



Date: 29<sup>th</sup> May, 2026

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: Submission of Audited (Standalone and Consolidated) Financial Results for the Half Year / Year ended March 31, 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/ Ma'am,

Pursuant to regulation 33 of SEBI (LODR) Regulations, 2015, we wish to inform you that, a meeting of the Board of Directors of the Company is held on Friday, 29<sup>th</sup> May, 2026 and has *inter-alia*, considered and approved

1. The Internal Audit Report of the company.
2. 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 31<sup>st</sup> March, 2026.

Kindly find enclosed herewith the following for your references and records for the Half Year & Financial Year ended 31<sup>st</sup> March, 2026:

- 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) Cashflow Statement (Standalone and Consolidated) Financial Results as per SEBI (LODR) Regulations, 2015.
- d) Declaration on unmodified Opinion.

The Meeting of the Board of Directors commenced at 4.00 PM and concluded at 7:05

You are requested to take the above on record.

Thanking You  
Yours Faithfully

For MOHINI HEALTH & HYGIENE LIMITED

  
AVNISH BANSAL  
MANAGING DIRECTOR  
DIN:02666814



# Mahesh C. Solanki & Co. Chartered Accountants

## **Independent Auditor's report on audit of Standalone Annual Financial Results of "Mohini Health & Hygiene Limited"**

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

### **Opinion**

We have audited the accompanying standalone annual financial results of **Mohini Health & Hygiene Limited** (hereinafter referred to as the "Company"), for the year ended 31 March 2026 ("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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in Accounting Standards, prescribed under Section 133 of the Companies Act, 2013 (the "Act"), and other accounting principles generally accepted in India, of the loss and other financial information for the year ended 31 March 2026.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act and other pronouncements issued by the Institute of Chartered Accountants of India ('the ICAI'). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, 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 is sufficient and appropriate to provide a basis for our opinion.

### **Management's and Board of Directors' Responsibilities for the Statement**

The Statement has been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the profit/ loss, and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards, prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of directors are also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, the respective Board of Directors are responsible for 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.

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for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement, that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Management and the Board of Directors of the Company, are responsible for assessing the ability of the Company, 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 Company or to cease operations, or have no realistic alternative but to do so.

The Board of Directors of the Company, is responsible for overseeing the financial reporting process of the Company.

#### **Auditor's Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing issued by the ICAI, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- 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 Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.



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.

#### **Other Matter**

The Statement include the results for the half year ended 30 September 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first six months of the current financial year which were subject to limited review by us.

**For Mahesh C. Solanki & Co.**  
Chartered Accountants  
Firm Registration No.: 006228C



**CA. Rajat Jain**  
**Partner**  
Membership No. 413515  
UDIN: 26413515PIYCRH3997  
Place: Indore  
Date: 29 May 2026



**MOHINI HEALTH & HYGIENE LIMITED**  
**Regd. Office : PLOT NO 109, SECTOR 3, INDUSTRIAL AREA PITHAMPUR -MP 454774**  
**CIN-L17300MP2009PLC022058**  
**Audited Statement of Standalone Financial Results (As per Schedule III of Companies Act, 2013 and Non- Ind AS)**  
**For the year ended 31/03/2026**

(Rs. In Lakhs)

