

# HEALTHY INVESTMENTS LIMITED

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

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May 29, 2025

To  
BSE LIMITED  
PHIROZE JEEJEEBHOY TOWERS  
DALAL STREET  
MUMBAI- 400001

Dear Sir,

**Sub: Outcome of the Board Meeting**  
**Ref: Stock Code: 503689**

With reference to the subject cited above, we hereby inform you that the Board of Directors of Healthy Investments Limited at their duly convened Board Meeting held on Thursday, 29<sup>th</sup> day of May 2025 at 15:00 P.M. and concluded at 16:10 P.M. approved the audited Financial Results of the Company for the 4<sup>th</sup> Quarter and year ended March 31, 2025 and approved inter-alia the following agenda items in addition to the other business agenda items:

1. Fixed the date of 43<sup>rd</sup> Annual General Meeting of the Company to be held on Friday June 27, 2025.
2. Notice of 43<sup>rd</sup> Annual General Meeting.

This is for your information and records.

Thanking You,

Yours Truly,  
**For HEALTHY INVESTMENTS LIMITED**

**KRISHNA BABU CHERUKURI**  
**DIRECTOR**  
**DIN: 00993286**

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**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND  
ANNUAL FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF HEALTHY INVESTMENTS LIMITED**

**Report on the audit of the Financial Results**

**Opinion**

We have audited the accompanying quarterly financial results of **Healthy Investments Limited** (the company) for the quarter ended March 31, 2025 and the year-to-date results for the period from April 01, 2024 to March 31, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the 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, these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive loss and other financial information for the quarter ended March 31, 2025 as well as the net profit and other comprehensive income and other financial information for the period from April 01, 2024 to March 31, 2025.

**Basis for Opinion**

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the 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 financial results 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.

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### **Management's Responsibilities for the Financial Results**

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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 are also responsible for overseeing the Company's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Financial Results for the quarter and year ended March 31, 2025**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 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 financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 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 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 financial results, including the disclosures, and whether the 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.

*For NARASIMHA RAO & ASSOCIATES*  
*Chartered Accountants*  
*FRN: 002336S*

  
**POORNACHANDRA RAO SAMBARAJU**  
*Partner*  
*M.No. 025403*

**UDIN: 25025403BMMKPI2094**

**HYDERABAD**  
*May 29, 2025*

**HEALTHY INVESTMENTS LIMITED**

Admin Office : 1C, 1st Floor, Uma Enclave, Road No. 9, Banjara Hills,  
Hyderabad-500 034, Ph: 040 23356000

<b>STATEMENT OF AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025</b>						
(Rs. In Lakhs)						
Sl No.	Particulars	Three months ended 31.03.2025  (Audited)	Preceding three months ended 31.12.2024  (Unaudited)	Corresponding three months ended 31.03.2024  (Audited)	Year ended 31.03.2025  (Audited)	Year ended 31.03.2024  (Audited)
<b>I</b>	<b>INCOME</b>					
	Revenue from operations	-	-	-	-	-
	Other Income	0.44	2.39	3.66	20.86	36.23
	<b>Total Revenue</b>	<b>0.44</b>	<b>2.39</b>	<b>3.66</b>	<b>20.86</b>	<b>36.23</b>
<b>II</b>	<b>EXPENSES</b>					
	Loss from operations	0.49	(0.39)	0.55	1.27	2.30
	Employee benefits expense	0.99	0.99	1.49	3.96	3.41
	Finance Cost	0.03	-	-	0.03	0.13
	Depreciation and Amortization expense	-	-	-	-	-
	Other expenses	1.89	2.51	2.02	8.10	8.15
	<b>Total Expenses</b>	<b>3.40</b>	<b>3.11</b>	<b>4.06</b>	<b>13.36</b>	<b>13.98</b>
<b>III</b>	<b>PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (I - II)</b>	<b>(2.96)</b>	<b>(0.72)</b>	<b>(0.40)</b>	<b>7.50</b>	<b>22.25</b>
<b>IV</b>	Exceptional Items	-	-	-	-	-
<b>V</b>	<b>PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (III-IV)</b>	<b>(2.96)</b>	<b>(0.72)</b>	<b>(0.40)</b>	<b>7.50</b>	<b>22.25</b>
<b>VI</b>	Extraordinary Items	-	-	-	-	-
<b>VII</b>	<b>PROFIT BEFORE TAX (V-VI)</b>	<b>(2.96)</b>	<b>(0.72)</b>	<b>(0.40)</b>	<b>7.50</b>	<b>22.25</b>
<b>VIII</b>	<b>TAX EXPENSE</b>					
	Current tax	(0.65)	0.77	(0.94)	3.45	6.26
	Tax pertaining to earlier years	-	-	0.93	0.02	0.90
	Deferred tax	(34.08)	96.88	-	62.79	-
	<b>Total Tax Expenses</b>	<b>(34.73)</b>	<b>97.64</b>	<b>(0.02)</b>	<b>66.27</b>	<b>7.17</b>
<b>IX</b>	<b>PROFIT /(LOSS) FOR THE PERIOD (IX-X)</b>	<b>31.78</b>	<b>(98.36)</b>	<b>(0.39)</b>	<b>(58.77)</b>	<b>15.09</b>
<b>X</b>	<b>OTHER COMPREHENSIVE INCOME (OCI)</b>					
	A (i) Items that will not be reclassified to profit or loss	<b>(348.67)</b>	<b>(285.63)</b>	<b>(184.60)</b>	<b>12.81</b>	<b>549.24</b>
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total Other Comprehensive Income (OCI)</b>	<b>(348.67)</b>	<b>(285.63)</b>	<b>(184.60)</b>	<b>12.81</b>	<b>549.24</b>
<b>XI</b>	<b>TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD</b>	<b>(316.90)</b>	<b>(383.99)</b>	<b>(184.98)</b>	<b>(45.96)</b>	<b>564.34</b>
<b>XII</b>	<b>PAID-UP EQUITY SHARE CAPITAL (FACE VALUE OF RS. 10 EACH)</b>	24.50	24.50	24.50	24.50	24.50
<b>XIII</b>	<b>RESERVES EXCULDING REVALUATION RESERVES AS PER BALANCE SHEET OF PREVIOUS ACCOUNTING YEAR</b>		-	-	2,098.62	2,144.58
<b>XIV</b>	<b>EARNING PER EQUITY SHARE: (OF RS. 10 EACH) (NOT ANNUALIZED)</b>					
	Basic	12.97	(40.15)	(0.16)	(23.99)	6.16
	Diluted	12.97	(40.15)	(0.16)	(23.99)	6.16

