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CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To:

The Members of l\rlls. Wellness Noni Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial statements of. "Ws-Wellness Noni Limited- (hereinafter referred to as "the Company"), comprising of the Balance Sheet as at 3Lst Mardr, 2021, the Statement of Profit and Loss, including the statement of other comprehensive income, the Cash Flow Statement and the statement of Changes in Equity for the year then ended, and notes to the Standalone Financial Statements, including a summary of the significant accounting policies and other explanatory information ftereinafter referred to as "the Standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements grve the information required by the Companies Act, 20t3, as amended ("the Act') in the manner so required.and give a tme and fair view in conformity with the accounting Principles generally accepted in India of the state of affairs of the company as at March 3L,202L,
its loss.including other comprehensive income, its cash flows and the dunges in
equity for the year ended on that date.

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Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with
the Standards on Auditing (SAs), as specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the'Auditors'

Responsibilities for the Audit of the Standalone Financial Statements' section of our report.

We are independent of the Company in accordance with the'Code of E*rics' issued by the Lrstitute 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 Act and the Rules thereunder, 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 audit opinion on the Standalone Financial Statements.

Emphasis of Matter

o We draw attention to Schedule 1 of Financial Statements in respect of the o*iti.g off of Intangible Asset under development amounting to Rs.L,27,'1.6,580. Due to which the company suffers a loss in the financial year. If it had not been written off the company would have achieved profit in the year"
. According to the information and explanations given to us by Management
the Company has not paid VAT for the FY 2076-77 an amount of Rs.11,029861-
(Rupees Eleven Lakhs Seven Thousand'Nine Hundred Eighty Six Rupees
O"lY)

Our opur,ion is not modified in respect of the matters stated above.

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Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of
most significance in our audit of the Standalone Financial Statements for the
financial year ended March 3'1.,2021,.These matters were addressed in the context
of our audit of the Standalone Financial Statements as a wholq and in forming our opinion thereort and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matters How our audit addressed the key audit matter
Assessment of Contingent liabilities in
respect of certain litigations including
Direct and Indirect Taxes and various
other claims filed by other parties upon
the Company not acknowledged as
debts.

The Company's assessment is supported by the facts of matter, their own judgment, past experience, and advices from legal and independent tax consultants wherever considered necessary. Accordi^gly, unexpected adverse outcomes may significant$ impact the Company's reported profit
and the Balance Sheet.

We determined the above area as a Key Audit Matter in view of associated uncertainty relating to the outcome of litigations whidr requires application of

judgment in interpretation of law. Accordingly, our audit was focused on qrylysing the facts of subject matter rrnder consideration and judgments/interpretafion of law involved.

Our audit approach included :-

. Going through the current status of the tax litigations and contingent
liabilities"

Examining the orders and/or communication received from various Tax Authorities/ Judicial forums and followup actionthereon;

Evaluating the merits of the subject matter under consideration with reference to the grounds presented therein and available independent legal / tax advice; and

Wherever required reliance is placed
on the opinion of legal and tax
consultants

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Other Matters

The continuous spreading of COVID -l-9 across India has resulted in restriction on
physical visit to the client locations and the need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the hrstitute of Chartered Accountants of India (ICAI)" As a result of the above, the entire audit was carried out based on remote access of the data as provided by the management of the Company. This has been carried out based on the advisory on "Specific Considerations while conducting Distance AudiV Remote Audit/ Online Audit under current Covid-19 situation" issued by the Auditing and Assurance Standards Board of ICAI" We have been represented by the management of the Company that the data provided for our audit purposes is correct, complete, reliable and are directly generated by the accounting system of the Company without any further manual modifications.

We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions.

We are not able to obtain sufficient and appropriate audit evidence about the amount

of Investrnents (both Quoted and Unquoted) in the books of Lrvestee Companies. Consequently, we are not able to determine whether any adjustnents to the Investnent Amount are necessary in the light of absence of information regarding the companies in whidr the Company holds investrnents as on Balance Sheet date, to the extent of Rs. 37,78,8551- (Rupees Thirty-Seven Lakhs Seventy-Eight Thousand Eight Hundred and Fifty-Five only).

Investnent in Subsidiary Company:

Herb Nutra Lab Private Limited is a Subsidiary company of Wellness Noni Limited. The company has invested an arnount of Rs. 9,00;000 in its subsidiary company Herb Nutra Lab Private Limited. Has an investnent of Rs.%00,000 in the subsidiary company there is pending proceeding against the directors of this company with regard to'conduct of the Annual General Meeting the said matter pending before high
court. This pending litigation does not impact the financials of the company and this
matter being brought notice of the shareholders has it involves litigation'between
ocisting and extol director of the company and matter is pending before high court of
*udrur ahd has no adverse impact on financials of the company for the ended review"

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Our Audit opinion is not modified in respect of the matters stated above.

Information other than the Financial Statements and Auditors' Report

thereon

The Comp arr/sBoard of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the Standalone Financial Statements and our auditors' report thereon.

Our opinion on the Standalone 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 Standalone Financial Statements, our responsibitity is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other informatioru we are required to report that fact.

Herb Nutra Lab Private Limited is a Subsidiary company of WelLress Noni Limited. The company has invested an amount of Rs. 9,00,000 in its subsidiary comPany Herb Nutra Lab Private Limited. The zubsidiury company is undergoing legal proceedings against its former director regarding the allotrnent of shares to WelLress Noni Limited" The allohent of shares to Wellness Noni Limited may be revoked if the subsidiary company receives an unfavourable judgement.

Managemenfs Responsibility for The Standalone Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these Standalone Financial Statements in terms of the requirements of the Companies Act, 20L3 (hereinafter referred to as "the Act") that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with the Companies
(Indian Accounting Standards) Rules, 2015, as amended. The respective Board of
Directors of the company are responsible for maintenance of adequate accounting
records ir-r accordance with the provisions of the Act for safeguarding the assets of the
company and for preventing and detecting frauds and

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selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudenf and the 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 Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error/which have been used for the purpose of preparation of the Standalone Financial Statements by the Directors of the Company, as aforesaid.