S. No.	Particulars	Half Year Ended			Year Ended	
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited) Refer note 10	(Unaudited)	(Audited) Refer note 10	(Audited)	(Audited)
I.	Revenue from operations	7,092.09	7,353.87	7,633.31	14,445.96	16,777.14
II.	Other Income	58.32	256.28	950.38	314.60	1,089.39
III.	<b>Total Income (I+II)</b>	<b>7,150.41</b>	<b>7,610.15</b>	<b>8,583.69</b>	<b>14,760.56</b>	<b>17,866.53</b>
IV.	<b>Expenses :</b>					
a )	Cost of Materials Consumed	4,903.50	5,465.92	6,448.67	10,369.42	12,971.64
b )	Purchases of Stock-in-Trade	-	-	-	-	-
c )	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	186.28	(653.28)	(991.00)	(467.00)	(1,421.74)
d )	Direct Manufacturing Cost	444.14	503.05	516.43	947.19	1,048.51
e )	Employee benefit expense	292.41	319.86	289.35	612.27	624.03
f )	Financial costs	184.89	182.49	168.06	367.38	316.51
g )	Depreciation and Amortization Expense	214.77	238.10	250.66	452.87	472.73
h )	Export Selling Expenses	538.76	486.32	771.91	1,025.08	1,566.05
i )	Other Expenses (Refer Note 5)	711.54	1,465.56	322.60	2,177.10	795.07
	<b>Total Expenses</b>	<b>7,476.28</b>	<b>8,008.02</b>	<b>7,776.68</b>	<b>15,484.30</b>	<b>16,372.80</b>
V	<b>Profit/ (Loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>(325.87)</b>	<b>(397.87)</b>	<b>807.01</b>	<b>(723.74)</b>	<b>1,493.73</b>
VI	Prior period items	-	-	18.74	-	18.74
VII	<b>Profit/ (Loss) before extraordinary items and tax (V-VI)</b>	<b>(325.87)</b>	<b>(397.87)</b>	<b>788.27</b>	<b>(723.74)</b>	<b>1,474.99</b>
VIII	<b>Extraordinary Items</b>					
	Loss by fire (Refer Note 6)	803.82	-	618.48	803.82	618.48
	Past Service Cost (Refer Note 7)	2.05	-	-	2.05	-
IX	<b>Profit/ (Loss) before tax (VII-VIII)</b>	<b>(1,131.75)</b>	<b>(397.87)</b>	<b>169.79</b>	<b>(1,529.62)</b>	<b>856.51</b>
X	<b>Tax Expense</b>					
	(1) Current tax	-	-	118.13	-	305.97
	(2) Deferred tax	25.72	(2.76)	(44.24)	22.96	(27.62)
	(3) Earlier Year Taxes	(34.78)	-	(14.90)	(34.78)	(14.90)
		<b>(1,122.68)</b>	<b>(395.11)</b>	<b>110.80</b>	<b>(1,517.80)</b>	<b>593.06</b>
XI	<b>Profit/ (Loss) for the period/ year from continuing operations (IX-X)</b>					
XII	Profit/(Loss) for the Period/ Year	<b>(1,122.68)</b>	<b>(395.11)</b>	<b>110.80</b>	<b>(1,517.80)</b>	<b>593.06</b>
XIII	<b>Profit/(Loss) for the Period/ Year</b>	<b>(1,122.68)</b>	<b>(395.11)</b>	<b>110.80</b>	<b>(1,517.80)</b>	<b>593.06</b>
XIV	<b>Earning Per Equity Share</b>					
a )	Basic (In Rs.)	(6.16)	(2.17)	0.61	(8.32)	3.25
b )	Diluted (In Rs.)	(6.16)	(2.17)	0.61	(8.32)	3.25

Place : Indore  
Date : 29-05-2026



For Mohini Health & Hygiene Ltd.

*Avish Bansal*  
**Avish Bansal**  
**Managing Director**  
**DIN : 02666814**

**MOHINI HEALTH & HYGIENE LIMITED**  
 Regd. Office: PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR - MP 454774  
 CIN-L17300MP2009PLC022058  
 Standalone Audited Statement of Assets and Liabilities as at 31 March 2026  
 (As per Schedule III of Companies Act, 2013 and Non- Ind AS)

(Rs. In Lakhs)

Sr. No.	Particulars	(Rs. In Lakhs)	
		31/03/2026 (Audited)	31/03/2025 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>Shareholders' funds</b>		
a )	Share Capital	1,823.59	1,823.59
b )	Reserves and surplus	7,205.51	8,723.31
	<b>Sub - Total of Shareholders' Fund</b>	<b>9,029.10</b>	<b>10,546.90</b>
(2)	<b>Non-Current Liabilities</b>		
a )	Long Term Borrowings	263.59	174.85
b )	Deferred Tax Liabilities (net)	445.86	422.90
c )	Long-term provisions	80.55	61.81
	<b>Sub - Total of Non-current liabilities</b>	<b>790.00</b>	<b>659.56</b>
(3)	<b>Current Liabilities</b>		
a )	Short-term borrowings	3,213.21	3,277.42
b )	Trade Payables		
	(i) Total Outstanding Dues to micro enterprises and small enterprises ; and	15.86	3.23
	(ii) Total Outstanding Dues of creditors other than micro enterprises and small enterprises	493.65	921.50
c )	Other Current Liabilities	316.74	879.97
d )	Short-term provisions	1,464.44	504.87
	<b>Sub - Total of Current Liabilities</b>	<b>5,503.91</b>	<b>5,586.99</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>15,323.00</b>	<b>16,793.45</b>
<b>B</b>	<b>ASSETS</b>		
(1)	<b>Non-Current Assets</b>		
a )	Property, Plant & Equipments and Intangible Assets		
	(i) Property, Plant & Equipments	3,537.48	3,712.74
	(ii) Capital Work in Progress	119.48	119.48
b )	Non-Current Investments	362.20	225.63
c )	Other Non-Current Assets	105.04	212.10
	<b>Sub - Total of Non Current Assets</b>	<b>4,124.20</b>	<b>4,269.95</b>
(2)	<b>Current Assets</b>		
a )	Inventories	3,640.05	3,693.04
b )	Trade Receivables	1,014.55	1,795.25
c )	Cash and Cash equivalents	530.35	1,408.16
d )	Short-Term Loans and Advances	1,833.26	967.68
e )	Other Current Assets	4,180.59	4,659.37
	<b>Sub- Total of Current Assets</b>	<b>11,198.80</b>	<b>12,523.49</b>
	<b>TOTAL ASSETS</b>	<b>15,323.00</b>	<b>16,793.45</b>

