



**N.K. DAFRIA & CO.**

**CHARTERED ACCOUNTANTS**

218-B, Bansi Trade Centre, 581/5, M.G. Road, Indore – 452003 (M.P.) INDIA

Ph. No.: 0731- 4066767, 4986767

E-Mail: nkdafria@rediffmail.com

**Auditor's Report on Standalone Financial Results of the Company for the Half Year/ Year ended on 31.03.2019 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
Board of Directors of  
**MOHINI HEALTH & HYGIENE LIMITED**  
Pithampur (M.P.)

1. We have audited the half yearly Standalone financial results of **Mohini Health & Hygiene Limited** for the half year ended 31.03.2019 and the Standalone year to date results for the period from 01<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These Standalone half yearly financial results as well as the Standalone year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date financial results:
  - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
  - (ii) Give a true and fair view of the net profit and other financial information for the half year ended 31.03.2019 as well as the year to date results for the period from 01<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019.

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

CA. N. DAFRIA  
Partner  
M. No. : 073860

Indore, 3<sup>rd</sup> May, 2019



**N.K. DAFRIA & CO.**  
**CHARTERED ACCOUNTANTS**

218-B, Bansi Trade Centre, 581/5, M.G. Road, Indore – 452003 (M.P.) INDIA  
Ph. No.: 0731- 4066767, 4986767  
E-Mail: nkdafria@rediffmail.com

**Auditor's Report on Half Yearly Consolidated Financial Results and Consolidated Year to date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
Board of Directors of  
**MOHINI HEALTH & HYGIENE LIMITED**  
Pithampur (M.P.)

1. We have audited the half yearly consolidated financial results of **Mohini Health & Hygiene Limited** for the half year ended 31.03.2019 and the consolidated year to date results for the period from 01<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly consolidated financial results as well as consolidated year to date financial results have been prepared from consolidated interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), mandate under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us these half yearly consolidated financial results as well as consolidated year to date financial results:
  - (i) include the half yearly financial results and year to date of Vedant Kotton Private Limited;
  - (i) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
  - (ii) Give a true and fair view of the consolidated net profit and other financial information for the half year ended 31.03.2019 as well as the consolidated year to date results for the period from 01<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019.

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

N. Dafria  
Partner

M. No. : 073860

INDORE  
(M.P.)

Indore, 3<sup>rd</sup> May, 2019

**MOHINI HEALTH & HYGIENE LIMITED**  
 Regd. Office : PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR MP 454774 IN  
 CIN-L17300MP2009PLC022058  
 Statement of Standalone Audited Financial Results (As per Schedule III of Companies Act, 2013 and Non- Ind AS)  
 For the Half Year and Year ended on 31/03/2019