In preparing the Standalone Financial Statements, management is responsible for assessing the Company's abihty to continue as a going concefll 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.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditoy's Responsibility for the Audit of the Standalone Financial
Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that indudes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs witl 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 inJluence the
economic decisions of users taken on the basis of these Standalone Financial Statements. '

As part of an audit in accordance with SAs, we exercise professional judgement and maintain'professional skepticism throughout the audit. We also:

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. Identify and assess the risks of material misstatement of the Standalone 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 intemal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of

sudr controls"

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disdosures 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" lf we condude that a material uncertainty exists, we ate required to draw attention in our auditors' 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 auditors' report. Flowever, future events or conditions may cause the Company
to cease to continue as a going concern.
Evaluate the overall presentation, structgre and content of the Standalone Financial statements, including the disclosures, and whether the Standalone

o Financial Statements represent the underlying transactions and events in a
manner that adrieves fair presentation"
We communicate with those drarged with governance regarding,.ar.nong other
n-tagers, the planned scope and timing of the audit and significant audit findings,
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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 tlrem 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 Standalone Financial Statements for the financial year ended March 3t,2021. and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation

precludes public disclosure about the matter or wheru in extremely rare
circumstancet we determine that a matter should notbe communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interestbenefits of sudr communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Audito/s Report) Order, 20L6 ('the Order"), issued by the Central Government of India in terms of sub-section (L1) of Section '1,43 ofthe Act, we give in the "Annexure I" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2" As required by Section 143(3) of the Act, we report that:
(a) We have sought and obtained all the information and explanations whidr to the best of our knowledge and belief were necessary for the purposes of
our audit of the aforesaid standalone financial statements except in case of Inveshnents if the comPany in Quoted and unquoted shares.
(b) In our opinioru proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books; (cl The Balance Sheet, the Statement of Profit and Loss including the of Other Comprehensive Income, the Cash Flow Statement and the Statement of ." 'Changes in Equity dealt with by this Report are in agreement with the relevantbooks of account maintained for the purpose of preparation of the Standalone Financial Statements.

(d) In our opinion, the #oresaid Standalone Financial Statements comply with
'the Accounting Standards specified under Section 133 of the Act, teadry)
Companies (Indian Accounting Standards) Rules, 2015, as
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On the basis of the written representations received from the directors as on Mardr 3'J-., 202'J-. taken on record by the Board of Directors, none of the directors is disquatfied as on March 31, 2021from being appointed as a director in terms of Section l.64 (2) of the Ac|
With respect to the adequary of the intemal financial controls over financial reporting of the Company with reference to these Standalone Financial Statements and the operating effectiveness of such controls, refer to our separate Report in "Annexurell" to this reporf
In our opinion, the managerial remuneration for the year ended Mardr 3'1.,202'J. has been paid/provided by the company to its directors in accordance with the provisions of SectionL9T read with Sdredule V to the act; :
(h) With respect to the other matters to be induded in the Auditors'Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 201.4, as amended in our opinion and to the best of our infonnation and according to the explanations given to us:
a. There were no pending litigations whidr would impact the financial position of the company;
b. The company did not have any long-terrn contracts including derivative contracts for whidr there were any material foreseeable losses;

c" There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company during the year ended Mardr 3L,2021.

For A. Iohn Moris & Co.,
' Chartered Accountants
FirmRegistrationNumber: 00 7220S

Date:30-06-2027
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Place: Chennai

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ANNEXURE I

TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON TI-IE STANDALONE FINANCIAL STATEMENTS OF WELLNESS NONI LIMITED

(Referred to in paragraph "1,, under 'Report on Other Legal and Regulatory Requirements' section of our Report of even date)

1.

(a) The company has maintained proper records showing fulI particulars, including quantitative details and situation of fixed assets
(b) The Company has a regular programme for physical verification of its fixed assets by which its fixed assets are verified in a phased manner. In our opinion,
this periodicity of physical verification is reasonable having regard to the size
of the Company and the nature of its fixed assets. However, there were certain fixed assets which were not verified during the year as planned due to outbreak of COVID-L9 pandemic. As represented by the management these will be covered for verification in the subsequent period. According to the information
and explanations given to us, no material discrepancies were noticed on verification of the fixed assets.
(c) According to information and explanations given by the management, the
title deeds of immovable properties included inproperty, plantand equipment
are held in the narne of the Company

2. The management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies were noticed on such physical verification.

3. According to the information and. explanations glven to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partrershi. ps or other parties covered in the register maintained under Section 189 of
the Act.'Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.

4. $tcording to the information and explanations gr "t to us and on the basis of our
examination of the books of accounf it was observed that the Company has not made

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any funds by way of loans, inveshnents, guarantees or security which are
required to be listed in the register maintained under the provisions of section 185 and
186 of the Companies Act,2013 and hence not commented upon"

5" During the year, the Company has not accepted any deposits from any person. As
the same must be complied with the directives issued by the Reserve Bank of Lrdia and the provisions of Section 73 to 76 of the Companies Act, 2013 and rules framed there under are not applicable.

6. As per information & explanation given by the management maintenance of cost records has not been prescribed by the Central Government under sub-section (1) of section 1,48 of the Companies 4ct,2013 for any of the activities of the Company.

7.

(a) According to the records, the Company has been generally regular in depositing with appropriate authorities undisputed statutory dues including Investor Education and Protection Funds, Provident Fund, Employees' State Insurance, hrcome Tax, Goods and Service Tax, Customs Duty, Value Added
Tax, Cess and other applicable statutory dues during the year.
(b) According to the information and explanations glven to us, there is no undisputed amounts payable in respect of provident fund, Employees' State Insurance, income-tax, duty of customs, goods and service tax, cess and other material stafutory dues were in arrears as at March S'1,,2021for a period of more
than six months from the date they became payable.

8. Lr our opinion and according to the information and explanations provided by the management, the Company has not defaulted in repayment of loans or borrowing to a financial institutioo bank or goverrunent or dues to debenture holders"

9. The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) or term loans during the year.

10. Based upon the audit procedures performed for the purpose of reporting the true
and fair view of the Financial Statements and according to the information and
exppnations provided by the managemmt, we report that no fraud by the Company
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terial fraud on the Company by the officers and employees of the Company
has been noticed or reported during the year.
L1. According to the information and explanations provided by the management, the managerial remuneration has been pud lprovided in accordance with the requisite approvals mandated by the provisions of Sectionl97 read with Schedule V to the Act.
12. The Company is not a chit fund or a Nidhi /mutual benefit fund/society. Accordingly, thir paragraph of the Order is not applicable
L3. According to the information and explanations glven to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections L77 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by applicable accounting standards.
L4. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made preferential allotrnent or private placement of shares or fully or partly convertible debentures during the year hence not commented upon.
L5. According to the information and explanations glven to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with any of its directors or persons connected with them as is mentioned in Section 192of the Act.

