



Date: 29<sup>th</sup> June, 2020

To  
The Manager - Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G  
BandraKurla Complex,  
Bandra(E) Mumbai – 400 051

NSE Symbol: MHHL

**Sub: Outcome of Board Meeting held on Monday, June 29, 2020**

Dear Sir/ Madam,

In reference to our earlier communication dated 23<sup>rd</sup> June, 2020 and pursuant to the provisions of Regulation 30 of SEBI (LODR) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held on Monday, 29<sup>th</sup> June, 2020 at Registered Office of the Company have *inter-alia*, considered and approved the Audited (Standalone and Consolidated) Financial Results and Statement of Assets and Liabilities of the Company alongwith Auditor's Report thereon for half year & financial year ended 31<sup>st</sup> March, 2020.

In this connection, kindly find enclosed herewith following documents for your reference and records:

- Audited (Standalone and Consolidated) Financial Results of the Company for the half year & financial year ended 31<sup>st</sup> March, 2020;
- Statement of Assets and Liabilities;
- Auditor's Report on Financial Results of the Company for half year & financial year ended 31<sup>st</sup> March, 2020;  
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulations, 2015 in respect of Auditors' Report with unmodified opinion.

**The Meeting of the Board of Directors commenced at 3.00 PM and concluded at 6:45 P.M**  
You are requested to kindly take the above on record.

Thanking You  
Yours Faithfully

For MOHINI HEALTH & HYGIENE LIMITED

  
AVNISH BANSAL  
MANAGING DIRECTOR  
DIN: 02666814



Encl: As above

**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 Lacs)

Sn.	Particulars	As At	
		31/03/2020 (Audited)	31/03/2019 (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	5409.60	4797.82
c	Money received against share warrants	-	-
	<b>Sub-total-Shareholders' Fund</b>	<b>7233.19</b>	<b>6621.41</b>
2	<b>Share Application money pending allotment</b>	0.00	0.00
3	<b>Non-Current Liabilities</b>		
a	Long Term Borrowings	1326.67	1938.06
b	Deferred Tax Liabilities(net)	343.45	352.98
c	Other long-term liabilities	-	-
d	Long-term provisions	-	-
	<b>Sub-total-Non-current liabilities</b>	<b>1670.12</b>	<b>2291.05</b>
4	<b>Current Liabilities</b>		
a	Short-term borrowings	2164.97	2486.06
b	Trade Payables	713.62	371.43
c	Other Current Liabilities	1328.02	1425.69
d	Short-term provisions	234.37	146.99
	<b>Sub-total -Current Liabilities</b>	<b>4440.98</b>	<b>4430.16</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>13344.29</b>	<b>13342.62</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
a	Fixes Assets		
	i) Tangible assets	6014.99	6312.81
	ii) Intangible assets	0.00	0.00
	iii) Capital work-in-progress	129.33	43.76
	iv) Intangible assets under development	1.62	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	173.28	165.59
	<b>Sub total-Non Current Assets</b>	<b>6330.38</b>	<b>6534.94</b>
2	<b>Current Assets</b>		
a	Current Investments	-	-
b	Inventories	2365.65	1834.65
c	Trade Receivables	2285.04	2844.46
d	Cash and Cash Receivables	128.91	72.48
e	Short-Term Loans and Advances	0.00	0.00
f	Other Current Assets	2234.31	2056.09
	<b>Sub-total-Current Assets</b>	<b>7013.91</b>	<b>6807.68</b>
	<b>TOTAL ASSETS</b>	<b>13344.29</b>	<b>13342.62</b>

**Notes :**

- 1) The above financials results have been reviewed and recommended by the Audit Committee at its meeting held on 29<sup>th</sup> June, 2020 and were approved & taken on record by the Board of Directors at the meeting held on that date.
- 2) Segment reporting as required AS-17 is not applicable, as 100% revenue comes from a single segment of manufacturing.
- 3) 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 there under and other accounting principles generally accepted in India as amended from time to time.
- 4) Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the figures of the current period's presentation.

