



Date: 12th May, 2025

To,
The Manager,
The Corporate Relationship Department
BSE Limited.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra – 400001.

Scrip Code: 543546
BSE Symbol: HEALTHYLIFE

Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015.

Reference: Submission of Audited Consolidated and Standalone Financial Results for the half-year and year ended 31st March, 2025 pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015

Dear Sir / Madam,

Pursuant to **Regulation 30** of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that the Board of Directors at their meeting held today i.e. **Monday, 12th May, 2025** at 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, has inter-alia:

- 1) Approved the Audited Financial Results (Standalone and Consolidated) for the half-year and year ended 31st March, 2025, as recommended by the Audit Committee together with the Report of Auditors on the said Results.

Pursuant to **Regulation 33** of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- 1) the Audited Financial Results (Standalone and Consolidated) for the half-year and year ended 31st March, 2025; together with Auditors Report with unmodified opinions on the aforesaid Audited Financial Results (Standalone and Consolidated).
- 2) Declaration of unmodified opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Standalone and Consolidated Audited Financial Results.



The meeting of the Board of Directors of the Company commenced at 05:00 p.m. and concluded at 07:00 p.m.

You are requested to take the above information on record.

Thanking You.

For Healthy Life Agritec Limited

Divya Mojjada
Managing Director
DIN: 07759911

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
Healthy Life Agritec Limited
(Formerly Known As Healthy Life Agritec Private Limited)

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of M/s Healthy Life Agritec Limited (Formerly Known As Healthy Life Agritec Private Limited) ("the company") which comprises the Balance Sheet as at March 31, 2025, the statement of Profit and Loss account and statement of cash flows for the year, (herein referred to as "the Financial Statements"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (LODR) Regulations, 2015, an 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 financials results:

- Are presented in accordance with the requirements of Regulation 33 of the listing Regulations in this regard:
- give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) 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 Financial Statements 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 statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.

Key of Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Following are our observations:



- a) The company has not been regular in compliance of TDS and further no provisions had been made for the late payment charges and interest for delayed payments and non-compliance.
- b) Inventory, balance of debtors, creditors, Balance of Security Deposit and valuation of Intangible Assets and their amortisation there off reported in Financial Statements is as certified by the management.
- c) As on the date of this report, Internal Audit Report and Report on Internal Financial Control are not available for verification.

How the emphasis of matters is addressed in our Audit

Our audit procedures on key matters includes the following:

- a) Obtained the outstanding litigations list as compared to the previous year. Enquired and obtained explanations for movement in litigations during the year.
- b) Inquired with management regarding the status of significant litigations and claims including obtaining legal team views on the likely outcome of each litigations and claims and the magnitude of potential exposure.
- c) Examined the Company's legal expenses and read the minutes if Board meetings, to evaluate the completeness if list of the open litigations.
- d) Read the latest correspondence between the Company and tax/legal authorities and reviewed legal opinions obtained by management, where applicable, for significant matters and considered the same in evaluating the appropriateness of the Company's provisions or disclosure of contingent liabilities.
- e) With respect to the tax matters, we involved tax specialists to evaluate the significant cases and the technical grounds for Management's conclusions on the provisions or disclosures of contingent liabilities.
- f) For non-tax matters, we evaluated Management's decisions and rationale for provisions established or disclosure made for contingent liabilities.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. The Board Report is expected to be made available to us after the date of this Audit Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a no material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

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 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 adequate internal financial controls system 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 made by management.
- Conclude on the appropriateness of management's 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 statements 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 statements, including the disclosures, and whether the financial statements 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

The standalone annual financial statements include the results for the six months ended March 31, 2025 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 NYS & Company
Chartered Accountants
FRN – 017007N




A Nitesh Agrawal
Partner
M. No. 527125
Place: New Delhi
Date: 12/5/2025

UDIN: 25527125 BMONPN5969

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, India, 401107

CIN: L52520MH2019PLC332778, info@healthylifeagritec.com

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS
FOR THE SIX MONTHS AND YEAR ENDED 31 MARCH 2025**

