A. JOHN MORIS & CO.,
CHARTERED ACCOUNTANTS

Limited Review Report

To
Board of Directors,
Wellness Noni Limited,
Villa No. 2, No.30,
Ramappa Nagar Main Road,
Perungudi,
Chennai-600 096.

We have reviewed the accompanying Statement of unaudited Quarterly Financial Results of WELLNESS NONI LIMITED ("the company") for the quarter and period ended December 31, 2020 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of regulation 33(3)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

The preparation of the statement is in accordance with the recognition and measurement principles laid down in Indian Accounting standard 34, (IND AS) 34 "Interim Financial Reporting" prescribed under section 133 of the companies act, 2013, read with rule 3 of companies (Indian Accounting Standard) rules, 2015 read with SEBI Circular number CIR/CFD/FAC/62/2016 dated July 5, 2016 is responsibility of the company's management and has been approved by the board of the company. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by Institute of Chartered Accountants of India . This audit standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

A. JOHN MORIS & CO.,
CHARTERED ACCOUNTANTS

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement .

For **A John Moris & Co**
Chartered Accountants
FRN No: 007220 S

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

CA S Murali Kannan
Partner
M.No. 211698
UDIN: 21211698AAAACP1331

Date: 14/02/2021
Place: Chennai

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Unaudited Financial Results for the quarter ended 31 December, 2020

(Rs. in Crores)

	Standalone			Standalone		
	Quarter Ended			Nine Months Ended		Previous year ended
Particulars	**Current Quarted Ended on 31-12-2020**	**Preceeding Quarter Ended on 30-09-2020**	**Corresponding Quarter ended on 31-12-2019**	**Year to date figures for current period ended 31-12-2020**	**Year to date figures for previous period ended 31-12-2019**	**Previous year ended 31-03-2020**
	Un-Audited	**Un-Audited**	**Un-Audited**	**Un-Audited**	**Un-Audited**	**Un-Audited**
1.Revenue						
(a)Revenue from Operations	1.58	1.89	1.77	4.30	6.03	6.87
(b) Other Operating income	0.00	0.00	0.00	0.00	0.00	0.00
(c)Other Income	0.00	0.01	0.00	0.01	0.00	0.01
Total Revenue	**1.58**	**1.90**	**1.77**	**4.31**	**6.03**	**6.88**
2.Expenses						
(a)Cost of material consumed	0.81	0.61	1.33	1.42	3.40	0.00
(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.15	0.00	3.33
(c)Changes in inventories of finished goods and work in progress and stock-in-trade	0.00	0.00	-0.12	0.00	-0.18	-0.01
(d) Excise Duty / GST	0.00	0.00	0	0.00	0	0.00
(e) Employee benefit expense	0.20	0.15	0.14	0.38	0.40	0.69
(f) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
(g) Depreciation and amortisation expense	0.00	0.00	0	0.00	0.00	0.00
(h) Other expenses	0.25	0.24	0.92	0.71	2.22	2.27
Total expenses	**1.25**	**1.00**	**2.28**	**2.65**	**5.85**	**6.28**
3. Profit / (Loss) before Depreciation and Tax (1-2)	**0.33**	**0.90**	**-0.50**	**1.66**	**0.19**	**0.60**
4. Depreciation	0.05	0.05	0.00	0.10	0.00	0.04
5. Profit / (Loss) before tax (3+4)	**0.28**	**0.85**	**-0.51**	**1.56**	**0.19**	**0.56**
6. Tax expense						
Current Tax (Net of Mat Credit)	0.00	0.00	0.06	0.00	0.27	0.16
Deferred Tax	0.00	0.00	0.00	0.00	0.02	0.00
Total Tax Expenses	0.00	0.00	0.06	0.00	0.29	0.16
7. Profit / (Loss) for the period (5+6)	**0.28**	**0.85**	**-0.57**	**1.56**	**-0.11**	**0.40**
8. Other Comprehensive Income (Net of Tax Expenses)	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Comprehensive Income for the period (7+8) (Comprising profit / (loss) and other comprehensive income for the period)	**0.28**	**0.85**	**-0.57**	**1.56**	**-0.11**	**0.40**
10. Details of equity share capital						
Paid- up equity share capital	3.2	3.2	3.2	3.2	3.2	3.2
(Face Value of Rs.10 /- per share)	0.00	0.00	0.00	0.00	0.00	1000.46
11. Reserve excluding Revalution Reserves as per balance sheet of previous accounting year	0.00	0.00	0.000	0.00	0.00	88.43
11 . Earnings per share (EPS) (of Rs.10/- each) (Amount in Rs.)						
(a) Basic	0.86	2.66	-1.78	4.86	-0.33	1.26
(b) Diluted	0.86	2.66	-1.78	4.86	-0.33	1.26

statement of Unaudited Standalone Financial Results for the Quarter ended December 31, 2020

Notes:-

1.The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on July 24, 2019 and have been subjected to Limited Review by the Statutory auditors.

