

HEALTHY INVESTMENTS LIMITED

Admn Office: 1C, 1st Floor, Uma Enclave, Road No.9, Banjara Hills,
Hyderabad – 500 034 Ph: 040-65881221

Date: 10.11.2017

To,
BOMBAY STOCK EXCHANGE LIMITED
PHIROZE JEEJEEBHOY TOWERS
DALAL STREET
MUMBAI- 400001

Dear Sir,

Sub: Financial Results as per regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Stock Code: 503689

Please find enclosed the Un-audited Financial results of the Company for the 2nd Quarter ended 30th September, 2017 along with Limited Review Report, approved by the Board of Directors at their meeting held on 10th November, 2017.

Thanking you.

For HEALTHY INVESTMENTS LIMITED



**MURALI KANURI
DIRECTOR
DIN: 00897402**



LIMITED REVIEW REPORT

I have reviewed the accompanying statement of unaudited standalone financial results of **HEALTHY INVESTMENTS LIMITED (“the Company”)** for the quarter and half year ended September 30, 2017 (“Statement”) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 (“SEBI Regulations”).

This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors. My responsibility is to issue a report on these financial statements based on my review.

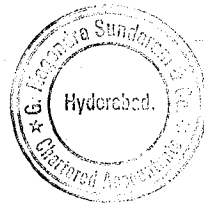
I conducted my review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information performed by the Independent Auditor of the Entity*” issued by the Institute of Chartered Accountants of India. This standard requires that I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.

Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards (“Ind As”) prescribed under section 133 of the Companies Act, 2013, 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G. NAGENDRASUNDARAM & CO.,
Chartered Accountants
FRN: 005355S

G. Nagendrasundaram

G. NAGENDRASUNDARAM
Proprietor
M.No. 050283



Hyderabad
November 10, 2017

HEALTHY INVESTMENTS LIMITED						
STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2017						
SI No.	Particulars	(Rs. in Lakhs)				
		Three months ended 30.09.2017 (Unaudited)	Preceding three months ended 30.06.2017 (Unaudited)	Corresponding three months ended 30.09.2016 (Unaudited)	Year to date figures for current period ended 30.09.2017 (Unaudited)	Year to date figures for previous period ended 30.09.2016 (Unaudited)
I	INCOME					
	(a) Revenue from operations	0.44	-	0.49	0.44	(1.84)
	(b) Other Income	70.03	0.02	12.91	70.05	34.68
	Total Revenue	70.47	0.02	13.40	70.49	14.38
II	EXPENSES					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) (Increase) / Decrease in Work-in-progress	-	-	-	-	-
	(c) Employee benefits expense	0.30	0.30	0.30	0.60	1.20
	(d) Finance Cost	-	-	-	-	-
	(e) Depreciation and Amortization expense	0.05	0.05	0.04	0.10	0.18
	(f) Other expenses	0.15	4.04	0.53	4.19	3.66
	Total Expenses	0.50	4.39	0.88	4.89	6.89
III	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX II - II)	69.96	(4.36)	12.52	65.60	13.41
IV	Exceptional Items	-	-	-	-	-
V	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (III-IV)	69.96	(4.36)	12.52	65.60	13.41
VI	Extraordinary Items	-	-	-	-	-
VII	PROFIT BEFORE TAX (V-VI)	69.96	(4.36)	12.52	65.60	13.41
VIII	TAX EXPENSE					
	(1) Current tax	-	-	-	-	-
	(2) Tax pertaining to earlier years	-	-	-	-	0.27
	(2) Deferred tax	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	0.27
IX	PROFIT /(LOSS) FOR THE PERIOD (IX-X)	69.96	(4.36)	12.52	65.60	13.14
X	OTHER COMPREHENSIVE INCOME (OCI)					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income (OCI)	-	-	-	-	-
XI	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	69.96	(4.36)	12.52	65.60	13.14
XII	PAID-UP EQUITY SHARE CAPITAL (FACE VALUE OF RS. 10 EACH)	24.50	24.50	24.50	24.50	24.50
XIII	RESERVES EXCLUDING REVALUATION RESERVES AS PER BALANCE SHEET OF PREVIOUS ACCOUNTING YEAR	-	-	-	-	392.34
XIV	EARNING PER EQUITY SHARE: (OF RS. 10 EACH) (NOT ANNUALIZED)					
	(1) Basic	28.56	(1.78)	5.11	26.78	5.37
	(2) Diluted	28.56	(1.78)	5.11	26.78	5.37



