Wellness NONI Limited

14th November, 2021

To,

BSE Limited,

Corporate Relationship Department,

1st floor, New Trading Ring Rotunda Building, P J Towers,

Dalal Street, Fort Mumbai - 400 001.

BSE Code: 531211

Dear Sir/Madam,

Sub: Outcome of Board meeting held on 14th November 2021

This is to inform you that the Board of Directors meeting was conducted on Sunday, the 14th November 2021 through video conferencing to consider and approved the un-audited financial results of the company for the quarter ended September 30, 2021 as recommended by the audit committee.

The un-audited financial results of the company for the quarter ended September 30, 2021 is enclosed along with the Limited Review Report on the standalone results. The meeting of Board of Directors commenced at 2 p.m and concluded at 3 p.m.

This letter may be taken on record by the exchange.

Thanking you,

Yours faithfully,

Yours sincerely,

For WELLNESS NONI LIMITED

KALA SRINIVASA RAGHAVAN
Managing Director
DIN: 00871183

30, Ramappa Nagar Main Road, Perungudi, Chennai - 6OO 096, India
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GST No. : 33AABCR9402PLZ4

Standalone Unaudited Financial Results for the quarter ended 30 September, 2021

(Rs. in Crores)

Particulars	Standalone Quarter Ended			Standalone Year to Date		Previous year ended
	Current Quarted Ended on 30-09-2021	Preceeding Quarter Ended on 30-06-2021	Corresponding Quarter ended on 30-09-2020	Year to date figures for current period ended 30-09-2021	Year to date figures for previous period ended 30-09-2020	Previous year ended 31-03-2021
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1.Revenue						
(a)Revenue from Operations	1.19	0.95	1.89	2.14	2.72	5.68
(b) Other Operating income	0.00	0.00	0.00	0.00	0.00	0.00
(c)Other Income	0.02	0.01	0.01	0.03	0.01	0.04
Total Revenue	**1.21**	**0.96**	**1.90**	**2.17**	**2.73**	**5.72**
2.Expenses						
(a)Cost of material consumed	0.00	0.00	0.61	0.00	0.61	0.00
(b) Purchase of stock-in-trade	0.36	0.32	0.00	0.68	0.15	2.09
(c)Changes in inventories of finished goods and work in progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	-0.02
(d) Excise Duty / GST	0.00	0.00	0.00	0.00	0.00	0.00
(e) Employee benefit expense	0.13	0.18	0.15	0.31	0.18	0.71
(f) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
(g) Other expenses	2.17	0.44	0.24	2.61	0.46	2.64
Total expenses	**2.66**	**0.93**	**1.00**	3.59	**1.40**	**5.42**
3. Profit / (Loss) before Depreciation and Tax (1-2)	**-1.46**	**0.03**	**0.90**	-1.43	**1.33**	**0.30**
4. Depreciation	0.01	0.01	0.05	0.01	0.05	0.04
5. Profit / (Loss) before tax (3+4)	**-1.46**	**0.03**	**0.85**	**-1.44**	**1.28**	**0.25**
Exceptional Items						**1.27**
6. Tax expense						
Current Tax (Net of Mat Credit)	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00
7. Profit / (Loss) for the period (5+6)	**-1.46**	**0.03**	**0.85**	**-1.44**	**1.28**	**-1.01**
8. Other Comprehensive Income (Net of Tax Expenses)		0.00	0.00	0.00	0.00	0.00
9. Total Comprehensive Income for the period (7+8) (Comprising profit / (loss) and other comprehensive income for the period)	**-1.46**	**0.03**	**0.85**	**-1.44**	**1.28**	**-1.01**
10. Details of equity share capital						
Paid- up equity share capital	3.2	3.2	3.2	3.2	3.2	3.2
(Face Value of Rs.10 /- per share)						
11 . Earnings per share (EPS) (of Rs.10/- each) (Amount in Rs.)						
(a) Basic	-4.57	0.08	2.64	-4.50	4.01	-3.17
(b) Diluted	-4.57	0.08	2.64	-4.50	4.01	-3.17

Statement of Unaudited Standalone Financial Results for the Quarter ended September 30, 2021

Notes:-

1. The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on ,November 14 2021 and have been subjected to Limited Review by the Statutory auditors.

2.The company has adopted Indian Accounting Standards (Ind AS) from April 1, 2017 and the above Unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in the said standards. The date of transition to Ind AS is April 1, 2016.

3.The Company derives income from a single segment trading of health care products

4.The Company's Registers & Share Transfer Agents are M/s. Cameo Corporate Sevices Ltd.,

5.The format for Unaudited financial Results prepared as prescribed in SEBI's Circular CIR/CFD/FAC/62/2016 dated 05 July 2016, Act, 2013. IND AS and Schedule III to the Companies Act, 2013.

6.Previous period's figures have been re-grouped / reclassified wherever necessary.

