Date: 8th September, 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: Notice of the 17th Annual General Meeting along with the Annual Report-2025-26 of the Company for the Financial year ended 31st March 2026

Dear Sir/ Ma'am,

Pursuant to the provision of section 91 of the Companies Act, 2013 read with Rule 10 of Companies (Management and Administration) Rules, 2014 and Regulation 34(1) read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that:

(1) 17th Annual General Meeting (AGM) of the members of the Company will be held on Wednesday, September 30, 2026 at 2:00 PM at the registered Office of the Company at Plot no. 109 Sector-3 Industrial Area , Pithampur, Dhar-454774. Notice & Annual Report- 2025-26 has been sent to members as on the cut-off date 4th Septmber,2026 whose mail id is registered with the Company, RTA & Depositories.

Notice of AGM & Annual Report for FY 2025-26 is also available on the link given below
https://mohinihealthandhygiene.com/MOHINI_ANNUAL_REPORT2025-2026.pdf

(2) Pursuant to regulation 36(1) (b) of SEBI LODR, 2015 a letter containing the weblink of Annual report is also sent to those shareholder(s) who have not registered their email Id with the Company, RTA or depository.

(3) Register of Members and Share Transfer Books of the Company will remain closed from **Thursday, 24th September, 2026 to Wednesday, 30th September, 2026** (both days inclusive) for the purpose of Annual General Meeting.

(4) The Company has provided E-voting facility to the Shareholders of the Company for casting their votes electronically through e-voting platform of NSDL. The remote e-voting will commence on 9:00 AM on Saturday, September 26, 2026 and will end on 5:00 PM on Tuesday, September 29, 2026. During this period, the members of the Company holding shares as on the Cut-off date i.e. Wednesday, September 23, 2026 may cast their vote electronically. The remote e-voting module shall be disabled by NSDL for voting thereafter.

We hereby request you to kindly take the above information on your record and disseminate at the website of NSE for the information of investors and do the further needful.

Thanking You

For MOHINI HEALTH & HYGIENE LIMITED

Arnika Jain Digitally signed by Arnika Jain
Date: 2026.09.08 22:29:14
+05'30'

Arnika Jain
Company Secretary & Compliance Officer
Encl. :- As above.

Date: 08th September, 2026

Ref: MHHL- Notice of 17th AGM & Annual Report -2025-26

To,
The Shareholder,
Mohini Health & Hygiene Limited
Dear Shareholder,

Sub.: Notice of 17th Annual General Meeting (AGM) of Mohini Health & Hygiene Limited and Annual Report for the Financial Year ended 2025-26.

We are pleased to inform you that the **17th Annual General Meeting** ('AGM') of the Members of Mohini Health & Hygiene Limited ('the Company') is scheduled to be held on **Wednesday September,30, 2026 at 2.00 P.M (IST)** at the registered office of the Company at plot no 109 Sector-3 Industrial Area Pithampur, Dhar-454774 MP, India.

As per Regulation 36 (1) (b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('SEBI Listing Regulations, 2015'), as amended, the web-link, including the exact path, where complete details of the Annual Report are available is required to be sent to those member(s) who have not registered their email address(es) either with the Company or with any Depository or MUFG Intime India Private Limited (Formerly Link Intime India Private Limited), Registrar & Share Transfer Agent (RTA) of the Company.

Accordingly, the web-link, including the exact path where complete details of the Annual Report for the Financial Year 2025-26 & Notice of 17th AGM are available at:

Website: https://mohinihealthandhygiene.com/
Exact path of Annual Report 2025-26: https://mohinihealthandhygiene.com/MOHINI_ANNUAL_REPORT2025-2026.pdf

This letter is being sent to those member(s) who have not registered their email address(es) either with the Company or with any Depository or RTA of the Company as on the cut-off date as on 4th September, 2026.

This is also a reminder to update KYC details pursuant to SEBI Master Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 07, 2024, and to dematerialise physical securities. The circular issued by SEBI mandates all the listed companies to record PAN, Address with PIN code, Mobile Number, Bank Account details, Specimen Signature and choice of Nomination of security holders holding securities in physical mode. While updating Email ID is optional, the security holders are requested to register email id also to avail online services. This is applicable for all security holders holding securities in physical mode.

The formats for choice of Nomination and Updation of KYC details viz; Forms ISR-1, ISR-2, ISR-3, SH-13, SH-14 and SEBI circulars are available on our website as mentioned below:
https://www.in.mpms.mufg.com> Resources > Downloads > KYC > Formats for KYC.

The aforesaid SEBI Circular also mandates that security holders holding in physical mode whose folios do not have PAN, Choice of Nomination, Contact details, Bank Account details and Specimen Signature updated, shall be eligible for any payment including dividend, interest or redemption payment in respect of such folios, only through electronic mode with effect from April 1, 2024.

Should you have any queries, please feel free to contact at cs@mohinihealthandhygiene.com or 07292-426665 or 07292-426666.

Moreover, you are also requested to update your e mail address at the earliest either through your depository participants for electronic holding or send a communication to us / our RTA to facilitate the updation to continue receiving all important information & documents thereafter and encourage Green Initiative.

Thanking you,

Yours faithfully,
For MOHINI HEALTH & HYGIENE LIMITED

Arnika Jain
ACS-38265
Company Secretary

CIN NO. L17300MP2009PLC022058
Registered Office: Plot No. 109, Sector 3, Industrial Area, Pithampur Dist. Dhar- 454 774 (M.P.) INDIA
+91-7292-426665, 7292-426666 www.mohinihealthandhygiene.com

MOHINI
Health & Hygiene

Empowering
Progress
Accelerating
Growth

ANNUAL REPORT
2025-26

MOHINI
Health & Hygiene

A HEALTHY WAY TO HYGIENE HAPPINESS

YOUR SUPPORT HAS STRENGTHENED US AND PUSHED US AHEAD

Built over a firm partnership base spanning over a decade, Mohini has an active presence in the arena of Healthcare products. Mohini offers Healthcare solutions that meet the needs of customers and makes quality healthcare more inclusive and affordable.

Mohini specializes in accelerating growth using a strong foundation and by providing impeccable execution with its experienced team of professionals. Committed to building a promising future for all, Mohini aims at spreading smiles and growth for one and all alike.

VISION FINDS DIRECTION AND GOALS FIND DEFINITION

MISSION

We endeavor to adhere to our stringent quality policy and deliver the best by adopting the most sophisticated production techniques to fulfil the need of every customer.

VISION

We cherish a vision to establish our brand that is well recognized in the global market and is known for innovation, uncompromising quality and customer centric products and services.

GOAL

Achieving complex and difficult goals requires focus, long-term diligence and effort. Our goal is to innovate, evolve, enhance quality and the customer experience with each step we take.

CONTENTS

CORPORATE INFORMATION

Board of Directors

NAME	DESIGNATION
Mr. Sarvapriya Bansal	Whole-time Director
Mr. Avnish Sarvapriya Bansal	Managing Director
Mrs. Parul Bansal	Whole-time Director
Mr. Mukesh Vyas	Non-Executive Independent Director
Mr. Mukul Jain	Non-Executive Independent Director
Mr. Mahesh Fogla	Non-Executive Independent Director
Mrs. Renu Lata Rajani (Appointed w.e.f 5th September,2026)	Non-Executive Independent Director
Mr. Chandrashekhar Bobra (ceased w.e.f 29.07.2026)	Non-Executive Independent Director
Mr. Viral Patel (Ceased w.e.f 29th August,2026)	Executive Director
Mrs. Arnika Jain	Company Secretary
Mr. Sachin Patangiya (Appointed w.e.f 1st August,2026)	Chief Financial Officer
Mr. Anil Kumar Singhania (ceased w.e.f. 1st August,2026)	Chief Financial Officer

Auditors

Mahesh C. Solanki & Co.
Chartered Accountants
803, Airen Heights, PU-3, Scheme No. 54,
Opp. Malhar Mega, Mall, A.B Road,
Indore-452010 (M.P)

Banker

ICICI BANK LTD.
Malav Parisar, A B Road,
Indore (MP)

STATE BANK OF INDIA
Y N Road,
Indore (MP)

AXIS BANK
Y N Road,
Indore (MP)

SHINHAN BANK
Pune - Maharashtra

Registered Office

Plot No. 109,
Sector 3 Industrial Area,
Pithampur, Dhar (M.P.) 454774

Registrar & Share Transfer Agents

MUFG Intime India Pvt. Ltd.
C-101, 1st Floor, 247 Park, L.B.S. Marg,
Vikhroli (West), Mumbai 400083 Maharashtra, India

NOTICE OF THE ANNUAL GENERAL MEETING

(Pursuant to Section 101 of the Companies Act, 2013)

Notice is hereby given that the Seventeenth Annual General Meeting (AGM) of Mohini Health & Hygiene Limited will be held on Wednesday, September 30, 2026 at 2.00 P.M.at the registered office of the company to transact the following business.

ORDINARY BUSINESS

1. To receive, consider and adopt:

a. The Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026 and the Reports of the Board of Directors and Auditors thereon along ; and

b. The Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026 and the Report of the Auditors thereon.

2. To appoint a Director in place of Mr. Sarvapriya Nirmalesh Bansal (DIN: 02540139), who retires by rotation and being eligible, offers himself for re-appointment as a Director.

3. To appoint a Director in place of Mrs. Parul Bansal (DIN: 06856466), who retires by rotation and being eligible, offers herself for re-appointment as a Director.

SPECIAL BUSINESS

4. Appointment of Secretarial Auditor on Private Limited, Related Company.

To appoint Secretarial Auditors for the term of 5 (five) consecutive years and in this regard to consider and if thought fit, to pass, the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the provisions of Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and as per the recommendations of Board of Directors of the Company, consent of the Members be and is hereby accorded for appointment of Ms Neelam Binjwa Practicing Company Secretaries, (Certificate of practice No. 15361 and Peer review No.- 2416/2022) as the Secretarial Auditor of the Company to hold office for a period of 5 (five) consecutive years commencing from the Financial Year 2026-27 till the end of Financial Year 2030-31 till the Annual General Meeting to held in the year 2031 , who shall conduct Secretarial Audit of the Company remuneration as may be decided by the board.

RESOLVED FURTHER THAT the Board of Directors and key Managerial Personnel of the Company be and are hereby severally authorized to determine the remuneration of the Secretarial Auditors including the revision in the remuneration during the tenure, if any, basis or the inflation, in consultation with the Secretarial Auditors, in addition to reimbursement of actual out-of-pocket expenses, to be incurred by them in connection with the Secretarial Audit and to file necessary forms with Registrar of Companies and to do all such acts, deeds and things, as may be necessary, to give effect to the above said resolution.

RESOLVED FURTHER THAT the Board of Directors and Key Managerial Personnel of the Company, be and are hereby authorized to take such steps and do such acts, deeds and things as may be necessary or desirable to give effects to this Resolution or incidental thereto."

5. Reappointment of Statutory Auditor

To consider and, if thought fit, to pass the following Resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to Sections 139, 141, 142 and all other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014, (including any statutory modification(s) or re-enactment thereof) and pursuant to the recommendations of the audit committee and the Board of Directors of the Company, M/s Mahesh C. Solanki & Co., Chartered Accountants, Indore, (FRN: 006228C) be and are hereby reappointed as the Statutory Auditors of the Company for the second term of five consecutive years, who shall hold office from the conclusion of this 17th AGM till the conclusion of the 22nd AGM to be held in the year 2031, at such remuneration as may be determined by the Board of Directors of the Company (including its committees thereof).

RESOLVED FURTHER THAT the Board of Directors of the Company, (including its committees thereof), be and are hereby authorized to do all such acts, deeds, matters and things as may be deemed proper, necessary, or expedient, including filing the requisite forms or submission of documents with any authority or accepting any modifications to the clauses as required by such authorities, for the purpose of giving effect to this resolution and for matters connected therewith, or incidental thereto."

6. Appointment of Mrs. Renu Lata Rajani as a Director and Non-Executive Independent Director

To consider and, if thought fit, to pass the following Resolution as a Special Resolution:

"RESOLVED THAT Mrs. Renu Lata Rajani (DIN:07013537), who was appointed as an Additional Director of the Company with effect from September 5, 2026 by the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, and who holds office upto the date of this Annual General Meeting of the Company under Section 161(1) of the Companies Act, 2013 ('Act') [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] and the Articles of Association of the Company, and who is eligible for appointment and in respect of whom the Company has received a notice in writing under Section 160(1) of the Act from a Member proposing his candidature for the office of Director, be and is hereby appointed as a Director of the Company.

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Act read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, Regulation 17 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), as amended from time to time, the appointment of Mrs. Renu Rajani (DIN: 07013537), she meets the criteria for independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and who has submitted a declaration to that effect, and who is eligible for appointment as an Independent Director of the Company, for a term of five years, i.e., from September 4, 2026 to September 4, 2031 (both days inclusive) and who would not be liable to retire by rotation, be and is hereby approved."

7. Migration of company from SME platform of NSE limited to the main board of NSE limited and direct listing on the main board platform of BSE limited. .

To consider and if thought fit, to pass with or without modification, the following Resolution as a Special Resolution:
Note: In accordance with Regulation 277 of SEBI (ICDR) Regulations, 2018, the below mentioned Resolution shall be acted upon if and only if the votes cast by shareholders, other than promoters, in favour of the proposal amount to at least two times the number of votes cast by shareholders, other than promoter, against the proposal.

"RESOLVED THAT pursuant to the provisions of the Regulation 277 of Securities and Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulation, 2018, as amended ("SEBI ICDR Regulation"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended ("SEBI LODR Regulation")and other applicable provisions, if any of the Companies Act, 2013 read with underlying Rules and Regulation as notified by MCA including any amendment, modification, variation or re¬-enactment thereof and subject to consent / approval of National Stock Exchange of India Limited ("NSE") and BSE Limited and other applicable regulatory authorities, consent of the Members be and is hereby accorded for purpose of Migration of the Company's which is currently listed on SME Segment (Emerge Platform) of National Stock Exchange of India Limited ("NSE") to the Main Board of the National Stock Exchange of India Limited ("NSE") and Direct Listing on Main Board Platform of BSE Limited. Upon Migration the Company be listed and traded on the Main Board of National Stock Exchange of India Limited ("NSE") and BSE Limited from the date of approval of Migration / getting listed and admitted to be dealt on Main Board of National Stock Exchange of India Limited and BSE Limited , as and when the Company is eligible for the same and to follow such procedures as specified by SEBI (Issue of Capital & Disclosure Requirements) Regulations, 2018, Stock Exchange and other applicable regulations notified by SEBI, as amended from time to time, to give effect to the above said resolution

RESOLVED FURTHER THAT Mr. Avnish Bansal, (DIN:02666814) Managing Director of the Company or Mr. Sarvapriya Bansal, (DIN:02540139) Whole-time Director of the Company or Mrs. Arnika Jain, Company Secretary & Compliance Officer of the Company or Mr. Sachin Patangiya, Chief Financial Officer of the Company be and are hereby severally authorized to deal with Government or semi government authorities or any other concerned intermediaries including but not limited to National Stock Exchange of India Limited, BSE Limited, Securities and Exchange Board of India, Registrar of Companies, and to any other authorities to apply, modify, rectify and submit any applications or related documents on behalf of the Company and also to do all such acts, deeds, things and matters as may be necessary and expedient for the purpose of migration of the Company's present listing from SME Platform (Emerge Platform) of National Stock Exchange of India Limited to the Main Board of National Stock Exchange of India Limited and Direct Listing on BSE limited."

8. Related Party Transaction(s) between the Company and Vedant Kotton Private Limited, Related Company.

To consider and, if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), as amended from time to time, Section 2(76) and section 185, section 186 and section 188 other applicable provisions of the Companies Act, 2013 ('Act') read with the Rules framed thereunder [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] and other applicable laws / statutory provisions, if any, the Company's Policy on Related Party Transactions as well as subject to such approval(s), consent(s) and/or permission(s), as may be required and based on the recommendation of the Audit Committee, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the 'Board', which term shall be deemed to include the Audit Committee or any other Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this Resolution) to the Material Related Party Transaction(s) / Contract(s)/ Arrangement(s) / Agreement(s) entered into / proposed to be entered into (whether by way of an individual transaction or transactions taken together or a series of transactions or otherwise), related to Sale, purchase or supply of goods or materials, leasing of property of any kind, availing or rendering of any services, appointment of agent for purchase or sale of goods, materials, services or property or appointment of such parties to any office or place of profit in the company or any other transactions of whatever nature, at arm's length basis and in the ordinary course of business, notwithstanding that such transactions may exceed 10% of the Consolidated Turnover of the Company in any financial year or such other threshold limits as may be specified in SEBI (LODR) and also mentioned in detail in the Explanatory Statement annexed herewith, between the Company and Vedant Kotton Private Limited ('VKPL'), Company in which Mr. Avnish Sarvapriya Bansal, Managing Director of the Company & Mr. Sarvapriya Bansal, Whole Time Director of the Company are having significant influence accordingly a 'Related Party' of the Company, on such terms and conditions as may be mutually agreed between the Company and VKPL, for an aggregate value not exceeding `35 crore during the financial year 2026-27 and upto next Annual General meeting, provided that such transaction(s) / contract(s) / arrangement(s) / agreement(s) is being carried out at an arm's length pricing basis and in the ordinary course of business.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do and perform all such acts, deeds, matters and things, as may be necessary, including but not limited to, finalizing the terms and conditions, methods and modes in respect of executing necessary documents, including contract(s) / arrangement(s) / agreement(s) and other ancillary documents; seeking necessary approvals from the authorities; settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred; and delegate all or any of the powers herein conferred to any Director, Chief Financial Officer, Company Secretary or any other Officer / Authorised Representative of the Company, without being required to seek further consent from the Members and that the Members shall be deemed to have accorded their consent thereto expressly by the authority of this Resolution.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in this Resolution, be and is hereby approved, ratified and confirmed in all respect."

9. Related Party Transaction(s) between the Company and Mohini Hygiene Care Products Private Limited, Associate Company.

To consider and, if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), as amended from time to time, Section 2(76) ,section 185, section 186 and section 188 and other applicable provisions of the Companies Act, 2013 ('Act') read with the Rules framed thereunder [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] and other applicable laws / statutory provisions, if any, the Company's Policy on Related Party Transactions as well as subject to such approval(s), consent(s) and/or permission(s), as may be required and based on the recommendation of the Audit Committee, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the 'Board', which term shall be deemed to include the Audit Committee or any other Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this Resolution) to the Material Related Party Transaction(s) / Contract(s)/ Arrangement(s) / Agreement(s) entered into / proposed to be entered into (whether by way of an individual transaction or transactions taken together or a series of transactions or otherwise), as in the ordinary course of business and on arm's length basis related to Sale, purchase or supply of goods or materials, leasing of property of any kind, availing or rendering of any services, appointment of agent for purchase or sale of goods, materials, services or property or appointment of such parties to any office or place of profit in the company or any other transactions of whatever nature, at arm's length basis and in the ordinary course of business, notwithstanding that such transactions may exceed 10% of the Consolidated Turnover of the Company in any financial year or such other threshold limits as may be specified by the SEBI (LODR), 2015 from time to time, up to such extent and on such terms and conditions and mentioned in detail in the Explanatory Statement annexed herewith, between the Company and Mohini Hygiene Care Products Private Limited ('MHCPPL'), an associate Company of the Company and accordingly a 'Related Party' of the Company, on such terms and conditions as may be mutually agreed between the Company and MHCPPL', for an aggregate value not exceeding `30 crore during the financial year 2026-27 and upto next Annual General Meeting, provided that such transaction(s) / contract(s) / arrangement(s) / agreement(s) is being carried out at an arm's length pricing basis and in the ordinary course of business.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do and perform all such acts, deeds, matters and things, as may be necessary, including but not limited to, finalizing the terms and conditions, methods and modes in respect of executing necessary documents, including contract(s) / arrangement(s) / agreement(s) and other ancillary documents; seeking necessary approvals from the authorities; settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred; and delegate all or any of the powers herein conferred to any Director, Chief Financial Officer, Company Secretary or any other Officer / Authorised Representative of the Company, without being required to seek further consent from the Members and that the Members shall be deemed to have accorded their consent thereto expressly by the authority of this Resolution.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in this Resolution, be and is hereby approved, ratified and confirmed in all respect."

10. Related Party Transaction(s) between the Company and Mohini Active Life Private Limited, a Wholly owned subsidiary Company

To consider and, if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), as amended from time to time, Section 2(76), and section 188 and other applicable provisions of the Companies Act, 2013 ('Act') read with the Rules framed thereunder [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] and other applicable laws / statutory provisions, if any, the Company's Policy on Related Party Transactions as well as subject to such approval(s), consent(s) and/or permission(s), as may be required and based on the recommendation of the Audit Committee, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the 'Board', which term shall be deemed to include the Audit Committee or any other Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this Resolution) to the Material Related Party Transaction(s) / Contract(s)/ Arrangement(s) / Agreement(s) entered into / proposed to be entered into (whether by way of an individual transaction or transactions taken together or a series of transactions or otherwise), related to Sale, purchase or supply of goods or materials, leasing of property of any kind, availing or rendering of any services, appointment of agent for purchase or sale of goods, materials, services or property or appointment of such parties to any office or place of profit in the company or any other transactions of whatever nature, at arm's length basis and in the ordinary course of business, notwithstanding that such transactions may exceed 10% of the Consolidated Turnover of the Company in any financial year or such other threshold limits as may be specified in SEBI (LODR) and the transaction mentioned in detail in the Explanatory Statement annexed herewith, between the Company and Mohini Active Life Private Limited ('MALPL'), Company is the wholly owned subsidary company accordingly a 'Related Party' of the Company, on such terms and conditions as may be mutually agreed between the Company and MALPL, for an aggregate value not exceeding 100 crores during the financial year 2026-27 and upto next Annual General meeting, provided that such transaction(s) / contract(s) / arrangement(s) / agreement(s) is being carried out at an arm's length pricing basis and in the ordinary course of business.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do and perform all such acts, deeds, matters and things, as may be necessary, including but not limited to, finalizing the terms and conditions, methods and modes in respect of executing necessary documents, including contract(s) / arrangement(s) / agreement(s) and other ancillary documents; seeking necessary approvals from the authorities; settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred; and delegate all or any of the powers herein conferred to any Director, Chief Financial Officer, Company Secretary or any other Officer / Authorised Representative of the Company, without being required to seek further consent from the Members and that the Members shall be deemed to have accorded their consent thereto expressly by the authority of this Resolution.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in this Resolution, be and is hereby approved, ratified and confirmed in all respect.”

By Order of the Board of Directors
MOHINI HEALTH & HYGIENE LIMITED

SD/-
Arnika Jain
Company Secretary & Compliance Officer
ACS 38265

DATE: 5th SEPTEMBER, 2026
PLACE: INDORE (M.P.)

A MEMBER ENTITLED TO ATTEND AND VOTE AT A MEETING IS ENTITLED TO APPOINT PROXIES TO ATTEND AND VOTE ON HIS/HER BEHALF AND SUCH PROXY / PROXIES NEED NOT BE A MEMBER OF THE COMPANY. THE COMPLETED INSTRUMENT OF PROXIES IN ORDER TO BE EFFECTIVE MUST REACH OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE SCHEDULED TIME OF THE MEETING.

1. Pursuant to Section 105 of the Companies Act, 2013, a person can act as proxy on behalf of the members not exceeding fifty (50) holding in aggregate not more than 10% of the total share capital of the Company, provided a member holding more than 10% of the total share capital may appoint a single person as proxy and such person shall not act as proxy for any other shareholder.

2. Corporate members intending to send their authorized representatives to attend the Meeting under
Section 113 of the Companies Act, 2013 are requested to ensure that the authorized representative carries a certified copy of the Board Resolution, Power of Attorney or such other valid authorizations, authorizing them to attend and vote on their behalf at the Meeting.

3. Members desirous of getting any information on the Annual Accounts, at the Annual General Meeting, are requested to write to the Company at least 10 days in advance, so as to enable the Company to keep the information ready.

4. The explanatory statement pursuant to the provisions of section 102(1) of the Companies Act, 2013 in respect of all the items of the businesses of the meeting as indicated in the notice are enclosed herewith.

In compliance with the General Circular Nos.14/2020, 17/2020 and 20/2020 and 02/2021 dated April 08, 2020, April 13, 2020 ,May 05, 2020 and January 13, 2021, May 5, 2022 and 09/2023 September 25, 2023 respectively issued by the Ministry of Corporate Affairs ("MCA Circulars") and SEBI Circular dated May 12, 2020 and January 15,2021 notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website https://mohinihealthandhygiene.com/. The Company For receiving all communication (including Annual Report) from the Company electronically, members who have not registered /updated their email address with the Company are requested to register/ update their email addresses with the relevant Depository Participant/ RTA. For Members who have not registered their e-mail address, a letter containing exact web-link of the website of the Company https://mohinihealthandhygiene.com/investor_relations/annual-reports/ where details pertaining to the entire Annual Report is hosted is being sent at the address registered in the records of RTA/Company/Depositories. The Company shall provide hard copy of the Integrated Annual Report for FY 2025-26 to the Members, upon request.

5. All documents referred to in the accompanying Notice shall be open for inspection at the Registered Office of the Company during (11.00 a.m. to 6.00 p.m.) on all working days except Saturday up to and including the date of the Annual General Meeting of the Company.

Members may note that the Annual Report 2025-26 is available on the website of the Company at following link: https://mohinihealthandhygiene.com/investor_relations/annual-reports/

Notice of the Meeting along with Attendance Slip and Proxy Form are available on the website of the Company at following https://mohinihealthandhygiene.com/investor_relations/annual-reports/

6. Members holding shares in physical mode and who have not updated their email addresses with the Company are requested to update their email addresses by writing to the Company at cs@mohinihealthandhygiene.com along with the copy of the signed request letter mentioning the name and address of the Member, self-attested copy of the PAN card, and self-attested copy of any document (eg.: Driving License, Election Identity Card, Passport) in support of the address of the Member. Members holding shares in dematerialized mode are requested to register / update their email addresses with the relevant Depository Participants. In case of any queries / difficulties in registering the e-mail address, Members may write to cs@mohinihealthandhygiene.com

7. Members are requested to send their Queries on Financial Statements and proposals in this Notice, if any, may be sent to the Company at cs@mohinihealthandhygiene.com at least seven (7) days in advance of the Meeting so as to enable the Board/ Management to respond suitably at the AGM.

