



Date: June 08, 2026

To,  
The Manager,  
The Listing 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 year ended March 31, 2026 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, June 08, 2026** 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 year ended 31<sup>st</sup> March, 2026, 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 year ended 31<sup>st</sup> March, 2026; 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 10:00 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 Results**

#### **Opinion**

We have audited the accompanying standalone financial results 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, 2026, the statement of Profit and Loss account and statement of cash flows for the year, (herein referred to as "the Financial Results"), 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:

- a. Are presented in accordance with the requirements of Regulation 33 of the listing Regulations in this regard:
- b. 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, 2026, 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 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 statements under the provisions of the Companies Act, 2013 and the Rules there under, alongwith Regulation 33 of the Securities and Exchange Board of India ("SEBI") (LODR) Regulations, 2015, an amended ("Listing Regulations") 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 results of the current period. These matters were addressed in the context of our audit of the financial results 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, cash balance and valuation of Intangible Assets and their amortisation there off reported in Financial Results 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.
- d) The Company is liable for compliance with Employees' Provident Fund and Employees' State Insurance provisions, which has not been complied with during the year.
- e) The Company has outstanding undisputed income tax liabilities.

### **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 results 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 results 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 results 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 results, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial results, 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 Results**

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 results, 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 Results**

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 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 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. 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 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial results 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**

- 1) The standalone annual financial results include the results for the six months ended March 31, 2026 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.
- 2) During the year ended 31 March 2026, the Company raised Rs. 2,481.20 lakhs through a Rights Issue of 24,812,000 equity shares having a face value of Rs.10 each.
- 3) The Company has delayed the filing of GST returns during the year.

For NYS & Company  
Chartered Accountants  
Firm's Registration No. 017007N



CA Niitesh N Agrawal  
Partner  
Membership No.: 527125  
Place: New Delhi  
Date: 08.06.2026  
UDIN: 26527125SKRRFM2258

**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 QUARTER AND YEAR ENDED 31 MARCH 2026**

*(All amounts in ₹ lacs, unless stated otherwise)*

Sl.No	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Income</b>					
	a) Revenue from operations	5,189.40	2,213.66	1,551.92	10,707.20	6,445.06
	b) Other income	-	-	-	-	-
	<b>Total income</b>	<b>5,189.40</b>	<b>2,213.66</b>	<b>1,551.92</b>	<b>10,707.20</b>	<b>6,445.06</b>
2	<b>Expenses</b>					
	a) Purchase of stock in Trade	5,017.50	2,040.13	1,441.82	10,125.48	6,089.58
	b) Changes in inventories of stock in trade	(61.96)	(36.34)	(12.18)	(168.29)	(128.67)
	c) Employee benefits expense	19.87	33.10	10.26	97.02	47.51
	d) Finance costs	23.43	2.04	3.39	32.48	13.68
	e) Depreciation and amortisation expense	4.83	7.64	3.94	22.28	15.74
	f) Other expenses	63.85	51.85	42.82	262.20	157.44
	<b>Total expenses</b>	<b>5,067.51</b>	<b>2,098.41</b>	<b>1,490.05</b>	<b>10,371.17</b>	<b>6,195.28</b>
3	<b>Profit/(loss) before exceptional item &amp; tax (1-2)</b>	<b>121.89</b>	<b>115.25</b>	<b>61.87</b>	<b>336.03</b>	<b>249.78</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit/(loss) before tax (3-4)</b>	<b>121.89</b>	<b>115.25</b>	<b>61.87</b>	<b>336.03</b>	<b>249.78</b>
6	Tax expense	36.64	29.01	15.85	90.53	63.01
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>85.25</b>	<b>86.24</b>	<b>46.02</b>	<b>245.50</b>	<b>186.77</b>
8	Other comprehensive income (OCI)					
	Items that will not be reclassified to profit and loss	-	-	-	-	-
	Income Tax relating to Items that will not be reclassified to	-	-	-	-	-
9	<b>Total comprehensive income for the period (7+8)</b>	<b>85.25</b>	<b>86.24</b>	<b>46.02</b>	<b>245.50</b>	<b>186.77</b>
8	Paid-up Equity Share Capital (Face value of Rs.10/- each)	4,962.40	4,962.40	2,481.20	4,962.40	2,481.20
9	Reserve & Surplus (excluding revaluation reserve)	-	-	-	900.65	655.15
10	Earnings per share (of Rs.10/- each)	0.17	0.17	0.19	0.49	0.75
	Basic (Rs.)					
11	Earnings per share (of Rs.10/- each)	0.24	0.29	0.20	0.70	0.77
	Diluted (Rs.)					

