



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

Date: May 26, 2018

NSE Symbol : MHHL

**Sub: Submission of Audited (Standalone and Consolidated) Financial Results for the Half Year / Year ended March 31, 2018 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 Saturday, 26<sup>th</sup> May, 2018 and has *inter-alia*, considered and approved the Audited (Standalone and Consolidated) Financial Results and Statement of Assets and Liabilities alongwith the Auditor's Report thereon for the Half Year & Financial Year ended 31<sup>st</sup> March, 2018.

Kindly find enclosed herewith the following for your references and records for the Half Year & Financial Year ended 31<sup>st</sup> March, 2018:

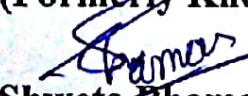
- A copy of said Audited (Standalone and Consolidated) Financial Results and Statement of Assets and Liabilities of the Company,
- Auditor's Report on Audited (Standalone and Consolidated) Financial Results as per SEBI (LODR) Regulations, 2015;
- Declaration in respect of Auditors' Report with unmodified opinion for the Annual Audited (Standalone and Consolidated) Financial Results as per SEBI (LODR) Regulations, 2015.

**The Meeting of the Board of Directors commenced at 3.00 PM and concluded at 6.00 PM.**

You are requested to take the above on record.

Thanking You  
Yours Faithfully

For MOHINI HEALTH & HYGIENE LIMITED  
(Formerly Known as MOHINI FIBERS LIMITED)

  
Shweta Bhamare  
Company Secretary & Compliance Officer  
Encl: As above





**N.K. DAFRIA & CO.**  
**CHARTERED ACCOUNTANTS**

218-B, Bansi Trade Centre, 581/5, M.G. Road, Indore – 452003 (M.P.) INDIA

Ph. No.: 0731- 4066767, 4986767

E-Mail: nkdafria@rediffmail.com

**Auditor's Report on Standalone Financial Results of the Company for the Half Year/ Year ended on 31.03.2018 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
Board of Directors of  
**MOHINI HEALTH & HYGIENE LIMITED**  
(Formerly known as MOHINI FIBERS LIMITED)  
Pithampur (M.P.)

1. We have audited the half yearly Standalone financial results of **Mohini Health & Hygiene Limited** for the half year ended 31.03.2018 and the Standalone year to date results for the period from 01<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These Standalone half yearly financial results as well as the Standalone year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date financial results:
  - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
  - (ii) Give a true and fair view of the net profit and other financial information for the half year ended 31.03.2018 as well as the year to date results for the period from 01<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018.

For N.K. Dafria & Co.  
Chartered Accountants

Firm Reg. No. 005550C

INDORE  
(M.P.)

CA. N. DAFRIA

Partner

M. No. : 073860

Indore, 26<sup>th</sup> May, 2018



**N.K. DAFRIA & CO.**  
**CHARTERED ACCOUNTANTS**

218-B, Bansi Trade Centre, 581/5, M.G. Road, Indore – 452003 (M.P.) INDIA

Ph. No.: 0731- 4066767, 4986767

E-Mail: nkdafria@rediffmail.com

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

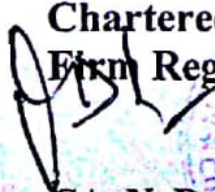
To,  
Board of Directors of  
**MOHINI HEALTH & HYGIENE LIMITED**  
(Formerly known as MOHINI FIBERS LIMITED)  
Pithampur (M.P.)

1. We have audited the half yearly consolidated financial results of **Mohini Health & Hygiene Limited** for the half year ended 31.03.2018 and the consolidated year to date results for the period from 01<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly consolidated financial results as well as consolidated year to date financial results have been prepared from consolidated interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), mandate under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us these half yearly consolidated financial results as well as consolidated year to date financial results:

(i) include the half yearly financial results and year to date of Vedant Kotton Private Limited;

(i) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) Give a true and fair view of the consolidated net profit and other financial information for the half year ended 31.03.2018 as well as the consolidated year to date results for the period from 01<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018.

