



Date: 27.05.2023

To,

The Manager, The BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001	Company Symbol: HEALTHYLIFE Scrip Code: 543546 ISIN: INE0L3501015
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Subject: Outcome of the Board Meeting pursuant to Regulation 30 & 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of Healthy Life Agritec Limited at their meeting held on 27th May, 2023 at SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park, Mira Road East Thane Maharashtra - 401107 India have approved the Audited Financial Results (Standalone and Consolidated) of the Company for the half and financial year ended on 31st March, 2023.

We enclose herewith a copy of the said financial results (Standalone and Consolidated) along with the Auditor's Report (Standalone and Consolidated) by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 8:45 P.M. and concluded at 9:35 P.M.

This is for your information and record.

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

**Divya Mojjada
Managing Director
DIN: 07759911**

Encl: As above



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 REPORT

To the Board of Directors of **Healthy Life Agritec Limited**
Report on the Audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **Healthy Life Agritec Limited** (*"the Holding Company"*) and its subsidiaries (*Holding Company and its subsidiaries together referred to as "the Group"*) for the year ended 31 March 2023 (*"the Statement"* or *"consolidated annual financial results"*), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (*"SEBI"*) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (*"Listing Regulations"*).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements/financial information of the subsidiaries, the aforesaid consolidated annual financial results:

a. includes the results of the following entity:

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

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (*"SAs"*) 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 Consolidated Annual Financial Results section of our report. We are independent of the Group, 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 consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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 on the Consolidated annual financial results.



Management's and Board of Director's Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management's and the Board of Director's are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the Consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Management of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results 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 consolidated annual financial results.

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 consolidated annual 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 internal financial controls with reference to Financial Statements 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 in the consolidated annual financial results made by the management and Board of Directors.
- Conclude on the appropriateness of Management and Board of Directors 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 appropriateness of this assumption. 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 consolidated annual financial results 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

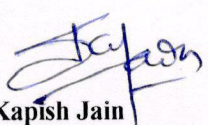


Other Matters

The consolidated annual financial results include the audited financial results of 2 subsidiaries, whose financial statements/financial information reflect total assets of Rs. 133.27 lacs as at 31 March 2023, total revenue of Rs. 6161.22 lacs and total net profit after tax of Rs. 54.14 lacs and net cash outflow of Rs. 65.68 lacs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by us. The independent auditor's reports on financial statements/ financial information of these entities have been furnished to us by the management. Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

The consolidated annual financial results include the results for the six months ended 31 March 2023 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 **Kapish Jain & Associates**
Chartered Accountants
Firm Registration Number 022743N


CA Kapish Jain
Partner
Membership No. 514162
UDIN 23514162BGWHBV1327



Place: New Delhi
Date: 27 May 2023

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

CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS

FOR THE SIX MONTHS AND YEAR ENDED 31 MARCH 2023

Rs. In Lakhs

Sl. No	Particulars	Six month ended			Year ended	
		31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	a) Revenue from operations	3,959.11	6,822.85	2,193.80	10,781.96	3,396.05
	b) Other income	0.04	0.01	-	0.05	-
	Total income	3,959.15	6,822.86	2,193.80	10,782.01	3,396.05
2	Expenses					
	a) Purchases of stock-in-trade	3,688.91	6,736.27	2,069.23	10,425.18	3,202.29
	b) Changes in inventories of stock in trade	(53.22)	(131.96)	(44.72)	(185.18)	(22.26)
	c) Employee benefits expense	27.99	17.03	17.60	45.02	29.94
	d) Finance costs	6.46	4.66	1.80	11.12	1.80
	e) Depreciation and amortisation expense	4.53	8.50	1.78	13.03	4.19
	f) Other expenses	168.23	97.26	54.52	265.49	68.16
	Total expenses	3,842.89	6,731.76	2,100.21	10,574.65	3,284.12
3	Profit/(loss) before exceptional item & tax (1-2)	116.26	91.10	93.59	207.36	111.93
4	Exceptional Items	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	116.26	91.10	93.59	207.36	111.93
6	Tax expense	32.56	23.69	24.05	56.25	29.10
7	Net Profit/(Loss) after tax (5-6)	83.70	67.41	69.54	151.11	82.83
8	Net Profit/(Loss) for the year (7)					
	Atributable to:					
	Equity shareholders of the company	83.70	67.40	68.17	151.10	81.46
	Non- controlling interest	-	0.01	1.37	0.01	1.37
		83.70	67.41	69.54	151.11	82.83
9	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2,201.20	2,201.20	1,001.00	2,201.20	1,001.00
10	Other Equity (excluding revaluation reserve)				238.96	87.86
11	Earnings per share (of Rs. 10/- each) Basic & Diluted (Rs.)	0.38	0.31	0.69	0.69	0.83

