Annual Report 2023-24

Mohini Hygiene Care Products Pvt. Ltd.

N.K. DAFRIA & CO.
CHARTERED ACCOUNTANTS
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INDEPENDENT AUDITOR'S REPORT

To the Members of
MOHINI HYGIENE CARE PRODUCTS PVT LTD
Indore.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **MOHINI HYGIENE CARE PRODUCTS PVT LTD** ("the Company"), which comprise the Balance Sheet as at 31st March 2024, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2024, the profit and its cash flows for the year ended on that date.

Basis For Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significant in our audit of financial statements of the current period.

These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have nothing to report in this regards.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is 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 standard specified under section 133 of the act. This responsibility also 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; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the

financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, mis-representations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(1) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related

disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 2020 ("the Order") issued by the Central Government in terms of section 143(11) of the Act, we give in **"Annexure A"** a statement of the matters specified in paragraph 3 and 4 of the order to the extent applicable.

2. As required by Section 143(3) of the Act, based on our audit we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c) The Balance Sheet, the Statement of Profit and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

   d) In our opinion, the aforesaid financial statements comply with the Accounting standard specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on 31st March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f) Report on adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, is not applicable to the company.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

(i) The Company does not have any pending litigations which would impact its financial position.

(ii) The Company did not have any long term contract including derivative contracts for which there were any material foreseeable losses.

(iii)There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.

(iv)

(i) The Management has represented that , to the best of its knowledge and belief , no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding , whether recorded in writing or otherwise, that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.



(ii) The Management has represented that, to the best of its knowledge and belief no funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise that the company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries, and

(iii) Based on such audit procedures that we have considered reasonable and appropriate in the circumstance, nothing has come to our notice that has caused us to believe that the representations given by the management under clause (i) and (ii) contain any material mis-statement.

(v) The Company has not declared or paid any dividend during the year.

i) Based on our examination which include test checks performed by us on the company , the company has accounting software's for maintaining their books of accounts for the financial year ended March 31, 2024, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transaction recorded in the software . Further during the course of audit, we have not come across any instances of the audit trail feature being tampered.

For N.K.Dafria & Co.
Chartered Accountant
Firm Reg. No. 005550C

N. Dafria
Partner
M. No. 073860

Place: Indore
Date: 24th May, 2024
UDIN: 24073860BKFEAH8155

ANNEXURE- A to the Independent Auditor's Report

The Annexure referred to in Independent Auditor's Report to the members of the company on the financial statements for the year ended 31st March 2024, we report that:

I. **In respect of its tangible & intangible assets :**

a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment and intangible assets.

b) The Company has regular program of physical verification of its Property, Plant and Equipment by which all assets are verified in a phased manner. In our opinion the periodicity of physical verification is reasonable having regard to the size of the company and the nature of its assets. According to information and explanation given to us, no material discrepancies were noticed on such verification.

c) The company does not hold any immovable property, accordingly the clause in not applicable.

d) According to information and explanation given by the management no revaluation has been done by the company of its property, plant and equipment (including the right of use assets) or intangible assets or both during the year.

e) No proceedings have been initiated or are pending against the company as at 31st March 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

II. **In respect of its inventories and working capital**

a) According to the information and explanations given to us and on the basis of our examination of the records of the company the Management has conducted physical verification of the inventories at reasonable intervals. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed during such verifications.

b) In our opinion and according to the information and explanation given to us, the procedures of physical verification of inventories followed by the Management were reasonable and adequate in relation to the size of the Company and the nature of its business.

c) The company has not been sanctioned any working capital limit. Accordingly the clause is not applicable to the company.

III. **In respect of Investments, any guarantee or security or advances or loans given :**
The company has not granted any loan secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly the clause 3(iii) (a), (b), (c), (d),(e), and (f) is not applicable.



IV. **In respect of loans to Directors :**
The company has not advanced any loans to the parties covered under section 185 of the act. Accordingly the clause 3(iv) is not applicable.

V. **In respect of Deposits from Public:**
In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India under the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under are not applicable to the company. Accordingly, paragraph3 (v) of the Order is not applicable to the company.

VI. **In respect of Cost Records:**
The Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the activities carried out by the Company. Accordingly, paragraph 3(vi) of the Order is not applicable to the company.

VII. **In respect of Statutory Dues:**

a) According to the information and explanations given to us, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employee State Insurance, Income Tax, Goods and Service Tax, cess and other material statutory dues applicable to it.

b) According to the information and explanations given to us and based on the records of the company examined by us , there are no material dues of Provident Fund, Employee State Insurance, Income Tax, Goods and Service Tax, cess and other material statutory dues applicable to it, are due which have not been deposited on account of any dispute.

VIII. **In respect of Unrecorded Income:**
In our opinion and according to information and explanations given to us there are no such instance where any transactions are not recorded in the accounts and have been disclosed or surrendered before the tax authorities as income during the year. Accordingly, paragraph 3(viii) of the Order is not applicable to the company.

