

# **Annual Report 2014 - 2015**

## **WELLNESS NONI LIMITED**

(formerly RGN Securities and Holdings Ltd)

CIN : L74990 TN 1992 PL C023697

Registered Office : 12, Rajiv Gandhi Road, Perungudi, Chennai - 600 096.

Phone : 91-44- 3257 6748 Fax : 91-44-4901 1149

E-mail : [mail@wellnessnoni.net](mailto:mail@wellnessnoni.net) Visit : [www.wellnessnoni.net](http://www.wellnessnoni.net)

## Wellness Noni Limited

### BOARD OF DIRECTORS

Mr Purathur Ignatius Peter	Director
Mrs. Kala Srinivasa Raghavan	Director
Mr Sunder Singh Sunderam	Director
Mr Thirunvukarasu Thanigaikumar	Director
Mr Sivakumar Mariappan	Director
Mr Arunachalam Andimuppanar	Director

### STATUTORY AUDITORS

A.Siva  
Chartered Accountants,  
273-Opp.Saravana Store  
Purasawakkam High Road  
Chennai - 600 007

### BANKERS BRANCHES

Canara Bank  
Adyar, Chennai 600 020  
  
State Bank of India,  
Adyar Branch, Chennai 600 020

### REGISTERED OFFICE

12, Rajiv Gandhi Road, Perungudi,  
Chennai - 600 096. Phone: 044 -3257 6748.  
Email: mail@wellnessnoni.net  
Website:wellnessnoni.net

### LISTING

BOMBAY STOCK EXCHANGE LTD.

### REGISTRAR AND TRANSFER AGENTS

M/s. Cameo Corporate Services Ltd,  
No.1, Club House Road, Chennai - 600 002  
Phone : 044-2846 0390

# **WELLNESS NONI LIMITED**

(formerly RGN Securities and Holdings Ltd)

CIN : L74990 TN 1992 PL C023697

Registered Office : 12, Rajiv Gandhi Road, Perungudi, Chennai - 600 096.

Phone : 044 -3257 6748 Email : mail@wellnessnoni.net Website :wellnessnoni.net

## **NOTICE**

NOTICE is hereby given that the 23rd ANNUAL GENERAL MEETING of M/s. Wellness Noni Limited will be held at "Life Success Academy," No 4, Elite Plaza, E Road, Koyambedu, Chennai 600 107 on Friday, the 6th day of November, 2015 at 11.30 A.M. to transact the following business:

### **ORDINARY BUSINESS :**

#### **ORDINARY BUSINESS :**

1. To receive, consider and adopt the Audited Financial Statements as at 31st March 2015 and the report of the Directors and the Auditors.
2. To appoint a Director in the place of Mrs. KALA SRINIVASA RAGHAVAN (DIN: 00871183), who retires by rotation under Article 147 of the Articles of Association of the Company and as per applicable provisions of the Companies Act 2013, and who, being eligible offers herself for re-appointment.
3. Appointment of auditors of the company and fix their remuneration and to pass the following resolution as an Ordinary Resolution thereof:

"Resolved that pursuant to Section 139,142 and other applicable provisions if any, of the Companies Act, 2013, and the Rules made there under pursuant to the recommendations of the Audit Committee of the Board, M/s. SWAROOP ANAND & Co., Chartered Accountant (FRN: 4324) be and hereby appointed as the statutory auditors of the Company in the place of Mr. A.Siva Chartered Accountant (Membership No: 232758) (who has not expressed willingness to be re-appointment) to hold office from the conclusion of this AGM till the conclusion of next AGM of the company on such remuneration as may be fixed by the Board of Directors as determined by the Audit Committee."

#### **SPECIAL BUSINESS :**

4. To consider and thought fit to pass with or without modification, the following as a SPECIAL RESOLUTION:

"Resolved that pursuant to SEBI Circular Nos.CIR/CFD/POLICY CELL/2/2014 dated April 7, 2014 and CIR/CFD/POLICY CELL/7/2014 dated September 15, 2014 and section 188 and other applicable provisions if any, of the Companies Act, 2013, and rules made thereunder, including any amendment, modification, variation are re-enactment thereof for the time being in force, the consent of the company be and is hereby accorded for, entering into related party transactions by the company with effect from 1.12.2015 to 30.11.2018 as per chart appended below."

## Wellness Noni Limited

S.No.	Name of the Related Party	Transactions defined u/s.188 of the Companies Act,2013	Value of transaction
1.	Noni BioTech Pvt. Ltd	Sale, purchase and Supply of Finished and Semi- Finished goods, Raw Materials/Packing etc. of Noni Based Herbal/Cosmetic products	Rs. 5 Crores

Resolved further that to give effect to the resolution the Board of Directors /Committee thereof be and is hereby authorized to settle any question, difficulty or doubt that may arise with regard to giving effect to the above resolution and to do all such acts, deeds, things as may be necessary to finalise any documents and writings related thereto.

Date : 30-05-2015

Place : Chennai

By Order of the Board  
for WELLNESS NONI LIMITED

-SD-

Dr. P. I. PETER

Director

(DIN 00870946)

**NOTES :**

1. Pursuant to Section 105 of the Companies Act, 2013, a member entitled to attend and vote at the above meeting is entitled to appoint a proxy to attend and vote on poll instead of himself / herself and the proxy need not be a member (Proxy form MGT- 11) is annexed herewith).
2. Pursuant to Section 105 of the Companies Act, 2013, the proxy form duly completed and in order to be effective should be duly stamped, completed and signed and must be deposited at the Registered Office of the Company, not later than 48 hours before the time fixed for the commencement of the meeting.
3. A person can act as a proxy on behalf of members not exceeding fifty and holding in aggregate not more than ten percent of the total share capital of the company carrying voting rights. A member holding more than ten percent of the total share capital of the company holding voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other member.
4. The Company's Registrar and Share Transfer Agent for its Share Registry work (Physical and Electronic) are Cameo Corporate Services Limited, having their office premises at 'Subramanian Building', No.1, Club House Road, Chennai - 600 002.
5. Pursuant to Section 91 of the Companies Act, 2013, the Register of Members and Share Transfer Books of Equity Shares of the Company will remain closed from 17th September 2015 to 24th September 2015 both days inclusive.
6. Pursuant to provisions of Section 72 of the Companies Act, 2013, Members can avail of the facility of nomination in respect of shares held by them in physical form. Members desiring to avail this facility may send their nomination in the prescribed Form SH-13 (Form attached) duly filled in to the Company's Registrar and Share Transfer Agent: Cameo Corporate Services Limited, 'Subramanian Building', No.1, Club House Road, Chennai - 600 002. Members holding shares in electronic form may contact their respective Depository Participant for availing this facility

## Wellness Noni Limited

7. Members are requested to intimate immediately any change of address to their Depositories Participants (DPs) in respect of their holdings in demat form and to the Company's Registrar and Share Transfer Agent Cameo Corporate Services Limited, 'Subramanian Building', No.1, Club House Road, Chennai - 600 002, in respect of their physical share folios, if any.
8. Members who are desirous of seeking any further information or clarification, if any, particularly with regard to the accounts are requested to write to the Company at least seven days in advance of the meeting so that the information can be made available at the meeting.
9. Members or proxies should bring their attendance slip duly filled for attending the meeting. Members are requested to bring their copy of the Annual Report to the meeting.
10. As per SEBI directive, it is mandatory for the transferee to furnish self-attested copy of the PAN (Permanent Account Number) card to the Company/RTA for registration of transfer/transmission/transposition of shares in the physical form.
11. Electronic (soft) copy of the Notice of the 23rd Annual General Meeting of the Company inter-alia indicating the process and manner of e-voting along with the Attendance Slip and Proxy Form and the Annual Report for 2014-15 is being sent to all the Members whose e-mail IDs are registered with the Company/Depository Participant(s) for communication purposes, unless any Member has requested for a hard copy of the same. For members who have not registered their e-mail address, physical copies of the Notice of the 49th Annual General Meeting of the company inter-alia indicating the process and manner of e-voting along with Attendance Slip and Proxy Form and the Annual Report for 2014-15 is being sent in the permitted mode.
12. In terms of Clause 49(IV) (G) of the Listing Agreement with the Stock Exchanges, a brief profile of directors, who are proposed to be re-appointed / appointed in this AGM, nature of their expertise in specific functional areas, their other directorships and committee memberships, their shareholding and relationship with other directors of the Company are given below:

02	Name	Mrs. S. Kala
A	Date of Birth	13-07-1975
B	Date of Appointment	30-06-2006
C	Qualifications	MCA
D	Expertise	Marketing
E	Other Directorships Name of the Company	Nil
F	Committee Memberships, if any, with position	Nil

**EXPLANATORY STATEMENT ANNEXED TO THE NOTICE OF THE FORTY SECOND ANNUAL GENERAL MEETING OF THE COMPANY AS REQUIRED UNDER SECTION 102 OF THE COMPANIES ACT, 2013**

**Item No.3**

A special notice in terms of section 140(4) of the Companies Act,2013, has been received from a member proposing the appointment of M/s. SWAROOP ANAND& Co., Chartered Accountant (FRN: 4324) Chartered Accountants, as auditor of the company in place of Mr. A.Siva Chartered

## Wellness Noni Limited

Accountant (Membership No: 232758) the retiring auditors of the company. The retiring auditors have informed the company that they have no representation to make for notification to the members of the company relating to special notice. The retiring auditors, being eligible, have not offered themselves for re-appointment.

