June 21, 2022

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

Stock Symbol: MHHL

Sub: Clarification for the Financial Results for half year / year ended 31st March, 2022

Ref : Mail received from your good office dated 15th June, 2022

Respected Sir/Madam,

We are in the receipt of an email dated 15th June, 2022 from NSE seeking clarification on quick results submitted for the year ended 31st March, 2022 on the following deficiencies:

1. **The company has not submitted the Statement of Modified Opinion or in case of unmodified opinion(s), a declaration to that effect to the Stock Exchange - In statement of impact there is no signature of CFO and Audit Committee Chairman**.

   Reply: We are enclosing the signed copy of the statement of impact of Audit qualification as required under regulation 33 of SEBI (LODR) Amendment Regulation, 2016.

2. **Machine Readable Form / Legible copy of Financial Results not submitted**

   Reply: We are enclosing the legible copy of financial results in machine readable format.

We request you to consider the reply on the queries raised by your good office & oblige for the same.

Thanking You,
Yours Faithfully
FOR , MOHINI HEALTH & HYGIENE LIMITED

Arnika Jain

ARNIKA JAIN
COMPANY SECRETARY

MOHINI
Health & Hygiene

Date: 30th May, 2022

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 Monday, May 30, 2022

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 Monday, 30th May, 2022 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, 2022.**

   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 Audited (Standalone and Consolidated) Financial Results with modified opinion;
c) Cash flow Statement (Standalone and Consolidated) as per SEBI (LODR) Regulations, 2015;
d.) Statement on Impact of Modified Opinion (Standalone and Consolidated) as per SEBI (LODR) Regulations, 2015;

The Meeting of the Board of Directors commenced at 3.00 PM and concluded at 9:45 PM
You are requested to take the above on record.

Thanking You
Yours Faithfully

For MOHINI HEALTH & HYGIENE LIMITED

Arnika Jain

Arnika Jain
Company Secretary & Compliance Officer
Encl: As above

Auditor's Report On Half Yearly 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

1. We have audited the half yearly financial results of MOHINI HEALTH & HYGIENE LIMITED for the half yearly ended 31st March,2022 and the year to date results for the period 1st April, 2021 to 31st March, 2022 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. 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 under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

3. 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.

4. Basis of Qualified opinion

   The company has booked insurance claim receivable amounting to Rs.25.29 Crores. 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.

For Mahesh C. Solanki & Co.
Chartered Accountants
Firm Reg. No.006228C

MAHESH C. SOLANKI & CO. CHARTERED ACCOUNTANTS

CA. Rajat Jain
Partner
Membership No.:413515
UDIN: 22413515AJXKTB6986

Date: 30.05.2022
Place: Indore

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 31/03/2022

Rupees In Lacs

S. No.		Particulars	Half Year Ended			Year Ended	
			31-03-2022	30-09-2021	31-03-2021	31-03-2022	31-03-2021
			(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.		Revenue from operations	8536.61	4637.56	6306.08	13174.17	13515.24
II.		Other Income	97.21	63.60	41.59	160.81	45.87
III.		**Total Revenue (I+II)**	**8633.82**	**4701.16**	**6347.68**	**13334.98**	**13561.11**
IV.		**Expenses :**					
	a	Cost of Materials Consumed	5528.72	3809.00	4091.68	9337.72	8451.07
	b	Purchases of Stock-in-Trade	0.54	46.68	174.47	47.22	187.24
	c	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	19.62	(937.55)	(86.89)	(917.93)	(84.04)
	d	Direct Manufacturing Cost	393.04	247.39	393.50	640.43	729.67
	e	Employee benefit expense	421.46	370.95	427.67	792.41	821.76
	f	Financial costs	177.28	173.18	219.50	350.46	429.44
	g	Depreciation and Amortization Expense	238.68	268.48	270.30	507.16	538.78
	h	Bad Debts Written off	271.21	0.00	0.00	271.21	381.50
	i	Other Expenses	95.98	219.10	234.01	315.08	413.94
	j	Export Selling Expenses	936.38	285.32	618.42	1221.70	938.65
		Total Expenses	**8082.91**	**4482.55**	**6342.66**	**12565.46**	**12808.01**
V.		**Profit before exceptional and extraordinary items and tax (III-IV)**	**550.91**	**218.61**	**5.02**	**769.52**	**753.10**
VI.		Exceptional Items	-	-	-	-	-
VII.		**Profit before extraordinary items and tax (V-VI)**	**550.91**	**218.61**	**5.02**	**769.52**	**753.10**
VIII.		Extraordinary Items	-	-	-	-	-
IX.		**Profit before tax (VII - VIII)**	**550.91**	**218.61**	**5.02**	**769.52**	**753.10**
X.		Tax Expense					
		(1) Current tax	73.80	54.65	125.7	128.45	125.70
		(2) Deferred tax	(1.76)	-	62.9	(1.76)	62.90
		(3) Tax Related to Previous Year	0.00	-	0	0.00	0.00
XI.		**Profit (Loss) for the period from continuing operations (VII-VIII)**	**478.87**	**163.96**	**(183.58)**	**642.83**	**564.50**
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)	**478.87**	**163.96**	**(183.58)**	**642.83**	**564.50**
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)	**478.87**	**163.96**	**(183.58)**	**642.83**	**564.50**
XVIII		Earning Per Equity Share					
	a	Basic	2.63	0.90	(1.01)	3.53	3.10
	b	Diluted	2.63	0.90	(1.01)	3.53	3.10