8. Pursuant to provisions of Section 91 of the Companies Act, 2013, and Regulation 42 of SEBI (LODR) Regulations, 2015 the Register of Members and the Share Transfer Books of the Company will remain closed from Thursday, 24th September, 2026 to Wednesday, 30th September, 2026 (both days inclusive)

9. Pursuant to Section 72 of the Companies Act, 2013, member(s) of the Company may nominate a person in whom the shares held by him/them shall vest in the event of his/their unfortunate death. The nomination form may be filed with the respective Depository Participant.

10. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat account. Members holding shares in physical form can submit their PAN details to the Company or the RTA.

11. Members are requested to bring their attendance slip along with their copy of Annual Report to the Meeting at the AGM Venue; a route map for easy location of the venue is given on back of the Attendance slip attached to this Notice.

12. The Company has appointed M/s. MUFG Intime India Private

Limited., as its Registrar and Share Transfer Agent for rendering the entire range of services to the Shareholders of the Company. Accordingly, all documents, transfers, demat request, change of address intimation and other communication in relation thereto with respect to shares in electronic and physical form should be addressed to the Registrars directly quoting Folio No., full name and name of the Company as MOHINI HEALTH & HYGIENE LIMITED.

13. The Company is having agreements with NSDL and CDSL to enable Members to have the option of dealing and holding the shares of the Company in electronic form. The ISIN of the equity shares of the Company is INE450S01011.

14. All documents as are mentioned in Notice containing draft resolution or in explanatory statement attached to the Notice are open for inspection at the Registered Office of the Company during business hours on all working days up to the date of this Annual General Meeting.

15. SEBI vide Circular Nos.
SEBI/HO/OIAE/OIAE_IAD1/P/CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/OIAE_IAD1/P/CIR/2023/135 dated August 4, 2023, read with Master Circular No. SEBI/HO/ OIAE/OIAE_IAD-1/P/CIR/2023/145 dated July 31, 2023 (updated as on August 11, 2023), has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market.

Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (smartodr.in/login)

16. The Board of Directors has appointed CS. Suyash Jain proprietor of M/s Suyash Jain & Associates having (ACS-52638 C.P. No. 21490), as the Scrutinizer to scrutinize the e-voting during the Annual General Meeting and remote e-voting process in a fair and transparent manner and they have communicated their willingness to be appointed and will be available for the said purpose.

17. Process and manner for members opting for voting through Electronic means:

Pursuant to the provisions of Section 108 of the Act, read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements)Regulations, 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 8, 2020, April 13, 2020, May 5, 2020 and May 05, 2022,the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository limited ("NSDL") as the authorised e-Voting agency for facilitating voting through electronic means. The facility of casting votes by members using remote e-voting during the AGM will be provided by NSDL.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:-

The remote e-voting period begins on September 26, 2026 at 09:00 A.M. and ends on September 29, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) September 23, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being September 23, 2026.

How do I vote electronically using NSDL e-Voting system?
The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode
In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.
Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 4. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with CDSL	4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen. Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.
How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to cssuyash23@gmail.com **<Please mention the e-mail ID of Scrutinizer>** with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to Shubham Manethiya at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to cs@mohinihealthandhygiene.com.

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) cs@mohinihealthandhygiene.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting for Individual shareholders holding securities in demat mode.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

18. Pursuant to the prohibition imposed vide Section 118 of the Companies Act, 2013 read with Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India, no gifts/coupons shall be distributed at the meeting.

19. Brief Profile of Directors Seeking Appointment / Re-Appointment at the 17th Annual General Meeting of the Company

(In pursuance of Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings ("SS-2") issued by Institute of Company Secretaries of India is as below:

Name	Mr. Sarvapriya Nirmalesh Bansal	Mrs. Parul Bansal	Mrs. Renu Lata Rajani
Age	71 years	39 years	60 years
Brief Resume	He is great command over efficient and economical sources of procurement and deep understanding of government policies. Through his long career he has been involved in pipe marketing for leading companies in the country, dyes and chemicals manufacturing and distribution at a global scale and implementing and managing cotton textile projects. Mr. S.P.Bansal is instrumental in securing strategic deals for the growth of the company. He holds a bachelors in commerce from Patna University.	She has completed diploma in Animation, Graphics and Multimedia from Arena Multimedia and having experience of more than 9 Years in the area. She assists the company in branding and packaging development for new launches and assists the company in implementing CSR projects.	She holds a PhD (Management), Anna University (2021), PG Diploma (Cloud Computing), Caltech (2025), MS (AI/ML), IIIT Bangalore (2021), MS (Management), Purdue University (1996, Dean's List), MBA (Finance), Indore University (1990, University Rank 1), B.Tech (Computer Science), Lucknow University (1988) Mrs. Renu Lata Rajani has extensive expertise in corporate governance, digital transformation, Cloud & AI, risk management, compliance, ESG and strategic leadership. She has also served as Independent Director of Toyota Financial Services and held various board and academic governance positions.
Terms and conditions of appointment	On such terms and conditions as mentioned in the resolution passed in EGM held on 20th June, 2025	On such terms and conditions as mentioned in the resolution passed in EGM held on 20th June, 2025	On such terms and conditions as mentioned in the item no. 6 of this notice
Date of first appointment on the Board	June 24, 2009	January 31, 2017	September 5, 2026
Experience	49 years	10 years	30 years
Details of past remuneration	Rs.700000/- per month	Rs.700000/- per month	NA
Details of present remuneration	Rs.7,00,000/- per month	Rs.7,00,000/- per month	
Directorship held in other companies (excluding foreign companies & section 8 companies)	• Shikhar Infrasolution (India) Pvt. Ltd. • Vedant Kotton Pvt. Ltd. • Omavi ventures Pvt. Ltd.	• Anviti Healthcare Pvt. Ltd. • Mohini Active Life Pvt. Ltd. • Omavi Ventures Pvt. Ltd. • Dhananya Capital Pvt. Ltd. • Winsome yarns Ltd.	NIL
Membership/ Chairmanships of Committees of other public Companies (includes only Audit Committee and Stakeholders Relationship Committee)	NIL	NIL	NIL

Name	Mr. Sarvapriya Nirmalesh Bansal	Mrs. Parul Bansal	Mrs. Renu Lata Rajani
Inter-se Relationship with other Directors, Manager and other Key Managerial Personnel of the company	Father of Mr. Avnish Bansal Managing Director of the Company	Spouse of Mr Avnish Bansal Managing Director of the Company	NIL
Number of Board Meetings attended during the year 2025-26	5/5	4/5	NA
Listed entities from which director has resigned from Last 3 years	NIL	NIL	NIL
No. of Shares held in the Company as on September 5, 2026	1112500	NIL	NIL

In order to enable ease of participation of the Members, we are providing below the key details regarding the AGM.

Sr. No.	Particulars	Details
1	Date and Time of AGM	Wednesday, 30th September,2026
2	Book closure date	Thursday 24th September, 2026 to Wednesday 30th September 2026 both days inclusive
3	Cut off date for E voting	23rd September,2026
4	Evoting Start Date & time	26th September,2026 at 9.00am
5	Evoting End Date & Time	29th September,2026 at 5.00pm
6	Last date to publish results of Voting	1st October, 2026

ANNEXURE TO THE NOTICE

EXPLANTORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013.

ITEM NO. 4

In accordance with the provisions of Section 204 and other applicable provisions of the Companies Act, 2013, read with the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) ("the Act") and Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, every listed Company and certain other prescribed categories of Companies are required to annex a Secretarial Audit Report, issued by a Practicing Company Secretary, to their Board's report, prepared under Section 134(3) of the Act.

Accordingly, based on the recommendation of the Audit Committee, the Board of Directors has approved the appointment of Ms. Neelam Binjwa., Practicing Company Secretaries, as the Secretarial Auditors of the Company for a period of five consecutive years, commencing from April 01, 2026, to March 31, 2031. The appointment is subject to shareholders' approval at the Annual General Meeting. The Board of Directors and the Audit Committee, after evaluating various parameters including Secretarial expertise, industry standing, client profile, and the ability to manage a complex business's statutory requirement, the Board recommend the appointment of Ms. Neelam Binjwa. as Secretarial Auditor. She has demonstrated the requisite capability and experience in handling the Company's business segments and compliance requirements. M/s. Neelam Binjwa a peer-reviewed and reputed Practicing Company Secretaries registered with the Institute of Company Secretaries of India (ICSI), The terms and conditions of Ms Neelam Binjwa appointment include a tenure of five consecutive years, from April 01, 2026, to March 31, 2031. The fixed remuneration for the Secretarial Audit for the financial year 2026-27 is set at₹ 25,000/- (Rupees Twenty Five Thousand only), plus applicable taxes and other out-of-pocket costs incurred in connection with the audit. The remuneration for the subsequent years of remaining tenure will also be approved by the Board. Ms. Neelam Binjwa. has provided its consent to act as the Secretarial Auditors of the Company and has confirmed that the proposed appointment, if made, will be in compliance with the provisions of the Act and the SEBI Listing Regulations. Accordingly, the consent of the shareholders is sought for the appointment of Ms. Neelam Binjwa as the Secretarial Auditors of the Company.

The Board commends the Ordinary Resolution set out at Item No. 4 of the Notice for approval by the shareholders.

None of the Directors, Key Managerial Personnel (KMP), or their relatives have any financial or other interest in the proposed resolution

ITEM NO. 5

M/s Mahesh C. Solanki & Co., Chartered Accountants, Indore, (FRN: 006228C) were appointed as statutory auditors of the Company at the 12th AGM held on September 30, 2021 to hold office from the conclusion of the said meeting till the conclusion of the 17th AGM to be held in the year 2026. In terms of the provisions of Section 139 of the Companies Act, 2013, the Companies (Audit and Auditors) Rules, 2014, and other applicable provisions, the Company can appoint or reappoint an audit firm as statutory auditors for not more than two (2) terms of five (5) consecutive years. M/s Mahesh C. Solanki & Co., Chartered Accountants is eligible for reappointment for a further period of five years. Based on the recommendations of the audit committee, the Board of Directors, at its meeting held on September 5, 2026, approved the reappointment of M/s Mahesh C. Solanki & Co., Chartered Accountants as the statutory auditors of the Company to hold office for a second term of five consecutive years from the conclusion of the ensuing AGM until the conclusion of the 22nd AGM to be held in the year 2031. The reappointment is subject to approval of the shareholders of the Company. The proposed remuneration to be paid to M/s Mahesh C. Solanki & Co., Chartered Accountants for audit services for the financial year ending March 31, 2026, is `Rs. 4,75,000 plus applicable taxes and out-of-pocket expenses. Besides the audit services, the Company would also obtain certifications from the statutory auditors under various statutory regulations and certifications required by clients, banks, statutory authorities, audit related services and other permissible non-audit services as required from time to time, for which they will be remunerated separately on mutually agreed terms, as approved by the Board of Directors in consultation with the audit committee. The above fee excludes the proposed remuneration to be paid to overseas audit firms for the purpose of statutory audit of overseas subsidiaries and branches. The Board of Directors and the audit committee shall approve revisions to the remuneration of the statutory auditors for the remaining part of the tenure. The Board of Directors, in consultation with the audit committee, may alter and vary the terms and conditions of appointment, including remuneration, in such manner and to such extent as may be mutually agreed with the statutory auditors. Considering the evaluation of the past performance, experience and expertise of M/s Mahesh C. Solanki & Co., Chartered Accountants .and based on the recommendation of the audit committee, it is proposed to appoint M/s Mahesh C. Solanki & Co., Chartered Accountants as statutory auditors of the Company for a second term of five consecutive years till the conclusion of the 22nd AGM of the Company in terms of the aforesaid provisions.

Brief profile of M/s Mahesh C. Solanki & Co., Chartered Accountants : M/s. Mahesh C. Solanki & Co. (Chartered Accountants), Indore, M.P. is since 1989 in the field of Chartered Accountancy and Corporate Advisory Services and having a vide service area in the field of: Corporate - Project & Working Capital Finance, Corporate – Equity syndication, Industry Implementation, Statutory Audit, Management Audit, Internal Audit, Taxation, GST consultancy & e-return filing, Accounts, Merchant Banking – Co-ordination & Advisory Services, Stock Broking – Advisory Services, Management Consultancy, Portfolio Management – Advisory

Services, Information System Audit, Company Law.
None of the Directors and Key Managerial Personnel of the Company and their respective relatives are concerned or interested, financially or otherwise, in passing the proposed Resolution.

The Board recommends the Ordinary resolution set forth in item no. 5 for the approval of members.

ITEM No. 6

Appointment of Mrs Renu lata Rajani (DIN: 07013537) as a Non Executive Independent Director
Based on the recommendation of the Nomination and Remuneration Committee ('NRC'), the Board appointed Mrs. Renu Lata Rajani (DIN: 07013537)as an Additional Director of the Company and also an Independent Director not liable to retire by rotation, for a term of five years, i.e., from September 5, 2026 upto September 4, 2031 (both days inclusive), subject to approval by the Members. Pursuant to the provisions of Section 161(1) of the Act and the Articles of Association of the Company, Mrs. Renu Lata Rajani (DIN: 07013537)shall hold office up to the date of this AGM and is eligible to be appointed as a Director. The Company has, in terms of Section 160(1) of the Act, received in writing notice from a Member, proposing his candidature for the office of Director. The profile and specific areas of expertise of Mrs. Renu Lata Rajani are provided as Annexure to this Notice. Mrs. Renu Lata Rajani has given his declaration to the Board, inter alia, that (i) he meets the criteria of independence as provided under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations, (ii) is not restrained from acting as a Director by virtue of any Order passed by SEBI or any such authority and (iii) is eligible to be appointed as a Director in terms of Section 164 of the Act. She has also given her consent to act as a Director. In the opinion of the Board, Mrs. Renu Lata Rajani is a person of integrity, possesses relevant expertise / experience and fulfills the conditions specified in the Act and the SEBI Listing Regulations for appointment as an Independent Director and he is independent of the management. Given her experience, the Board considers it desirable and in the interest of the Company to have Mrs. Renu Lata Rajani on the Board of the Company and accordingly the Board recommends the appointment of Mrs. Renu Lata Rajani as an Independent Director as proposed in the Special Resolution set out at Item No. 6 of the accompanying Notice for approval by the Members. Electronic copy of the terms and conditions of appointment of the Independent Directors is available for inspection. Please refer to Note 5 given in the Notice on inspection of documents. Except for Mrs. Renu Lata Rajani and/or his relatives, no other Director, Key Managerial Personnel or their respective relatives are, in any way, concerned or interested, financially or otherwise, in the said Resolution

ITEM No. 7

The Equity Shares of the Company are presently listed on the SME Platform (Emerge Platform) of the National Stock Exchange of India Limited ("NSE"). In view of the Company's growth, improved financial performance and expanded business operations, the Board of Directors believes that migration of the Company's listing to the Main Board of NSE and direct listing on the Main Board of BSE Limited would be beneficial to the Company and its shareholders.

Pursuant to Regulation 277 of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, a company listed on the SME Exchange may migrate to the Main Board subject to fulfilment of the prescribed eligibility criteria and approval of the shareholders by way of a Special Resolution. Accordingly, the Board of Directors, at its meeting held on 5th September, 2026, approved the proposal for migration of the Company's existing listing from the SME Platform of NSE to the Main Board of NSE and direct listing on BSE Limited, subject to the approval of the Members and other regulatory approvals as may be required. The proposed migration is expected to enhance the Company's visibility, improve liquidity of its Equity Shares, widen the investor base and provide greater access to capital markets. The migration will not involve any fresh issue of shares and will not affect the existing shareholding pattern of the Company. As required under Regulation 277 of the SEBI ICDR Regulations, the Special Resolution shall be acted upon only if the votes cast by shareholders other than promoters in favour of the proposal are at least two times the votes cast by shareholders other than promoters against the proposal. The Board recommends the Special Resolution set out at Item No.7 of the Notice for approval of the Members. None of the Directors, Key Managerial Personnel or their relatives are concerned or interested in the proposed Special Resolution as set out in Item No. 07 of this Notice.

ITEM NO. 8 to 10

Approval of Material Related Party Transactions

Pursuant to the provisions of Section 188 of the Companies Act, 2013 ("the Act"), read with the Companies (Meetings of Board and its Powers) Rules, 2014 ('Rules'), the Company is required to obtain consent of the Board of Directors and prior approval of the members by way of ordinary resolution, in case certain transactions with related parties exceeds such sum as is specified in the said Rules. The aforesaid provisions are not applicable in respect of transactions which are in the ordinary course of business and on an arm's length basis.

The Securities and Exchange Board of India ('SEBI'), vide its notification dated 9th November, 2021, has notified SEBI (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021 ('Amendments') introducing amendments to the provisions pertaining to the Related Party Transactions under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

Under the Listing Regulations, in addition to the approval and reporting for transactions by the Company with its own Related Party(ies), the scope now extends to transactions by the Company with Related Party(ies) of any subsidiary(ies) of the Company or transactions by a subsidiary(ies) of the Company with its own

Related Party(ies) or Related Party(ies) of the Company or Related Party(ies) of any subsidiary(ies) of the Company At present the company is not have any material transaction but all Material Related Party Transactions shall require prior approval of the shareholders, even if the transactions are in the ordinary course of business and at an arm's length basis. The nature of Company's presence in a hygiene and Technical textile Manufacturing company, the Company works closely with its subsidiaries, associates and related parties to achieve its business objectives and enters into various operational transactions with its related parties, from time to time, in the ordinary course of business and on arm's length basis Therefore the company has sought members approval for the related party transaction stated in resolution no. 8,9 and 10

Amongst the transactions that the Company enters into with its related parties, the estimated value of the contract(s)/ arrangement(s)/ agreements(s)/ transaction(s) of the Company with the Related Parties mentioned below and also the 'Related Party Transactions' under Regulation 2(1) (zc) of the Listing Regulations pertaining to a subsidiary of the Company, may exceed the revised threshold of Material Related Party Transactions within the meaning of amended Regulation 23(1) of the Listing Regulations w.e.f. 1st April, 2025 i.e. ₹ 50 crores (Rupees Fifty crores) being the lower of ₹ 50 crores (Rupees Fifty crores) or 10% (ten per cent) of the annual consolidated turnover of the Company as per the last audited financial statements of the Company.

Members may please note that the Company has been undertaking such transactions of similar nature with related parties which are not material in the past financial years, in the ordinary course of business and on arm's length after obtaining requisite approvals, including from the Audit Committee of the Company, as per the requirements of the applicable law.

The maximum annual value of the proposed transactions with the related parties is estimated based on Company's current transactions with them and future business projections.

The proposed transactions mentioned below, would be purely operational / integral part of the operations of the Company and in ordinary course of business with terms and conditions that are generally prevalent in the industry that the Company operates.

Name of the Related Party	1.Vedant Kotton Private Limited (VKPL)	2.Mohini Hygiene Care Products Private Limited (MHCPPL)	3.Mohini Active Life Private Limited (MALPL)
Nature of Transactions	Sale and purchase of any goods and material, Availing / rendering of any services, Sharing or usage of each other's resources and reimbursement of expenses, Purchase / sale / transfer / exchange / lease of business assets to meet the business objectives and requirements, Purchase / sale / transfer of any security(ies)-equity, debt or otherwise, providing fund based and non-fund based Support, Any corporate action including receipt of dividends, tendering securities as a part of buyback offer, receipt of bonus securities, etc., by the Company that are uniformly offered/ applicable to all shareholders in proportion to their shareholding, Any transfer of resources, services or obligations to meet its objectives/requirements	Sale and purchase of any goods and material, Availing / rendering of any services, Sharing or usage of each other's resources and reimbursement of expenses, Purchase / sale / transfer / exchange / lease of business assets to meet the business objectives and requirements, Purchase / sale / transfer of any security(ies)-equity, debt or otherwise, providing fund based and non-fund based Support, Any corporate action including receipt of dividends, tendering securities as a part of buyback offer, receipt of bonus securities, etc., by the Company that are uniformly offered/ applicable to all shareholders in proportion to their shareholding, Any transfer of resources, services or obligations to meet its objectives/requirements	Sale and purchase of any goods and material, Availing / rendering of any services, Sharing or usage of each other's resources and reimbursement of expenses, Purchase / sale / transfer / exchange / lease of business assets to meet the business objectives and requirements, Purchase / sale / transfer of any security(ies)-equity, debt or otherwise, providing fund based and non-fund based Support, Any corporate action including receipt of dividends, tendering securities as a part of buyback offer, receipt of bonus securities, etc., by the Company that are uniformly offered/ applicable to all shareholders in proportion to their shareholding, Any transfer of resources, services or obligations to meet its objectives/requirements
Name of Director or Key Managerial Personnel who is related, if an	Mr. Avnish Bansal Mr. Sarvapriya Bansal Mrs. Parul Bansal	Mr. Avnish Bansal Mr. Sarvapriya Bansal Mrs. Parul Bansal	Mr. Avnish Bansal Mr. Sarvapriya Bansal Mrs. Parul Bansal
Nature of Relationship	Mr. Avnish Bansal & Mr. Sarvapriya Bansal are Director cum Member and Mrs. Parul Bansal is a director they are having significant influence.	Mr.Avnish Bansal is a Director cum Member and it is Associate Company of MHHL they are having significant influence.	Mr. Avnish Bansal and Mrs.Parul Bansal are director, they are having significant influence
Material Terms and particulars of the contract or arrangement	As per the terms and conditions as may be decided by the Board and KMP from time to time in the ordinary course of business and on an arms' length basis	As per the terms and conditions as may be decided by the Board and KMP from time to time in the ordinary course of business and on an arms' length basis	As per the terms and conditions as may be decided by the Board and KMP from time to time in the ordinary course of business and on an arms' length basis
Maximum Value of the Transactions per annum	₹ 35 Crores	₹ 30 Crores	₹ 100 Crores
Any other information relevant or important for the Members to take decision on the proposed resolution	The transactions as referred under the Column "Nature of Transactions, which are enabling in nature, have been approved by the Audit Committee of the Board of the Company at their meeting held on 5th September 2026. Also said transactions shall be at arm's length price or prevailing market price as may be mutually decided by the board	The transactions as referred under the Column "Nature of Transactions, which are enabling in nature, have been approved by the Audit Committee of the Board of the Company at their meeting held on 5th September 2026. Also said transactions shall be at arm's length price or prevailing market price as may be mutually decided by the board	The transactions as referred under the Column "Nature of Transactions, which are enabling in nature, have been approved by the Audit Committee of the Board of the Company at their meeting held on 5th September 2026. Also said transactions shall be at arm's length price or prevailing market price as may be mutually decided by the board

The details of transactions as required under Regulation 23(4) of the Listing Regulations read with Section III-B of the SEBI Master Circular bearing reference no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 ("SEBI Master Circular") and Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions ("RPT Industry Standards") in terms of SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, are set forth below:

Sr. No	Discription	VedantKotton Private Limited (VKPL)	Mohini Hygiene Care Products Private Limited (MHCPPL)	Mohini Active Life Private Limited (MALPL)
1	Details of Summary of information provided by the Management to the Audit Committee			
A	Basic details of related Party	VKPL is a company incorporated in India under companies act 1956/2013 engaged in the business of trading and processing of Cotton and allied products, agriculture products, furnitures.	MHCPPL is a Company Incorporated under Companies act 2013. Engaged in business of trading and manufacturing of cotton and hygiene Care products.	MALPL is a Company Incorporated under Companies act 2013. Engaged in the business of Manufacturing of processed cotton and allied activities
2	Relationship & Ownership Details			
A	Name of the related party & its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	Vedant Kotton Private Limited (VKPL), a company in which Mr. Avnish Bansal, director cum member (Holding 99% Shares) as on the date of Notice. Directors having significant influence holding	Mohini Hygiene Care Products Private Limited a company in which Mr. Avnish Bansal is a Director cum Member and Associate Company of MHHL (holding 48% of shares directly) & Mr. Avnish Bansal hold19% Shares in MHCPPL as on the date of Notice	Mohini Active Life Private Limited is wholly owned Subsidiary of MHHL (100 % holding) and Mr. Avnish Bansal and Mrs.Parul Bansal are the director.
B	Name of the director or key managerial personnel who is related, if any and nature of relationship	Mr. Avnish Bansal, and, Mr. Sarvapriya Bansal are Director cum Member	Mr.Avnish Bansal is a Director cum Member and it is Associate Company of MHHL	Mr. Avnish Bansal and Mrs. Parul Bansal are director
3	Details of Previous Transactions with the RPT			
A	Total Amount of Transaction FY 2025-26	Total Amount of all transaction – Rs. 481.22 Lakhs. 1.Job work paid – Rs.98.96 Lakhs. 2.Sales – Rs.369.20 Lakhs 3.Reimbursement of expense- Rs.12.35 Lakhs 4. Rent Income- 0.71 Lakhs	Total Amount of all transaction – Rs. 295.27 Lakhs. 1.Purchases – 289.09 Lakhs 2.Rent Income-0.66 Lakhs 3.Reimbursement of Expenses- 0.06 Lakhs 4. Other transactions – 5.46 Lakhs	Total Amount of all transaction - Rs. 984.75 Lakhs 1. Loan & Advances -Rs 878.70 Lakhs 2. Rent received- 0.71 Lakhs 3. Interest on Loan – 105.34
B	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought. Upto -from 1st April,2026 to 30th June,2026	1. Rent-0.15 Lakhs. 2. Advances for supply of goods/ job work charges- 65 Lakhs	1.Rent- 0.165 lakhs	1. Rent received- 0.15 Lakhs 2. Advances for Plant & Building- 198 Lakhs
C	Any default, if any, made by a related party concerning any obligation	NA	NA	NA
D	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders	35 Crores	30 Crores	100 Crores