1.6. According to the information and explanations gr er to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act t934.

For A.Iohn Moris & Co",
Chartered Accountants

, FirmRe gistrationNumb er :007 2205

Date:3046-2021
Place: Chennai

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TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF RELIANCE INDUSTRIES LIMITED

Report on the Internal Financial Controls under clause (i) of sub-section 3 of Section
143 ofthe Companies Act,2OLg ("the Act")

We have audited the internal financial controls over financial reporting of I\[/s. WELLNESS NONI LIMITED ("the Company") as of 3lsMarch 2021, rn conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Managemenf s Responsibility for Internal Financial Controls
The Company's Management is responsible for establishing and maintaining intemal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial informatiorL as required under the Act.

Auditors' Responsibility
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit.

We conducted our audit in accordance with the Guidance Note on Audit of Lrtemal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards
on Auditing issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 20L3, to the extent applicable to an audit of internal financialcontrols,
both issued by the Institute of Chartered Accountants of Lrdia. Those Standards and
tn6 Cuiaance Note require that we comply with ethical requirements and

No.5, Lakshmipuram 1st Street, Deivasigamani Road(Near MusicAcademy),
Tel : +91-44-2811 6003-4 | 7667034935 Fax : 044-2811 1712 E-mail: i
Branches : Ahmedabad/ Bengaluru/ Bhubaneswar/ Chhattisgarh/ Goi
Kochi/ Kolkata/ Kumbakonam/ Lucknod Madurai/ Mumbai/ Nagercoil/ Nagpur/
Thiruvananthapuram/ Thrissur/ Tirunelveli/ Tirupattur/ Tiruppur/ Trichy/ Tuticorin

and

fi. IOIIN MORIS E CO.,

CHARTERED ACCOUNTANTS

pcrfetFrf the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects"

Our audit involves performing procedures to obtain audit evidence about the adequacy of the intemal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditoy's judgmenf induding the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's intemal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting with reference to these Standalone Financial Statements

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that,
i. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
ii. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of
rndnagement and directors of the company; and

iii. Provide reasonable assurance regarding prevention or timely detection of
unauthorized acquisitioru use, or disposition of the company's assets that could
haye a material effect on the financial statements"

No.S, Lakshmipuram 1st Street, Deivasigamani Road(Near Music - 600 014.
Tel : +91-44-2811 6003-4 | 7667034935 Fax :044-2811 1712 E-mail: in : wmv.ajohnmoris.com Branches : Ahmedabad/ Bengaluru/ Bhubaneswar/ Chhattisgarh/ ntur/ Hyderabad/
Kochi/ Kolkata/ Kumbakonam/ Lucknod Madurai/ Mumbai/ Nagercoil/ Nagpur/ New Delhi/ Ranchi/ SuraU Thiruvananthapuram/ Thrissur/ Tirunelveli/ Tirupattur/ Tiruppur/ Trichy/ Tuticorin and Visakhapatnam

fi. roHN MORIS E CO.,

CHARTERED ACCOUNTANTS

Inherent Lfunitations of Internal Financial Controls over Financial Reporting with reference to these Standalone Financial Statements
Because of the ffierent limitations of internal financial controls over financial reporting induding the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate"

Opinion
In our opinion, the Company has, in all material respects, adequate internal financial controls over financial reporting with reference to these Standalone Financial Statements and zudr internal financial controls over financial reporting with reference to these Standalone Financial Statements were operating effectively as at March 3L, z\zl,based on the internal control over financial reporting criteria established by the Company considering the essential components of intemal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For A.Iohn Moris & Co.,
Chartered Accountants
FirmRe gistrationNumb er007 2205

Date: 30-06-2021
Place: Chennai

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No.5, Lakshmipuram 1st Street, Deivasigamani Road(Near Music Academy), Royapettah, Chennai - 600 014.
Tel : +91-44-2811 6003-4 | 7667034935 Fax :044-2811 1712 E-mail : info@ajohnmoris.com, Website : www.ajohnmoris.com Branches : Ahmedabad/ Bengaluru/ Bhubaneswar/ Chhattisgarh/ Goimbatore/ Guntur/ Hyderabad/
Kochi/ Kolkata/ Kumbakonam/ Lucknod Madurai/ Mumbai/ Nagercoil/ Nagpur/ New Delhi/ Ranchi/ SuraU Thiruvananthapuram/ Thrissur/ Tirunelveli/ Tirupattur/ Tiruppur/ Trichy/ Tuticorin and Visakhapatnam

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J f chenr

a.t

M.No 029424

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

accornpanying the Financial Statements for the year ended March31,202l

A1(a) 6o*o"rtelnformadon
M/s. Wellness Noni Limited is registered with the Chennai Registrar of Companies as a Public Limited Company on Z6th October 1992 Registration no. L74990TN1992PLC023697. The registered office ofthe company is located at Villa no.z, No.30, Ramappa Nagar Main Perungudi Chennai 600096.
The Principal activity of the Company is trading ofllealthcare products"

@) Estimation of uncertalnHes relaurg to the global hedth pandemic from COVID-19:
The Company has considqred tle possible effects that may resull from the pandemic relating to COVID-19 on the carrying amounts receivables. In deieloping the assumptions relating to the possible future uncertainties in the global economic conditions because of pandemic, the Company,as at t}le date of appronl of these financial statements has used internal and external sources of information
credit reports and related information, economic forecasts. The Company has performed sensitivity analysrs on the assumptions used and
on current estimates expects the carrying amount of these assets will be recovered. The impact of COVID-19 on tJte Company's
statements may differ from t}lat estimated as at tle dat€ ofapproval oftlese financial statements.

