Wellness NONI Limited

November 19, 2022

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, 2022

This is to inform you that the Board of Directors meeting was conducted on Monday, the 14th November, 2022 to consider and approved the un-audited financial results of the company for the quarter ended September 30, 2022 as recommended by the audit committee.

The un-audited financial results of the company for the quarter ended September 30, 2022 is enclosed along with the Limited Review Report on the standalone results. The meeting of Board of Directors commenced at 05.00 P.M and concluded at 8.00 P.M. Kindly take the above information on your records.

Thanking you,

Yours faithfully,

For **WELLNESS NONI LIMITED**

YAKUB ASHRAFALI
WHOLETIME DIRECTOR
DIN: 02520292

Standalone Unaudited Financial Results for the quarter ended 30 September, 2022

(Rs. in Crores)

Particulars	Standalone			Standalone		
	Quarter Ended			Year to Date		Previous year ended
	Current Quarted Ended on 30-09-2022	Preceeding Quarter Ended on 30-06-2022	Corresponding Quarter ended on 30-09-2021	Year to date figures for current period ended 30-09-2022	Year to date figures for previous period ended 30-09-2021	Previous year ended 31-03-2022
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1.Revenue						
(a)Revenue from Operations	0.00	0.00	1.19	0.01	2.14	2.14
(b) Other Operating income	0.00	0.00	0.00	0.00	0.00	0.00
(c)Other Income	0.00	0.00	0.02	0.00	0.03	0.01
Total Revenue	**0.00**	**0.00**	**1.21**	**0.01**	**2.17**	**2.15**
2.Expenses						
(a)Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	0.00	0.00	0.36	0.00	0.68	0.80
(c)Changes in inventories of finishedgoods and work in progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.20
(d) Excise Duty / GST	0.00	0.00	0.00	0.00	0.00	0.00
(e) Employee benefit expense	0.00	0.00	0.13	0.00	0.31	0.35
(f) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
(g) Other expenses	0.02	0.04	2.17	0.06	2.61	1.80
Total expenses	**0.02**	**0.04**	**2.66**	0.06	**3.59**	**3.16**
3. Profit / (Loss) before Depreciation and Tax (1-2)	**-0.01**	**-0.04**	**-1.46**	-0.05	**-1.43**	**-1.01**
4. Depreciation	0.00	0.00	0.01	0.01	0.01	0.03
5. Profit / (Loss) before tax (3+4)	**-0.02**	**-0.04**	**-1.46**	-0.06	**-1.44**	**-1.04**
Exceptional Items						**1.58**
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)	**-0.02**	**-0.04**	**-1.46**	**-0.06**	**-1.44**	**-2.62**
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)	-0.02	-0.04	-1.46	-0.06	-1.44	-2.62
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	-0.06	-0.12	-4.57	-0.18	-4.50	-8.18
(b) Diluted	-0.06	-0.12	-4.57	-0.18	-4.50	-8.18

For WELLNESS MONI LIMITED

Y. Bhaskar

DIRECTOR

Statement of Unaudited Standalone Financial Results for the Quarter ended September 30, 2022

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 15 2022 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 priscribed 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 , 2021 with Ind AS is furnished below:

particulars	Quarter ended 30.09.2021
Net Profit as per Indian GAAP	-1.46
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	-1.46
Less:	
Fair valuation of Financial assets and laibilities	0.00
Net Profit under Ind AS (A)	-1.46
Other Comorehensive income (net of tax)	-1.46
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)	-1.46

For WELLNESS NONI LIMITED

DIRECTOR

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

Extract of Standalone Unaudited Financial Results for the Quarter ended 30th September 2022

(Rs. in Crores)

