

# HEALTHY INVESTMENTS LIMITED

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

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Date: 31.01.2018

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 3<sup>rd</sup> Quarter ended 31<sup>st</sup> December, 2017 along with Limited Review Report, approved by the Board of Directors at their meeting held on 31<sup>st</sup> January, 2018.

Thanking you.

For HEALTHY INVESTMENTS LIMITED



KAMESWARA SARMA CHAVALI  
DIRECTOR  
DIN: 06933900

HEALTHY INVESTMENTS LIMITED							
STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2017							
						(Rs. in Lakhs)	
Sl. No.	Particulars	Three months ended 31.12.2017	Preceding three months ended 30.09.2017	Corresponding three months ended 31.12.2016	Year to date figures for current period ended 31.12.2017	Year to date figures for previous period ended 31.12.2016	Year ended 31.03.2017
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	INCOME						
	(a) Revenue from operations	3.37	0.44	(4.57)	3.81	(6.41)	(14.37)
	(b) Other Income	0.72	70.03	1.00	70.73	17.21	34.68
	<b>Total Revenue</b>	<b>4.10</b>	<b>70.47</b>	<b>(3.57)</b>	<b>74.59</b>	<b>10.80</b>	<b>20.31</b>
II	EXPENSES						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) (Increase) / Decrease in Work-in-progress	-	-	-	-	-	-
	(c) Employee benefits expense	0.30	0.30	0.30	0.90	0.90	1.20
	(d) Finance Cost	0.05	0.05	0.06	0.15	0.13	0.18
	(e) Depreciation and Amortization expense	0.42	0.15	0.75	4.61	4.40	5.51
	<b>Total Expenses</b>	<b>0.77</b>	<b>0.60</b>	<b>1.11</b>	<b>5.68</b>	<b>5.43</b>	<b>6.89</b>
III	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX II - II)	3.32	69.96	(4.68)	68.92	5.37	13.41
IV	Exceptional Items	-	-	-	-	-	-
V	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (III-IV)	3.32	69.96	(4.68)	68.92	5.37	13.41
VI	Extraordinary Items	-	-	-	-	-	-
VII	PROFIT BEFORE TAX (V-VI)	3.32	69.96	(4.68)	68.92	5.37	13.41
VIII	TAX EXPENSE						
	(1) Current tax	-	-	-	-	-	-
	(2) Tax pertaining to earlier years	-	-	-	-	-	0.27
	(2) Deferred tax	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.27</b>
IX	PROFIT/(LOSS) FOR THE PERIOD (IX-X)	3.32	69.96	(4.68)	68.92	5.37	13.14
X	OTHER COMPREHENSIVE INCOME (OCI)						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(i) 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	-	-	-	-	-	-
	(i) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (OCI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	3.32	69.96	(4.68)	68.92	5.37	13.14
XII	PAID-UP EQUITY SHARE CAPITAL (FACE VALUE OF RS. 10 EACH)	24.50	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	1.36	28.56	(1.91)	28.13	2.19	5.37
	(2) Diluted	1.36	28.56	(1.91)	28.13	2.19	5.37

**NOTES:**

- The Above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on January 31, 2018. The Statutory Auditors of the Company have carried out a "Limited Review" of the results for the quarter and Nine months ended December 31, 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 December 31, 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 December 31, 2016 have not been subject to limited review or audit. However, the management has exercised necessary diligence to ensure that the financial results provide a true and fair view of the Company's affairs.
- Reconciliation of the Standalone results to those reported under previous GAAP are summarized as under:

Particulars	(Rs. in Lakhs)	
	Quarter ended 31.12.2016	Nine Months ended 31.12.2016
Profit after tax as reported under previous GAAP	-	-
Add/(Less) impact of transition to Ind AS on Statement of Profit & Loss	(4.68)	5.37
Profit after tax as reported under Ind AS	(4.68)	5.37
Other Comprehensive Income	-	-
<b>Total Comprehensive Income as reported under Ind AS</b>	<b>(4.68)</b>	<b>5.37</b>

- 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 Nine Months ended December 31, 2017.

For Healthy Investments Limited

Kameswara Sharme Chavali  
Director  
DIN: 06933900

Place: Hyderabad  
Date: January 31, 2018



**LIMITED REVIEW REPORT**

I have reviewed the accompanying statement of unaudited standalone financial results of **HEALTHY INVESTMENTS LIMITED** (“the Company”) for the quarter and Nine Months ended December 31, 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.

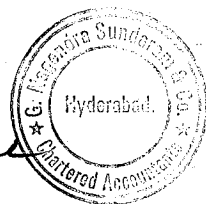
I conducted my review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information performed by the Independent Auditor of the Entity*” issued by the Institute of Chartered Accountants of India. This standard requires that I plan and perform the review to 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 standalone 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. Nagendra Sundaram*

**G. NAGENDRASUNDARAM**  
**Proprietor**  
**M.No. 050283**



**Hyderabad**  
**January 31, 2018**