68	0.52

Note:

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 27/05/2024. The statutory auditors of the Company carried out a Audit of the above results. Their report does not contain anything which would have impact on the results for the half year ended 31st March 2024.
- The figures for the corresponding periods have been restated wherever necessary to make them comparable.
- Previous period figures have been regrouped wherever necessary.

For Healthy Life Agritec Limited

Date: 27/05/2024

Place: Thane

Divya Mojjada
Managing Director
DIN: 07759911

HEALTHY LIFE AGRITEC LIMITED			
(Formerly Known as Healthy Life Agritec Private Limited)			
CIN No.: L52520MH2019PLC332778			
Regd. Office: - SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park,			
Mira Road East, Thane, Thane, Maharashtra, India, 401107			
Standalone statements of Assets and Liability			
	Particulars	As at March 31, 2024	As at March 31, 2023
	Equity and Liabilities		
	1 Shareholder's Funds		
a)	Share Capital	2,201.20	2,201.20
b)	Reserves & Surplus	328.39	181.07
	Other equity		
	Total Equity	2,529.59	2,382.27
	2 Liabilities		
	Financial Liabilities		
	Non- current liabilities		
a)	Long term borrowings	99.52	40.75
	Trade Payable		
b)	Deffered tax liability	4.04	3.53
c)	Other long-term liabilities	-	-
	Total Equity and Liabilities		
d)	Long term provisions	-	-
	Total non-current liabilities	103.56	44.28
	current liabilities		
a)	Short term borrowings	151.95	85.11
b)	Trade Payables		-
i)	Total outstanding dues of micro enterprises and small enterprises		-
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	121.20	382.02
c)	Other current liabilities	4.16	15.93
	Other non-financial assets		
d)	Short-term provisions	83.74	30.56
	Total current liabilities	361.05	250.42
	Total equity and liabilities	2,994.19	2,176.13
	Assets		
	1 Non- current assets		
a)	Property, plant and equipment		-
i)	Tangible assets	217.52	232.22
ii)	Intangible assets		-
b)	Long term loans and advances	177.75	-
c)	Deffered tax assets (Net)		-
d)	Other non- current investment	906.97	925.47
	Total non-current assets	1,302.24	1,157.69
	2 Current assets		
a)	Current investment		-
b)	Inventories	177.87	110.60
c)	Trade receivables	1,449.27	743.09
d)	Cash and bank balances	19.39	33.55
e)	Short- term loans and advances	37.22	96.61
f)	Other current assets	8.19	34.60
	Total current assets	1,691.95	1,018.44
	Total assests	2,994.19	2,176.13

HEALTHY LIFE AGRITEC LIMITED			
(Formerly Known as Healthy Life Agritec Private Limited)			
CIN No.: L52520MH2019PLC332778			
Regd. Office: - SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park,			
Mira Road East, Thane, Thane, Maharashtra, India, 401107			
Standalone Cash Flow Statement			
for the	Particulars	(Amount in Rs. Lakhs)	
		As at 31st March 2024	As at 31st march 2023
		Audited	Audited
A	Cash flow (used in) / generated from operating activities		
	Profit before tax	198.36	134.19
	Add / (less): Adjustments		
	Adjustments for finance costs	3.62	11.12
	Adjustments for (Increase) / decrease in Inventories	(67.27)	(67.04)
	Adjustments for (Increase) / decrease in receivables, current	(706.18)	(553.26)
	Adjustments for (Increase) / decrease in receivables, non-current		
	Adjustments for (Increase) / decrease in other non-current assets	(159.25)	
	Adjustments for short term loans and advances	59.38	(435.56)
	Adjustments for other Current Assets	26.40	(12.24)
	Adjustments for increase (decrease) in trade payables, current	503.22	(89.73)
	Adjustments for increase (decrease) in trade payables, non-current		
	Adjustments for increase (decrease) in other current liabilities	(11.78)	(129.51)
	Adjustments for increase (decrease) in other non-current liabilities		
	Adjustments for depreciation and amortisation expense	14.70	13.03
	Adjustments for impairment loss reversal of impairment loss recognised in		
	Adjustments for provisions, current	52.10	(25.79)
	Adjustments for provisions, non-current		
	Adjustments for other financial liabilities, current		
	Adjustments for other financial liabilities, non-current		
	Adjustments for unrealised foreign exchange losses gains		
	Adjustments for dividend income		
	Adjustments for interest income		
	Adjustments for share-based payments		
	Adjustments for fair value losses (gains)		
	Adjustments for undistributed profits of associates		
	Other adjustments for which cash effects are investing or financing cash flow		
	Other adjustments to reconcile profit (loss)		
	Other adjustments for non-cash items		
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
	Total adjustments for reconcile profit (loss)	(285.05)	(1,288.98)
	Net cash flows from (used in) operations	(86.69)	(1,154.79)
	Dividends received		
	Interest paid		
	Interest received		
	Income taxes paid (refund)	49.46	
	Other inflows (outflows) of cash		
	Net cash flows from (used in) operating activities	(136.15)	(1,154.79)
	Cash flows from used in investing activities		
	Purchase of property, plant and equipment	-	(86.37)
	Net cash flows from (used in) investing activities	-	(86.37)
	Cash flows from used in financing activities		
	Proceeds from issuing shares		1,200.20
	Proceeds from long term borrowings	125.61	34.48
	Net Proceeds of short term borrowings.		6.87
	Interest paid	-	3.62
	Income taxes paid (refund)		
	Other inflows (outflows) of cash		
	Net cash flows from (used in) financing activities	121.99	1,230.43
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	14.16	10.73
	Effect of exchange rate changes on cash and cash equivalents		
	Effect of exchange rate changes on cash and cash equivalents		
	Net increase (decrease) in cash and cash equivalents	14.16	10.73
	Cash and cash equivalents cash flow statement at beginning of period	33.55	44.28
	Cash and cash equivalents cash flow statement at end of period	19.39	33.55