Place : Pithampur  
Date: 29/06/2020

FOR MOHINI HEALTH & HYGIENE LIMITED



<b>MOHINI HEALTH &amp; HYGIENE LIMITED</b> <b>Regd. Office : PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR MP 454774 IN</b> <b>CIN-L17300MP2009PLC022058</b> <b>Statement of Standalone Audited Financial Results (As per Schedule III of Companies Act, 2013 and Non- Ind AS)</b> <b>For the Half Year and Year ended on 31/03/2020</b>						
Rupees In Lacs						
S. No.	Particulars	Half Year Ended			Year Ended	
		31/03/2020	30/09/2019	31/03/2019	31/03/2020	31/03/2019
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Revenue from operations	6598.81	6180.53	5862.63	12779.34	12676.33
II.	Other Income	584.02	36.70	33.69	620.71	55.72
III.	<b>Total Revenue (I+II)</b>	<b>7182.82</b>	<b>6217.23</b>	<b>5896.32</b>	<b>13400.05</b>	<b>12732.05</b>
IV.	<b>Expenses :</b>					
a	Cost of Materials Consumed	4821.87	4430.33	3813.21	9252.20	8497.08
b	Purchases of Stock-in-Trade	48.08	0.00	37.37	48.08	37.37
c	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-31.95	-122.88	-133.77	-154.83	-52.87
d	Direct Manufacturing Cost	352.35	339.50	323.87	691.85	670.50
e	Employee benefit expense	391.01	322.94	385.00	713.94	621.90
f	Financial costs	205.86	220.99	291.20	426.85	540.23
g	Depreciation and Amortization Expense	280.68	218.17	283.79	498.85	497.58
h	Bad Debts Written off	252.95	0.00	0.00	252.95	0.00
i	Other Expenses	179.28	134.99	87.04	314.27	268.74
j	Export Selling Expenses	294.89	290.94	308.60	585.83	620.03
	<b>Total Expenses</b>	<b>6795.03</b>	<b>5834.96</b>	<b>5396.31</b>	<b>12629.99</b>	<b>11700.56</b>
V.	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>387.79</b>	<b>382.26</b>	<b>500.01</b>	<b>770.06</b>	<b>1031.49</b>
VI.	Exceptional Items	-	-	-	-	-
VII.	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>387.79</b>	<b>382.26</b>	<b>500.01</b>	<b>770.06</b>	<b>1031.49</b>
VIII.	Extraordinary Items	-	-	-	-	-
IX.	<b>Profit before tax (VII - VIII)</b>	<b>387.79</b>	<b>382.26</b>	<b>500.01</b>	<b>770.06</b>	<b>1031.49</b>
X.	Tax Expense					
	(1) Current tax	128.54	-	-	128.54	212.35
	(2) Deferred tax	-9.53	-	-	(9.53)	52.46
	(3) Tax Related to Previous Year	0.00	19.63	-	19.63	-
XI.	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>268.79</b>	<b>362.63</b>	<b>500.01</b>	<b>631.43</b>	<b>766.69</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>268.79</b>	<b>362.63</b>	<b>500.01</b>	<b>631.43</b>	<b>766.69</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>268.79</b>	<b>362.63</b>	<b>500.01</b>	<b>631.43</b>	<b>766.69</b>
XVIII.	Earning Per Equity Share					
a	Basic	1.47	1.99	2.74	3.46	4.20
b	Diluted	1.47	1.99	2.74	3.46	4.20

**Notes :**

- The above financials results have been reviewed and recommended by the Audit Committee at its meeting held on 29<sup>th</sup> June, 2020 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 there under and other accounting principles generally accepted in India as amended from time to time.
- Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the figures of the current period's presentation.

FOR MOHINI HEALTH & HYGIENE LIMITED

Place : Pithampur  
Date : 29/06/2020

  
Managing Director

MOHINI HEALTH & HYGIENE LIMITED  
CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31.03.2020