For Mohini Health & Hygiene Ltd.



*(Handwritten Signature)*

**Avinsh Bansal**  
 Managing Director  
 DIN : 02666814

Place : Indore  
 Date : 29-05-2026

**MOHINI HEALTH & HYGIENE LIMITED**  
**AUDITED STANDALONE STATEMENT OF CASH FLOW THE YEAR ENDED ON 31/03/26**

		(Rs. In Lakhs)	
	Particulars	31st March, 2026 (Audited)	31st March, 2025 (Audited)
<b>A)</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	<b>Net profit/ (Loss) before Tax &amp; Extra ordinary items</b>		
	Net profit/ (loss) before Tax & after Extra ordinary items	(1,529.62)	856.51
	Prior period items and Extraordinary item	805.87	637.22
	Net profit/ (loss) before Tax & prior period and Extra ordinary items	<b>(723.75)</b>	<b>1,493.73</b>
	<b>Adjustment for -</b>		
	Add:- Depreciation	452.87	472.73
	Less:- Interest income	(131.48)	(23.77)
	Add : Finance Cost	367.38	316.51
	Add : (Gain)/Loss on Transfer of Quoted Share	(16.45)	46.90
	Less : Profit on sale of asset	(0.68)	-
	Less:- Dividend Received	(0.94)	(0.38)
	Add: Bad Debts	90.67	-
	Less: Foreign exchange Gain	(93.70)	(146.16)
	Add : Loss on open forward contract	1,321.76	12.53
	Less: Balances written back	(1.84)	-
	Add: Defined Benefit Plan	2.05	-
	<b>Operating profit before working capital changes</b>	<b>1,265.89</b>	<b>2,172.12</b>
	(Decrease)/ Increase in Trade Payables	(415.22)	531.03
	(Increase)/ Decrease in Trade Receivables	472.93	1,976.55
	Decrease/ (Increase) in Other Current Assets	367.49	(325.80)
	Decrease/(Increase) in Inventories	52.99	(1,463.36)
	(Decrease) / Increase in Other Current Liabilities (excluding Payable for Capital Assets)	(572.18)	506.75
	Increase in Long term Provisions	18.74	9.58
	Increase in Short term Provisions	-362.18	16.53
	Decrease/(Increase) in Deposits	107.06	(114.75)
	<b>Cash Flows from Operating Activities post Working Capital Changes</b>	<b>935.52</b>	<b>3,308.65</b>
	Income Tax	27.10	(291.07)
	<b>Net cash from operating activities (A)</b>	<b>962.62</b>	<b>3,017.58</b>
<b>B)</b>	<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
	Purchase of Fixed Assets including CWIP	(738.01)	(2,181.34)
	Short term loans & advances	(865.57)	(624.69)
	Gain/(Loss) on Transfer of Quoted Share	16.45	(46.90)
	Dividend Received	0.94	0.38
	Investment in Share	(136.57)	(69.09)
	Interest Received	131.48	23.77
	<b>Net cash from in Investing activities (B)</b>	<b>(1,591.28)</b>	<b>(2,897.87)</b>
<b>C)</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	(Repayments of)/ Proceeds from Short Term loans	(64.21)	1,583.50
	Proceeds from /(repayments of) Long Term loans	88.74	(383.39)
	Interest Paid	(367.38)	(316.51)
	Dividend Paid	-	(91.18)
	Foreign exchange gain (net)	93.70	-
	<b>Net Cash from Financing Activities (C)</b>	<b>(249.15)</b>	<b>792.42</b>
<b>D)</b>	<b>Net (Decrease)/Increase in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(877.81)</b>	<b>912.13</b>
	<b>Opening Cash and Cash Equivalent</b>	<b>1,408.16</b>	<b>496.06</b>
	<b>Closing Cash and Cash Equivalent</b>	<b>530.35</b>	<b>1,408.19</b>
<b>E)</b>	<b>Increase in Cash &amp; Cash Equivalents</b>		
	<b>Components of Cash &amp; Cash Equivalents</b>		
	Cash On Hand	1.71	2.02
	Balances with scheduled banks	13.10	1,387.47
	Other Bank Balances	515.54	18.67
<b>F)</b>	<b>Total Cash &amp; Cash Equivalents as at year end</b>	<b>530.35</b>	<b>1,408.16</b>



