



Date: 30th June, 2021

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

NSE Symbol : MHHL

Sub: Outcome of Board Meeting held on Wednesday, June 30, 2021

Dear Sir/ Ma'am,

Pursuant to regulation 30 of SEBI (LODR) Regulations, 2015, a meeting of the Board of Directors of the Company held on Wednesday, 30th June, 2021 at the registered office of the company.

To inter alia considered and approved the following

1. The Audited (Standalone and Consolidated) Financial Results and Statement of Assets and Liabilities along with the Auditor's Report thereon for the Half Year & Financial Year ended 31st March, 2021.

As per Regulation 33 of SEBI (LODR) Regulation 2015 please find enclosed the following

- a.) A copy of said Audited (Standalone and Consolidated) Financial Results and Statement of Assets and Liabilities of the Company.
 - b.) Auditor's Report on Audited (Standalone and Consolidated) Financial Results as per SEBI (LODR) Regulations, 2015;
 - c.) Declaration in respect of Auditors' Report with unmodified opinion for the Annual Audited (Standalone and Consolidated) Financial Results as per SEBI (LODR) Regulations, 2015.
2. Appointment of Chief Financial Officer Mr. Yogesh Vijayvargiya
(The Details required under Regulation 30 the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 is given in the enclosed Annexure)

The Meeting of the Board of Directors commenced at 3.00 PM and concluded at 9.00 PM
You are requested to take the above on record.

Thanking You
Yours Faithfully

For MOHINI HEALTH & HYGIENE LIMITED



AVNISH BANSAL
MANAGING DIRECTOR

Encl: As above



CIN NO. L17300MP2009PLC022058

Manufacturing Unit & Registered Office: Plot No. 109, Sector 3, Industrial Area, Pithampur, Dist. Dhar - 454 774 (M.P.) INDIA

+91-7292-426665, 7292-426666 customercare@mohinihealthandhygiene.com www.mohinihealthandhygiene.com



NISHI AGRAWAL & CO.
CHARTERED ACCOUNTANTS
Narsingh Ward, Near Ramdev Mandir, Harda (M.P.)
M. No.: 98260-95894
E-Mail: nishi.agrca@gmail.com

Independent Auditor's Report on Standalone Financial Results of the Company for the Half Year and Year ended 31st March 21, 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.)

Opinion

We have audited the accompanying Statement of Audited financial results of **MOHINI HEALTH & HYGIENE LIMITED** (the company) for the half year ended and year to date results for the year ended 31st March, 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2021 as well as the year to date results for the period 1st April, 2020 to 31st March, 2021

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.



Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as the year to date standalone financial results have been prepared on the basis of audited financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.

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 standalone financial results, 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, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results 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 standalone financial results, including the disclosures, and whether the financial results 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.