(All amounts in ₹ lacs, unless stated otherwise)

Sl.No	Particulars	Six months and year ended			For the year ended	For the year ended
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	a) Revenue from operations	3,421.94	3,023.12	3,141.72	6,445.06	5,236.95
	b) Other income	-	-	-	-	-
	Total income	3,421.94	3,023.12	3,141.72	6,445.06	5,236.95
2	Expenses					
	a) Purchase of stock in Trade	3,235.86	2,853.73	2,926.04	6,089.58	4,884.01
	b) Changes in inventories of stock in trade	(132.17)	3.51	(72.25)	(128.67)	(67.27)
	c) Employee benefits expense	31.43	16.09	19.29	47.51	31.70
	d) Finance costs	6.74	6.94	3.62	13.68	13.71
	e) Depreciation and amortisation expense	8.16	7.58	7.35	15.74	14.70
	f) Other expenses	82.00	75.44	100.87	157.44	161.73
	Total expenses	3,232.00	2,963.28	2,984.92	6,195.28	5,038.57
3	Profit/(loss) before exceptional item & tax (1-2)	189.94	59.84	156.80	249.78	198.38
4	Exceptional Items	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	189.94	59.84	156.80	249.78	198.38
6	Tax expense	47.95	15.06	38.65	63.01	49.46
7	Net Profit/(Loss) after tax (5-6)	141.99	44.78	118.15	186.77	148.92
8	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2,481.20	2,481.20	2,201.20	2,481.20	2,201.20
9	Reserve & Surplus (excluding revaluation reserve)	-	-	-	655.15	328.39
10	Earnings per share (of Rs.10/- each) Basic (Rs.)	0.57	0.18	0.54	0.75	0.68
11	Earnings per share (of Rs.10/- each) Diluted (Rs.)	0.59	0.18	0.54	0.77	0.68

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 12 May 2025.
- The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- During the financial year 2024-25, the company has raised Rs. 4.20 Crores Via Issuance of equity shares through preferential issue by issuing 28,00,000/- equity shares at issue price of Rs. 15/- equity shares.

Statement Of Deviation Or Variation In Utilization Of Funds Raised

Name of listed entity	Healthy Life Agritec Limited
Mode of Fund Raising	Issuance of equity shares through preferential issue
Date of Raising Funds	21-06-2024
Amount Raised	Rs. 4.20 Crores
Report filed for Year and half year ended	March 31, 2025
Monitoring Agency	NA
Monitoring Agency Name, if applicable	NA
Is there a Deviation/Variation in use of fund raised	No
If yes, whether the same is pursuant to change in terms of a	Note Applicable
If yes, Date of Unit holders Approval	Note Applicable
Explanation for the Deviation/Variation	Note Applicable
Comments of the Audit Committee after review	None

Set forth below are objects for which funds have been raised in the Issuance of equity shares through preferential issue and details of deviation, if any, in the following table:

Original Object	Modified object, if any	Original Allocation (Rs. Lakhs)	Modified Allocation, if any	Funds Utilised (in lakhs)	Amount of Deviation /Variation
Working capital requirement	NA	Rs. 420.00	NA	Rs. 420.00	NA
Repayment of Debt	NA		NA		NA
General corporate purposes	NA		NA		NA
Issue Expenses	NA		NA		NA