Place : Indore  
 Date : 29-05-2026

For, Mohini Health & Hygiene Ltd.

*Avish Bansal*  
 Avish Bansal  
 Managing Director  
 DIN : 02666814

**Notes :**

- 1) The audited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing 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 29 May, 2026. The Statutory Auditors have expressed unmodified opinion on these results.
- 2) 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.
- 3) Segment reporting as required under AS-17 is not applicable, as 100% revenue comes from a single segment of manufacturing.
- 4) Figures for the previous period have been regrouped/reclassified wherever necessary, to confirm to the figures of the current period's classification.
- 5) Mark-to-Market Valuation of Open Forward Contracts ₹1,321.76 Lakhs. In accordance with applicable accounting standards, the Company recognized a notional mark-to-market loss on outstanding foreign exchange forward contracts. This adjustment is valuation-driven in nature and does not represent an operating cash outflow incurred during the year.
- 6) Extraordinary Insurance Claim Adjustment ₹803.82 Lakhs. Pursuant to receipt of the final surveyor's report in relation to the historical fire insurance claim, the Company recognized an additional exceptional loss of ₹803.82 lakhs during FY 2025-26. This represents a one-time adjustment arising from final settlement and reconciliation of the insurance claim and does not relate to current operating performance.
- 7) The Government of India has implemented four new Labour Codes ("Codes"), including the Code on Wages, 2019, with effect from November 21, 2025. The Company has assessed and accounted for the incremental impact of these changes as per the guidance provided by the Institute of Chartered Accountants of India, which has resulted in the recognition of incremental employee benefit liability of Rs 2.05 lakhs for the year ended 31 March 2026. Considering the materiality, regulatory-driven and an enactment of the new legislation, which is an event of non recurring nature, the Company has presented such incremental impact as "Extraordinary items" in the Statement of Profit and Loss for the year ended 31 March 2026. The Company continues to monitor the finalization of Central or State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 8) Excluding the above items, the Company's underlying business operations remained stable. The Company continued to generate positive operating cash flows, maintained its manufacturing operations, and improved key working capital parameters, including reduction in trade receivables and optimization of operating assets.  
Further, subsequent to the close of the financial year, the Hon'ble National Company Law Tribunal approved the Resolution Plan for Winsome Yarns Limited. Through its controlled Special Purpose Vehicle, the Company has initiated implementation of the approved resolution plan, which is expected to significantly enhance the Company's strategic positioning, scale of operations and long-term value creation potential.  
Accordingly, stakeholders are advised to assess the FY 2025-26 financial performance after considering the impact of the above exceptional and non-recurring items, which materially influenced the reported results but are not reflective of the Company's underlying operating capabilities or future growth prospects.
- 9) On April 16, 2026, the NCLT's Chandigarh Bench approved the resolution plan for Winsome Yarns Limited. The Company will be acquired through a Special Purpose Vehicle (SPV), Dhananya Capital Private Limited, with a 365-day timeline for operational stabilization. The SPV, in which the Company holds a 51% stake, will assume 95% control of Winsome Yarns Limited for ₹162.90 crore.
- 10) The figures for the last half year are balancing figures between audited figures in respect of full financial year & published year to date figures upto the first half year of the respective financial year.