### Item No.4

As per section 188 of the Companies Act, 2013 read with Rule 15 of the Companies (meeting of Board and its power) rules 2014, any amendment thereof, except with prior approval of the Company by Special Resolution, a Company shall not enter in to transactions for sale or supply of goods, with a related party, in a year exceeding 10% of the Annual turnover or Rs. 100 Crore whichever is lower as per last audited balance sheet of the Company.

As per SEBI circular dated 17th April 2014, all material related party transactions shall require approval of members by way of special resolution and it also explained a transaction considered to be material if the transaction / transactions to be entered in to individually or taken together with previous transactions during a financial year exceeds ten percent of the annual turnover as per the last audited financial statement of the company.

The Board of directors of the Company at its meeting held on 07.08.2015 has approved the transaction to be entered with M/s.Noni Biotech Pvt.Ltd for Sale, purchase or Supply of Finished and Semi- Finished goods, Raw Materials/Packing etc which is exceeding 10% of the last year annual turnover of the company for a period of 3 years from 01.12.2015 to 30.11.2018 up to Rs. 5 crores subject to approval of the Members of the Company.

Accordingly SEBI circular and Section 188 of the Companies Act, 2013 and amendment rules made there under requires special resolution (if any related party transactions for sale of goods exceeds 10% of the last year annual turnover of the company) and therefore your board recommends the resolution for your approval.

All prescribed disclosures as required under the Companies Act, 2013 and Companies (meeting of Board and its power) rules 2014 are given below:

S.No		
	Name of the Related party	M/s.Noni BioTech Pvt. Ltd
	Name of the Director or Key Managerial Personnel who is related if any	Mr. PURATHUR IGNATIUS PETER,
	Nature of Relationship	Director
	Nature, Material Terms Monetary value and Particulars	Purchase and Supply of Finished and Semi- Finished goods, Raw Materials/ Packing etc.of Noni Based Herbal/ Cosmetic products Rs.5,00,00,000

Except Mr.PURATHUR IGNATIUS PETER of the company none of other Directors or the Key Managerial Personnel or their relatives are interested or concerned in the Resolution.

Date : 30-05-2015  
Place : Chennai

By Order of the Board  
for WELLNESS NONI LIMITED

-SD-  
Dr. P. I. PETER  
Director  
(DIN 00870946)

## Wellness Noni Limited

### E-VOTING FACILITY

As per Section 108 of the Companies Act 2013 read with Companies (Management and Administration) Rules 2014, e-voting facility is a mandatory requirement for listed companies for General Meetings.

### INSTRUCTIONS FOR E-VOTING

Voting through electronic means will commence on 3rd November 2015 at 9 A.M and will end on 5th November 2015 at 5 P.M. The members will not be able to cast their vote electronically beyond the date and time mentioned above.

The company has appointed M/s.M.Damodaran & Associates, Company Secretaries, No.6, Appavoo Gramani, 1st Street, Mandaveli, Chennai-600 028 to act as the Scrutinizer for conducting the electronic voting process in a fair and electronic means is, as follows:

The instructions for shareholders voting electronically are as under:

- (i) The voting period begins on 3rd November 2015 at 9 A.M and will end on 5th November 2015 at 5 P.M. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of 31st October 2015, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) The shareholders should log on to the e-voting website [www.evotingindia.com](http://www.evotingindia.com).
- (iv) Click on Shareholders.
- (v) Now Enter your User ID
  - a. For CDSL: 16 digits beneficiary ID,
  - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
  - c. Members holding shares in Physical Form should enter Folio Number registered with the Company.
- (vi) Next enter the Image Verification as displayed and Click on Login.
- (vii) If you are holding shares in demat form and had logged on to [www.evotingindia.com](http://www.evotingindia.com) and voted on an earlier voting of any company, then your existing password is to be used.
- (viii) If you are a first time user follow the steps given below:

#### For Members holding shares in Demat Form and Physical Form

PAN	<p>Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)</p> <ul style="list-style-type: none"><li>● Members who have not updated their PAN with the Company/Depository Participant are requested to use the first two letters of their name and the 8 digits of the sequence number in the PAN field.</li></ul>
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## Wellness Noni Limited

- In case the sequence number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. Eg. If your name is Ramesh Kumar with sequence number 1 then enter RA00000001 in the PAN field(Sl. No. mentioned in your address label can be used as Sequence No. for this purpose).

Dividend Bank Details or Date of Birth Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.

- If both the details are not recorded with the depository or company please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

- (ix) After entering these details appropriately, click on "SUBMIT" tab.
- (x) Members holding shares in physical form will then directly reach the Company selection screen. However, members holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (xi) For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (xii) Click on the EVSN for the relevant <Company Name> on which you choose to vote.
- (xiii) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xiv) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (xv) After selecting the resolution you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (xvi) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xvii) You can also take out print of the voting done by you by clicking on "Click here to print" option on the Voting page.
- (xviii) If Demat account holder has forgotten the same password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.



## Wellness Noni Limited

(xix) Note for Non - Individual Shareholders and Custodians

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodian are required to log on to [www.evotingindia.com](http://www.evotingindia.com) and register themselves as Corporates.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com).
- After receiving the login details they have to create a compliance user should be created using the admin login and password. The Compliance user would be able to link the account(s) for which they wish to vote on.
- The list of accounts should be mailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

(xx) In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at [www.evotingindia.com](http://www.evotingindia.com), under help section or write an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com)

# Wellness Noni Limited

## Form No. MGT-11

### Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN : L74990TN1992PLC023697  
Name of the Company : WELLNESS NONI LIMITED  
Registered office : No.12, RAJIV GANDHI ROAD, PERUNGUDI, CHENNAI- 600096  
Name of the member(s) :  
Registered Address :  
E-mail ID :  
Folio No/Client ID :  
DP ID :

I/We, being the member (s) of \_\_\_\_\_ shares of the above named company, hereby appoint

1. Name : .....

Address : .....

E-mail Id : .....

Signature : ....., or failing him

3. Name : .....

Address : .....

E-mail Id : .....

Signature : .....

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the on Friday, 6th day of November, 2015 at 11.30 A.M. at "Life Success Academy," No 4, Elite Plaza, E Road, Koyambedu, Chennai 600 107 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No. :

1. Adoption of Annual financial statements of the Company as on March 31, 2015
2. Appointment of Ms. KALA SRINIVASA RAGHAVAN (DIN: 00871183) Director, who retires by rotation.
3. Appointment of Auditors.
4. Approval of Related Party Transactions by the Company.

Signed this ..... day of ..... 2015

Signature of shareholder : .....

Signature of Proxy holder(s) : .....

Note : This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting. (i.e. on or before 11:30 A.m. on Wednesday ,23rd September , 2015).

## **DIRECTORS' REPORT**

To,  
The Members,

Your Directors have pleasure in presenting their 23rd Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2015.

### **1. Financial summary or highlights/Performance of the company (Standalone)**

The Board's Report shall be prepared based on the stand alone financial statements of the company.

	For the financial period ended 31st March, 2015 (Amount in Rupees)	For the financial period ended 31st March, 2014 (Amount in Rupees)
Turn Over	73,41,213	44,40,743
Profit Before Depreciation	6,41,845	6,76,026
Depreciation	1,12,223	83,238
Profit / (Loss) after Depreciation	5,29,622	5,92,788
Net Profit Before Tax	5,29,622	5,92,788
Provision for Tax	1,63,653	1,89,000
Net Profit After Tax	3,58,449	4,03,788
Balance Carried over to Balance Sheet	3,58,449	4,03,788

### **2. Review of Operation**

During the financial year under review, the Company has made a turnover of Rs. 73,41,213 from its operation as against Rs. 44,40,743 for the previous financial year. The net profit after tax for the financial year is Rs. 5,29,622 as against Rs. 5,92,788 for the previous financial year.