IX. **In respect of Default in Repayment of Dues:**
The company has not taken any loans or other borrowings from bank, financial institution or other entity during the year, accordingly the clause 3 (ix) (a), (b),(c), (d) are not applicable to the company.

a) The company has not taken any funds from any entity or person on account of or to meet the obligation of its subsidiaries, associates or joint ventures, accordingly the clause 3 (ix) (e) are not applicable to the company.

b) The company has not raised loans during the year on the pledge of security held it its subsidiaries, associates or joint ventures, accordingly the clause 3(ix)(f) are not applicable to the company.



X. **In respect of Utilization of IPO and Other Public Offer:**

a) The Company did not raise any money by way of Initial public offer or further public offer including debt instruments during the year.

b) The Company has not made any preferential allotment or private placement of share or fully or partly convertible debenture during the year.

XI. **In respect of Frauds and whistle blower complaints:**

a) To the best of our knowledge and belief and according to the information and explanations given to us, no material fraud on or by the company has been noticed or reported during the year.

b) No report under sub section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rule, 2014 with the Central Government, during the year and upto the date of this report.

XII. **In respect of Nidhi Company:**

In our opinion and according to the information and explanations given to us the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.

XIII. **In respect of transaction with Related Party:**

In our opinion and according to the information and explanations given to us, transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013 where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

XIV. **In respect of Internal audit system:**

The Company is not required to appoint Internal Auditors as per the section 138 of Companies Act 2013 read with Rule 13 Of Companies (Accounts) Rules, 2014. Accordingly paragraph 3(xiv) of the order is not applicable to the company

XV. **In respect of Non-Cash Transactions:**

In our opinion, and according to the information and explanations given to us, the Company not entered into any non-cash transactions (as covered under the Act) with directors or persons connected with him as per the provisions of Sections 192 of the Companies Act, 2013. Accordingly, paragraph 3(xv) of the Order is not applicable to the company.

XVI. **In respect of Registration under RBI Act, 1934:**

a) In our opinion, and according to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.Accordingly, paragraph 3(xvi) (a), (b), and (c) of the Order is not applicable to the company.

b) The Company does not have any core investment companies which are part of group.



XVII. In respect of Cash Losses :

The company has not incurred cash losses in the financial year and the immediately preceding financial year. Accordingly, paragraph 3(xvii) of the Order is not applicable to the company.

XVIII. In respect of Resignation of statutory auditors :

There has been no resignation of statutory auditors during the year. Accordingly, paragraph 3(xviii) of the Order is not applicable to the company.

XIX. In respect of Material uncertainty :

on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, and our knowledge of Board of Director and Management plans and based on our examination of the evidence supporting the assumptions , nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of balance sheet indicating that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date . In our opinion the company can meet its liabilities which exist as at the balance sheet date when such liabilities fall due.

We, however state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts upto the date of audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

XX. In respect of Transfer to fund specified under Schedule VII of Companies Act, 2013:

According to the information and explanations given to us and best of our knowledge, the provision of section 135 of company act 2013 are not applicable to the company, accordingly, paragraph 3(xx) of the Order is not applicable to the company.

XXI. Qualifications or adverse auditor remarks in other group companies :

The company did not have any subsidiaries, associates or joint ventures; accordingly, paragraph 3(xxi) of the Order is not applicable to the company.

For N.K. Dafria& Co.
Chartered Accountants
Firm Reg. No. 005550C



N. Dafria
Partner
M. No. 073860

Place: Indore
Date:24th May, 2024
UDIN: 24073860BKFEAH8155

MOHINI HYGIENE CARE PRODUCTS PVT LTD
CIN : U21006MP2020PTC051498
Balance Sheet as at 31st March, 2024

Particulars	Notes	As on 31.03.2024	As on 31.03.2023
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	10,00,000	10,00,000
(b) Reserves and Surplus	2	1,27,85,382	1,25,72,871
(2) Share application money		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		17,55,864	18,53,608
(4) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables	3	3,98,11,662	5,05,47,824
(c) Other current liabilities	4	97,39,483	1,55,44,309
(d) Short-term provisions	5	1,76,550	7,75,685
Total		**6,52,68,942**	**8,22,94,297**
II.ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible assets		-	-
(i) Property, Plant and Equipment	6	1,84,76,066	1,99,20,057
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Other non-current assets		-	-
(d) Deferred Tax Asset		-	-
(2) Current assets			
(a) Inventories	7	2,01,62,110	1,61,68,002
(b) Trade receivables	8	1,04,23,045	3,60,85,583
(c) Cash and cash equivalents	9	21,20,890	4,19,383
(d) Short-term loans and advances		-	-
(e) Other current assets	10	1,40,86,831	97,01,271
Total		**6,52,68,942**	**8,22,94,297**

