



Date: 14th November, 2022

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

Symbol: HEALTHYLIFE
Scrip Code: 543546

Subject: Outcome of the Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held on **Monday, 14th November, 2022** at the registered office of the Company at **SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park, Mira Road East Thane, Maharashtra - 401107, India** have approved the Standalone and Consolidated Unaudited Financial Results of the Company for the half year ended **30th September, 2022**. A copy of the said standalone and consolidated Unaudited financial results along with the Limited Review Report of the Statutory Auditors thereon are enclosed herewith.

The meeting of the Board of Directors commenced at 10:30 P.M. and concluded at 11:00 P.M.

You are requested to take the same on record and do the needful.

Thanking you,

Yours faithfully,

For & on behalf of
Healthy Life Agritec Limited

Divya Mojjada
Managing Director
DIN: 07759911

Encl: As Above

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 - 401107,

CIN: U52520MH2019PLC332778., Email: info@healthylifeagritec.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS

FOR THE HALF YEAR ENDED 30 SEPTEMBER 2022

Rs. In Lakhs

Sl. No	Particulars	Half year ended			Year ended
		30.09.2022	31.03.2022	30.09.2021	31.03.2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	a) Revenue from operations	2,037.28	1,413.46	1,202.25	2,615.71
	b) Other income	-	-	-	-
	Total income	2,037.28	1,413.46	1,202.25	2,615.71
2	Expenses				
	a) Purchases of stock-in-trade	1,926.59	1,293.75	1,133.07	2,426.82
	b) Changes in inventories of stock in trade	(58.81)	(26.71)	22.45	(4.26)
	c) Employee benefits expense	17.03	12.92	12.34	25.26
	d) Finance costs	4.66	1.80	-	1.80
	e) Depreciation and amortisation expense	8.50	1.78	2.41	4.19
	f) Other expenses	96.25	45.37	13.64	59.01
	Total expenses	1,994.21	1,328.91	1,183.91	2,512.82
3	Profit/(loss) before exceptional item & tax (1-2)	43.06	84.55	18.34	102.89
4	Exceptional Items	-	-	-	-
5	Profit/(loss) before tax (3-4)	43.06	84.55	18.34	102.89
6	Tax expense	11.20	21.70	5.05	26.75
7	Net Profit/(Loss) after tax (5-6)	31.87	62.85	13.29	76.14
8	Other comprehensive income (OCI)				
(a)	Items that will not be reclassified to profit & loss	-	-	-	-
	Income Tax relating to Items that will not be reclassified to profit & loss	-	-	-	-
(b)	Items that will be reclassified to profit & loss	-	-	-	-
	Income Tax relating to Items that will be reclassified to profit & loss	-	-	-	-
9	Total comprehensive income for the period (7+8)	31.87	62.85	13.29	76.14
10	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2,201.20	1,001.00	1.00	1,001.00
11	Other Equity (excluding revaluation reserve)				82.54
12	Earnings per share (of Rs.10/- each)				
	Basic & Diluted (Rs.)	0.14	0.63	132.92	0.76

Notes:-

- 1 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 2022.
- 2 During the half year ended on 30 September 2022, the Company has made a right issue of equity shares as per the provisions of Section 39 and 62(1)(c) of the Companies Act, 2013 and other applicable provisions. Accordingly, the Company has allotted 20,02,000 equity shares having face value of Rs. 10/- each, aggregating to Rs. 200.20 lakhs to M/s Cronosglobal Investments & Holdings Private Limited on 10 May 2022.
- 3 During the half-year ended on 30 September 2022, the Company has issued 1,00,00,000 equity shares of ₹ 10 each at par by way of initial public offer ("IPO") and got listed on SME Platform of Bombay Stock Exchange of India Limited on 26 July 2022. Accordingly, these unaudited Financial Results for the half year ended on 30 September 2022 are drawn up for in accordance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