4 STANDALONE STATEMENT OF ASSETS & LIABILITIES

Rs. in Lakhs, unless otherwise stated

Particulars		Standalone	
		As at 31.03.2025	As at 31.03.2024
EQUITY AND LIABILITIES			
1 Shareholders' funds			
a) Share capital		2,481.20	2,201.20
b) Reserves and surplus		655.15	328.39
Total Equity		3,136.35	2,529.59
2 Liabilities			
Non-current liabilities			
a) Long-Term Borrowings		175.75	99.52
b) Deferred tax liability		4.64	4.04
c) Other long-term liabilities		-	-
d) Long-term provisions		-	-
Total non-current liabilities		180.39	103.56
a) Short-Term Borrowings		94.02	151.95
b) Trade payables		-	-
(i) Total outstanding dues of micro enterprises and small enterprises; and			
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		50.97	121.20
c) Other current liabilities		64.86	4.16
d) Short-term provisions		108.98	83.74
Total current liabilities		318.83	361.04
Total equity and liabilities		3,635.57	2,994.19
Assets			
1 Non-current assets			
a) Property, plant and equipment			
(i) Tangible assets		236.61	217.52
(ii) Intangible assets		-	-
(iii) Work in Progress		316.39	-
b) Deferred tax assets		-	-
c) Non-current investment		906.97	906.97
d) Long-term loans and advances		94.97	177.75
e) Other non-current assets		-	-
Total non-current assets		1,554.94	1,302.24
2 Current assets			
a) Current investment		-	-
b) Inventories		306.54	177.87
b) Trade receivables		1,571.01	1,449.27
c) Cash and bank balances		13.22	19.39
d) Short-term loans and advances		149.90	37.22
e) Other current assets		39.96	8.20
Total current assets		2,080.63	1,691.95
Total assets		3,635.57	2,994.19

5 STANDALONE STATEMENT OF CASH FLOWS

Rs. in Lakhs, unless otherwise stated

	For the year ended 31.03.2025	For the year ended 31.03.2024
A. Cash flow from operating activities		
Profit/(loss) before tax	249.78	198.38
Adjustments for :		
Depreciation and amortisation expense	15.74	14.70
Liability no longer required, written back	-	-
Bad Debts	-	-
Net (profit)/ loss on disposal of property, plant and equipment	-	-
Interest expense and finance cost	13.68	13.71
Interest and other income	-	-
	279.19	226.79
Changes in assets and liabilities		
(Increase) / Decrease in inventories	(128.67)	(67.27)
(Increase) / Decrease in trade receivables	(121.74)	(706.18)
(Increase) / Decrease in loans and advances	(29.90)	341.39
(Increase) / Decrease in other assets	(31.76)	4.54
Increase / (decrease) in trade payables	(70.22)	87.75
Increase / (decrease) in provisions	(2.20)	(1.30)
Increase / (decrease) in other liabilities	61.30	(11.77)
Cash generated from operating activities	(44.01)	(126.06)
Taxes paid (net of refunds)	(35.57)	-
Net cash generated from operating activities	(79.58)	(126.06)
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment	(351.21)	-
Investment made during the year	-	-
Sale proceeds from sale of property, plant and equipment	-	-
Interest and other income	-	-
Net cash generated from/(used in) investing activities	(351.21)	-
C. Cash flows from financing activities		
Proceeds from issues of equity shares	420.00	-
Interest and finance cost	(13.68)	(13.71)
Net proceed (repayment) of long term borrowings	76.23	64.54
Net proceed (repayment) of short term borrowings	(57.93)	61.07
Net cash generated from/(used in) financing activities	424.62	111.90
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(6.17)	(14.16)
Cash and cash equivalents at the beginning of year	19.39	33.55
Cash and cash equivalents at the end of year	13.22	19.39

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

6 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

For and Behalf of Board of
HEALTHY LIFE AGRITEC LIMITED

Divya Mojada
Managing Director
DIN 07759911

Date: 12-May-2025
Place: Mumbai

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
Healthy Life Agritec Limited
(Formerly Known As Healthy Life Agritec Private Limited)

Report on the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of M/s Healthy Life Agritec Limited (Formerly Known As Healthy Life Agritec Private Limited) ("the company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") which comprises the Balance Sheet as at March 31, 2025, the statement of Profit and Loss account and statement of cash flows for the year (herein referred to as "the Financial Statements") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (LODR) Regulations, 2015, an amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the aforesaid consolidated annual financials results

- a. Includes the results of the following entities
 - i. Healthy Life Agro Limited (Formerly Known as Healthy Life Agro Private Limited)
 - ii. Healthy Life Farms Private Limited
- b. Are presented in accordance with the requirements of Regulation 33 of the listing Regulations in this regard:
- c. give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) 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 Financial Statements 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 statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.



Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Following are our observations:

- a) The company has not been regular in compliance of TDS and further no provisions had been made for the late payment charges and interest for delayed payments and non-compliance.
- b) Inventory, balance of debtors, creditors, Balance of Security Deposit and valuation of Intangible Assets and their amortisation there off reported in Financial Statements is as certified by the management.
- c) As on the date of this report, Internal Audit Report and Report on Internal Financial Control are not available for verification.

How the emphasis of matters is addressed in our Audit

Our audit procedures on key matters includes the following:

- a) Obtained the outstanding litigations list as compared to the previous year. Enquired and obtained explanations for movement in litigations during the year.
- b) Inquired with management regarding the status of significant litigations and claims including obtaining legal team views on the likely outcome of each litigations and claims and the magnitude of potential exposure.
- c) Examined the Company's legal expenses and read the minutes of Board meetings, to evaluate the completeness of list of the open litigations.
- d) Read the latest correspondence between the Company and tax/legal authorities and reviewed legal opinions obtained by management, where applicable, for significant matters and considered the same in evaluating the appropriateness of the Company's provisions or disclosure of contingent liabilities.
- e) With respect to the tax and non-tax matters, we evaluated Management's decisions and rationale for provisions established or disclosure made for contingent liabilities.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. The Board Report is expected to be made available to us after the date of this Audit Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.



If, based on the work we have performed, we conclude that there is a no material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

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 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 adequate internal financial controls system 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 made by management.
- Conclude on the appropriateness of management's 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 statements 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 statements, including the disclosures, and whether the financial statements 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

The consolidated annual financial results include the audited financial results of 2 subsidiaries, whose financial statements/financial information reflect total revenue of Rs. 10742.01 lacs and total net profit after tax of Rs. 138.77 lacs for the year ended 31 March 2025, 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 2025 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.

During the period company has made preferential allotment of 28,00,000 lakh equity shares of face value Rs. 10 each at a premium of Rs. 5 each. The funds raised were utilized for the purpose of working capital requirement of the company.

For NYS & Company
Chartered Accountants
ERN - 017007N



Nitesh Agrawal
Partner

M. No. 527125

Place: New Delhi

Date: 12/9/2025

UDIN: 25527125 BMONPO 2645

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, India, 401107

CIN: L52520MH2019PLC332778, info@healthylifeagritec.com

**STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS
FOR THE SIX MONTHS AND YEAR ENDED 31 MARCH 2025**

(All amounts in ₹ lacs, unless stated otherwise)

Sl.No	Particulars	Six months and year ended			For the year ended	For the year ended
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	a) Revenue from operations	8,388.24	8,798.83	9,263.05	17,187.06	13,294.82
	b) Other income	-	-	-	-	-
	Total income	8,388.24	8,798.83	9,263.05	17,187.06	13,294.82
2	Expenses					
	a) Purchase of stock in Trade	8,297.19	8,499.44	8,957.44	16,796.62	12,888.27
	b) Changes in inventories of stock in trade	(402.55)	18.51	(141.94)	(384.03)	(189.46)
	c) Employee benefits expense	43.79	24.49	19.29	68.28	31.70
	d) Finance costs	30.77	6.94	4.24	37.71	11.76
	e) Depreciation and amortisation expense	8.16	7.58	7.35	15.74	14.71
	f) Other expenses	131.52	85.98	139.79	217.50	203.51
	Total expenses	8,108.89	8,642.93	8,986.17	16,751.82	12,960.49
3	Profit/(loss) before exceptional item & tax (1-2)	279.35	155.89	276.88	435.24	334.33
4	Exceptional Items	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	279.35	155.89	276.88	435.24	334.33
6	Tax expense	70.46	39.23	68.78	109.69	83.72
7	Net Profit/(Loss) after tax (5-6)	208.89	116.66	208.10	325.55	250.61
8	Minority Interest	-	0.01	-	-	-
9	Profit attributed to equity shareholders	208.89	116.65	208.10	325.55	250.61
10	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2,481.20	2,481.20	2,201.20	2,481.20	2,201.20
11	Reserve & Surplus (excluding revaluation reserve)	-	-	-	955.11	489.56
12	Earnings per share (of Rs.10/- each) Basic (Rs.)	0.84	0.47	0.95	1.31	1.14
13	Earnings per share (of Rs.10/- each) Diluted (Rs.)	0.88	0.47	0.95	1.35	1.14