Significant Accounting Policies And Notes to Accounts 19

In terms of our report of even date

For N. K. Dafria & Co.
Chartered Accountants
Firm Reg.No. 005550C

N. Dafria
Partner
M.No.073860
Indore : 24th May, 2024
UDIN : 24073860BKFEAH8155

On behalf of the board

Avnish Bansal
Director
DIN : 02666814

Viral Patel
Director
DIN : 09662042

MOHINI HYGIENE CARE PRODUCTS PVT LTD

CIN : U21006MP2020PTC051498

Statement of Profit and Loss for the period ended on 31st March, 2024

Particulars	Notes	Figures as at the end of current reporting period 2023-24	Figures as at 31.03.202 2022-23
I. Revenue from operations	11	1,42,97,240	3,32,39,814
II. Other Income			
-Job Work		-	-
-other income	12	1,48,790.97	3,204.00
III. Total Income (I +II)		**1,44,46,031**	**3,32,43,018**
IV. Expenses:			
Cost of materials consumed	13	-	49,39,141
Purchase of Stock-in-Trade	14	1,25,83,415	1,54,87,472
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	15	(39,94,108)	7,71,027
Employee benefit expense	16	12,873	26,60,055
Financial costs	17	64,880	59,616
Depreciation and amortization expense	6	14,43,991	14,43,991
Other expenses	18	42,20,214	75,90,765
IV.Total Expenses		**1,43,31,266**	**3,29,52,066**
V. Profit before exceptional and extraordinary items and tax		1,14,765	2,90,952
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax		1,14,765	2,90,952
VIII. Extraordinary Items (Prior Period Items)		-	-
IX. Profit before tax (VII - VIII)		**1,14,765**	**2,90,952**
X. Tax expense:			
(1) Current tax		17,903	51,830
1.1 Mat credit entitlement		(17,903)	(51,830)
(2) Deferred tax		(97,744)	2,13,965
XI. Profit(Loss) from the perid from continuing operations		2,12,508	76,987
XII. Profit/(Loss) from discontinuing operations		-	-
LAST YEAR PROFIT/LOSS			
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations		-	-
XV. Profit/(Loss) for the period (XI + XIV)		**2,12,508**	**76,987**
XVI. Earning per equity share:			
(1) Basic		2.13	0.77
(2) Diluted		2.13	0.77

Significant Accounting Policies And Notes to Accounts 19

In terms of our report of even date

For N. K. Dafria & Co.
Chartered Accountants
Firm Reg.No. 005550C

N. Dafria
Partner
M.No.073860
Indore : 24th May, 2024
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On behalf of the board

Avnish Bansal
Director
DIN : 02666814

Viral Patel
Director
DIN : 09662042

MOHINI HYGIENE CARE PRODUCTS PVT LTD

CIN : U21006MP2020PTC051498

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31.03.2024

		2023-24	2022-23
A)	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net profit before Tax & Extra ordinary items	1,14,765	2,90,952
	Adjustment for -		
	Add:- Depreciation	14,43,991	14,43,991
	Less:- Interest income	-	-
	Add : Finance Cost	64,880	59,616
	Operating profit before working capital changes	**16,23,636**	**17,94,558**
	Movements in working capital		
	(Decrease)/Increase in trade Payables	(1,07,36,162)	4,76,366
	(Increase)/Decrease in Receivables	2,56,62,538	(1,85,77,312)
	(Increase) /Decrease in Other Current Assets	(43,67,656)	(6,11,851)
	(Increase)/Decrease in Inventories	(39,94,105)	25,00,230
	(Decrease)/Increase in Short term Provisions	(6,17,038)	(15,40,762)
	(Decrease)/Increase in Short term Loans & Advances	-	-
	(Decrease)/Increase in Current Liabilities	(58,04,826)	1,49,60,106
	Less : Income Tax Paid	-	-
	Net cash from operating activities (A)	**17,66,388**	**(9,98,665)**
B)	**CASH FLOW FROM INVESTMENT ACTIVITIES**		
	Purchase of Fixed Assets including CWIP	-	-
	Sale of Fixed Assets	-	-
	Increase / (Decrease) in Non-current Investments	-	-
	Interest Received	-	-
	Net cash from in Investing activities (B)	-	-
C)	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Increase in Share Capital	-	-
	Proceeds from /(repayments of) Short Term loans	-	-
	Proceeds from /(repayments of) Long Term loans	-	-
	Interest Paid	(64,880)	(59,616)
	Net Cash from Financing Activities (C)	**(64,880)**	**(59,616)**
D)	**Net Increase/(decrease) in Cash & Cash Equivalents(A+I**	**17,01,507**	**(10,58,281)**
	Opening Cash and Cash Equivalent	4,19,383	14,77,664
	Closing Cash and Cash Equivalent (Note 6)	21,20,890	4,19,383
E)	**Increase/(Decrease) in Cash & Cash Equivalents**	**17,01,507**	**(10,58,281)**

The cash flow is prepared under indirect method as set out in Accounting Standard-3