A2 SipnificantAccountingPolicies
a. Basisofaccounting
Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to existing accounting standard requires a change in t}le accounting policy hitherto in use. Further the guidance notes or announcements issued
the Institute ofChartered Accountants oflndia (ICAIJ are also considered wherever applicable.

Preparation offinancial statements in conformity with the Indian Accounting Standards ('lnd AS) requires management oft}le Company to estimates and assumptions that affect the income and expense reported for the period and asse6 liabilities and disclosures reported as of
date of the financial statements. Enamples of such estimates include useful lives of tangible and intangible assets, provision for doubtfrrl
future obligations in respect of retirement benefit plans, etc. Actual resuls could vary from these estimates.

The Financial Statements of the Company have been prepared to comply with the Indian Ac€ounting standards ('lnd AS'J, including the notified under the relevant provisions ofthe Companies Acg 2013, amended from time to time.

Amount in financial statements are prented in Indian INR which is the functional currenry and also permitted by schedule III to the
AcL 2013.

b, Presentatonoffinancialstatements
The statement offinancial posidon and the statement ofProfit and Loss including other comprehensive items are prepared and presented in format prescribed in Schedule lll to the Companies Act, 2013. The cash flow statement has been prepared and presented as per the
of Ind AS 7 'Cash Flow Statements-. The disclosure requirements witJl respect to items in the balance sheet and statement of profrt and loss, prescribed in Schedule III to the Acq are presented by way of notes forrning part ofaccounts along with the other notes required to be
under t}le notified Accounting Sandards.

c" Property,plantandequipment
Property plant and equipment are stated at cosq less accumulated depreciation. The cost comprises the purchase price and any attribuable ofbringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase

Subsequent expendifirr€ related to an item of fixed asset is added to its book value only if it increases the fuftre benefits from the existing
beyond irc previously assessed standard ofperfonnance.

All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditrre and cost of replacing parts, are charged
tle Statement ofProfit and Loss for the period during which such expenses are incurred.

Gains or losses arising from disposal of fixed assets are measured as the difference between the net disposal proceeds and the carrying
ofthe asset and are recognized in the Statement of Profit and Loss when tJle asset is disposed.

Depreciatjon on Propertl', Plant and Equiprnent is provided using rvritten down lue method on deprecnble amounL

The residual values, useful lives and methods of depreciadon of Property, Plant and Equipment are reviewed at each financial year end adjusted prospectivelt if appropriate,

d" Intanglbleassets

Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated
and impairment losseq if any. Such cost includes purchase price, borro\ ring costs, and any cost direcdy
attributablg to bringing the asset to its working condition for tJle intended use, net charges on foreign exchange conb?cts and
arising from exchange r?te variations attributable to t}le Intangible Assets.
Computer softlvares are stated at cost less accumulated depreciation, amortisation and impairment

e. (ti)IntangibleAssetsuuderDevelopment
. The company had written of lntangible asset under development amounting to Rs. L,27,L6,579.72 during the year. lt has been classified as gxceptional item in tire hce ofthe profit& loss account and shom in schedule 1 ofthe Notes to the accounts.

f" Functional and pr€s€ntadon currency
The functional and pr€sentation currency oft]re company is t]re Indian Rupee as it is the currency ofprimary economic environment in which company oper?tes.

& Foreigncurrencytrans:rctions
Foreign currency tmnsachons are intially recorded at the Etes prevailing on the date oftransaction, At tlte balance sheet date, foreign cu monetary item are reported using the closing rate.

h- Impairment of Assets
As at each balance sheet date, assets are tested for impairment so as to determine, tJle provision for impairment loss, ifann and the reversal impairmentloss recognised in previous periods, ifany.
An impairment loss, ifany, is recognised for the amount by which tlre asset's carrying amount exceeds its recoverable amounl The
amount is the higher ofan asset's fair value less costs of disposal and value in use.

i" Current and Non-current classification
An asset or a liability is classified as current when it satisfies any of the following criteria:
i. it is ee.fected to be realized/settled or is int$ded for sale or consumption. in the company's normal opelating grcle; or
ii. it is held primarily for the purpose ofbeing t'aded; or
iii it is expected to be realized/due to be settled within twelve months after t]te reporting date; or
iv. it is cash or cash equivalent unless it is restricted from being exchanged or used to setde a liability for at least twelve months after reporting date; or
v. t}le Company does not have an unconditional right to defer settlement of the liability for at least twelve montls after the reporting date.
All other assets and liabilities are classified as non-currenL

i. Taxexpenses
Current tax

The current ihcome tax charBe is calculated on the basis of taxable income and ax credits computed in accordance with the provisions of hlcome-tax Act 1961, any amendments / rules that have been enacted by the end of the reporting period Management periodically
positions taken in tax returns witil respect to situations in which applicable tax regulation is subject to interpretation. It esablishes
where appropriate on the basis ofamounts expected to be paid to the tax authorities.

fleferred tax
Deferred tax is provided in frrll, using the liability method, on teinporary differences arising between the tax bases ofassets and liabilities and
their errying amounts in the financial stat€ments. Deferred income tax assets and liabilities are measured using tax rates and tax laffi that have been enacted or substantively enacted as on the balance sheet date and are expected to apply tc tar€ble income in tlte years in which those temproary difrerences are expected to be recovered or settled.
Deferred tax assets are rccognised for all deductible temporary differences and unused tax losses only ifit is probable tJEt future taxable
amounts will be available.to utilise those temporary differences and losses.

k Leases
Openting Lease:
Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Company as lessee ar€ classified operating leases. Lease rentals are charged to the profit and loss account on accrual basis.
The company after assessing the impacts of "INDAS 116 - Leases" have concluded tlnt all tlle lease agreement fall under short term agreements & hence it does not have any impact on financials.

l. lnventories
Items of inventories are measured at lower of cost and net realisable value after providing for obsolescence, if any, except in case byproductswhich are valued at net realisable value. Cost of inventories comprises of cost of purchase, cost of conversion and other including manuhchrring overheads net ofrecoverable taxes incurred in bringing them to their r€spective present location and condition.

m. FinanddlEtruments
A Financial inst'ument is any confad that gives rise to a financial asset of one entity and a financial liability or equity insFument of
entity.
l) Financialassets
Inidalrecogition-and.neasrenelt
The Company classifies its investrnents and financial assets in the following measurement categories:
. those to be measured at cost (investnent in subsidiaries)
. those to be measurtd subsequently at fair value tlrough other comprchensrve income, and
. those to be measured subsequently at fair value through profit and loss
In the case of financial assets not rccorded at hir value through profit or loss, t:ansaction costs t]lat are attributable to the acquisition of financial assetare addedto fte hir lue ofthose financial assets.