Place : Indore  
Date:29-05-2026



For Mohini Health & Hygiene Ltd

*Avinsh Bansal*

Avinsh Bansal  
Managing Director  
DIN : 02666814

**Mahesh C. Solanki & Co.**  
**Chartered Accountants**

**Independent Auditor's report on audit of Consolidated Annual Financial Results of "Mohini Health & Hygiene Limited"**

To,  
The Board of Directors of  
Mohini Health & Hygiene Limited

**Opinion**

We have audited the accompanying audited consolidated annual financial results of **Mohini Health & Hygiene Limited** (hereinafter referred to as the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), and its associate Mohini Hygiene Care Product Private Limited for the year ended 31 March 2026 (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").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- (i) includes the annual financial results of the Mohini Active Life Private Limited (Wholly owned subsidiary);
- (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in Accounting Standards, prescribed under Section 133 of the Companies Act, 2013 (the "Act"), and other accounting principles generally accepted in India, of the consolidated loss and other financial information for the year ended 31 March 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group and its associate, 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 Act, and the Rules thereunder, 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, along with the consideration of report of the other auditors referred to in "Other Matter" paragraph below is sufficient and appropriate to provide a basis for our opinion on the Statement.

**Management's and Board of Director's Responsibilities for the Statement**

This Statement which is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance has been prepared on the basis of the consolidated annual financial statements. This responsibility includes preparation and presentation of the Statement that give a true and fair view of the consolidated profit/ loss, and other financial information of the Group in accordance with the requirements of the Listing Regulations, including Accounting Standards, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in 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 the accuracy and completeness of the accounting records,

803, Airen Heights, PU-3, Scheme No. 54, Opp. Malhar Mega Mall, A.B. Road, Indore - 452 010 (M.P.) India  
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relevant to the preparation and presentation of the respective 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 this Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Boards of Directors of the companies included in the Group and its associate are responsible for assessing the ability of the respective entities to continue as a going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group and its associate.

#### **Auditor's Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the Statement 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 this Statement.

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 Statement, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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 associate 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 Statement 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 associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.



We communicate with those charged with governance of the Holding Company and such other entities included in the Statement 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 No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

#### **Other Matters**

We did not audit the financial statements of an associate included in the Statement, where share of loss of the Holding Company is Rs. 43.60 Lakhs for the year ended 31 March 2026 which has been considered in the Statement as per Equity Method prescribed by Accounting Standard 23 Accounting for Investment in Associates. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management of the Holding Company and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in the Auditor's Responsibilities for the Statement paragraph above.

The Statement include the results for the half year ended 30 September 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first six months of the current financial year which were subject to limited review by us.

**For Mahesh C. Solanki & Co.**  
Chartered Accountants  
Firm Registration No.: 006228C



**CA. Rajat Jain**  
Partner

Membership No. 413515

UDIN: 26413515CZUGTR1805

Place: Indore

Date: 29 May 2026



**MOHINI HEALTH & HYGIENE LIMITED**

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

CIN-L17300MP2009PLC022058

Audited Statement of Consolidated Financial Results (As per Schedule III of Companies Act, 2013 and Non- Ind AS)

For the year ended 31/03/2026

(Rs. In Lakhs)