A)	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>2019-20</b>	<b>2018-19</b>
	Net profit before Tax & Extra ordinary items	77,005,735	103,149,106
	Adjustment for -		
	Add:- Depreciation	42,988,559	42,861,377
	Less:- Interest income	(1,598,386)	(2,142,628)
	Less:- Profit on sale of Machinery	(150,438)	(259,059)
	Add : Finance Cost	42,685,188	54,022,667
	<b>Operating profit before working capital changes</b>	<b>160,930,657</b>	<b>197,631,463</b>
	Movements in working capital		
	(Decrease)/Increase in trade Payables	34,219,427	(10,084,611)
	(Increase)/Decrease in Receivables	55,941,446	73,779,772
	(Increase) /Decrease in Other Current Assets	(19,785,268)	(52,976,559)
	(Increase)/Decrease in Inventories	(53,100,023)	(48,131,493)
	(Decrease)/Increase in current liabilities	(9,767,425)	(17,485,069)
	(Decrease)/Increase in Short term Provisions	(4,115,424)	(2,704,054)
	(Increase)/Decrease in other Non-Current Assets	(769,235)	13,661,241
	Income Tax Paid	(1,962,795)	(16,373,937)
	<b>Net cash from operating activities (A)</b>	<b>161,591,361</b>	<b>137,316,753</b>
B)	<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
	Purchase of Fixed Assets including CWIP	(28,173,657)	(46,494,074)
	Sale of Fixed Assets	6,560,438	4,162,917
	Increase / (Decrease) in Non-current Investments	-	-
	Interest Received	1,598,386	2,142,628
	<b>Net cash from in Investing activities (B)</b>	<b>(20,014,833)</b>	<b>(40,188,529)</b>
C)	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Increase in Share Capital	-	-
	Increase in Security Premium	-	-
	Proceeds from /(repayments of) Short Term loans	(32,108,979)	17,977,548
	Proceeds from /(repayments of) Long Term loans	(61,139,058)	(77,640,699)
	Interest Paid	(42,685,188)	(54,022,667)
	<b>Net Cash from Financing Activities ( C )</b>	<b>(135,933,225)</b>	<b>(113,685,818)</b>
D)	<b>Net Increase / (decrease) in Cash &amp; Cash Equivalents</b>	<b>5,643,302</b>	<b>(16,557,594)</b>
	Opening Cash and Cash Equivalent	7,247,654	23,805,248
	Closing Cash and Cash Equivalent ( Note 6)	12,890,957	7,247,654
E)	<b>Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>5,643,303</b>	<b>(16,557,594)</b>

FOR MOHINI HEALTH & HYGIENE LIMITED

Place : Pithampur  
Date: 29/06/2020

  
  
 Managing Director



**NISHI AGRAWAL & CO.**  
**CHARTERED ACCOUNTANTS**  
Narsingh Ward ,Near Ramdev Mandir ,Harda (M.P.)  
E-Mail: [nishi.agrea@gmail.com](mailto:nishi.agrea@gmail.com)

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

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

1. We have audited the half yearly financial results of Mohini Health & Hygiene Limited for the half year ended 31.03.2020 and the year to date results for the period from 01<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020, 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 financial results as well as the 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 31.03.2020 as well as the year to date results for the period from 01<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020.

For Nishi Agrawal & Co.  
Chartered Accountants  
Firm Reg. No. 014983C

*Nishi Agrawal*  
CA. Nishi Agrawal  
Proprietor  
M. No. : 407940



Indore, 29<sup>th</sup> June, 2020

UDIN- 20407940 AAAA BV 9372

**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	
		31/03/2020 (Audited)	31/03/2019 (Audited)
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
1	Shareholders' funds		
a	Share Capital	1823.59	1823.59
b	Reserves and surplus	5392.61	4759.07
c	Money received against share warrants	-	-
	<b>Sub-total-Shareholders' Fund</b>	<b>7216.20</b>	<b>6582.66</b>
2	Share Application money pending allotment	-	-
3	Minority Interest		
4	Non-Current Liabilities		
a	Long Term Borrowings	1326.67	1938.06
b	Deferred Tax Liabilities(net)	327.77	356.79
c	Other long-term liabilities	-	-
d	Long-term provisions	-	-
	<b>Sub-total-Non-current liabilities</b>	<b>1654.45</b>	<b>2294.85</b>
4	Current Liabilities		
a	Short-term borrowings	2164.97	2486.06
b	Trade Payables	770.59	393.30
c	Other Current Liabilities	1331.09	1427.57
d	Short-term provisions	243.12	156.08
	<b>Sub-total -Current Liabilities</b>	<b>4509.78</b>	<b>4463.01</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>13380.42</b>	<b>13340.52</b>
<b>B</b>	<b>ASSETS</b>		
1	Non-Current Assets		
a	Fixes Assets		
i)	Tangible assets	6123.29	6430.42
ii)	Intangible assets	-	-
iii)	Capital work-in-progress	129.33	43.76
iv)	Intangible assets under development	1.62	1.62
b	Non-Current Investments	-	-
c	Deferred Tax Assets(net)	-	-
d	Long Term Loans and Advances	-	-
e	Other Non-Current Assets	173.28	165.59
	<b>Sub total-Non Current Assets</b>	<b>6427.53</b>	<b>6641.39</b>
2	Current Assets		
a	Current Investments	-	-
b	Inventories	2409.17	1878.17
c	Trade Receivables	2127.15	2621.76
d	Cash and Cash Receivables	136.71	73.61
e	Short-Term Loans and Advances	0.00	0.00
f	Other Current Assets	2279.87	2125.59
	<b>Sub-total-Current Assets</b>	<b>6952.89</b>	<b>6699.13</b>
	<b>TOTAL ASSETS</b>	<b>13380.42</b>	<b>13340.52</b>