. Fair value through other cornprehensive income (FVOCI): Assets that are held for collection of conbactual cash flows and for selling
financial assets, where the assets' cash flows represent solely payments of principal and intercst, are measured at fair value through comprehensive income (FVOCI). Movements in the carrying amount are taken through OCl, except for the recognition of impairment gains losses, inteirest revenue and foreign exchange gains and losses which are recognised in profit and loss. When the financial asset is
the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/Interest income from these financial rset is included in odrer income using the efrective interest t?te method.

. Fair value througb profit or loss (FVTPL): Assets that do not meet the criteria for amortised cost or FVOCI are measured at faii ralue
profit or loss. A gain or loss on a debt invesEnent that is subsequendy measured at fair value through profit or loss and is not part of a
' relCtionship is recognised in profit or loss and pr€sented net in the statement of profit and loss within other gains/flossesJ in the period !,vhich it arises. tntrrest income fron tlrese financial ssets is included in other income.

ii) Financial liabilities
Initial recognition and metrurement
Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loam and borrowings,
or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognised initially at value and, in tJle case of loans and borrowings and payables, net of directly attributable transaction costs.
The Company's financial liabilities include trade and other pa5ables. These amounts represent liabilities for goods and services provided to Company prior to the end of financial year which are unpaid. Trade and other payables are presented as current liabilities on tlte basis of operating rycle of tle Company.

Subsequent measurement

Fair value through profit or loss {FVTPLJ: Financial liabilities designated upon initial recognition at fair value t}rough profit or loss designated as such attle initial date ofrecognitio4 and only ifthe criteria in Ind AS 109 are satisfied. All changes in fair value ofsuch liability recognised in thg statement ofprofit or lcss. The Company has not designated any financial liability as at fair value tirough orofit and loss.

Inveshent in Subsidiary
Herb NuFa Lab Pri te Limited is a Subsidiary company of Wellness Noni Limited. The company has invested an amount of Rs. 9,00,000 in subsidiary company Herb Nutra Lab Private Limited. The subsidiary company is undergoing legal proceedings against its former
regarding the allotment ofshares to Wellness Noni Umited. The allotlent ofshares to Wellness Noni Limited may be revoked ifthe
company receives an unfavorable iudgement

rL €ashandcashequivalents
For t}te purpose ofpresentation in the statement ofcash flows, cash and cash equivalents includes cash on hand, balances with banks.

o. RevenueRec.ognition
Revenue is recognized to the extent it is probable tJlat the economic benefib will flow to the Company and the revenue can be reliably
The Cornpany is generally the principal as it typically contols the goods or services before h'ansferring them to the customer.

p. Odrer Income
I) Interest income is accrued at applicable interest rate.
Il) Otler items of income arc accounted as and when the right to r€ceive arises.

q. Enployeebenefits
il Shorttzm emplove beneF*
All emplcyee benefrts Falling due wholly within twelve montls of rcndering the service are classified as short tetm employee benefits. benefits like salarieg wages, and short term compensated absences and performance incentives are recognized in the period in which employee renders t}le related service.

The company's state governed provident fund scheme are classified as defined conEibution plans. The contibution paid / payable under schemes is recognised during the period in which the employee renders the related service.

r. Provisions, contingent liabllities and contingent assets
Provisions ar€ r€cognized for liabilities tlrat can be measured only by using a substantial degree of estimatior! if
I) the Company has a pr€sent obligation as a result of a past evenq
II] a probable oufflow ofresources is expected to setde the obligation; and
llll the amount ofthe obligation can be reliably estimated

Reimbursement expected in respect of expenditur€ r€quired to settle a provision is recognized only when it is virtually
certain that the reimbursement will be received.

Contingent liability is disclosed in case of,
I) a present obligation arising from a past event when it is not probable that an outflow of resources will be required to setde the obligatioru or
Il) a pos"ible obligation rxrlers tre probabiliry ofoutflow ofreeources is r€mote.

Contingent assets arr neither rccognised nor disclosed.

Provisions, contingent tiabilities and contingent assets are reviewed at each balance sleet date.

s. Segmentacctunting
The Company have only one segment and segment rcporting is not applicable.

t Cashflowstatement
Cash flow statement is prepared segregating the cash flows from operating investing and financing activities. Cash flow is report€d indirect method as per the requirements of Ind AS 7 ('Cash flow statements'J.

!L . Eanlngspershare
pasic earnings per sharc is caldrlated by dividing the net profit after tax by the weighted average number of equity shares outstanding during year adjusted'for bonus element in equity share. Diluted earnings per share adjusts the figures used in determination ofbasic earnings per
to take into account &e conversion ofall dilutive potential equity shares. Dilutive potential equity shar€s are deemed converted as at
beginning ofthe period unless issued at a later date.

NONI LIM

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

Notes accompanying the Financial Statements for the year ended March 3 l,2O2L

A3 Dues to micro enterprises and small enterprises
The management has identified micro and small enterprises as defined under Micro, Small and Medium
Development Act 2006 O{SMED) on the basis of information made available by the supplier and vendors of company. Based on the informtion available with tlte Company, as atthe year en4 no vendors are classified as MSMED.