Your Directors are continuously looking for the avenues for future growth of the company.

### **3. Dividend**

To strengthen the capital base, Your Directors do not recommend any dividend for the financial year ended 31st March 2015.

### **4. Share Capital**

During the year, the Company had not allotted any shares during the year and thereby the subscribed and paid share capital of the company stands as Rs.320.00 lacs at the end of the financial year 2014-2015.

### **5. Material Changes and Commitments**

There are no material changes and commitments affecting the financial position of the company. The Board of Directors has dropped the merger proposal with a private limited company of "Noni Biotech Private Limited".

### **6. Change in the nature of business**

During the period under review, there is no change in the nature of business.

### **7. The amount to be proposed to carry to reserves:**

The Board of directors has recommended the amount of profits of Rs. 3,58,449.00. to be carried to General Reserves.

### **8. Directors and Key Managerial Personnel**

Mrs.S.Kala (DIN: 00871183), Director retire by rotation at the forthcoming Annual General Meeting and

## Wellness Noni Limited

being eligible, offers herself for reappointment. The Company is looking for suitable candidate for the post of Company Secretary (CS) and Chief Financial Officer (CFO) of the company.

### 9. Meetings

A calendar of Meetings is prepared and circulated in advance to the Directors. During the year five (5) Board Meetings were convened and held on 30.05.2014, 30.07.2014, 31.10.2014, 14.11.2011 and 13.02.2015. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

### 10. Remuneration Policy

The Company's remuneration policy is driven by the success and performance of the individual employee and the Company. Through its compensation programme, the Company endeavours to attract, retain, develop and motivate a high performance workforce. The Company follows a compensation mix of fixed pay, benefits and performance based variable pay. Individual performance pay is determined by business performance and the performance of the individuals measured through the annual appraisal process.

### 11. Board Evaluation

Pursuant to the provisions of the Companies Act, 2013 and Clause 49 of the Listing Agreement, the Board has carried out an annual performance evaluation of its own performance, the directors individually as well as the evaluation of the working of its Audit, Nomination & Remuneration Committees. The manner in which the evaluation has been carried out has been explained in the Corporate Governance Report.

### 12. Directors' Responsibility Statement

The Board of Directors of the Company confirms that:

- a. In preparation of the Annual Accounts, the applicable accounting standards have been followed.
- b. The Directors had selected such Accounting Policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit or loss of the company for that period.
- c. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
- d. The Directors had prepared the Annual Accounts on a going concern basis.
- e. The directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- f. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### 13. AUDITORS' REPORT

ii) Reply to Auditors qualification no.4 of the auditor's report:

The Management is in the process of obtaining valuation report for the asset since there is a huge fluctuation in the land market value due to economic fluctuations.

With regard to investment of the Company since some of the shares are listed in Madras Stock Exchange which is derecognized there is difficulty in determining listed market value of the shares.

(ii) Reply to Auditors qualification no (ii)(c) of annexure to the auditor's report:

"The Company has a process of maintaining proper books of accounts in respect of inventories and the Company has also complied with provisions of Value Added Tax in respect of inventories."

### 14. AUDITORS

The Auditors, Mr. A.Siva , Chartered Accountants, Chennai, retire at the ensuing Annual General Meeting and,

## Wellness Noni Limited

being eligible, does not offer himself for reappointment as the statutory Auditor of the company.

M/s. SWAROOP ANAND& Co., Chartered Accountant (FRN:4324) be and hereby appointed as the statutory auditors of the Company in the place of Mr. A.Siva Chartered Accountant (M.No:232758) (who is not offering himself for his re-appointment) to hold office till the conclusion of next AGM of the company on such remuneration as may be fixed by the Board of Directors as determined by the Audit Committee.

### **15. Internal Audit & Controls**

Mr.Sivakumar Director of the company who is having adequate experience in the field of finance is performing the duties of internal auditors of the company and his report is reviewed by the audit committee from time to time.

### **16. Secretarial Audit Report**

In terms of Section 204 of the Act and Rules made there under, Mr.Damodaran of of M/s. Damodaran Associates, Practicing Company Secretary have been appointed Secretarial Auditors of the Company. The report of the Secretarial Auditors is enclosed as ANNEXURE A to this report.

Reply to qualification in the Secretarial Audit Report as follows:

- (i) The Company is looking for suitable person for appointment in the post of Company Secretary.
- (ii)The Company is looking for suitable person for appointment in the post of Managing Director/Chief Executive Officer (CEO) or Manager.
- (iii) The Company is looking for suitable person for appointment in the post of Chief Financial Officer (CFO).

### **17. Conservation of energy, technology absorption and foreign exchange earnings and outgo**

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

#### **a) Conservation of Energy:**

As an ongoing process, the Company undertakes various measures to save energy and reduces its consumption.

#### **b) Technology Absorption:**

During the period, the company has not absorbed any technology for product improvement, cost reduction, product development, import substitution, etc.

During the year, the company has not incurred any expenditure on research and Development

- (c) There is no Foreign exchange earnings and Outgo during the financial year.

### **19. Details in respect of adequacy of internal financial controls**

The company has adequate of internal financial control system in respect of financial statement.

### **20. Vigil Mechanism**

In pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013, a Vigil Mechanism for directors and employees to report genuine concerns has been established. The Vigil Mechanism Policy has been uploaded on the website of the Company at [www.wellnessnoni.com](http://www.wellnessnoni.com) under investors/policy documents/Vigil Mechanism Policy link.

### **21. Particulars of contracts or arrangements with related parties:**

The particulars of every contract or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto shall be disclosed in Form No. AOC-2 in ANNEXURE C

**22. Corporate Social Responsibility (CSR)**

The provision of section 135 of the Companies Act, 2013 relates to Corporate Social Responsibility is not applicable to the company.

**24. Particulars of loans, guarantees or investments under section 186**

There were no transactions in the company falling under section 186 of the Companies Act, 2013.

**25. Details of Subsidiary / Joint Venture / Associate Companies**

During the financial year 2014-15, the company neither acquired nor became the subsidiary or joint venture or associate company.

**26. Extract of Annual Return**

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of annual return in MGT 9 as a part of this Annual Report as ANNEXURE B .

**REMUNERATION RATIO OF THE DIRECTORS / KEY MANAGERIAL PERSONNEL (KMP) / EMPLOYEES:**

The information required pursuant to Section 197 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Companies (Particulars of Employees) Rules, 1975, in respect of employees of the Company and Directors is furnished hereunder:

S.No.	Name	Designation	Remuneration paid FY 2014-15 in lakhs	Remuneration paid FY 2013-14 in lakhs	Increase in remuneration from previous year in lakhs	Ratio/Times per Median of employee remuneration
1.	No Reumeration was paid to the Directors	-	-	-	-	-

**27. Deposits**

The company has, during the year, not accepted any deposits from the public. Since the company does not have any liability of public deposits during the year, there is no deposit remaining unpaid or unclaimed as at the end of the year and no repayment obligation on deposit and interest thereon and default thereof are applicable

**28. Particulars of Employees**

The company has not paid any remuneration to the directors. There is no employee falling under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Hence the requirement under rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable.

**29. Issue of employee stock options**

During this year review, the company has not issue any shares und Employee Stock Options to their employees.

**30. Human Resources**

Your Company treats its "human resources" as one of its most important assets. Your Company continuously invest in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

**31. Obligation Of Company Under The Sexual Harassment Of Women At Workplace (Prevention, Prohibition And Redressal) Act, 2013**

In order to prevent sexual harassment of women at work place a new act The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal ) Act, 2013 has been notified on 9th December, 2013. Under the said Act every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at work place of any women employee.

Company has adopted a policy for prevention of Sexual Harassment of Women at workplace and has set up Committee for implementation of said policy. During the year Company has not received any complaint of harassment.

**32. Listing with Stock Exchanges**

The Company confirms that it has paid the Annual Listing Fees for the year 2015-2016 to BSE where the Company's Shares are listed.

**33. Declaration by an Independent Director(s) and re- appointment, if any**

A declaration by an Independent Director(s) that he/they meet the criteria of independence as provided in sub-section (6) of Section 149 of the Companies Act, 2013.

An independent director shall hold office for a term up to five consecutive years on the Board of a Company, but shall be eligible for reappointment for next four years on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.

