



November 10, 2023

To,  
National Stock Exchange of India Limited  
Exchange Plaza,  
Plot No. C/1, G-Block,  
Bandra-Kurla Complex,  
Bandra (E), Mumbai – 400 051

Sub: Outcome of Board Meeting pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Ma'am,

Pursuant to Regulation 30 (2) read with Para A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby inform that the Board of Directors of Mohini Health & Hygiene Limited ("the Company") at its meeting held today i.e. Friday, November 10, 2023 at Plot No 109, Sector 3, Industrial Area, Pithampur, Dhar, MP - 454774. has, inter alia, considered and approved:

1. The Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended September 30, 2023;

The information required to be submitted pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is provided in **Annexure – I** and the Unaudited Financial Results along with a copy of 'Limited Review' Report issued by the Statutory Auditors of the Company is enclosed herewith.

The Board Meeting commenced at 1.00 P.M. and concluded at 4:40 P.M.  
Kindly take the above on your records and oblige us.

Yours Faithfully  
For MOHINI HEALTH & HYGIENE LIMITED

  
Arnika Jain  
Company Secretary



○ 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

# Mahesh C. Solanki & Co.

## Chartered Accountants

**Limited Review Report on the unaudited standalone financial results of “Mohini Health & Hygiene Limited” for half year ended 30 September 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 as amended**

**To the Board of Directors of  
Mohini Health & Hygiene Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Mohini Health & Hygiene Limited** (the “Company”), for half year ended 30 September 2023 (the “Statement”), 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 (the “Listing Regulations”).
2. This Statement is the responsibility of the Company’s management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 “Interim Financial Reporting”, prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with the Regulation. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### **Basis for Qualified Conclusion**

4. We draw our attention to the following matter:

The Company has booked insurance claim receivable amounting to Rs. 2,503.73 lakhs as current asset in the Statement. The claim lodged is under consideration and subject to confirmation by the insurance company. We are unable to comment on appropriateness of assumptions taken for booking of insurance claim and any consequential impact, if any, that may arise from this matter. (Refer note 06 to the Statement).







**MOHINI HEALTH & HYGIENE LIMITED**  
 Regd. Office: PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR - MP 454774  
 CIN-L17300MP2009PLC022058  
 Unaudited Standalone Statement of Assets and Liabilities  
 (As per Schedule III of Companies Act, 2013 and Non- Ind AS)

Sn.	Particulars	Rupees In Lakhs		
		As At		As At
		30/09/2023 (Unaudited)	30/09/2022 (Unaudited)	31/03/2023 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
1	<b>Shareholders' funds</b>			
a	Share Capital	1,823.59	1,823.59	1,823.59
b	Reserves and surplus	7,661.62	6,976.90	7,146.08
	<b>Total-Shareholders' Fund</b>	<b>9,485.21</b>	<b>8,800.49</b>	<b>8,969.67</b>
2	<b>Non-Current Liabilities</b>			
a	Long Term Borrowings	660.17	990.18	816.94
b	Deferred Tax Liabilities (net)	455.39	425.76	467.05
c	Long-term provisions	40.09	37.64	36.50
	<b>Total-Non-current liabilities</b>	<b>1,155.65</b>	<b>1,453.58</b>	<b>1,320.49</b>
3	<b>Current Liabilities</b>			
a	Short-term borrowings	2,954.02	1,890.01	1,979.27
b	Trade Payables	489.93	476.69	619.20
c	Other Current Liabilities	721.72	729.74	356.40
d	Short-term provisions	528.57	234.68	595.11
	<b>Total -Current Liabilities</b>	<b>4,694.24</b>	<b>3,331.12</b>	<b>3,549.98</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>15,335.10</b>	<b>13,585.19</b>	<b>13,840.14</b>
<b>B</b>	<b>ASSETS</b>			
1	<b>Non-Current Assets</b>			
a	Fixes Assets			
i)	Tangible assets	4,627.33	4,902.01	4,872.52
ii)	Intangible assets	-	-	-
b	Non-Current Investments	130.62	26.26	51.27
c	Other Non-Current Assets	316.10	291.90	289.44
d	Long term Loans and Advances	-	87.83	-
	<b>Total-Non Current Assets</b>	<b>5,074.05</b>	<b>5,308.00</b>	<b>5,213.23</b>
2	<b>Current Assets</b>			
a	Inventories	2,606.08	1,817.58	2,498.19
b	Trade Receivables	4,461.73	3,834.01	3,522.92
c	Cash and Cash Receivables	24.10	70.10	6.00
d	Short-Term Loans and Advances	319.71	10.68	368.58
e	Other Current Assets	2,849.43	2,544.82	2,231.22
	<b>Total-Current Assets</b>	<b>10,261.05</b>	<b>8,277.19</b>	<b>8,626.91</b>
	<b>TOTAL ASSETS</b>	<b>15,335.10</b>	<b>13,585.19</b>	<b>13,840.14</b>