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



CA. Nishi Agrawal
Proprietor

M. No. : 407940

Pithampur, 30th June, 2021

UDIN: 21407940AAAABY3381

MOHINI HEALTH & HYGIENE LIMITED
Regd. Office: PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR - MP 454774
CIN-L17300MP2009PLC022058
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	
		31/03/2021 (Audited)	31/03/2020 (Audited)
I	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share Capital	1823.59	1823.59
b	Reserves and surplus	5922.00	5409.60
c	Money received against share warrants	-	-
	Sub-total-Shareholders' Fund	7745.59	7233.19
2	Share Application money pending allotment	0.00	0.00
3	Non-Current Liabilities		
a	Long Term Borrowings	1190.91	1326.67
b	Deferred Tax Liabilities(net)	406.35	343.45
c	Other long-term liabilities	-	-
d	Long-term provisions	-	-
	Sub-total-Non-current liabilities	1597.26	1670.12
4	Current Liabilities		
a	Short-term borrowings	2441.36	2164.97
b	Trade Payables	579.60	713.62
c	Other Current Liabilities	1687.56	1328.02
d	Short-term provisions	257.64	234.37
	Sub-total -Current Liabilities	4966.16	4440.98
	TOTAL-EQUITY AND LIABILITIES	14309.01	13344.29
B	ASSETS		
1	Non-Current Assets		
a	Fixes Assets		
i)	Tangible assets	6412.65	6014.99
ii)	Intangible assets	0.00	0.00
iii)	Capital work-in-progress	0.00	129.33
iv)	Intangible assets under development	1.62	1.62
b	Non-Current Investments	16.26	11.16
c	Deferred Tax Assets(net)	-	-
d	Long Term Loans and Advances	-	-
e	Other Non-Current Assets	389.50	173.28
	Sub total-Non Current Assets	6820.03	6330.38
2	Current Assets		
a	Current Investments	-	-
b	Inventories	2959.01	2365.65
c	Trade Receivables	2217.24	2285.04
d	Cash and Cash Receivables	67.92	128.91
e	Short-Term Loans and Advances	0.00	0.00
f	Other Current Assets	2244.81	2234.31
	Sub-total-Current Assets	7488.98	7013.91
	TOTAL ASSETS	14309.01	13344.29

Notes :

- The above financials results have been reviewed and recommended by the Audit Committee at its meeting held on 30th June, 2021 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
- Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the figures of the current period's presentation.

Place : Pithampur
Date : 30/06/2021

For Mohini Health & Hygiene Ltd

Managing Director



MOHINI HEALTH & HYGIENE LIMITED
Regd. Office : PLOT NO 109, SECTOR 3, INDUSTRIAL AREA PITHAMPUR -MP 454774
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 31/03/2021

		Half Year Ended			Year Ended	
S. No.	Particulars	31-03-2021	30-09-2020	31-03-2020	31-03-2021	31-03-2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Rupees In Lacs						
I.	Revenue from operations	6306.08	7209.16	6598.81	13515.24	12779.34
II.	Other Income	41.59	4.28	584.02	45.87	620.71
III.	Total Revenue (I+II)	6347.68	7213.43	7182.82	13561.11	13400.05
IV.	Expenses :					
a	Cost of Materials Consumed	4091.68	4359.39	4821.87	8451.07	9252.20
b	Purchases of Stock-in-Trade	174.47	12.77	48.08	187.24	48.08
c	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-86.89	2.85	-31.95	-84.04	-154.83
d	Direct Manufacturing Cost	393.50	336.17	352.35	729.67	691.85
e	Employee benefit expense	427.67	394.09	391.01	821.76	713.94
f	Financial costs	219.50	209.94	205.86	429.44	426.85
g	Depreciation and Amortization Expense	270.30	268.48	280.68	538.78	498.85
h	Bad Debts Written off	0.00	381.50	252.95	381.50	252.95
i	Other Expenses	234.01	179.93	179.28	413.94	314.27
j	Export Selling Expenses	618.42	320.23	294.89	938.65	585.83
	Total Expenses	6342.66	6465.35	6795.03	12808.01	12629.99
V.	Profit before exceptional and extraordinary items and tax (III-IV)	5.02	748.08	387.79	753.10	770.06
VI.	Exceptional Items	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V-VI)	5.02	748.08	387.79	753.10	770.06
VIII.	Extraordinary Items	-	-	-	-	-
IX.	Profit before tax (VII - VIII)	5.02	748.08	387.79	753.10	770.06
X.	Tax Expense					
	(1) Current tax	125.70	-	128.54	125.70	128.54
	(2) Deferred tax	62.90	-	-9.53	62.90	(9.53)
	(3) Tax Related to Previous Year	0.00	-	0.00	0.00	19.63
XI.	Profit (Loss) for the period from continuing operations (VII-VIII)	(183.58)	748.08	268.79	564.50	631.43
XII.	Profit/(Loss) from discontinuing operations	-	-	-	-	-
XIII.	Tax expense of discounting operations	-	-	-	-	-
XIV.	Profit/(Loss) from Discontinuing operations (after tax)(XII-XIII)	-	-	-	-	-
XV.	Profit/(Loss) for the period (XI+XIV)	(183.58)	748.08	268.79	564.50	631.43
XVI.	Adjustment for Consolidation					
	(1)Pre Acquisition Profit/Loss	-	-	-	-	-
	(2)Minority Share in Post Acquisition Profit/Loss	-	-	-	-	-
XVII.	Profit/(Loss) for the Period(XVI - XVII)	(183.58)	748.08	268.79	564.50	631.43
XVIII.	Earning Per Equity Share					
a	Basic	(1.01)	4.10	1.47	3.10	3.46
b	Diluted	(1.01)	4.10	1.47	3.10	3.46