For N.K. Dafria & Co.  
Chartered Accountants  
Firm Reg. No. 005550C  
  
  
CA. N. Dafria  
Partner  
M. No. : 073860

Indore, 26<sup>th</sup> May, 2018

**MOHINI HEALTH & HYGIENE LIMITED (Formerly Known as MOHINI FIBERS LIMITED)**  
**Regd. Office : PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR MP 454774 IN**

**Statement of Standalone & Consolidated Audited Financial Results (As per Schedule III of Companies Act, 2013 and Non- Ind AS)**  
**For the Half Year and Year ended on 31/03/2018**

**Rupees In Lacs**

| S. No.        | Particulars                                                                  | Half Year Ended (Standalone) | Year Ended (Standalone) |                 | Half Year Ended (Consolidated) | Year Ended (Consolidated) |
|---------------|------------------------------------------------------------------------------|------------------------------|-------------------------|-----------------|--------------------------------|---------------------------|
|               |                                                                              | 31/03/2018                   | 31/03/2018              | 31/03/2017      | 31/03/2018                     | 31/03/2018                |
|               |                                                                              | (Audited)                    | (Audited)               | (Audited)       | (Audited)                      | (Audited)                 |
| <b>I.</b>     | Revenue from operations                                                      | 6354.83                      | 14763.50                | 13708.10        | 8562.82                        | 16907.25                  |
| <b>II.</b>    | Other Income                                                                 | 30.7667                      | 152.26                  | 312.80          | 21.33                          | 142.83                    |
| <b>III.</b>   | <b>Total Revenue (I+II)</b>                                                  | <b>6385.60</b>               | <b>14915.76</b>         | <b>14020.90</b> | <b>8584.15</b>                 | <b>17050.09</b>           |
| <b>IV.</b>    | <b>Expenses :</b>                                                            |                              |                         |                 |                                |                           |
| a             | Cost of Materials Consumed                                                   | 3993.34                      | 10708.29                | 9569.52         | 4795.40                        | 11435.79                  |
| b             | Purchases of Stock-in-Trade                                                  | 244.36                       | 340.78                  | 1398.06         | 1615.34                        | 1711.76                   |
| c             | Changes in inventories of finished goods work-in-progress and Stock-in-Trade | 411.11                       | 181.35                  | 651.76          | 411.11                         | 181.35                    |
| d             | Employee benefit expense                                                     | 243.84                       | 463.44                  | 303.82          | 248.34                         | 473.49                    |
| e             | Financial costs                                                              | 290.03                       | 663.09                  | 280.81          | 290.20                         | 663.46                    |
| f             | Depreciation and Amortization Expense                                        | 183.21                       | 467.26                  | 268.19          | 253.07                         | 469.21                    |
| g             | Other Expenses                                                               | 475.31                       | 813.88                  | 536.98          | 439.30                         | 846.26                    |
|               | Export Selling Expenses                                                      | 287.74                       | 547.26                  | 243.51          | 287.74                         | 547.26                    |
|               | <b>Total Expenses</b>                                                        | <b>6128.95</b>               | <b>14185.35</b>         | <b>13252.64</b> | <b>8340.52</b>                 | <b>16328.56</b>           |