4 STANDALONE STATEMENT OF ASSETS & LIABILITIES

Rs. In Lakhs

Particulars	Standalone	
	As at 30.09.2022	As at 31.03.2022
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	2,201.20	1,001.00
b) Reserves and surplus	114.41	82.54
Total Equity	2,315.61	1,083.54
2 Liabilities		
Non-current liabilities		
a) Long-Term Borrowings	38.07	0.50
b) Deferred tax liability	2.15	1.89
c) Other long-term liabilities	-	-
d) Long-term provisions	-	-
Total non-current liabilities	40.22	2.39
Current liabilities		
a) Short-Term Borrowings	86.64	84.01
b) Trade payables	-	-
(i) Total outstanding dues of micro enterprises and small	-	-
(ii) Total outstanding dues of creditors other than micro enterprises	126.49	123.18
c) Other current liabilities	767.98	145.44
d) Short-term provisions	15.43	25.79
Total current liabilities	996.54	378.42
Total equity and liabilities	3,352.37	1,464.35
Assets		
1 Non-current assets		
a) Property, plant and equipment		
(i) Tangible assets	236.24	158.89
(i) Intangible assets	-	-
b) Deferred tax assets	-	-
c) Non-current investment	906.97	906.97
d) Long-term loans and advances	3.27	-
e) Other non-current assets	-	-
f) Deferred tax assets (Net)	-	-
Total non-current assets	1,146.48	1,065.86
2 Current assets		
a) Inventories	102.37	43.56
b) Trade receivables	232.24	189.83
c) Cash and bank balances	15.38	44.28
d) Short-term loans and advances	1,853.03	120.33
e) Other current assets	2.88	0.49
Total current assets	2,205.89	398.49
Total assets	3,352.37	1,464.35

5 STANDALONE STATEMENT OF CASH FLOWS

Rs. In Lakhs

	For the half year ended	
	As at 30.09.2022	As at 30.09.2021
A. Cash flow from operating activities		
Profit/(loss) before tax	43.06	18.34
Adjustments for :		
Depreciation and amortisation expense	8.50	2.41
Net (profit)/ loss on disposal of property, plant and equipment	-	-
Interest expense and finance cost	4.66	-
Interest and other income	-	-
	56.22	20.75
Changes in assets and liabilities		
(Increase) / Decrease in inventories	(58.81)	(7.55)
(Increase) / Decrease in trade receivables	(42.41)	(49.38)
(Increase) / Decrease in loans and advances	(1,735.97)	-
(Increase) / Decrease in other assets	(2.39)	(0.05)
Increase / (decrease) in trade payables	3.31	42.09
Increase / (decrease) in provisions	(21.30)	0.28
Increase / (decrease) in other liabilities	622.54	0.31
Cash generated from operating activities	(1,178.79)	6.45
Taxes paid (net of refunds)	-	-
Net cash generated from operating activities	(1,178.79)	6.45
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment	(85.85)	(1.07)
Investment in subsidiary companies	-	-
Interest and other income	-	-
Net cash generated from/(used in) investing activities	(85.85)	-1.07
C. Cash flows from financing activities		
Interest and finance cost	(4.66)	-
Proceeds from issues of equity shares	1,200.20	-
Net proceed (repayment) of long term borrowings	37.57	-
Net proceed (repayment) of short term borrowings	2.63	-
Net cash generated from/(used in) financing activities	1,235.74	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(28.90)	5.38
Cash and cash equivalents at the beginning of period	44.28	1.06
Cash and cash equivalents at the end of period	15.38	6.44

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

6 The Company has utilised proceeds from IPO as per the object clause of the prospectus dated 7 July 2022 as detailed below:

S No.	Object of the Issue	Rs. In Lakhs			
		Amount allotted for the object	Amount utilized till 30 Sept 2022	Amount unutilized till 30 Sept 2022	Deviation (if any)
1	To Meet working capital requirement	854.00	854.00	-	
2	Public issue expenses	46.00	46.00	-	
3	General corporate purpose	100.00	100.00	-	
	Total	1,000.00	1,000.00	-	

7 The figures for the corresponding previous period have not been regrouped / rearranged / reclassified wherever required.