Notes :

- 1) The above financials results have been reviewed and recommended by the Audit Committee at its meeting held on 30th June, 2021 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 confirm to the figures of the current period's presentation.

Place : Pithampur
Date : 30/06/2021



For Mohini Health & Hygiene Ltd

(Signature)
Managing Director

MOHINI HEALTH & HYGIENE LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31.03.2021

(Rs. In Lakhs)

A)	CASH FLOW FROM OPERATING ACTIVITIES	31-03-2021	31-03-2020
	Net profit before Tax & Extra ordinary items	753.11	770.06
	Adjustment for -		
	Add:- Depreciation	469.81	429.89
	Add:- Loss on sale of Fixed Assets	31.36	
	Less:- Interest income	(8.04)	(15.98)
	Less:- Profit on sale of Machinery	-	(1.50)
	Add : Finance Cost	429.44	426.85
	Operating profit before working capital changes	1,675.68	1,609.31
	Movements in working capital		
	(Decrease)/Increase in trade Payables	(134.02)	342.19
	(Increase)/Decrease in Receivables	67.80	559.41
	(Increase) /Decrease in Other Current Assets	(61.17)	(197.85)
	(Increase)/Decrease in Inventories	(593.36)	(531.00)
	(Decrease)/Increase in current liabilities	359.54	(97.67)
	(Decrease)/Increase in Short term Provisions	23.27	(41.15)
	(Increase)/Decrease in other Non-Current Assets	(216.22)	(7.69)
	Income Tax Paid	-	(19.63)
	Net cash from operating activities (A)	1,121.52	1,615.91
B)	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Purchase of Fixed Assets including CWIP	(900.65)	(281.74)
	Sale of Fixed Assets	4.00	65.60
	Increase / (Decrease) in Non-current Investments	(5.10)	-
	Interest Received	8.03	15.98
	Net cash from in Investing activities (B)	(893.72)	(200.15)
C)	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase in Share Capital	-	-
	Increase in Security Premium	-	-
	Proceeds from /(repayments of) Short Term loans	276.38	(321.09)
	Proceeds from /(repayments of) Long Term loans	(135.77)	(611.39)
	Interest Paid	(429.44)	(426.85)
	Net Cash from Financing Activities (C)	(288.83)	(1,359.33)
D)	Net Increase / (decrease) in Cash & Cash Equivalents (A+B+C)	(61.03)	56.43
	Opening Cash and Cash Equivalent	128.91	72.48
	Closing Cash and Cash Equivalent (Note 6)	67.88	128.91
E)	Increase/(Decrease) in Cash & Cash Equivalents	(61.03)	56.43

Place : Pithampur
Date : 30/06/2021



For Mohini Health & Hygiene Ltd

(Signature)
Managing Director



NISHI AGRAWAL & CO.
CHARTERED ACCOUNTANTS
Narsingh Ward, Near Ramdev Mandir, Harda (M.P.)
M. No.: 98260-95894
E-Mail: nishi.agrea@gmail.com

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

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Mohini Health & Hygiene Limited ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), for the half year ended 31st March, 2021 and for the period 1st April, 2020 to 31st, March, 2021 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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 audited financial statement/ financial information of subsidiaries, associates and jointly controlled entities, the Statement:

- a. includes the results of the following entities: Vedant Kotton Private Limited and Mohini Hygiene Care Products Pvt. Ltd.
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the half year ended 31st March, 2021 and for the period 1st April, 2020 to 31st, March, 2021

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its



associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

These half yearly financial results as well as the year to date consolidated financial results have been prepared on the basis of the audited consolidated financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 consolidated financial results.