**34. Disclosure about Cost Audit**

The requirement of appointment of Cost Auditor is not applicable to the company

35. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

No material changes occurred subsequent to the close of the financial year of the Company to which the balance sheet relates till the date of the report.

36. Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

The company has not obtained material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

**37. MANAGEMENT DISCUSSION AND ANALYSIS**

The Management Discussion and Analysis forms part of this Annual Report for the year ended 31st March 2015 is provided in Annexure D.

**38. Acknowledgements**

An acknowledgement to all with whose help, cooperation and hard work the Company is able to achieve the results.

Date : 30-05-2015

Place : Chennai

By Order of the Board  
for WELLNESS NONI LIMITED

-SD-  
Dr. P. I. PETER  
Director  
(DIN 00870946)

# Wellness Noni Limited

## ANNEXURE INDEX

Annexure	Content
A	MR-3 Secretarial Audit Report
B	Annual Return Extracts in MGT 9
C	AOC 2 - Related Party Transactions disclosure
D	Management Discussions And Analysis Report

### ANNEXURE A Form No. MR-3

#### SECRETARIAL AUDIT REPORT

#### FOR THE FINANCIAL YEAR ENDED 31.03.2015

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

#### SECRETARIAL AUDIT REPORT

#### FOR THE FINANCIAL YEAR ENDED 31.03.2015

To,

The Members,  
WELLNESS NONI LIMITED  
CIN: L74990TN1992PLC023697  
NO.12, RAJIV GANDHI ROAD, PERUNGUDI  
CHENNAI - 600096

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by WELLNESS NONI LIMITED (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me/us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion there on.

Based on my verification of the WELLNESS NONI LIMITED books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31.03.2015 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made here in after:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by WELLNESS NONI LIMITED ("the Company") for the financial year ended on 31.03.2015 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;



## Wellness Noni Limited

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

(c) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

(vi) Other laws as may be applicable specifically to the company - NIL

I have also examined compliance with the applicable clauses of the following:

(i) The Listing Agreements entered into by the Company with BSE Limited.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

(i) The Company has not appointed Whole Time Company Secretary as per section 203 (1) of the Companies act, 2013 read with Rule 8 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

(ii) The Company has not appointed Managing director, or Chief Executive Officer or Manager or Whole-Time Director as per section 203 (1) of the Companies act, 2013 read with Rule 8 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

(iii) The Company has not appointed Chief Financial Officer (CFO) as per section 203 (1) of the Companies act, 2013 read with Rule 8 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

I further report that

The Board of Directors of the Company is constituted with Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period the company had following specific events/actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above.

(i) Appointment of Mr.S.Sunder Singh (holding DIN 03436151) as Independent Non-Executive Director

## Wellness Noni Limited

(ii) Appointment of Mr. M. Sivakumar (holding DIN 03497863) as Independent Director of the Company.

(iii) Appointment of Mr. A. Arunachalam (holding DIN 03497774) as Independent Director of the Company.

(iv) Appointment of Mr. T. Thanigaikumar (holding DIN 03497772) as Independent Director of the Company.

(v) Appointment of Mr. S. Sridhar (holding DIN 03497803) as Independent Director of the Company.

For M Damodaran & Associates  
Company Secretaries

M Damodaran  
Proprietor  
Membership No. FCS-5837  
C P No.: 5081  
Place: Chennai  
Date : 30 May 2015

**ANNEXURE B**  
**FORM NO. MGT 9**  
**EXTRACT OF ANNUAL RETURN**

**As on financial year ended on 31.03.2015**

**Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.**

**I.REGISTRATION & OTHER DETAILS:**

1. CIN	L74990TN1992PLC023697
2. Registration Date	26/10/1992
3. Name of the Company	M/s.Wellness Noni Ltd (formerly RGN Securities and Holdings Ltd)
4. Category/Sub-category of the Company	Public Company
5. Address of the Registered office & contact details	12-Rajiv Gandhi Road Srinivasa Nagar Perungudi, Chennai, Tamil Nadu 600 096
6. Whether listed company	Listed at the Bombay Stock Exchange Ltd. Mumbai
7. Name, Address & contact details of the Registrar & Transfer Agent, if any.	M/s.Cameo Corporate Services Ltd 2-Subramaniam Building, Anna Road, Chennai - 600 002.

## Wellness Noni Limited

### II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S.No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Shampoo	24247	14.74
2	Isotine Eye Drops	24249	11.92

### III. PARTICULARS OF HOLDING, SUBSIDIARY & ASSOCIATE COMPANIES:

S.no.	Name & Address Of The Company	Cin/GI	Holding/ Subsidiary/ Associate	% of Shares Held	Applicable Section
1.	Noni Biotech Pvt.Ltd		Holding	46.89%	

### VI. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity). Category-wise Share Holding

Category of Shareholders	"No. of Shares held at the "beginning of the year" [As on 31-March-2014"			"% change during the year"	"No. of Shares held at the "beginning of the year" [As on 31-March-2015"				"% change during the year"
	Demat	Physical	Total		% of Total Shares	Demat	Physical	Total	
<b>A. Promoters</b>									
(1) Indian									
a) Individual/ HUF									
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	1500400	0	1500400	46.89	1500400	0	1500400	46.89	NIL
f) Any other	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A)	-	-	-	-	-	-	-	-	-
	1500400	0	1500400	46.89	1500400	0	1500400	46.89	NIL
<b>B. Public Shareholding</b>									
1. Institutions									
a) Mutual Funds									
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FII's	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B) (1):-	-	-	-	-	-	-	-	-	-

## Wellness Noni Limited

Category of Shareholders	"No. of Shares held at the "beginning of the year" [As on 31-March-2014"			"% change during the year"	"No. of Shares held at the "beginning of the year" [As on 31-March-2015"				"% change during the year"
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
2. Non-Institutions	-	-	-	-	-	-	-	-	-
a) Bodies Corp.									
i) Indian									
ii) Overseas	100400	121400	221800	6.93	100400	121400	221800	6.93	NIL
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital up to Rs. 1 lakh	38900	199700	238600	7.46	69700	193300	263000	8.22	0.76
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	847400	385700	1233100	38.53	824300	385700	1210000	37.81	-0.72
c) Others (Hindu Undivided Families)	6100		6100	0.19	4600	200	4800	0.15	-0.04
Non Resident Indians									
Overseas Corporate Bodies	-	-	-	-	-	-	-	-	-
Foreign Nationals	-	-	-	-	-	-	-	-	-
Clearing Members	-	-	-	-	-	-	-	-	-
Trusts	-	-	-	-	-	-	-	-	-
Foreign Bodies - D R	-	-	-	-	-	-	-	-	-
Sub-total (B) (2):-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)=(B)(1)+ (B)(2)	992800	706800	1699600	53.11	999000	700600	1699600	53.11	0
C. Shares held by Custodian for GDRs & ADRs									
Grand Total (A+B+C)	2493200	706800	3200000	100	2499400	700600	3200000	100	0

### B) Shareholding of Promoter

S.No.	Share holder's Name	Share holding at the beginning of the year	Share holding at the end of the year	% change in share holding during the year	Share holding at the beginning of the year	Share holding at the end of the year	% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares
1	Noni BioTech Pvt. Ltd.	1500400	46.89	0	1500400	46.89	0

## Wellness Noni Limited

### C) Change in Promoters' Shareholding (please specify, if there is no change)

S.No.	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	At the beginning of the year	1500400	46.89	1500400	46.89
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	No Change			
	At the end of the year	1500400	46.89	1500400	46.89

### D) Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs):

S.No.	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	KUMAR S				
	At the beginning of the year	150000	0.47	150000	0.47
	Date wise Increase / Decrease	-	-	-	-
	At the end of the year	150000	0.47	150000	0.47
2.	ANUSUYA M				
	At the beginning of the year	130000	0.41	130000	0.41
	Date wise Increase / Decrease	-	-	-	-
	At the end of the year	130000	0.41	130000	0.41
3.	STERLING INFOTECH LTD				
	At the beginning of the year	120000	0.38	120000	0.38
	Date wise Increase / Decrease	-	-	-	-
	At the end of the year	120000	0.38	120000	0.38
4.	ANDAL T				
	At the beginning of the year	115900	0.36	115900	0.36
	Date wise Increase / Decrease	-	-	-	-
	At the end of the year	115900	0.36	115900	0.36
5.	A AVAYAMBAL				
	At the beginning of the year	100000	0.31	100000	0.31
	Date wise Increase / Decrease	-	-	-	-
	At the end of the year	100000	0.31	100000	0.31