**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 08 June 2026.
- 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 year ended March'2026, the company has raised Rs. 2481.20 Lakhs Via Issuance of equity shares through rights issue by issuing 2,48,12,000/- equity shares at issue price of Rs. 10/- 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 rights issue
Date of Raising Funds	03-11-25
Amount Raised	Rs. 2481.20 Lakhs
Report filed for Quarter and Year Ended	31-Mar-26
Monitoring Agency	Yes
Monitoring Agency Name, if applicable	Care Ratings Limited
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 rights 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	Remark, If Any
Working capital requirement	NA	1,800.34	-	1,800.34		Remaining amount in Issue Expenses is used for GCP
Repayment of Debt	NA	85.00	-	85.00		
General corporate purposes	NA	545.86	564.89	564.89	(19.03)	
Issue Expenses	NA	50.00	30.97	30.97	19.03	

## 3 STANDALONE STATEMENT OF ASSETS &amp; LIABILITIES

Rs. in Lakhs, unless otherwise stated

Particulars		Standalone	
		31-Mar-26 Audited	31-Mar-25 Audited
<b>EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
a) Share capital		4,962.40	2,481.20
b) Reserves and surplus		900.65	655.15
	<b>Total Equity</b>	<b>5,863.05</b>	<b>3,136.35</b>
<b>2 Liabilities</b>			
<b>Non-current liabilities</b>			
a) Long-Term Borrowings		265.85	175.75
b) Deferred tax liability		18.22	4.64
c) Other long-term liabilities		-	-
d) Long-term provisions		-	-
	<b>Total non-current liabilities</b>	<b>284.07</b>	<b>180.39</b>
a) Short-Term Borrowings		513.92	94.02
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		390.93	50.97
c) Other current liabilities		104.60	64.86
d) Short-term provisions		136.22	108.98
	<b>Total current liabilities</b>	<b>1,145.67</b>	<b>318.83</b>
	<b>Total equity and liabilities</b>	<b>7,292.79</b>	<b>3,635.57</b>
<b>Assets</b>			
<b>1 Non-current assets</b>			
a) Property, plant and equipment			
(i) Tangible assets		663.23	236.61
(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		-	-
e) Other non-current assets		94.97	94.97
	<b>Total non-current assets</b>	<b>1,665.17</b>	<b>1,554.94</b>
<b>2 Current assets</b>			
a) Current investment		-	-
b) Inventories		474.82	306.54
b) Trade receivables		4,932.57	1,571.01
c) Cash and bank balances		67.31	13.22
d) Short-term loans and advances		118.84	149.90
e) Other current assets		34.08	39.96
	<b>Total current assets</b>	<b>5,627.62</b>	<b>2,080.63</b>
	<b>Total assets</b>	<b>7,292.79</b>	<b>3,635.57</b>