Notes:-

- The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 27 May 2023.
- The consolidated financial results for the year ended on 31 March 2023 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

- During the year ended on 31 March 2023, 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.
- During the year ended on 31 March 2023, 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 audited Financial Results for the year ended on 31 March 2023 are drawn up for in accordance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Particulars	Consolidated	
	As at 31.03.2023	As at 31.03.2022
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	2,201.20	1,001.00
b) Reserves and surplus	238.96	87.86
Total Equity	2,440.16	1,088.86
Non-controlling interest	1.41	1.40
2 Liabilities		
Non-current liabilities		
a) Long-Term Borrowings	34.98	0.50
b) Deferred tax liability	3.53	1.89
c) Other long-term liabilities	-	-
d) Long-term provisions	-	-
Total non-current liabilities	38.51	2.39
Current liabilities		
a) Short-Term Borrowings	90.88	84.01
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small	-	-
(ii) Total outstanding dues of creditors other than micro enterprises	33.45	123.18
c) Other current liabilities	67.42	154.56
d) Short-term provisions	56.51	28.14
Total current liabilities	248.25	389.89
Total equity and liabilities	2,728.33	1,482.54
Assets		
1 Non-current assets		
a) Property, plant and equipment		
(i) Tangible assets	232.22	158.89
(i) Intangible assets	-	-
b) Deferred tax assets	-	-
c) Non-current investment	-	-
d) Long-term loans and advances	-	-
e) Other non-current assets	-	-
f) Deferred tax assets (Net)	-	-
Total non-current assets	232.22	158.89
2 Current assets		
a) Inventories	246.75	61.57
b) Trade receivables	928.42	275.16
c) Cash and bank balances	39.01	115.42
d) Short-term loans and advances	1,269.20	871.02
e) Other current assets	12.73	0.49
f) Current Investment	-	-
Total current assets	2,496.10	1,323.65
Total assets	2,728.33	1,482.54

6 Consolidated statement of cash flow

Rs. In Lakhs

	Consolidated	
	As at 31.03.2023	As at 31.03.2022
A. Cash flow from operating activities		
Profit/(loss) before tax	207.36	111.93
Adjustments for :		
Depreciation and amortisation expense	13.03	4.19
Interest expense and finance cost	11.12	1.80
Preliminary expenses written off	-	0.07
	231.51	117.99
Changes in assets and liabilities		
(Increase) / Decrease in inventories	(185.18)	(61.57)
(Increase) / Decrease in trade receivables	(653.26)	(275.16)
(Increase) / Decrease in loans and advances	(398.18)	(871.02)
(Increase) / Decrease in other assets	(12.24)	(0.49)
Increase / (decrease) in trade payables	(89.73)	123.18
Increase / (decrease) in provisions	-	-
Increase / (decrease) in other liabilities	(87.14)	155.82
Cash generated from operating activities	(1,194.23)	(811.24)
Taxes paid (net of refunds)	(26.24)	-
Net cash generated from operating activities	(1,220.47)	(811.24)
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment	(86.37)	(163.08)
Investment in subsidiary companies	-	-
Interest and other income	-	-
Net cash generated from/(used in) investing activities	(86.37)	(163.08)
C. Cash flows from financing activities		
Interest and finance cost	(11.12)	(1.80)
Proceeds from issues of equity shares	1,200.20	1,007.00
Capital contribution from Minority Interest	-	0.03
Net proceed (repayment) of long term borrowings	34.48	0.50
Net proceed (repayment) of short term borrowings	6.87	84.01
Net cash generated from/(used in) financing activities	1,230.43	1,089.74
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(76.41)	115.42
Cash and cash equivalents at the beginning of year	115.42	-
Cash and cash equivalents at the end of year	39.01	115.42