**Notes :**

- The unaudited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation/Regulation") have been reviewed and recommended by the Audit Committee and were approved & taken on record by the Board of Directors at their respective meeting held on 10 November 2023.
- The unaudited standalone 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.
- Segment reporting as required AS-17 is not applicable, as 100% revenue comes from a single segment of manufacturing.
- Figures for the previous period have been regrouped/reclassified wherever necessary, to confirm to the figures of the current period's classification.
- The Company has recognised notional loss of Rs 114.71 lakhs on unhedged open forward contracts in the unaudited standalone financial results for the period ended 30 September 2023.
- On 24th May 2021, a major fire broke out at the manufacturing facility of the company located at Plot No.109, Sector 3, Pithampur Industrial Area, District Dhar (MP) - 454774. There was no harm to human lives or injuries. The company suffered substantial loss to Building, Plant & Machinery and Inventory on account of fire. We have submitted our claim with the Surveyor of the Insurance Company and assessment of the claim amount is under processing in the hand of the surveyor. Due to fire incident, operations of our Bleaching unit were disrupted for during the period from 24.05.2021 to 02.08.2021. Now the routine operations have been restored and plant has achieved optimum capacity utilization.

Place : Indore  
 Date : 10/11/2023



For Mohini Health & Hygiene Limited

*(Handwritten Signature)*

Director

**MOHINI HEALTH & HYGIENE LIMITED**

Regd. Office : PLOT NO 109, SECTOR 3, INDUSTRIAL AREA PITHAMPUR -MP 454774

CIN-L17300MP2009PLC022058

**Statement of standalone unaudited financial results (As per Schedule III of Companies Act, 2013 and Non- Ind AS)  
for the half year ended 30 September 2023**

Rupees In Lakhs

S. No.	Particulars	Half Year Ended			Year Ended
		30-09-2023	30-09-2022	31-03-2023	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I.</b>	Revenue from operations	10,125.65	9,915.49	9,285.75	19,201.24
<b>II.</b>	Other Income	367.22	583.22	47.38	630.60
<b>III.</b>	<b>Total Income (I+II)</b>	<b>10,492.87</b>	<b>10,498.71</b>	<b>9,333.13</b>	<b>19,831.84</b>
<b>IV.</b>	<b>Expenses :</b>				
a	Cost of Materials Consumed	8,026.34	7,189.40	6,962.74	14,152.14
b	Purchases of Stock-in-Trade	0.38	-	41.21	41.21
c	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(498.86)	(156.36)	(79.53)	(235.89)
d	Direct Manufacturing Cost	483.46	455.57	515.26	970.83
d	Employee benefit expense	312.18	290.01	301.47	591.48
e	Financial costs	201.13	144.80	269.98	414.78
f	Depreciation and Amortization Expense	217.88	217.93	210.03	427.96
g	Export Selling Expenses	354.55	864.60	487.70	1,352.30
h	Other Expenses	675.29	740.44	314.36	1,054.80
	<b>Total Expenses</b>	<b>9,772.35</b>	<b>9,746.39</b>	<b>9,023.22</b>	<b>18,769.61</b>
<b>V.</b>	<b>Profit before tax (III-IV)</b>	<b>720.52</b>	<b>752.32</b>	<b>309.91</b>	<b>1,062.23</b>
<b>VI.</b>	<b>Tax Expense</b>				
	(1) Current tax	216.64	125.58	57.17	182.75
	(2) Deferred tax	(11.66)	21.16	41.29	62.45
	(3) MAT Credit Entitlement	-	92.92	45.55	138.47
<b>VII.</b>	<b>Profit for the period from continuing operations (V-VI)</b>	<b>515.53</b>	<b>512.66</b>	<b>165.90</b>	<b>678.56</b>
<b>VIII.</b>	Profit for the period	<b>515.53</b>	<b>512.66</b>	<b>165.90</b>	<b>678.56</b>
<b>IX.</b>	<b>Profit for the period</b>	<b>515.53</b>	<b>512.66</b>	<b>165.90</b>	<b>678.56</b>
<b>X</b>	<b>Earning Per Equity Share</b>				
a	Basic	2.83	2.81	0.91	3.72
b	Diluted	2.83	2.81	0.91	3.72