S. No.	Particulars	Half Year Ended			Year Ended	
		31-03-2026 (Audited) Refer note 10	30-09-2025 (Unaudited)	31-03-2025 (Audited) Refer note 10	31-03-2026 (Audited)	31-03-2025 (Audited)
I.	Revenue from operations	7,092.09	7,353.87	7,633.31	14,445.96	16,777.14
II.	Other Income	(43.35)	256.84	953.43	213.49	1,092.44
III.	<b>Total Income (I+II)</b>	<b>7,048.74</b>	<b>7,610.71</b>	<b>8,586.74</b>	<b>14,659.45</b>	<b>17,869.58</b>
IV.	<b>Expenses :</b>					
a )	Cost of Materials Consumed	4,903.50	5,465.92	6,448.67	10,369.42	12,971.64
b )	Purchases of Stock-in-Trade	-	-	-	-	-
c )	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	186.28	(653.28)	(991.00)	(467.00)	(1,421.74)
d )	Direct Manufacturing Cost	444.14	503.05	516.43	947.19	1,048.51
e )	Employee benefit expense	292.41	319.86	289.35	612.27	624.03
f )	Financial costs	184.89	182.49	168.06	367.38	316.51
g )	Depreciation and Amortization Expense	214.77	238.10	255.42	452.87	477.49
h )	Export Selling Expenses	538.76	486.32	771.91	1,025.08	1,566.05
i )	Other Expenses (Refer Note 5)	757.98	1,465.56	328.61	2,223.54	801.08
	<b>Total Expenses</b>	<b>7,522.73</b>	<b>8,008.02</b>	<b>7,787.45</b>	<b>15,530.75</b>	<b>16,383.57</b>
V.	<b>Profit/ (Loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>(474.01)</b>	<b>(397.31)</b>	<b>799.29</b>	<b>(871.30)</b>	<b>1,486.01</b>
VI.	Prior period items	-	-	18.74	-	18.74
VII.	<b>Profit/ (Loss) before extraordinary items and tax (V-VI)</b>	<b>(474.01)</b>	<b>(397.31)</b>	<b>780.55</b>	<b>(871.30)</b>	<b>1,467.27</b>
VIII.	Extraordinary Items					
	Loss by fire ( Refer Note 6)	803.82	-	618.48	803.82	618.48
	Past Service Cost ( Refer Note 7)	2.05	-	-	2.05	-
IX.	<b>Profit/ (Loss) before tax (VII-VIII)</b>	<b>(1,279.88)</b>	<b>(397.31)</b>	<b>162.07</b>	<b>(1,677.17)</b>	<b>848.79</b>
X.	Tax Expense					
	(1) Current tax	0.30	-	119.03	0.30	306.87
	(2) Deferred tax	25.72	(2.76)	(45.06)	22.96	(28.44)
	(3) Earlier Year Taxes	(34.78)	-	(14.90)	(34.78)	(14.90)
XI.	<b>Profit/(Loss) for the year/ period before consolidation adjustments (V-VI)</b>	<b>(1,271.10)</b>	<b>(394.55)</b>	<b>103.00</b>	<b>(1,665.65)</b>	<b>585.26</b>
XII.	<b>Adjustment for Consolidation</b>					
XIV.	Minority Share in Post Acquisition Profit/Loss	-	-	-	-	-
XV.	<b>Profit/(Loss) for the year/ period (VII-VIII)</b>	<b>(1,271.10)</b>	<b>(394.55)</b>	<b>103.00</b>	<b>(1,665.65)</b>	<b>585.26</b>
XVI.	Earning Per Equity Share					
a )	Basic (In Rs.)	(6.98)	(2.16)	0.57	(9.13)	3.21
b )	Diluted (In Rs.)	(6.98)	(2.16)	0.57	(9.13)	3.21

For Mohini Health & Hygiene Ltd

*Avinsh Bansal*

Avinsh Bansal  
Managing Director  
DIN : 02666814

Place : Indore  
Date : 29/05/2026



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

**Audited Consolidated Statement of Assets and Liabilities as at 31 March 2026**  
**(As per Schedule III of Companies Act, 2013 and Non- Ind AS)**

(Rs. In Lakhs)

Sr. No.	Particulars	As at	
		31/03/2026 (Audited)	31/03/2025 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>(1) Shareholders' funds</b>		
	a) Share Capital	1,823.59	1,823.59
	b) Reserves and surplus	7,043.34	8,708.99
	c) Money received against share warrants		
	<b>Sub - Total of Shareholders' Fund</b>	<b>8,866.93</b>	<b>10,532.58</b>
	<b>(2) Minority Interest</b>		-
	<b>(3) Non-Current Liabilities</b>		
	a) Long Term Borrowings	263.59	174.85
	b) Deferred Tax Liabilities(net)	445.86	422.08
	c) Long-term provisions	80.55	61.81
	<b>Sub - Total of Non-Current liabilities</b>	<b>790.00</b>	<b>658.74</b>
	<b>(4) Current Liabilities</b>		
	a) Short-term borrowings	3213.21	3,277.42
	b) Trade Payables		
	(i) Total Outstanding Dues to micro enterprises and small enterprises ; and	15.86	3.23
	(ii) Total Outstanding Dues of creditors other than micro enterprises and small enterprises	493.65	921.50
	c) Other Current Liabilities	521.01	881.46
	d) Short-term provisions	1,464.74	505.79
	<b>Sub - Total of Current Liabilities</b>	<b>5,708.47</b>	<b>5,589.40</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>15,365.40</b>	<b>16,780.72</b>
<b>B</b>	<b>ASSETS</b>		
	<b>(1) Non-Current Assets</b>		
	a) Property, Plant & Equipments and Intangible Assets		
	i) Property, Plant & Equipments	3,990.48	4,165.74
	ii) Capital work-in-progress	1,772.05	558.05
	b) Non Current Investment	311.86	208.88
	c) Other Non-Current Assets	113.98	221.42
	<b>Sub - Total of Non Current Assets</b>	<b>6,188.37</b>	<b>5,154.09</b>
	<b>(2) Current Assets</b>		
	a) Inventories	3,640.04	3,693.04
	b) Trade Receivables	1,005.68	1,814.26
	c) Cash and Cash Receivables	549.20	1,413.50
	d) Short-Term Loans and Advances	56.81	474.73
	e) Other Current Assets	3,925.30	4,231.10
	<b>Sub- Total of Current Assets</b>	<b>9,177.03</b>	<b>11,626.63</b>
	<b>TOTAL ASSETS</b>	<b>15,365.40</b>	<b>16,780.72</b>

