



Date: 14th November, 2023

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 **Tuesday, 14th November, 2023** at the registered office of the Company situated 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, 2023**.

The meeting of the Board of Directors commenced at 11:30 A.M. and concluded at 12:10 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
Digitally signed
by DIVYA
MOJJADA
Date: 2023.11.14
12:16:22 +05'30'

**Divya Mojjada
Managing Director
DIN: 07759911**

Encl: As Above

HEALTHY LIFE AGRITEC LIMITED					
(Formerly Known as Healthy Life Agritec Private Limited)					
CIN No.: L52520MH2019PLC332778					
Regd. Office: - SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park,					
Mira Road East, Thane, Thane, Maharashtra, India, 401107					
Statement of Un-Audited Financial Results for the Half year ended September 30, 2023					
(Amount In Rs. Lakhs)					
S.No.	Particulars	Half year ended			Year Ended
		30/09/2023	31/03/2023	30/09/2022	31/03/2023
		Unaudited	Audited	Unaudited	Audited
1	Income				
a)	Revenue from operations	2,095.23	2,583.51	2,037.28	4,620.79
b)	Other income	-	-	-	-
	Total Income	2,095.23	2,583.51	2,037.28	4,620.79
2	Expenses				
a)	Purchases of stock-in-trade	1,957.97	2,332.26	1,926.59	4,258.85
b)	change in inventories of finished goods, work-in-progress and stock-in-trade	4.98	(8.23)	(58.81)	(67.04)
c)	Employee Benefit Expense	12.41	13.33	17.03	30.36
d)	Finance costs	10.09	6.46	4.66	11.12
e)	Depreciation, depletion and amortisation expense	7.35	4.53	8.50	13.03
f)	other expenses	60.86	144.04	96.25	240.28
	Total expenses	2,053.66	2,492.39	1,994.22	4,486.60
3	Profit / (Loss) before exceptional items and tax (1-2)	41.57	91.12	43.06	134.19
4	Exceptional items	-	-		
5	Profit / (Loss) before tax	41.57	91.12	43.06	134.19
6	Tax expense	10.81	26.02	11.20	37.22
7	Net Profit/ Loss after tax (5-6)	30.76	65.10	31.86	96.96
8	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	Income Tax relating to items that will not be reclassified to profit and loss				
9	Total comprehensive income for the period (7+8)				
10	Paid-up equity share capital				
	(Face value of equity share Rs.10 each)	2,201.20	2,201.20	2,201.20	2,201.20
11	Reserves/other equity (excluding revaluation shares)	-	-	-	179.50
12	Earnings per equity share:				
	Basic (in Rs.)	0.14	0.30	0.14	0.52
	Diluted (in Rs.)	0.14	0.30	0.14	0.52

Note:

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 14th November, 2023. The statutory auditors of the Company carried out a Limited Review of the above results. Their report does not contain anything which would have impact on the results for the half year ended 30th September 2023.
- The figures for the corresponding periods have been restated wherever necessary to make them comparable.
- Previous period figures have been regrouped wherever necessary.