For N. K. Dafria & Co.
Chartered Accountants
Firm Reg.No. 005550C

N. Dafria
Partner
M.No.073860
Indore : 24th May, 2024
UDIN : 24073860BKFEAH8155

On behalf of the board

Avnish Bansal
Director
DIN : 02666814

Viral Patel
Director
DIN : 09662042

MOHINI HYGIENE CARE PRODUCTS PVT LTD
CIN : U21006MP2020PTC051498
NOTES ATTACHED TO AND FORMING PART OF FINAL ACCOUNTS
RELATING TO THE PERIOD ENDED ON 31ST MARCH, 2024

PARTICULARS	Figures as at 31.03.2024	Figures as at 31.03.2023
NOTE 1 : SHARE CAPITAL		
Authorised Share Capital:		
1,50,000 Equity Shares of Rs. 10/- each	15,00,000.00	15,00,000.00
Issued,Subscribed and Paid up:		
1,00,000 Equity Shares of Rs. 10/- each	10,00,000.00	10,00,000.00
TOTAL	10,00,000.00	10,00,000.00

1.1 The Reconciliation of the number of shares and amount outstanding is set out below

	As at March 31, 2024		As at March 31, 2023	
	No. of Share	Amount	No. of Share	Amount
Equity Share at Begining of the year	1,00,000	10,00,000	1,00,000	10,00,000
Add: Share issued during the year	0.00	0	0	0
Equity Share at end of the year	1,00,000	10,00,000	1,00,000	10,00,000

1.2 Terms/Right attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. In the event of iquidation of the company , the holders of the equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amount. The distribution will be in proportion of the number of equity shares held by the shareholders.

1.3 The details of shareholders holding more than 5% shares:-

	As at March 31, 2024		As at March 31, 2023	
Name of the Shareholder	No. of shares	% of holding	No. of shares	% of holding
Mohini Health & Hygiene Ltd	48,000	48.00%	48,000	48.00%
Shri Avnish Bansal	19,000	19.00%	19,000	19.00%
Shri Nitin Gour	11,000	11.00%	11,000	11.00%
Shri Ujjawal Pugalia	11,000	11.00%	11,000	11.00%
Smt Abhadevi Kedia	11,000	11.00%	11,000	11.00%

1 Shareholding of Promoter

Sr. no.	Promoter's Name	No. of shares held	% of holding	% Change during the year
1	Mohini Health & Hygiene Ltd	48,000	48.00%	0.00%
2	Shri Avnish Bansal	19,000	19.00%	0.00%
3	Shri Nitin Gour	11,000	11.00%	0.00%
4	Shri Ujjawal Pugalia	11,000	11.00%	0.00%
5	Smt Abhadevi Kedia	11,000	11.00%	0.00%
	Total	**1,00,000**	**100.00%**	**0.00%**

NOTE 2 : RESERVES & SURPLUS:		
Profit & Loss Account		
As per last balance sheet	1,25,72,874	1,24,95,884
Add: Profit for the year	2,12,508	76,987
	0	0
TOTAL	1,27,85,382	1,25,72,871





MOHINI HYGIENE CARE PRODUCTS PVT LTD
CIN : U21006MP2020PTC051498
NOTES ATTACHED TO AND FORMING PART OF FINAL ACCOUNTS
RELATING TO THE PERIOD ENDED ON 31ST MARCH, 2024

PARTICULARS	Annexure	Figures as at 31.03.2024	Figures as at 31.03.2023
NOTE 3: TRADE PAYABLES	I		
MSME :-			
Less than Six months		0	3362626
Six months to One year		0	18033
One year to Two years		0	23743160
Two years to Three years		9596915	0
More than Three years		0	0
OTHERS:-			
Less than Six months		1372948	0
Six months to One year		0	0
One year to Two years		0	23424005
Two years to Three years		28841799	0
More than Three years		0	0
Disputed dues :-			
MSME		0	0
OTHERS		0	0
TOTAL		**39811662**	**50547824**
NOTE 4: OTHER CURRENT LIABILITIES			
Advance from Debtors	II	55,580	1,84,901
Mohini Active Life Pvt Ltd		5,000	-
Mohini Health & Hygiene Ltd (Advance)		96,78,903	1,53,59,408
TOTAL		**97,39,483**	**1,55,44,309**
NOTE 5: SHORT-TERM PROVISIONS			
Prof Tax Payable		2,500	2,500
Provision (TDS)		45,861	86,488
Income Tax Payable		17,903	51,830
GST Payable		12,946	3,900
Audit Fee Payable		30,000	74,467
Provision for commission of Export Sales		36,340	-
Income Tax Consultancy Payable		31,000	24,000
Salary Payable		-	5,32,500
TOTAL		**1,76,550**	**7,75,685**
NOTE 7 : INVENTORY			
Raw Material		58,86,559	58,86,559
Packing Material,		9,33,307	9,33,307
Store & Spares		2,25,921	2,25,921
Trading Stock		85,64,076	40,92,686
Finished Goods		45,52,248	50,29,530
TOTAL		**2,01,62,110**	**1,61,68,002**