Rupees In Lacs

S. No.	Particulars	Half Year Ended			Year Ended	
		31-03-19	30-09-18	31-03-18	31-03-19	31-03-18
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Revenue from operations	5862.63	6813.70	6354.83	12676.33	14763.50
II.	Other Income	33.69	22.03	30.7667	55.72	152.26
III.	<b>Total Revenue (I+II)</b>	<b>5896.32</b>	<b>6835.73</b>	<b>6385.60</b>	<b>12732.05</b>	<b>14915.76</b>
IV.	<b>Expenses :</b>					
a	Cost of Materials Consumed	3813.21	4683.87	3993.34	8497.08	10708.29
b	Purchases of Stock-in-Trade	37.37	-	244.36	37.37	340.78
c	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-133.77	80.90	411.11	-52.87	181.35
d	Employee benefit expense	385.00	236.90	243.84	621.90	463.44
e	Financial costs	291.20	249.03	290.03	540.23	663.09
f	Depreciation and Amortization Expense	283.79	213.79	183.21	497.58	467.26
g	Other Expenses	410.91	528.33	475.31	939.24	813.88
h	Export Selling Expenses	308.60	311.43	287.74	620.03	547.26
	<b>Total Expenses</b>	<b>5396.31</b>	<b>6304.25</b>	<b>6128.95</b>	<b>11700.56</b>	<b>14185.35</b>
V.	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>500.01</b>	<b>531.48</b>	<b>256.65</b>	<b>1031.49</b>	<b>730.41</b>
VI.	Exceptional Items	-	-	-	-	-
VII.	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>500.01</b>	<b>531.48</b>	<b>256.65</b>	<b>1031.49</b>	<b>730.41</b>
VIII.	Extraordinary Items	-	-	-	-	-
IX.	<b>Profit before tax (VII - VIII)</b>	<b>500.01</b>	<b>531.48</b>	<b>256.65</b>	<b>1031.49</b>	<b>730.41</b>
X.	Tax Expense					
	(1) Current tax	-	-	-	212.35	123.00
	(2) Deferred tax	-	-	-	52.46	94.51
XI.	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>500.01</b>	<b>531.48</b>	<b>256.65</b>	<b>766.68</b>	<b>512.90</b>
XII.	Profit/(Loss) from discontinuing operations	-	-	-	-	-
XIII.	Tax expense of discounting operations	-	-	-	-	-
XIV.	Profit/(Loss) from Discontinuing operations (after tax)(XII-XIII)	-	-	-	-	-
XV.	<b>Profit/(Loss) for the period (XI+XIV)</b>	<b>500.01</b>	<b>531.48</b>	<b>256.65</b>	<b>766.68</b>	<b>512.90</b>
XVI.	Adjustment for Consolidation					
	(1)Pre Acquisition Profit/Loss	-	-	-	-	-
	(2)Minority Share in Post Acquisition Profit/Loss	-	-	-	-	-
XVII	<b>Profit/(Loss) for the Period(XVI - XVII)</b>	<b>500.01</b>	<b>531.48</b>	<b>256.65</b>	<b>766.68</b>	<b>512.90</b>
XVIII	Earning Per Equity Share					
a	Basic	2.74	2.91	1.41	4.20	2.81
b	Diluted	2.74	2.91	1.41	4.20	2.81

**NOTES :**

- The above results were reviewed and recommended by the Audit Committee at its meeting held on 3rd May,2019 and were approved & taken on record by the Board of Directors at the meeting held on that date.
- Segment reporting as required AS-17 is not applicable, as 100% revenue comes from a single segment of manufacturing.
- The Financial Results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.
- Figures for the previous period has been regrouped/reclassified wherever necessary to confirm to the figures of the current period's presentation.
- The figures for the half year ended 31st March 2019 are the balancing figure between the audited figure for the financial year ended 31st March 2019 and half year ended 30th September 2018.

For and On Behalf of Board Of Directors  
 Mohini Health & Hygiene Limited

  
 Avnish Bansal  
 Managing Director  
 DIN:02663314

**MOHINI HEALTH & HYGIENE LIMITED**  
**Regd. Office : PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR MP 454774 IN**  
**CIN-L17300MP2009PLC022058**

**Statement of Consolidated Audited Financial Results (As per Schedule III of Companies Act, 2013 and Non- Ind AS)**  
**For the Half Year and Year ended on 31/03/2019**