Sr. No	Discription	VedantKotton Private Limited (VKPL)	Mohini Hygiene Care Products Private Limited (MHCPPL)	Mohini Active Life Private Limited (MALPL)
E	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes The Company is seeking prior approval from shareholder for Material related party transaction. As on the date of the notice the transaction is not material.	Yes The Company is seeking prior approval from shareholder for Material related party transaction. As on the date of the notice the transaction is not material.	Yes The Company is seeking prior approval from shareholder for Material related party transaction. As on the date of the notice the transaction is not material.
F	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	24.23%	20.77%	69.22%
G	Value of the proposed transactions as a percentage of the related party's standalone /consolidated turnover for FY 2025-26	NA	NA	100%
H	Financial performance of the related party for the immediately preceding financial year2025-26	All figures in lakh for 2025-26 Turnover-445.24 Lakhs PAT- 12.53 Lakhs Net Worth- 220.74 Lakhs	All figures in lakh for FY 2025-26 Turnover-79.88 Lakhs PAT- (-62.39Lakhs) Net Worth- 58.37 Lakhs	All figures in lakh for FY 2025-26 Turnover- 4.83 Lakhs PAT- 1.69 Lakhs Net worth-12.58 Lakhs
I	Specific type of the proposed transaction.	The transaction involves Sale and purchase of any goods and material, Availing / rendering of any services, Sharing or usage of each other's resources and reimbursement of expenses, Purchase / sale / transfer / exchange / lease of business assets to meet the business objectives and requirements, Purchase / sale / transfer of any security(ies)-equity, debt or otherwise, providing fund based and non-fund based Support, Any corporate action including receipt of dividends, tendering securities as a part of buyback offer, receipt of bonus securities, etc., by the Company that are uniformly offered/ applicable to all shareholders in proportion to their shareholding, Any transfer of resources,funds services or	The transaction involves Sale and purchase of any goods and material, Availing / rendering of any services, Sharing or usage of each other's resources and reimbursement of expenses, Purchase / sale / transfer / exchange / lease of business assets to meet the business objectives and requirements, Purchase / sale / transfer of any security(ies)-equity, debt or otherwise, providing fund based and non-fund based Support, Any corporate action including receipt of dividends, tendering securities as a part of buyback offer, receipt of bonus securities, etc., by the Company that are uniformly offered/ applicable to all shareholders in proportion to their shareholding, Any	The transaction involves Sale and purchase of any goods and material, Availing / rendering of any services, Sharing or usage of each other's resources and reimbursement of expenses, Purchase / sale / transfer / exchange / lease of business assets to meet the business objectives and requirements, Purchase / sale / transfer of any security(ies)-equity, debt or otherwise, providing fund based and non-fund based Support, Any corporate action including receipt of dividends, tendering securities as a part of buyback offer, receipt of bonus securities, etc., by the Company that are uniformly offered/ applicable to all shareholders in proportion to their shareholding, Any transfer of resources,funds services or

Sr. No	Discription	VedantKotton Private Limited (VKPL)	Mohini Hygiene Care Products Private Limited (MHCPPL)	Mohini Active Life Private Limited (MALPL)
		obligations to meet its objectives/requirements for business purpose from/to Vedant Kotton private Limited during FY2026-27 and upto the next AGM to be held in the year 2027, aggregating up to ₹ 35 crore with. Material Terms and particulars of the contract or arrangement: As per the terms of the respective contracts or arrangements entered into or to be entered into from time to time in the ordinary course of business and on an arms' length basis	transfer of resources, funds services or obligations to meet its objectives/requirements for business purpose from/to Mohini hygiene Care Products Private Limited during FY2026-2027 and upto the next AGM to be held in the year 2027, aggregating up to ₹ 30 crore with Material Terms and particulars of the contract or arrangement: As per the terms of the respective contracts or arrangements entered into or to be entered into from time to time in the ordinary course of business and on an arms' length basis	obligations to meet its objectives/requirements for business purpose from/to Mohini Active Life Private Limited during FY2026-27 and upto the next AGM to be held in the year 2027 aggregating up to 100 Crores with Material Terms and particulars of the contract or arrangement: As per the terms of the respective particulars of contracts or arrangements entered into or to be entered into from time to time in the ordinary course of business and on an arms' length basis
J	Details of each type of the proposed transaction	All the transaction as mentioned in 3(i) will be entered or to be entered at arm's length basis and in ordinary course of Business and in the interest of the company	All the transaction as mentioned in 3(i) will be entered or to be entered at arm's length basis and in ordinary course of Business and in the interest of the company	All the transaction as mentioned in 3(i) will be entered or to be entered at arm's length basis and in ordinary course of Business and in the interest of the company
K	Tenure	On going /every year	On going /every year	On going/every year
L	Whether omnibus approval is being sought?	Yes	Yes	Yes
M	Value of Transaction	35 Crores	30 Crores	100 Crores
N	Justification for the transaction	The proposed transacti on(s) as mentioned in the above 3(i) point may be required to execute if needed and beneficial to the company. The reason is that if above transactions required to execute then it will be in the interest of the company that those transactions should be entered with related parties if same or low price/consideration need to pay rather than paying high/ same price/consideration to other unrelated parties which might be new in market without credit history and involve long time to execute transactions. The Company benefits through operational synergies, cost optimization, assurance of product/service quality, utilizing the expertise within the group for manufacturing, sourcing, etc. thereby bringing efficiencies in the businesses, providing enhanced level of	The proposed transaction(s) as mentioned in the above 3(i) point may be required to execute if needed and beneficial to the company. The reason is that if above transactions required to execute then it will be in the interest of the company that those transactions should be entered with related parties if same or low price/consideration need to pay rather than paying high/ same price/consideration to other unrelated parties which might be new in market without credit history and involve long time to execute transactions. The Company benefits through operational synergies, cost optimization, assurance of product/service quality, utilizing the expertise within the group for manufacturing, sourcing, etc. thereby bringing efficiencies in the businesses, providing enhanced level of	The proposed transaction(s) as mentioned in the above 3(i) point may be required to execute if needed and beneficial to the company. The reason is that if above transactions required to execute then it will be in the interest of the company that those transactions should be entered with related parties if same or low price/consideration need to pay rather than paying high/ same price/consideration to other unrelated parties which might be new in market without credit history and involve long time to execute transactions. The Company benefits through operational synergies, cost optimization, assurance of product/service quality, utilizing the expertise within the group for manufacturing, sourcing, etc. thereby bringing efficiencies in the businesses, providing enhanced level of

Sr. No	Discription	VedantKotton Private Limited (VKPL)	Mohini Hygiene Care Products Private Limited (MHCPPL)	Mohini Active Life Private Limited (MALPL)
		user experience to the consumers of the Company to enable achieve growth objectives, access to and utilization of strong R&D and design capabilities. Financial assistance would drive growth in subsidiary's/associate's business and will enable them to innovate, scale up and pursue growth opportunities in a more focused manner. The Management has provided the Audit Committee with the relevant details, as required under law, of various proposed RPTs including material terms and basis of pricing. The Audit Committee, after reviewing all necessary information, has granted approval for entering into RPTs with VKPL, for an aggregate value of up to 35 crore to be entered in FY 2026-27 upto the next AGM held in 2027. The Audit Committee has noted that the said transactions will be on an arms' length basis and in the ordinary course of business	user experience to the consumers of the Company to enable achieve growth objectives, access to and utilization of strong R&D and design capabilities. Financial assistance would drive growth in subsidiary's/associate's business and will enable them to innovate, scale up and pursue growth opportunities in a more focused manner. The Management has provided the Audit Committee with the relevant details, as required under law, of various proposed RPTs including material terms and basis of pricing. The Audit Committee, after reviewing all necessary information, has granted approval for entering into RPTs with MHCPPL for an aggregate value of up to 30 crore to be entered in FY 2026-27 upto the next AGM held in 2027. The Audit Committee has noted that the said transactions will be on an arms' length basis and in the ordinary course of business	user experience to the consumers of the Company to enable achieve growth objectives, access to and utilization of strong R&D and design capabilities. Financial assistance would drive growth in subsidiary's/associate's business and will enable them to innovate, scale up and pursue growth opportunities in a more focused manner. The Management has provided the Audit Committee with the relevant details, as required under law, of various proposed RPTs including material terms and basis of pricing. The Audit Committee, after reviewing all necessary information, has granted approval for entering into RPTs with MALPL for an aggregate value of up to 100 crore to be entered in FY 2026-27 upto the next AGM held in 2027. The Audit Committee has noted that the said transactions will be on an arms' length basis and in the ordinary course of business
O	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly	Mr. Avnish Bansal, MD of the Company (hold 99 % of shares in the VKPL), is interested in the resolution to the extent of their Shareholding in the Company.	Mr. Avnish Bansal, MD of the Company (hold 19 % of shares in the MHCPPL), & MHHL holds 48% Shares in MHCPPL associate Company of MHHL.	Mr. Avnish Bansal & Mrs. Parul Bansal are directors in MALPL.
P	copy of the valuation or other external party report, if any, shall be placed before the Audit Committee	NA	NA	NA
4	Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances			
A	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	NA	NA	NA
B	Basis of determination of price	Prices are determined at par and is same as with unrelated party	Prices are determined at par and is same as with unrelated party	Prices are determined at par and is same as with unrelated party
C	In case of Trade advance	Amount of trade advances- Tenure-Self-liquidating	Amount of trade advances- Tenure-Self-liquidating	

Sr. No	Discription	VedantKotton Private Limited (VKPL)	Mohini Hygiene Care Products Private Limited (MHCPPL)	Mohini Active Life Private Limited (MALPL)
5	Details of transaction relating to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary:			
A	Details of the source of funds in connection with the proposed transaction	The financial assistance / investment would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance / making investment.	The financial assistance / investment would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance / making investment.	The financial assistance / investment would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance / making investment.
B	where any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments – nature of indebtedness; - cost of funds; and – tenure	Not applicable, since the Company would not be incurring financial indebtedness specially for giving financial assistance or making investments.	Not applicable, since the Company would not be incurring financial indebtedness specially for giving financial assistance or making investments.	Not applicable, since the Company would not be incurring financial indebtedness specially for giving financial assistance or making investments.
C	Rate of interest at which the listed entity is borrowing from its bankers/ other lenders	9%	9%	9%
D	Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security	The financial assistance in the form of loan / inter-corporate deposit, if any provided, will be on an arm's length basis considering the following: - (i) The nature and tenor of loan/ICD, (ii) The opportunity cost for the Company from investment in alternative options, and (iii) The cost of availing funds for the Company and for the related party	The financial assistance in the form of loan / inter-corporate deposit, if any provided, will be on an arm's length basis considering the following: - (i) The nature and tenor of loan/ICD, (ii) The opportunity cost for the Company from investment in alternative options, and (iii) The cost of availing funds for the Company and for the related party	The financial assistance in the form of loan / inter-corporate deposit, if any provided, will be on an arm's length basis considering the following: - (i) The nature and tenor of loan/ICD, (ii) The opportunity cost for the Company from investment in alternative options, and (iii) The cost of availing funds for the Company and for the related party
E	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT	The funds shall be used for operational activities and other business requirements of the company to whom funds are provided and/or for making investment(s) in and/or providing financial assistance to any of its subsidiaries / associates /related parties.	The funds shall be used for operational activities and other business requirements of the company to whom funds are provided and/or for making investment(s) in and/or providing financial assistance to any of its subsidiaries / associates / joint ventures/related parties.	The funds shall be used for operational activities and other business requirements of the company to whom funds are provided and/or for making investment(s) in and/or providing financial assistance to any of its subsidiaries / associates / joint ventures/related parties.
E	A statement that the valuation or other external report, if any, relied upon by the listed etity in relation to the proposed transaction will be made available through registered email address of the shareholder	All transactions with related parties defined as per Section 2(76) of the Companies Act, 2013 are being reviewed for arm's length testing internally. Company's Related Party Transaction Policy and governance policies with respect to negotiation with third parties are being followed	All transactions with related parties defined as per Section 2(76) of the Companies Act, 2013 are being reviewed for arm's length testing internally. Company's Related Party Transaction Policy and governance policies with respect to negotiation with third parties are being followed	All transactions with related parties defined as per Section 2(76) of the Companies Act, 2013 are being reviewed for arm's length testing internally. Company's Related Party Transaction Policy and governance policies with respect to negotiation with third parties are being followed

Sr. No	Discription	VedantKotton Private Limited (VKPL)	Mohini Hygiene Care Products Private Limited (MHCPPL)	Mohini Active Life Private Limited (MALPL)
		for all related party transactions as defined under SEBI Listing Regulations. These related party transactions are also being approved by the Audit Committee and being reviewed by it on a quarterly basis.	for all related party transactions as defined under SEBI Listing Regulations. These related party transactions are also being approved by the Audit Committee and being reviewed by it on a quarterly basis.	for all related party transactions as defined under SEBI Listing Regulations. These related party transactions are also being approved by the Audit Committee and being reviewed by it on a quarterly basis.
6	Disclosure only in case of transactions relating to investment made by the listed entity or its Subsidiary			
A	Source of funds in connection with the proposed transaction	NA	NA	The financial assistance / investment would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance / making investment.
B	Where any financial indebtedness is incurred to make investment, specify the following:	NA	NA	NA
C	Purpose for which funds shall be utilized by the investee company	NA	NA	The funds shall be used for operational activities and other business requirements of the company to whom funds are provided
D	Material terms of the proposed transaction	NA	NA	Investment by the Holding Company into its Wholly Owned Subsidiary for the purpose of acquisition/installation of Plant & Machinery, Land and Building to set up/expand the manufacturing facilities and related infrastructure. Investment will be made by way of equity infusion/loan/any other permitted instrument as may be deemed appropriate and mutually agreed between the Holding Company and the Subsidiary.
7	Name of the Director or Key Managerial Personnel ('KMP') who is related, if any, and the nature of their relationship.	Mr. Avnish Bansal, and , Mr. Sarvapriya Bansal are Director cum Member . they are the promoters of the VKPL	Mr.Avnish Bansal is a Director cum Member in MHCPPLand it is Associate Company of MHHL.	Mr. Avnish Bansal and Mrs.Parul Bansal are director in MALPL
8	Any other information that may be relevant	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013 forming part of this Notice.	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013 forming part of this Notice.	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013 forming part of this Notice.

The related parties shall not vote on such resolutions, therefore, none of the Promoter Group entities holding share(s) will vote on the above Resolution. The Board considers that the existing arrangements with VKPL, MHCPPL &MALPL are in the ordinary course of business and at arm's length basis.

None of the Directors and Key Managerial Personnel or their relatives are in any way, concerned or interested, financially or otherwise, in the said Ordinary resolutions, except Mr. Avnish Bansal, Mr. Sarvapriya Bansal and Mrs. Parul Bansal. Accordingly, based on review and approval of the Audit Committee, the Board of Directors recommend the Ordinary resolutions contained in Item No.8, 9, 10 of the accompanying Notice to the shareholders for approval.

By Order of the Board of Directors
MOHINI HEALTH & HYGIENE LIMITED

Sd/-
Arnika Jain
Company Secretary & Compliance Officer
ACS 38265

DATE: 5th September, 2026
PLACE: INDORE (M.P.)

BOARD REPORT

To

The Members,

Your Directors are pleased to present the 17th Annual Report on the business and operations of the Company together with the Company's audited financial statements and the auditors' report thereon for the financial year ended March 31, 2026. The financial highlights for the year are given below:

1. **Financial Results:** The financial performance, prospects, financial summary or highlights are as follows:

(Rs. in Lakhs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	Year Ended March 31, 2026	**Year Ended March 31, 2025**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
Revenue from operation and other income	14760.56	17,866.53	14,659.45	17,877.72
Expenses (including depreciation & amortization expenses)	15484.30	16,372.80	15,530.75	16,391.71
Profit before exceptional and extraordinary items and tax	(723.74)	1493.73	(871.30)	1486.01
Profit/(Loss) before tax	**(1529.62)**	**856.51**	**(1,677.17)**	**848.79**
Tax Expenses :				
• Current Tax	0.00	305.97	0.30	306.87
• Deferred Tax	22.96	(27.62)	22.96	(28.44)
• Earlier year Taxes	(34.78)	(14.90)	(34.78)	(14.90)
Profit from the period from continuing Operations	(1517.80)	593.06	(1,665.65)	585.26
Minority share in Post Acquisition Profit /loss	-	-	-	-
Profit for the Period	(1517.80)	593.06	(1,665.65)	585.26

The Standalone and Consolidated Financial Statements of the Company for the financial year ended March 31, 2026 have been prepared in accordance with the Accounting Standard as notified by the Ministry of Corporate Affairs and as amended from time to time.

2. **State of Company's affairs and future outlook:**

During the financial year under review, the Company continued its operations in the manufacturing and marketing of absorbent cotton, medical textiles, hygiene products and allied healthcare products. The year was marked by challenging market conditions, pressure on demand in certain product segments, fluctuations in raw material prices, increased operating costs and intensified competition across the healthcare and hygiene sector.

On a standalone basis, the Company recorded Revenue from Operations and Other Income of ₹14,760.56 Lakhs as against ₹17,866.53 Lakhs in the previous financial year, reflecting a decline of approximately 17.38%. On a consolidated basis, Revenue from Operations and Other Income stood at ₹14,659.45 Lakhs as compared to ₹17,877.72 Lakhs during the previous year.

The Company reported a standalone Loss Before Tax of ₹1,529.62 Lakhs as against a Profit Before Tax of ₹856.51 Lakhs in the previous year. After accounting for tax adjustments, the Company recorded a standalone Net Loss of

₹1,517.80 Lakhs as compared to a Net Profit of ₹593.06 Lakhs during FY 2024-25.

On a consolidated basis, the Group reported a Loss Before Tax of ₹1,677.17 Lakhs as against a Profit Before Tax of ₹848.79 Lakhs in the previous year. Consequently, the consolidated Net Loss for the year stood at ₹1,665.65 Lakhs as compared to a Net Profit of ₹585.26 Lakhs during FY 2024-25.

The reason for negative bottom line is:-

(1) The Company has recognised provision for notional loss of Rs. 13.21 Crore for the year ended 31st March 2026 on the long term open forward contracts which are booked to hedge the risk of currency price fluctuations on export remittances. This provision is recognised on MTM basis on the year ended date i e 31/03/2026.

(2) Booking of loss of Rs. 8.03 Crore on Insurance Claim related to FY 2021-22. The Company has received the final surveyor report for its insurance claim. Out of the total claim receivable of Rs 2,517.44 lakhs, Rs 618.48 lakhs was written off in FY 2024-25. For the current financial year, the Company booked an additional loss of Rs 803.82 lakhs, disclosed as an extraordinary item. Consequently, the claim receivable as of 31 March 2026, stands at Rs 1,095.13 lakhs, which is approved as per surveyor's final report.

Despite these challenges, the Company continued to maintain its focus on operational efficiency, product quality, regulatory compliance and customer relationship management. The Company remains committed to strengthening its market presence and improving operational performance through cost optimization and strategic initiatives.

Further, the successful implementation of the Resolution Plan of Winsome Yarns Limited pursuant to the approval of the Hon'ble National Company Law Tribunal (NCLT) dated 16th April, 2026 represents a significant strategic milestone for the Company. The management believes that the acquisition and revival of Winsome Yarns Limited will create long-term value and provide opportunities for business expansion and diversification.

The healthcare, hygiene and medical textile sectors in India continue to offer substantial growth opportunities driven by increasing healthcare awareness, rising disposable income, expansion of healthcare infrastructure and growing demand for quality hygiene products.

The Company expects demand for absorbent cotton, medical textiles and hygiene products to improve in the medium to long term, supported by increased healthcare spending, government initiatives and expanding domestic as well as export markets.

The Company has also received significant recognition in the medical textile segment through the grant of BIS License All India First License for Medical Textiles –Absorbent Cotton (Sterile & Non Sterile)(IS 16468:2016) which is expected to strengthen customer confidence and enhance the Company's competitive positioning in the market.

The Board of Directors believes that the long-term fundamentals of the healthcare and hygiene industry remain strong and that the Company is well positioned to capitalize on emerging opportunities in the sector.

3. Change in nature of business, if any

During the year under review, there has been no change in nature of business of the Company.

4. Changes in Share Capital

During the financial year under review, there was no change in the authorised, issued, subscribed and paid-up share capital of the Company. The Company has increased its Authorised Capital from Rs. 25 Crores to Rs. 65 Crores at the EGM held on 19th August, 2026.

At present, the Company has only one class of shares- Equity shares of Rs. 10/- each. The paid up share capital of the Company is Rs. 18,23,59,000/- divided into 1,82,35,900 equity shares of Rs. 10/- each.

5. Credit Rating

Credit rating issued by India Ratings & Research (Ind-Ra) are as under:

Facilities	Amount (Rs. in millions)	Rating
Bank loan facilities	760.51	IND BB-/Negative/IND A4+

6. Amounts transferred to reserves

During the financial year under review, the Company incurred a loss of ₹1,517.80 lakhs. Accordingly, no amount has been transferred to the General Reserve. The loss has been adjusted against the opening balance of Retained Earnings (Balance in the Statement of Profit and Loss) in Other Equity.

7. Dividend

With a view to conserving the Company's resources for future growth and business requirements, the Board of Directors has not recommended any dividend for the financial year ended 31st March, 2026 (Previous Year: Nil).

8. Material Changes between the end of financial year and the date of the Board report

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year of the company to which the financial Position of the company occurred between the end of the financial year of the company to which the financial statement relates and the date of the report Except the Company has successfully implemented the resolution plan of Winsome Yarns Limited & The Company has also invested in Dhananya Capital Private Limited, subsidiary Company incorporated for implementation of resolution plan of Winsome Yarns Limited. Total investment in DCPL is 51 % (1275000 Shares of Rs. 10 each)

9. Transfer of unclaimed dividend to investor education and protection fund

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as dividend was declared and paid last year.

The following table gives information relating to outstanding dividends and the dates by which they can be claimed by the Members from the Company's RTA:

Financial year	Date of Declaration	Last date for claiming unpaid Dividend
2023-24	28-09-2024	28-10-2031

10. Subsidiaries, Associates and Joint Venture Companies

Subsidiary Company

As on 31st March, 2026, the Company has the following subsidiary companies:

- Mohini Active Life Private Limited, a Wholly Owned Subsidiary, incorporated on 30th June, 2022. The subsidiary has not yet commenced its business operations.
- Dhananya Capital Private Limited, incorporated on 20th May, 2026, is a subsidiary of the Company.

Associate Company

The Company has one Associate Company Mohini Hygiene Care Products Private Limited incorporated on 15th June, 2020.

Joint Venture Companies

The Company does not have any joint venture company(ies).

A statement containing the salient features of the financial statements of subsidiary / associates / joint venture companies, as per Section 129(3) of the Companies Act, 2013, in Form AOC-1 is annexed as 'Annexure I'.

In accordance with third proviso of Section 136(1) of the Companies Act, 2013, the Annual Report of the Company, containing therein its standalone and the consolidated financial statements has been placed on the website of the Company, www.mohinihealthandhygiene.com Further, as per fourth proviso of the said section, audited annual accounts of its Subsidiary Company have also been placed on the website of the Company. Shareholders interested in obtaining a physical copy of the audited annual accounts of the Subsidiary Companies may write to the Company Secretary requesting for the same.

Report on highlights on performance of Subsidiaries, Associates and Joint Venture Companies and their contribution to overall performance of the companies during the financial year 2024-2025

Sr. No.	Name of Subsidiaries, Associates and Joint Venture Companies	Category	Contribution to the overall performance of the Company (Rs. in Lakhs)	Contribution to the overall performance of the Company (In %)
1	**Mohini Active Life Private Limited**	**Wholly Owned Subsidiary**	**01.69**	**0.10%**
2	**Mohini Hygiene Care Products Private Limited**	**Associate Company**	**-29.95**	**-1.80%**
3	**Dhananya Capital Private Limited**	**Subsidiary Company**	**-**	**-**

11. Annual Return

In accordance with the Companies Act, 2013, the annual return in the prescribed format is available at https://mohinihealthandhygiene.com/investor_relations/annual-return/

12. Board Meetings

The Board meets at regular intervals to discuss and decide on business strategies/policies and review the financial performance of the Company and its subsidiaries. The notice of Board Meeting is given well in advance to all the Directors. Usually, meetings of the Board are held in Pithampur and Indore and attending through Audio visual means is also being provided to the directors on their request. The Agenda for the Board Meetings include detailed notes on the items to be discussed at the meeting to enable the Directors to take an informed decision.

Sr. No.	Date of Board meeting (DD/MM/YYYY)	Total Number of directors as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1	12/05/2026	8	5	62.5
2	29/05/2026	8	8	100
3	30/08/2025	8	8	100
4	14/11/2025	8	7	87.5
5	07/03/2026	8	8	100

The provisions of Companies Act, 2013, Secretarial Standard 1 and the Listing Regulations were adhered to while considering the time gap between two meetings.

13. Audit Committee

TThe Audit Committee comprises of Mr. Mukesh Vyas as a chairman, Mr. Mahesh Fogla, Mr. Mukul Jain and Mr. Sarvapriya Bansal as members. During the year under review, the Committee met 5 (Five) times.