Notes :

1) The above financials results have been reviewed and recommended by the Audit Committee at its meeting held on 30th May, 2022 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.

5) The figures for the six months ended 31st March 2022 and 31st March 2021 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures upto the half year of the relevant financial year which are subject to limited review by the statutory auditors.

6) 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 and 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 surveyor the company has adequate insurance coverage due to fire incident operation of our bleaching unit were disrupted during the period under review from 24th May, 2021 to 2nd August, 2021 . Now the routine operations have been restored and plant has achieved optimum capacity utilization.

Place : Pithampur
Date : 30/05/2022

For MOHINI HEALTH & HYGIENE LTD.

Director

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 31/03/2022 (Audited)	As At 31/03/2021 (Audited)
I		**EQUITY AND LIABILITIES**		
	1	**Shareholders' funds**		
	a	Share Capital	1823.59	1823.59
	b	Reserves and surplus	6467.52	5922.00
	c	Money received against share warrants		-
		Sub-total-Shareholders' Fund	**8291.11**	**7745.59**
	2	**Share Apllication money pending allotment**	0.00	0.00
	3	**Non-Current Liabilities**		
	a	Long Term Borrowings	510.96	1190.91
	b	Deferred Tax Liabilities(net)	404.60	406.35
	c	Other long-term liabilities	-	-
	d	Long-term provisions	-	-
		Sub-total-Non-current liabilities	**915.56**	**1597.26**
	4	**Current Liabilities**		
	a	Short-term borrowings	3189.62	2441.36
	b	Trade Payables	417.89	579.60
	c	Other Current Liabilities	1649.71	1687.56
	d	Short-term provisions	369.70	257.64
		Sub-total -Current Liabilities	**5626.92**	**4966.16**
		TOTAL-EQUITY AND LIABILITIES	**14833.59**	**14309.01**
B		**ASSETS**		
	1	**Non-Current Assets**		
	a	Fixes Assets		
		i) Tangible assets	5010.01	6412.65
		ii) Intangible assets	0.00	0.00
		iii) Capital work-in-progress	0.00	0.00
		iv) Intangible assets under development	0.97	1.62
	b	Non-Current Investments	16.26	16.26
	c	Deferred Tax Assets(net)	-	-
	d	Long Term Loans and Advances	-	-
	e	Other Non-Current Assets	368.92	389.50
		Sub total-Non Current Assets	**5396.16**	**6820.03**
	2	**Current Assets**		
	a	Current Investments	-	-
	b	Inventories	2492.40	2959.01
	c	Trade Receivables	3895.29	2217.24
	d	Cash and Cash Receivables	80.67	67.92
	e	Short-Term Loans and Advances	0.00	0.00
	f	Other Current Assets	2969.07	2244.81
		Sub-total-Current Assets	**9437.43**	**7488.98**
		TOTAL ASSETS	**14833.59**	**14309.01**

Notes :

1) The above financials results have been reviewed and recommended by the Audit Committee at its meeting held on 30th May, 2022 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

4) Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the figures of the current period's presentation.

5) The figures for the six months ended 31st March 2022 and 31st March 2021 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures upto the half year of the relevant financial year which are subject to limited review by the statutory auditors.

6) 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 and 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 surveyor the company has adequate insurance coverage due to fire incident operation of our bleaching unit were disrupted during the period under review from 24th May, 2021 to 2nd August, 2021 . Now the routine operations have been restored and plant has achieved optimum capacity utilization.