**Notes :**

- The unaudited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation" Regulation") have been reviewed and recommended by the Audit Committee and were approved & taken on record by the Board of Directors at their respective meeting held on 10 November 2023.
- The unaudited standalone 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.
- Segment reporting as required AS-17 is not applicable, as 100% revenue comes from a single segment of manufacturing.
- Figures for the previous period have been regrouped/reclassified wherever necessary, to confirm to the figures of the current period's classification.
- The Company has recognised notional loss of Rs 114.71 lakhs on unheaded open forward contracts in the unaudited standalone financial results for the period ended 30 September 2023.
- On 24th May 2021, a major fire broke out at the manufacturing facility of the company located at Plot No.109, Sector 3, Pithampur Industrial Area, District Dhar (MP) - 454774. There was no harm to human lives or injuries. The company suffered substantial loss to Building, Plant & Machinery and Inventory on account of fire. We have submitted our claim with the Surveyor of the Insurance Company and assessment of the claim amount is under processing in the hand of the surveyor. Due to fire incident, operations of our Bleaching unit were disrupted for during the period from 24.05.2021 to 02.08.2021. Now the routine operations have been restored and plant has achieved optimum capacity utilization.

For Mohini Health & Hygiene Limited

Place : Indore  
Date : 10/11/2023

*Anurag Kulkarni*

Director



**MOHINI HEALTH & HYGIENE LIMITED**  
**Unaudited Standalone Statement of Cash Flows for the period ended 30 September 2023**

		(Rs. In Lakhs)	
	Particulars	30th Sept, 2023	30th Sept, 2022
A)	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net profit before Tax & Extra ordinary items	720.52	752.32
	Adjustment for -		
	Add:- Depreciation	217.88	217.93
	Less:- Interest income	(18.42)	(5.35)
	Add : Finance Cost	201.13	144.80
	Add : Loss on Transfer of Share	12.17	-
	<b>Operating profit before working capital changes</b>	<b>1,133.28</b>	<b>1,109.70</b>
	Movements in working capital		
	Increase in Trade Payables	(129.28)	58.80
	(Increase)/ Decrease in Trade Receivables	(938.81)	61.27
	(Increase)/ Decrease in Other Current Assets	(618.18)	331.56
	(Increase)/ Decrease in Inventories	(107.89)	674.82
	Increase/(Decrease) in Other Current Liabilities	365.32	(243.05)
	Increase in Long term Provisions	3.59	-
	(Decrease) in Short term Provisions	(66.54)	(100.91)
	(Increase)/ Decrease in other Non-Current Assets	(26.66)	6.53
	Decrease/(Increase) in Short Term Loans & Advances	48.86	(10.68)
	<b>Cash Flows from Operating Activities post Working Capital Changes</b>	<b>(336.33)</b>	<b>1,888.04</b>
	Income Tax Payable	(216.64)	(125.58)
	<b>Net cash from operating activities (A)</b>	<b>(552.96)</b>	<b>1,762.46</b>
B)	<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
	Purchase of Fixed Assets including CWIP	(71.37)	(108.95)
	Proceeds from sale of shares	47.22	-
	Investment in Share	(138.73)	-
	Increase / (Decrease) in Non-current Investments	-	(10.00)
	Increase/(Decrease) in Short Term Advances	-	(17.33)
	Subsidy Received	98.66	-
	Interest Received	18.42	5.35
	<b>Net cash from in Investing activities (B)</b>	<b>(45.80)</b>	<b>(130.93)</b>
C)	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from/(repayments of) Short Term loans	974.76	(1,976.54)
	(Repayments of)/ Proceeds from Long Term loans	(156.77)	479.24
	Interest Paid	(201.13)	(144.80)
	<b>Net Cash from Financing Activities ( C )</b>	<b>616.86</b>	<b>(1,642.10)</b>
D)	<b>Net (Decrease)/Increase in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>18.10</b>	<b>(10.57)</b>
	Opening Cash and Cash Equivalent	6.00	80.67
	Closing Cash and Cash Equivalent	24.10	70.10
E)	<b>Increase/ (Decrease) in Cash &amp; Cash Equivalents</b>	<b>18.10</b>	<b>(10.57)</b>