MOHINI HYGIENE CARE PRODUCTS PVT LTD
CIN : U21006MP2020PTC051498
NOTES ATTACHED TO AND FORMING PART OF FINAL ACCOUNTS
RELATING TO THE PERIOD ENDED ON 31ST MARCH, 2024

PARTICULARS	Annexure	Figures as at 31.03.2024	Figures as at 31.03.2023
NOTE 8 : TRADE RECEIVABLES	III		
Less than Six months		14,23,846	2,81,26,101
Six months to One year		-	2,70,900
One year to Two years		13,67,569	76,88,582
Two years to Three years		76,31,630	-
More than Three years		-	-
TOTAL		**1,04,23,045**	**3,60,85,583**
NOTE 9 : CASH & CASH EQUIVALENTS			
Cash In Hand		17,681	15,373
Balances with scheduled banks			
ICICI Bank Ltd (Current Account)		10,67,780	4,04,010
FDR with ICICI Bank Ltd		10,35,429	-
TOTAL		**21,20,890**	**4,19,383**
NOTE 10 : OTHER CURRENT ASSETS			
GST Receivable		80,65,961	79,52,886
TCS 1%		6,072	3,471
Deposits		50,000	50,000
Creditors Having Debit Balance	IV	3,38,959	11,08,266
MAT credit entitlement		6,04,551	5,86,648
Short Term Advances		50,00,000	-
Duty Drawback Receivable 2023-24		4,913	-
Rodtep Drawback Rec 2023-24		16,375	-
Inter Branch Balance		-	-
TOTAL		**1,40,86,831**	**97,01,271**
NOTE 11 :REVENUE FROM OPERATIONS			
Operating Revenue			
Manufacturing Sales		5,99,587	1,19,95,207
Trading Sales		1,36,97,653	2,12,44,607
TOTAL		**1,42,97,240**	**3,32,39,814**
NOTE 12 : OTHER INCOME			
Old o/s Balance W Off		67,249	3,204
Duty Drawback		4,913	-
Roodep Drawback		16,375	-
Freight		31,600	-
Other Income		1,562	
Interest on FDR		23,094	-
Excess provision of Income tax written off (fy 22-23)		3,998	-
TOTAL		**1,48,791**	**3,204**
NOTE 13 : COST OF MATERIAL CONSUMED			
Opening Stock		70,45,787	87,74,988
Raw Material Purchase		-	32,09,939
Closing Stock		70,45,787	70,45,787
TOTAL		-	**49,39,141**

M.K. DHAKA & CO. CHARTERED ACCOUNTANTS INDORE (M.P.)

MOHINI HYGIENE CARE PRODUCTS PVT. LTD.

MOHINI HYGIENE CARE PRODUCTS PVT LTD
CIN : U21006MP2020PTC051498
NOTES ATTACHED TO AND FORMING PART OF FINAL ACCOUNTS
RELATING TO THE PERIOD ENDED ON 31ST MARCH, 2024

PARTICULARS	Annexure	Figures as at 31.03.2024	Figures as at 31.03.2023
NOTE 14 : PURCHASE OF STOCK IN TRADE			
Purchase		1,25,83,415	1,54,87,472
TOTAL		**1,25,83,415**	**1,54,87,472**
NOTE 15 : CHANGES IN INVENTORIES OF FINISHED GOODS , STOCK-IN-PROCESS AND STOCK-IN-TRADE			
Inventories (at end of the Year)			
Trading Inventory		85,64,076	40,92,686
Finished Goods		45,52,248	50,29,530
Inventories (at beginning of the Year)			
Trading Inventory		40,92,686	36,65,667
Finished Goods		50,29,530	62,27,575
TOTAL		**39,94,108**	**(7,71,027)**
NOTE 16 : EMPLOYEE BENEFIT EXPENSES			
Salary & Wages		12,873	26,60,055
TOTAL		**12,873**	**26,60,055**
NOTE 17 : FINANCE COST			
Bank Charges		64,880	59,616
TOTAL		**64,880**	**59,616**
NOTE 18 : OTHER EXPENSES			
Administrative Expenses			
Auditors Remuneration			
- Audit fee		30,000	30,000
- Income Tax Consultancy Charges		10,000	10,000
Custom Duty		15,59,269	32,26,472
Discount Allowed		-	3,900
Export Expenses		2,88,775	-
Freight Expenses		75,771	2,93,948
Foreign Exchange Loss		3,29,066	16,16,846
Bisiness Expenses		9,016	-
Job Work Charges		-	18,00,000
Import Expenses		4,25,933	2,97,385
Interest on GST/Taxes		5,892	27,637
Interest on Income Tax		-	41,292
Interest Paid		13,77,217	1,47,600
Legal Expenses		40,775	31,915
Printing & Stationery		-	38
Professional Tax		2,500	-
Repaires & Maintanance		-	2,260
Rent Paid		66,000	60,000
Festival Expenses		-	1,472
TOTAL		**42,20,214**	**75,90,765**