Sr. No.	Type of meeting	Date of meeting	Total Number of Members as on the date of meeting	Attendance	
				No.Number of members attended	% of attendance
1	Audit Committee	12/05/2026	4	4	100
2	Audit Committee	29/05/2026	4	4	100
3	Audit Committee	30/08/2025	4	4	100
4	Audit Committee	14/11/2025	4	4	100
5	Audit Committee	07/03/2026	4	4	100

The terms of reference of the Committee are in accordance with the provisions of Section 177 of the Companies Act, 2013 and the Rules made thereunder

14. Nomination and Remuneration Committee

The Nomination and Remuneration Committee comprises of Mr. Mukesh Vyas as a Chairman and

Mr. Mukul Jain and Mr. Chandrashekhar Bobra as members. The Committee is reconstituted on 5th September,2026 Mr. Mahesh Fogla & Mrs. Renu Lata Rajani members were added in the Committee and Mr. Chandrashekhar Bobra ceased to be the member of the committee w.e.f 29th July,2026.

Sr. No.	Type of meeting	Date of meeting (DD/MM/YYYY)	Total Number of Members as on the date of meeting	Attendance	
				No.Number of members attended	% of attendance
1	Nomination & Remuneration Committee	12/05/2025	3	3	100
2	Nomination & Remuneration Committee	29/08/2025	3	3	100
3	Nomination & Remuneration Committee	07/03/2026	3	2	66.67

The terms of reference of the Committee are in accordance with the provisions of Section 178 of the Companies Act, 2013 and Rules made thereunder.

15. Policy on Directors' Appointment and Remuneration and Other Details

IIn compliance with the requirements of Section 178 (3) of the Companies Act, 2013 and Regulation 19 of the Listing Regulations, 2015, the Company has laid down a Nomination and Remuneration Policy which has been uploaded on the Company's website. The web-link as required under the Companies Act, 2013 is as under **https://mohinihealthandhygiene.com/wp-content/uploads/Nomination-and-Remuneration-Policy.pdf**

The salient features of the NRC Policy areas under:

1. Setting out the objectives of the Policy
2. Definitions for the purposes of the Policy
3. Policy for appointment and removal of Director, KMP and Senior Management
4. Policy relating to the Remuneration for the Managerial Personnel, KMP, Senior Management Personnel & other employees
5. Remuneration to Non-Executive / Independent Director

16. Stakeholders Relationship Committee

The Stakeholders Relationship Committee comprises of Mr. Chandrashekhar Bobra as Chairperson and Mr. Avnish Bansal and Mr. Saravapriya Bansal as members. During the year under review, the Committee met 1(one) times on March 07 , 2026. The Committee is reconstituted on 5th September,2026 Mrs. Renu Lata Rajani were added as member in the Committee and Mr. Chandrashekhar Bobra ceased to be the member of the committee w.e.f 29th July,2026.

Sr. No.	Type of meeting	Date of meeting (DD/MM/YYYY)	Total Number of Members as on the date of meeting	Attendance	
				No.Number of members attended	% of attendance
1	Stakeholders Relationship Committee	07-03-2026	3	3	100

The terms of reference of the Committee are in accordance with the provisions of Section 178 of the Companies Act, 2013 and Rules made there under.

17. Corporate Social Responsibility (CSR)

17.1 Corporate Social Responsibility (CSR) Committee

The Corporate Social Relationship Committee consists of Mr. Chandrashekhar Bobra as Chairman and Mr. Sarvapriya Nirmalesh Bansal and Mrs. Parul Bansal as members. During the year under review, the Committee met 2(Two) times. The Committee is reconstituted on 5th September,2026 Mrs. Renu Lata Rajani were added as member in the Committee and Mr. Chandrashekhar Bobra ceased to be the member of the committee w.e.f 29th July,2026.

Sr. No.	Type of meeting	Date of meeting (DD/MM/YYYY)	Total Number of Members as on the date of meeting	Attendance	
				No.Number of members attended	% of attendance
1	Corporate Social Relationship Committee	30/08/2025	3	3	100
2	Corporate Social Relationship Committee	07/03/2026	3	2	66.67

The terms of reference of the Committee are in accordance with the provisions of Section 135 of the Companies Act, 2013 and Rules made there under.

17.2 Details of Policy developed and implemented by the Company on its Corporate Social Responsibility initiatives

In compliance with requirements of Section 135 of the Companies Act, 2013, the Company has laid down a CSR Policy to provide benefit to the weaker section of the Society. The report on CSR activities carried out during the financial year ended 31st March, 2026 in the form as prescribed under Rule 9 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 is annexed herewith as **'Annexure II'**

Shareholders Meeting: During the year the Company has called two Shareholders meeting.

1. Annual General Meeting hold on 30-09-2025 (All resolution were approved by members of the Company)
2. Extra ordinary General meeting hold on 20-06-2025 (All resolution were approved by members of the Company)

18. Directors Responsibility Statement

In terms of provisions of Section 134 (5) of the Companies Act, 2013, the Board of Directors hereby confirm that:-

i. In the preparation of the Annual Accounts for the financial year ended March 31, 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;

ii. The Directors have selected such accounting policies as listed in financial statements and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of the affairs of the Company at the end of the financial year as on March 31, 2026 and of the profit of the Company for that period;

iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

iv. The Directors have prepared the Annual Accounts on a going-concern basis;

v. The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

vi. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

19. Declaration of Independence

Mr. Mukesh Vyas, Mr. Mukul Jain, Mr. Chandrashekhar Bobra and Mr. Mahesh Fogla are Independent Directors of the Company. The Company has received declarations / confirmations from all the Independent Directors of the Company as required under Section 149(7) of the Companies Act, 2013, read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014. Certificate under Regulation 34(3) of the Listing Regulations received from CS Nilam Binjwa is attached in **Annexure VII**

20. Auditors

20.1Statutory Auditor& their Report

The Members of the Company had, at their 12th AGM held on September 30, 2021, appointed M/s Mahesh C. Solanki & Co. (FRN: 006228C) as the Statutory Auditor of the Company to hold office for a term of five years commencing from the conclusion of the 12th AGM up to the conclusion of 17thAGM of the Company to be held in the year 2026.

The tenure of M/s Mahesh C. Solanki & Co. (FRN: **006228C**) as Statutory Auditors of the Company has been completed in accordance with the provisions **of Section 139 of the Companies Act, 2013**

Accordingly, the Board of Directors, based on the recommendation of the Audit Committee, has proposed the re- appointment of M/s Mahesh C. Solanki & Co. (FRN: **006228C**) as the Statutory Auditors of the Company for second term

The appointment of M/s Mahesh C. Solanki & Co. (FRN: **006228C**), shall be subject to the approval of the Members at the ensuing Annual General Meeting and shall be for a term of **five consecutive years,** from the conclusion of the ensuing 17th Annual General Meeting until the conclusion of the **22nd Annual General Meeting to be held in the year 2031**, as may be applicable under the Companies Act, 2013.

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The Company has received the necessary consent and eligibility certificate from M/s Mahesh C. Solanki & Co. (FRN: **006228C**) Chartered Accountants, confirming that their appointment, if made, shall be in accordance with the provisions of Sections 139 and 141 and other applicable provisions of the Companies Act, 2013 and the rules made thereunder.

The Board recommends the appointment of M/s Mahesh C. Solanki & Co. (FRN: **006228C**), Chartered Accountants, as the Statutory Auditors of the Company, for approval of the Members at the ensuing 17th Annual General Meeting.

The Notes to the financial statements referred in the Auditors Report are self-explanatory and therefore do not call for any comments under Section 134 of the Companies Act, 2013. The Auditors' Report does not contain any qualification, reservation or adverse remark.

20.2 Secretarial Auditor& their Report

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board in its meeting held on May 12, 2025 has appointed Ms. Neelam Binjwa, Practicing Company Secretary, to conduct Secretarial Audit for the financial year 2025-26.

The appointment of Ms. Neelam Binjwa, Practicing Company Secretary, shall be subject to the approval of the Members at the ensuing Annual General Meeting and shall be for a term of five consecutive years from 2026-27 to 2030-31, as may be applicable under the Companies Act, 2013.

The Secretarial Audit Report for the financial year ended March 31, 2026 is annexed herewith marked as **'Annexure III'** to this Report. The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

20.3 Internal Auditor

Pursuant to the provisions of Section 138 of the Companies Act, 2013 and the Companies (Accounts) Rules, 2014, the Board in its meeting held on May 29, 2025 has appointed M/s Ashok Chhajed & Associates, Chartered Accountant firm as an Internal Auditor of the Company to conduct Internal Audit of records and documents of the Company for the financial year 2025-26. After completion of tenure of existing Internal Auditor M/s Ashok Chhajed & Associates, the Board has appointed peer reviewed firm M/s Jain S. P. & Co. firm having registration no. 023855C as an Internal Auditor at their meeting held on 1st May, 2026

21. Loans, guarantees or investments

The Particulars of loans, investments or guarantees have been disclosed in the financial statements and the Company has duly complied with Section 186 of the Companies Act, 2013 in relation to Loans, Investment and Guarantee during the financial year 2025-26.

During the year under review the Company has given loan to any person or other body corporate, gave guarantee or provided security in connection with a loan to any other body corporate or person and acquired by way of subscription, purchase or otherwise, the securities of any other body corporate as detailed below.

Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or registration number	**U24100MP2022PTC061630**	**AAHTM0869Q**
Name of the Party	MOHINI ACTIVE LIFE PRIVATE LIMITED	MOHINI EMPLOYEE WELFARE TRUST
Type of person (Individual / Entity)	Wholly owned Subsidiary	Employee Welfare Trust under ESOP scheme.
Nature of transaction	Advances for plant & building	Loan

In case of loan, rate of interest would be enquired	NA	NA
Brief on the transaction	Advances for Plant & Building	Advances for purchase of Share under ESOP Scheme.
Amount in Rs. (In lakhs)	973.50	0.50
Date of passing Board resolution (DD/MM/YYYY)	02-09-2023	24-08-2020
Whether the threshold of 60% of paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account breached?	No	No
Whether the transaction falls under the purview of proviso to Section 186(3) and Company is not required to pass Special Resolution The loan or guarantee is given or where a security has been provided to its wholly owned subsidiary company or a joint venture company, or acquisition is made by a holding company, by way of subscription, purchase or otherwise of, the securities of its wholly owned subsidiary company, the requirement of this sub-section shall not apply:	Yes	NA
SRN of MGT-14	-	R65530149

22. Related Party Transactions

Related party transactions that were entered into during the financial year were on arm's length basis and were in ordinary course of business. There are no materially significant related party transactions made by the Company which may have potential conflict with the interest of the Company.

There are no material related party transactions which are not in ordinary course of business or which are not on arm's length basis and hence there is no information to be provided as required under Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014. AOC-2 Is enclosed as Annexure- IA

The Board has approved a policy for related party transactions which has been uploaded on the Company's website. The web-link as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is as under: https://mohinihealthandhygiene.com/wp-content/uploads/Policy-on-Related-Party-transaction_29052025_MHHL.pdf

Suitable disclosures as required under AS-18 have been made in the Note No 36 of the financial statements.

23. Employee Stock Purchase Scheme

The Board of Directors and the Shareholders of the Company have approved the 'Mohini Employee Stock Purchase Scheme 2020' ('Scheme') in their Board Meeting & Members meeting held on_24th August, 2020 and 29th September 2020 respectively. This scheme is effective from 29th September 2020. Pursuant to the Scheme, the Company has, constituted Mohini Employee Welfare Trust ('Trust') to acquire, hold and allocate/transfer equity shares of the Company to eligible employees from time to time on the terms and conditions specified under the Scheme. During the year under review the trust hold 1,84,500 Company's equity shares. The disclosure in terms of Section 67 of the Act read with Rule 16 of the Companies (Share Capital and Debentures) Rules, 2014 is not applicable.

The Disclosure as per SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 has been annexed herewith as **Annexure VI** and also on the website of the Company under the following link: https://mohinihealthandhygiene.com /investor_relations/annual-reports/

24. Conservation of energy, technology absorption, foreign exchange earnings and outgo

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of Companies (Accounts) Rules, 2014, is annexed herewith as 'Annexure IV'.

25. Risk management policy of the Company

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. These are discussed at the meetings of the Audit Committee and the Board of Directors of the Company.

26. Formal Annual Evaluation:

Pursuant to the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Board has carried out an annual performance evaluation of its own performance, the directors individually as well as the evaluation of the working of its Audit, Nomination & Remuneration and Stakeholders Relationship Committees.

27. Board of Directors and Key Managerial Personnel

Directors Appointment & Cessation

Reappointment of Mr. Avnish Sarvapriya Bansal (DIN: 02666814) as a Managing Director w.e.f 23rd January, 2025 as recommended by Nomination & Remuneration Committee Meeting, Audit Committee Meeting & Board Meeting at their meeting held on 21st January, 2025 and Special resolution was passed at the Extra Ordinary General Meeting held on 20th June, 2025

Reappointment of Mr. Savrapriya Bansal (DIN: 02540139) as a Whole time Director for further three years w.e.f. 29th August, 2025 as recommended by the Nomination & Remuneration Committee Meeting, Audit Committee Meeting and Board Meeting held on 12th May, 2025. And subsequent special resolution was passed at the Extra Ordinary General Meeting held on 20th June, 2025.

Reappointment of Mrs. Parul Bansal (DIN: 06856466) as a Whole time Director for further three years w.e.f. 29th August, 2025 as recommended by the Nomination & Remuneration Committee Meeting, Audit Committee Meeting and Board Meeting held on 12th May, 2025 and subsequent special resolution was passed at the Extra Ordinary General Meeting held on 20th June, 2025.

Reappointment of Mr. Viral Patel (DIN: 09662042) as a Director for further one year w.e.f. 29th August, 2025 as recommended by the Nomination & Remuneration Committee Meeting at their meeting held on 29th August, 2025, Audit Committee Meeting and Board Meeting held on 30th August, 2025 subject to Members approval in the upcoming Annual General meeting. Mr. Viral Rohitbhai Patel (DIN: 09662042) ceased from the office of Professional Executive Director w.e.f. 29th August, 2026 due to completion of his tenure.

Mr. Chandrashekhar Bobra (DIN: 00209498) ceased to be an independent Director w.e.f 29th July, 2026 due to his personal & professional commitments.

Key Managerial Personnel Appointment & Cessation

Mr. Anil kumar Singhania ceased to be a Chief Financial Officer & KMP of the Company w.e.f 1st August, 2026 due to preoccupation.

Mr. Sachin Patangiya is appointed as a Chief Financial Officer & KMP with effect from 1st August, 2026.

Other than this there were no change in KMP during the year.

Directors Liable to Retire by Rotation and Being Eligible Offer themselves for Re-Appointment

In accordance with Articles of Association of the Company and the Companies Act, 2013, one-third of the total Directors, other than Independent Directors of the Company, retire by rotation at every Annual General Meeting and accordingly, Mr. Sarvapriya Bansal (DIN:02540139) Director shall retire by rotation at the forthcoming Annual General Meeting and being eligible, offers himself for reappointment. Mrs. Parul Bansal(DIN:06856466) shall retire by rotation at the forthcoming Annual General Meeting and being eligible, offers herself for reappointment.

The Company has received declaration from all the Independent Directors of the Company confirming their registration with the databank of Independent Directors as notified by Ministry Of Corporate Affairs and also that they meet the criteria of independence as prescribed under the Companies Act, 2013('Act') and SEBI (LODR) Regulations, 2015.

Review of performance of the Board

The Company has duly approved Nomination and Remuneration Policy prescribing inter-alia the criteria for appointment, remuneration and performance evaluation of the directors. As mandated by Section 134 & 178 read with Schedule IV of the Act and Regulation 25 of the SEBI (LODR) Regulations, 2015 as applicable on the Company, the Independent Directors in their separate meeting held on March 7, 2026 have reviewed the performance of Non-Independent Directors, Chairperson and Board as a whole along with review of quality, quantity and timeliness of flow of information between Board and management and expressed their satisfaction over the same.

Furthermore, Board is of the opinion that Independent directors of the company are persons of high repute, integrity & possess the relevant expertise & experience in their respective fields.

The Certificate of Non-Disqualification of Directors (Pursuant to Regulation 34(3) and clause (10)(i) of Para C of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015) is hereby received from Secretarial Auditor CS Neelam Binjwa is attached as **AnnexureVI**

Composition of Board of Directors

Details of Board of Directors and Key Managerial Personnel (KMP) of the Company is as follows:

Name	Designation	Date of Appointment & Cessation
Mr. Sarvapriya Bansal	Whole-time Director	Appointment w.e.f. 24thJune, 2009. Change in designation on 30thSeptember, 2022 reappointment from 29th August,2025
Mr. Avnish Sarvapriya Bansal	Managing Director	Appointment w.e.f. 24thJune, 2009. Reappointment from 23rd January,2025.
Mrs. Parul Bansal	Whole –time Director	Appointment w.e.f. 31stJanuary, 2017. Change in designation on 30thSeptember, 2022 reappointment from 29th August,2025
Mr. Viral Patel	Executive Director	Appointment w.e.f. 29th August, 2022 Cessation w.e.f 29th August,2026.
Mr. Mukesh Vyas	Non-Executive Independent Director	Appointment 30th August, 2019 and Reappointment w.e.f. 29th August, 2022
Mr. Mukul Jain	Non-Executive Independent Director	Appointment w.e.f. 29th August, 2022
Mr. Mahesh Fogla	Non-Executive Independent Director	Appointment w.e.f. 29th August, 2022
Mr. Chandrashekhar Bobra	Non-Executive Independent Director	Appointment w.e.f. 29th August, 2022 cessation w.e.f 29th July,2026
Mrs. Arnika Jain	Company Secretary	28th March, 2019
Mr. Anil Kumar Singhania	CFO	Appointment w.e.f. 2nd September, 2023 cessation w.e.f 1st August,2026
Mr. Sachin Patangiya	CFO	Appointment w.e.f 1st August,2026

28. Internal Financial Control

Your Company has well defined and adequate internal controls and procedures, commensurate with its size and nature of its operations. The Company's internal control procedures which includes internal financial controls; ensure effective compliance with various policies, practices and statutes keeping in view the organization's pace of growth and increasing complexity of operations. The internal auditors' team carries out extensive audits throughout the year and submits its reports to the Audit Committee of the Board of Directors.

29. Disclosure on establishment of a Vigil Mechanism

Pursuant to the provisions of Section 177(9) & (10) of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Vigil Mechanism or Whistle Blower Policy for directors, employees and other stakeholders to report genuine concerns has been established. The same is uploaded on the website of the Company and the web-link is https://mohinihealthandhygiene.com/wp-content/uploads/Vigil-Mechanism.pdf

30. Employees compliances:

a. Particulars of employees and related disclosures

There was no employee drawing remuneration in excess of limits prescribed under section 197(12) of the Companies Act, 2013 read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Disclosures pertaining to remuneration and other details as required under section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014has been appended as 'Annexure V' of this Report.

b. Prevention of Sexual Harassment at Workplace

Mohini is committed to provide an environment that supports all employees to work together with openness and trust and in ways that demonstrate respect, value differences and has Zero tolerance for Sexual Harassment. In compliance with Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules framed thereunder, the Company has implemented a comprehensive 'Anti-Harassment Policy' includes any unwelcome behaviour that creates a hostile work environment. This includes sexual harassment, bullying, and other forms of harassment. which is gender-neutral, covering all the employees, contractors, vendors, and visitors, and covers all work-related settings and communications at all its offices The Company has constituted Internal Committees comprising internal and external members. with relevant experience to address complaints of sexual harassment in a timely and confidential manner. Further, awareness programs and training sessions are periodically conducted across its locations to sensitise employees and promote a culture of dignity and respect at the workplace.

Sr. No.	Particulars	
1	Number of Sexual Harassment Complaints Received	0
2	Number of Sexual Harassment Complaints disposed off	0
3	Number of Sexual Harassment Complaints pending beyond 90 days.	0

Sr. No.	Particulars	
1	Number of Sexual Harassment Complaints Received	0
2	Number of Sexual Harassment Complaints disposed off	0
3	Number of Sexual Harassment Complaints pending beyond 90 days.	0

c. Statement That company has complied with Maternity Benefit Act.

At Mohini we support and safeguard the health, well-being, and financial security of our women employees during maternity, in compliance with the Maternity Benefit Act, 1961 (as amended in 2017). This policy applies to all full-time female employees of Mohini Health & Hygiene Limited who have completed at least 80 days of service in the 12 months preceding the expected date of delivery. The Company has detailed policy on Maternity Benefit Act.

d. Number of Employees as on the closure of Financial Year-211

1. Male 160
2. Female-51
3. Transgender- 0

31. Corporate Governance

The equity shares of the Company are listed on Emerge Platform of National Stock Exchange of India Limited (NSE).As per Regulation 15 (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Para C of Schedule V relating to Corporate Governance Report, shall not apply to Companies listed on SME Exchange. Hence, report on Corporate Governance does not form part of this Annual Report.

32. Management Discussion and Analysis Report

The Report on Management Discussion and Analysis for the Financial Year ended March 31, 2026 is annexed as **'Annexure IX'** to this Report.

33. Listing of Securities

The equity shares of the Company are listed on Emerge Platform of NSE with security symbol 'MHHL'. The Company has paid the annual listing fees to NSE and annual custody fees to NSDL and CDSL.

34. Other statutory disclosures and information

34.1.There have been no material changes/commitments affecting the financial position of the Company which have occurred between the end of the financial year to which the financial statements relate and the date on report;

34.2. During the year under review, the Company has not accepted the deposit from the public under section 73 to 76 of the Companies Act, 2013 and the rules made there under;

34.3. During the year, there is no fraud which has been reported to the Audit Committee / Board.

34.4. Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, business responsibility report is not applicable to your Company for the financial year ending March 31, 2026.

34.5. The Company has approved the Mohini Employee Stock Purchase Scheme 2020 and also made provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees;

34.6. No fraud has been reported by the Auditors to the Audit Committee or the Board;

34.7. No significant or material orders were passed by the Regulators or courts or tribunals which impact the going concern status and Company's operations in future;

34.8. There have been no instances of any revision in the Board Report or the financial statement, hence disclosure under Section 131(1) of the Companies Act, 2013 is not required;

34.9. The Company has not paid any commission to any of its Directors and hence, provision of disclosure of commission paid to any Director as mentioned in Section 197(14) of the Companies Act, 2013 is not applicable;

34.10. The Company has not issued (a) any shares with differential voting rights (b) Sweat Equity shares (c) shares under any Employee stock option scheme, hence no disclosures are required to be made as per the Companies (Share Capital and Debentures) Rules, 2014;

34.11. The Central Government has not prescribed the maintenance of cost records by the Company under Section 148(1) of the Companies Act, 2013 for any of its products; and

34.12. The Company has complied with the provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 to redress complaints received regarding sexual harassment.

35. Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) and their status

There are no application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year

36. Details of difference between amount of the Valuation done at the time of One Time Settlement and the Valuation done while taking loans from the Banks or Financial Institution along with the reasons thereof.

There are no such events occurred during the period from April 01, 2025 to March 31, 2026, thus no valuation is carried out for the one-time settlement with the Banks or Financial Institutions.

37. Acknowledgment

The Directors thank all the shareholders, customers, dealers, suppliers, bankers, financial institutions and all other business associates for their continued support to the Company and the confidence reposed in its Management. The Directors also thank the Government authorities for their understanding and co-operation.

The Directors wish to record their sincere appreciation of the significant contribution made by the employees of the Company at all levels to its profitable and successful operations.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF MOHINI HEALTH & HYGIENE LIMITED

Sd/-	**Sd/-**
MR. AVNISH SARVAPRIYA BANSAL	**MR. SARVAPRIYA BANSAL**
MANAGING DIRECTOR	**WHOLETIME DIRECTOR**
DIN: 02666814	**DIN: 02540139**

DATE: 5th SEPTEMBER, 2026
PLACE: INDORE (M.P.)

ANNEXURE I
FORM NO. AOC.1

Statement containing salient features of the financial statement of Subsidiaries/associate companies/joint ventures
(Pursuant to first proviso to sub-section (3) of section 129 read with Rule 5 of Companies (Accounts) Rules, 2014)

Part "A": Subsidiaries **(All amounts are in Lakhs.)**

Sr. No	Name of the subsidiary	Mohini Active Life Private Limited Wholly Owned Subsidiary
1.	The date since when subsidiary was acquired	30.06.2022
2.	Reporting period	March 31, 2026
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	NA
4.	Share capital	10
5.	Reserves and surplus	2.58
6.	Total Assets	2463.236
7.	Total Liabilities	2463.236
8.	Investments	NIL
9.	Turnover (Total revenue)	4.83
10.	Profit/Loss before taxation	1.99
11.	Provision for taxation	0.3
12.	Profit/Loss after taxation	1.69
13.	Proposed Dividend	-
14.	Extent of shareholding (in percentage)	100%

Notes

1. Names of subsidiaries which are yet to commence operations: Mohini Active Life Private Limited is incorporated on 30th June, 2022, & Dhanaya Capital Private Limited is incorporated on 20th May, 2026 therefore no financial data is available for the year ended 31st March, 2026.

2. Names of subsidiaries which have been liquidated or sold during the year: NIL

Part "B": Associates and Joint Ventures:

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Rs. In lakhs

Name of Associates/Joint Ventures	Mohini Hygiene Care Products Private Limited
1. Latest audited Balance Sheet Date	31.03.2026
2. Shares of Associate/Joint Ventures held by the company on the year end 31st March, 2026	48%
No.	48000
Amount of Investment in Associates/Joint Venture	4.80
Extend of Holding %	48%
3. Description of how there is significant influence	Due to percentage of share capital
4. Reason why the associate/joint venture is not consolidated	NA
5. Networth attributable to Shareholding as per latest audited Balance Sheet	28.02
*6. Profit / Loss for the year	
i. Considered in Consolidation	- 29.95
ii. Not Considered in Consolidation	- 32.24

Note* Profit Considered in Consolidation is 48% of total Profit and Remaining 52% is not considered in consolidation.