Place : Indore  
Date : 10/11/2023

For Mohini Health & Hygiene Limited



*Arun Kumar*

Director

**Limited Review Report on the unaudited consolidated financial results of “Mohini Health & Hygiene Limited” for half year ended 30 September 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 as amended**

**To the Board of Directors of  
Mohini Health & Hygiene Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Mohini Health & Hygiene Limited** (the “Holding Company”) and its subsidiary (the Holding Company and its subsidiaries together referred to as the “Group”), and its associate Mohini Hygiene Care Product Private Limited for half year ended 30 September, 2023 (the “Statement”), 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 (the “Listing Regulations”).
2. This Statement is the responsibility of the Company’s management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 “Interim Financial Reporting”, prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with the Regulation. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**Basis for Qualified Conclusion**

4. We draw our attention to the following matter:

The Holding Company has booked insurance claim receivable amounting to Rs. 2,503.73 lakhs as current asset in the Statement. The claim lodged is under consideration and subject to confirmation by the insurance company. We are unable to comment on appropriateness of assumptions taken for booking of insurance claim and any consequential impact, if any that may arise from this matter. (Refer note 06 to the Statement)

5. Based on our review conducted as above, except for the effects of the matters described in the Basis for Qualified Conclusion section above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.







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

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

(Rs. In Lakhs)

Sn.	Particulars	As At		As At
		30/09/2023 (Unaudited)	30/09/2022 (Unaudited)	31/03/2023 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
1	<b>Shareholders' funds</b>			
a	Share Capital			
b	Reserves and surplus	1,823.59	1,823.59	1,823.59
	<b>Total-Shareholders' Fund</b>	<b>9,485.36</b>	<b>8,841.50</b>	<b>8,969.42</b>
2	<b>Minority Interest</b>	-	63.51	-
3	<b>Non-Current Liabilities</b>			
a	Long Term Borrowings	660.17	990.18	816.94
b	Deferred Tax Liabilities(net)	455.39	446.18	466.95
c	Long-term provisions	40.09	37.64	36.50
	<b>Total-Non-current liabilities</b>	<b>1,155.65</b>	<b>1,537.51</b>	<b>1,320.39</b>
4	<b>Current Liabilities</b>			
a	Short-term borrowings	2,954.03	1,890.01	1,979.27
b	Trade Payables	489.96	1,166.93	619.20
c	Other Current Liabilities	721.95	353.66	356.79
d	Short-term provisions	529.44	261.97	595.44
	<b>Total -Current Liabilities</b>	<b>4,695.38</b>	<b>3,672.57</b>	<b>3,550.70</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>15,336.38</b>	<b>14,051.58</b>	<b>13,840.51</b>
<b>B</b>	<b>ASSETS</b>			
1	<b>Non-Current Assets</b>			
a	<b>Fixes Assets</b>			
i)	Tangible assets	4,627.33	5,193.49	4,872.52
ii)	Capital work-in-progress	0.86	-	0.52
iii)	Intangible assets under development	-	-	-
b	Deferred Tax Assets(net)	-	9.44	-
c	Long Term Loans and Advances	-	87.83	-
d	Non Current Investment	132.12	-	41.64
e	Other Non-Current Assets	316.10	294.23	289.44
	<b>Total-Non Current Assets</b>	<b>5,076.41</b>	<b>5,584.99</b>	<b>5,204.12</b>
2	<b>Current Assets</b>			
a	Current Investments			
b	Inventories	2,606.08	2,024.58	2,498.19
c	Trade Receivables	4,465.54	3,558.16	3,526.99
d	Cash and Cash Receivables	31.08	131.72	17.99
e	Short-Term Loans and Advances	307.69	71.87	362.00
f	Other Current Assets	2,849.59	2,680.26	2,231.22
	<b>Total-Current Assets</b>	<b>10,259.98</b>	<b>8,466.59</b>	<b>8,636.39</b>
	<b>TOTAL ASSETS</b>	<b>15,336.38</b>	<b>14,051.58</b>	<b>13,840.51</b>