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 consolidated financial results, 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, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group and its associates and jointly controlled entities 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 consolidated financial results 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

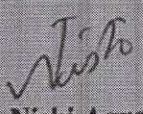

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The consolidated Financial Results include the audited Financial Results of Vedant Kotton Private Limited (Subsidiary) and Mohini Hygiene Care Products Pvt. Ltd. (Subsidiary) and Mohini Health & Hygiene Limited , whose consolidated Financial Statements/Financial Results/ financial information reflect of total consolidated assets of Rs.14692.40 as ,total consolidated revenue of Rs.6570.71 and Rs 13794.64, total consolidated net profit after tax of Rs.(138.88) and Rs. 609.57 half year ended 31st March, 2021 and for the period 1st April,2020 to 31st, March, 2021 respectively, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors. The independent auditors' reports on consolidated financial statements/Financial Results/financial information of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

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



CA. Nishi Agrawal
Proprietor

M. No. : 407940

Pithampur, 30th June, 2021

UDIN: 21407940AAAABZ5723

MOHINI HEALTH & HYGIENE LIMITED
Regd. Office: PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR - MP 454774
CIN-L17300MP2009PLC022058
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	
		31/03/2021 (Audited)	31/03/2020 (Audited)
I	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share Capital	1823.59	1823.59
b	Reserves and surplus	5968.91	5392.61
c	Money received against share warrants	-	-
	Sub-total-Shareholders' Fund	7792.50	7216.20
2	Share Application money pending allotment	-	-
3	Minority Interest	31.06	0.00
4	Non-Current Liabilities		
a	Long Term Borrowings	1190.91	1326.67
b	Deferred Tax Liabilities(net)	406.35	327.77
c	Other long-term liabilities	0.00	-
d	Long-term provisions	0.00	-
	Sub-total-Non-current liabilities	1628.32	1654.45
4	Current Liabilities		
a	Short-term borrowings	2441.36	2164.97
b	Trade Payables	867.25	770.59
c	Other Current Liabilities	1694.67	1331.09
d	Short-term provisions	268.30	243.12
	Sub-total -Current Liabilities	5271.58	4509.78
	TOTAL-EQUITY AND LIABILITIES	14692.40	13380.42
B	ASSETS		
1	Non-Current Assets		
a	Fixes Assets		
i)	Tangible assets	6521.05	6123.29
ii)	Intangible assets	-	-
iii)	Capital work-in-progress	-	129.33
iv)	Intangible assets under development	1.62	1.62
b	Non-Current Investments	16.26	-
c	Deferred Tax Assets(net)	10.68	-
d	Long Term Loans and Advances	-	-
e	Other Non-Current Assets	389.50	173.28
	Sub total-Non Current Assets	6939.11	6427.53
2	Current Assets		
a	Current Investments	-	-
b	Inventories	3019.97	2409.17
c	Trade Receivables	2339.87	2127.15
d	Cash and Cash Receivables	107.53	136.71
e	Short-Term Loans and Advances	10.10	0.00
f	Other Current Assets	2275.82	2279.87
	Sub-total-Current Assets	7753.29	6952.89
	TOTAL ASSETS	14692.40	13380.42

Notes :

- The above financials results have been reviewed and recommended by the Audit Committee at its meeting held on 30th June, 2021 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.