## Wellness Noni Limited

S.No.	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
6.	SCANET EXPORTS LTD				
	At the beginning of the year	100000	0.31	100000	0.31
	Date wise Increase / Decrease	-	-	-	-
	At the end of the year	100000	0.31	100000	0.31
7.	PRAKASH GOVIND VIBHANDIK				
	At the beginning of the year	77000	0.24	77000	0.24
	Date wise Increase / Decrease	-	-	-	-
	At the end of the year	77000	0.24	77000	0.24
8.	M MURUGAN				
	At the beginning of the year	60100	0.19	60100	0.19
	Date wise Increase / Decrease	-	-	-	-
	At the end of the year	60100	0.19	60100	0.19
9.	SRINIVASAN BALAJI				
	At the beginning of the year	59500	0.19	59500	0.19
	Date wise Increase / Decrease	-	-	-	-
	At the end of the year	59500	0.19	59500	0.19
10.	ASHA JOSE				
	At the beginning of the year	50000	0.16	50000	0.16
	Date wise Increase / Decrease	-	-	-	-
	At the end of the year	50000	0.16	50000	0.16
11.	SERAPHIM IGNATIUS				
	At the beginning of the year	50000	0.16	50000	0.16
	Date wise Increase / Decrease	-	-	-	-
	At the end of the year	50000	0.16	50000	0.16
12.	KALAVATHI C R				
	At the beginning of the year	37600	0.12	37600	0.12
	Date wise Increase / Decrease	-	-	-	-
	At the end of the year	37600	0.12	37600	0.12

### E) Shareholding of Directors and Key Managerial Personnel:

S.No.	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Mr. Purathur Ignatius Peter				
	At the beginning of the year	0	0	0	0
	Date wise Increase / Decrease	No Change			
	At the end of the year	0	0	0	0

## Wellness Noni Limited

S.No.	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
2.	Mrs. Kala Srinivasa Raghavan At the beginning of the year Date wise Increase / Decrease At the end of the year	0 No Change 0	0  0	0  0	0  0
3.	Mr. Sunder Singh Sunderam At the beginning of the year Date wise Increase / Decrease At the end of the year	0 No Change 0	0  0	0  0	0  0
4.	Mr. Thirunvukarasu Thanigaikumar At the beginning of the year Date wise Increase / Decrease At the end of the year	0 No Change 0	0  0	0  0	0  0
5.	Mr. Arunachalam Andimuppanar At the beginning of the year Date wise Increase / Decrease At the end of the year	0 No Change 0	0  0	0  0	0  0
6.	Mr. Sivakumar Mariappan At the beginning of the year Date wise Increase / Decrease At the end of the year	0 No Change 0	0  0	0  0	0  0
7.	Mrs. Deviprabha At the beginning of the year Date wise Increase / Decrease At the end of the year	0 No Change 0	0  0	0  0	0  0

**F) INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment.**

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year	-	-	-	-
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-
Change in Indebtedness during the financial year	-	-	-	-
* Addition	-	-	-	-

## Wellness Noni Limited

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
* Reduction	-	-	-	-
Net Change	-	-	-	-
Indebtedness at the end of the financial year	-	-	-	-
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-

### XI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

#### A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

S.No.	Particulars of Remuneration	Name of MD/ WTD/ Manager	Total Amount
1	Gross salary	-	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-	-
2	Stock Option	-	-
3	Sweat Equity	-	-
4	Commission		
	- as % of profit	-	-
	- others, specify...	-	-
5	Others, please specify	-	-
	Total (A)		
	Ceiling as per the Act	-	-



## Wellness Noni Limited

### B. Remuneration to other directors

S. No.	Particulars of Remuneration	Name of Directors	Total Amount
1	Independent Directors	-	-
	Fee for attending board committee meetings	-	-
	Commission	-	-
	Others, please specify	-	-
	Total (1)	-	-
2	Other Non-Executive Directors	-	-
	Fee for attending board committee meetings	-	-
	Commission	-	-
	Others, please specify	-	-
	Total (2)	-	-
	Total (B)=(1+2)	-	-
	Total Managerial Remuneration	-	-
	Overall Ceiling as per the Act	-	-

### C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD :

S.No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CS	CFO	Total
1	Gross salary	-	-	-	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission - as % of profit others, specify...	-	-	-	-
5	Others, please specify	-	-	-	-
	Total	-	-	-	-

## Wellness Noni Limited

### XII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES : NIL

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
<b>A. COMPANY</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
<b>B. DIRECTORS</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

### ANNEXURE C

#### FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

1.Details of contracts or arrangements or transactions not at Arm's length basis.

S.No.	Particulars	Details
a)	Name(s) of the related party & nature of relationship	M/s. Noni Biotech Pvt.Ltd
b)	Nature of contracts/arrangements/transaction	Sale, purchase or Supply of Finished and Semi- Finished goods, Raw Materials/Packing etc.
c)	Duration of the contracts/arrangements/transaction	3years (from 13.03.2012 to 12.03.2015)
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Sales of Noni based Herbal/Cosmetic Products
e)	Justification for entering into such contracts or arrangements or transactions	Sale of Products
f)	Date of approval by the Board	25-01-2012
g)	Amount paid as advances, if any	-
h)	Date on which the special resolution was passed in General meeting as required under section 297 of the Companies Act, 1956.	05-09-2013

**ANNEXURE D**

**MANAGEMENT DISCUSSIONS AND ANALYSIS REPORT**

**a) FINANCIAL RESULTS:**

The Company achieved a turnover of Rs. 73,41,213 during the current year as against Rs.44,40,743 during the previous year. This generated an overall profit of Rs.3,58,449 for the financial year under review.

**b) INDUSTRY STRUCTURE AND DEVELOPMENTS**

The emphasis of the herbal cosmetic has been on the spectacular growth of the herbal and cosmetic products business in India.. According to a new research report, the Indian Cosmetics Industry is expected to witness impressive growth rate in the near future owing to rising beauty concern of both men and women. Today the industry holds promising growth prospects for both existing and new players.

The baseline is that there has been a rise in variety of products offered by the industry players in the country. The company has started going for rural expansion and are offering specialized products to generate revenues from all the corners of the country. Improvement and strengthening of the Indian economy in the coming years will also pave the way for the Indian cosmetics market over the forecast period and develop the Cosmetic Industry.. The Company is building up its network to play a significant role from time to time.

**c) BUSINESS OVERVIEW**

The Sales during the year 2014-15 are lower at 73.41 lacs as compared to 44.40 lacs in the previous year. During this year, the company products reached and got the satisfying remarks from the various society of the people.

**d) OUTLOOK**

The Board has satisfied the current performance of the company for the year ended 31-3-2015. During this period the company's products gained well satisfied reports from the ultimate customers.

Due to economic recession faced all over the world, the current period sales performance has been decreased to some extent as compare to same period of the previous financial year. The company has taken lot of measures to boost the sales for the current financial year and the company will make good profit in future also.

Further the company has is in the process identifying new Distributors for marketing the company's products nationwide by way of marketing the product through various channels viz. Appointment of New stockiest and creation of new Stock Point at various places of India.

By virtue of this, the Company performance will be increased and considerable profit will be earned by the Company in the current financial year also.

**e) RISKS AND CONCERNS**

In any business, risks and prospects are inseparable. As a responsible management, the Company's principal endeavour is to maximize returns. The Company continues to take all steps necessary to minimise its expenses through detailed studies and interaction with experts.

**f)Internal Control Systems and their Adequacy :**

Management has put in place effective Internal Control Systems to provide reasonable assurance for:

- Safeguarding Assets and their usage.
- Maintenance of Proper Accounting Records and
- Adequacy and Reliability of the Information used for carrying on Business Operations.

## Wellness Noni Limited

### **Key elements of the Internal Control Systems are as follows:**

- (i) Existence of Authority Manuals and periodical updating of the same for all Functions.
- (ii) Existence of clearly defined organizational structure and Authority.
- (iii) Existence of corporate policies for Financial Reporting and Accounting.
- (iv) Existence of Management information system updated from time to time as may be required.
- (v) Existence of Annual Budgets and Long Term Business Plans.
- (vi) Existence of Internal Audit System.
- (vii) Periodical review of opportunities and risk factors depending on the Global / Domestic Scenario and to undertake measures as may be necessary.