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STATEMENT OF ASSETS, EQUITY AND LIABILITIES

Particulars	(Rs. in Lakhs)	
	As at (Half-Year ended) September 30, 2017	As at (Previous Year) ended March 31, 2017
	(Unaudited)	(Audited)
ASSETS		
(1) NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	0.56	0.67
(b) Capital Work-In-Progress	-	-
(c) Financial Assets		
(i) Investments	472.50	392.82
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Other Non-Current Financial Assets	-	-
(d) Deferred Tax Assets (net)	-	-
(e) Other Non-Current Assets	8.99	5.29
Total Non-Current Assets	482.05	398.77
(2) CURRENT ASSETS		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade Receivable	-	-
(ii) Cash and Cash Equivalents	0.54	0.40
(iii) Other Bank Balances	-	-
(iv) Loans	-	-
(v) Other Current Financial Assets	-	-
(c) Other Current Assets	-	18.30
Total Current Assets	0.54	18.70
TOTAL ASSETS	482.59	417.47
EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity Share Capital	24.50	24.50
(b) Other Equity	457.94	392.34
Total Equity	482.44	416.84
(2) LIABILITIES		
NON CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	-	-
(iii) Other Non-Current Financial Liabilities	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (net)	-	-
(d) Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	-	-
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	0.07	0.38
(iii) Other Current Financial Liabilities	-	-
(b) Other Current Liabilities	0.08	0.25
(c) Provisions	-	-
(d) Current Tax Liabilities (net)	-	-
Total Current Liabilities	0.15	0.63
TOTAL EQUITY AND LIABILITIES	482.59	417.47

NOTES:

- The Above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 10, 2017. The Statutory Auditors of the Company have carried out a "Limited Review" of the results for the quarter and half year ended September 30, 2017.
- The Company has adopted the Indian Accounting Standards ('Ind AS') from April 01, 2017 and these Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS') prescribed under section 133 of the Companies Act, 2013 and other Accounting Principles generally accepted in India.
The format of unaudited quarterly results as prescribed by SEBI's circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with the requirements of SEBI Circular dated July 05, 2016, Ind AS and Schedule III to Companies Act, 2013.
- Based on SEBI Circular, the Company has restated the results for the previous period ended September 30, 2016, as per Ind AS. Consequent to transition to Ind AS, the reconciliation of net profit is provided as below for the previous period, in accordance with the requirements of paragraph 32 of Ind AS 101- First time adoption of Ind AS. The figures for the quarter and half year ended September 30, 2016 have not been subject to limited review
- Reconciliation of the Standalone results to those reported under previous GAAP are summarized as under:

Particulars	(Rs. in Lakhs)	
	Quarter ended 30.09.2016	Half Year ended 30.09.2016
Profit after tax as reported under previous GAAP	12.52	10.04
Add/(Less): Impact of transition to Ind AS on Statement of Profit & Loss	-	-
Profit after tax as reported under Ind AS	12.52	10.04
Other Comprehensive Income	-	-
Total Comprehensive Income as reported under Ind AS	12.52	10.04

- The Company has only one operating segment, i.e. Portfolio Investments. Hence segment reporting under Ind AS 108 is not required.
- The figures of the previous period has been regrouped/reclassified, wherever necessary, to confirm to the classification for the quarter and half year

For Healthy Investments Limited

Kameswara Sharma Chavali
Director
DIN: 06933900

Place: Hyderabad
Date: November 10, 2017