Place : Pithampur
Date : 30/06/2021

For Mohini Health & Hygiene Ltd

(Signature)

Managing Director



MOHINI HEALTH & HYGIENE LIMITED						
Regd. Office : PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR - MP 454774						
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 31/03/2021						
Rupees In Lacs						
S. No.	Particulars	Half Year Ended			Year Ended	
		31-03-2021	30-09-2020	31-03-2020	31-03-2021	31-03-2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Revenue from operations	6,529.11	7,219.66	6,787.23	13748.77	12967.76
II.	Other Income	41.59	4.28	584.34	45.87	621.04
III.	Total Revenue (I+II)	6,570.71	7,223.93	7,371.57	13794.64	13588.80
IV.	Expenses :					
a	Cost of Materials Consumed	4,091.68	4,359.39	4,985.10	8451.07	9252.20
b	Purchases of Stock-in-Trade	326.48	12.77	52.41	339.25	213.58
c	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-104.33	2.85	-31.95	-101.48	-154.83
d	Direct Manufacturing Cost	393.50	336.17	353.26	729.67	692.76
e	Employee benefit expense	432.17	398.59	398.77	830.76	723.96
f	Financial costs	219.51	209.94	205.88	429.45	426.90
g	Depreciation and Amortization Expense	274.95	273.14	285.33	548.09	508.16
h	Bad Debts Written off	-0.00	381.50	252.95	381.50	252.95
i	Other Expenses	238.46	180.91	179.62	419.37	314.97
j	Export Selling Expenses	618.42	320.23	294.89	938.65	585.83
	Total Expenses	6,490.84	6,475.49	6,976.26	12966.33	12816.47
V.	Profit before exceptional and extraordinary items and tax (III-IV)	79.86	748.45	395.31	828.31	772.33
VI.	Exceptional Items	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V-VI)	79.86	748.45	395.31	828.31	772.33
VIII.	Extraordinary Items	-	-	-	-	-
IX.	Profit before tax (VII - VIII)	79.86	748.45	395.31	828.31	772.33
X.	Tax Expense					
	(1) Current tax	145.13	-	128.89	145.13	128.89
	(2) Deferred tax	65.20	-	-29.01	65.20	-29.01
	(3) Tax related to Previous year	-0.00	0.00	-0.00	0.00	19.63
XI.	Profit (Loss) for the period from continuing operations (VII-VIII)	-130.47	748.45	295.44	617.98	652.82
XII.	Profit/(Loss) from discontinuing operations	-	-	-	-	-
XIII.	Tax expense of discounting operations	-	-	-	-	-
XIV.	Profit/(Loss) from Discontinuing operations (after tax)(XII-XIII)	-	-	-	-	-
XV.	Profit/(Loss) for the period (XI+XIV)	-130.47	748.45	295.44	617.98	652.82
XVI.	Adjustment for Consolidation					
	(1)Pre Acquisition Profit/Loss	-	-	-	-	-
	(2)Minority Share in Post Acquisition Profit/Loss	-	-	-	-	-
XVII.	Profit/(Loss) for the Period(XVI - XVII)	-130.47	748.45	295.44	617.98	652.82
XVIII.	Earning Per Equity Share					
a	Basic	-0.72	4.10	1.62	3.39	3.58
b	Diluted	-0.72	4.10	1.62	3.39	3.58

Notes :

- The above financials results have been reviewed and recommended by the Audit Committee at its meeting held on 30th June, 2021 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.

Place : Pithampur
Date : 30/06/2021



For Mohini Health & Hygiene Ltd

(Signature)

Managing Director

MOHINI HEALTH & HYGIENE LIMITED
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31.03.2021