1. Names of associates or joint ventures which are yet to commence operations. NA
2. Names of associates or joint ventures which have been liquidated or sold during the year. NA

Note: This Form is to be certified in the same manner in which the Balance Sheet is to be certified

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF

MOHINI HEALTH & HYGIENE LIMITED

Sd/-
MR. AVNISH SARVAPRIYA BANSAL
MANAGING DIRECTOR
DIN: 02666814

Sd/-
MR. SARVAPRIYA BANSAL
WHOLETIME DIRECTOR
DIN: 02540139

Sd/-
ARNIKA JAIN
COMPANY SECRETARY

Sd/-
MR. ANIL KUMAR SINGHANIA
CFO

DATE: 29-05-2026
PLACE: INDORE (M.P.)

ANNEXURE IA
FORM AOC-2

Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

The Company has not entered into any transaction which is not at Arm's Length basis.

2. Details of contracts or arrangements or transactions at Arm's length basis.

Sl. No..	Parti culars	Details	Details	Details	Details	Details	Details	Details
a)	a) Name (s) of the related party & nature of relationship	Mohini Hygiene Care Products Private Limited (MHCPPL) Associate Company	Mohini Active Life Private Limited (Wholly-owned Subsidiary)	Vedant Kotton Private Limited Mr. Avnish Bansal & Mr. Sarvapriya Bansal are Directors in the company	Anviti Healthcare Private Limited (AHPL) Mr. Avnish Bansal & Mrs Parul Bansal are Directors in the Company.	Omavi Ventures Private Limited Mr. Avnish Bansal & Mr. Viral Patel having significant influence	Mr. Subhash Khandelia (Son in law of Mr. Sarvapriya Bansal)	Ms. Supriya Bansal (Daughter of Mr. Sarvapriya Bansal & Sibling of Mr. Avnish Bansal
b)	Nature of contracts/ arrangements/ transaction	Purchases/Rent received/ /Reimbursement of expenses/ other transaction	Rent received, loan and Advances, interest	Job work, Rent received, Purchase	Rent received	Purchase of Fixed Asset	Salary	Salary
c)	Duration of the contracts/ arrangements/ transaction	Ongoing	Ongoing	Ongoing	Ongoing	One time	Ongoing	Ongoing
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	No pecuniary value has been fixed. The transaction have been at prevailing market price. in the ordinary course of business. (Current Year Transaction purchases- 289.09 Rent 0.66 Lakh,). Reimbursement	No pecuniary value has been fixed. The transaction have been done at prevailing market price in the ordinary course of business. (Current Year Transaction of ,Rent received- 0.71 lakh , Loan	No pecuniary value has been fixed. The transaction have been done at prevailing market price in the ordinary course of business. (Current Year Transaction of entered, Job work paid- Rs. 98.96 lakhs	No pecuniary value has been fixed. The transaction was at prevailing market price in the ordinary course of business. (Current Year Transaction of Rent -Rs.0.71 Lakhs entered)	No pecuniary value has been fixed. The transaction was at prevailing market price in the ordinary course of business. (Current Year Transaction of Payment towards - Rs.1.96 Lakhs entered)	Salary Rs.13.78 lakhs	Salary Rs.13.95 lakhs

d)		of expenses.0.06 lakh. Other transaction 5.46 Lakhs	&Advances- 878.70 Lakhs, Interest on loan- 105.34lakhs	Sales- Rs.369.20 Rent income- Rs 0.71 lakhs /- Reimbursement of expenses – 12.35Lakhs)				
e)	Date of approval by the Board	Omnibus approval in Audit committee on 28th March, 2025 Quarterly noting of all transaction in Audit Committee meeting & Board meeting .Board resolution not required because it is ordinary course of business	Omnibus approval in Audit committee on 28th March, 2025 Quarterly noting of all transaction in Audit Committee meeting & Board meeting, Board resolution not required because it is ordinary course of business	Omnibus approval in Audit committee on 28th March, 2025 Quarterly noting of all transaction in Audit Committee meeting & Board meeting. Board resolution not required because it is ordinary course of business	Omnibus approval in Audit committee on 28th March, 2025 Quarterly noting of all transaction in Audit Committee meeting & Board meeting. Board resolution not required because it is ordinary course of business	Omnibus approval in Audit committee on 28th March, 2025 Quarterly noting of all transaction in Audit Committee meeting & Board meeting. Board resolution not required because it is ordinary course of business	Omnibus approval in Audit committee on 28th March, 2025 Quarterly noting of all transaction in Audit Committee meeting & Board meeting. Board resolution not required because it is ordinary course of business	Omnibus approval in Audit committee on 28th March, 2025 Quarterly noting of all transaction in Audit Committee meeting & Board meeting. Board resolution not required because it is ordinary course of business
f)	Amount paid as advances, if any	As stated in the financial statement in Note no. 36	As stated in the financial statement in note no. 36	As stated in the financial statement in note no. 36	As stated in the financial statement in Note no. 36	As stated in the financial statement in note no. 36	NA	NA

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF
MOHINI HEALTH & HYGIENE LIMITED

Sd/-
MR. AVNISH SARVAPRIYA BANSAL
MANAGING DIRECTOR
DIN: 02666814

Sd/-
MR. SARVAPRIYA BANSAL
WHOLETIME DIRECTOR
DIN: 02540139

DATE: 5th SEPTEMBER, 2026
PLACE: INDORE (M.P.)

ANNEXURE II

REPORT ON CORPORATE SOCIAL RESPONSIBILITY
[Pursuant to Companies (Corporate Social Responsibility Policy) Rules, 2014]

1. Brief outline of the Company's CSR policy, including overview of the projects or programmes undertaken:

The Corporate Social Responsibility Policy ('Policy') of the Company is in line with the provisions of Section 135 of the Companies Act 2013 ('Act') read with Schedule VII to the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014 ('Rules'). The Policy lays down the guiding principles that shall be applicable to the CSR rojects/programme/activities of the Company. The Policy is primarily aimed at supporting the Company's consistent efforts to promote education, vocation skills development and health care activities, upliftment of womens and childrens. The Board of Directors have approved the Policy, on recommendations of the CSRCommittee.

Policy Objectives: The objective of the CSR Policy is to lay down guiding principles in undertaking various programs and projects by or on behalf of the Company relating to Corporate Social Responsibility within the meaning of Section 135 of the Companies Act, 2013 read with Schedule VII of the Act and the Rules framed thereunder.

2. Composition of the CSR Committee:

Name of the Member(s)	Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
Mr. Chandrashekhar Bobra (ceased w.e.f 29.07.2026)	Independent Director	2	2
Mr.Sarvapriya Bansal	Whole-time Director	2	2
Mrs. Parul Bansal	Whole-time Director	2	1
Mrs.RENU LATA RAJANI	Independent Director	0	0

3. Web links where composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:

The composition of the CSR committee is available on our website, at
https://mohinihealthandhygiene.com/investor_relations/committees-board-of-directors/

The Committee, with the approval of the Board, has adopted the CSR Policy as required under Section 135 of the CompaniesAct, 2013. The CSR Policy of the Company is available on our website, at
https://mohinihealthandhygiene.com/wp-content/uploads/CSR-Policy.pdf

The Board, based on the recommendation of the CSR committee, at its meeting held on August 30, 2025, has approved the annual action plan / projects for fiscal 2025-26, the details of which are available on our website, at https://mohinihealthandhygiene.com/investor_relations/corporate-social-responsibility/

4. Details of impact assessment of CSR projects carried out in pursuance of sub-rule (3) of Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable: **Not Applicable**

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl.No	FinancialYear	Amount available for set-off from preceding financial years (inRs)	Amount required to be set off for the financial year, if any (inRs)
1.	2022-23	65898/-	65898
2.	2023-24	360336 /-	360336
3.	2024-25	845085/-	219913

6. Average net profit of the Company as per section 135(5) -: 13,21,72,328/-

7. (a) Two percent of average net profit of the Company as per section 135(5) -: 2643447 /-
(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. NIL
(c) Amount required to be set off for the financial year, if any -: 646147 /-
(d) Total CSR obligation for the financial year (7a+7b-7c) -: 1997300/-

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year.(in Rs)	Amount Unspent (inRs.)				
	TotalAmounttransferredto Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer
1997300	NIL	NIL	NIL	NIL	NIL

(b) Details of CSR amount spent against ongoing projects for the financial year -NA
Details of CSR amount spent against other than ongoing projects for the financial year 2025-26

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No	Name of the Project.	Item from the list of activities Schedule VII to the Act	Loca larea (Yes /No).	Location of the project		Amount Spent on the project (in Rs.).	Mode of Imple mentation- Direct (Yes/No).	Mode of Implementation - Through Implementing Agency	
				State.	District.			Name	CSR Registration Number
1.	Construction of new old age home at Rajshanti Aashiyan a Pushp Vatika	(iii)	YES	Madhya Pradesh	INDORE	5,00,000 /-	NO	Aditi Samajik Seva Samiti Trust	CSR00020758.
2.	Tree palntation	(iv)	YES	Madhya Pradesh	Indore Dhar	14,97,300/-	Yes		
	Total(RS.)					19,97,300/-			

(c) Amount spent in Administrative Overheads.-NA
(d) Amount spent on Impact Assessment, if applicable-NA
(e) Total amount spent for the Financial Year (8b+8c+8d+8e) 19,97,300 /-
(f) Excess amount for set off, if any-Nil

Sl.No.	Particular	Amount(inRs.)
(i)	Two percent of average net profit of the company as per section 135(5)	2643447
(ii)	Total amount spent for the Financial Year	1997300
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	0
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	0

9. (a) Details of Unspent CSR amount for the preceding three financial years: **NA**

(b) Details of CSR amount spent in the financial year for **ongoing projects** of the preceding financial year(s):**NA**

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details). NA

a) Date of creation or acquisition of the capital asset(s).
b) Amount of CSR spent for creation or acquisition of capital asset.
c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the Company has failed to spend two percent of the average net profit as per section 135(5).NA

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF
MOHINI HEALTH & HYGIENE LIMITED

Sd/-
MR. SARVAPRIYA BANSAL
WHOLETIME DIRECTOR
CSR COMMITTEE
DIN: 02540139

Sd/-
MR. RENU LATA RAJANI
CSR COMMITTEE
DIN: 07013537

Sd/-
MR. AVNISH SARVAPRIYA BANSAL
MANAGING DIRECTOR
DIN: 02666814

DATE: 05th SEPTEMBER, 2026
PLACE: INDORE (M.P.)

ANNEXURE III
FORM NO. MR.3

FORM NO. MR.3

SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014

To,
The Members,
MOHINI HEALTH & HYGIENE LIMITED
CIN- L17300MP2009PLC022058
Plot No 109, Sector 3 Industrial Area,
Pithampur Dhar MP- 454774 IN

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **MOHINI HEALTH & HYGIENE LIMITED** (hereinafter called 'the company'). The Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Company's Board of Directors is responsible for the matters of Compliances of the various provisions of the Companies Act, 2013 and other applicable laws. My responsibility to conduct the audit of the Compliances made during the year upon test check basis. I have adopted such methods and procedure and based on my verification of the **MOHINI HEALTH & HYGIENE LIMITED** books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended **31st March, 2026** has complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on **31st March, 2026** according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 and the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; and The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (not applicable to the Company during the period under review).

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 and The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (not applicable to the Company during the period under review).

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (not applicable to the Company during the period under review).

(i) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; (not applicable to the Company during the period under review).

I have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by the Institute of Company Secretaries of India;

(ii) The Listing Agreement entered into by the Company with the National Stock Exchange of India Ltd. (NSE) and the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015;

I have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

During the period under review and as per the explanations and representations made by the management and subject to clarifications given to me, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, etc., mentioned above.

I further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors including women Director. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance other than those held at shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. All decisions at Board Meetings and Committee Meetings were carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committees of the Board, as the case may be.

I further report that:

There are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines, standards etc.

I further report that:-

During the audit period of the company, the following events have occurred which had a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc:

* The Company has implemented the resolution plan of Winsome Yarns Limited pursuant to the approval of the Hon'ble National Company Law Tribunal (NCLT) order dated 16th April, 2026.

* The Company has also invested in Dhananya Capital Private Limited, subsidiary Company incorporated for implementation of resolution plan of Winsome Yarns Limited.

* Company has altered Memorandum of Association of the Company by adding new sub-clause 68 after the existing sub-clause 67 in Clause 3(b), Matters which are necessary for furtherance of the objects specified in clause 3(a) and Article of Association is altered by inserting/adding new sub article aa & bb in the existing interpretation article 2 after existing sub article z in Extra Ordinary General Meeting held on 20th June 2025.

* Company has Spent Rs. 19,97,300/- (Rupees Nineteen Lacs Ninty Seven Thousand Three Hundred) on Corporate Social Responsibility activities for Construction of Old age home and tree

plantation against the total obligation of Rs. 26,43,447/- (Rupees Twenty Six Lacs Fourty Three Thousand Four Hundred Fourty Seven) and there is short fall of Rs. 6,46,147/- (Rupees Six Lacs Fourty Six Thousand One Hundred Fourty Seven). Therefore the Company has decided to set off the short fall amount of Rs. 6,46,147/- (Rupees Six Lacs Fourty Six Thousand One Hundred Fourty Seven) from the Corporate Social Responsibility amount spent in previous three financial years.

This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

Place: Indore
Date: 01/09/2026
UDIN: A039252H001333457

For Neelam Binjwa
(Practicing Company Secretary)

Sd/-
Neelam Binjwa
Proprietor
M. NO: A39252
C.O.P. No. 15361
P.R.C. No. 2416/2022

ANNEXURE A

To,
The Members,
MOHINI HEALTH & HYGIENE LIMITED
CIN- L17300MP2009PLC022058
Plot No 109, Sector 3 Industrial Area,
Pithampur Dhar MP 454774 IN

My report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, Standards are the responsibility of management. My examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Place: Indore
Date: 01/09/2026

For Neelam Binjwa
(Practicing Company Secretary)

Sd/-
Neelam Binjwa
Proprietor
M. NO: A39252
C.O.P. No. 15361
P.R.C. No. 2416/2022

ANNEXURE IV

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

[Section 134(3)(m) of the Companies Act, 2013, read with Rule 8(3) of the Companies (Accounts) Rules, 2014]

Particulars of Energy Conservation, Technology Absorption and Foreign Exchange Earnings and Outgo required under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of the Companies (Accounts) Rules, 2014

A. CONSERVATION OF ENERGY:

Particulars	Current Reporting Period 31.03.2026
a.The steps taken or impact on conservation of energy	The Company provides high priority to energy conservation schemes to conserve natural resources and is regularly taking effective steps to conserve energy wherever possible. This continues to remain thrust area with studies, discussions and analysis being undertaken regularly for further improvements. Energy conservation is an ongoing process in the Company. The Company continued its efforts to improve energy usage efficiencies.
b.The steps taken by the Company for utilizing alternate sources of energy	The Company has taken necessary steps for utilizing alternate source of energy. The company has installed solar plant of 1000KW(solar park in shajapur) and 323KW(rooftop) now total solar plant capacity is 1323KW. Total energy consumption 6953524.58 KWH in which 1209415 KWH(solar park shajapur)and 274230.58KWH(rooftop) total =1483645.58KWH from solar plant and 5469879 KWH from MPEB.
c.The capital investment on energy conservation equipment's	The Company has not made any capital investment in energy conservation equipment.

B. TECHNOLOGY ABSORPTION:

Particulars	Current Reporting Period 31.03.2026
a.The efforts made towards technology absorption	The Company has been using indigenous as well as imported machinery. The Company has been making efforts for absorbing latest technology.
b. The benefits derived like product improvement, cost reduction, product development or import substitution	The Company has installed fully automated machinery reducing manual intervention. Introduction of new technology helped in improvement of quality of the products as well as up gradation of existing products.
c. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)	The Company has not imported any technology during the last three years
(i)the details of technology imported	
(ii)the year of import	
(iii)whether the technology been fully absorbed	
(iv)if not fully absorbed, areas where absorption not taken place, and the reasons thereof	
d.the expenditure incurred on Research and Development	The Company has not incurred any expenditure on research and development

C.FOREIGN EXCHANGE EARNINGS AND OUTGO:

Particulars	Current Reporting Period 31.03.2026 Rs. In lakhs
The Foreign Exchange earned in terms of actual inflows during the year	12380.17/-
The Foreign Exchange outgo during the year in terms of actual outflows.	19.73/-

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF
MOHINI HEALTH & HYGIENE LIMITED

Sd/-	**Sd/-**
MR. AVNISH SARVAPRIYA BANSAL	**MR. SARVAPRIYA BANSAL**
MANAGING DIRECTOR	**WHOLETIME DIRECTOR**
DIN: 02666814	**DIN: 02540139**

DATE: 05th SEPTEMBER, 2026
PLACE: INDORE (M.P.)

ANNEXURE V

DETAILS OF REMUNERATION OF DIRECTORS AND EMPLOYEES

Pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5 (1) of Companies (Appointment & Remuneration) Rules, 2014

	Particulars as per rule 5(1)	Director's Name	Ratio to median remuneration
1.	The Ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the Financial Year 2025-26	Mr. Avnish Bansal (MD)	38.89%
		Mr. Sarvapriya Bansal (Wholetime Director)	38.89%
		Mrs. Parul Bansal (Wholetime Director)	38.89%
		Mr. Viral Patel (Executive Director)	11.34%
2	The Percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the Financial Year 2025-26	**Director's/CFO/CS**	**% increase in remuneration**
		Mr. Avnish Bansal (MD)	No change in remuneration
		Mr. Sarvapriya Bansal (Wholetime Director)	No change in remuneration
		Mrs. Parul Bansal (Wholetime Director)	No change in remuneration
		Mr. Viral Patel (Executive Director)	50.92 % decrease in remuneration
		Mrs. Arnika Jain (Company Secretary)	10% increase in remuneration
		Mr. Anil Kumar Singhania (CFO)	No change in remuneration
3	Percentage increase in the median remuneration of employees in the Financial Year 2025-26	During Financial Year 2025-26, the percentage increase in the median remuneration of employees as compared to previous year was approximately 2.09%	
4	Number of permanent employees on the rolls of the Company	There were 221 employees as on 31st March, 2026	
5	Average percentile increase in salaries of Employees other than managerial Personnel as against the percentile increase in the managerial remuneration	The average percentile increase in salaries of Employees in the Financial Year was 4.60% whereas there has been no increase in managerial remuneration.	
6	Affirmation that the remuneration is as per the remuneration policy of the Company	It is hereby affirmed that the remuneration paid during the year is as per the Remuneration Policy of the Company.	

*Median Remuneration of FY 2025-26 is Rs. 216012 /- and of FY 2024-2025 is Rs.2,11,584 /-

Note: The Statement of Particulars of Top Ten employees pursuant to the Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 of the Company is given below:

Sr. No.	Name of Employee	Designation/Department	Total Net Pay Per Annum (in ₹)	Nature of employment whether contractual or otherwise	Qualification & Experience	Date of commencement of employment	Age	Last employment held by such employee before joining the Company	% of shares held of the Company	Whether employees is relative of any director of the co.
1.	Mr. Avnish Bansal	Managing Director	84,00,000	Regular Employment	B.Com, MBA 17 Years	24/06/2009	41	-	56.03%	Mr. Avnish Bansal is son of Mr. Sarva priya Bansal Director/ Promoter of the Company
2.	Mr. Sarva priya Bansal	Director	84,00,000	Regular Employment	B.Com 49ears	24/06/2009	70	Pratibha Syntex Limited	6.10%	Mr. Sarvapriya Bansal is father of Mr. Avnish Bansal Managing Director/ Promoter of the Company
3.	Mrs. Parul Bansal	Whole time Director	84,00,000	Regular Employment	Diploma in designing 12 years	29/08/2023	38	Universal Consulting Mumbai	Nil	Spouse of Mr. Avnish Bansal
4.	Mr. Viral Patel	Director /VP – Domestic Sales	20,61,000	Regular Employment	MBA 17 years	01/11/2019	41	Flying Biscuit, USA	Nil	
5.	Mr. Sheheryar Datta	President (International Marketing)	19,58,220	Regular Employment	MBA International Marketing 21 Years	02/07/2014	47	Jindal Medicat Ltd.	Nil	-
6.	Mr. Subhash K Khandelia	Accounts Manager	15,00,000	Regular Employment	Bachelor of Commerce 11 Years	29/08/2022	43	Pawan Agarwal& Associates West Bengal	Nil	Relative of Promoter & Wholetime Director Mr. Sarvapriya Bansal
7.	Mrs. Supriya Bansal	Admin	14,94,000	Regular Employment	MBA 15 Years	01-10-2011	38	Nil	Nil	Relative of Director Mr. Sarvapriya Bansal & Mr. Avnish Bansal
8.	Mr. Surajit Datta	Marketing	14,40,000	Regular Employment	Bcom 43 years	01/11/2019	74	Williamson magor ltd.	Nil	-
9.	Mr. Bipendra Singh Bhadoriya	Purchase Manager	9,24,000	Regular Employment	BSC 21 years	25/07/2022	48	Bhaskar India Ltd.	Nil	-
10.	Mr. Shivesh Kumar Sinha	Accounts head	9,24,000	Regular Employment	B.COM 28 years	01/04/2017	48	Jalan & Sons Pvt. Ltd.	Nil	-

Further, there were no Employee in the financial year 2025-2026 who had drawn salary in aggregate and not less than Rs. 1.02 Crores and Rs. 8.05 Lacs either throughout or part of the financial year.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF
MOHINI HEALTH & HYGIENE LIMITED

Sd/-	**Sd/-**
MR. AVNISH SARVAPRIYA BANSAL	**MR. SARVAPRIYA BANSAL**
MANAGING DIRECTOR	**WHOLETIME DIRECTOR**
DIN: 02666814	**DIN: 02540139**

DATE: 05th SEPTEMBER, 2026
PLACE: INDORE (M.P.)

ANNEXURE VI

COMPLIANCE CERTIFICATE

[Pursuant to Regulation 13 of the Securities Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021]

To,
The Members,
MOHINI HEALTH & HYGIENE LIMITED
Plot No 109, Sector 3 Industrial Area,
Pithampur Dhar Madhya Pradesh 454774 India

I Neelam Binjwa, Company Secretary in practice, have been appointed as the Secretarial Auditor vide a resolution passed at its meeting held on 12th May, 2025 by the Board of Directors of MOHINI HEALTH & HYGIENE LIMITED (hereinafter referred to as 'the Company'), having CIN L17300MP2009PLC022058 and having its registered office at Plot No 109, Sector 3 Industrial Area, Pithampur Dhar Madhya Pradesh 454774 India. This certificate is issued under Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (hereinafter referred to as "the Regulations"), for the year ended on **31st March, 2026..**

Management Responsibility:

It is the responsibility of the Management of the Company to implement the Scheme including designing, maintaining records and devising proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively

Verification:

The Company has implemented **"MOHINI EMPLOYEE STOCK PURCHASE SCHEME 2020"** (hereinafter referred to as 'the Scheme') in accordance with the applicable provisions of the Companies Act, 2013 and SEBI (Share Based Employee Benefits) Regulations, 2014 ("SBEB Regulations") which subsequently replaced by the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("collectively referred as Regulations") and the Special Resolution passed by the members of the Company at the 11th Annual General Meeting of the Company held on 29th September, 2020.

For the purpose of verifying the compliance of the Regulations,

Place: Indore
Date: 01/09/2026
UDIN: A039252H001331721

I have examined the following documents:

1. The Scheme;
2. Resolutions passed at the meeting of the Board of Directors;
3. Shareholders resolution passed at 11th Annual General Meeting held on 29th September, 2020 w.r.t approval for implementing the scheme(s) through a trust(s);
4. Trust Deed;
5. Minutes of the meetings of the Nomination and Remuneration Committee;
6. Relevant provisions of the Regulations, Companies Act, 2013 and Rules made there under; and the explanations provided by the Company;
7. Details of trades in the securities of the company executed by the trust through which the scheme is implemented;

Certification:

In my opinion and to the best of my knowledge and according to the verifications as considered necessary and explanations furnished to me by the Company and its Officers, I certify that the Company has implemented the "MOHINI EMPLOYEE STOCK PURCHASE SCHEME 2020" in accordance with applicable provisions of the Regulations and Resolution(s) passed by the Company in the 11thAnnual General Meeting held on 29th September, 2020.

Assumption & Limitation of Scope and Review:

1. Ensuring the authenticity of documents and information furnished is the responsibility of the Board of Directors of the Company.
2. My responsibility is to give certificate based upon my examination of relevant documents and information. It is neither an audit nor an investigation.
3. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.
4. This certificate is solely for your information and it is not to be used, circulated, quoted, or otherwise referred to for any purpose other than for the Regulations.

For Neelam Binjwa
(Practicing Company Secretary)

Sd/-
Neelam Binjwa
Proprietor
M. NO: A39252
C.O.P. No. 15361
P.R.C. No. 2416/2022

ANNEXURE VII

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members,
MOHINI HEALTH & HYGIENE LIMITED
Plot No 109, Sector 3 Industrial Area,
Pithampur Dhar Madhya Pradesh 454774 India

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **MOHINI HEALTH & HYGIENE LIMITED** having **CIN L17300MP2009PLC022058** and having registered office at Plot No 109, Sector 3, Industrial Area, Pithampur, Dhar, Madhya Pradesh 454774 India (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of appointment in Company
1.	SARVAPRIYA NIRMALESH BANSAL	02540139	24/06/2009
2.	AVNISH SARVAPRIYA BANSAL	02666814	24/06/2009
3.	PARUL BANSAL	06856466	31/01/2017
4.	MUKESH VYAS	08425231	30/08/2019
5.	CHANDRASHEKHAR BOBRA	00209498	29/08/2022
6.	MAHESH FOGLA	05157688	29/08/2022
7.	MUKUL JAIN	07187651	29/08/2022
8.	VIRAL ROHITBHAI PATEL	09662042	29/08/2022

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my verification.

This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Place: Indore
Date: 01st SEPTEMBER, 2026
UDIN:A039252H001331576

For Neelam Binjwa
(Practicing Company Secretary)

Sd/-
Neelam Binjwa
Proprietor
M. NO: A39252
C.O.P. No. 15361
P.R.C. No. 2416/2022

ANNEXURE IX

Management Discussion & Analysis

Global Economy

The global economy remained resilient during FY 2025-26 despite geopolitical tensions, trade uncertainties, energy-market volatility and uneven recovery across major economies.