MOHINI HYGIENE CARE PRODUCTS PVT LTD
CIN : U21006MP2020PTC051498
AS ON 31/03/2024
NOTES TO AND FORMING PART OF THE BALANCE SHEET
NOTE-6
PROPERTY, PLANT & EQUIPMENTS

			GROSS BLOCK				DEPRECIATION/AMORTISATION			NET BLOCK	
S. NO.	NAME OF ASSET	Rate of Depreciation	As on 01.04.2023	Addition During the year	Deduction During the year	As on 31.03.2024	As on 01.04.2023	For the year	As on 31.03.2024	As on 31.03.2024	As on 31.03.2023
1	Plant & Machinery	6.33%	22443512	0	0	22443512	2560977	1420674	3981651	18461861	19882535
2	Computer & Printer	31.67%	71524	0	0	71524	39745	22652	62396	9128	31779
3	Furniture & Fixtures	9.50%	7000	0	0	7000	1257	665	1922	5078	5743
	TOTAL		22522036	0	0	22522036	2601979	1443991	4045970	18476066	19920057





MOHINI HYGIENE CARE PRODUCTS PVT LTD
CIN: U21006MP2020PTC051498

NOTE – 19

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS.

A. MAJOR ACCOUNTING POLICIES

1. Background

Mohini Hygiene Care Products Private Limited is a private limited company incorporated on 15th June 2020 under the Companies Act, 1956 ('the Act').

2. Significant Accounting Policies

(i) Basis for preparation of financial statements

These financial statements have been prepared and presented on the accrual basis of accounting and comply with the accounting standards notified under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 to the extent applicable and other accounting principles generally accepted in India, to the extent applicable.

(ii) Use of estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles ('GAAP') requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as of the date of financial statements, and the reported amount of revenue and expenses during the reporting period. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results may differ from those estimates used in preparing the accompanying financial statements. Any revision to accounting estimates is recognized prospectively in current and future periods.

(iii) Property, Plant, Equipments and depreciation

i. Property, Plant & Equipments are stated at cost of acquisition less accumulated depreciation and impairment, if any. Cost is inclusive of freight, duties, taxes and other directly attributable costs incurred to bring the asset to their working condition for the intended use.

Depreciation/ amortization

Depreciation is provided under Straight Line Method on the basis of useful life of assets and residual value as specified in schedule II of the Companies Act, 2013.

MOHINI HYGIENE CARE PRODUCTS PVT LTD
CIN: U21006MP2020PTC051498

NOTE – 19

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS.

A. MAJOR ACCOUNTING POLICIES

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i. Property, Plant & Equipments are stated at cost of acquisition less accumulated depreciation and impairment, if any. Cost is inclusive of freight, duties, taxes and other directly attributable costs incurred to bring the asset to their working condition for the intended use.

Depreciation/ amortization

Depreciation is provided under Straight Line Method on the basis of useful life of assets and residual value as specified in schedule II of the Companies Act, 2013.

ii. Where during any financial year, from or after the incorporation of the company, if any addition during the year be made to any asset or where any assets will be sold, demolished, damaged or discarded, the depreciation on such assets shall be calculated on a pro-rata basis from the date of such addition or as the case may be up to the date on which such asset have been sold, demolished, damaged or destroyed.

(iv) Investments

The company does not have any Investment at present."

(v) Impairment of assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value based on an appropriate discount factor. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If at the balance sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciable historical cost.

(vi) Revenue recognition

a) Revenue is recognized to the extent that is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

b) Revenue from sale of goods is recognized when significant risks and rewards of ownership of the goods have been passed to the buyer, which ordinarily coincides with dispatch of goods to customers.

(vii) Earnings per share (EPS)

Basic and Diluted EPS are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

(viii) Taxes

Income tax expense comprises of current tax (i.e. amount of tax for the period determined in accordance with the income tax law) and deferred tax charge or credit (reflecting the tax effect of timing difference between the accounting income and taxable income for the period). The deferred tax charge or credit and the corresponding deferred tax liability or asset are recognized using the tax rates that have been enacted or substantively enacted by the balance sheet date.

Deferred tax assets are recognized only to the extent of there is reasonable certainty that the asset can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is virtual certainty of realization of such assets. Deferred tax assets are reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realized.

(ix) Provisions and contingencies

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Loss contingencies arising from claims, litigation, assessment, fines, penalties, etc are recorded when it is probable that a liability has been incurred and the amount can be reasonable ascertained.

(x) Foreign Currency Transactions

Transactions denominated in foreign currency are recorded at the exchange rate prevailing on the date of transactions. Exchange differences arising on foreign exchange transactions settled During the year are recognized in the profit and loss account of the year.

Monetary assets and liabilities in foreign currency, which are outstanding as at the year-end,are Translated at the closing exchange rate and the resultant exchange differences are recognized in the profit and loss account.

(xi) Borrowing Costs

The borrowing costs that are directly attributable to the acquisition, construction or productions of a qualifying asset are capitalized as part of the cost of that asset. The amount of borrowing cost eligible for capitalization is determined in accordance with Accounting Standard (AS) 16-Borrowing Costs issued by the Institute of Chartered Accountants of India (ICAI) and specified u/s. 133 of the Act read with Rule 7 of Companies (Accounts) Rules, 2014.