## 5 STANDALONE STATEMENT OF CASH FLOWS

Rs. in Lakhs, unless otherwise stated

	For the year ended 31-03-2026	For the year ended 31- 03-2025
<b>A. Cash flow from operating activities</b>		
Profit/(loss) before tax	336.03	249.78
<b>Adjustments for :</b>		
Depreciation and amortisation expense	22.28	15.74
Liability no longer required, written back	-	-
Bad Debts	-	-
Net (profit)/ loss on disposal of property, plant and	-	-
Interest expense and finance cost	32.48	13.68
Interest and other income	-	-
	<b>390.78</b>	<b>279.19</b>
<b>Changes in assets and liabilities</b>		
(Increase) / Decrease in inventories	(168.28)	(128.67)
(Increase) / Decrease in trade receivables	(3,361.56)	(121.74)
(Increase) / Decrease in loans and advances	31.06	(29.90)
(Increase) / Decrease in other assets	5.88	(31.76)
Increase / (decrease) in trade payables	339.96	(70.22)
Increase / (decrease) in provisions	(25.59)	(2.20)
Increase / (decrease) in other liabilities	39.74	61.30
<b>Cash generated from operating activities</b>	<b>(2,748.02)</b>	<b>(44.01)</b>
Taxes paid (net of refunds)	(49.43)	(35.57)
<b>Net cash generated from operating activities</b>	<b>(2,797.45)</b>	<b>(79.58)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of property, plant and equipment	(107.18)	-
Purchase of work in progress	-	(351.21)
Investment made during the year	-	-
Sale proceeds from sale of property, plant and	-	-
equipment	-	-
Interest and other income	-	-
<b>Net cash generated from/(used in) investing</b>	<b>(107.18)</b>	<b>(351.21)</b>
<b>activities</b>		
<b>C. Cash flows from financing activities</b>		
Proceeds from issues of equity shares	2,481.20	420.00
Interest and finance cost	(32.48)	(13.68)
Net proceed (repayment) of long term borrowings	90.10	76.23
Net proceed (repayment) of short term	419.90	(57.93)
<b>Net cash generated from/(used in) financing</b>	<b>2,958.73</b>	<b>424.62</b>
<b>activities</b>		
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>54.10</b>	<b>(6.17)</b>
Cash and cash equivalents at the beginning of	13.22	19.39
year		
<b>Cash and cash equivalents at the end of year</b>	<b>67.32</b>	<b>13.22</b>

\* 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 LIMITEDDivya Mojada  
Managing Director  
DIN 07759911Date: 08-June-2026  
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 Results**

### Opinion

We have audited the accompanying consolidated financial results 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, 2026, the statement of Profit and Loss account and statement of cash flows for the year (herein referred to as “the Financial Results”) 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
  - a. Healthy Life Agro Limited (Formerly Known as Healthy Life Agro Private Limited)
  - b. 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, 2026, 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 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 there under, and as per SEBI (LODR) Regulations (2015) 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 results of the current period. These matters were addressed in the context of our audit of the financial results 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, cash balance and valuation of Intangible Assets and their amortisation there off reported in Financial Results 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.
- d) The Company is liable for compliance with Employees' Provident Fund and Employees' State Insurance provisions, which has not been complied with during the year.
- e) The Company has outstanding undisputed income tax liabilities.

### **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 results 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 results 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 results 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 results, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial results, 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 Results**

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 results, 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 Results**

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 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 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. 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 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial results 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**

- 1) The consolidated annual financial results include the audited financial results of 2 subsidiaries, whose financial results reflect total revenue of Rs. 12107 lakhs and total net profit after tax of Rs. 154.03 lakhs for the year ended 31 March 2026, as considered in the consolidated annual financial results. The financial results of these subsidiaries have been audited by us.
- 2) The consolidated annual financial results include the results for the quarter ended March 31, 2026 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 December 2025 of the current financial year which were subject to limited review by us.
- 3) During the year ended 31 March 2026, the Company raised Rs. 2,481.20 lakhs through a Rights Issue of 24,812,000 equity shares having a face value of Rs.10 each.
- 4) The Company has delayed the filing of GST returns during the year.

For NYS & Company  
Chartered Accountants  
Firm's Registration No. 017007N



CA Niitesh N Agrawal  
Partner  
Membership No.: 527125  
Place: New Delhi  
Date: 08.06.2026  
UDIN: 26527125BVBORS7846