Inflation has moderated from earlier elevated levels, although the global economic outlook remains subject to uncertainty. Technology-led investment and improving economic activity are supporting growth, while geopolitical developments and trade-related risks remain key challenges.

Outlook

The global economic environment is expected to remain challenging but resilient. Growth is likely to remain moderate, with differences in economic performance across regions.

For India, the outlook remains comparatively strong, supported by domestic demand, infrastructure investment, improving productivity and structural reforms.

Indian Economy

The Indian economy continued to demonstrate strong resilience during FY 2025-26. According to the latest estimates released by the Ministry of Statistics and Programme Implementation (MoSPI), India's real **GDP grew by 7.7% in FY 2025-26**, compared with **6.5% in FY 2024-25.**

Nominal GDP growth was estimated at **8.9% during FY 2025-26,** reflecting continued expansion in economic activity.

Growth was supported by domestic consumption, investment, infrastructure development and continued expansion across key sectors of the economy.

Outlook

India's economic outlook remains positive, supported by domestic consumption, infrastructure development, investment and structural reforms.

The continued expansion of healthcare infrastructure and increasing awareness of hygiene and medical products are expected to provide opportunities for companies operating in the healthcare and medical consumables segments.

Cotton Industry Overview

Cotton continues to hold an important position in India's agricultural and industrial economy. India ranks first globally in cotton acreage and second globally in cotton production and consumption.

During the 2025-26 cotton season, India's cotton production was estimated at 290.91 lakh bales, equivalent to approximately 4.95 million tonnes, on a provisional basis. One bale is equivalent to 170 kg.

Domestic cotton consumption during the same period reached 328 lakh bales, equivalent to approximately 5.58 million tonnes.

The cotton sector contributes significantly to India's textile and manufacturing ecosystem and remains an important source of livelihood across farming, processing, trading and related activities.

Surgical Cotton Demand:

The demand for surgical cotton and other absorbent cotton products continues to be supported by the expansion of healthcare infrastructure and increasing awareness regarding hygiene and infection prevention.

Surgical cotton is an essential medical consumable used in hospitals, clinics, nursing homes and other healthcare facilities.

Products such as absorbent cotton, cotton balls, zig-zag cotton and gamjee rolls have applications across healthcare and hygiene segments.

The continued development of India's healthcare infrastructure and increasing focus on hygiene are expected to support demand for medical cotton products.

Import and Export of cotton:

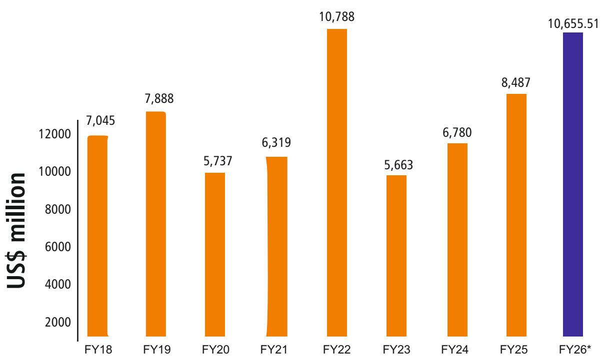
India continues to maintain a significant presence in the global cotton market. During the 2025-26 cotton season, domestic consumption reached 328 lakh bales, indicating strong demand from the textile and cotton-processing industries.

During the 2024-25 cotton season, India exported approximately 18 lakh bales of cotton, equivalent to approximately 0.31 million tonnes. This represented around 3.37% of global cotton exports.

The Government has also undertaken measures to improve cotton productivity, quality and availability and to strengthen India's cotton value chain.

The Government's initiatives are expected to support domestic cotton availability and strengthen the competitiveness of India's textile and cotton-based industries

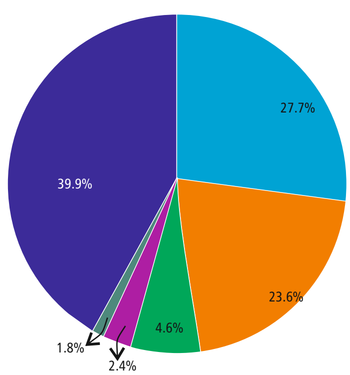
Total Cotton Exports from India (US$ million)



FY25: provisional figure reported up to December 2024.
FY26: April 2025-March 2026.
Source: IBEF, Cotton Industry in India; Ministry of Commerce & Industry trade data.

Country-wise Cotton Exports from India in FY26
(April 2025 - March 2026) (US$ million)

Total Cotton Exports in FY26: US$ 10,655.51 million



Country	US$ million	% Share
USA	2,959.61	27.7%
Bangladesh	2,518.35	23.6%
Sri Lanka	488.16	4.6%
United Kingdom	255.80	2.4%
China	191.33	1.8%
Others	4,242.26	39.9%

Note: Data for FY26 (April 2025 March 2026) is latest available provisional data.
Source: Ministry of Commerce & Industry, Government of India
(Data as per Trade Data Monitor - May 2026, released on 16 May 2026)

GOVERNMENT INITIATIVES – COTTON SECTOR

The Union Budget 2025-26 announced a five-year **Mission for Cotton Productivity** to improve cotton productivity, quality and farmer incomes, with a focus on high-yielding and Extra Long Staple (ELS) cotton varieties.

Subsequently, the Union Cabinet approved the **Mission for Cotton Productivity (Kapas Kanti)** for **2026-27 to 2030-31,** with an outlay of **₹5,659.22 crore**. The Mission aims to improve cotton productivity, strengthen domestic raw-material availability and enhance India's global competitiveness in textiles. It targets increasing cotton production to **498 lakh bales by 2031.**

Company Overview

Founded in 2009 in Indore, Mohini Health & Hygiene Limited began as a pioneer in the cotton processing sector, innovating by recycling cotton waste to recover and supply cotton fiber to spinning units. The company initially operated with a modest capacity of 3,000 tonnes of bleached cotton annually, targeting the cotton-based health and hygiene market.

Over time, Mohini expanded its offerings and now manufactures a diverse range of products including surgical cotton, cotton balls, zig-zag cotton, and gamjee rolls. The company's production capacity has grown significantly, with an annual output of 10,800 tonnes of bleached cotton and 2,400 tonnes of surgical cotton products.

With a strategic distribution network of dealers across India, Mohini effectively markets its medical consumables throughout the country. Its manufacturing facilities are strategically situated near raw material sources and are well-connected to major ports and markets. The company's commitment to world-class technology, ongoing growth, product excellence, customer satisfaction, and timely delivery forms the cornerstone of its operations.

Financial Performance **(Rs. In lakhs)**

Particulars	2025-26	2024-25
Revenue from Operations	14445.96	16777.14
EBDITA	(709.37)	1645.75
Profit for the year	(1517.80)	593.06
EPS (Basic)	(8.32)	3.25
EPS (Diluted)	(8.32)	3.25

Revenues

Total Revenue for FY 2025-26 stood at Rs. 14760.56 lakhs (Rs. 17866.53 lakhs for FY 2024-25) during the period under

EBDITA

The company reported a negative EBITDA for FY2025- 26 of Rs. (709.37) lakhs.

Net Profit

Net loss for FY 2025-26 stood at Rs. (1517.80) lakhs translating to EPS of Rs. (8.32)

Finance Cost

Finance cost in FY 2025-26 increased by 16.07% to Rs. 367.38 lakhs.

Balance Sheet:

Paid up capital

The total equity share capital for FY 2025-26 stood at Rs. 1823.59 lakhs. There has been no change in the equity share capital of the company over last fiscal.

Net Worth

Net worth for FY 2025- 26 stood at Rs. 9029.10 lakhs from Rs. 10546.89 lakhs in FY 2024-25. The increase was mainly on account of increased profitability of the company.

Borrowings

The company's borrowings have increased by 50.75% to Rs. 263.59 lakhs in FY 2025-26 from Rs. 174.85 Lakhs in FY 2024-25, primarily to support the Company's working capital requirements and business operations. The Company continues to monitor its debt levels and financial obligations to maintain a balanced capital structure.

Key Financial Ratios

A detailed Note on key financial ratios has been provided to Financial Statements.

Risk Management

Risk management measures are essential to a governance system. Therefore, it contributes to its strategic goals and safeguards its value, assets, and reputation.

Here are some of the risks and mitigation strategies of Mohini:

- **Competition Risk:** Mitigated through robust currency hedging, export pricing, a strong brand image, long-term customer relationships, and constant innovation.
- **Foreign Currency Exchange Rate Risk:** : Managed by continuous currency tracking and measured hedging to protect margins.
- **Raw Material Price Inflation Risk:** Addressed by maintaining strong vendor relationships, monitoring cotton prices, and employing a strategic stocking policy
- **Reputation Risk:** Mitigated by adhering to stringent quality control procedures and striving to meet stakeholder expectations.
- **Customer Concentration Risk:** Managed by diversifying the customer base and strengthening relationships to reduce dependence on any single customer.
- **Regulatory Change Risk:** Mitigated through close monitoring of policy changes and adapting company strategies accordingly.
- **Risk from Low-Cost Imports:** Addressed by leveraging economies of scale, advanced technology, and strategic partnerships to maintain competitive pricing.

Environment and Safety

Clean and safe environmental operations form Mohini's key priorities. The Company conducts all its operations, ensuring the safety of everyone concerned, compliance with statutory and industrial requirements for environment protection and conservation of natural resources to the extent possible.

Human Resources

Human resource is a crucial asset for a Company to achieve sustained growth. To attract, retain and develop its talent pool, the Company has consistently recognised talent, imparted training, and followed the golden principle of rewarding performance.

Besides, it is committed to individual well-being and safety at the workplace and it is proud to attract the talent that it needs for future growth.

Most importantly, it places great emphasis on eliminating all forms of discrimination in terms of employment and professional activities (gender, age, race, political affiliation, religion, among others). It pays special attention to professional equality, gender equality, the employment of seniors and young people, the employment of people with disabilities.

Internal Control Systems and Their Adequacy

Mohini Health & Hygiene Limited has established robust internal control systems that are continuously updated to align with business conditions and regulatory requirements. Key aspects include:

- **Management Information System:** Integral to the control mechanism.
- **Audit Committee:** Regularly reviews and enhances internal control efficiency. No material weaknesses were found in the past year.
- **Monitoring:** Business operations are closely supervised by the internal team and Audit Committee, with the Management Board promptly informed of any deviations.

The internal control systems ensure efficiency, safeguard assets, and maintain high accuracy in financial reporting, supporting effective risk management and operational growth.

Cautionary Statements

Statements in this Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions, may be 'forward-looking statements' within the meaning of applicable laws and regulations. Actual results could differ materially from those expressed or implied.

Important factors that could make a difference to the Company's operations include raw material availability and prices, cyclical demand and pricing in the Company's principal markets, changes in Government regulations, tax regimes, economic developments within India and the countries in which the Company conducts business and other incidental factors.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF MOHINI HEALTH & HYGIENE LIMITED

Sd/-	**Sd/-**
MR. AVNISH SARVAPRIYA BANSAL	**MR. SARVAPRIYA BANSAL**
MANAGING DIRECTOR	**WHOLETIME DIRECTOR**
DIN: 02666814	**DIN: 02540139**

DATE: 05th SEPTEMBER, 2026
PLACE: INDORE (M.P.)

MANAGEMENT RESPONSIBILITY STATEMENT

The Management of Company accepts responsibility for the integrity and objectivity of these financial statements, as well as for estimates and judgments relating to matters not concluded by the year-end. The management believes that the financial statements reflect fairly the form and substance of transactions and reasonably presents the company's financial condition, and results of operations. To ensure this, the company has installed a system of internal controls, which is reviewed, evaluated and updated on an ongoing basis. Our management has conducted periodic audits to provide reasonable assurance that the company's established policies and procedures have been followed. However, there are inherent limitations that should be recognized in weighing the assurances provided by any system of internal controls.

These financial statements have been audited by M/s Mahesh C. Solanki & Co. (FRN: 006228C),Chartered Accountants, the Statutory Auditors of the Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF
MOHINI HEALTH & HYGIENE LIMITED

Sd/-	**Sd/-**
MR. AVNISH SARVAPRIYA BANSAL	**MR. SARVAPRIYA BANSAL**
MANAGING DIRECTOR	**WHOLETIME DIRECTOR**
DIN: 02666814	**DIN: 02540139**

DATE: 05th SEPTEMBER, 2026
PLACE: INDORE (M.P.)

DECLARATION

This is to confirm that all the members of the Board of Directors and the Senior Management personnel have affirmed compliance with the Code of Conduct, applicable to them as laid down by the Board of Directors in terms of clause 49(1)(D)(ii) of the Listing Agreement entered into with the Stock Exchanges, for the year ended March 31, 2026.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF
MOHINI HEALTH & HYGIENE LIMITED

Sd/-	**Sd/-**
MR. AVNISH SARVAPRIYA BANSAL	**MR. SARVAPRIYA BANSAL**
MANAGING DIRECTOR	**WHOLETIME DIRECTOR**
DIN: 02666814	**DIN: 02540139**

DATE: 05th SEPTEMBER, 2026
PLACE: INDORE (M.P.)

INDEPENDENT AUDITOR'S REPORT

To the Members of Mohini Health & Hygiene Limited

Report on the Audit of the Standalone Financial Statements

Qualified Opinion

We have audited the accompanying standalone financial statements of Mohini health & hygiene limited ('the Company'), which comprise the standalone balance sheet as at 31 march 2026, the standalone statement of profit and loss and the standalone statement of cash flows for the year then ended, and notes to the financial statements including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under section 133 of the companies act, 2013 (the "act") and other accounting principles generally accepted in India, of the state of affairs of the company as at 31 March 2026 and its loss and its cash flows for the year ended on that date.

Basis of Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under section 143(10) of the Act and other pronouncements issued by the Institute of Chartered Accountants of India ('ICAI') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 standalone 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Key Audit Matters

we have determined that there are no key audit matters to communicate in our report.

Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the standalone financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the standalone financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The accompanying standalone financial statements have been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, cash flows and financial performance of the Company in accordance with the AS specified under section 133 of the Act and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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 SA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements. As part of an audit in accordance with SA's issued by ICAI, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, 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 on whether the Company has adequate internal financial controls with reference to standalone 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 management.

- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements 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 standalone financial statements.

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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of section 143(11) of the Act we give in the Annexure I a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the accompanying standalone financial statements;

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Standalone Balance Sheet, the Standalone Statement of Profit and Loss and the Standalone Statement of Cash Flows are in agreement with the books of account of the Company;

d) In our opinion, the aforesaid standalone financial statements comply with Accounting Standard specified under section 133 of the Act;

e) On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of section 164(2) of the Act;

f) With respect to the adequacy of the internal financial controls over financial reporting with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure II". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's Internal Financial Controls with reference to standalone financial statements;

g) As required by the Companies (Amendment) Act, 2017, in our opinion, according to information, explanations given to us, the remuneration paid by the Company to its directors is within the limits laid prescribed under section 197 of the Act and the rules thereunder.

h) With respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:

i. The Company, as detailed in note 31 to the standalone financial statements, has disclosed the impact of pending litigations on its financial position as at 31 March 2026;

ii. The Company has made provisions for long term not entered into any long-term contracts, including derivative contracts, other than those disclosed in the financial statement, for which any material foreseeable losses would be required to be recognised in the standalone financial statements.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31 March 2026;

iv.

a. The management has represented that, to the best of its knowledge and belief , no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company to or in any person or entity, including foreign entities ('the intermediaries'), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('the Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf the Ultimate Beneficiaries;

b. The management has represented that, to the best of its knowledge and belief , no funds have been received by the Company from any person or entity, including foreign entities ('the Funding Parties'), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c. Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the management representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended 31 March 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

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

SD/-
CA. Rajat Jain
Partner
Membership No. 413515
Place: Indore
Date: 29 May, 2026
UDIN: 26413515WVCNXW2278

ANNEXURE-I
TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under the 'Report on Other Legal and Regulatory Requirements' section in our report of even date, to the members of Mohini Health & Hygiene Ltd., Limited for the year ended 31st March 2026)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

3.(I) In respect of the Company's property, plant and equipment, and intangible assets:

(a) (A)The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant, and equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its property, plant, and equipment by which all property, plant, and equipment are verified in a phased manner over a period of 3 years. In accordance with this programme, certain property, plant, and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies noticed on such verification.

(c) According to the information and explanations provided to us and on the basis of our examination of the records of th Company we report that the title deeds in respect of immovable properties are held in the name of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment or intangible assets or both during the year.

(e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

3. (ii)
(a) The inventory, comprising of raw materials, finished goods and store and spares, has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable, and procedures and coverage as followed by management were appropriate. According to information and explanations given to us and on the basis of our examination of the records of the Company, no material discrepancies have been noticed on verification of physical stock and book records.

(b) The Company has working capital limits in excess of five crore rupees, from banks or financial institutions on the basis of security of current assets, the quarterly returns or statements filed by the Company with such banks or financial institutions are not in agreement with the books of account, details are as under;

(Amount in Rs lakhs)

Particulars	Sundry Debtors As on 31 March 2026	Inventory As on 31 March 2026
As per stock Statement Submitted to bank	3,061.84	2,903.95
As per Books	1,014.55	3,640.05
Difference	**2,047.29**	**(736.1)**

*Difference is on account of audit adjustments.

3. (iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made investment nor provided any guarantee or security to companies, limited liability partnership or any other parties during the year.

(a) As per the information and explanation provided to us, the Company has given loans to companies as follows:,

(Amount in Lakhs)

Particulars	Guarantees	Loans
Aggregate amount granted/ provided during the year		
• Subsidiaries	Nil	878.70
• Others	Nil	-
Balance outstanding as at balance sheet date in respect of other cases		
• Subsidiaries	Nil	1,779.45
• Others	Nil	38.01

(b) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion the terms and conditions of the grant of loans during the year are, prima facie, not prejudicial to the interest of the Company.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of unsecured loans given, in our opinion the repayment of principal and payment of interest has not been stipulated which is repayable on demand. In the absence of stipulation of repayment terms, we are unable to comment on the regularity of repayment of principal and payment of interest. As informed to us, the Company has not demanded repayment of the loan during the year. Thus, there has been no default on the part of the party to whom the money has been lent.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no overdue amount for more than ninety days in respect of loans given. Further, the Company has not given any advances in the nature of loans to any party during the year.

(e) According to the information explanation provided to us, the loan or advance in the nature of loan granted has not fallen due during the year. Hence, the requirements under paragraph 3(iii) (e) of the Order are not applicable to the Company.

(f) The Company has granted loans repayable on demand or without specifying any terms or period of repayment to related parties as defined in clause (76) of section 2 of the Act whose details are as under:

(Amount in Lakhs)

Particulars	All Parties	Promoters	Related parties
Aggregate amount of loans/ advances in nature of loans	Nil	Nil	Nil
- Repayable on demand (A)			
- Agreement does not specify any terms or period of repayment (B)	1,817.46	Nil	1,817.46
Total (A+B)	1,817.46	Nil	1,817.46
Percentage of loans/ advances in nature of loans to the total loans	**100%**	**Nil**	**100%**

3. (iv) According to the information and explanations given to us and on the basis of our examination of records of the Company, the Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 ("the Act") with respect of loans granted by the Company. The Company has not provided any security in connection with a loan to any other body corporate or person and accordingly, compliance under Sections 185 and 186 of the Act in respect of providing securities is not applicable to the Company.

3. (v)According to information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not accepted any deposits or amounts which are deemed to be deposits. Hence the reporting under clause 3(v) of the order is not applicable.

3. (vi) The maintenance of the cost records has been specified by the Central Government under sub-section (1) of section 148 of the Act for the Company. We have broadly reviewed such records and are of the opinion that prima-facie, the prescribed records have been made and maintained. We have not, however, made a detailed examination of the records with a view to determine whether they are accurate or complete.

3. (vii)

(a) In our opinion, and according to the information and explanations given to us and based on our examination of the books of the Company, the Company is generally regular in depositing undisputed statutory dues including, provident fund, employee's state insurance, Goods and Service Tax, income-tax, and any other material statutory dues to the appropriate authorities.

Nature of the statute	Nature of dues	Period to which the amount relates	Amount including interest (Rs)	Interest	Amount paid/ pre-deposited (Rs)
The Income Tax Act, 1961	Income Tax	2025-26	0.53	-	-
		2024-25	0.19	-	-
		2023-24	1.73	-	-
		2022-23	0.03	-	-
		2021-22	0.15	-	-
		2009-10	0.01	-	-
		2019-20	0.15	-	-
		2018-19	0.21	-	-
		2017-18	0.15	-	-
		2016-17	0.06	-	-
		2015-16	0.04	-	-
		2014-15	0.01	-	-
		2013-14	0.11	-	-
		2012-13	0.02	-	-
		2011-12	0.02	-	-
		2010-11	0.11	-	-
		2020-21	0.72	-	-

(b) Details of statutory dues referred to in sub-clause (a) above which have not been deposited as on 31stMarch, 2025, on account of disputes are given below:

Nature of the statute	Nature of dues	Forum where dispute is pending	Period to which the amount relates	Amount including interest (Rs)	Amount paid/ pre deposited (Rs)
The Income Tax Act, 1961	Income Tax	Appellate Authority Commissioner	2022	31.03	
			2014	365.65	
			2022	19.54	
			2012	95.16	
			2011	115.50	
			2020	112.65	
Central Sales Tax Act	Sales tax dues	Sales Tax Officer	2017-2018	0.43	

3. (viii)
In our opinion and according to the information and explanations given to us, there are no transactions relating to previously unrecorded income that has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961.

3. (ix)
(a) According to the information and explanations given to us and as per the books of accounts and records examined by us, in our opinion, the Company has not defaulted in repayment of loans or borrowings or in the payment of interest thereon to any lender.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) In our opinion and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained

(d) On an overall examination of the financial statements of the Company, in our opinion, no funds raised on short term basis have been prima-facie being used for long term purpose during the year.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

(f) The Company has not raised any loans during the year on pledge of securities held in its subsidiaries, joint venture or associate companies and hence reporting on clause 3(ix)(f) of the Order is not applicable.

3. (x)
(a) According to the information and explanations provided to us and based on our examination of the books of accounts and other records, we report that the Company has not raised any money raised by the way of initial public offer or further public offer (including debt instruments) during the year. Hence the reporting under clause 3(x)(a) of the order is not applicable.

(b) According to the information and explanation provided to us and based on our examination of the books of accounts and other records, we report that the Company has not made any preferential allotment of private placement of shares. Hence the reporting under clause 3(x)(b) of the order is not applicable.

3. (xi)
(a) Based on the audit procedures performed by us for the purpose of reporting the true and fair view of the standalone financial statements and as per the information and explanations given to us by the management, we report that we have neither come across any instance of fraud by the Company or on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the management.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rule, 2014 with the Central Government during the year and till the date of this report.

(c) According to the information and explanations provided to us, no whistle blower complaints have been received during the year and upto the date of this report.

3.(xii)
The Company is not a Nidhi Company and hence the reporting under clause (xii) of the Order is not applicable.

3. (xiii)
According to the information and explanations given to us, all transactions entered into by the Company with related parties are in compliance with section 177 and 188 of the Act where applicable and the details thereof have been disclosed in note no 36 in the standalone financial statements as required by the applicable accounting standards.

3. (xiv)

(a) In our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports for the year under audit, issued to the Company, in determining the nature, timing and extent of audit procedures.

3. (xv)
In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its

directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

3. (xvi)

(a) In our opinion and according to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India, 1934. Hence, the reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) According to the information and explanation given to us by the management, in our opinion, there is no Core Investment Company as part of the Group. Hence, the reporting under clause 3(xvi)(d) of the Order is not applicable.

3. (xvii)
The Company has not incurred any cash losses during the current financial year and immediately preceding financial year.

3. (xviii)
There has been no resignation of the statutory auditors during the year.

3. (xix)
On the basis of the financial ratios, ageing and expected dates of realization of assets and payment of financial liabilities, other than information accompanying the standalone financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exits as on the date of the audit report indicating that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

3. (xx)
According to the records of the Company examined by us and the information and explanation given to us the Company is liable for doing Corporate Social Responsibility expenditure during the year as per section 135 of the Companies Act, 2013 which has been made as per the provisions. Hence, there is no unspent amount in respect of Corporate Social Responsibility.

3. (xxi)
There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements. Hence the reporting under clause 3 (xxi) of the Order is not applicable.

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

SD/-
CA. Rajat Jain
Partner
Membership No. 413515
Place: Indore
Date: 29 May, 2026
UDIN: 26413515WVCNXW2278

ANNEXURE-II
TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section in our report of even date, to the members of Mohini Health & Hygiene Ltd for the year ended 31st March 2026)

We have audited the internal financial controls over financial reporting of Mohini Health & Hygiene Ltd ("the Company") as of March 31, 2026 in conjunction with our audit of standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls with reference to the standalone financial statements based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial control with reference to the standalone financial statements based on our audit. We conducted audit in accordance with the Guidance Note on Audit of Internal Financial control over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Company's Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Control and, both issued by Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial control over financial reporting was established and maintained end of such controls operate effectively in all material respects.

Our audit involves performing procedure to obtain audit evidence about the adequacy of the internal financial control systems over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting includes obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the standalone financial statement for external purpose in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that

1) Pertains to maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the asset of the Company;

2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with the generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in

accordance with authorizations of management and directors of the Company; and

3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's asset that could have a material effect on the financial statements.