| <b>V.</b>     | <b>Profit before exceptional and extraordinary items and tax (III-IV)</b>    | <b>256.65</b>                | <b>730.41</b>           | <b>768.25</b>   | <b>243.64</b>                  | <b>721.52</b>             |
| <b>VI.</b>    | Exceptional Items                                                            | -                            | -                       | -               | -                              | -                         |
| <b>VII.</b>   | <b>Profit before extraordinary items and tax (V-VI)</b>                      | <b>256.65</b>                | <b>730.41</b>           | <b>768.25</b>   | <b>243.64</b>                  | <b>721.52</b>             |
| <b>VIII.</b>  | Extraordinary Items                                                          | -                            | -                       | -               | -                              | -                         |
| <b>IX.</b>    | <b>Profit before tax (VII - VIII)</b>                                        | <b>256.65</b>                | <b>730.41</b>           | <b>768.25</b>   | <b>243.64</b>                  | <b>721.52</b>             |
| <b>X.</b>     | Tax Expense                                                                  |                              |                         |                 |                                |                           |
|               | (1) Current tax                                                              | 43.00                        | 123.00                  | 156.63          | 43.00                          | 123.00                    |
|               | (2) Deferred tax                                                             | 59.80                        | 94.51                   | 53.50           | 61.69                          | 96.39                     |
| <b>XI.</b>    | <b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>    | <b>153.85</b>                | <b>512.90</b>           | <b>558.12</b>   | <b>138.95</b>                  | <b>502.12</b>             |
| <b>XII.</b>   | Profit/(Loss) from discontinuing operations                                  | -                            | -                       | -               | -                              | -                         |
| <b>XIII.</b>  | Tax expense of discounting operations                                        | -                            | -                       | -               | -                              | -                         |
| <b>XIV.</b>   | Profit/(Loss) from Discontinuing operations (after tax)(XII-XIII)            | -                            | -                       | -               | -                              | -                         |
| <b>XV.</b>    | <b>Profit/(Loss) for the period (XI+XIV)</b>                                 | <b>153.85</b>                | <b>512.90</b>           | <b>558.12</b>   | <b>138.95</b>                  | <b>502.12</b>             |
| <b>XVI.</b>   | Adjustment for Consolidation                                                 |                              |                         |                 |                                |                           |
|               | (1)Pre Acquisition Profit/Loss                                               | -                            | -                       | -               | (1.29)                         | 2.83                      |
|               | (2)Minority Share in Post Acquisition Profit/Loss                            | -                            | -                       | -               | (0.11)                         | (0.11)                    |
| <b>XVII.</b>  | <b>Profit/(Loss) for the Period(XVI - XVII)</b>                              | <b>153.85</b>                | <b>512.90</b>           | <b>558.12</b>   | <b>140.35</b>                  | <b>499.40</b>             |
| <b>XVIII.</b> | Earning Per Equity Share                                                     |                              |                         |                 |                                |                           |
| a             | Basic                                                                        | 0.84                         | 2.81                    | 18.84           | 0.77                           | 2.74                      |
| b             | Diluted                                                                      | 0.84                         | 2.81                    | 18.84           | 0.77                           | 2.74                      |