Rupees In Lacs

S. No.	Particulars	Half Year Ended			Year Ended	
		31.03.19	30-09-18	31.03.18	31-03-19	31-03-18
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Revenue from operations	6,577.05	8,158.60	8,562.82	14735.65	16907.25
II.	Other Income	33.79	22.13	21.33	55.93	142.83
III.	<b>Total Revenue (I+II)</b>	<b>6,610.84</b>	<b>8,180.74</b>	<b>8,584.15</b>	<b>14791.58</b>	<b>17050.08</b>
IV.	<b>Expenses :</b>					
a	Cost of Materials Consumed	2,960.99	6,017.48	4795.40	8978.47	11435.79
b	Purchases of Stock-in-Trade	1,599.45	-	1615.34	1599.45	1711.76
c	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-133.77	80.89	411.11	-52.88	181.35
d	Employee benefit expense	390.53	241.77	248.34	632.30	473.49
e	Financial costs	291.23	249.14	290.20	540.37	663.46
f	Depreciation and Amortization Expense	289.54	218.44	253.07	507.98	469.21
g	Other Expenses	417.06	549.94	439.30	967.00	846.26
h	Export Selling Expenses	308.59	311.43	287.74	620.03	547.26
	<b>Total Expenses</b>	<b>6,123.61</b>	<b>7,669.10</b>	<b>8,340.52</b>	<b>13792.71</b>	<b>16328.58</b>
V.	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>487.23</b>	<b>511.64</b>	<b>243.64</b>	<b>998.86</b>	<b>721.50</b>
VI.	Exceptional Items	-	-	-	-	-
VII.	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>487.23</b>	<b>511.64</b>	<b>243.64</b>	<b>998.86</b>	<b>721.50</b>
VIII.	Extraordinary Items	-	-	-	-	-
IX.	<b>Profit before tax (VII - VIII)</b>	<b>487.23</b>	<b>511.64</b>	<b>243.64</b>	<b>998.86</b>	<b>721.50</b>
X.	Tax Expense					
	(1) Current tax	-	-	-	212.35	123.00
	(2) Deferred tax	-	-	-	54.23	96.39
XI.	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>487.23</b>	<b>511.64</b>	<b>243.64</b>	<b>732.28</b>	<b>502.11</b>
XII.	Profit/(Loss) from discontinuing operations	-	-	-	-	-
XIII.	Tax expense of discounting operations	-	-	-	-	-
XIV.	Profit/(Loss) from Discontinuing operations (after tax)(XII-XIII)	-	-	-	-	-
XV.	<b>Profit/(Loss) for the period (XI+XIV)</b>	<b>487.23</b>	<b>511.64</b>	<b>243.64</b>	<b>732.28</b>	<b>502.11</b>
XVI.	Adjustment for Consolidation					
	(1)Pre Acquisition Profit/Loss	-	-	(1.29)	2.83	-
	(2)Minority Share in Post Acquisition Profit/Loss	-	(0.33)	(0.11)	(0.11)	(0.11)
XVII.	<b>Profit/(Loss) for the Period(XVI - XVII)</b>	<b>487.23</b>	<b>511.96</b>	<b>245.04</b>	<b>729.56</b>	<b>502.22</b>
XVIII.	Earning Per Equity Share					
a	Basic	2.67	2.81	1.34	4.02	2.75
b	Diluted	2.67	2.81	1.34	4.02	2.75

**NOTES :**

- The above results were reviewed and recommended by the Audit Committee at its meeting held on 3rd May,2019 and were approved & taken on record by the Board of Directors at the meeting held on that date.
- Segment reporting as required AS-17 is not applicable, as 100% revenue comes from a single segment of manufacturing.
- The Financial Results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.
- Figures for the previous period has been regrouped/reclassified wherever necessary to confirm to the figures of the current period's presentation.
- The figures for the half year ended 31st March 2019 are the balancing figure between the audited figure for the financial year ended 31st March 2019 and half year ended 30th September 2018.

For and On Behalf of Board of Directors  
 Mohini Health & Hygiene Limited

Avnish Bansal  
 Managing Director  
 DIN:02666814



**MOHINI HEALTH & HYGIENE LIMITED**  
 Regd. Office: PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR MP 454774 IN

**Standalone Statement of Assets and Liabilities**  
 (As per Schedule III of Companies Act, 2013 and Non- Ind AS)

(Rs. In Laacs)

Sn.	Particulars	As At	
		31/03/2019 (Audited)	31/03/2018 (Audited)
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' funds</b>		
a	Share Capital	1823.59	1823.59
b	Reserves and surplus	4797.82	3984.49
c	Money received against share warrants	-	-
	<b>Sub-total-Shareholders' Fund</b>	<b>6621.41</b>	<b>5808.08</b>
		0.00	0.00
2	<b>Share Application money pending allotment</b>		
3	<b>Non-Current Liabilities</b>		
a	Long Term Borrowings	1938.06	2714.47
b	Deferred Tax Liabilities(net)	352.98	300.53
c	Other long-term liabilities	-	-
d	Long-term provisions	-	-
	<b>Sub-total-Non-current liabilities</b>	<b>2291.05</b>	<b>3015.00</b>
4	<b>Current Liabilities</b>		
a	Short-term borrowings	2486.06	2306.28
b	Trade Payables	371.43	472.28
c	Other Current Liabilities	1425.69	1600.54
d	Short-term provisions	146.99	125.42
	<b>Sub-total -Current Liabilities</b>	<b>4430.16</b>	<b>4504.51</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>13342.62</b>	<b>13327.59</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
a	<b>Fixes Assets</b>		
	i) Tangible assets	6312.81	6360.91
	ii) Intangible assets	-	-
	iii) Capital work-in-progress	43.76	-
	iv) Intangible assets under development	1.62	-
b	Non-Current Investments	11.16	11.16
c	Deferred Tax Assets(net)	-	-
d	Long Term Loans and Advances	-	-
e	Other Non-Current Assets	165.59	302.20
	<b>Sub total-Non Current Assets</b>	<b>6534.94</b>	<b>6674.26</b>
2	<b>Current Assets</b>		
a	Current Investments	-	-
b	Inventories	1834.65	1353.34
c	Trade Receivables	2844.46	3582.26
d	Cash and Cash Receivables	72.48	238.05
e	Short-Term Loans and Advances	-	-
f	Other Current Assets	2056.09	1479.68
	<b>Sub-total-Current Assets</b>	<b>6807.68</b>	<b>6653.33</b>
	<b>TOTAL ASSETS</b>	<b>13342.62</b>	<b>13327.59</b>