Inherent Limitation of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material statement due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future period

ForMahesh C. Solanki & Co.
Chartered Accountants
Firm Registration No: 006228C

SD/-
CA. Rajat Jain
Partner
Membership No. 413515
Place: Indore
Date: 29 May, 2026
UDIN: 26413515WVCNXW2278

s are subjected to the risk that the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and search internal financial controls over financial reporting were operating effectively as at 31 March, 2026, based on the criteria for internal financial control with reference to standalone financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Mohini Health & Hygiene Limited CIN : L17300MP2009PLC022058

STANDALONE BALANCE SHEET

AS AT 31ST MARCH, 2026

(amounts in Lakhs)

Particulars	Notes	31st March, 2026	31st March, 2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	**3**	1,823.59	1,823.59
(b) Reserves and Surplus	**4**	7,205.51	8,723.31
(2) Non-Current Liabilities			
(a) Long-term borrowings	**5**	263.59	174.85
(b) Deferred tax liabilities (Net)	**6**	445.86	422.90
(c)Long-term provisions	**7**	80.55	61.81
(3) Current Liabilities			
(a) Short-term borrowings	**8**	3,213.21	3,192.72
(b) Trade payable	**9**		
(i) Total Outstanding Dues to micro enterprises and small enterprises;		15.86	3.23
(ii) Total Outstanding Dues Other than micro enterprises and small enterprises		493.65	921.50
(c)Other current liabilities	**10**	316.74	964.68
(d) Short-term provisions	**11**	1,464.44	504.87
Total		**15,323.00**	**16,793.45**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	12	3,537.48	3,712.74
(ii) Capital Work in Progress	12	119.48	119.48
(iii) Intangible Assets	12	-	-
(b) Non-current investments	13	362.20	225.63
(c) Other Non-Current assets	14	105.04	212.10
(2) Current assets			
(b) Inventories	15	3,640.05	3,693.04
(c) Trade receivables	16	1,014.55	1,795.25
(d) Cash and Cash Equivalent	17	530.35	1,408.16
(e) Short-term loans and advances	18	1,833.26	967.68
(f) Other current assets	19	4,180.59	4,659.37
Total		**15,323.00**	**16,793.45**

Material Accounting Policies And Notes to Accounts are an integral part of these standalone financial statements.
As per our report of even date annexed **2**

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

For Mohini Health & Hygiene Ltd.

CA. Rajat Jain
Partner
M.No. 413515
Place: Indore
Date: 29th May 2026

Sarvapriya Bansal
Whole Time Director
DIN : 02540139
Place: Indore
Date: 29th May 2026

Avnish Bansal
Managing Director
DIN : 02666814
Place: Indore
Date: 29th May 2026

Arnika Jain
Company Secretary
Place: Indore
Date: 29th May 2026

Anil Singhaniya
CFO
Place: Indore
Date: 29th May 2026

STANDALONE STATEMENT OF PROFIT & LOSS

AS AT 31ST MARCH, 2026

(amounts in Lakhs)

Particulars	Notes	31st March, 2026	31st March, 2025
Income			
I. Revenue from operations	20	14,445.96	16,777.14
II. Other Income	21	314.60	1,089.39
III. Total Income (I +II)		14,760.56	17,866.53
Expenses:			
Cost of materials consumed	22	10,369.42	12,971.64
Purchase of Stock-in-Trade	23	-	-
Direct Manufacturing Expenses	24	947.19	1,048.51
Export Selling Expenses	25	1,025.08	1,566.05
Changes in inventories of finished goods,			
work-in-progress & Stock-in-Trade	26	(467.00)	(1,421.74)
Employee benefit expense	27	612.27	624.03
Finance costs	28	367.38	316.51
Depreciation and amortization expense	29	452.87	472.73
Other Expenses	30	2,177.10	795.07
IV. Total Expenses		15,484.30	16,372.80
V. Profit before exceptional and extraordinary items and tax (III-IV)		(723.74)	1,493.73
VI. Prior period items	47	-	18.74
VII. Profit before extraordinary items and tax (V-VI)		(723.74)	1,474.99
VIII. Extraordinary Items			
Loss by fire	43	803.82	618.48
Past Service Cost	45	2.05	-
IX. Profit before tax (VII-VIII)		(1,529.62)	856.51
X. Tax expense:			
(1) Current Tax		-	305.97
(2) Deferred Tax		22.96	(27.62)
(3) Earlier Year Taxes		(34.78)	(14.90)
(4) MAT Credit Entitlement		-	-
Total Tax Expenses		(11.82)	263.45
XI. Profit for the year (IX-X)		(1,517.80)	593.06
XII. Earning per Equity Share (In Rs.):	35		
(1) Basic		(8.32)	3.25
(2) Diluted		**(8.32)**	**3.25**

Material Accounting Policies And Notes to Accounts are an integral part of these financial statements. 2

As per our report of even date annexed

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CFO
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Date: 29th May 2026

STANDALONE STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31ST MARCH, 2026

(amounts in Lakhs)

Particulars	31st March, 2026	31st March, 2025
A)CASH FLOW FROM OPERATING ACTIVITIES		
Net (Loss)/profit before Tax & after Extra ordinary items	(1,529.62)	856.51
Prior period items and Extraordinary item	805.87	637.22
Net(Loss)/ Profit before Tax & prior period and Extra ordinary items	(723.75)	1,493.73
Adjustment for -		
Add:- Depreciation	452.87	472.73
Less:- Interest income	(131.48)	(23.77)
Less:- Profit on sale of Land		
Add : Finance Cost	367.38	316.51
Less: Gain on transfer of shares	(16.45)	46.90
Less : Profit on sale of car	(0.68)	-
Less:- Dividend Received	(0.94)	(0.38)
Add : Loss on open forward contract	1,321.76	12.53
Add: Bad Debts	90.67	-
Less: Balances written back	(1.84)	-
Less: Foreign exchange Gain	(93.70)	(146.16)
Add: Defined Benefit Plan	2.05	-
Operating profit before working capital changes	1,265.89	2,172.09
Movements in working capital		
(Decrease)/ Increase in Trade Payables	(415.22)	531.03
Decrease in Trade Receivables	566.63	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)	346.74
Increase in Long term Provisions	18.74	9.58
(Decrease)/ Increase in Short term Provisions	(362.18)	16.53
Increase/(Decrease) in Deposits	107.06	(114.75)
Decrease/(Increase) in Current Investment		
Cash Flows from Operating Activities post Working Capital Changes	1,029.22	3,148.60
Income Tax	27.10	(291.07)
Net cash from operating activities (A)	1,056.32	2,857.53
B)CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets including CWIP (Net of Subsidy Received)	(738.01)	(2,181.34)
Decrease in Fixed Assets(Refer Note No. 43)		
Sale of Land (Increase) in Short Term Loans & Advances	(865.57)	(624.69)
Proceeds from Sale of shares	-	
Gain/(Loss) on Transfer of Shares	16.45	(46.90)
Dividend Received	0.94	0.38
Investment in Share	(136.57)	(69.09)
Short Term Capital Gain on Sale of share	-	
Interest Received	131.48	23.77
Profit on sale of Land		
Net cash from in Investing activities (B)	(1,591.28)	(2,897.87

Mohini Health & Hygiene Limited CIN : L17300MP2009PLC022058

STANDALONE STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31ST MARCH, 2026

(amounts in Lakhs)

Particulars	31st March, 2026	31st March, 2025
C)CASH FLOW FROM FINANCING ACTIVITIES(repayments of)/Proceeds from		
Short Term Borrowings	(64.21)	1,743.53
Proceeds from/(repayments of) Long Term Borrowings	88.74	(383.39)
Interest Paid	(367.38)	(316.51)
Dividend Paid		(91.18)
Net Cash from Financing Activities (C)	(342.85)	952.45
D)Net (Decrease)/Increase in Cash & Cash Equivalents (A+B+C)	(877.81)	912.10
Cash & Cash Equivalents at the Beginning of the Year	1,408.16	496.06
Cash & Cash Equivalents at the End of the Year	530.35	1,408.16
Components of Cash & Cash Equivalents		
Cash In Hand	1.71	2.02
Balances with scheduled banks	13.10	1,387.47
Other Bank Balances	515.54	18.67
E)Total Cash & Cash Equivalents at the End	530.35	1,408.16

The cash flow is prepared under indirect method as set out in Accounting Standard-3

Material Accounting Policies And Notes to Accounts are an integral part of these Standalone financial statements.

As per our report of even date annexed 2

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

For Mohini Health & Hygiene Ltd.

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Partner
M.No. 413515
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CFO
Place: Indore
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NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

(amounts in Lakhs)

1 **Corporate Information**

Mohini Health & Hygiene Limited is incorporated in the year 2009 and presently engaged in the manufacturing and export of following products:

- Absorbent Bleached Cotton, Cotton Rolls, Gauze.
- Surgical, Absorbent & Bleached Cotton
- Surgical & Hygiene Products Like Absorbent Cotton Wool, Surgical Cotton, Ear Buds, Cotton Ball, Cotton Make up pads
- N95 Mask, Surgical Mask and other Medical Consumables

With skilled, technical support team and experienced manpower which helps to satisfy the customer needs by providing them best quality products and competent services.

The Company has focus on efficient products with effective services and quality standards are of utmost importance. We are continuously striving to grow by expanding the market base, by introducing the best quality Surgical & Hygiene Products, and by setting up high standards for the industry. This will not only uplift consumer satisfaction level to a next level but will also give a quality product in the market at competitive rates along in addition to prompt services.

Company Overview:

- The Company is one of India's largest cotton processors and a related hygiene / medical products company.
- It is engaged in manufacturing and exporting of 100% Absorbent Bleached Cotton & 100% Absorbent Bleached Comber
- The Company has a manufacturing facility with bleaching capacity of about 11000 metric tons per annum.
- It currently exports to Asian, European, South American, and African markets.
- The current product portfolio consists of bleached cotton, Surgical Cotton, Absorbent cotton wool, Meditech products such as surgical cotton rolls, cotton ear buds & cotton makeup pads, Surgical Mask & N95 Masks. Planning to launch more than 100 products in Surgical and Consumables range.
- The Company is listed on NSE SME Platform, promoting good corporate governance.
- Employee strength: 250+

2 **Material Accounting Policies and Notes to Accounts**

2.1 **Basis of Accounting and preparation of Financial Statement**

These standalone financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on an accrual basis of accounting and accounting standards specified by the Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013. Accounting polices not referred to otherwise be consistent with generally accepted accounting principles

2.2 **Use of Estimates**

The preparation and presentation of the standalone financial statements require estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenue and expenses during the reported period. The difference between actual results and estimates are recognized in the period in which the results are known / materialized.

2.3 **Property, Plant and Equipment (As per AS-10)**

i. Fixed assets are carried at cost, net of tax credit entitlement availed less accumulated depreciation. The cost includes cost of acquisition/construction, installation and pre-operative expenditure including trial run expenses (net of revenue) and borrowing costs incurred during pre-operation period. Expenses incurred on capital assets are carried forward as capital work in progress at cost till the same are put to use.

ii. When an asset is scrapped or otherwise disposed off, the cost and related depreciation are removed from the books of account and resultant profit or loss, if any, is reflected in the Statement of Profit and Loss.

iii. Pre-operative expenses including interest on borrowings for the capital goods, wherever applicable and any other cost incurred which is directly attributable to bringing the assets to its working condition for its intended use are treated as part of the cost of capital goods, hence capitalized.

2.4 Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion and impairment loss, if any the cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use.

2.5 Depreciation

Depreciation is provided on the straight line method over the estimated useful lives of the assets as per the rates prescribed under Schedule II of the Company Act, 2013 or re-assessed useful life based on technical evaluation as under:

Plant & Machinery – 6.33%

Building – 3.17%

Site Development – 1.58%

Computer – 31.67%

Other Admin Assets – 9.50%

Vehicles – 11.88%

Solar plant–3.8%

Depreciation is provided pro-rata for the number of day's availability for use. Depreciation on sale / disposal of assets is provided pro rata up to the end of the month of sale/disposal.

2.6 Leases (As Per AS-19)

A finance lease is a lease that transfers substantially all the risks and awards incident to ownership of assets. Lease expense for lease payment is recognised on straight line basis over the lease term.

Government subsidies as received from the government are recorded in the books of accounts on receipt basis.

2.7 Government Subsidy (As per AS-12)

Government subsidies as received from the government are recorded in the books of accounts on receipt basis.

2.8 Investments (As per AS-13)

Investments, which are not readily realizable and intended to be held for more than one year from the date on which such investments are made, are classified as Non-current Investments. All other investments are classified as short-term investments. On initial recognition, all Long-term investments are measured at cost subject to any permanent diminution. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are valued at lower of cost and fair value determined on an individual investment basis. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss.

2.9 Provision and Contingent Liabilities (As per AS-29)

A provision is recognized when there is a present obligation as a result of a past event. It is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. A provision is not discounted to its present value and is determined based on the best estimate required to settle the obligation at the end date. These provisions are reviewed at each year end date and adjusted to reflect the best current estimate.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

2.10 Inventories (As per AS-2)

(i) Raw Material, Stores & Spares, Packing Material etc are valued at cost including the cost incurred in bringing the inventories to their present location and condition.

(ii) Finish goods are valued at cost or net realizable value whichever is lower. Cost includes cost of conversion and other costs incurred in bringing the inventory to their present location and condition.

(iii) Scraps are valued at Net estimated realizable value.

2.11 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand and Bank Balance.

2.12 Borrowing Cost (As per AS-16)

Borrowing cost include interest, amortization of ancillary cost incurred, exchange differences. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of loan.

Borrowing cost that is directly attributable to the acquisitions and construction of qualifying assets are capitalized as part of those assets up to the date of capitalization of such assets.

2.13 Revenue Recognition (As per AS-9)

Sale of goods is recognized, net of returns, trade discounts and GST, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Revenue from services is recognized when the services are completed. Other income is accounted on received and accrual basis.

2.14 Foreign Currency Transactions (As per AS-11)

Foreign currency transactions are recorded at the rate of exchange prevailing on the date of transaction. All exchange differences are dealt within statement of profit and loss account. Current assets and current liabilities in foreign currency outstanding at the end of the year are translated at the rate of exchange prevailing at the close of the year.

2.15 Taxes on Income (As per AS-22)

Current tax is determined as the amount of tax payable in respect of taxable income for the period. Deferred tax is recognized, subject to the consideration of prudence in respect of deferred tax assets, on timing differences being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets and deferred tax liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an Intention to settle the assets and the liability on a net basis. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

2.16 Earnings per Share (As per AS-20)

Basic Earnings per share is calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

2.17 Segment Reporting (As per AS-17)

As evidenced by internal Management Information System (MIS), there are no reportable segments in the company. Therefore, the disclosure requirements of "Accounting Standard 17 (AS- 17) - Segment Reporting are not furnished.

2.18 Cash Flows Statement (As per AS-3)

Cash Flows are reported using indirect method, whereby Profit (loss) before extraordinary items and tax is adjusted for the effect of transactions of non cash nature and any deferrals or accruals of the past or future cash receipts or payments. The Cash Flow from operating, investing and financial activities of the Company is segregated based on the available information.

2.19 Impairment of Assets (As per AS-28)

The carrying amounts of assets are reviewed at each Balance Sheet date if there is any indication of impairment based on internal/external factors. An asset is impaired when the carrying amount of the asset exceeds the recoverable amount. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. An impairment loss recognized in prior accounting periods is reversed if there has been change in the estimate of the recoverable amount.

2.20 Share Issue Expenses

Share issue expenses are written off 1/5 during the period of 5 years.

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

(amounts in Lakhs)

NOTE 3 : SHARE CAPITAL

	31st March, 2026	31st March, 2025
Authorised Share Capital:		
2,50,00,000 (31 March 2025: 2,00,00,000)	2,500.00	2,500.00
Equity Shares of Rs. 10/- each	2,500.00	2,500.00
Issued,Subscribed and Paid up:		
1,82,35,900 (31 March 2025: 1,82,35,900)	1,823.59	1,823.59
Equity Shares of Rs.10/- each	1,823.59	1,823.59

3.1 The Reconciliation of the number of shares and amount outstanding is set out below

	As at 31st March, 2026		As at 31st March2025	
	No. of Shares	Amount	No. of Shares	Amount
Equity Shares at Beginning of the year	1,82,35,900	1,823.59	1,82,35,900	1,823.59
Add: Shares issued during the year				
Equity Shares at end of the year	1,82,35,900	1,823.59	1,82,35,900	1,823.59

3.2 Terms/Right attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share . The company declares and pays dividend in Indian rupees. In the event of liquidation of the company , the holders of the equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amount. The distribution will be in proportion of the number of equity shares held by the shareholders.

3.3 The details of shareholders holding more than 5% shares:-

	As at 31st March, 2026			As at 31st March, 2025		
	No. of shares	% of holding	% Change	No. of shares	% of holding	% Change
Shri Avnish Bansal	1,02,17,736	56.03	0	1,02,17,736	56.03	0
Shri Sarvapriya Bansal	11,12,500	6.1	0	11,12,500	6.1	0
	1,13,30,236	62.13	0	1,13,30,236	62.13	0

3.4 Shares held by the Promoters at the end of the year

	As at 31st March, 2026		As at 31st March2025	
Shareholder's Name	No. of Shares	% of total share of company	No. of Shares	% of total share of company
Shri Avnish Bansal	1,02,17,736	56.03	1,02,17,736	56.03
Shri Sarvapriya Bansal	11,12,500	6.10	11,12,500	6.10
	1,13,30,236	62.13	1,13,30,236	62.13

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

NOTE 4 : RESERVES & SURPLUS	As at 31st March, 2026	As at 31st March, 2025
a)Security Premium		
Opening Balance of Securities Premium	2145.67	2,145.67
Addition	-	-
Less:Utilized during the year	-	-
	2,145.67	2,145.67
b) Profit & Loss Account		
Balance as at the beginning of the year	6,577.64	6,075.76
Add: (Loss)/Profit for the year	(1,517.80)	593.06
Less: Dividend Paid	-	(91.18)
Balance as at the end of the year	5,059.84	6,577.64
Total Reserves and Surplus	7,205.51	8,723.31

Description of Nature and purpose of each reserve

Securities premium

Securities premium represents premium received on the issue of shares. It can be utilised in accordance with the provisions of the Companies Act, 2013.

Retained earnings

represent the accumulated profits/losses of the company after adjusting for dividends declared/paid to shareholders, and other permissible. appropriations Retained earnings is a free reserve and can be utilized by the company in accordance with the provisions of the Companies Act 2013

FOR THE YEAR ENDED 31ST MARCH, 2026

(amounts in Lakhs)

NOTE 5 : LONG TERM BORROWINGS

	31st March, 2026		31st March, 2025	
	Non Current Portion More than 1 Year	Current Maturities Less than 1 Year	Non Current Portion More than 1 Year	Current Maturities Less than 1 Year
Secured				
I Term Loans				
Term Loans from Banks	178.32	120.09	73.94	64.29
II Vehicle Loan				
Vehicle Loan from Banks	-	-	-	6.20
Vehicle Loan from Others	85.27	15.65	100.91	14.21
	263.59	135.74	174.85	84.70

A. Vehicle Loan of Rs. 127 Lakhs (Outstanding Balance Rs. 100.91 Lakhs) is secured by hypothecation of said vehicle finaced is repayable under 48 Monthly Installments.

B. Loan of Rs. 73.84 Lakhs (Outstanding Balance Rs. 30.90 Lakhs) is secured by second Pari-Passu charge on the Fixed & Current Assets of the company is repayable under 36 Monthly Installments.

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

C. Loan of Rs. 119 Lakhs (Outstanding Balance Rs. 39.67 Lakhs) is secured by second Pari-Passu charge on the Fixed & Current Assets of the company is repayable under 36 Monthly Installments.

D. Solar Loan of Rs. 279 Lakhs (Outstanding Balance Rs. 227.85 Lakhs) is secured by first paripassu charge on Fixed Assets, Current Assets & Movable Fixed Assets and Exclusive Charge on Movable Fixed Assets, Fixed Deposit of the Company and personal guarantee of directors and is repayable under 60 monthly installments.

E. Vehicle Loan of Rs. 22.06 Lakhs (Outstanding Balance Rs. NIL) is secured by hypothecation of said vehicle finaced is repayable under 39 Monthly Installments, Outstanding Balance as at 31 March 2025 Rs. 6.20 Lakhs

NOTE 6 : DEFERRED TAX LIABILITY (NET)

`	31st March, 2026	31st March, 2025
Deferred Tax Liability (net)	445.86	422.90
Total	445.86	422.90

NOTE 7 : LONG-TERM PROVISIONS

	31st March, 2026	31st March, 2025
Provision for employee benefit	80.55	61.81
Total	80.55	61.81

NOTE 8 : SHORT TERM BORROWINGS

	31st March, 2026	31st March, 2025
a)Working Capital Loan		
i)ICICI Bank Ltd - Cash Credit Limit	-	-
ii)HDFC Bank Ltd - Cash Credit Limit	-	-
Cash Credit Limit from Banks (Refer Note (a) Below)	3,213.21	3,192.72
Total	3,213.21	3,192.72

(a) loans are Secured by First charge on stocks, debtors and other currents assets and second charge on the fixed assets of the company and personal guarantee of the directors.

NOTE 9 : TRADE PAYABLES

	As at 31st March, 2026	As at 31st March, 2025
Total outstanding dues of micro enterprises and small enterprises	15.86	3.23
Total outstanding dues of creditors other than micro enterprises and small enterprises	493.65	921.50
Total	509.51	924.73

Trade Payable Ageing Schedule	As at 31st March, 2026		As at 31st March, 2025	
Particulars	Outstanding Dues of Others	Outstanding Dues of MSME	Outstanding Dues of Others	Outstanding Dues of MSME
Less than 6 Months	15.86	373.99	3.23	855.92
6 Months-1 year	-	22.73	-	-
1 year - 2 years	-	0.29	-	16.56
2 years - 3 years	-	37.17	-	-
More than 3 years	-	59.47	-	49.02
Total	**15.86**	**493.65**	**3.23**	**921.50**

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

Note: Dues to micro and small enterprises pursuant to section 22 of the Micro, Small and Medium Enterprises Development Act (MSMED), 2006

On the basis of confirmation to the extent received from suppliers who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) and based on the information available with the Company, the following are the details:

(amounts in Lakhs)

	As at 31st March 2026	As at 31st March 2025
The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year	15.86	3.23
The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-
The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

NOTE 10 : OTHER CURRENT LIABILITIES

	As at 31st March, 2026	As at 31st March, 2025
Payables for Capital Assets	4.07	79.68
Payables for Expenses	-	142.63
Duties and Taxes	94.64	27.63
Advances from Customer	82.29	625.53
Deposit	-	4.50
Current Maturities of Long Term Borrowings (Refer Note -5)	135.74	84.70
Total	**316.74**	**964.68**

NOTE 11 : SHORT-TERM PROVISIONS

	As at 31st March, 2026	As at 31st March, 2025
Provision for employee benefit	33.47	57.17
Provision for Tax	-	305.97
Provision for loss on Forward Contract	1,321.76	12.53
Provision for expenses	109.21	129.20
Total	**1,464.44**	**504.87**

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

NOTE-12 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Capital Work In Progress (CWIP)

	As at 31st March, 2026		As at 31st March, 2025	
Amount in CWIP for the period of	**Project In progress**	**Project on Hold**	**Project In progress**	**Project on Hold**
Less than -1 year	-	-	119.48	-
1 year - 2 years	119.48	-	-	-
2 years - 3 years	-	-	-	-
More than 3 years	-	-	-	-
Total	**119.48**	**-**	**119.48**	**-**

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

NOTE 12 : PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

(amounts in Lakhs)

Tangible Assets	Freehold Land	Leasehold Land	Plant & Machinery	Building	Site Development	Computer	Vehicles	"Other Admin Assets"	Solar Plant	CWIP	Total
Gross Block											
As at 31st March, 2024	-	258.77	5,513.99	1,454.37	56.53	22.71	242.76	73.33	-	-	7,622.46
Additions	21.00	-	35.01	3.66	-	0.24	142.03	10.55	377.14	119.48	709.11
Disposals	-	-	402.04	-	-	-	-	-	-	-	402.04
Reclassification	-	-	-	-	-	-	-	-	-	-	-
As at 31st March, 2025	21.00	258.77	5,146.96	1,458.03	56.53	22.95	384.79	83.88	377.14	119.48	7,929.53
Additions	-	-	223.17	15.51	-	5.41	10.21	22.06	23.16	-	299.52
Disposals	-	-			-		(32.44)				(32.44)
Reclassification	-	-	-	-	-	-	-	-	-	-	-
As at 31st March, 2026	21.00	258.77	5,370.13	1,473.54	56.53	28.36	362.56	105.94	400.30	119.48	8,196.61
Depreciation & Amortization											
As at 31st March, 2024	-	-	2,929.17	443.61	16.33	21.55	173.07	22.11	-	-	3,605.84
Charge for the year	-	2.62	393.48	36.63	1.10	0.36	50.28	7.58	0.16	-	492.21
Charge for prior period	-	18.74	-	-	-	-	-	-	-	-	18.74
Disposals	-	-	19.48	-	-	-	-	-	-	-	19.48
Reclassification	-	-	-	-	-	-	-	-	-	-	-
As at 31st March, 2025	-	21.36	3,303.17	480.24	17.43	21.91	223.35	29.69	0.16	-	4,097.31
Charge for the year	-	2.61	349.13	48.04	0.94	1.57	26.57	9.24	14.77		452.87
Charge for prior period	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(10.53)	-	-	-	(10.53)
Reclassification	-	-	-	-	-	-	-	-	-	-	-
As at 31st March, 2026	-	23.97	3,652.30	528.28	18.37	23.48	239.39	38.93	14.93	-	4,539.65
Net Block											
As at 31st March, 2025	21.00	237.41	1,843.79	977.79	39.10	1.04	161.44	54.19	376.98	119.48	3,832.22
As at 31st March, 2026	21.00	234.80	1,717.83	945.26	38.16	4.88	123.17	67.01	385.37	119.48	3,656.96

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

(amounts in Lakhs)