7.Reconciliation of net profit reported under Indian GAAP for the Quarter ended September , 2020 with Ind AS is furnished below:

particulars	Quarter ended 30.09.2020
Net Profit as per Indian GAAP	**0.85**
Add:	
Actuarial Loss on Employee defined benefit plans reclassified in Other Comprehensive Income	0.00
Reversal of Goodwill amortised under Indian GAAP	0.00
Fair valuation of financial assets and liabilities	0.00
Amortisation of deferred Income relating to Government Grant (EPCG License) - Net of related depreciation on Amounts capitalised	0.00
Deferred tax impact on fair value of financial assets and liabilities, amortisation of deferred income and on reversal of Goodwill amortisation	0.00
sub -total	**0.85**
Less:	
Fair valuation of Financial assets and laibilities	0.00
Net Profit under Ind AS (A)	**0.85**
Other Comprehensive income (net of tax)	0.85
Actuarial loss on employee defined benefit plans	0.00
effective portion of gains and loss on designated portion of hedging instruments in a cash flow hedge reclassified in Other Comprehensive Income	0.00
other Comprehensive Income, net of income tax (B)	**0.00**
Total Comprehensive Income for the period under Ind AS (A+B)	**0.85**

8.The Company has opted to publish only standalone Financial results

Extract of Standalone Unaudited Financial Results for the Quarter ended 30th September 2021

(Rs. in Crores)

Particulars	Quarter Ended			Year to date		
	Current Quarted Ended on 30-09-2021	Preceeding Quarter Ended on 30-06-2021	Corresponding Quarter ended on 30-09-2020	Year to date figures for current period ended 30-06-2021	Year to date figures for previous period ended 30-06-2020	
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	
Total Income from Operations	1.21	0.96	1.90	2.17	2.73	1.40736765
Net Profit / (Loss) for the period (before Tax, Exceptional items)	-1.46	0.03	0.85	-1.44	1.28	-1.36
Net Profit / (Loss) for the period before tax (after Exceptional items)	-1.46	0.03	0.85	-1.44	1.28	-2.632893668
Net Profit / (Loss) for the period after tax (after Exceptional items)	-1.46	0.03	0.85	-1.44	1.28	-2.628821989
Total Comprehensive Income for the period [comprising Profit / (loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-1.46	0.03	0.85	-1.44	1.28	-2.628821989
Equity Share Capital	3.2	3.2	3.2	3.2	3.2	3.2
Earnings Per Share (of Rs. 10/- each) -						
1.Basic:	-4.57	0.08	2.64	-4.50	4.01	-8.215068716
2.Diluted:	-4.57	0.08	2.64	-4.50	4.01	-8.215068716

Notes:

1.The above Standalone unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 14, 2021.

2.The company has adopted Indian Accounting Standards (Ind AS) from April 1, 2018 and the above Unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in the said standards.

WELLNESS NONI LIMITED

Villa No.2, 30 Ramappa Nagar Main Road, Perungudi, Chennai 600 096, Tamil Nadu.

Balance Sheet as at 30.09.2021

Particulars	Q2 - 30.09.2021	Q1 - 30.06.2021	As at the end of 31.03.2021	As at the end of 31.03.2020
1			3	4
(1) ASSETS				
Non-current assets				
(a) Property, Plant and Equipment	0.08	1.66	1.67	1.67
(b) Investment Property	-	-	-	-
- Intangible Assets Under Development	-	-	-	1.27
(c) Financial Assets	-	-	-	-
- Investments	0.38	0.38	0.38	0.38
- Other Financial Assets	0.01	0.01	0.01	0.01
(d) Deferred Tax Assets	0.01	0.01	0.01	0.00
(2) Current assets	-	-	-	-
(a) Inventories	0.20	0.20	0.20	0.19
(b) Financial Assets	-	-	-	-
(i) Investments	-	-	-	-
(ii) Trade receivables	0.95	0.79	0.68	1.23
(iii) Cash and cash equivalents	0.12	0.63	0.36	0.49
(iv) Bank balances other than (iii) above	-	-	-	-
(v) Loans & advances	1.25	0.81	1.30	0.62
(c) Other Current Assets	0.21	0.26	0.23	0.12
Total Assets	**3.20**	**4.75**	**4.84**	**5.78**
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share capital	3.20	3.20	3.20	3.20
(b) Other Equity	(1.10)	0.36	0.34	1.35
LIABILITIES	-	-	-	-
Non-current liabilities	-	-	-	-
Current liabilities	-	-	-	-
Financial Liabilities	-	-	-	-
(a) Trade payables	0.71	0.87	0.98	1.13
(b) Other current Liabilities	0.34	0.22	0.23	0.12
(c) Provisions	0.04	0.10	0.10	0.18
Total Equity and Liabilities	**3.20**	**4.75**	**4.84**	**5.98**

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Cash Flow Statement for the for the quarter ended 30 September, 2021

	Amount (Rs.)
	30-9-2021
Cash flows from operating activities:	
Profit before taxation	**-1.46**
Adjustments for Non Cash Items:	-
Depreciation	0.01
Disposal of Intangible Asset under development	1.58
Working capital changes:	-
(Increase) / Decrease in trade and other receivables	-0.16
(Increase) / Decrease in inventories	0.00
Increase / (Decrease) in trade payables	-0.16
Increase / (Decrease) in Other Current Liabilites	0.13
(Increase) / Decrease in Short Term Loans & Advances	-0.45
(Increase) / Decrease in Long Term Loans & Advances	-
(Increase) / Decrease Other Current Assets	0.05
Increase / (Decrease) in Short Term Provision	-0.05
Other Inflow:	-
Cash generated from operations	-0.52
Interest paid	-
Income taxes paid	-
Dividends paid	-
Net cash from operating activities	**-0.52**
	-
Cash flows from investing activities:	-
Business acquisitions, net of cash acquired	-
Purchase of property, plant and equipment	-0.00
Proceeds from sale of equipment / written off	-
Investment in FD	-
Investment income	-
Net cash used in investing activities	**-0.00**
	-
Cash flows from financing activities:	-
Proceeds from issue of share capital	-
Proceeds from long-term borrowings	-
Payment of long-term borrowings	-
Net cash used in financing activities	-
	-
Net increase in cash and cash equivalents	**-0.52**
	-
Cash and cash equivalents at beginning of period	**0.63**
	-
Cash and cash equivalents at end of period	**0.12**