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

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 Mojada
Managing Director
DIN 07759911

Date: 27 May 2023
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 REPORT

To the Board of Directors of **Healthy Life Agritec Limited**
Report on the Audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Healthy Life Agritec Limited** ("*the Company*") for the year ended 31 March 2023 ("the Statement" or "standalone annual financial results"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as 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 financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") 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 Standalone Annual Financial Results 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 standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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 on the standalone annual financial results.

Management's and Board of Director's Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.



The Company's Management's and the Board of Director's are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 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 standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results 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 standalone annual financial results.

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 standalone 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 internal financial controls with reference to Financial Statements 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 in the standalone annual financial results made by the management and Board of Directors.



- Conclude on the appropriateness of Management and Board of Directors 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 appropriateness of this assumption. 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 standalone annual financial results 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

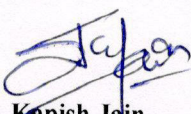
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

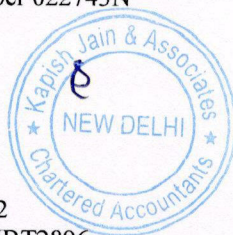
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone annual financial results include the results for the six months ended 31 March 2023 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 **Kapish Jain & Associates**
Chartered Accountants
Firm Registration Number 022743N


CA Kapish Jain
Partner
Membership No. 514162
UDIN 23514162BGWHBT2896



Place: New Delhi
Date: 27 May 2023

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 AUDITED FINANCIAL RESULTS
FOR THE SIX MONTHS AND YEAR ENDED 31 MARCH 2023**

Rs. In Lakhs

Sl. No	Particulars	Six month ended			Year ended	
		31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	a) Revenue from operations	2,583.51	2,037.28	1,413.46	4,620.79	2,615.71
	b) Other income	-	-	-	0.00	-
	Total income	2,583.51	2,037.28	1,413.46	4,620.79	2,615.71
2	Expenses					
	a) Purchases of stock-in-trade	2,332.26	1,926.59	1,293.75	4,258.85	2,426.82
	b) Changes in inventories of stock in trade	(8.23)	(58.81)	(26.71)	(67.04)	(4.26)
	c) Employee benefits expense	13.33	17.03	12.92	30.36	25.26
	d) Finance costs	6.46	4.66	1.80	11.12	1.80
	e) Depreciation and amortisation expense	4.53	8.50	1.78	13.03	4.19
	f) Other expenses	144.03	96.25	45.37	240.28	59.01
	Total expenses	2,492.38	1,994.22	1,328.91	4,486.60	2,512.82
3	Profit/(loss) before exceptional item & tax (1-2)	91.12	43.06	84.55	134.19	102.89
4	Exceptional Items	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	91.12	43.06	84.55	134.19	102.89
6	Tax expense	26.02	11.20	21.70	37.22	26.75
7	Net Profit/(Loss) after tax (5-6)	65.10	31.86	62.85	96.96	76.14
8	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2,201.20	2,201.20	1,001.00	2,201.20	1,001.00
9	Other Equity (excluding revaluation reserve)	-	-	-	179.50	82.54
10	Earnings per share (of Rs.10/- each) Basic & Diluted (Rs.)	0.30	0.14	0.63	0.52	117.50