For Healthy Life Agritec Limited

Date: 27/05/2024
Place: Thane

Divya Mojjada
Managing Director
DIN: 07759911

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
Healthy Life Agritec Limited
(Formerly Known As Healthy Life Agritec Private Limited)

Report on the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of M/s Healthy Life Agritec Limited (Formerly Known As Healthy Life Agritec Private Limited) ("the company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") which comprises the Balance Sheet as at March 31, 2024, the statement of Profit and Loss account and statement of cash flows for the year (herein referred to as "the Financial Statements") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (LODR) Regulations, 2015, an amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the aforesaid consolidated annual financials results

- a. Includes the results of the following entities
 - i. Healthy Life Agro Private Limited
 - ii. Healthy Life Farms Private Limited
- b. Are presented in accordance with the requirements of Regulation 33 of the listing Regulations in this regard:
- c. give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its profit and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Following are our observations:

- a) The company had not complied with provisions of TDS Laws and no provisions had been made for the late payment charges and interest for delayed payments and non-compliance.
- b) Inventory, balance of debtors, creditors, Balance of Security Deposit and valuation of Intangible Assets and their amortisation there off reported in Financial Statements is as certified by the management.
- c) As on the date of this report, Internal Audit Report and Report on Internal Financial Control are not available for verification.

How the emphasis of matters is addressed in our Audit

Our audit procedures on key matters includes the following:

- a) Obtained the outstanding litigations list as compared to the previous year. Enquired and obtained explanations for movement in litigations during the year.
- b) Inquired with management regarding the status of significant litigations and claims including obtaining legal team views on the likely outcome of each litigations and claims and the magnitude of potential exposure.
- c) Examined the Company's legal expenses and read the minutes if Board meetings, to evaluate the completeness if list of the open litigations.
- d) Read the latest correspondence between the Company and tax/legal authorities and reviewed legal opinions obtained by management, where applicable, for significant matters and considered the same in evaluating the appropriateness of the Company's provisions or disclosure of contingent liabilities.
- e) With respect to the tax matters, we involved tax specialists to evaluate the significant cases and the technical grounds for Management's conclusions on the provisions or disclosures of contingent liabilities.
- f) For non-tax matters, we evaluated Management's decisions and rationale for provisions established or disclosure made for contingent liabilities.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. The Board Report is expected to be made available to us after the date of this Audit Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a no material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate **internal financial controls**, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Other Matters

The consolidated annual financial statements include the results for the six months ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the end of September of the current financial year which were subject to limited review by us.