Place : Pithampur
Date : 30/05/2022

For MOHINI HEALTH & HYGIENE LTD.

Director

MOHINI HEALTH & HYGIENE LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31.03.2022

(Rs. In Lakhs)

A)	**CASH FLOW FROM OPERATING ACTIVITIES**	**31-03-2022**	**31-03-2021**
	Net profit before Tax & Extra ordinary items	769.52	753.11
	Adjustment for -		
	Add:- Depreciation	438.19	469.81
	Add:- Loss on sale of Fixed Assets	-	31.36
	Less:- Interest income	(7.64)	(8.04)
	Less:- Profit on sale of Machinery	(14.23)	-
	Add : Finance Cost	350.46	429.44
	Operating profit before working capital changes	**1,536.30**	**1,675.68**
	Movements in working capital		
	(Decrease)/Increase in trade Payables	(161.71)	(134.02)
	(Increase)/Decrease in Receivables	(1,678.05)	67.80
	(Increase) /Decrease in Other Current Assets	(821.58)	(61.17)
	(Increase)/Decrease in Inventories	466.61	(593.36)
	(Decrease)/Increase in current liabilities	(37.85)	359.54
	(Decrease)/Increase in Short term Provisions	112.06	23.27
	(Increase)/Decrease in other Non-Current Assets	20.58	(216.22)
	Income Tax Paid	(128.45)	-
	Net cash from operating activities (A)	**(692.09)**	**1,121.52**
B)	**CASH FLOW FROM INVESTMENT ACTIVITIES**		
	Purchase of Fixed Assets including CWIP	(1,074.62)	(900.65)
	Sale of Fixed Assets	2,039.72	4.00
	Increase / (Decrease) in Non-current Investments	-	(5.10)
	Interest Received	7.64	8.03
	Profit on sale of Machinery	14.23	
	Net cash from in Investing activities (B)	**986.97**	**(893.72)**
C)	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Increase in Share Capital	-	-
	Increase in Secuirity Premium	-	-
	Proceeds from /(repayments of) Short Term loans	748.27	276.38
	Proceeds from /(repayments of) Long Term loans	(679.95)	(135.77)
	Interest Paid	(350.46)	(429.44)
	Net Cash from Financing Activities (C)	**(282.14)**	**(288.83)**
D)	**Net Increase / (decrease) in Cash & Cash Equivalents (A+B+C)**	**12.75**	**(61.03)**
	Opening Cash and Cash Equivalent	67.92	128.91
	Closing Cash and Cash Equivalent (Note 6)	80.67	67.88
E)	**Increase/(Decrease) in Cash & Cash Equivalents**	**12.75**	**(61.03)**

Place : Pithampur
Date : 30/05/2022

For MOHINI HEALTH & HYGIENE LTD.

Director

MOHINI HEALTH & HYGIENE LTD

CIN : L17300MP2009PLC022058

Statement on Impact of Audit Qualifications for Standalone Audit Report with modified opinion

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2022 **[*See* Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]**				
I.	**Sl. No.**	**Particulars**	**Audited Figures (as reported before adjusting for qualifications)**	**Adjusted Figures (audited figures after adjusting for qualifications)**
	1.	Turnover / Total income	133,34,97,961	133,34,97,961
	2.	Total Expenditure	117,07,83,884	117,07,83,884
	3.	Net Profit/(Loss)	642,83,009	642,83,009
	4.	Earnings Per Share	3.53	3.53
	5.	Total Assets	148,33,59,710	148,33,59,710
	6.	Total Liabilities	148,33,59,710	148,33,59,710
	7.	Net Worth	82,91,10,988	82,91,10,988
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	**Audit Qualification (each audit qualification separately):**			
	a. **Details of Audit Qualification:** The company has booked insurance claim receivable amounting to Rs.25.29 Crores. 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.			
	b. **Type of Audit Qualification :** Qualified Opinion			
	c. **Frequency of qualification:** The qualification is repeating and continuing since the limited review for the half year ending 30th September 2021			
	d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** Not Applicable			
	e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**			
	(i) **Management's estimation on the impact of audit qualification:** Not Applicable			
	(ii) **If management is unable to estimate the impact, reasons for the same:** Since the survey report from the insurance company is pending management is unable to estimate the impact of same on the financial statements of the company.			