For Mohini Health & Hygiene Ltd



*Avinsh Bansal*

Avinsh Bansal  
 Managing Director  
 DIN : 02666814

Place : Indore  
 Date : 29/05/2026

**MOHINI HEALTH & HYGIENE LIMITED**

**AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31-03-2026**

(Rs. In Lakhs)

Sr. No.	Particulars	31st March, 2026 (Audited)	31st March, 2025 (Audited)
A)	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net profit before Tax & Extra ordinary Items	(1,677.17)	848.79
	Prior period items and Extraordinary item	805.87	637.22
	Net profit before Tax & prior period and Extra ordinary items	<b>(871.30)</b>	<b>1,486.01</b>
	Adjustment for -		
	Add:- Depreciation	452.87	477.49
	Less:- Interest income	(26.15)	(23.84)
	Add : Finance Cost	367.38	316.51
	Add : (Gain)/Loss on Transfer of Quoted Share	(16.45)	46.90
	Less : Dividend Recived	(0.94)	(0.38)
	Less : Profit on sale of asset	(0.68)	-
	Add: Bad Debts	90.66	-
	Less: Balances written back	(6.64)	-
	Less: Foreign exchange Gain	(93.70)	(146.16)
	Add : Loss on open forward contract	1,321.76	12.53
	Add: Defined Benefit Plan	2.05	-
	Add : Share of loss in Associate	43.60	8.14
	<b>Operating profit before working capital changes</b>	<b>1,262.46</b>	<b>(451.49)</b>
	Movements in working capital		
	(Decrease)/Increase in trade Payables	(415.22)	531.03
	Decrease in Receivables	594.51	1816.79
	Decrease/(Increase) in Other Current Assets	194.53	(294.08)
	Decrease/(Increase) in Inventories	53.00	(1,463.36)
	(Decrease)/ Increase in Other Current Liabilities (excluding Payable for Capital Assets)	(563.74)	505.67
	Increase in Long Term Provisions	18.74	9.58
	Increase in Short term Provisions	(362.80)	29.44
	Decrease/(Increase) in other Non-Current Assets	107.44	(114.68)
	<b>Cash Flows from Operating Activities post Working Capital Changes</b>	<b>888.92</b>	<b>568.89</b>
	Income Tax Payable	35.31	29.44
	<b>Net cash from/ (used in) operating activities (A)</b>	<b>924.23</b>	<b>598.33</b>
B)	<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
	Purchase of Fixed Assets including CWIP	(1,760.55)	(2,536.51)
	Gain/(Loss) on Transfer of Quoted Share	16.45	(46.90)
	Share of loss in Associate	(43.60)	(8.14)
	Investment in Shares	(102.98)	(60.95)
	Short term loans & advances	417.92	(290.67)
	Dividend Received	0.94	0.38
	Interest Received	26.15	23.84
	<b>Net cash (used in)/ from in Investing activities (B)</b>	<b>(1,445.67)</b>	<b>(2,918.95)</b>
C)	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	(Repayments of) /Proceeds from Short Term loans	(64.21)	1,583.50
	(Repayments of) /Proceeds Long Term loans	88.74	(383.39)
	Interest Paid	(367.38)	(316.51)
	Dividend Paid		(91.18)
	<b>Net Cash (used in)/ from Financing Activities ( C )</b>	<b>(342.85)</b>	<b>792.42</b>
D)	<b>Net Increase in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(864.30)</b>	<b>(1,528.20)</b>
	<b>Opening Cash and Cash Equivalent</b>	1,413.50	500.78
	<b>Closing Cash and Cash Equivalent</b>	549.20	1,413.50
E)	<b>Increase in Cash &amp; Cash Equivalents</b>	<b>(864.30)</b>	<b>912.72</b>
	<b>Components of Cash &amp; Cash Equivalents</b>		
	Cash On Hand	1.75	2.08
	Balances with scheduled banks	31.91	1,392.75
	Other Bank Balances	515.54	18.67
F)	<b>Total Cash &amp; Cash Equivalents as on 31<sup>st</sup> March 2025</b>	<b>549.20</b>	<b>1,413.50</b>