Place : Pithampur  
 Date: 3rd May,2019

FOR MOHINI HEALTH & HYGIENE LIMITED  
 For MOHINI HEALTH & HYGIENE LTD.



*Anand Bansal*  
 Director  
 Director

**MOHINI HEALTH & HYGIENE LIMITED (Formerly Known as MOHINI FIBERS LIMITED)**  
**Regd. Office: PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR MP 454774 IN**

**Consolidated Statement of Assets and Liabilities**  
**(As per Schedule III of Companies Act, 2013 and Non- Ind AS)**

(Rs. In Lacs)

Sn.	Particulars	As At	
		31/03/2019 (Audited)	31/03/2018 (Audited)
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' funds</b>		
a	Share Capital	1823.59	1823.59
b	Reserves and surplus	4759.07	3974.01
c	Money received against share warrants	-	-
	<b>Sub-total-Shareholders' Fund</b>	<b>6582.66</b>	<b>5,797.60</b>
2	<b>Share Application money pending allotment</b>		
		-	-
3	<b>Minority Interest</b>		0.33
4	<b>Non-Current Liabilities</b>		
a	Long Term Borrowings	1938.06	2744.35
b	Deferred Tax Liabilities(net)	356.79	302.56
c	Other long-term liabilities	-	-
d	Long-term provisions	-	-
	<b>Sub-total-Non-current liabilities</b>	<b>2294.85</b>	<b>3,047.23</b>
4	<b>Current Liabilities</b>		
a	Short-term borrowings	2486.06	2306.28
b	Trade Payables	393.30	1083.94
c	Other Current Liabilities	1427.57	1408.41
d	Short-term provisions	156.08	125.89
	<b>Sub-total -Current Liabilities</b>	<b>4463.01</b>	<b>4,924.51</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>13340.52</b>	<b>13769.34</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
a	Fixes Assets		
i)	Tangible assets	6430.42	6476.07
ii)	Intangible assets	-	-
iii)	Capital work-in-progress	43.76	-
iv)	Intangible assets under development	1.62	-
b	Non-Current Investments	-	-
c	Deferred Tax Assets(net)	-	-
d	Long Term Loans and Advances	-	-
e	Other Non-Current Assets	165.59	303.35
	<b>Sub total-Non Current Assets</b>	<b>6641.39</b>	<b>6,779.42</b>
2	<b>Current Assets</b>		
a	Current Investments	-	-
b	Inventories	1878.17	1390.37
c	Trade Receivables	2621.76	3645.49
d	Cash and Cash Receivables	73.61	240.85
e	Short-Term Loans and Advances	-	-
f	Other Current Assets	2125.59	1713.22
	<b>Sub-total-Current Assets</b>	<b>6699.13</b>	<b>6,989.92</b>
	<b>TOTAL ASSETS</b>	<b>13340.52</b>	<b>13769.34</b>

Place : Pithampur  
 Date: 3rd May,2019



FOR MOHINI HEALTH & HYGIENE LIMITED  
 For MOHINI HEALTH & HYGIENE LTD.

*(Signature)*  
 Director  
 Director