(iii) **Auditors' Comments on (i) or (ii) above:** The company has booked insurance claim receivable amounting to Rs.25.29 Crores. 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.	
For Mahesh C. Solanki & Co. **Chartered Accountants** **Firm Reg. No.006228C** **CA. Rajat Jain** **Partner** **Membership No.:413515**	**For Mohini Health & hygiene Limited** **Director** (Audit Committee Chairman)
Place: PITHAMPUR **Date:** 30.05.2022	

Auditor's Report on the audit of the annual financial results of the group with the half yearly financial results being balancing figures 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

1. We have audited the accompanying Statement of Consolidated Financial Results of MOHINI HEALTH & HYGIENE LIMITED and its subsidiaries Vedant Kotton Private Limited, Mohini Hygiene Care Products Private Limited and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the year ended 31st March, 2022, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 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 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.

MAHESH C. SOLANKI & CO. CHARTERED ACCOUNTANTS

We believe that the audit evidence obtained by us and the audit evidence obtained by 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 branches and joint operations of the Group, subsidiaries, to in paragraph 5 below the Statement:

   a. Includes the results of the following entities:

Name of the company	Relation
Vedant Kotton Private Limited	Indian Subsidiary
Mohini Hygiene Care Products Private Limited	Indian Subsidiary

   b. Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

5. We did not audit the financial statements / financial information of its subsidiaries Vedant Kotton Private Limited, Mohini Hygiene Care Products Private Limited included in the consolidated financial results, whose financial statements / financial information reflect total assets of Rs.253.10 Lacs and Rs.680.55 Lacs respectively as at 31th March, 2022, and total revenue of Rs.42.53 Lacs and Rs.1264.97 Lacs, total net profit/(loss) after tax of Rs. 0.07 Lacs and Rs. 66.22 Lacs, and total comprehensive income / loss of Rs. 0.07 Lacs and Rs. 66.22 Lacs for the half year ended 31th March, 2022, and cash flows (net) of Rs.12.88 Lacs and Rs.(23.97) Lacs respectively for the half year ended 31th March, 2022, as considered in the consolidated financial results. These financial statements / financial information 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, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

6. Basis for Qualified Conclusion:

   The company has booked insurance claim receivable amounting to Rs.25.29 Crores. 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.

7. The Statement includes the results for the half year ended being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Mahesh C. Solanki & Co.
Chartered Accountants
Firm Reg. No.006228C

CA. Rajat Jain
Partner
Membership No.:413515
UDIN: 22413515AJXQYY3232

Date: 30.05.2022
Place: Indore

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 31/03/2022

Rupees In Lacs

S. No.		Particulars	Half Year Ended			Year Ended	
			31-03-2022	30-09-2021	31-03-2021	31-03-2022	31-03-2021
			(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.		Revenue from operations	8,882.57	5,590.59	6,529.11	14473.16	13748.77
II.		Other Income	105.73	63.60	41.59	169.33	45.87
III.		**Total Revenue (I+II)**	**8,988.30**	**5,654.19**	**6,570.71**	**14,642.49**	**13,794.64**
IV.		**Expenses :**					
	a	Cost of Materials Consumed	6,258.85	3,809.00	4,091.68	10067.85	8451.07
	b	Purchases of Stock-in-Trade	-603.05	913.34	326.48	310.29	339.25
	c	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	181.92	-1,181.34	-104.33	-999.42	-101.48
	d	Direct Manufacturing Cost	424.92	253.38	393.50	678.30	729.67
	e	Employee benefit expense	522.79	373.34	432.17	896.13	830.76
	f	Financial costs	177.35	173.35	219.51	350.70	429.45
	g	Depreciation and Amortization Expense	253.81	274.23	274.95	528.04	548.09
	h	Bad Debts Written off	271.20	0.00	0.00	271.20	381.50
	i	Other Expenses	192.37	255.25	238.46	447.62	419.37
	j	Export Selling Expenses	936.38	285.32	618.42	1221.70	938.65
		Total Expenses	**8,616.54**	**5,155.87**	**6,490.84**	**13,772.41**	**12,966.33**
V.		**Profit before exceptional and extraordinary items and tax (III-IV)**	**371.76**	**498.32**	**79.86**	**870.08**	**828.31**
VI.		Exceptional Items	-	-	-	-	-
VII.		**Profit before extraordinary items and tax (V-VI)**	**371.76**	**498.32**	**79.86**	**870.08**	**828.31**
VIII.		Extraordinary Items	-	-	-	-	-
IX.		**Profit before tax (VII - VIII)**	**371.76**	**498.32**	**79.86**	**870.08**	**828.31**
X.		Tax Expense					
		(1) Current tax	90.57	54.65	145.13	145.22	145.13
		(2) Deferred tax	15.73	-	65.20	15.73	65.20
		(3) Tax related to Previous year	-0.00	0.00	-0.00	0.00	0.00
XI.		**Profit (Loss) for the period from continuing operations (VII-VIII)**	**265.46**	**443.67**	**-130.47**	**709.13**	**617.98**
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)	**265.46**	**443.67**	**-130.47**	**709.13**	**617.98**
XVI.		Adjustment for Consolidation					
		(1)Pre Acquisition Profit/Loss				-	-
		(2)Minority Share in Post Acquisition Profit/Loss	32.45	-	-	32.45	26.16
XVII		Profit/(Loss) for the Period(XVI - XVII)	**233.01**	**443.67**	**-130.47**	**676.68**	**591.82**
XVIII		Earning Per Equity Share					
	a	Basic	1.28	2.43	-0.72	3.71	3.25
	b	Diluted	1.28	2.43	-0.72	3.71	3.25