The Audit Committee is regularly reviewing the Internal Audit Reports for the auditing carried out in all the key areas of the operations additionally. The Audit Committee approves all the audit plans and reports for significant issues raised by the Internal and External Auditors. Regular reports on the business development, future plans and projections are given to the Board of Directors. Internal Audit Reports are regularly circulated for perusal of Senior Management for appropriate action as required.

Normal for seeable risks of the Company's assets are adequately covered by comprehensive insurance. Risk assessments, inspections and safety audits are carried out periodically.

### **g) Financial and Operational Performance :**

The details are already furnished under Financial summary or highlights/Performance of the company.

### **h) Human Resources Development and Industrial Relations :**

The Company for its employees are offering various incentive and other welfare schemes to motivate the employees. The Company's relationship with its work force is cordial.

### **i) Cautionary Statement :**

Statements in the Management Discussion and Analysis and Directors Report describing the Company's strengths, strategies, projections and estimates, are forward-looking statements and progressive within the meaning of applicable laws and regulations. Actual results may vary from those expressed or implied, depending upon economic conditions, Government Policies and other incidental factors. Readers are cautioned not to place undue reliance on the forward looking statements.

## **Wellness Noni Limited**

### **AUDITOR CERTIFICATE**

To

The Members of WELLNESS NONI LIMITED

I have examined the compliance of conditions of Corporate Governance by WELLNESS NONI LIMITED for the year ended 31.03.2015 , as stipulated in clause 49 of the Listing Agreement of the said Company with Stock Exchange(s).

The Compliance of conditions of Corporate Governance is the responsibility of the Management. My examination is limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In my opinion and to the best of my information and according to the explanations given to me, I certify that the Company has broadly complied with the conditions of Corporate Governance as stipulated in the above mentioned Listing.

I state that no investor grievance(s) against the Company is/are pending exceeding one month as per records maintained by the shareholders' Committee.

I further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

PLACE : Chennai  
DATE : 30.05.2015

Sd/-  
A. Siva  
Chartered Accountant  
Registration No.232758

## **INDEPENDENT AUDITOR'S REPORT**

To the Members of Wellness Noni Ltd  
Report on the Financial Statements

I have audited the accompanying financial statements of Wellness Noni Ltd ("the Company"), which comprise the Balance Sheet as at March 31, 2015, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information

### **Management's Responsibility for the Financial Statements**

The Management and Board of Directors of the Company are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the act') with respect to the preparation of these 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, read with rule 7 of Companies (Accounts) Rules, 2014. This responsibility includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

1. I conducted my audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
2. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements, that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's management and Board of Directors, as well as evaluating the overall presentation of the financial statements

3. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opi

**Basis for Qualified Opinion**

The Company's fixed asset being land and land development are carried at Rs.1,58,07,500/- (Rupees One Crore Fifty Eight Lakh Seven Thousand and Five Hundred Only). I was unable to obtain sufficient appropriate audit evidence about the carrying amount of the land and land development in the fixed assets. Further, I am not unable to obtain sufficient appropriate audit evidence about the carrying amount of Investment (Both quoted and unquoted) in the books of Investee Companies. Consequently, I am not able to determine whether any adjustments to the Investment Amount were necessary.

**Qualified Opinion**

4. In my opinion and to the best of my information and according to the explanations given to me, except for the possible effects of the matter described in the Basis for Qualified Opinion Paragraph, the financial statements give the information required by the Act in manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
- (a) in the case of Balance Sheet, of the state of affairs of the Company as at 31st March 2015;
  - (b) in the case of the Profit & Loss Account, of its profit for the year ended on that date; and
  - (c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date

**Report on Other Legal and Regulatory Requirements**

5. As required by the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters Specified in paragraphs 3 and 4 of the Order.
6. As required by section 143(3) of the Act, we further report that:
- a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit except for the matter described in the Basis for Qualified Opinion Paragraph,;
  - b) in my opinion proper books of account as required by law have been kept by the Company so far as appears from my examination of those books;
  - c) the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
  - d) Except for the possible effects of the matter described in the Basis for Qualified Opinion Paragraph, in my opinion, the financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014.
  - e) on the basis of written representations received from the directors as on March 31, 2015, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2015, from being appointed as a director in terms of Section 164(2) of the Act.
  - f) The Company, during the year covered by the audit, has effected entire sales amounting to Rs. 73, 37,223 /- to the related party Viz. Noni Biotech Private Limited.
  - g) In my opinion and to the best of my information and according to the explanations given to me, I report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

## Wellness Noni Limited

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
- iii. There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

PLACE : Chennai  
DATE : 30.05.2015

Sd/-  
A. Siva  
Chartered Accountant  
Registration No.232758

### **The Annexure referred to in our Independent Auditors' Report to the members of Wellness Noni Limited on the accounts of the company for the year ended 31st March, 2015**

On the basis of such checks as I considered appropriate and according to the information and explanations given to me during the course of my audit, I report that:

- i. (a). The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets ;  
  
(b). As explained to me, fixed assets have been physically verified by the management at regular intervals; as informed to us no material discrepancies were noticed on such verification;
- ii. A) The Management has conducted the physical verification of Inventory at reasonable intervals.  
  
B) The procedure of physical verification of inventory followed by Management is reasonable and adequate in relation to the size of the Company and the nature of business  
  
C) The Company has maintained proper records of inventory and no material discrepancies were noticed on physical verification. However, I was unable to attend the counting of Inventory at the beginning and end of the period.
- iii. The company has not granted any loans, secured or unsecured to/from companies, firms or other parties covered in the register maintained under section 189 of the Act.
- iv. In my opinion and according to the information and explanations given to me, there is adequate internal control system commensurate with the size of the Company and the nature of its business, for the purchase of fixed assets and for the sale of services. Further, on the basis of our examination of the books and records of the Company and according to the information and explanations given to me, no major weakness has not been noticed or reported.
- v. The Company has not accepted any deposits from the public covered under Section 73 to 76 of the Companies Act, 2013.



## Wellness Noni Limited

vi. As informed to me, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act

vii. (a) According to the information and explanations given to me and based on the records of the company examined by me, the company is regular in depositing the undisputed statutory dues, including Provident Fund, , Employees' State Insurance, Income-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty and other material statutory dues, as applicable, with the appropriate authorities in India ; The company does not have any arrears of outstanding dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to me and based on the records of the company examined by me, there are no dues of Income Tax, Wealth Tax, Service Tax, Customs Duty and Excise Duty which have not been deposited on account of any disputes.

(c) According to the information and explanations given to me and based on the records of the company examined by me, there are no amounts to be transferred to Investor Education and Protection Fund in accordance with the relevant provisions of the Companies Act,1956 (1 of 1956) and rules thereunder has been transferred to such fund within time.

viii. According to the information and explanations given to me and based on the records of the company examined by me, the Company has accumulated loss of Rs.1,27,16,580 /- and the same is decided by the Board to treat as Intangible assets in the Balance sheet.

ix. According to the records of the company examined by me and as per the information and explanations given to me, since the company has not availed of any loans from any financial institution or banks and has not issued debentures, this clause is not applicable.

x. In my opinion, and according to the information and explanations given to me, the Company has not given any guarantee for loan taken by others from a bank or financial institution during the year.

xi. In our opinion, and according to the information and explanations given to us, the company has not raised any term loans during the year. Hence, this clause is not applicable.

xii. During the course of my examination of the books and records of the company, I have neither come across any instance of fraud on or by the Company noticed or reported during the course of our audit nor have we been informed of any such instance by the Management.