For and Behalf of Board of
Healthy Life Agritec Limited

Divya Mojjada

DIN:07759911

Managing Director

Date: 14 November 2022

Place: Mumbai

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 - 401107,

CIN: U52520MH2019PLC332778., Email: info@healthylifeagritec.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2022

Rs. In Lakhs

Sl. No	Particulars	Half year ended			Year ended
		30.09.2022	31.03.2022	30.09.2021	31.03.2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	a) Revenue from operations	6,822.85	2,193.80	1,202.25	3,396.05
	b) Other income	0.01	-	-	-
	Total income	6,822.86	2,193.80	1,202.25	3,396.05
2	Expenses				
	a) Purchases of stock-in-trade	6,736.27	2,069.23	1,133.07	3,202.30
	b) Changes in inventories of stock in trade	(131.96)	-44.72	22.45	(22.27)
	c) Employee benefits expense	17.03	17.60	12.34	29.94
	d) Finance costs	4.66	1.80	-	1.80
	e) Depreciation and amortisation expense	8.50	1.78	2.41	4.19
	f) Other expenses	97.26	54.52	13.64	68.16
	Total expenses	6,731.74	2,100.21	1,183.91	3,284.12
3	Profit/(loss) before exceptional item & tax (1-2)	91.12	93.59	18.34	111.93
4	Exceptional Items	-	-	-	-
5	Profit/(loss) before tax (3-4)	91.12	93.59	18.34	111.93
6	Tax expense	23.69	24.05	5.05	29.10
7	Net Profit/(Loss) after tax (5-6)	67.43	69.54	13.29	82.83
8	Other comprehensive income (OCI)				
	(a) Items that will not be reclassified to profit & loss	-	-	-	-
	Income Tax relating to Items that will not be reclassified to profit & loss	-	-	-	-
	(b) Items that will be reclassified to profit & loss	-	-	-	-
	Income Tax relating to Items that will be reclassified to profit & loss	-	-	-	-
9	Total comprehensive income for the period (7+8)	67.43	69.54	13.29	82.83
10	Net Profit/(loss) for the period / year (9)				
	attributable to:				
	Equity shareholders of the Company	67.42	68.17	13.29	81.46
	Non-controlling interests	0.01	1.37	-	1.37
		67.43	69.54	13.29	82.83
11	Other comprehensive income (OCI) for the period / year (10)				
	attributable to:				
	Equity shareholders of the Company	-	-	-	-
	Non-controlling interests	-	-	-	-
		-	-	-	-
12	Total comprehensive income for the period / year (11)				
	attributable to:				
	Equity shareholders of the Company	67.42	68.17	13.29	81.46
	Non-controlling interests	0.01	1.37	-	1.37
		67.43	69.54	13.29	82.83
13	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2,201.20	1,001.00	1.00	1,001.00
14	Other Equity and Non-controlling interests	-	-	-	89.26
15	Earnings per share (of Rs.10/- each)				
	Basic & Diluted (Rs.)	0.31	0.68	132.92	0.81

Notes:-

1 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 2022.

2 The consolidated financial results for the half year ended on 30 September 2022 includes the following subsidiaries of the Group:

S.No.	Name of the subsidiary
1	Healthy Life Agro Private Limited
2	Healthy Life Farms Private Limited

3 During the half year ended on 30 September 2022, the Holding Company has made a right issue of equity shares as per the provisions of Section 39 and 62(1)(c) of the Companies Act, 2013 and other applicable provisions. Accordingly, the Holding Company has allotted 20,02,000 equity shares having face value of Rs. 10/- each, aggregating to Rs. 200.20 lakhs to M/s Cronosglobal Investments & Holdings Private Limited on 10 May 2022.