A4 pisclosurs of Related party b'a.nsacfials Dur<Uantto t.rd AS 24 "Related Party Disclosure$'

a) Llst of related parties

d) 4pSCq!4C9!S and due from related

e) Terms and condldons of transacdons with related pardes:
- The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's lengtl

fl No amount of due from rela'ed parties has been written off during the year fPrevious year " Nif . No amount due to

b)

c)

Noni Bio-Tech Private Limited

Companles: Herb Nutra Lab Pri te Limited

Key Managerlal Persons:
I(ala Srinivasa Raghavan
Yakub Ashrafali

Bashyam Pangarajan
Rajalingam Rajarajan
Shreekhalaivani Shanmugham
Perumal Varadharaj
Anthony Siluvai Raj Georgia Silvus Benata
Suganya Ramyamoorthy
Aparna Madhu

Detalls of Related Party Transactions (excluding ReimbursemenB)

Herb Nutra Lab Privat€ Limited
Noni Bio-Tech Private Limited

WELLNESS NONI LIMITED

Villa No.2,30 Ramappa Nagar Main Roa4 Perungudi, Chennai 600 096, Tamil Nadu.

accompanying the Financial Statements for the year ended M arch 3L, 2O2l

Dlsclosure pursuant to Ind AS 12 - 'Income taxes"
The maior comDonents oflncome tax exDense for vears ended 31 March 2021 and 31 llarch 2020 are :

Events occltrfltrgafter the repordng perlod
The financlal statements wer€ approved by the Board ofDirectors on 30-05-2021 and there are no significant events occurring after Balance sheet date.

lnvestor Educadon and Protccdon Fund
The Company is not required to Eansfer any amou:rt to Investor Educadon and Prot€ction Fund.

Deferred Tax
Relatingto origination and reversal of temporary differences
Relauqg to rate change or imposldon ofnew taxes
due to a write down ofa deferred tax asset

Income tax reported ln the statement ofprof,t ard loss

t

LIMITED
,lE RAIIV GANDHI ROAD, PERUNGUDI, CHENNAI - 5OO 095. ATUS : PUBLIC COMPANY

ASSESSMENT YEAR : 2027-22

PAN :AABCR9402P

STAEMENT OF TOTAL INCOME & TAX FOR THE 31st MARCH 2021
Amount (Rs.)
INCOME

et Prc.fit as per Frofit and Loss Accounl. I t

Add: Inad:nissible Expenses I
Depreciation as per Companies Act | 4,09,510
Expenses dissallowed under 40(a)(ia) | 91,538.40
Interest late fee & penalties | 2,06,501

Less: Admissible Expenses
Depreciation as per Income Tax Rules

Less: Income not admissable under Section 28
Interest from FD

chargeable under the Head Income from Business - Profit

: Unabsoured Depreciation loss brought forward
Brought forward loss from Operations
to be carried forward for fufure years

Profit

INCOME FROM OTTIER SOI,JRCES
Interest fiorn FD

Total Income

on above Profit 115BAA

Health & Education Cess

ix Liability as per Nomral Computation

otal Tax Liability

Advance Tax
TDS Receiva.ble
Receivable

Int€rest

Uls-234AE|C

fiabiiity including Interest
RoundOff

Amount (Rs.)

7,07,s4922

(2,22,764.7s)l (2,22,

WELLNESS NONI LIMITED

Villa No.2,30 Ramappa Nagar Main Road, Perungudi, Chennai 600 096, Tamil Nadu"
Balance Sheet as at 31.03.2021

a) Property, Plant and Equipment
) lrvestrnent Property
- Intangible Assets Under Development

- Other Financial Assets

d) Deferred Tax Assets

) Cash and cash equivalents
) Bank baiances other than (iii) above
v) Loans & advances
c) Other Currmt Assets

37,79,955
7,1.4,4N
81.,708

20,49,2@

67,88,739
36,12,906

7,30,79,819
23,01,,949

7,66,87,537

1,,27,76,587

37,78,855
L,04,000
40,997

18,76,8ffi

7,22,54,370
49,4,977

62,07,198
72325m

) Other current Liabilities

accompanying notes to the financial

For A john Mori.s & Co For and on behalf of board of directors WELLNESS NONI LIMITED

Arc=-
(KALA SRINIVASA RAGHAVAN)
Director I I .,

Y,rtAt*

ffAKTJB ASHRAFALI)
Director

WT,LLNEbb N(JNI LIMII EI-'
Villa No.2,30 Ramappa Nagar Main Road Perungudi, Chennai 6ffi 096, Tamil Nadu. Shtmmf nf Pmfit rnd f mc fm lhc rcdnd ndcd a1 0'a)i)l

iI Nc Particulars Note No.

For the year ended
3143-2021

For the year ended
3743-2020

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XV

XVI

XVII

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INCOME
Reverrue From Operations
OtherLrcome
Total Income (I+II)
E)(PENSES
Cost of materials consumd
Purdrases of Stock-in-Trade

Changes in inventories ofEnislred goods,
Stock-in -Trade and work-in-progess
Employee benefits o<pense
Depreciation and amortization ocpense
Other ocpenses
Total ocpenses (IV)
ProfiU0oss) before exceptional items and
tax(I-IV)
Exceptional ltems
FrofiV0oss) before tax
(v-vr)
Taxocpmse:
(1) Currerrt tax
(2) Deferred tax
Profit (Loss) forthe period fr,om
continuing operations (Vn-Ym)
Profit/(Ioss) from discorrtinued operations
Tax o<pense of discontinued operations
FrofiV(loss) from Discontinued operations
(aftertax) (X-X)
ProfiV(oss) for the period (D(+)AI)
Other Comprehensive Income
A (i) Items that will notbe reclassified to
profit or loss
(ii) Income tax relating to iteurs that will
not be reclassified to profit or loss
B (i) Items that wilbe reclassified to
proft or loss
(ii) Lrcome tax relating to items tlratwill
be reclassified to profit or loss
Total Comprehmsive lncome Jorthe
period 0Cll+)C9(Cornprising Profit
(Loss) and Otlrcr Comprehensive Income
for the period)
Eamings per equity share (for continuing
operation):
(1) Basic
(2) Diluted

Eamings per equity share (for discontinued

operation):
(1) Basic
@)Diluted
Eamings p€r equity share(for discontinued
& continuing operations)
(1) Basic
(2)Diluted

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5,67,74,721
4.O4,63!