**Notes :**

- The unaudited consolidated financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation' Regulation") have been reviewed and recommended by the Audit Committee and were approved & taken on record by the Board of Directors at their respective meeting held on 10 November 2023.
- The unaudited consolidated 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.
- Segment reporting as required AS-17 is not applicable, as 100% revenue comes from a single segment of manufacturing.
- Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the figures of the current period's presentation.
- The Holding Company has recognised notional loss of Rs 114.71 lakhs on unheaded open forward contracts in the unaudited standalone financial results for the period ended 30 September 2023.
- On 24th May 2021, a major fire broke out at the manufacturing facility of the company located at Plot No.109, Sector 3, Pithampur Industrial Area, District Dhar (MP) - 454774. There was no harm to human lives or injuries. The company suffered substantial loss to Building, Plant & Machinery and Inventory on account of fire. We have submitted our claim with the Surveyor of the Insurance Company and assessment of the claim amount is under processing in the hand of the surveyor. The company has adequate insurance coverage. Due to fire incident, operations of our Bleaching unit were disrupted during the period from 24.05.2021 to 02.08.2021. Now the routine operations have been restored and plant has achieved optimum capacity utilization.

Place : Indore  
 Date : 10/11/2023

For Mohini Health & Hygiene Limited

*(Signature)*

Director



**MOHINI HEALTH & HYGIENE LIMITED**

Regd. Office : PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR - MP 454774

CIN-L17300MP2009PLC022058

**Statement of Unaudited Consolidated Financial Results (As per Schedule III of Companies Act, 2013 and Non- Ind AS)  
for the half year ended 30 September 2023**

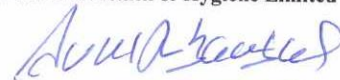
S. No.	Particulars	Half Year Ended			Rupees In Lakhs
		30-09-2023	30-09-2022	31-03-2023	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I.</b>	Revenue from operations	10,125.65	9,915.49	9,285.75	19,201.24
<b>II.</b>	Other Income	368.72	583.22	49.73	632.95
<b>III.</b>	<b>Total Income (I+II)</b>	<b>10,494.37</b>	<b>10,498.71</b>	<b>9,335.48</b>	<b>19,834.19</b>
<b>IV.</b>	<b>Expenses :</b>				
a	Cost of Materials Consumed	8,026.34	7,189.40	6,962.74	14,152.14
b	Purchases of Stock-in-Trade	0.38	-	41.21	41.21
c	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(498.86)	(156.36)	(79.53)	(235.89)
d	Direct Manufacturing Cost	483.46	455.57	515.26	970.83
e	Employee benefit expense	312.18	290.01	301.47	591.48
f	Financial costs	201.13	144.80	269.98	414.78
g	Depreciation and Amortization Expense	217.88	217.93	210.03	427.96
h	Export Selling Expenses	354.55	864.60	487.70	1,352.30
i	Other Expenses	675.77	740.44	316.98	1,057.42
	<b>Total Expenses</b>	<b>9,772.84</b>	<b>9,746.39</b>	<b>9,025.84</b>	<b>18,772.23</b>
<b>V.</b>	<b>Profit before tax (III-IV)</b>	<b>721.53</b>	<b>752.32</b>	<b>309.64</b>	<b>1,061.96</b>
<b>VI.</b>	<b>Tax Expense</b>				
	(1) Current tax	216.78	125.58	57.25	182.83
	(2) Deferred tax	(11.55)	21.16	41.19	62.35
	(3) MAT Credit Entitlement	-	92.92	45.55	138.47
<b>VII.</b>	<b>Profit (Loss) for the period (V-VI)</b>	<b>516.30</b>	<b>512.66</b>	<b>165.65</b>	<b>678.31</b>
<b>VIII.</b>	<b>Earning Per Equity Share</b>				
a	Basic	2.83	2.81	0.91	3.72
b	Diluted	2.83	2.81	0.91	3.72