**Notes :**

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- 2) Segment reporting as required AS-17 is not applicable, as 100% revenue comes from a single segment of manufacturing.
- 3) 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 there under and other accounting principles generally accepted in India as amended from time to time.
- 4) Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the figures of the current period's presentation.

FOR MOHINI HEALTH & HYGIENE LIMITED

Place : Pithampur  
 Date: 29/06/2020



<b>MOHINI HEALTH &amp; HYGIENE LIMITED</b> <b>Regd. Office : PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR MP 454774 IN</b> <b>CIN-L17300MP2009PLC022058</b> <b>Statement of Consolidated Audited Financial Results (As per Schedule III of Companies Act, 2013 and Non- Ind AS)</b> <b>For the Half Year and Year ended on 31/03/2020</b>						
		Half Year Ended			Year Ended	
S. No.	Particulars	31/03/2020	30/09/2019	31/03/2019	31/03/2020	31/03/2019
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Revenue from operations	6,787.23	6,180.53	6,577.05	12967.76	14735.65
II.	Other Income	584.34	36.70	33.79	621.04	55.93
III.	<b>Total Revenue (I+II)</b>	<b>7,371.57</b>	<b>6,217.23</b>	<b>6,610.84</b>	<b>13588.80</b>	<b>14791.58</b>
IV.	<b>Expenses :</b>					
a	Cost of Materials Consumed	4,985.10	4,267.10	2,960.99	9252.20	8978.47
b	Purchases of Stock-in-Trade	52.41	161.18	1,599.45	213.58	1599.45
c	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-31.95	-122.88	-133.77	-154.83	-52.87
d	Direct Manufacturing Cost	353.26	339.50	323.87	692.76	686.11
e	Employee benefit expense	398.77	325.19	390.53	723.96	632.30
f	Financial costs	205.88	221.02	291.23	426.90	540.37
g	Depreciation and Amortization Expense	285.33	222.82	289.54	508.16	507.98
h	Bad Debts Written off	252.95	0.00	0.00	252.95	0.00
i	Other Expenses	179.62	135.35	93.19	314.97	280.89
j	Export Selling Expenses	294.89	290.94	308.58	585.83	620.03
	<b>Total Expenses</b>	<b>6,976.26</b>	<b>5,840.21</b>	<b>6,123.61</b>	<b>12816.47</b>	<b>13792.73</b>
V.	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>395.31</b>	<b>377.01</b>	<b>487.23</b>	<b>772.33</b>	<b>998.85</b>
VI.	Exceptional Items	-	-	-	-	-
VII.	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>395.31</b>	<b>377.01</b>	<b>487.23</b>	<b>772.33</b>	<b>998.85</b>
VIII.	Extraordinary Items	-	-	-	-	-
IX.	<b>Profit before tax (VII - VIII)</b>	<b>395.31</b>	<b>377.01</b>	<b>487.23</b>	<b>772.33</b>	<b>998.85</b>
X.	Tax Expense					
	(1) Current tax	128.89	-	-	128.89	212.35
	(2) Deferred tax	-29.01	-	-	-29.01	54.23
	(3) Tax related to Previous year	-0.00	19.63	-	19.63	-
XI.	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>295.44</b>	<b>357.38</b>	<b>487.23</b>	<b>652.82</b>	<b>732.27</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>295.44</b>	<b>357.38</b>	<b>487.23</b>	<b>652.82</b>	<b>732.27</b>
XVI.	Adjustment for Consolidation					
	(1)Pre Acquisition Profit/Loss	-	-	-	-	-
	(2)Minority Share in Post Acquisition Profit/Loss	-	-	-	-	(0.33)
XVII.	<b>Profit/(Loss) for the Period(XVI - XVII)</b>	<b>295.44</b>	<b>357.38</b>	<b>487.23</b>	<b>652.82</b>	<b>732.60</b>
XVIII.	Earning Per Equity Share					
a	Basic	1.62	1.96	2.67	3.58	4.02
b	Diluted	1.62	1.96	2.67	3.58	4.02