For NYS & Company
Chartered Accountants

FBN 017007N



CA Nitesh Agrawal
Partner

M. No. 527125

Place: New Delhi

Date: 27/05/2024

UDIN: 24527125BKAQYE9542

Healthy Life Agritec Limited
CIN: L52520MH2019PLC332778

SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park, Mira Road East, Thane, Thane, Maharashtra, India, 401107
email: info@healthylifeagritec.com

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31st March 2024
(Rupees In Lakhs)

Sr. No.	Particular	Half Year Ended			Year ended	
		31/03/2024	30/09/2023	31/03/2023	31/03/2024	31/03/2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations	9,263.05	4,031.77	3,959.11	13,294.82	10,781.96
2	Other Income		-	0.04	-	0.05
3	Total Revenue (1+2)	9,263.05	4,031.77	3,959.16	13,294.82	10,782.02
4	Expenses					
	(a) Cost of Materials consumed					
	(b) Purchase of Stock-in-Trade	8,957.44	3,930.83	3,688.91	12,888.27	10,425.18
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(141.94)	(47.52)	(53.22)	(189.46)	(185.18)
	(d) Employee benefits expense	19.29	12.41	27.99	31.70	45.02
	(e) Finance Cost	4.24	7.52	6.46	11.76	11.12
	(f) Depreciation and amortisation expense	7.36	7.35	4.53	14.71	13.03
	(g) Other expenses	139.79	63.72	168.23	203.51	265.49
	Total Expenses	8,986.18	3,974.31	3,842.90	12,960.49	10,574.66
5	Profit / (Loss) before exceptional items and Tax (3-4)	276.87	57.46	116.26	334.33	207.36
6	Exceptional items		-	-		-
7	Profit / (Loss) before Tax (5 - 6)	276.87	57.46	116.26	334.33	207.36
8	Tax Expense:					
	a) Current Tax	68.78	14.94	32.56	83.72	56.25
	b) Deffered Tax	-	-	-	-	-
9	Profit/ (Loss) for the period from Continuing operations (7-8)	208.09	42.52	83.70	250.61	151.11
10	Profit/ (Loss) for the period from Discontinued operations	-	-	-		
11	Tax Expense of Discontinued operations	-	-	-		
12	Profit/ (Loss) for the period from Discontinued operations (After Tax)	-	-	-		
13	Profit/ (Loss) for the period (After Tax)	208.09	42.52	83.70	250.61	151.11
14	Other Comprehensive Income A) (i) Items that will not be reclassified to profit or loss (ii) Income Tax relating to item that will not be re-classified to profit or loss B) A) (i) Items that will be reclassified to profit or loss (ii) Income Tax relating to item that will be re-classified to profit or loss		-	-		
15	Total Comprehensive income for the period (13+14)	208.09	42.52	83.70	250.61	151.11
16	Net Profit Attributable to:					
	Equity Share Holders	208.09	42.52	83.70	250.61	151.10
	Non - Controlling Interest		-	-		0.01
	Total of Net Profit Attributed	208.09	42.52	83.70	250.61	151.11
17	Paid Up Equity Share Capital (Face Value of Rs. 10)	2,201.20	2,201.20	2,201.20	2,201.20	2,201.20
18	Other Equity				489.56	238.96
19	Earnings Per Share (EPS) (For continuing operations)					
	(a) Basic	0.95	0.19	0.38	1.14	0.69
	(b) Diluted	0.95	0.19	0.38	1.14	0.69

Note:

- The above Consolidated Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 27-05-2024.
- The above results for the Half Year ended on 31st March 2024, 2023 have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

FOR AND ON BEHALF OF HEALTHY LIFE AGRITEC LIMITED

Divya Mojjada
Managing Director
DIN: 07759911

(Rupees In Lakhs)

Consolidated Statement of Assets and Liabilities

	Particulars	As at 31.03.2024	As at 31.03.2023
		(Audited)	Audited
A.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	2,201.20	2,201.20
	(b) Other Equity (Reserves & Surplus)	489.56	238.96
	Total Equity	2,690.76	2,440.16
	Non Controlling Interest	1.40	1.41
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	27.30	34.98
	(ii) Trade Payables		
	(iii) Other financial liabilities (other than those specified in item (b), to be		
	(b) Provisions		
	(c) Deferred tax liabilities (Net)	4.03	3.53
	(d) Other non-current liabilities		
	Total Non-current liabilities	31.33	38.51
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	224.17	90.88
	(ii) Trade Payables	268.37	33.45
	(iii) Other financial liabilities [other than those specified in item (c)]		
	(b) Other current liabilities	10.94	67.42
	(c) Provisions	137.34	56.51
	(d) Current Tax Liabilities (Net)		
	Total Current liabilities	640.82	248.26
	TOTAL EQUITY AND LIABILITIES	3,364.31	2,728.33
B.	ASSETS		
1	Non-current assets		
	(a) Tangible Assets	217.51	232.22
	(b) Capital work-in-progress	-	-
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible Assets	-	-
	(f) Intangible Assets under development		
	(g) Biological Assets other than bearer plants		
	(h) Investments accounted for using equity method		
	(i) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables		
	(iii) Loans		
	(iii) Others		
	(j) Deferred tax assets (Net)		
	(k) Other non-current Assets		
	Total Non-Current Assets	217.51	232.22
2	Current assets		
	(a) Inventories	436.21	246.75
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	2,482.43	928.42
	(iii) Cash and cash equivalents	21.74	39.01
	(iv) Bank Balances other than (iii) above	15.03	-
	(v) Loans		
	(vi) Others		
	(c) Loans & Advances Assets (Net)	183.20	1,269.20
	(d) Other current assets	8.19	12.73
	Total Current Assets	3,146.80	2,496.11
	TOTAL ASSETS	3,364.31	2,728.33