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

3.The Company derives income from a single segment Software Development and services.

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

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

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

7.Reconciliation of net profit reported under Indian GAAP for the Quarter ended December , 2019 with Ind AS is furnished below:

particulars	Quarter ended 31.12.2019
Net Profit as per Indian GAAP	-0.57
Add:	
Actuarial Loss on Employee defined benefit plans reclassified in Other Comprehensive Income	0.00
Reversal of Goodwill amortised under Indian GAAP	0.00
Fair valuation of financial assets and liabilities	0.00
Amortisation of deferred Income relating to Government Grant (EPCG License) - Net of related depreciation on Amounts capitalised	0.00
Deferred tax impact on fair value of financial assets and liabilities, amortisation of deferred income and on reversal of Goodwill amortisation	0.00
sub -total	-0.57
Less:	
Fair valuation of Financial assets and laibilities	0.00
Net Profit under Ind AS (A)	-0.57
Other Comorehensive income (net of tax)	-0.57
Actuarial loss on employee defined benefit plans	0.00
effective portion of gains and loss on designated portion of hedging instruments in a cash flow hedge reclassified in Other Comprehensive Income	0.00
other Comprehensive Income, net of income tax (B)	0.00
Total Comprehensive Income for the period under Ind AS (A+B)	-0.57

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

Extract of Standalone Unaudlted Flnanclal Results for the Quarter ended 31st December 2020

(Rs. in Crores)

Particulars	Quarter Ended			Nine Months Ended	
	Current Quarted Ended on 31-12-2020	Preceeding Quarter Ended on 30-09-2020	Corresponding Quarter ended on 31-12-2019	Year to date figures for current period ended 31-12-2020	Year to date figures for previous period ended 31-12-2019
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited
Total Income from Operations	1.58	1.90	1.77	4.31	6.03
Net Profit / (Loss) for the period (before Tax, Exceptional items)	0.28	0.85	-0.50	1.66	0.19
Net Profit / (Loss) lor the pêriod before tax (after Exceplional items)	0.28	0.85	-0.51	1.56	0.19
Net Profit / (Loss) for the period after tax (afler Exceptional itemss)	0.28	0.85	-0.57	1.56	-0.11
total Comprehensive Income for the period [comprising Protit / (loss) for the period (after tax) and Other Comprehensive Income (after tax)]	0.28	0.85	-0.57	1.56	-0.11
Eqiuty Share Capital	3.2	3.2	3.2	3.2	3.2
Earnings Per Share (of Rs. 10/- each) -					
1.Basic:	0.86	2.66	-1.78	4.86	-0.33
2.Diluted:	0.86	2.66	-1.78	4.86	-0.33

Notes:

1.The above. Standalone unaudited financial resulls were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on July 24, 2019.

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

WNL

Wellness NONI Limited

14 February, 2021

To

BSE Limited,
Corporate Relationship Department,
1st floor, New Trading Ring Rotunda Building, P J Towers,
Dalal Street, Fort Mumbai - 400 001
BSE Code: 531211

Sub: Sub: Outcome of Meeting - Approval of Unaudited Financial Results for the Quarter and nine months ended December 31, 2020

Dear Sir/Madam

We refer to our communication dated February 08, 2021 submitted to your good office pertaining to the Board meeting to be held on February 14, 2021. Further, in accordance with Regulation 33 and other applicable provisions of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, we would like to inform that the Board of Directors at its meeting held on February 14, 2021 has inter-alia considered, approved and taken on record the Unaudited financial results of the Company for the Quarter and nine months ended December 31, 2020 (Q3 of FY 2020-21) along with the Limited Review Report (s) of the Statutory Auditors on the same.

A copy of the Unaudited Financial Results along with the Limited Review Report issued by the Statutory Auditors is enclosed.

Kindly take the above on your records.

Thanking you

Yours faithfully

For WELLNESS NONI LIMITED

YAKUB ASHRAFALI
Whole-time Director
DIN: 02520292

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