**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 QUARTER AND YEAR ENDED 31 MARCH 2026**

*(All amounts in ₹ lacs, unless stated otherwise)*

Sl.No	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Income</b>					
	a) Revenue from operations	8,519.24	5,194.36	4,355.25	22,814.20	17,187.06
	b) Other income	-	-	-	-	-
	<b>Total income</b>	<b>8,519.24</b>	<b>5,194.36</b>	<b>4,355.25</b>	<b>22,814.20</b>	<b>17,187.06</b>
2	<b>Expenses</b>					
	a) Purchase of stock in Trade	8,287.73	4,925.05	4,194.48	21,884.48	16,796.62
	b) Changes in inventories of stock in trade	(96.72)	(47.00)	(45.89)	(231.63)	(384.03)
	c) Employee benefits expense	35.68	39.99	15.67	131.88	61.07
	d) Finance costs	34.83	13.92	15.57	79.84	37.71
	e) Depreciation and amortisation expense	4.83	7.64	3.94	22.28	15.74
	f) Other expenses	104.62	77.52	61.02	385.46	224.70
	<b>Total expenses</b>	<b>8,370.97</b>	<b>5,017.12</b>	<b>4,244.79</b>	<b>22,272.32</b>	<b>16,751.81</b>
3	<b>Profit/(loss) before exceptional item &amp; tax (1-2)</b>	<b>148.27</b>	<b>177.24</b>	<b>110.45</b>	<b>541.88</b>	<b>435.25</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit/(loss) before tax (3-4)</b>	<b>148.27</b>	<b>177.24</b>	<b>110.45</b>	<b>541.88</b>	<b>435.25</b>
6	Tax expense	43.28	44.61	28.08	142.34	109.69
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>104.99</b>	<b>132.63</b>	<b>82.37</b>	<b>399.54</b>	<b>325.56</b>
8	<b>Minority Interest</b>	0.00	0.00	0.00	0.01	0.01
9	<b>Profit attributed to equity shareholders (7-8)</b>	<b>104.99</b>	<b>132.63</b>	<b>82.37</b>	<b>399.53</b>	<b>325.55</b>
12	Paid-up Equity Share Capital (Face value of Rs.10/- each)	4,962.40	4,962.40	2,481.20	4,962.40	2,481.20
13	Reserve & Surplus (excluding revaluation reserve)	-	-	-	1,354.64	955.11
14	Earnings per share (of Rs.10/- each) Basic (Rs.)	0.21	0.27	0.33	0.81	1.31
15	Earnings per share (of Rs.10/- each) Diluted (Rs.)	0.30	0.44	0.35	1.14	1.35

**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 08 June 2026.
- 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 year ended March'2026, the company has raised Rs. 2481.20 Lakhs Via Issuance of equity shares through rights issue by issuing 2,48,12,000/- equity shares at issue price of Rs. 10/- 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 rights issue
Date of Raising Funds	03-11-25
Amount Raised	Rs. 2481.20 Lakhs
Report filed for Quarter and Year Ended	31-Mar-26
Monitoring Agency	Yes
Monitoring Agency Name, if applicable	Care Ratings Limited
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 rights 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	Remark, If Any
Working capital requirement	NA	1,800.34	-	1,800.34		Remaining amount in Issue Expenses is used for GCP
Repayment of Debt	NA	85.00	-	85.00		
General corporate purposes	NA	545.86	564.89	564.89	(19.03)	
Issue Expenses	NA	50.00	30.97	30.97	19.03	

## 3 CONSOLIDATED STATEMENT OF ASSETS &amp; LIABILITIES

Rs. in Lakhs, unless otherwise stated

Particulars	Standalone	
	31-Mar-26	31-Mar-25
	Audited	Audited
<b>EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
a) Share capital	4,962.40	2,481.20
b) Reserves and surplus	1,354.64	955.11
<b>Total Equity</b>	<b>6,317.04</b>	<b>3,436.31</b>
<b>2 Non Controlling Interest</b>	<b>1.42</b>	<b>1.41</b>
<b>3 Liabilities</b>		
<b>Non-current liabilities</b>		
a) Long-Term Borrowings	265.85	175.75
b) Deferred tax liability	18.22	4.64
c) Other long-term liabilities	-	-
d) Long-term provisions	-	-
<b>Total non-current liabilities</b>	<b>284.07</b>	<b>180.39</b>
a) Short-Term Borrowings	1,005.33	580.10
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	6,707.01	727.03
c) Other current liabilities	141.81	91.44
d) Short-term provisions	285.31	210.82
<b>Total current liabilities</b>	<b>8,139.45</b>	<b>1,609.39</b>
<b>Total equity and liabilities</b>	<b>14,741.97</b>	<b>5,227.50</b>
<b>Assets</b>		
<b>1 Non-current assets</b>		
a) Property, plant and equipment		
(i) Tangible assets	663.23	236.61
(ii) Intangible assets	-	-
(iii) Work in Progress	-	316.39
b) Deferred tax assets	-	-
c) Non-current investment	-	-
d) Long-term loans and advances	-	-
e) Other non-current assets	-	-
<b>Total non-current assets</b>	<b>105.65</b>	<b>105.15</b>
<b>2 Current assets</b>		
a) Current investment	-	-
b) Inventories	1,051.87	820.25
c) Trade receivables	12,715.80	3,171.62
d) Cash and bank balances	95.30	27.26
e) Short-term loans and advances	80.00	509.84
f) Other current assets	30.12	40.38
<b>Total current assets</b>	<b>13,973.09</b>	<b>4,569.35</b>
<b>Total assets</b>	<b>14,741.97</b>	<b>5,227.50</b>