Healthy Life Agritec Limited
CIN: L52520MH2019PLC332778

SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park, Mira Road East, Thane, Thane, Maharashtra, India, 401107
email: info@healthylifeagritec.com

(Rupees In Lakhs)

Consolidated Cash Flow Statement

	Particulars	Year ended	Year ended
		31-03-2024	31-03-2023
		Audited	Audited
A	Date of start of reporting period	01-04-2023	01-04-2022
B	Date of end of reporting period	31-03-2024	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
	Statement of cash flows		
	Cash flows from used in operating activities		
	Profit before tax	334.33	207.35
	Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	11.76	11.12
	Adjustments for decrease (increase) in inventories	(189.46)	(185.18)
	Adjustments for decrease (increase) in trade receivables, current	(1,554.01)	(653.26)
	Adjustments for decrease (increase) in Loans & Advances	1,086.00	(398.18)
	Adjustments for decrease (increase) in other current assets	4.55	(12.24)
	Adjustments for decrease (increase) in other Current Tax Assets		
	Adjustments for other financial assets, non-current		
	Adjustments for other financial assets, current	-	
	Adjustments for other bank balances		
	Adjustments for increase (decrease) in trade payables, current	234.93	(89.73)
	Adjustments for increase (decrease) in trade payables, non-current		
	Adjustments for increase (decrease) in other current liabilities	(56.48)	(87.14)
	Adjustments for increase (decrease) in other Provisions	(2.42)	
	Adjustments for depreciation and amortisation expense	14.71	13.03
	Total adjustments for reconcile profit (loss)	(450.42)	(1,401.58)
	Net cash flows from (used in) operations	(116.09)	(1,194.23)
	Dividends received		
	Interest paid		
	Interest received		
	Income taxes paid (refund)		(26.24)
	Other inflows (outflows) of cash		
	Net cash flows from (used in) operating activities	(116.09)	(1,220.47)
	Cash flows from used in investing activities		
	Proceeds from sales of property, plant and equipment		
	Purchase of property, plant and equipment	-	(86.37)
	Other inflows (outflows) of cash		
	Net cash flows from (used in) investing activities	-	(86.37)
	Cash flows from used in financing activities		
	Proceeds from changes in ownership interests in subsidiaries		
	Payments from changes in ownership interests in subsidiaries		
	Proceeds from issuing shares	-	1,200.20
	Proceeds from issuing other equity instruments		
	Proceeds from borrowings	125.62	41.35
	Repayments of borrowings	-	
	Interest paid	(11.76)	(11.12)
	Income taxes paid (refund)		-
	Other inflows (outflows) of cash		
	Net cash flows from (used in) financing activities	113.85	1,230.43
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(2.24)	(76.41)
	Effect of exchange rate changes on cash and cash equivalents		
	Effect of exchange rate changes on cash and cash equivalents	-	-
	Net increase (decrease) in cash and cash equivalents	(2.24)	(76.41)
	Cash and cash equivalents cash flow statement at beginning of period	39.01	115.42
	Cash and cash equivalents cash flow statement at end of period	36.77	39.01



Date: 27.05.2024

To,

The Manager,
The BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

Company Symbol: HEALTHYLIFE
Scrip Code: 543546
ISIN: INE0L3501015

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016

Dear Sir/ Madam,

We, Healthy Life Agritec Limited, a public limited Company having its registered office at SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park, Mira Road East Thane Maharashtra - 401107, hereby declares that Statutory Auditor of the Company has issued unmodified opinion on Standalone and Consolidated Annual Audited Financial Results for the year ended 31st March, 2024.

This is for your information and record.

**For & on behalf of
Healthy Life Agritec Limited**

DIVYA
MOJJADA
Digitally signed
by DIVYA
MOJJADA
Date: 2024.05.28
18:09:23 +05'30'

**Divya Mojjada
Managing Director
DIN: 07759911
Date: 27.05.2024**

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

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