4 During the half-year ended on 30 September 2022, the Holding Company has issued 1,00,00,000 equity shares of ₹ 10 each at par by way of initial public offer ("IPO") and got listed on SME Platform of Bombay Stock Exchange of India Limited on 26 July 2022. Accordingly, these unaudited Financial Results for the half year ended on 30 September 2022 are drawn up for in accordance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

5 CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

Rs. In Lakhs

Particulars	Consolidated	
	As at 30.09.2022	As at 31.03.2022
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	2,201.20	1,001.00
b) Reserves and surplus	155.28	87.86
Total Equity	2,356.48	1,088.86
2 Non controlling interest	1.41	1.40
3 Liabilities		
Non-current liabilities		
a) Long-Term Borrowings	43.07	0.50
b) Deferred tax liability	2.15	1.89
c) Other long-term liabilities	-	-
d) Long-term provisions	-	-
Total non-current liabilities	45.22	2.39
Current liabilities		
a) Short-Term Borrowings	86.64	84.01
b) Trade payables	-	-
(i) Total outstanding dues of micro enterprises and small	-	-
(ii) Total outstanding dues of creditors other than micro enterprises	126.49	123.18
c) Other current liabilities	777.10	154.56
d) Short-term provisions	30.27	28.14
Total current liabilities	1,020.50	389.89
Total equity and liabilities	3,423.61	1,482.54
Assets		
1 Non-current assets		
a) Property, plant and equipment		
(i) Tangible assets	261.24	158.89
(ii) Intangible assets	-	-
b) Deferred tax assets	-	-
c) Non-current investment	-	-
d) Long-term loans and advances	3.27	-
e) Other non-current assets	-	-
f) Deferred tax assets (Net)	-	-
Total non-current assets	264.51	158.89
2 Current assets		
a) Inventories	193.53	61.57
b) Trade receivables	317.56	275.16
c) Cash and bank balances	41.42	115.42
d) Short-term loans and advances	2,603.71	871.01
e) Other current assets	2.88	0.49
Total current assets	3,159.10	1,323.65
Total assets	3,423.61	1,482.54

6 CONSOLIDATED STATEMENT OF CASH FLOWS

Rs. In Lakhs

	For the half year ended	
	As at 30.09.2022	As at 30.09.2021
A. Cash flow from operating activities		
Profit/(loss) before tax	91.12	-
Adjustments for :		
Depreciation and amortisation expense	8.50	-
Net (profit)/ loss on disposal of property, plant and equipment	-	-
Interest expense and finance cost	4.66	-
Interest and other income	-	-
	104.27	-
Changes in assets and liabilities		
(Increase) / Decrease in inventories	(131.97)	-
(Increase) / Decrease in trade receivables	(42.41)	-
(Increase) / Decrease in loans and advances	(1,735.97)	-
(Increase) / Decrease in other assets	(2.39)	-
Increase / (decrease) in trade payables	3.31	-
Increase / (decrease) in provisions	(21.29)	-
Increase / (decrease) in other liabilities	610.04	-
Cash generated from operating activities	(1,216.39)	-
Taxes paid (net of refunds)	-	-
Net cash generated from operating activities	(1,216.39)	-
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment	(98.35)	-
Investment in subsidiary companies	-	-
Interest and other income	-	-
Net cash generated from/(used in) investing activities	(98.35)	-
C. Cash flows from financing activities		
Interest and finance cost	(4.66)	-
Proceeds from issues of equity shares	1,200.20	-
Net proceed (repayment) of long term borrowings	42.57	-
Net proceed (repayment) of short term borrowings	2.63	-
Net cash generated from/(used in) financing activities	1,240.74	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(74.00)	-
Cash and cash equivalents at the beginning of period	115.42	-
Cash and cash equivalents at the end of period	41.42	-

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

7 The Holding Company has utilised proceeds from IPO as per the object clause of the prospectus dated 7 July 2022 as detailed below:

Rs. In Lakhs

S No.	Object of the Issue	Amount allotted for the object	Amount utilized till 30 Sept 2022	Amount unutilized till 30 Sept 2022	Deviation (if any)
1	To Meet working capital requirement	854.00	854.00	-	
2	Public issue expenses	46.00	46.00	-	
3	General corporate purpose	100.00	100.00	-	
	Total	1,000.00	1,000.00	-	

8 The figures for the corresponding previous period have not been regrouped / rearranged / reclassified wherever required.