(xii) Inventories

a. Inventories are valued at cost or net realizable value whichever is lower.
b. The cost of inventories comprise all costs of purchase including duties and taxes (other than those subsequently recoverable from the taxing authorities), conversion cost and other costs incurred in bringing the inventories to their present location and condition.
c. The cost formulas used First-in-First Out ('FIFO') In case of Raw Material and Consumable Spares

B. NOTES TO ACCOUNTS

1. RELATED PARTY DISCLOSURES:

(A) List of Key Managerial Personnel:

S.No.	Name of Related Party	Nature of Relationship
1.	Mr.Avnish Bansal	Director
2.	Mr.Ujjawal Pugalia	Director
3.	Mr.Nitin Gour	Director
4.	Mr. Viral Patel	Director

(B) List of other Related Parties:

S.No.	Name of Related Party	Nature Of Relationship
1.	Mohini Health & Hygiene Ltd*	Associate Company
2.	Vedant Kotton Pvt. Ltd.	Mr Avnish Bansal is Director in the company
3.	Shikhar Infrasolutions (India) Pvt. Ltd.	Mr Avnish Bansal is Director in the company
4.	Varnita Textiles Pvt. Ltd.	Relative is Director in the company.
5.	Anviti Healthcare Private Limited	Mr Avnish Bansal is Director in the company
6.	Pradit Fashions Pvt Ltd	Mr Avnish Bansal is Director in the company
7.	Omavi Ventures Pvt Ltd	Mr Avnish Bansal , Mr. Sarvapriya Bansal (father of Mr. Avnish Bansal) Mrs. Parul Bansal (wife of Mr. Avnish Bansal) are Director in the company.
8.	Mohini Active Life Pvt. Ltd.	Mr Avnish Bansal , Mrs. Parul Bansal (wife of Mr. Avnish Bansal) are Director in the company.

(C) Details of transactions during the period relating to persons referred in item (A) above

Particulars	2023-24	2022-23
Remuneration to Directors : (Mr. Nitin Gour)	0.00	1195000.00

(D) Details of transactions during the period relating to persons referred in item (B) above

S.No.	Name of Related Party	Transactions	2023-24	2022-23
1.	Mohini Health & Hygiene Ltd	Sales (excl. GST)	55500.00	1024045.00
2.	Mohini Health & Hygiene Ltd	Expenses paid on behalf of us	0.00	1204066.00
3.	Mohini Health & Hygiene Ltd	Building Rent Given	66000.00	60000.00
4.	Mohini Health & Hygiene Ltd	Advance Received by us	6280000.00	15200000.00
5.	Mohini Health & Hygiene Ltd	Advance Repaid by us	13200000.00	0.00
6.	Mohini Health & Hygiene Ltd	Interest provided on advance(excl GSt)	1377217.00	147000.00
7.	Mohini Active Life Pvt. Ltd.	TDS deposited on behalf of us	5000.00	0.00

(E) Details of Loans & Advances granted to Promoters, directors, KMP and the related party

Type of Borrower	**Amount of Loans & Advances**	**Percentage to the total Loans & Advances in the nature of Loan**
Promoter	NIL	NIL
Director		
KMP		
Related Party		

(F) Closing Balances of parties mentioned in (A) above

Particulars	**2023-24**	**2022-23**
Mr.Nitin Gour	0.00	532500.00

(G) Closing Balances of parties mentioned in (B) above

Particulars	2023-24	2022-23
Mohini Health & Hygiene Ltd (Advance)	9678903.00	15359408.00
Mohini Health & Hygiene Ltd (net of sales, purchase, expenses, building rent etc)	9596915.00	18086047.00

2. SEGMENT REPORTING

As evidenced by internal Management Information System (MIS), there are no reportable segments in the company. Therefore the disclosure requirements of 'Accounting Standard 17" (AS-17) – 'Segment Reporting' are not furnished.

3. PRELIMINARY EXPENSES

There are no preliminary expenses outstanding as at balance sheet date.

4. CURRENT ASSETS, LOANS AND ADVANCES

Value of Current Asset, Loans & Advances as stated in the Balance Sheet are not less than value to be realized in the ordinary course of Business.

5. DEBIT AND CREDIT BALANCES OF PARTIES

Balances of parties are subject to Confirmation, Reconciliation and adjustments, if any.

6. DIRECTOR'S REMUNERATION: - Director's remuneration for the year is as follows:

S.No.	Name of Director	2023-24	2022-23
1	Mr.Nitin Gour	0.00	1195000.00

7. AUDITOR'S REMUNERATION: - Auditor's remuneration for the year is as follows:

S.No.	*Particulars*	2023-24	2022-23
1.	Audit Fees	30000.00	30000.00
2.	Income Tax Consultancy	10000.00	10000.00

8. MICRO, SMALL AND MEDIUM ENTERPRISE

The information as required to be disclosed under Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company. The amount of principal outstanding during the year is disclosed in the respective note ie Note no 3.