Notes:-

- The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 27 May 2023.
- During the year ended on 31 March 2023, 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.
- During the year ended on 31 March 2023, 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 audited Financial Results for the year ended on 31 March 2023 are drawn up for in cordance 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 31.03.2023	As at 31.03.2022
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	2,201.20	1,001.00
b) Reserves and surplus	179.50	82.54
Total Equity	2,380.70	1,083.54
2 Liabilities		
Non-current liabilities		
a) Long-Term Borrowings	34.98	0.50
b) Deferred tax liability	3.53	1.89
c) Other long-term liabilities	-	-
d) Long-term provisions	-	-
Total non-current liabilities	38.51	2.39
Current liabilities		
a) Short-Term Borrowings	90.88	84.01
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small	-	-
(ii) Total outstanding dues of creditors other than micro enterprises	33.45	123.18
c) Other current liabilities	15.93	145.44
d) Short-term provisions	35.58	25.79
Total current liabilities	175.84	378.42
Total equity and liabilities	2,595.05	1,464.35
Assets		
1 Non-current assets		
a) Property, plant and equipment		
(i) Tangible assets	232.22	158.89
(ii) Intangible assets	-	-
b) Deferred tax assets	-	-
c) Non-current investment	906.97	906.97
d) Long-term loans and advances	-	-
e) Other non-current assets	-	-
f) Deferred tax assets (Net)	-	-
Total non-current assets	1,139.19	1,065.86
2 Current assets		
a) Inventories	110.60	43.56
b) Trade receivables	743.09	189.83
c) Cash and bank balances	33.55	44.28
d) Short-term loans and advances	555.89	120.33
e) Other current assets	12.73	0.49
Total current assets	1,455.86	398.49
Total assets	2,595.05	1,464.35

5 STANDALONE STATEMENT OF CASH FLOWS		Rs. In Lakhs	
		For the half year ended	
		As at 31.03.2023	As at 31.03.2022
A. Cash flow from operating activities			
Profit/(loss) before tax		134.19	102.89
Adjustments for :			
Depreciation and amortisation expense		13.03	4.19
Net (profit)/ loss on disposal of property, plant and equipment		-	-
Interest expense and finance cost		11.12	1.80
Interest and other income		-	-
		158.34	108.87
Changes in assets and liabilities			
(Increase) / Decrease in inventories		(67.04)	(4.26)
(Increase) / Decrease in trade receivables		(553.26)	139.78
(Increase) / Decrease in loans and advances		(435.56)	(52.36)
(Increase) / Decrease in other assets		(12.24)	(0.16)
(Increase) / Decrease in Current Investments		-	-
Increase / (decrease) in trade payables		(89.73)	(276.16)
Increase / (decrease) in provisions		-	-
Increase / (decrease) in other liabilities		(129.51)	(17.31)
Cash generated from operating activities		(1,129.00)	(101.60)
Taxes paid (net of refunds)		(25.79)	(1.37)
Net cash generated from operating activities		(1,154.79)	(102.97)
B. Cash Flow from Investing Activities			
Purchase of property, plant and equipment		(86.37)	(29.56)
Investment in subsidiary companies		-	(906.97)
Interest and other income		-	-
Net cash generated from/(used in) investing activities		(86.37)	(936.53)
C. Cash flows from financing activities			
Interest and finance cost		(11.12)	(1.80)
Proceeds from issues of equity shares		1,200.20	1,000.00
Net proceed (repayment) of long term borrowings		34.48	0.50
Net proceed (repayment) of short term borrowings		6.87	84.01
Net cash generated from/(used in) financing activities		1,230.43	1,082.71
Net Increase/(decrease) in cash and cash equivalents (A+B+C)		(10.73)	43.22
Cash and cash equivalents at the beginning of year		44.28	1.06
Cash and cash equivalents at the end of year		33.55	44.28
* The above statement of cash flow has been prepared under the 'Indirect Method'.			
6 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 Mojada Managing Director DIN 07759911			
Date: 27 May 2023 Place: Mumbai			



Date: 27.05.2023

To,

The Manager, The BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001	Company Symbol: HEALTHYLIFE Scrip Code: 543546 ISIN: INE0L3501015
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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, 2023.

This is for your information and record.

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

**Divya Mojjada
Managing Director
DIN: 07759911**

Encl: As above