For Healthy Life Agritec Limited

Date: 14/11/2023
Place: Thane

Divya Mojjada
Managing Director
DIN: 07759911

HEALTHY LIFE AGRITEC LIMITED			
(Formerly Known as Healthy Life Agritec Private Limited)			
CIN No.: L52520MH2019PLC332778			
Regd. Office: - SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park,			
Mira Road East, Thane, Thane, Maharashtra, India, 401107			
Un-Audited Balance Sheet for the half year ended September 30, 2023			
(Amount in Rs. Lakhs)			
	Particulars	As at September 30, 2023	As at March 31, 2023
		Unaudited	Audited
	Equity and Liabilities		
	1 Shareholder's Funds		
a)	Share Capital	2,201.20	2,201.20
b)	Reserves & Surplus	211.83	181.07
	Other equity		
	Total Equity	2,413.03	2,382.27
	2 Liabilities		
	Financial Liabilities		
	Non- current liabilities		
a)	Long term borrowings	151.57	40.75
	Trade Payable		
b)	Deffered tax liability	3.53	3.53
c)	Other long-term liabilities	-	-
	Total Equity and Liabilities		
d)	Long term provisions	-	-
	Total non-current liabilities	155.10	44.28
	current liabilities		
a)	Short term borrowings	86.68	85.11
b)	Trade Payables		-
i)	Total outstandings dues of micro enterprises and small enterprises		-
ii)	Total outstandings dues of creditors other than micro enterprises and small enterprises	815.98	382.02
c)	Other current liabilities	16.62	15.93
	Other non-financial assets		
d)	Short-term provisions	41.37	30.56
	Total current liabilities	960.64	250.42
	Total equity and liabilities	3,528.77	2,176.13
	Assets		
	1 Non- current assets		
a)	Property, plant and equipment		-
i)	Tangible assets	224.87	232.22
ii)	Intangible assets	-	-
b)	Long term loans and advances	-	-
c)	Deffered tax assets (Net)	-	-
d)	Other non- current investment	925.47	925.47
	Total non-current assets	1,150.34	1,157.69
	2 Current assets		
a)	Current investment		-
b)	Inventories	105.62	110.60
c)	Trade receivables	1,984.09	743.09
d)	Cash and bank balances	73.77	33.55
e)	Short- term loans and advances	179.87	96.61
f)	Other current assets	35.09	34.60
	Total current assets	2,378.44	1,018.44
	Total assests	3,528.78	2,176.13

HEALTHY LIFE AGRITEC LIMITED			
(Formerly Known as Healthy Life Agritec Private Limited)			
CIN No.: L52520MH2019PLC332778			
Regd. Office: - SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park,			
Mira Road East, Thane, Thane, Maharashtra, India, 401107			
Cash Flow Statement			
S.No.	Particulars	(Amount in Rs. Lakhs)	
		Half year ended 30th September, 2023	Half year ended 30th September, 2022
		Unaudited	Unaudited
A	Cash flow (used in) / generated from operating activities		
	Profit before tax	41.57	43.06
	Add/(less): Adjustments		
	Adjustments for finance costs	10.09	4.66
	Adjustments for (Increase) / decrease in Inventories	4.98	(58.81)
	Adjustments for (Increase) / decrease in receivables, current	(1,241.00)	(42.41)
	Adjustments for (Increase) / decrease in receivables, non-current		
	Adjustments for (Increase) / decrease in other non-current assets		
	Adjustments for other financial assets	(83.26)	(1,735.97)
	Adjustments for other Current Assets	(0.49)	(2.39)
	Adjustments for increase (decrease) in trade payables, current	1,198.00	3.31
	Adjustments for increase (decrease) in trade payables, non-current		
	Adjustments for increase (decrease) in other current liabilities	0.69	622.54
	Adjustments for increase (decrease) in other non-current liabilities		
	Adjustments for depreciation and amortisation expense	7.35	8.50
	Adjustments for impairment loss reversal of impairment loss recognised in		
	Adjustments for provisions, current	-	(21.30)
	Adjustments for provisions, non-current		
	Adjustments for other financial liabilities, current		
	Adjustments for other financial liabilities, non-current		
	Adjustments for unrealised foreign exchange losses gains		
	Adjustments for dividend income		
	Adjustments for interest income		
	Adjustments for share-based payments		
	Adjustments for fair value losses (gains)		
	Adjustments for undistributed profits of associates		
	Other adjustments for which cash effects are investing or financing cash flow		
	Other adjustments to reconcile profit (loss)		
	Other adjustments for non-cash items		
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
	Total adjustments for reconcile profit (loss)	(103.65)	(1,221.85)
	Net cash flows from (used in) operations	(62.08)	(1,178.79)
	Dividends received		
	Interest paid		
	Interest received		
	Income taxes paid (refund)		
	Other inflows (outflows) of cash		
	Net cash flows from (used in) operating activities	(62.08)	(1,178.79)
	Cash flows from used in investing activities		
	Purchase of property, plant and equipment	-	(85.85)
	Net cash flows from (used in) investing activities	-	(85.85)
	Cash flows from used in financing activities		
	Proceeds from issuing shares		1,200.20
	Proceeds from borrowings	112.39	40.20
	Interest paid	-	10.09
	Income taxes paid (refund)		4.66
	Other inflows (outflows) of cash		
	Net cash flows from (used in) financing activities	102.30	1,235.74
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	40.22	-
	Effect of exchange rate changes on cash and cash equivalents		
	Effect of exchange rate changes on cash and cash equivalents		
	Net increase (decrease) in cash and cash equivalents	40.22	-
	Cash and cash equivalents cash flow statement at beginning of period	33.55	44.28
	Cash and cash equivalents cash flow statement at end of period	73.77	15.38