For Mohini Health & Hygiene Ltd



*Avinsh Bansal*

Avinsh Bansal  
Managing Director  
DIN : 02666814

Place : Indore  
Date : 29/05/2026

**Notes :**

- 1) The audited 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 29 May, 2026. The Statutory Auditors have expressed unmodified opinion on these results.
- 2) 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.
- 3) Segment reporting as required under AS-17 is not applicable, as 100% revenue comes from a single segment of manufacturing.
- 4) Figures for the previous period have been regrouped/reclassified wherever necessary, to confirm to the figures of the current period's classification.
- 5) Mark-to-Market Valuation of Open Forward Contracts ₹1,321.76 Lakhs. In accordance with applicable accounting standards, the Company recognized a notional mark-to-market loss on outstanding foreign exchange forward contracts. This adjustment is valuation-driven in nature and does not represent an operating cash outflow incurred.
- 6) Extraordinary Insurance Claim Adjustment ₹803.82 Lakhs. Pursuant to receipt of the final surveyor's report in relation to the historical fire insurance claim, the Company recognized an additional exceptional loss of ₹803.82 lakhs during FY 2025-26. This represents a one-time adjustment arising from final settlement and reconciliation of the insurance claim and does not relate to current operating performance.
- 7) The Government of India has implemented four new Labour Codes ("Codes"), including the Code on Wages, 2019, with effect from November 21, 2025. The Company has assessed and accounted for the incremental impact of these changes as per the guidance provided by the Institute of Chartered Accountants of India, which has resulted in the recognition of incremental employee benefit liability of Rs 2.05 lakhs for the year ended 31 March 2026. Considering the materiality, regulatory-driven and an enactment of the new legislation, which is an event of non recurring nature, the Company has presented such incremental impact as "Extraordinary items " in the Statement of Profit and Loss for the year ended 31 March 2026. The Company continues to monitor the finalization of Central or State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 8) Excluding the above items, the Company's underlying business operations remained stable. The Company continued to generate positive operating cash flows, maintained its manufacturing operations, and improved key working capital parameters, including reduction in trade receivables and optimization of operating assets. Further, subsequent to the close of the financial year, the Hon'ble National Company Law Tribunal approved the Resolution Plan for Winsome Yarns Limited. Through its controlled Special Purpose Vehicle, the Company has initiated implementation of the approved resolution plan, which is expected to significantly enhance the Company's strategic positioning, scale of operations and long-term value creation potential. Accordingly, stakeholders are advised to assess the FY 2025-26 financial performance after considering the impact of the above exceptional and non-recurring items, which materially influenced the reported results but are not reflective of the Company's underlying operating capabilities or future growth prospects.
- 9) On April 16, 2026, the NCLT's Chandigarh Bench approved the resolution plan for Winsome Yarns Limited. The Company will be acquired through a Special Purpose Vehicle (SPV), Dhananya Capital Private Limited, with a 365-day timeline for operational stabilization. The SPV, in which the Company holds a 51% stake, will assume 95% control of Winsome Yarns Limited for ₹162.90 crore.
- 10) The figures for the last half year are balancing figures between audited figures in respect of full financial year & published year to date figures upto the first half year of the respective financial year.

For Mohini Health & Hygiene Ltd



Place : Indore  
Date:29/05/2026

Avinsh Bansal  
Managing Director  
DIN : 02666814



Date-29-05-2026

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

#### DECLARATION

Pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read vide SEBI circular CIR/ CFD/ CMD/ 56/ 2016 dated May 27, 2016. We hereby confirm that the Audit report ( Standalone & Consolidated ) submitted by M/s Mahesh C Solanki & Co. the Statutory Auditor (Peer Reviewed) of the Company for the Financial Year ended on March 31, 2026 contains unmodified opinion and the financials contain unmodified figures.

For Mohini Health & Hygiene Limited

Mr. Avnish Sarvapriya Bansal  
Managing Director  
DIN:02666814

Mr. Anil Kumar Singhania  
CFO