Particulars	Quarter Ended			Year to date	
	Current Quarted Ended on 30-09-2022	Preceeding Quarter Ended on 30-06-2022	Corresponding Quarter ended on 30-09-2021	Year to date figures for current period ended 30-06-2022	Year to date figures for previous period ended 30-06-2021
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited
Total Income from Operations	0.00	0.00	1.21	0.01	2.17
Net Profit / (Loss) for the period (beforeTax, Exceptional items)	-0.02	-0.04	-1.46	-0.06	-1.44
Net Profit / (Loss) lor the pêriod before ax (after Exceplional items)	-0.02	-0.04	-1.46	-0.06	-1.44
Net Profit / (Loss) for the period after tat (afler Exceptional itemss)	-0.02	-0.04	-1.46	-0.06	-1.44
total Comprehensive Income for the period [comprising Protit / (loss) for the period (after tax) and Other Comprehensive Income (aftertax)]	-0.02	-0.04	-1.46	-0.06	-1.44
Eqiuty Share Capital	3.2	3.2	3.2	3.2	3.2
Earnings Per Share (of Rs. 10/- each) -					
1.Basic:	-0.06	-0.12	-4.57	-0.18	-4.50
2.Diluted:	-0.06	-0.12	-4.57	-0.18	-4.50

Notes:

1.The above. Standalone unaudited finaicial resulls were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 15, 2022.

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 meisurement principles laid down in the said standards.

For WELLNESS NONI LIMITED

DIRECTOR

WELLNESS NONI LIMITED
Villa No.2, 30 Ramappa Nagar Main Road, Perungudi, Chennai 600 096, Tamil Nadu.
Statement of Profit and Loss for the period ended 30.09.2022

(Rs. in Crores)

Sl No	Particulars	Note No.	Q2 30-09-2022	Q1 30-06-2022	For the year ended 31-03-2022	For the year ended 31-03-2021
	INCOME					
I	Revenue From Operations	15	0.00	0.00	2.14	5.68
II	Other Income	16	0.00	0.00	0.01	0.04
III	Total Income (I+II)		0.00	0.00	2.15	5.72
IV	EXPENSES					
	Cost of materials consumed					
	Purchases of Stock-in-Trade	17	-	-	0.80	2.09
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	18	-	-	0.20	(0.02)
	Employee benefits expense	19	-	-	-	-
	Depreciation and amortization expense	1	0.00	0.00	0.35	0.71
	Other expenses	20	0.02	0.04	0.03	0.04
	Total expenses (IV)		0.02	0.04	1.81	2.64
V	**Profit/(loss) before exceptional items and tax (I- IV)**		(0.02)	(0.04)	3.19	5.46
VI	Exceptional Items				(1.04)	0.26
VII	**Profit/(loss) before tax (V-VI)**		(0.02)	(0.04)	1.58	-
	Tax expense:				(2.62)	0
VIII	(1) Current tax				(0.00)	(0.15)
	(2) Deferred tax				-	(0.16)
IX	**Profit (Loss) for the period from continuing operations (VII-VIII)**		(0.02)	(0.04)	(0.00)	0.00
X	Profit/(loss) from discontinued operations				(2.62)	0.10
XI	Tax expense of discontinued operations				-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)				-	-
XIII	Profit/(loss) for the period (IX+XII)		(0.02)	(0.04)	-	-
XIV	**Other Comprehensive Income**				(2.62)	0.10
	A (i) Items that will not be reclassified to profit or loss				-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss				-	-
	B (i) Items that will be reclassified to profit or loss				-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss				-	-
XV	**Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)**		(0.02)	(0.04)	-	-
XVI	Earnings per equity share (for continuing operation):				(2.62)	0.10
	(1) Basic	21	(0.06)	(0.12)	(8.19)	(4.73)
	(2) Diluted	21	(0.06)	(0.12)	(8.19)	(4.73)
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic				-	-
	(2) Diluted				-	-
XVIII	Earnings per equity share(for discontinued & continuing operations)					
	(1) Basic	21	(0.06)	(0.12)	(8.19)	(4.73)
	(2) Diluted	21	(0.06)	(0.12)	(8.19)	(4.73)

For WELLNESS NONI LIMITED

DIRECTOR

WELLNESS NONI LIMITED

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

Balance Sheet as at 30.09.2022

(Rs. in Crores)