For Healthy Life Agritec Limited

Date: 14/11/2023
Place: Thane

Divya Mojjada
Managing Director
DIN: 07759911



Independent Auditor's Review Report on Standalone Unaudited Financial Results for the half year ended 30 September 2023 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 2023 ("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. 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 SGNA & Company
Chartered Accountants
Firm Registration No. 017007N



CA Nitesh Agrawal
Partner

M. No.: 527125

UDIN: 23527125BGSBU06749

Place: New Delhi

Date: 14.11.2023

Office: 208, Arunachal Building, Barakhamba Road
Connaught Place, New Delhi - 110001

Phn: (+91) 7428 32 6262, (+91) 98115 35349 | **E-mail ID:** info@sgna.co.in

Healthy Life Agritec Limited

CIN: L52520MH2019PLC332778

SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park, Mira Road East, Thane, Thane, Maharashtra, India, 401107

email: info@healthylifeagritec.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 2023

(Rupees In Lakhs)

Sr. No.	Particular	Half Year Ended			Year ended	
		30-09-2023	31-03-2023	30-09-2022	31-03-2023	
		Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations	4,031.77	3,959.11	6,822.85	10,781.96	
2	Other Income	-	0.04	0.01	0.05	
3	Total Revenue (1+2)	4,031.77	3,959.16	6,822.87	10,782.02	
4	Expenses					
	(a) Cost of Materials consumed					
	(b) Purchase of Stock-in-Trade	3,930.83	3,688.91	6,736.27	10,425.18	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(47.52)	(53.22)	(131.96)	(185.18)	
	(d) Employee benefits expense	12.41	27.99	17.03	45.02	
	(e) Finance Cost	7.52	6.46	4.66	11.12	
	(f) Depreciation and amortisation expense	7.35	4.53	8.50	13.03	
	(g) Other expenses	63.72	168.23	97.27	265.49	
	Total Expenses	3,974.31	3,842.90	6,731.77	10,574.66	
5	Profit / (Loss) before exceptional items and Tax (3-4)	57.46	116.26	91.10	207.36	
6	Exceptional items	-	-	-	-	
7	Profit / (Loss) before Tax (5 - 6)	57.46	116.26	91.10	207.36	
8	Tax Expense:					
	a) Current Tax	14.94	32.56	23.69	56.25	
	b) Deferred Tax	-	-	-	-	
9	Profit/ (Loss) for the period from Continuing operations (7-8)	42.52	83.70	67.41	151.11	
10	Profit/ (Loss) for the period from Discontinued operations	-	-	-	-	
11	Tax Expense of Discontinued operations	-	-	-	-	
12	Profit/ (Loss) for the period from Discontinued operations (After Tax)	-	-	-	-	
13	Profit/ (Loss) for the period (After Tax)	42.52	83.70	22.68	151.11	
14	Other Comprehensive Income A) (i) Items that will not be reclassified to profit or loss (ii) Income Tax relating to item that will not be re-classified to profit or loss B) A) (i) Items that will be reclassified to profit or loss (ii) Income Tax relating to item that will be re-classified to profit or loss	-	-	-	-	
15	Total Comprehensive income for the period (13+14)	42.52	83.70	22.68	151.11	
16	Net Profit Attributable to:					
	Equity Share Holders	42.52	83.70	67.40	151.10	
	Non - Controlling Interest	-	-	0.01	0.01	
	Total of Net Profit Attributed	42.52	83.70	67.41	151.11	
17	Paid Up Equity Share Capital (Face Value of Rs. 10)	2,201.20	2,201.20	2,201.20	2,201.20	
18						
19	Earnings Per Share (EPS) (For continuing operations)					
	(a) Basic	0.19	0.38	0.31	0.69	
	(b) Diluted	0.19	0.38	0.31	0.69	

Note:

- The above Standalone Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of
- The above results for the Half Year ended on 30th September, 2023 have been prepared in accordance with the recognition and
- The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

FOR AND ON BEHALF OF HEALTHY LIFE AGRITEC LIMITED

Divya Mojjada
Managing Director
DIN: 07759911

Date: 14/11/2023
Place: Thane

Healthy Life Agritec Limited
CIN: L52520MH2019PLC332778

SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park, Mira Road East, Thane, Thane, Maharashtra, India, 401107
email: info@healthylifeagritec.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 2023

(Rupees In Lakhs)

Consolidated Statement of Assets and Liabilities

A.	Particulars	As at 30.09.2023	As at 31.03.20223
		(Un-audited)	Audited
A.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	2,201.20	2,201.20
	(b) Other Equity (Reserves & Surplus)	296.44	238.96
	Total Equity	2,497.64	2,440.16
	Non Controlling Interest	1.41	1.41
	Liabilities		
2	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	181.51	34.98
	(ii) Trade Payables		
	(iii) Other financial liabilities (other than those specified in item (b), to be		
	(b) Provisions		
	(c) Deferred tax liabilities (Net)	3.53	3.53
	(d) Other non-current liabilities		
	Total Non-current liabilities	185.04	38.51
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	86.68	90.88
	(ii) Trade Payables	1,695.05	33.45
	(iii) Other financial liabilities [other than those specified in item (c)]		
	(b) Other current liabilities	27.31	67.42
	(c) Provisions	51.48	56.51
	(d) Current Tax Liabilities (Net)		
	Total Current liabilities	1,860.53	248.26
	TOTAL EQUITY AND LIABILITIES	4,544.62	2,728.33
B.	ASSETS		
1	Non-current assets		
	(a) Tangible Assets	224.87	232.22
	(b) Capital work-in-progress	-	-
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible Assets	-	-
	(f) Intangible Assets under development		
	(g) Biological Assets other than bearer plants		
	(h) Investments accounted for using equity method		
	(i) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables		
	(iii) Loans		
	(iii) Others		
	(j) Deffered tax assets (Net)		
	(k) Other non-current Assets		
	Total Non-Current Assets	224.87	232.22
2	Current assets		
	(a) Inventories	294.28	246.75
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	3,065.37	928.42
	(iii) Cash and cash equivalents	60.37	39.01
	(iv) Bank Balances other then (iii) above		-
	(v) Loans		
	(vi) Others		
	(c) Loans & Advances Assets (Net)	892.39	1,269.20
	(d) Other current assets	7.35	12.73
	Total Current Assets	4,319.75	2,496.11
	TOTAL ASSETS	4,544.62	2,728.33

Healthy Life Agritec Limited
CIN: L52520MH2019PLC332778

SH-B/09, New Heera Panna CHS LTD, Gokul Village Shanti Park, Mira Road East, Thane, Thane, Maharashtra, India, 401107
email: info@healthylifeagritec.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 2023

(Rupees In Lakhs)