9 CIF VALUE OF IMPORTS IN RESPECT OF:

Particulars	2023-24	In usd 2022-23
Raw Material	0.00	$ 178203.26
Capital Goods	0.00	0.00
Trading Item	$ 76520.92	0.00

10 VALUE OF STORES, SPARES AND PACKING MATERIAL CONSUMED

Particulars	2023-24		2022-23	
	Amount	% of Consumption	Amount	% of Consumption
Imported	0.00	0%	0.00	0%
Indigenous	0.00	0%	1178095.00	11.46%

11 EXPENDITURE IN FOREIGN CURRENCY ON ACCOUNT OF :

Particulars	2023-24	2022-23
Commission on Export	Euro 408.32	0.00

12 EARNINGS IN FOREIGN EXCHANGE ON ACCOUNT OF:

Particulars	2023-24	2022-23
F.O.B. value of exports	$ 42873.285	0.00

13. EARNINGS PER SHARE :

Particulars	2023-24	2022-23
Profit after tax as per Profit & Loss accounts	212508	76986
Weighted Average number of Equity Shares Outstanding	100000	100000
Basic and Diluted Earnings Per Share (Face Value @ Rs.10/- Per Share	2.13	0.77

14 DETAILS OF BENAMI PROPERTY :

Based on the information and records available with the management, no proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made there under

15. DETAILS OF REVALUED PROPERTY:

The company has not revalued its Property, Plant and Equipments during the year.

16. **DETAILS OF RETURN/STATEMENT SUBMITTED TO BANK :**
Company has not been sanctioned any limit where returns or statements are required tobe submitted to the bank.

17 **WILFUL DEFAULTER BY ANY BANK / FINANCIAL INSTITUTION /OTHER LENDER :**
The company is not declared as willful defaulter by any bank /financial institution /other lender.

18 **DETAILS OF REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES :**
There are no charges pending for Registration with Registrar of Companies

19 **DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY :**
The company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

20 **RELATIONSHIP WITH STRUCK OFF COMPANIES :**
The company does not have any transactions or balances with companies struck off under section 248 of the Company Act, 2013 or section 560 of the companies Act, 1956 during the year and previous year.

21 **DETAILS OF UNDISCLOSED INCOME :**
The company does not have any transactions not recorded in books of accounts that has been surrendered or disclosed as income during the year and previous year in the tax assessment under income tax act, 1961

22 **COMPLIANCE WITH APPROVED SCHEME OF ARRANGEMENTS :**
The company has not entered into any scheme of arrangement approved by Competent Authority.

23 **UTILIZATION OF BORROWED FUNDS AND SHARE PREMIUM :**
The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other persons or entities with the understanding that the Intermediary shall

(i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

The company has also not received any funds from any other persons or entity with the above understanding.

15 RATIOS

S.NO.	RATIOS	Unit	ITEM INCLUDED IN COMPUTING THE RATIO	2023-24	2022-23	% of Variance	Reason for variation by more than 25%
A	Current Ratio	Times	Current Assets / Current Liability	0.94	0.93	0.82%	-
B	Debt-Equity Ratio	Times	Short term + Long term borrowing / Share Capital & Reserve	No Borrowing	No Borrowing	-	-
C	Debt Service Coverage Ratio	Times	EBITD / Interest on Term loan + interest on CC + Principle repayment	No Borrowing	No Borrowing	-	-
D	Return on Equity Ratio	%	Net Profit (excluding Deferred tax) / Share Capital + Reserve	0.83%	2.14%	61.16%	Profit has been decreased
E	Inventory Turnover Ratio	Times	Cost of Good Sold / Average Inventory	0.58	1.67	65.14%	Average inventory has been increased.
F	Trade Receivables Turnover Ratio	Times	Annual Sales / Average Receivables	0.61	1.24	50.48%	Sales have been decreased.
G	Trade payables turnover ratio	Times	Annual Purchase / Average Payable	0.28	.37	24.72%	.
H	Net capital turnover ratio	Times	Turnover / Share Capital + Reserve	1.05	2.45	57.21%	Turnover has been decreased.

I	Net profit ratio	%	Net Profit / Turnover	1.47%	0.23%	5.36	Profit has been increased
J	Return on Capital employed	%	EBIT / Share Capital + Reserve + Non current Liability (excluding deferred tax)	0.83%	2.14%	61.16%	Profit has been increased
k	Return on investment			No investment held by the company.			

10. Previous year figures are regrouped and rearranged wherever considered necessary.

As per our report of even date annexed.

For N.K.Dafria & Co.
Chartered Accountants
FRN: 005550C

N.Dafria
Partner
M.NO. 073860
Indore: 24th May, 2024
UDIN: 24073860BKFEAH8155

For Mohini Hygiene Care Products Private Limited

Avnish Bansal
Director
DIN: 02666814

Viral Patel
Director
DIN : 09662042