		(Rs. In Lakhs)	
		31/03/2021	31/03/2020
A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before Tax & Extra ordinary Items	828.34	772.33
	Adjustment for -		
	Add:- Depreciation	479.11	439.19
	Add : Loss on sale of Fixed Assets	31.36	
	Less:- Interest income	(8.04)	(15.98)
	Less:- Profit on sale of Machinery	-	(1.50)
	Add : Finance Cost	429.45	426.90
	Operating profit before working capital changes	1,760.22	1,620.93
	Movements in working capital		
	(Decrease)/Increase in trade Payables	(114.64)	300.95
	(Increase)/Decrease in Receivables	(3.60)	571.30
	(Increase) /Decrease in Other Current Assets	(62.52)	(173.91)
	(Increase)/Decrease in Inventories	(610.80)	(531.00)
	(Decrease)/Increase in current liabilities	359.54	(97.67)
	(Decrease)/Increase in Short term Provisions	31.39	(40.62)
	(Increase)/Decrease in other Non-Current Assets	(216.22)	(7.69)
	Income Tax Paid	-	(19.63)
	Net cash from operating activities (A)	1,143.37	1,622.63
B)	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Purchase of Fixed Assets including CWIP	(900.65)	(281.74)
	Sale of Fixed Assets	4.00	65.60
	Increase / (Decrease) in Non-current Investments	(5.10)	-
	Interest Received	8.03	15.98
	Net cash from in Investing activities (B)	(893.72)	(200.15)
C)	CASH FLOW FROM FINANCING ACTIVITIES		
	Issue of Shares in Subsidiary	10.00	-
	Increase in Secuirity Premium	-	-
	Proceeds from /(repayments of) Short Term loans	276.38	(321.09)
	Proceeds from /(repayments of) Long Term loans	(135.77)	(611.39)
	Interest Paid	(429.45)	(426.90)
	Net Cash from Financing Activities (C)	(278.84)	(1,359.38)
D)	Net Increase / (decrease) in Cash & Cash Equivalents (A+B+C)	(29.19)	63.10
	Opening Cash and Cash Equivalent	136.71	73.61
	Closing Cash and Cash Equivalent (Note 6)	107.52	136.71
E)	Increase/(Decrease) in Cash & Cash Equivalents	(29.19)	63.10

Place : Pithampur

Date : 30/06/2021



For Mohini Health & Hygiene Ltd

(Signature)
 Managing Director



Date: 30th June, 2021

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 31st March, 2021 approved at the Board Meeting held on 30th June, 2021.

Kindly take the same on record.

Yours Faithfully

FOR MOHINI HEALTH & HYGIENE LIMITED


AVNISH SARVAPRIYA BANSAL
MANAGING DIRECTOR
DIN: 02666814



Place: Pithampur
Date: 30th June, 2021

CONSENT TO ACT AS A CHIEF FINANCIAL OFFICER OF THE COMPANY

Date - June 30, 2021

To,
The Board of Directors
Mohini health & Hygiene Limited
Plot No 109, Sector 3 Industrial Area, Pithampur
Dhar MP 454774 IN


Subject: Consent to act as a Chief Financial Officer (Key Managerial Person) of the company
Mohini Health & Hygiene Limited

Dear Sir,

I Yogesh Vijayvargiya , S/o Gulab Shankar Vijayvargiya hereby give my consent to act as a Chief Financial Officer (Key Managerial Personnel) of the Company Mohini health & Hygiene Limited w.e.f June 30, 2021 in accordance with the provisions of Section 203 of Companies Act, 2013 read with Companies (Appointment & Remuneration of Managerial personnel) Rules, 2014.

I further certify that, I am not disqualified to act as Chief Financial officer under the provisions of any act, rules or regulations.

Yours Faithfully,


Yogesh Vijayvargiya
PAN :AMQPV2715D
Address: H. No. 43- A
Parmanu Nagar CAT, Rau Road
Indore- 452013 MP.



Details required under Regulation 30 the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015.

Sr. No.	Details of the Events that need to be provided	Information of Such Events
1	Reason of Change viz. Appointment, Resignation, Removal, death or otherwise	Appointment of Mr. Yogesh Vijayvargiya
2	Date of Appointment/cessation (as applicable) Term of Appointment	30.06.2021 NA
3	Brief Profile (in case of appointment)	He is graduated in Commerce and CA Inter pass and having over 25 years of experience in finance, Income tax ,Accounts, Internal Audit, Promoters Assets and, Fund Management, Direct & Indirect Taxes,Legal/ Secretarial and Regulatory Matters .
4	Disclosure of Relationship between Directors (in case of appointment as a Director)	NA

Supra