Notes :

1) The above financials results have been reviewed and recommended by the Audit Committee at its meeting held on 30th May, 2022 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.

5) The figures for the six months ended 31st March 2022 and 31st March 2021 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures upto the half year of the relevant financial year which are subject to limited review by the statutory auditors.

6) 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 and 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 surveyor the company has adequate insurance coverage due to fire incident operation of our bleaching unit were disrupted during the period under review from 24th May, 2021 to 2nd August, 2021 . Now the routine operations have been restored and plant has achieved optimum capacity utilization.

Place : Pithampur
Date : 30/05/2022

For MOHINI HEALTH & HYGIENE LTD.

Director

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 31/03/2022 (Audited)	As At 31/03/2021 (Audited)
I		**EQUITY AND LIABILITIES**		
	1	**Shareholders' funds**		
	a	Share Capital	1823.59	1823.59
	b	Reserves and surplus	6507.01	5968.91
	c	Money received against share warrants	-	-
		Sub-total-Shareholders' Fund	**8330.60**	**7792.50**
	2	**Share Apllication money pending allotment**	-	-
	3	**Minority Interest**	63.51	31.06
	4	**Non-Current Liabilities**		
	a	Long Term Borrowings	510.96	1190.91
	b	Deferred Tax Liabilities(net)	408.77	406.35
	c	Other long-term liabilities	0.00	-
	d	Long-term provisions	0.00	-
		Sub-total-Non-current liabilities	**983.24**	**1628.32**
	4	**Current Liabilities**		
	a	Short-term borrowings	3189.63	2441.36
	b	Trade Payables	1074.28	867.25
	c	Other Current Liabilities	1750.32	1694.67
	d	Short-term provisions	399.12	268.30
		Sub-total -Current Liabilities	**6413.35**	**5271.58**
		TOTAL-EQUITY AND LIABILITIES	**15727.19**	**14692.40**
B		**ASSETS**		
	1	**Non-Current Assets**		
	a	Fixes Assets		
		i) Tangible assets	5313.41	6521.05
		ii) Intangible assets	-	-
		iii) Capital work-in-progress	-	0.00
		iv) Intangible assets under development	0.97	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	368.92	389.50
		Sub total-Non Current Assets	**5683.30**	**6939.11**
	2	**Current Assets**		
	a	Current Investments	-	-
	b	Inventories	2722.60	3019.97
	c	Trade Receivables	4070.37	2339.87
	d	Cash and Cash Receivables	109.20	107.53
	e	Short-Term Loans and Advances	61.19	10.10
	f	Other Current Assets	3080.53	2275.82
		Sub-total-Current Assets	**10043.89**	**7753.29**
		TOTAL ASSETS	**15727.19**	**14692.40**

Notes :

1) The above financials results have been reviewed and recommended by the Audit Committee at its meeting held on 30th May, 2022 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.

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Place : Pithampur
Date : 30/05/2022

For MOHINI HEALTH & HYGIENE LTD.