Particulars	Note No.	Q2	Q1	As at the end of 31.03.2022	As at the end of 31.03.2021
1	2	9/30/2022	6/30/2022	3	4
(1) ASSETS					
Non-current assets					
(a) Property, Plant and Equipment	1	0.05	0.06	0.06	1.67
(b) Investment Property					
- Intangible Assets Under Development	1	-	-	-	-
(c) Financial Assets					
- Investments	2	0.38	0.38	0.38	0.38
- Other Financial Assets	3	0.01	0.01	0.01	0.01
(d) Deferred Tax Assets	9	0.01	0.01	0.01	0.01
(2) Current assets					
(a) Inventories	4	-	-	-	0.20
(b) Financial Assets					
(i) Investments		-	-	-	-
(ii) Trade receivables	5	0.02	0.04	0.07	0.68
(iii) Cash and cash equivalents	6	0.05	0.09	0.10	0.36
(iv) Bank balances other than (iii) above		-	-	-	-
(v) Loans & advances	7	0.29	0.29	0.29	1.30
(c) Other Current Assets	8	0.23	0.23	0.23	0.23
Total Assets		**1.04**	**1.10**	**1.15**	**4.84**
EQUITY AND LIABILITIES					
Equity					
(a) Equity Share capital	10	3.20	3.20	3.20	3.20
(b) Other Equity	11	(2.34)	(2.32)	(2.28)	0.34
LIABILITIES					
Non-current liabilities					
Current liabilities					
Financial Liabilities					
(a) Trade payables	12	0.02	0.06	0.07	0.98
(b) Other current Liabilities	13	0.10	0.11	0.11	0.23
(c) Provisions	14	0.06	0.06	0.06	0.10
Total Equity and Liabilities		**1.04**	**1.10**	**1.15**	**4.84**

For WELLNESS NONI LIMITED

DIRECTOR

WELLNESS NONI LIMITED

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

Cash Flow Statement for the Year ending from 1-4-2022 to 30-9-2022

	Amount (Rs. In Crores)
	9/30/2022
Cash flows from operating activities:	
Profit before taxation	-0.06
Adjustments for Non Cash Items:	
Depreciation	0.01
Disposal of Intangible Asset under development	-
Working capital changes:	-
(Increase) / Decrease in trade and other receivables	0.05
(Increase) / Decrease in inventories	-
Increase / (Decrease) in trade payables	-0.05
Increase / (Decrease) in Other Current Liabilites	-0.00
(Increase) / Decrease in Short Term Loans & Advances	-
(Increase) / Decrease in Long Term Loans & Advances	-
(Increase) / Decrease Other Current Assets	-0.00
Increase / (Decrease) in Short Term Provision	-
Other Inflow:	-
Cash generated from operations	-0.04
Interest paid	-
Income taxes paid	-
Dividends paid	-
Net cash from operating activities	-0.04
Cash flows from investing activities:	
Business acquisitions, net of cash acquired	-
Purchase of property, plant and equipment	-
Proceeds from sale of equipment / written off	-
Investment in FD	-
Investment income	-
Net cash used in investing activities	-
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	-0.04
Cash and cash equivalents at beginning of period	0.10
Cash and cash equivalents at end of period	0.05

For WELLNESS NONI LIMITED

DIRECTOR

A. JOHN MORIS & CO.,
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT ON UN-AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY

Review report to The Board of directors of "WELLNESS NONI LIMITED"

Review report on the unaudited Standalone Financial Results

We have reviewed the accompanying statement of standalone unaudited financial results of "WELLNESS NONI LIMITED" (the Company) for the Quarter ended 30.09.2022 pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated 5" July 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their Meeting held on 14-11-2022 and has been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 "Interim Financial reporting" read with relevant rules issued thereunder and other accounting principles generally accepted in India.

Our responsibility is to issue a report on these financial statements based on our review. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit.

A. JOHN MORIS & CO., Chennai-14, Chartered Accountants

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We have not performed an audit and accordingly, we do not express an audit opinion. Based on our review conducted as above, nothing has come to the attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices

and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A John Moris & Co.,
Chartered Accountants
FRN 007220 S

A. JOHN MORIS & Co., Chennai-14 Chartered Accountants

(CA. S. Muralikannan)

Partner

M. No. 211698

Place: Chennai

Date: 14-11-2022

UDIN: 22211698BDCNUD5102