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 12 May 2025.
- The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- During the financial year 2024-25, the company has raised Rs. 4.20 Crores Via Issuance of equity shares though preferential issue by issuing 28,00,000/- equity shares at issue price of Rs. 15/- equity shares.

Statement Of Deviation Or Variation In Utilization Of Funds Raised

Name of listed entity	Healthy Life Agritec Limited
Mode of Fund Raising	Issuance of equity shares though preferential issue
Date of Raising Funds	21-06-2024
Amount Raised	Rs. 4.20 Crores
Report filed for Year and half year ended	March 31, 2025
Monitoring Agency	NA
Monitoring Agency Name, if applicable	NA
Is there a Deviation/Variation in use of fund raised	No
If yes, whether the same is pursuant to change in terms of a	Note Applicable
If yes, Date of Unit holders Approval	Note Applicable
Explanation for the Deviation/Variation	Note Applicable
Comments of the Audit Committee after review	None

Set forth below are objects for which funds have been raised in the Issuance of equity shares though preferential issue and details of deviation, if any, in the following table:

Original Object	Modified object, if any	Original Allocation (Rs. Lakhs)	Modified Allocation, if any	Funds Utilised (in lakhs)	Amount of Deviation /Variation
Working capital requirement	NA	Rs. 420.00	NA	Rs. 420.00	NA
Repayment of Debt	NA		NA		NA
General corporate purposes	NA		NA		NA
Issue Expenses	NA		NA		NA

4 CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

Rs. in Lakhs, unless otherwise stated

Particulars	Consolidated	
	As at 31.03.2025	As at 31.03.2024
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	2,481.20	2,201.20
b) Reserves and surplus	955.11	489.56
Total Equity	3,436.31	2,690.76
2 Non Controlling Interest	1.41	1.40
3 Liabilities		
Non-current liabilities		
a) Long-Term Borrowings	175.75	27.30
b) Deferred tax liability	4.64	4.03
c) Other long-term liabilities	-	-
d) Long-term provisions	-	-
Total non-current liabilities	180.39	31.33
Current liabilities		
a) Short-Term Borrowings	580.10	224.17
b) Trade payables	-	-
(i) Total outstanding dues of micro enterprises and small enterprises; and		
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	727.03	268.37
c) Other current liabilities	91.44	10.94
d) Short-term provisions	210.82	137.34
Total current liabilities	1,609.39	640.82
Total equity and liabilities	5,227.50	3,364.31
Assets		
1 Non-current assets		
a) Property, plant and equipment		
(i) Tangible assets	236.61	217.51
(ii) Intangible assets	-	-
(iii) Work in Progress	316.39	-
b) Deferred tax assets	-	-
c) Non-current investment	-	-
d) Long-term loans and advances	105.15	177.75
e) Other non-current assets	-	-
Total non-current assets	658.15	395.26
2 Current assets		
a) Current investment	-	-
b) Inventories	820.25	436.21
b) Trade receivables	3,171.62	2,482.43
c) Cash and bank balances	27.26	36.77
d) Short-term loans and advances	509.84	5.45
e) Other current assets	40.38	8.19
Total current assets	4,569.35	2,969.05
Total assets	5,227.50	3,364.31