5,87,77,99!
59_4.3!
5.71f'3.%i, 6.EE37.L31

2,0922,M9
(7,72,M0)

70,6,127
4,09,57C
2.&.r4.973

332,76W
(1,41800)

69,t8,693
3,9237C

))7,1F5rC
546,40:tE 63a,57,69

8,43,X63

Ln,76,SAC
(LOr,73,{rn

(n,7ril

(40x17)

0,w3L7ool

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(3.17)
(3.17)

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56,79,7%

55,79;791

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37,27(

41,%,941

4t,x,941

47,90,941

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129

accontpanykgnotes to the fuarciat statanents

For and onbehalf ofboard of directors
WELLNESS NONI LIMITED

TWASAI,AGHAVAN)

,y-Jt/
Date:30.0G2021
Place Crennai
IJDIN: 2102%24AAAAEW3t*!7

AJohn Moris)

3!\ 9\ /; b^# KALAS

Director

ASHRAFALI)

WT,LLNtsDD NUNI LIMIT tsT.'
Villa No.2,30 Ramappa Nagar Main Road Perungudi, Chennai 600 (X)Q Tamil Nadu"
Cash Flow Statement for the Year endins 31st Mardr 2021

I

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'/t

Particulars Amount (lG.l Amount (Ks.,

37.3.2021 31.3.2020

Cash flows from operating activities:
Profit before taxation

Ailjastnents for N on C ash ltems:
Depreciation
Disposal of Intangible Asset under development
W o *ing c apital ch ange s :
(Lrcrease) / Decrease in trade and other receivables (Increase) / Decrease in inventories
lncrease / (Decrease) in trade payables
Increase / (Decrease) in Other Current Liabilites (Increase) / Decrease in S}rcr{ Term l,oaru & Advances (trcrease) / Decrease in Long Term Loans & Advances (lrcrease) / Decrease Other Current Assets
brcrease / (Decrease) in Short Term Provision Otherlnflou::
Cash generated from operations
Interest paid
Income taxes paid
Dividends paid
Net cash from opaating actioities

Cash flows frorr investing activities:
Business acguisitions, net of cash acquired Purdrase of property, plant and equipmerrt Proceeds from sale of equipment / written off Lrvestrrent inFD
Investnrerrt income

Net cash aseil in inoesting adioities

Cash flows from financing activities:
Proceeds from issue ofshare capital
Proceeds from long-terrr borrowings
Paymerrt of long-term borrowings
Net cash uscd ht ftnancing actioities

Net increase in cash and cash equivalents

Cash and cash equivalents at beginning of period

Cash and cash equivalents at end of period

(7,07,73,47n

4,09,510
7,27,76,580

54,66,232
(1,72,460)
(15,32,4ffi)
10,81,950
{68,18,621)

(70,69,M9)
1,93F27

7,07,366

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ForAlohn Moris & Co
Chartered Accoutants
ZS !49tj For and on behalf of board of directors

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Villa No.2, 30 Ramappa Nagar Main Roa4 Perungudi, Chennai 500 096 Tamil Nadu.

2 NON-CIJRRENT INVESTMENTS

S.Nc Particulars

AS at ule enc
of.3L.03.202L

AS af me eno
of 31.03.2020
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3 OTHER NON-CT'RRENT ASSETS

S.Nc Particulars

As at the end
of 3!.03.2021

As atthe end
of.3L.O3.2O2O
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LIIe ryremDersluP: tnterllall Docrery Ior Noru Dcrence Fixed Deposit

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10,000

I'otal lrl4rwu lru4r(ruu

4INVENTORIES

SNn Particulars

As atthe end
ot37.O3.2O2l

As at the end
of 31.03.2020
A. itock-ln-trade zvr+trzov l6r/br6uv

'l'otal zu,49z6u 16rTbru|.ru

5 TRADE RECEIVABLES

S.No Particulars

AS atme en(l
of 31.03.2021

As atthe end
of 31.03.2020

A. tunqry ueDtol€
l) Secured, Considered Good
r) Unsecured Considered Good
- Due for less than 180 days
- Due for more than 180 davs
J Doubttul

16,96,960
50,97,779

tn,sa,izo

'l otal 67,W,139 L;ZZr,lrJ/V

5 CASH & CASH EOUWALANTS

S.Nr Particulars

AS attne eno
of 31.03.2021

AS at tne enq
of 31.03.2020
A.

B.
c.

Dafilnce wlrn Daru(
tr CurrentAccounts
In Deposit Accounts with maturity period upto 3months Cheques, drafts on hand
Cash on hand (as certified)

32,87,426

3,37,490

45,47,0:6

4103,790
total SbrIZrrU'/ 491441617

Z SHORT.TERM LOANS AND ADVANCES

9.Nc Particulars

AS attne enc
of 3to3.202l

AS attne enc
of 31.03.2020
A.
B.
c.

Advanc€s to timployees
Advance to Suppliers
Other.advances

LJTCVTDZZ

'7,12,s2r16
417,157

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60,oo,ooo

l otal L30,rt6r9 62,OL,l9E

I OTTIER CI'RRENT ASSETS

S.Nc Particulars

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of 3L.O32O21

AS artne eno
of 31.03.2020
A.
B.
c.
. D.
F.
F.

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Rent- Deposits
Advance Tax
Loans and Advances
hrput Tax Credit
IDS reteivable

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'E,UL,y4'9 t43Z,5W

9 Defered Tax Asset/Liability

Particulars Amount

Cpenine WDV as per Companies Act 'L,66,78,098
Cpening WDV as per Income Tax Act 1.,68,25,Ml
Difference L,47,343
Opening Defered Tax Asset 40.997

Closing WDV as per Companies Act '1,66,80,742
Closing WDV as per Income Tax Act 'L,70,05,39I
Difference 3,24,649
Closing Defened Tax Asset 81,708

Deferred Tax Income 40,7L7

Wts,LLNT,DD NUNT LIryII I tsT'
Villa No.? 30 Rannappa Nagar Main Road Perungudi, Chennai 600 095, Tamil Nadu. Notes Fonning Part of Financial Statements

10 SHARE CAPITAL

S.No Particulars

As at the end
of 31.03.2021

As at the end
of 31.03.2020
A.

B.

AUIttUI(lZtsL' UATIIAL
60,00,000 Equity Shares of Rs.10 eadr 6,00,00,ooo 400,00,000
lotal 6 UU,U0,0U0 6,OU,UU,UUU
Is5UHU, bUT'bUTilT'LU 6E fATL, Ur UA. TTAL
32,00,000 Equity Shares of Rs.10/- eadr, Fully paid up
Share Premium
Share Money Pendine Allottrnent

3,20,00,000 3,20,00,000

3,20,00,t 0u 3,20,00,000

11 RESERVES & SURPLUS

S.No Particulars

As at the end
of 31.03.2027

As at the end
of 31.03.2020
A.
B.
c.
D.