**Notes :**

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Place : Pithampur  
Date : 29/06/2020

FOR MOHINI HEALTH & HYGIENE LIMITED

  
Managing Director

**MOHINI HEALTH & HYGIENE LIMITED**  
**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31.03.2020**

A)	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>2019-20</b>	<b>2018-19</b>
	Net profit before Tax & Extra ordinary Items	77,232,647	99,886,416
	Adjustment for -		
	Add:- Depreciation	43,918,852	43,901,739
	Less:- Interest income	(1,598,386)	(2,142,628)
	Less:- Profit on sale of Machinery	(150,438)	(259,059)
	Add : Finance Cost	42,689,953	54,036,641
	<b>Operating profit before working capital changes</b>	<b>162,092,628</b>	<b>195,423,109</b>
	Movements in working capital		
	(Decrease)/Increase in trade Payables	30,094,554	(40,286,659)
	(Increase)/Decrease in Receivables	57,129,531	93,549,791
	(Increase) /Decrease in Other Current Assets	(17,391,361)	(36,215,541)
	(Increase)/Decrease in Inventories	(53,100,282)	(48,780,197)
	(Decrease)/Increase in current liabilities	(9,767,425)	(17,485,069)
	(Decrease)/Increase in Short term Provisions	(4,062,446)	(1,884,061)
	(Increase)/Decrease in other Non-Current Assets	(769,235)	13,661,241
	Income Tax Paid	(1,962,795)	(16,373,937)
	<b>Net cash from operating activities (A)</b>	<b>162,263,169</b>	<b>141,608,678</b>
B)	<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
	Purchase of Fixed Assets including CWIP	(28,173,657)	(47,778,637)
	Sale of Fixed Assets	6,560,438	4,162,917
	Increase / (Decrease) in Non-current Investments	-	-
	Interest Received	1,598,386	2,142,628
	<b>Net cash from in Investing activities (B)</b>	<b>(20,014,833)</b>	<b>(41,473,092)</b>
C)	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Increase in Share Capital	-	-
	Increase in Secuirity Premium	-	-
	Proceeds from /(repayments of) Short Term loans	(32,108,979)	14,989,548
	Proceeds from /(repayments of) Long Term loans	(61,139,058)	(77,812,467)
	Interest Paid	(42,689,953)	(54,036,641)
	<b>Net Cash from Financing Activities ( C )</b>	<b>(135,937,990)</b>	<b>(116,859,560)</b>
D)	<b>Net Increase / (decrease) in Cash &amp; Cash Equivalents (A)</b>	<b>6,310,346</b>	<b>(16,723,974)</b>
	Opening Cash and Cash Equivalent	7,360,551	24,084,525
	Closing Cash and Cash Equivalent ( Note 6)	13,670,897	7,360,551
E)	<b>Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>6,310,346</b>	<b>(16,723,974)</b>

FOR MOHINI HEALTH & HYGIENE LIMITED

Place : Pithampur

Date: 29/06/2020

  
  
 Managing Director





**NISHI AGRAWAL & CO.**  
**CHARTERED ACCOUNTANTS**  
Narsingh Ward Near Ramdev Mandir Harda (M.P.)  
E-Mail: [nishi.agra@gmail.com](mailto:nishi.agra@gmail.com)

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

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

1. We have audited the accompanying Statement of Consolidated Financial Results of **Mohini Health & Hygiene Limited** and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its subsidiary for the half year ended 31<sup>st</sup> March, 2020 and for the period from 1<sup>st</sup> April, 2019 to 31<sup>st</sup>, March, 2020 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 31<sup>st</sup> March, 2020 and the corresponding period from 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to audit/review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related consolidated financial statements which has been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such interim consolidated financial statements.
3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parent's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the Parent's internal financial control with reference to the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.



We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 6 below, is sufficient and appropriate to provide a basis for our audit opinion.

4. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements and the other financial information of subsidiaries referred to in paragraph 5 below, the Statement:
  - a. includes the results of the following entities: Vedant Kotton Private Limited
  - b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
  - c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group for the half year ended 31<sup>st</sup> March, 2020 and for the period from 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020.
5. We did not audit the financial statements of **Vedant Kotton Private Limited (subsidiary)** included in the consolidated financial results, whose financial statements reflect total assets of Rs. 272.98 Lacs as at 31<sup>st</sup> March, 2020, total revenues of Rs. 188.75 Lacs, total net profit after tax of Rs. 18.19 Lacs, total comprehensive income of Rs.18.19 Lacs and cash flows (net) of Rs.6.67 Lacs for the year ended on that date, as considered in the consolidated financial results. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors.

Our opinion on the Statement is not modified in respect of the above matters.

6. The consolidated financial results includes the unaudited interim financial statements of Mohini Health & Hygiene Limited and Vedant Kotton Private Limited (subsidiary), whose interim financial statements reflect - 1<sup>st</sup> October, 2019 to 31<sup>st</sup> March, 2020 (Half-yearly) and 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020 (Yearly) - total assets of Rs. 13,380.42 Lacs as at 31<sup>st</sup> March, 2020, total revenue of Rs. 7,371.57 Lacs (Half-yearly) and Rs.13,588.80 Lacs (Yearly), total net profit after tax of Rs. 295.44 Lacs (Half-yearly) and Rs.652.82 Lacs (Yearly), and total comprehensive income of Rs. 295.44 Lacs (Half-yearly) and Rs. 652.82 Lacs (Yearly), and cash flows (net) of Rs. 56.43 Lacs for the period from 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020, as considered in the consolidated financial results. These interim financial results are unaudited and have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of subsidiary, is based solely on such unaudited



interim financial statements/financial information/financial results. In our opinion and according to the information and explanations given to us by the Management, these interim financial statements / financial information/financial results are not material to the Group.

Our opinion on the Statement is not modified in respect of the above matters.

For Nishi Agrawal & Co.  
Chartered Accountants  
Firm Reg. No. 014983C

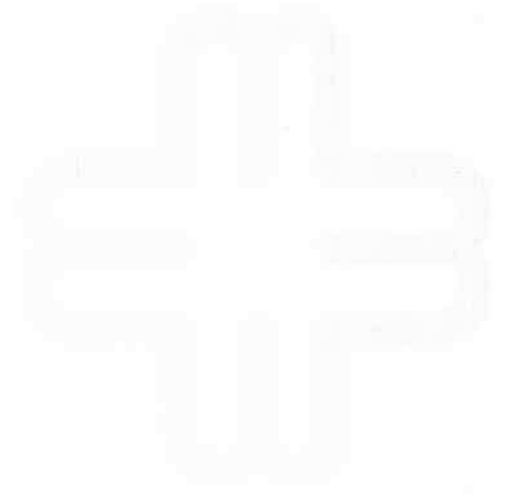
CA. Nishi Agrawal  
Proprietor  
M. No. : 407940

*Nishi Agrawal*



Indore, 29<sup>th</sup> June, 2020

UDIN - 20407940AAAAABW5300



Date: 29<sup>th</sup> June, 2020

To  
The Manager - Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra Kurla Complex, Bandra (East)  
Mumbai-400051, Maharashtra

**Sub: Declaration Pursuant To Regulation 33(3)(d) Of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016**

Dear Sir/Madam,

In accordance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI( Listing Obligations and Disclosure Requirements)(amendment) Regulations, 2016, we hereby declare that M/s Nishi Agrawal & Co., Chartered Accountants (Firm registration Number: 014983C), Statutory Auditors of the Company have issued an Auditor's Report with unmodified opinion on Standalone and Consolidated Audited Financial Results of the Company for the half year and year ended 31<sup>st</sup> March, 2020 approved at the Board Meeting held on 29<sup>th</sup> June, 2020.

Kindly take the same on record.

Yours Faithfully

**FOR MOHINI HEALTH & HYGIENE LIMITED**

  
**AVNISH SARVAPRIYA BANSAL**  
**MANAGING DIRECTOR**  
**DIN: 02666814**



Place: Pithampur  
Date: 29<sup>th</sup> June, 2020