5 CONSOLIDATED STATEMENT OF CASH FLOWS

Rs. in Lakhs, unless otherwise stated

	For the year ended 31.03.2025	For the year ended 31.03.2024
A. Cash flow from operating activities		
Profit/(loss) before tax	435.24	334.33
Adjustments for :		
Depreciation and amortisation expense	15.74	14.71
Liability no longer required, written back	-	-
Bad Debts	-	-
Net (profit)/ loss on disposal of property, plant and equipment	-	-
Interest expense and finance cost	37.71	11.76
Interest and other income	-	-
	488.69	360.80
Changes in assets and liabilities		
(Increase) / Decrease in inventories	(384.04)	(189.46)
(Increase) / Decrease in trade receivables	(689.19)	(1,554.01)
(Increase) / Decrease in loans and advances	(431.79)	1,086.47
(Increase) / Decrease in other assets	(32.19)	4.54
Increase / (decrease) in trade payables	458.66	234.92
Increase / (decrease) in provisions	(0.64)	(2.89)
Increase / (decrease) in other liabilities	81.12	(56.46)
Cash generated from operating activities	(509.38)	(116.09)
Taxes paid (net of refunds)	(35.57)	-
Net cash generated from operating activities	(544.96)	(116.09)
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment	(351.21)	-
Investment made during the year	-	-
Sale proceeds from sale of property, plant and equipment	-	-
Interest and other income	-	-
Net cash generated from/(used in) investing activities	(351.21)	-
C. Cash flows from financing activities		
Proceeds from issues of equity shares	420.00	-
Interest and finance cost	(37.71)	(11.76)
Net proceed (repayment) of long term borrowings	148.45	(7.68)
Net proceed (repayment) of short term borrowings	355.93	133.29
Net cash generated from/(used in) financing activities	886.66	113.85
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(9.51)	(2.24)
Cash and cash equivalents at the beginning of year	36.77	39.01
Cash and cash equivalents at the end of year	27.26	36.77

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

6 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

For and Behalf of Board of
HEALTHY LIFE AGRITEC LIMITED

Divya Mojada
Managing Director
DIN 07759911

Date: 12-May-2025
Place: Mumbai



Date: 12th May, 2025

To,
The Manager,
The Corporate Relationship Department
BSE Limited.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra – 400001.

Scrip Code: 543546
BSE Symbol: HEALTHYLIFE

Subject: Declaration of unmodified opinion on the Audited Financial Results (Standalone) for 31st March, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, **Divya Mojjada, Managing Director** of Healthy Life Agritec Limited, having registered office at SH-B/09, New Heera Panna CHS Ltd, Gokul Village Shanti Park, Mira Road East, Thane, Maharashtra, 401107, hereby declare that the Statutory Auditors of the Company, M/s. NYS & Company, Chartered Accountants, Chartered Accountants (Firm Registration No. 017007N) have issued an Audit Report with unmodified opinion on the Audited Financial Results (Standalone) of the Company for the financial year ended 31st March, 2025.

Kindly take this declaration on your record.

Thanking You.

For Healthy Life Agritec Limited

Divya Mojjada
Managing Director
DIN: 07759911



Date: 12th May, 2025

To,
The Manager,
The Corporate Relationship Department
BSE Limited.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra – 400001.

Scrip Code: 543546
BSE Symbol: HEALTHYLIFE

Subject: Declaration of unmodified opinion on the Audited Financial Results (Consolidated) for 31st March, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, **Divya Mojjada, Managing Director** of Healthy Life Agritec Limited, having registered office at SH-B/09, New Heera Panna CHS Ltd, Gokul Village Shanti Park, Mira Road East, Thane, Maharashtra, 401107, hereby declare that the Statutory Auditors of the Company, M/s. NYS & Company, Chartered Accountants, Chartered Accountants (Firm Registration No. 017007N) have issued an Audit Report with unmodified opinion on the Audited Financial Results (Consolidated) of the Company for the financial year ended 31st March, 2025.

Kindly take this declaration on your record.

Thanking You.

For Healthy Life Agritec Limited

Divya Mojjada
Managing Director
DIN: 07759911