Caprtal Keserve
Securities Prerrium Account
Revaluation Resewe

Surplus @alance in Statsnent of Profit & Loss)
Balance brought forward from previous year
Icss:Carrying Value of assets whose useful lives are over Iess: Adjustrrent towards Provision for Income Tax Add: Profit/(Loss) for the period as per Profit & Loss

'1,35,2'1,L38

('1.,0'J.,32,700)

93,u,197

41,36,947
totar 55,UU,415U l,35,ZL,13E

1JI TRADE PAYABLES

S.No Particulars

AS attne enq
of 31.032021

AS ature enq
of 31.03.2020
A. Sunclry Creditors
- Payable to MSMEs
- Pavable to other than MSMEs 97,55,547 1,72,88,033
97,55,547 LrLZr$E1033

I.3 OTHER CURRENT LIABILITIES

S.Nc Particulars

As at the end
of 37.03.202\

As atthe end
of 31.03.2020
A.
B.
c.
D.
E.
F.

Duties &Taxes
TDS Payable
GSTPayable
Advance Received From Customer EPF & ESI payable
Other Expenses Payable

17,07,986
3,78,675
4,77,W0
2,54,350
50,258
44788

'['r,u'/,966

20,376

t'*':-u

lotal 23,12.,547 L2,3U,597

14 SHORT TERM PROVISIONS

QNn Particulars

As at tlre end
of 31.03.2021-

AS attne enc
of 31.032020
A.
B.
c.

Audlt fees fayaDre
SalaryPayable
Provision for Income Tax

r,rqun
2,96,289
5,59,557

r/rur(ru
7,07,762
t5,80,119
I OIAI g,'lv,61b 47,97,687.

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WtsLLNtsbU NUNI LIMIIt,L'
Villa No.2, 30 Ramappa Nagar Main Road, Perungudi, Chennai 600 095, Tamil Nadu.

1.5 REVENUE FROM OPERATIONS

S.No Particulars

For the year ended
a1jrl-rn'1

For the year ended
?1-Q?-rn n

A. Sale of Products 5,6',/r'/4r',/29 6,6',/,',/',/,y95

louil 516'/r'/41729 6,67,77,yy5

16 OTHERINCOME

S.No Particulars tof ute veaf enceo ror tne year enooo
A.
B.
c.
D.
E.
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Interest trom tsank

Cash on delivery and Shipping Ctrarges lnsurance Claim
Handling Charges
Forex Gain
Other Income

365
28,779

'1,,17,500
1,363
2,60,626

'22;/96
17,'1,47
19,490

Total 4,OE,633 s9A3s

17 PURCHASE OF STOCK IN TRADE:

S.No Particulars

For the year ended
3143-20tr

For the year ended

31-03-2020

A. Hurcnase ot StocK rn lrade 2,09,22,M9 3,32,76,U2
lotal 2,v9,:f2,w9 3,52,76,6112

18 CHANGES IN INVENTORY

S.No Particulars

For the year ended
374r20Al

Forthe yearended

31-03-2020

A.

B.

Opening Stock of Stock in Trade
Less:

78,76,800 17,31,000

Closine Stock of Stock in Trade 2Ur4y\ZOU 79,76,900

'l'otal 11-,72,460) (1,45,600J

19 EMPLOYEE BENEFITS E)(PENSE:

S.No Particulars

For,the year ended
3143-2027

Forthe yearended

31-03-2020

A.
B.
c.
D.
E.
F.

Staff salanes
Staff Welfare Expenses
Employer Contribution-PF
Eurployer Contribution-ESl
Bonus & Incentives
Manaeerial Remuneration

q4,L4,U4L
5,74,225
2,51,535
25,453
5,30,873
12,70,000

53,14,6U4
6,U,855
2,45,M6
54,379
6,79,409

Iotal 70,66,127 byrluroy5

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Villa No.2" 30 Ramappa Nagar Main Roa4 Perungudi, Chennai 600 095, Tamil Nadu.

20 OTHER EXPENSES

Particulars

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314v2020
Sales uo[unrssron
Consultancv Charqes
Business Promotion
Rmt &Rates
Bad debts

Travelling & Conveyance
Website Maintenance

Transport Charges
Service Charges
GST filine Fee
Intemal Audit fee
Telephone & Intemet
Office Maintenance
Petrol & Fuel

Listing Fees
Printing & Stationery
Postage & Courier
Vehide Maintenance
Rates &Taxes

Statutory Audit Fees
Electricity Charges
Secretarial Audit Fees
Certification Ctrarges
Computer Mainterrance
Freight
Security Charges
Boardins & Lodsine Expenses
Bank Charges
RTA Expenses
Interest on TDS

Legal Expenses
Donation
Custodial Charges
Advertisement Expenses
Meeting Expenses
Software Maintenance fee
Merrbership fees
License Fee

Toll Charges
Roundoff
Insurance
Pooja ocpenses
Interest, Iate fee and Penalties
Miscellaneous Expenses

64155,56y
2,68,720
14,20,554
17,72,000
6,17,474
8,06,989
13,622
12,10,858
1,1,,92,820
80,000
75,OOO
7,82,322
6,98,942
'l..,25,N7

3,54000
7,07F76
20,678
L,67,733
36,867
1,L5,000
'1.,99,269

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7,550

67,200

37,309,0,:*

8,48,775
10,500

1,33,825
2,70,08
2,65,250

32,420
7,756

26,508
9,450
2,06,501
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9,487

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6yr5Lwy
74,87,850
8,15,651

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2,44,097
'j.4,29,881
7,70,866

73,16,796
50,539
3,06,494
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2,09,204
7,19,75Q

26,900

2,g8,301
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19,880
7,59,972

M,014
39,375

77,399

4,218

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21. EARNINGS PER SHARE

Particulars

For the year ended
3t4}l202;L

For the-year ended
374}2020

5ProfiVloss attributable to Equity Shareholders $o. of Equity.shares at the end of year fiVeighted Average no.of Equity Shares outstand\ fir{ominal Value of Equity share
Basic Eaming per share
Diluted Earnins per Share

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32"00,000
Rs 10/-

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