## 5 CONSOLIDATED STATEMENT OF CASH FLOWS

Rs. in Lakhs, unless otherwise stated

	For the year ended 31-03-2026	For the year ended 31- 03-2025
<b>A. Cash flow from operating activities</b>		
Profit/(loss) before tax	541.88	435.25
<b>Adjustments for :</b>		
Depreciation and amortisation expense	22.28	15.74
Liability no longer required, written back	-	-
Bad Debts	-	-
Net (profit)/ loss on disposal of property, plant and	-	-
Interest expense and finance cost	79.84	37.71
Interest and other income	-	-
	<b>643.99</b>	<b>488.69</b>
<b>Changes in assets and liabilities</b>		
(Increase) / Decrease in inventories	(231.63)	(384.04)
(Increase) / Decrease in trade receivables	(9,606.06)	(689.19)
(Increase) / Decrease in loans and advances	429.84	(431.79)
(Increase) / Decrease in other assets	10.27	(32.19)
Increase / (decrease) in trade payables	5,979.97	458.66
Increase / (decrease) in provisions	31.21	(0.64)
Increase / (decrease) in other liabilities	50.36	81.12
<b>Cash generated from operating activities</b>	<b>(2,692.04)</b>	<b>(509.38)</b>
Taxes paid (net of refunds)	(49.43)	(35.57)
<b>Net cash generated from operating activities</b>	<b>(2,741.47)</b>	<b>(544.96)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of property, plant and equipment	(107.18)	-
Purchase of work in progress	-	(351.21)
Investment made during the year	-	-
Sale proceeds from sale of property, plant and	-	-
equipment	-	-
Interest and other income	-	-
<b>Net cash generated from/(used in) investing</b>	<b>(107.18)</b>	<b>(351.21)</b>
<b>activities</b>		
<b>C. Cash flows from financing activities</b>		
Proceeds from issues of equity shares	2,481.20	420.00
Interest and finance cost	(79.84)	(37.71)
Net proceed (repayment) of long term borrowings	90.10	148.45
Net proceed (repayment) of short term	425.23	355.93
<b>Net cash generated from/(used in) financing</b>	<b>2,916.69</b>	<b>886.66</b>
<b>activities</b>		
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>68.04</b>	<b>(9.51)</b>
Cash and cash equivalents at the beginning of	27.26	36.77
year		
<b>Cash and cash equivalents at the end of year</b>	<b>95.30</b>	<b>27.26</b>

\* 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 LIMITEDDivya Mojada  
Managing Director  
DIN 07759911Date: 08-June-2026  
Place: Mumbai



Date: June 08, 2026

To,  
The Manager,  
The Listing 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 31<sup>st</sup> March, 2026 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 31<sup>st</sup> March, 2026.

Kindly take this declaration on your record.

Thanking You.

**For Healthy Life Agritec Limited**

**Divya Mojjada**  
**Managing Director**  
**DIN: 07759911**



Date: June 08, 2026

To,  
The Manager,  
The Listing 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 31<sup>st</sup> 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 31<sup>st</sup> March, 2026.

Kindly take this declaration on your record.

Thanking You.

**For Healthy Life Agritec Limited**

**Divya Mojjada**  
**Managing Director**  
**DIN: 07759911**