**WELLNESS NONI LTD****BALANCE SHEET AS AT 31 MARCH 2015**

Particulars	Notes	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
1) Shareholders' Funds			
(a) Share Capital	1	32,000,000	32,000,000
(b) Reserves & Surplus	2	1,389,303	1,054,706
2) Current Liabilities			
(a) Other Current Liabilities	3	4,714,521	5,413,520
(b) Short Term Provisions	4	154,372	189,000
<b>TOTAL</b>		<b>38,258,196</b>	<b>38,657,226</b>
<b>II ASSETS</b>			
1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	5a	16,107,078	16,131,763
(ii) Intangible Assets	5b	12,716,580	12,716,580
(b) Non Current Investments	6	3,778,855	3,778,855
(c) Deferred Tax Asset (Net)	7	10,657	-
(d) Other Non Current Assets	8	200,000	200,000
2) Current Assets			
(a) Inventories	9	4,305,697	4,465,512
(b) Cash & Cash Equivalents	10	31,911	56,550
(c) Short Term Loans & Advance	11	1,107,418	1,169,116
<b>TOTAL</b>		<b>38,258,196</b>	<b>38,518,376</b>

Notes are an integral part of the financial statements :

Place: Chennai

Date: 30.05.2015

As per my report attached

For and on behalf of Board of Directors

A. Siva  
Chartered Accountant

Director  
Wellness Noni Limited

**Wellness Noni Limited**

**WELLNESS NONI LTD**

**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2015**

Particulars	Notes	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I Revenue from Operations	12	7,337,223	4,440,743
II Other Income	13	3,990	-
<b>III Total Revenue (I + II)</b>		<b>7,341,213</b>	<b>4,440,743</b>
<b>IV Expenses:</b>			
Cost of Material Consumed	14	5,103,036	4,214,828
Changes in Inventories of Stock in Trade	15	159,815	(1,482,388)
Employee Benefit Expense	16	800,852	719,784
Depreciation and Amortization Expense	5	142,262	83,238
Other Expenses	17	635,663	312,493
<b>Total Expenses</b>		<b>6,841,628</b>	<b>3,847,955</b>
V Profit before Prior Period Items, Exceptional & Extraordinary Items and Tax (III-IV)		499,585	592,788
VI. Prior Period Items		-	-
VII. "Profit before Exceptional & Extraordinary Items" and Tax (V+VI)"		499,585	592,788
VIII. Exceptional Items		-	-
IX. Profit before Extraordinary Items and Tax (V-VI)		499,585	592,788
X. Extraordinary Items		-	-
<b>XI. Profit before Tax (VII-VIII)</b>		<b>499,585</b>	<b>592,788</b>
XII. Tax Expense :			
1) Current Tax		154,372	189,000
2) Deferred Tax		-10,657	-
<b>XIII. Profit/(Loss) for the period</b>		<b>355,870</b>	<b>403,788</b>
XIV. Earnings per Equity Share:			
(1) Basic		0.11	0.13
(2) Diluted		0.11	0.13

Notes are an integral part of the financial statements :

Place: Chennai

Date: 30.05.2015

As per my report attached

For and on behalf of Board of Directors

A. Siva  
Chartered Accountant

Director  
Wellness Noni Limited

**WELLNESS NONI LIMITED**

**CASH FLOW STATEMENT FOR THE ENDED 31/03/2015**

<b>PARTICULARS</b>	<b>31.03.2015</b>	<b>31.03.2014</b>
	Rs.	Rs.
<b>I) Cash Flow from Operating Activities</b>		
Net Profit before Income Taxes	499,585	592,788
Add: Non Cash items		
Depreciation	142,262	83,238
Operating Profit before Working Capital Changes	641,847	676,026
(Increase) /Decrease in Inventories	159,815	-1,482,388
(Increase) /Decrease in Other Current Assets	61,698	-1,169,116
Increase / (Decrease) in Other Trade Payable	-	2,262,207
Increase / (Decrease) in Other Current Liabilities	(698,999)	119,497
Cash generated from Operations	164,361	406,226
Less: Income Tax Paid	(189,000)	(189,000)
<b>Net Cash flow from Operating Activities</b>	<b>(24,639)</b>	<b>217,226</b>
<b>II) Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	-	(150,108)
Sales of Fixed Assets	-	-
Loans and Advances Recovered		1,678,608
Dividend Received	-	-
<b>Net Cash from Investing Activities</b>	<b>-</b>	<b>1,528,500</b>
<b>III) Cash Flow from Financing Activities</b>		
Issue of Share Capital	-	-
Repayment of Loans	-	-
Payment of Long term Liabilities		(1,764,356)
Dividend paid	-	-
Net Cash from Financing Activities	-	(1,764,356)
Net Cash Flow from all activities (I+II+III)	(24,639)	(18,630)
Add: Cash & Cash Equivalents at the beginning of the year	56,551	75,181
<b>Cash &amp; Cash Equivalents at the end of the year</b>	<b>31,912</b>	<b>56,551</b>

Notes are an integral part of the financial statements :

Place: Chennai

Date: 30.05.2015

As per my report attached

A. Siva

Chartered Accountant

For and on behalf of Board of Directors

Director

Director

Wellness Noni Limited

## WELLNESS NONI LIMITED

### Notes Forming Part of the Financial Statements

#### 1. SHARE CAPITAL

<b>a) Authorised Capital</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
60,00,000 Equity Shares of Rs.10 each	60,000,000	60,000,000
<b>Total</b>	<b>60,000,000</b>	<b>60,000,000</b>
<b>b) Issued Capital</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
32,00,000 Equity Shares of Rs.10 each	32,000,000	32,000,000
<b>Total</b>	<b>32,000,000</b>	<b>32,000,000</b>
<b>c) Subscribed, Called and Paid-up Capital</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
32,00,000 Equity Shares of Rs.10 each	32,000,000	32,000,000
<b>Total</b>	<b>32,000,000</b>	<b>32,000,000</b>

#### 2. RESERVES & SURPLUS :

<b>a) Capital Reserves</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Deductions / Transfers during the year	-	-
Closing Balance	-	-
<b>b) Revaluation Reserves</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Deductions / Transfers during the year	-	-
Closing Balance	-	-
<b>c) General Reserve</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Deductions / Transfers during the year	-	-
Closing Balance	-	-
<b>d) Surplus (Balance in P&amp;L A/C)</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
d) Surplus (Balance in P&L A/C)	31/03/2015	31/03/2014
Opening Balance	1,054,706	650,918
Less: Carrying Value of the assets whose useful lives are over	(21,273)	-
Add: Additions during the year	355,870	403,788
Less: Deductions / Transfers during the year	-	-
Closing Balance	1,389,303	1,054,706
<b>Total (a+b+c+d)</b>	<b>1,389,303</b>	<b>1,054,706</b>

## Wellness Noni Limited

<b>3. DEFERRED TAX LIABILITY :</b>		
<b>Particulars</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
(a) TDS Payable	9,747	-
(b) Audit Fee Payable	67,500	100,000
(c) Salary Payable	62,500	57,716
(d) Duties & Taxes	518,795	67,862
(f) Advance Received From Customer	4,033,580	5,166,198
(e) Other expenses payable	22,399	21,744
<b>Total</b>	<b>4,714,521</b>	<b>5,413,520</b>
<b>4. SHORT TERM PROVISIONS:</b>		
<b>Particulars</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
a) Provision for Income Tax	154,372	189,000
<b>Total</b>	<b>154,372</b>	<b>189,000</b>
<b>6. NON-CURRENT INVESTMENT :</b>		
<b>Particulars</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
a)Equity Instrument - Quoted	2,778,855	2,778,855
b)Equity Instrument - Unquoted	1,000,000	1,000,000
<b>Total</b>	<b>3,778,855</b>	<b>3,778,855</b>
<b>7. DEFERRED TAX ASSET:</b>		
<b>Particulars</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
Opening Balance	-	-
Add:Additional During the Year	10,657	-
Less:Reversal	-	-
<b>Total</b>	<b>10,657</b>	<b>-</b>
<b>8. OTHER NON CURRENT ASSETS</b>		
<b>Particulars</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
(a) Life Membership paid to International Society for Noni Science	200,000	200,000
<b>Total</b>	<b>200,000</b>	<b>200,000</b>
<b>9. INVENTORIES:</b>		
<b>Particulars</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
(a) Closing Inventories	4,305,697	4,465,512
<b>Total</b>	<b>4,305,697</b>	<b>4,465,512</b>
<b>10. CASH AND BANK BALANCES:</b>		
<b>Particulars</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
(a) Cash and Cash Equivalents		
(i) Balances with Banks		
In Current Accounts	12,967	37,607

## Wellness Noni Limited

(ii) Cheques on Hand	-	-
(iii) Cash on Hand	18,944	18,943
<b>Total</b>	<b>31,911</b>	<b>56,550</b>
<b>11. SHORT TERM LOANS AND ADVANCES:</b>		
<b>Particulars</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
A. Unsecured, considered Good:		
(a) Loans and Advances to Related Parties	-	-
(b) Advances to Suppliers	1,107,418	1,169,116
<b>Total</b>	<b>1,107,418</b>	<b>1,169,116</b>
<b>12. REVENUE FROM OPERATIONS:</b>		
<b>Particulars</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
Operating Revenue:		
(a) Revenue from Sale of Products	7,337,223	4,440,743
<b>Total</b>	<b>7,337,223</b>	<b>4,440,743</b>
<b>13. OTHER INCOME:</b>		
<b>Particulars</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
Income Tax Refund	3,990	-
<b>Total</b>	<b>3,990</b>	<b>-</b>
<b>14. COST OF MATERIALS CONSUMED:</b>		
<b>Particulars</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
Cost of Materials Purchased	5,103,036	4,214,828
<b>Total</b>	<b>5,103,036</b>	<b>4,214,828</b>
<b>15. CHANGES IN INVONTORY</b>		
<b>Particulars</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
"Opening Stock of Stock in Trade" (As certified by the Management)"	4,465,512	2,983,124
Less :		
"Closing Stock of Stock in Trade" (As certified by the Management)"	4,305,697	4,465,512
<b>Total</b>	<b>159,815</b>	<b>(1,482,388)</b>
<b>16. EMPLOYEE BENEFITS EXPENSE:</b>		
<b>Particulars</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
(a). Staff Salaries & Incentives	738,352	667,784
(b). Staff Welfare Expenses	62,500	52,000
<b>Total</b>	<b>800,852</b>	<b>719,784</b>