For and Behalf of Board of

Healthy Life Agritec Limited

Divya Mojjada

Managing Director

DIN:07759911

Date: 14 November 2022

Place: Mumbai



F.R.N. 022743N

KAPISH JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987

Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

Independent Auditor's Review Report on Standalone Unaudited Financial Results for the half year ended 30 September 2022 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 2022 ("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. During the half year ended on 30 September 2022, the Company has made a right issue of equity shares as per the provisions of Section 39 and 62(1)(c) of the Companies Act, 2013 and other applicable provisions. Accordingly, the Company has allotted 20,02,000 equity shares having face value of Rs. 10/- each, aggregating to Rs. 200.20 lakhs to M/s Cronosglobal Investments & Holdings Private Limited on 10 May 2022.

5. During the half-year ended on 30 September 2022, the Company has issued 1,00,00,000 equity shares of ₹ 10 each at par by way of initial public offer ("IPO") and got listed on SME Platform of Bombay Stock Exchange of India Limited on 26 July 2022. Accordingly, these Unaudited Financial Results for the half year ended on 30 September 2022 are drawn up for in accordance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
6. The Company has utilised proceeds from IPO as per the object clause of the prospectus dated 7 July 2022 as detailed below:

(Rs in Lakhs)

S No.	Object of the Issue	Amount allotted for the object	Amount utilized till 30 Sept 2022	Amount unutilized till 30 Sept 2022
1	To Meet working capital requirement	854.00	854.00	-
2	Public issue expenses	46.00	46.00	-
3	General corporate purpose	100.00	100.00	-
Total		1,000.00	1,000.00	-

7. 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.

For **KAPISH JAIN & ASSOCIATES**

Chartered Accountants

Firm Registration No. 022743N



CA Kapish Jain

Partner

M. No.: 514162

UDIN 22514162BDIPCM1646

Place: New Delhi

Date: 14 November 2022



F.R.N. 022743N

KAPISH JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987

Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

Independent Auditor's Review Report on Consolidated Unaudited Financial Results for the half year ended 30 September 2022 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 2022 ("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. During the half year ended on 30 September 2022, the Holding Company has made a right issue of equity shares as per the provisions of Section 39 and 62(1)(c) of the Companies Act, 2013 and other applicable provisions. Accordingly, the Holding Company has allotted 20,02,000 equity shares having face value of Rs. 10/- each, aggregating to Rs. 200.20 lakhs to M/s Cronosglobal Investments & Holdings Private Limited on 10 May 2022.
6. During the half-year ended on 30 September 2022, the Holding Company has issued 1,00,00,000 equity shares of ₹ 10 each at par by way of initial public offer ("IPO") and got listed on SME Platform of Bombay Stock Exchange of India Limited on 26 July 2022. Accordingly, these Unaudited Financial Results for the half year ended 30 September 2022 are drawn up for in accordance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
7. The Holding Company has utilised proceeds from IPO as per the object clause of the prospectus dated 7 July 2022 as detailed below:

(Rs in Lakhs)

S No.	Object of the Issue	Amount allotted for the object	Amount utilized till 30 Sept 2022	Amount unutilized till 30 Sept 2022
1	To Meet working capital requirement	854.00	854.00	-
2	Public issue expenses	46.00	46.00	-
3	General corporate purpose	100.00	100.00	-
Total		1,000.00	1,000.00	-

8. 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.

9. The consolidated financial results include the financial results of 2 subsidiaries, whose financial statements/financial information reflect total assets of Rs. 71.24 lakhs & net assets of Rs. 40.87 lakhs as at 30 September 2022 and total revenue of Rs. 4785.57 lakhs, total net profit / (loss) after tax of Rs. 35.56 lakhs and total comprehensive income of Rs. 35.56 lakhs for the period from 01 April 2022 to 30 September 2022, and cashflow (net) of Rs. 26.04 lakhs for the period from 01 April 2022 to 30 September 2022, as considered in the unaudited consolidated financial results which have been reviewed by us.

For **KAPISH JAIN & ASSOCIATES**
Chartered Accountants
Firm Registration No. 022743N



CA Kapish Jain
Partner
M. No.: 514162
UDIN 22514162BDIPDP3494

Place: New Delhi
Date: 14 November 2022