**NOTES :**

- The above results were reviewed and recommended by the Audit Committee at its meeting held on 26.05.2018 and were approved & by the Board of Directors at the meeting held on that date.
- Segment reporting as required AS-17 is not applicable, as 100% revenue comes from a single segment of manufacturing.
- The Financial Results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.
- Figures for the previous period has been regrouped/reclassified wherever necessary to confirm to the figures of the current period's presentation.
- The figures for the half year ended 31st March 2018 are the balancing figure between the audited figure for the financial year ended 31st March 2018 and half year ended 30th September 2017
- During the financial year ended 31st March 2018, the Company has made Private placement of 1452000 equity shares of Rs. 10 each at a premium of Rs. 30 per share and has issued 4932000 equity shares of Rs. 10 each at a premium of Rs. 32 per share through initial public offer and Listed on NSE SME Platform on 16.02.2018.
- This being the first year of consolidation, the previous year figures are not available.

For MOHINI HEALTH & HYGIENE LTD.,

  
**DIRECTOR.**

**MOHINI HEALTH & HYGIENE LIMITED (Formerly Known as MOHINI FIBERS LIMITED)**  
**Regd. Office: PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR MP 454774 IN**

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

**(Rs. In Lacs)**

| Sn.      |          | Particulars                                      | As At                   |                         |
|----------|----------|--------------------------------------------------|-------------------------|-------------------------|
|          |          |                                                  | 31/03/2018<br>(Audited) | 31/03/2017<br>(Audited) |
| <b>I</b> |          | <b>EQUITY AND LIABILITIES</b>                    |                         |                         |
|          | <b>1</b> | <b>Shareholders' funds</b>                       |                         |                         |
|          | a        | Share Capital                                    | 1823.59                 | 296.30                  |
|          | b        | Reserves and surplus                             | 3984.49                 | 2117.77                 |
|          | c        | Money received against share warrants            | -                       | -                       |
|          |          | <b>Sub-total-Shareholders' Fund</b>              | <b>5808.08</b>          | <b>2414.07</b>          |
|          | <b>2</b> | <b>Share Application money pending allotment</b> |                         | 0.00                    |
|          | <b>3</b> | <b>Non-Current Liabilities</b>                   |                         |                         |
|          | a        | Long Term Borrowings                             | 2714.47                 | 3864.80                 |
|          | b        | Deferred Tax Liabilities(net)                    | 300.53                  | 206.02                  |
|          | c        | Other long-term liabilities                      | -                       | -                       |
|          | d        | Long-term provisions                             | -                       | -                       |
|          |          | <b>Sub-total-Non-current liabilities</b>         | <b>3015.00</b>          | <b>4070.81</b>          |
|          | <b>4</b> | <b>Current Liabilities</b>                       |                         |                         |
|          | a        | Short-term borrowings                            | 2306.28                 | 2622.65                 |
|          | b        | Trade Payables                                   | 472.28                  | 417.78                  |
|          | c        | Other Current Liabilities                        | 1600.54                 | 938.89                  |
|          | d        | Short-term provisions                            | 125.42                  | 207.68                  |
|          |          | <b>Sub-total -Current Liabilities</b>            | <b>4504.51</b>          | <b>4187.00</b>          |
|          |          | <b>TOTAL-EQUITY AND LIABILITIES</b>              | <b>13327.59</b>         | <b>10671.88</b>         |
| <b>B</b> |          | <b>ASSETS</b>                                    |                         |                         |
|          | <b>1</b> | <b>Non-Current Assets</b>                        |                         |                         |
|          | a        | Fixes Assets                                     |                         |                         |
|          |          | i) Tangible assets                               | 6360.91                 | 4138.33                 |
|          |          | ii) Intangible assets                            | -                       | -                       |
|          |          | iii) Capital work-in-progress                    | -                       | 2126.08                 |
|          |          | iv) Intangible assets under development          | -                       | -                       |
|          | b        | Non-Current Investments                          | 11.16                   | -                       |
|          | c        | Deferred Tax Assets(net)                         | -                       | -                       |
|          | d        | Long Term Loans and Advances                     | -                       | -                       |
|          | e        | Other Non-Current Assets                         | 302.20                  | 158.66                  |
|          |          | <b>Sub total-Non Current Assets</b>              | <b>6674.26</b>          | <b>6423.07</b>          |
|          | <b>2</b> | <b>Current Assets</b>                            |                         |                         |
|          | a        | Current Investments                              | -                       | -                       |
|          | b        | Inventories                                      | 1353.34                 | 1183.90                 |
|          | c        | Trade Receivables                                | 3582.26                 | 2405.36                 |
|          | d        | Cash and Cash Receivables                        | 238.05                  | 28.14                   |
|          | e        | Short-Term Loans and Advances                    | -                       | -                       |
|          | f        | Other Current Assets                             | 1479.68                 | 631.41                  |
|          |          | <b>Sub-total-Current Assets</b>                  | <b>6653.33</b>          | <b>4248.81</b>          |
|          |          | <b>TOTAL ASSETS</b>                              | <b>13327.59</b>         | <b>10671.88</b>         |

For MOHINI HEALTH & HYGIENE LTD.,

  
**DIRECTOR.**

**Place : Pithampur**  
**Date: 26th May,2018**

**MOHINI HEALTH & HYGIENE LIMITED (Formerly Known as MOHINI FIBERS LIMITED)**  
**Regd. Office: PLOT NO 109, SECTOR 3 INDUSTRIAL AREA PITHAMPUR MP 454774 IN**