## Wellness Noni Limited

<b>17. OTHER EXPENSES:</b>		
<b>Particulars</b>	<b>31/03/2015</b>	<b>31/03/2014</b>
Advertisement Expenses	22,260	33,000
Computer Maintenance	-	3,500
Freight	193,202	-
Packing Materials	58,770	-
Listing Fees	112,360	28,090
Custodial Charges	6,741	6,741
Rent	60,000	-
Audit Fees	75,000	50,000
Bank Charges	3,344	652
Travelling & Conveyance	-	4,000
Professional Charges	-	15,000
Electricity Charges	-	-
Telephone Charges	-	3,575
Fines/Penalties/Interest	14,402	8,500
General Expenses	3,844	1,706
Meeting Expenses	-	27,050
Certification Charges	47,000	40,000
Postage & Courier	3,411	23,400
Printing & Stationery	-	21,250
RTA Expenses	35,329	42,144
Consultation Charges	-	1,685
Internet Charges	-	2,200
<b>Total</b>	<b>635,663</b>	<b>312,493</b>



**Wellness Noni Limited**

No.12, Rajiv Gandhi Road, Perungudi, Chennai - 600096.

5) Fixed Assets		Gross Block				Depreciation Block				Net Block	
		As on 01.04.2014	Additions	Deletions	As on 31.03.2015	WDV Written Off	Additions	Deletions	As on 31.03.2015	Net Block as on 31.03.2015	Net Block as on 31.03.2014
<b>a) Tangible Assets</b>											
1	Land & Land Development	15,807,500	-	-	15,807,500	-	-	-	-	15,807,500	15,807,500
2	Computers	66,200	-	-	66,200	12,445	-	-	62,890	3,310	15,755
3	Furniture & Fittings	97,350	-	-	97,350	-	23,530	-	54,292	43,058	66,588
4	Office Equipments	156,473	-	-	156,473	7,291	19,888	-	148,649	7,824	35,003
5	Plant & Machinery	504,635	-	-	504,635	-	45,372	-	344,975	159,660	205,032
6	Cell phone	6,950	-	-	6,950	1,537	-	-	6,602	348	1,885
7	Software	150,108	-	-	150,108	-	53,472	-	64,730	85,378	-
	<b>Total (A)</b>	<b>16,789,216</b>	<b>-</b>	<b>-</b>	<b>16,789,216</b>	<b>21,273</b>	<b>142,262</b>	<b>-</b>	<b>682,138</b>	<b>16,107,078</b>	<b>16,131,763</b>
<b>b) Intangible Assets</b>											
8	Earlier Years Loss	12,716,580	-	-	12,716,580	-	-	-	-	12,716,580	12,716,580
	<b>Total (B)</b>	<b>12,716,580</b>	<b>-</b>	<b>-</b>	<b>12,716,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,716,580</b>	<b>12,716,580</b>
	<b>TOTAL (A+B)</b>	<b>29,505,796</b>	<b>-</b>	<b>-</b>	<b>29,505,796</b>	<b>21,273</b>	<b>142,262</b>	<b>-</b>	<b>682,138</b>	<b>28,823,658</b>	<b>28,848,343</b>

**Wellness Noni Limited**

No.12, Rajiv Gandhi Road, Perungudi, Chennai - 600096.

**Depreciation as per Income Tax Act**

S.No	Particulars	%	Written Down Value as on 01/04/2014	Addition 180 days or more	Additions Less than 180 days	Deletions	Total	Depreciation for the year	W D V as on 31.03.2015
1	Land & Land Development	0%	15,807,500	-	-	-	15,807,500	-	15,807,500
2	Computers	60%	2,966	-	-	-	2,966	1,779	1,186
3	Furniture & Fittings	10%	66,588	-	-	-	66,588	6,659	59,929
4	Office Equipments	15%	35,003	-	-	-	35,003	5,250	29,752
5	Plant & Machinery	15%	205,032	-	-	-	205,032	30,755	174,277
6	Cell phone	15%	1,894	-	-	-	1,894	284	1,610
7	Computer Server	60%	105,076	-	-	-	105,076	63,045	42,030
	<b>Total (A)</b>		<b>16,224,058</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,224,058</b>	<b>107,773</b>	<b>16,116,285</b>

Depreciation as per IT Act	107,773
Depreciation as per Companies Act	142,262
Difference	(34,489)
Deferred Tax	<b>-10657</b>

## Wellness Noni Limited

### M/S. WELLNESS NONI LIMITED

#### A. Significant Accounting Policies:

##### 1. Basis of Preparation of financial statements

The financial statements have been prepared under the historical cost convention in accordance with generally accepted Accounting Principles and the provisions of the Companies Act, 2014

Accounting policies not specifically referred to otherwise are consistent throughout the year under audit and in consonance with generally accepted Accounting Principles followed by the

##### 2. Investments:

Long Term Investments are valued at their acquisition cost and provisions are made for other than temporary loss.

##### 3. Revenue Recognition:

All Income and Expenditure items having a material bearing on the statements are recognized on accrual basis.

##### 4. Income From operation:

Since the company has started its new business in line with object clause of the Memorandum of Association, the company has generated income from the selling of Noni based Products in the last quarter of the financial year, Board of directors are confident of generating sufficient income in the coming years on the basis of going concern concept.

##### 5. Segment information for the year ended 31st March, 2015

The company as started its new line business and continued to achieved turnover of Rs 3,41,213/- during this year compared to the previous year where the turnover was stated as Rs. 44,40,743/-

##### 6. Earning Per Share

	2014	2013
a. Weighted average number of Equity Shares of Rs.10/-each fully paid up	32,00,000	32,00,000
b. Weighted average number of equity Shares outstanding during the year	32,00,000	32,00,000
Net Profit(after tax) available for equity shareholders	3,58,499	4,03,788
Basic and diluted earnings per share (in Rupees)	0.11	0.13

## Wellness Noni Limited

### M/S. WELLNESS NONI LIMITED

#### Notes on Account:

1. In the opinion of the Board of Directors, Current Assets and Loans & Advances have a value on realization in the ordinary course of business at least equal to the amount of which they are stated.

2. Disclosures	31.03.2015	31.03.2014
Audit Fees	75,000	50,000
Directors Remuneration	NIL	NIL
Provision for contingent liability	NIL	NIL
Inventories	43,05,697	44,65,512
Reserves & Surplus	13,89,303	10,54,706
Provision for Income Tax	1,54,372	1,89,000

3. Related Party Disclosure for the year ended 31st March 2014

Note: Related Party relationship are identified by the management and relied upon by the Auditors as the Directors are also Directors in the buyer Company.

#### Transactions with Related Parties

Sales of Goods	31.03.2015	31.03.2014
M/s. Noni BioTech Pvt. Ltd.	73,37,223	44,40,743

4. Figures of the previous year have been regrouped wherever necessary to conform to the classification off the current year.

For WELLNESS NONI LIMITED

"To be read with the report of even date"

Prof. P. I. PETER

S.KALA

A.SIVA

Director  
DIN 00870946

Director  
DIN 00871183

Chartered Accountant  
M.NO. 232758

Date : 30.05.2015

Place : Chennai

## **WELLNESS NONI LIMITED**

(formerly RGN Securities and Holdings Ltd)

CIN : L74990 TN 1992 PL C023697

Registered Office : 12, Rajiv Gandhi Road

Perungudi, Chennai - 600 096.

Phone : 91-44- 3257 6748 Fax : 91-44-4901 1149

E-mail : [mail@wellnessnoni.net](mailto:mail@wellnessnoni.net) Visit : [www.wellnessnoni.net](http://www.wellnessnoni.net)