Director

MOHINI HEALTH & HYGIENE LIMITED
CIN : L17300MP2009PLC022058
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31.03.2022

A)	**CASH FLOW FROM OPERATING ACTIVITIES**	**2021-22**	**2020-21**
	Net profit before Tax & Extra ordinary Items	870.08	828.32
	Adjustment for -	-	-
	Add:- Depreciation	459.07	479.11
	Less:- Interest income	(7.64)	(8.04)
	Less:- Profit/Loss on sale of Machinery	(14.23)	31.37
	Add : Finance Cost	350.70	429.45
		-	-
	Operating profit before working capital changes	1,657.98	1,760.22
	Movements in working capital		
	(Decrease)/Increase in trade Payables	207.03	96.66
	(Increase)/Decrease in Receivables	(1,730.50)	(212.72)
	(Increase) /Decrease in Other Current Assets	(907.09)	(47.60)
	(Increase)/Decrease in Inventories	297.37	(610.80)
	(Decrease)/Increase in current liabilities	55.65	363.57
	(Decrease)/Increase in Short term Provisions	117.63	(106.78)
	(Increase)/Decrease in other Non-Current Assets	20.58	(216.22)
	(Increase)/Decrease in Short Term Loans & Advances	(51.09)	(10.10)
	Income Tax Paid	(145.22)	-
	Net cash from operating activities (A)	**(477.66)**	**1,016.23**
B)	**CASH FLOW FROM INVESTMENT ACTIVITIES**		
	Purchase of Fixed Assets including CWIP	(1,353.01)	(773.51)
	Sale of Fixed Assets	2,107.06	4.00
	Increase / (Decrease) in Non-current Investments	-	-
	Interest Received	7.64	8.04
		-	-
	Net cash from in Investing activities (B)	**761.70**	**(761.47)**
C)	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Increase in Share Capital	-	-
	Increase in Secuirity Premium	-	-
	Proceeds from /(repayments of) Short Term loans	748.27	276.39
	Proceeds from /(repayments of) Long Term loans	(679.95)	(135.77)
	Contribution received from Minority	-	4.90
	Interest Paid	(350.70)	(429.45)
	Net Cash from Financing Activities (C)	**(282.37)**	**(283.93)**
D)	**Net Increase / (decrease) in Cash & Cash Equivalents (A+B+C)**	**1.66**	**(29.17)**
		-	-
		-	-
	Opening Cash and Cash Equivalent	107.54	136.71
	Closing Cash and Cash Equivalent (Note 6)	109.20	107.54
		-	-
E)	**Increase/(Decrease) in Cash & Cash Equivalents**	**1.66**	**(29.17)**

Place : Pithampur
Date : 30/05/2022

For MOHINI HEALTH & HYGIENE LTD.

Director

MOHINI HEALTH & HYGIENE LTD

CIN : L17300MP2009PLC022058

Statement on Impact of Audit Qualifications for Consolidated Audit Report with modified opinion

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2022 **[*See* Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]**				
I.	**Sl. No.**	**Particulars**	**Audited Figures (as reported before adjusting for qualifications) (Figures in Lakhs)**	**Adjusted Figures (audited figures after adjusting for qualifications) (Figures in Lakhs)**
	1.	Turnover / Total income	14,642.49	14,642.49
	2.	Total Expenditure	13,772.41	13,772.41
	3.	Net Profit/(Loss)	676.68	676.68
	4.	Earnings Per Share	Rs 3.71	Rs 3.71
	5.	Total Assets	15727.19	15727.19
	6.	Total Liabilities	15727.19	15727.19
	7.	Net Worth	8330.60	8330.60
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	**Audit Qualification (each audit qualification separately):**			
	a. **Details of Audit Qualification: '** The company has booked insurance claim receivable amounting to Rs.25.29 Crores. 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.			
	b. **Type of Audit Qualification :** Qualified Opinion			
	c. **Frequency of qualification**: The qualification is repeating and continuing since the limited review for the half year ending 30th September 2021			
	d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** Not Applicable			
	e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**			
	(i) **Management's estimation on the impact of audit qualification:** Not Applicable			

	(ii) **If management is unable to estimate the impact, reasons for the same:** Since the survey report from the insurance company is pending management is unable to estimate the impact of same on the financial statements of the company.
	(iii) Auditors' Comments on (i) or (ii) above:
	The company has booked insurance claim receivable amounting to Rs.25.29 Crores. 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.
	For Mahesh C. Solanki & Co. **Chartered Accountants** **Firm Reg. No.006228C** **CA. Rajat Jain** **Partner** **Membership No.:413515**
	For Mohini Health & hygiene Limited **Director** (Audit Committee Chairman) (C.F.O.)
	Place: PITHAMPUR
	Date: 30.05.2022