Cash Flow Statement

Particulars	Half Year ended	Half Year Ended
	30-09-2023	30-09-2022
	Unaudited	Unaudited
A Date of start of reporting period	01-04-2023	01-04-2022
B Date of end of reporting period	30-09-2023	30-09-2022
C Whether results are audited or unaudited	Unaudited	Unaudited
D Nature of report standalone or consolidated	Consolidated	Consolidated
Statement of cash flows		
Cash flows from used in operating activities		
Profit before tax	57.46	91.12
Adjustments for reconcile profit (loss)		
Adjustments for finance costs		
Adjustments for decrease (increase) in inventories	(47.53)	(131.97)
Adjustments for decrease (increase) in trade receivables, current	(2,136.95)	(42.41)
Adjustments for decrease (increase) in Loans & Advances	376.81	(1,735.97)
Adjustments for decrease (increase) in other current assets	5.40	(2.39)
Adjustments for decrease (increase) in other Current Tax Assets		
Adjustments for other financial assets, non-current		
Adjustments for other financial assets, current	-	-
Adjustments for other bank balances		
Adjustments for increase (decrease) in trade payables, current	1,661.61	3.31
Adjustments for increase (decrease) in trade payables, non-current		
Adjustments for increase (decrease) in other current liabilities	(40.11)	610.04
Adjustments for increase (decrease) in other Provisions	(5.03)	(21.29)
Adjustments for depreciation and amortisation expense	7.35	8.50
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
Adjustments for provisions, current		
Adjustments for provisions, non-current		
Adjustments for other financial liabilities, current		
Adjustments for other financial liabilities, non-current		
Adjustments for unrealised foreign exchange losses gains		
Adjustments for dividend income		
Adjustments for interest income		
Adjustments for share-based payments		
Adjustments for fair value losses (gains)		
Adjustments for undistributed profits of associates		
Other adjustments for which cash effects are investing or financing cash flow	7.52	4.66
Other adjustments to reconcile profit (loss)		
Other adjustments for non-cash items		
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
Total adjustments for reconcile profit (loss)	(170.92)	(1,307.51)
Net cash flows from (used in) operations	(113.46)	(1,216.39)
Dividends received		
Interest paid		
Interest received		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	(113.46)	(1,216.39)
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		
Cash flows used in obtaining control of subsidiaries or other businesses		
Other cash receipts from sales of equity or debt instruments of other entities		
Other cash payments to acquire equity or debt instruments of other entities		
Other cash receipts from sales of interests in joint ventures		
Other cash payments to acquire interests in joint ventures		
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		

	Cash payment for investment in partnership firm or association of persons or limited liability partnerships		
	Proceeds from sales of property, plant and equipment		
	Purchase of property, plant and equipment	-	(98.35)
	Proceeds from sales of investment property		
	Purchase of investment property		
	Proceeds from sales of intangible assets		
	Purchase of intangible assets		
	Proceeds from sales of intangible assets under development		
	Purchase of intangible assets under development		
	Proceeds from sales of goodwill		
	Purchase of goodwill		
	Proceeds from biological assets other than bearer plants		
	Purchase of biological assets other than bearer plants		
	Proceeds from government grants		
	Proceeds from sales of other long-term assets		
	Purchase of other long-term assets		
	Cash advances and loans made to other parties		
	Cash receipts from repayment of advances and loans made to other parties		
	Cash payments for future contracts, forward contracts, option contracts and swap contracts		
	Cash payments for future contracts, forward contracts, option contracts and swap contracts		
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts		
	Dividends received		
	Interest received		
	Income taxes paid (refund)		
	Other inflows (outflows) of cash		
	Net cash flows from (used in) investing activities	-	(98.35)
	Cash flows from used in financing activities		
	Proceeds from changes in ownership interests in subsidiaries		
	Payments from changes in ownership interests in subsidiaries		
	Proceeds from issuing shares	-	1,200.20
	Proceeds from issuing other equity instruments		
	Payments to acquire or redeem entity's shares		
	Payments of other equity instruments		
	Proceeds from exercise of stock options		
	Proceeds from issuing debentures notes bonds etc		
	Proceeds from borrowings	142.34	45.20
	Repayments of borrowings	-	
	Payments of finance lease liabilities		
	Payments of lease liabilities		
	Dividends paid		
	Interest paid	(7.52)	(4.66)
	Income taxes paid (refund)		-
	Other inflows (outflows) of cash		
	Net cash flows from (used in) financing activities	134.82	1,240.74
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	21.36	(74.00)
	Effect of exchange rate changes on cash and cash equivalents		
	Effect of exchange rate changes on cash and cash equivalents	-	-
	Net increase (decrease) in cash and cash equivalents	21.36	(74.00)
	Cash and cash equivalents cash flow statement at beginning of period	39.01	115.42
	Cash and cash equivalents cash flow statement at end of period	60.37	41.42



Independent Auditor's Review Report on Consolidated Unaudited Financial Results for the half year ended 30 September 2023 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 2023 ("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. 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 **SGNA & Company**
Chartered Accountants
Firm Registration No. 017007N

CA Nitesh Agrawal
Partner

M. No.: 527125

UDIN **23527125B65BVP4135**

Place: New Delhi

Date: 14.11.2023

Office: 208, Arunachal Building, Barakhamba Road
Connaught Place, New Delhi - 110001

Phn: (+91) 7428 32 6262, (+91) 98115 35349 | **E-mail ID:** info@sgna.co.in