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**STATEMENT OF ASSETS, EQUITY AND LIABILITIES**

(Rs. in Lakhs)

Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
<b>ASSETS</b>		
<b>(1) NON-CURRENT ASSETS</b>		
(a) Financial Assets		
(i) Investments	2,164.96	1,969.80
<b>Total Non-Current Assets</b>	<b>2,164.96</b>	<b>1,969.80</b>
<b>(2) CURRENT ASSETS</b>		
(a) Financial Assets		
(i) Cash and Cash Equivalents	0.46	0.39
(ii) Investments	20.17	199.20
(b ) Other Current Assets	0.69	0.02
<b>Total Current Assets</b>	<b>21.32</b>	<b>199.61</b>
<b>TOTAL ASSETS</b>	<b>2,186.28</b>	<b>2,169.41</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(1) EQUITY</b>		
(a) Equity Share Capital	24.50	24.50
(b ) Other Equity	2,098.62	2,144.58
<b>Total Equity</b>	<b>2,123.12</b>	<b>2,169.08</b>
<b>(2) LIABILITIES</b>		
<b>NON CURRENT LIABILITIES</b>		
- Deferred Tax Liabilities (net)	62.79	-
<b>CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Trade Payables	0.33	0.33
(b) Other Current Liabilities	0.03	-
<b>Total Current Liabilities</b>	<b>0.37</b>	<b>0.33</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,186.28</b>	<b>2,169.41</b>

**NOTES:**

- The Above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 29, 2025. The Statutory Auditors of the Company have carried out an audit of the results for the year ended March 31, 2025.
- 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 Company has only one operating segment, i.e. Portfolio Investments. Hence segment reporting under Ind AS 108 is not required.
- The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year. The aggregate effect of material adjustments made in the results of last quarter pertain to earlier periods.
- The figures of the previous period has been regrouped/reclassified , wherever necessary, to confirm to the classification for the quarter and year ended March 31, 2025.

**For Healthy Investments Limited**

Place: Hyderabad  
Date: May 29, 2025

**Krishna Babu Cherukuri**  
**Chairman and Director**  
**DIN: 00993286**

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025

	31-03-2025	31-03-2024
	In Lakhs	In Lakhs
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Profit / (Loss) before tax	7.50	22.25
Adjustments for :		-
Depreciation	-	-
Loss on sale of shares and Units	-	-
Dividend income	(12.54)	(7.69)
Interest received	(0.00)	(0.11)
Income from Liquid fund	(7.86)	(23.75)
Fair value gain on financial instruments valued at fair value	(0.46)	(4.62)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>(13.36)</b>	<b>(13.91)</b>
(Increase) / Decrease in Other Non Current and Current Assets	(0.00)	0.93
Increase / (Decrease) in sundry creditors	0.00	-
Increase / (Decrease) in Other Current Liabilities	0.03	(0.07)
Increase/(Decrease) in Net Current tax liabilities	(0.67)	(0.02)
	<b>(0.63)</b>	<b>0.83</b>
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(13.99)</b>	<b>(13.08)</b>
Income Tax	(3.45)	(6.26)
<b>CASH FLOW BEFORE EXTRA-ORDINARY ITEMS</b>	<b>(17.44)</b>	<b>(19.34)</b>
Prior Period Adjustments	(0.02)	(0.90)
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>(17.47)</b>	<b>(20.24)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of shares and mutual funds	(444.43)	(973.76)
Dividend received	12.54	7.69
Sale of shares and Mutual Funds	449.42	982.91
Interest received	0.00	0.11
<b>NET CASH FROM INVESTING ACTIVITIES (B)</b>	<b>17.54</b>	<b>16.95</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Proceeds from issuance of share capital	-	-
<b>NET CASH USED IN FINANCE ACTIVITIES ( C)</b>	<b>-</b>	<b>-</b>
<b>D. NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (D=A+B+C)</b>	<b>0.07</b>	<b>(3.29)</b>
<b>E. CASH AND CASH EQUIVALANTS AT BEGINNING OF PERIOD</b>	<b>0.39</b>	<b>3.68</b>
<b>F. CASH AND CASH EQUIVALANTS AT END OF PERIOD (F=D+E)</b>	<b>0.46</b>	<b>0.39</b>

## Notes to the Cash Flow Statement for the year ended March 31,2025.

- 1 This statement is prepared as per Ind AS-7(Indirect method).
- 2 Previous year's figures were re-grouped wherever necessary.

For and on behalf of the Board of Directors

Place: Hyderabad  
Date: May 29, 2025

Krishna Babu Cherukuri  
Chairman and Director  
DIN: 00993286