**Notes :**

- The unaudited consolidated financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation" "Regulation") have been reviewed and recommended by the Audit Committee and were approved & taken on record by the Board of Directors at their respective meeting held on 10 November 2023.
- The unaudited consolidated 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.
- Segment reporting as required AS-17 is not applicable, as 100% revenue comes from a single segment of manufacturing.
- Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the figures of the current period's presentation.
- The Holding Company has recognised notional loss of Rs 114.71 lakhs on unheaded open forward contracts in the unaudited standalone financial results for the period ended 30 September 2023.
- On 24th May 2021, a major fire broke out at the manufacturing facility of the company located at Plot No.109, Sector 3, Pithampur Industrial Area, District Dhar (MP) - 454774. There was no harm to human lives or injuries. The company suffered substantial loss to Building, Plant & Machinery and Inventory on account of fire. We have submitted our claim with the Surveyor of the Insurance Company and assessment of the claim amount is under processing in the hand of the surveyor. The company has adequate insurance coverage. Due to fire incident, operations of our Bleaching unit were disrupted during the period from 24.05.2021 to 02.08.2021. Now the routine operations have been restored and plant has achieved optimum capacity utilization.

Place : Indore  
Date : 10/11/2023

For Mohini Health & Hygiene Limited



Director





**MOHINI HEALTH & HYGIENE LIMITED**  
**Unaudited Consolidated Statement of Cash Flows for the period ended 30 September 2023**

		(Rs. In Lakhs)	
A)	CASH FLOW FROM OPERATING ACTIVITIES	30th September, 2023	30th September, 2022
	Net profit before Tax & Extra ordinary Items	721.53	752.32
	Adjustment for -		
	Add:- Depreciation	217.88	229.80
	Less:- Interest income	(18.71)	(5.35)
	Add : Finance Cost	201.13	144.80
	Add : Loss on Transfer of Share	12.17	
	Less : Income from Share in Associate	(1.22)	
	<b>Operating profit before working capital changes</b>	<b>1,132.78</b>	<b>1,121.57</b>
	Movements in working capital		
	Increase in Trade Payables	(129.24)	92.65
	(Increase)/Decrease in Trade Receivables	(938.55)	512.20
	(Increase) /Decrease in Other Current Assets	(618.37)	309.52
	(Increase)/Decrease in Inventories	(107.89)	698.02
	Increase/(Decrease) in Other Current Liabilities	365.16	(719.74)
	(Decrease) in Long Term Loans & Advances	-	(87.83)
	Increase in Long term Provisions	3.59	3.51
	(Decrease) in Short term Provisions	(66.00)	(103.01)
	(Increase)/Decrease in other Non-Current Assets	(26.66)	74.69
	(Increase)/Decrease in Short Term Loans & Advances	54.31	(10.68)
	<b>Cash Flows from Operating Activities post Working Capital Changes</b>	<b>(330.88)</b>	<b>1,890.90</b>
	Income Tax Payable	(216.78)	(126.15)
	<b>Net cash from/ (used in) operating activities (A)</b>	<b>(547.66)</b>	<b>1,764.75</b>
B)	<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
	Purchase of Fixed Assets including CWIP	(71.70)	(108.95)
	Proceeds from sale of shares	47.22	-
	Income from Share in Associate	1.22	-
	Investment in Shares	(138.73)	-
	Subsidy Received	98.66	-
	Interest Received	18.71	5.35
	<b>Net cash (used in)/ from in Investing activities (B)</b>	<b>(44.63)</b>	<b>(103.60)</b>
C)	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from /(repayments of) Short Term loans	963.28	(1,973.05)
	Proceeds from /(repayments of) Long Term loans	(156.77)	479.22
	Interest Paid	(201.13)	(144.80)
	<b>Net Cash (used in)/ from Financing Activities ( C )</b>	<b>605.38</b>	<b>(1,638.63)</b>
D)	<b>Net Increase in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>13.09</b>	<b>22.52</b>
	Opening Cash and Cash Equivalent	17.99	109.20
	Closing Cash and Cash Equivalent	31.08	131.72
E)	<b>Increase in Cash &amp; Cash Equivalents</b>	<b>13.09</b>	<b>22.52</b>

Place : Indore  
Date : 10/11/2023

For Mohini Health & Hygiene Limited

*(Signature)*

Director