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

(Rs. In Lacs)

| Sn.      | Particulars                                      | As At                   |                         |
|----------|--------------------------------------------------|-------------------------|-------------------------|
|          |                                                  | 31/03/2018<br>(Audited) | 31/03/2017<br>(Audited) |
| <b>I</b> | <b>EQUITY AND LIABILITIES</b>                    |                         |                         |
| <b>1</b> | <b>Shareholders' funds</b>                       |                         | -                       |
| a        | Share Capital                                    | 1823.59                 | -                       |
| b        | Reserves and surplus                             | 3974.01                 | -                       |
| c        | Money received against share warrants            | -                       | -                       |
|          | <b>Sub-total-Shareholders' Fund</b>              | <b>5797.60</b>          | -                       |
| <b>2</b> | <b>Share Application money pending allotment</b> |                         | -                       |
| <b>3</b> | <b>Minority Interest</b>                         | 0.33                    | -                       |
| <b>4</b> | <b>Non-Current Liabilities</b>                   |                         |                         |
| a        | Long Term Borrowings                             | 2744.35                 | -                       |
| b        | Deferred Tax Liabilities(net)                    | 302.56                  | -                       |
| c        | Other long-term liabilities                      | -                       | -                       |
| d        | Long-term provisions                             | -                       | -                       |
|          | <b>Sub-total-Non-current liabilities</b>         | <b>3047.23</b>          | -                       |
| <b>4</b> | <b>Current Liabilities</b>                       |                         |                         |
| a        | Short-term borrowings                            | 2306.28                 | -                       |
| b        | Trade Payables                                   | 1083.94                 | -                       |
| c        | Other Current Liabilities                        | 1408.41                 | -                       |
| d        | Short-term provisions                            | 125.89                  | -                       |
|          | <b>Sub-total -Current Liabilities</b>            | <b>4924.51</b>          | -                       |
|          | <b>TOTAL-EQUITY AND LIABILITIES</b>              | <b>13769.34</b>         |                         |
| <b>B</b> | <b>ASSETS</b>                                    |                         |                         |
| <b>1</b> | <b>Non-Current Assets</b>                        |                         |                         |
| a        | Fixes Assets                                     |                         |                         |
| i)       | Tangible assets                                  | 6476.07                 | -                       |
| ii)      | Intangible assets                                | -                       | -                       |
| iii)     | Capital work-in-progress                         | -                       | -                       |
| iv)      | Intangible assets under development              | -                       | -                       |
| b        | Non-Current Investments                          | -                       | -                       |
| c        | Deferred Tax Assets(net)                         | -                       | -                       |
| d        | Long Term Loans and Advances                     | -                       | -                       |
| e        | Other Non-Current Assets                         | 303.35                  | -                       |
|          | <b>Sub total-Non Current Assets</b>              | <b>6779.42</b>          | -                       |
| <b>2</b> | <b>Current Assets</b>                            |                         |                         |
| a        | Current Investments                              | -                       | -                       |
| b        | Inventories                                      | 1390.37                 | -                       |
| c        | Trade Receivables                                | 3645.49                 | -                       |
| d        | Cash and Cash Receivables                        | 240.85                  | -                       |
| e        | Short-Term Loans and Advances                    | -                       | -                       |
| f        | Other Current Assets                             | 1713.22                 | -                       |
|          | <b>Sub-total-Current Assets</b>                  | <b>6989.92</b>          | -                       |
|          | <b>TOTAL ASSETS</b>                              | <b>13769.34</b>         | -                       |

Place : Pithampur  
Date: 26th May,2018

For MOHINI HEALTH & HYGIENE LTD.,

  
DIRECTOR.



Date: May 26, 2018

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

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

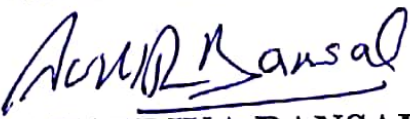
Dear Sir/Madam,

In accordance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (amendment) Regulations, 2016, we hereby declare that M/s N. K. Dafria & Co., Chartered Accountants (Firm registration Number: 005550C), Statutory Auditors of the Company have issued an Auditor's Report with unmodified opinion on Standalone and Consolidated Audited Financial Results of the Company for the half year and year ended 31<sup>st</sup> March, 2018 approved at the Board Meeting held on 26<sup>th</sup> May, 2018.

Kindly take the same on record.

Yours Faithfully

**FOR MOHINI HEALTH & HYGIENE LIMITED  
(Formerly Known as MOHINI FIBERS LIMITED)**

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

Place: Pithampur  
Date: 26<sup>th</sup> May, 2018