NOTE 13 : NON-CURRENT INVESTMENTS

	31st March, 2026	31st March, 2025
Investment in Unquoted Shares of Vedant Kotton Private Limited (31 March 2023: Nil; 31 March 2022: 9,700 Equity Shares of face value of Rs. 10 per share purchased at Rs. 115/- each)		-
Investment in Unquoted Shares of Mohini Active Life Private Limited "(31st March 2026: 1,00,000 Equity Shares of face value of Rs.10 per share;	10.00	10.00
31st March 2025: 1,00,000 Equity Shares of face value of Rs.10 per share)"		
Investment in Unquoted Shares of Mohini Hygiene Care Products Pvt. Ltd. "(31st March 2026: 48,000 Equity Shares of face value of Rs. 10 per share;	4.80	4.80
31st March 2025: 48,000 Equity Shares of face value of Rs. 10 per share)" Investments in Quoted Shares	347.40	210.83
(Current Market Value of Investment in Quoted shares is Rs.230.71 Lakhs) **Total**	**362.20**	**225.63**

NOTE 14 : OTHER NON-CURRENT ASSETS

	31st March, 2026	31st March, 2025
Deposits	103.72	212.10
Others	1.32	-
Total	**105.04**	**212.10**

NOTE 15 : INVENTORIES*
(valued at lower of cost and net realizable value)

	31st March, 2026	31st March, 2025
Finished Goods	2,796.79	2,329.79
Raw Material & WIP	411.11	994.62
Stores & Spares (Incl. Packing Material)	432.15	368.63
Total	**3,640.05**	**3,693.04**

NOTE 16 : TRADE RECEIVABLES

	31st March, 2026	31st March, 2025
Unsecured & considered good		
-Outstanding for a period of less than Six Months	850.93	1,495.01
-Outstanding for a period of more than Six Months	163.62	300.24
Total	**1,014.55**	**1,795.25**

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

Trade Receivable Ageing Schedule	As at 31st March, 2026		As at 31st March, 2025	
Particulars	Undisputed Trade Receivable	Disputed Trade Receivable	Undisputed Trade Receivable	Disputed Trade Receivable
Less than 6 months	850.93	-	1,495.01	-
6 month - 1 year	89.21	-	62.49	-
1 year - 2 years	27.26	-	128.72	-
2 years - 3 years	29.78	-	33.06	-
More than 3 years	17.38	-	75.97	-
Total	1,014.55	-	1,795.25	-

NOTE 17 : CASH & CASH EQUIVALENTS

	31st March, 2026	31st March, 2025
Cash In Hand	1.71	2.02
Balances with scheduled banks	13.10	1,387.47
Other Bank Balances	515.54	18.67
Total	**530.35**	**1,408.16**

* Fixed Deposit amounting to Rs 72.50 Lakhs has been hypothecated with Bank as security against the solar term loan availed by the Company

NOTE 18 : SHORT TERM LOANS & ADVANCES

	31st March, 2026	31st March, 2025
Loans to Employee	15.80	24.83
To Related Party		
-Unsecured Loan	1,817.46	942.85
Total	**1,833.26**	**967.68**

NOTE 19 : OTHER CURRENT ASSSETS

	31st March, 2026	31st March, 2025
Balances with Government Authorities	516.58	905.58
Insurance Claim Receivable for Building & P&M	478.90	931.45
MAT Credit Entitlement		-
Advances to Creditors	200.25	206.87
Advances for Capital Assets	2,508.48	2,123.70
Receivable Against Land	457.76	457.77
Others	18.62	34.00
Total	**4,180.59**	**4,659.37**

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

(amounts in Lakhs)

NOTE 20 : REVENUE FROM OPERATIONS

	31st March, 2026	31st March, 2025
Operating Revenue		
Domestic Sales	2,034.50	1,997.15
Export Sales	12,071.89	14,341.36
	14,106.39	16,338.51
- Other Operating Revenue		
Job Work	3.03	1.10
Export Incentives	336.54	437.53
	339.57	438.63
Total	**14,445.96**	**16,777.14**

NOTE 21 : OTHER INCOME

	31st March, 2026	31st March, 2025
Interest Income-		
Banks	21.09	8.30
On loans given to Related Party	105.34	10.13
Others	5.06	5.34
Dividend from investment	0.94	0.38
Profit on Sale of fixed assets	0.68	-
Rent Income	3.32	21.35
Bad-Debts Recovered	-	121.82
Balances Written Back	1.84	-
Foreign exchange gain (net)	159.88	922.07
Gain on Quoted Shares	16.45	-
Total	**314.60**	**1,089.39**

NOTE 22 : COST OF MATERIALS CONSUMED

	31st March, 2026	31st March, 2025
Raw Material Consumed		
Opening Stock of RM, Stores & WIP	1,363.24	1,321.63
Add: Raw Material Purchased	9,849.44	13,013.25
	11,212.68	14,334.88
Less : Loss of Stock by Fire		
Less : Closing Stock of RM, Stores & WIP	843.26	1,363.24
Total	10,369.42	12,971.64

NOTE 23 : PURCHASE OF STOCK-IN-TRADE

	31st March, 2026	31st March, 2025
Purchase	-	-
Total	-	-

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

NOTE 24 : DIRECT MANUFACTURING EXPENSES

(amounts in Lakhs)

	31st March, 2026	31st March, 2025
Job Work Charges	96.08	78.73
Electricity Charges - Plant	434.30	537.04
Water Charges- Plant	34.12	35.30
Wages	200.03	193.65
Plant Expenses	182.66	203.79
Total	**947.19**	**1,048.51**

NOTE 25 : EXPORT SELLING EXPENSES

	31st March, 2026	31st March, 2025
Freight & Transportation Expenses	553.40	1,078.23
Door Delivery Charges	181.42	239.74
Terminal Handling Charges	47.22	62.15
Commission on Export Sales	19.73	40.59
Others	223.31	145.34
Total	**1,025.08**	**1,566.05**

"NOTE 26 : CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK-IN-PROCESS AND STOCK-IN-TRADE"

	31st March, 2026	31st March, 2025
Inventories (at end of the Year)		
Finished Goods / Stock-in-Trade	2,796.79	2,329.79
Loss of Stock by Fire	-	-
Inventories (at beginning of the Year)		
Finished Goods / Stock-in-Trade	2,329.79	908.05
Loss of Stock by Fire	-	-
Total	**(467.00)**	**(1,421.74)**

NOTE 27 : EMPLOYEE BENEFIT EXPENSES

	31st March, 2026	31st March, 2025
Salaries, wages and bonus	561.38	575.24
Contribution to provident and other funds	15.98	19.59
Staff Welfare Expense	15.24	13.49
Gratuity	19.67	15.71
Total	**612.27**	**624.03**

NOTE 28 : FINANCE COST

	31st March, 2026	31st March, 2025
Interest to Banks & Others	323.15	269.24
Other Borrowing Cost	44.23	47.27
Total	**367.38**	**316.51**

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

NOTE 29 : DEPRICIATION AND AMORTIZATION

(amounts in Lakhs)

	31st March, 2026	31st March, 2025
Depreciation and amortization expense	452.87	472.73
Total	**452.87**	**472.73**

NOTE 30 : OTHER EXPENSES

	31st March, 2026	31st March, 2025
Payment to Auditors	4.95	5.12
Rent	38.19	30.69
CSR Expenses	19.97	29.50
Freight & Transportation	70.04	48.96
Insurance expenses	50.91	42.93
Legal fees	117.37	103.50
Payment to Directors	252.95	295.00
Business Promotion expenses	25.91	26.10
Bad Debts	90.67	-
Provision for Losses on Forward Contracts	1,321.76	-
Loss on Quoted Shares	-	46.90
Office expenses	118.84	122.39
Subsidy W/off	-	5.90
Balance Written off	3.23	27.81
Interest & Late Fees on payament of GST	21.70	-
Commision on sales	17.41	-
Donations	10.71	1.92
Others	12.49	8.35
Total	**2,177.10**	**795.07**

NOTE 31 : CONTINGENT LIABILITY

(amounts in Lakhs)

Name of Statute	Nature of Dues	31st March, 2026	31st March, 2025
The Income Tax Act, 1961	Income Tax	739.53	608.11

NOTE 32 : The Additional information pursuant to the provisions of paragraph 5 of Part II of Schedule III to the Companies Act, 2013 are as follows:

A. CIF Value of Imports in respect of:

	31st March, 2026	31st March, 2025
Raw and Packing Material	-	-
Components and Spare parts of Machinery	-	-
Capital Goods	-	119.48
Trading Goods	-	-
	-	119.48

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

B. Value of Stores, Spares and Packing Material Consumed (amounts in Lakhs)

	As at 31st March, 2026		31st March, 2025	
	Amount	**% of Consumption**	**Amount**	**% of Consumption**
Imported	-	-	-	-
Indigenous	353.86	2.92%	297.53	2.29%
	353.86	2.92%	297.53	2.29%

C. Expenditure in Foreign Currency on account of :

	31st March, 2026	31st March, 2025
Commission on Export Sales	19.73	40.59
	19.73	40.59

D.Earnings in Foreign Exchange on account of:

	31st March, 2026	31st March, 2025
F.O.B. value of exports	Euro- 1,15,25,952	Euro- 1,55,74,436
	USD-1,69,172	USD- 12,42,664

NOTE 33 : Unhedged Foreign Currency Exposure (as on reporting date)

	31st March, 2026	31st March, 2025
USD/INR	-	-
EUR/INR	-	-
	-	-

NOTE 34 : Payment to Auditors

	31st March, 2026	31st March, 2025
Statutory Audit	4.85	4.85
	4.85	4.85

NOTE 35 : EARNINGS PER SHARE (amounts in Lakhs)

	31st March, 2026	31st March, 2025
Total Operations for the year		
Net Profit after tax for calculation of basic and diluted EPS	(1,517.80)	593.06
Weighted average number of equity shares in calculating basic EPS	182.36	182.36
Earnings per share (Basic) (in Rs.)	**(8.32)**	**3.25**
Weighted average number of equity shares in calculating diluted EPS	182.36	182.36
Earnings per share (Diluted) (in Rs.)	**(8.32)**	**3.25**

NOTE 36 : Related Party Disclosures:

Related party disclosures, as required by Accounting Standard 18, "Related Party Disclosures", notified under Section 188 of the Companies Act, 2013 are given below:

a. List of related parties and relationship (as identified by the management)

I. Key management personnel (Directors and KMP)

1. Avnish Bansal
2. Sarvapriya Bansal
3. Arnika Jain
4. Parul Bansal
5. Viral Patel
6. Anil Singhania
7. Mukesh Vyas
8. Chandrashekhar Bobra
9. Mahesh Fogla
10. Mukul Jain

II. Relatives of Key Management Personnel:

1. Supriya Bansal
2. Subhash Kumar Khandeliya.

III. Enterprises where key management personnel have significant influence:

1. Vedant Kotton Pvt. Ltd.
2. Mohini Hygiene Care Products Pvt. Ltd.
3. Mohini Employee Welfare Trust
4. Mohini Active Life Pvt. Ltd.
5. Shikhar Infrasolutions(I) Pvt. Ltd.
6. Anviti Healthcare Pvt. Ltd.
7. Omavi Ventures Pvt. Ltd
8. Pradit Fashions Pvt. Ltd.

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

b. Related party transactions (amounts in Lakhs)

Related Party	Nature of Transactions	31st March, 2026	31st March, 2025
Avnish Bansal	Salary	84.00	84.00
Sarvapriya Bansal	Salary	84.00	84.00
Supriya Bansal	Salary	13.95	14.94
Parul Bansal	Salary	84.00	84.00
Viral Patel	Salary	20.61	42.00
Viral Patel	Accomodation	-	2.34
Anil Singhaniya	Salary	-	6.00
Arnika Jain	Salary	4.88	4.50
Arnika Jain	Reimbursement Of Expenses	0.21	0.09
Subhash Kumar Khandeliya.	Salary	13.78	15.00
Subhash Kumar Khandeliya.	Reimbursement Of Expenses	0.10	0.08
Anviti Healthcare Pvt. Ltd.	Rent Income	0.71	0.60
Mohini Active Life Pvt. Ltd.	Loan Given	878.70	647.00
Mohini Active Life Pvt. Ltd.	Rent Income	0.71	0.60
Mohini Active Life Pvt. Ltd.	Reimbursement Of Expenses	-	0.02
Mohini Active Life Pvt. Ltd.	Interest on Loan	105.34	
Mohini Employee Welfare Trust	Advance Given	0.50	4.68
Mohini Employee Welfare Trust	Repayment of Loan	-	32.00
Mohini Hygiene Care Product Pvt. Ltd.	Purchases	289.09	-
Mohini Hygiene Care Product Pvt. Ltd.	Rent Income	0.66	0.66
Mohini Hygiene Care Product Pvt. Ltd.	Reimbursement of Expense	0.06	2.28
Mohini Hygiene Care Product Pvt. Ltd.	Interest Income	-	10.13
Mohini Hygiene Care Product Pvt. Ltd.	Other Transactions	5.46	-
Vedant Kotton Pvt. Ltd.	Job Work paid	98.96	78.73
Vedant Kotton Pvt. Ltd.	Sales	369.20	360.35
Vedant Kotton Pvt. Ltd.	Purchases	-	784.39
Vedant Kotton Pvt. Ltd.	Reimbursement Of Expenses	12.35	10.12
Vedant Kotton Pvt. Ltd.	Rent Income	0.71	0.60
Anviti Healthcare Pvt. Ltd.	Reimbursement Of Expenses	-	0.04
Swastika Investmart Limited	Discount allowed	-	0.23
Omavi Ventures Pvt. Ltd.	Payment	1.96	-
Omavi Ventures Pvt. Ltd.	Purchase of Fixed Asset	-	1.96

c. Amount Due to/from Related Party as at (amounts in Lakhs)

Related Party	31st March, 2026	31st March, 2025
Anviti Healthcare Pvt. Ltd.	2.51	1.81
Arnika Jain	0.08	-
Anil Singhaniya	-	(6.00)
Mohini Active Life Pvt. Ltd.	1,779.45	820.95
Mohini Active Life Pvt. Ltd. (Debtors)	8.87	8.16
Mohini Active Life Pvt. Ltd. (Transfer of lease deed)	457.77	457.77
Mohini Employee Welfare Trust	38.01	37.51
Mohini Hygiene Care Product Pvt. Ltd.	79.85	94.19
Mohini Hygiene Care Products Pvt Ltd Advance	-	84.39
Mohini Hygiene Care Products Pvt Ltd Debtors	-	21.51
Omavi Ventures Pvt. Ltd.	-	(1.96)
Avnish Bansal	-	(1.85)
Parul Bansal	-	(4.48)
Sarvapriya Bansal	-	(4.10)
Shikhar Infrasolutions(I) Pvt. Ltd.	0.13	0.13
Subhash Kumar Khandeliya	1.14	(1.11)
Supriya Bansal	1.15	(1.12)
Vedant Kotton Pvt. Ltd.	27.35	(592.95)
Viral Patel	17.30	(27.69)
Investment in Unquoted Shares of		
Mohini Active Life Pvt. Ltd.	10.00	10.00
Mohini Hygiene Care Product Pvt. Ltd.	4.80	4.8

NOTE 37 : Expenditure on Corporate Social Responsibility (amounts in Lakhs)

Particulars	31st March, 2026	31st March, 2025
Gross Amount require to be Spent during the year	26.43	21.05
Amount Actually spent on :		
(i) Construction/ acquisition of any assets	-	-
(ii) On purpose other than (i) above	19.97	29.50
Excess CSR Expenditure eligible to be set- off against the CSR Spending	**13.49**	**19.95**

NOTE 38 : Defined benefit plans- gratuity

The Company has defined benefit gratuity plan. Every employee who has completed five or more years of service gets a gratuity on post employment at 15 days salary (Last drawn salary) for each completed year of service as per rules of the company. The aforesaid liability is provided for on the basis of an actuarial valuations made at the end of the financial period.

(i) Defined benefit plan

(a) Reconciliation of opening and closing balances of defined benefit obligation

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

	31st March, 2026	31st March, 2025
Defined benefit obligation at the beginning of the year	72.92	57.21
Past Service Cost	2.00	-
Current service cost	14.67	11.82
Interest cost	4.67	3.94
Acturial loss (gain)	0.38	(0.05)
Benefits paid	(2.29)	-
Defined benefits obligation at year end	**92.35**	**72.92**

(b) Reconciliation of fair value of assets and obligations

	31st March, 2026	31st March, 2025
Fair value of plan assets	-	-
Present value of Unfunded obligation	92.35	72.92
Amount recognised in statements (surplus/(Deficit))	(92.35)	(72.92)

(C)Expenses recognised during the year

	31st March, 2026	31st March, 2025
Current service cost	14.67	11.82
Interest cost	4.67	3.94
Deficit in acquisition cost recovered	-	-
Recognised Past Service Cost-Vested	2.00	-
Expected return on plan assets	-	-
Net actuarial loss/(gain) recognised during the year	0.38	(0.05)
Total expenses recognised in statements of Profit and loss account	**21.72**	**15.71**

As per acturial valuation report, the total gratuity expense for the year is Rs. 21.72 lakhs, of which Rs. 2.05 lakhs (being past service cost) has been disclosed as an exceptional item, `and the balance of Rs. 19.67 lakhs has been recognized as Employee Benefit Expense in the statement of Profit & Loss.

(d) Bifurcation of Liability

	31st March, 2026	31st March, 2025
Current Liability	11.80	11.12
Non-Current Liability	80.55	61.81

The Principal assumptions as at the Balance sheet date (amounts in Lakhs)

Particulars	**31st March, 2026**	**31st March, 2025**
Discount Rate	7.15%	6.70%
Expected rate of salary increase	6.00%	6.00%
Mortality rate	IALM 12-14	IALM 12-14

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

NOTE 39 : Key Financial Ratios

(amounts in Lakhs)

Key financial ratios along with the details of significant changes (25% or more) in FY 2025-26 as compared to FY 2024-25 is as follows:

Particulars	31st March, 2026	31st March, 2025	Variance	Explanation for Significant Change
Current Ratio	2.03	2.24	-9.23%	
Debt-Equity Ratio	0.39	0.32	20.60%	
Debt Service Coverage Ratio	-4.95	1.47 -	435.73%	Note 1
Return On Equity (ROE)	-15.51%	5.76%	-369.21%	Note 2
Inventory Turnover Ratio	3.94	5.67	-30.46%	Note 3
Trade Receivable Turnover Ratio	10.28	5.94	73.21%	Note 4
Trade Payable Turnover Ratio	13.92	20.03	-30.52%	Note 5
Net Capital Turnover Ratio	2.54	2.42	4.88%	
Net Profit Ratio	-10.51%	3.53%	-397.23%	Note 6
Return On Capital Employed (ROCE)	-11.84%	10.47%	-213.08%	Note 7

Total Debts includes Long term and Short term debts

EBITDA = Profit before Tax + Finance Cost + Depreciation expense

EBIT = Profit before Tax + Finance Cost

Capital Employed = Total Equity + Total Debts + Deferred tax liability

Notes:-

1. Debt Service Coverage Ratio : The variance is on account of net loss incurred by the company during current financial year, as against the net profit earned in the previous financial year, resulting in lower earnings available for debt service.
2. Return on Equity : The variance is on account of net loss incurred by the company during current financial year, as against the net profit earned in the previous financial year, resulting in negative return on equity during the current year
3. Inventory Turnover Ratio : The decrease is on account of decrease in Revenue from Operation.
4. Trade Receivable Turnover Ratio : Variance is on account of decraese in trade receivables during the current financial year as compared to previous financial year, primarily due to write off of certain irrecoverable debtors and fast recovery from customers, resulting in a higher trade receivables turnover ratio
5. Trade Payable Turnover Ratio : Variance is on account of decrease in trade payables during current financial year as compared to previous financial year.
6. Net Profit Ratio : The variance is on account of net loss incurred by the company during current financial year, as against the net profit earned in the previous financial year
7. Return On Capital Employed (ROCE) : The variance is on account of net loss incurred by the company during current financial year, as against the net profit earned in the previous financial year

40. **The amount unpaid as at 31st March, 2026 and 31st March, 2025 is disclosed on the basis of intimation received from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 by the Company.**

41. **The amount due to Small Scale Undertakings (SSIs) is furnished under the relevant head. On the basis of information available with the Company regarding small scale industry status of the suppliers is Nil.**

42. **The Board of Directors and the Shareholders of the Company have approved a Scheme called as "Mohini Employees Stock Purchase Scheme – 2020" ("Scheme") in their meeting held on September 29, 2020. This scheme is effective from September 29, 2020. Pursuant to the Scheme, the Company has constituted Mohini Employees Welfare Trust ('Trust') to acquire, hold and allocate/transfer equity shares of the Company to**

eligible employees from time to time on the terms and conditions specified under the Scheme. However, no offer was made to eligible employees under the Scheme till March 31, 2026. The said trust had sold, Company's equity shares aggregated to 49,500 equity shares in the secondary market at price of 63.66 per share during the year. The Total outstanding share held by the Mohini Employee Welfare Trust as at March 31, 2026 are 1,84,500 Share.

43 The Company has received the final surveyor report for its insurance claim. Out of the total claim receivable of Rs 2,517.44 lakhs, Rs 618.48 lakhs was written off in FY 2024-25. For the current financial year, the Company booked an additional loss of Rs 803.82 lakhs, disclosed as an extraordinary item. Consequently, the claim receivable as of 31 March 2026, stands at Rs 1,095.13 lakhs, which is approved as per surveyor's final report.

44 The Board of Directors of the Company, at its meeting held on 29 May 2026, did not declare or recommend any dividend for the financial year ended 31 March 2026.

45 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.

46 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. Amount of Rs. 2020.19 Lakhs has been paid as a advance appearing as Advance for Capital Goods under Note 19 (Other Current Assets).

47 No prior period items were identified or recognized in the financial statements for the year ended 31 March 2026.

48 As per As-17 "Segment Reporting" is not applicable as 100% Revenue comes from single segment of Manufacturing.

49 The Company has recognised notional loss of Rs. 1321.76 lakhs and Rs. 12.53 lakhs on open forward contracts for the year ended 31st March 2026 and 31st March 2025 respectively.

50 **Additional Regulatory Information**

a. Borrowings from banks and financial institutions

The Company has borrowings from banks and financial institutions on the basis of security of current assets. The quarterly returns or statements filed by the company with such banks or financial institutions are not in agreement with the books of account, details are as under;

	30st Sept. 2026	31st March, 2025
Sundry Debtors – As per Books	1,014.55	1795.25
Sundry Debtors – As per Statement Submitted to bank	3,061.84	3,038.18
Difference	(2,047.30)	(1,242.93)

DME & ESE has been reclassified from Other Expenses to individual heads of Profit & Loss Account.

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

Particulars	30st Sept. 2026	31st March, 2025
Inventory – As per Books	3,640.05	3,693.04
Inventory – As per stock statements submitted to bank	2,903.95	2,093.90
Difference	736.10	1,599.14

The difference is on account of audit adjustments of sales cut off.

b. Details of Benami Property held

The Company does not hold any Benami Property and no proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

c. Title deeds of Immovable Property

Title deeds of Immovable Property held are in the name of Company.

d. Loans or Advances

The Company has given any loans to its related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, Details are as under:

Name of Company	Opening Balance	Loan given During the year	Repayment during the year	Closing Balance
-Mohini Active Life Pvt Ltd	820.93	973.50	15.00	1,779.43
-Mohini Employee Welfare Trust	37.51	0.50	-	38.01
-Mohini Hygiene Care Products Pvt Ltd	84.39	-	84.39	-
	942.83	**974.00**	**99.39**	**1,817.44**

e. Details of Revalued Property

The Company has not revalued its Property, Plant and Equipment during the year.

f. Wilful Defaulter by any Bank/ Financial Institution/ Other Lender

The company is not declared as wilful defaulter by any bank / financial institution / other lender.

g. Relationship with struck off companies

The Company has no such transaction with any Struck off Company.

h. Registration of Charges or satisfaction with Registrar of Companies(ROC)

There are no charges pending for registeration with Registrar of Companies (ROC).

i. Compliance with number of layers of companies

The company has complied with clause (87) of section 2 of the Act read with the Companies (Restriction on number of layers) Rules, 2017.

j. Compliance with approved Scheme(s) of Arrangements

The Company has not entered into any Scheme of arrangement approved by Competent Authority.

k. Utillization of Borrowed Fund and Share Premium

A. The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies).

B. The company has not received any funds from any other person(s) or entity(ies).

l. Undisclosed Income

There are no transactions which are not recorded in books of accounts i.e. there is no undisclosed income.

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

m. Crypto Currency or Virtual Currency

The company has not traded or invested in Crypto Currency or Virtual Currency.

n. Figures for the previous period have been regrouped/reclassified wherever necessary, to confirm to the figures of the current period's classification.

The Accompanying notes are an integral part of the standalone financial statements.

For Mahesh C Solanki & Co.	For Mohini Health & Hygiene Ltd.			
Chartered Accountants				
Firm Reg. No. 006228C				
CA. Rajat Jain	Sarvapriya Bansal	Avnish Bansal	Arnika Jain	Anil Singhaniya
Partner	Whole Time Director	Managing Director	Company Secretary	CFO
M.No. 413515	DIN : 02540139	DIN : 02666814	Place: Indore	Place: Indore
Place: Indore	Place: Indore	Place: Indore	Date: 29th May 2026	Date: 29th May 2026
Date: 29th May 2026	Date: 29th May 2026	Date: 29th May 2026		

INDEPENDENT AUDITOR'S RREPORT

TO THE MEMBERS OF
MOHINI HEALTH& HYGIENE LIMITED
REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

QUALIFIED OPINION

We have audited the accompanying consolidated financial statements of **Mohini Health & Hygiene Limited** (hereinafter referred to as "the Holding Company") and its subsidiary, Mohini Active Life Private Limited (hereinafter referred to as "the Group"), and its associate, Mohini Hygiene Care Product Private Limited, which comprise the Consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss, and the Consolidated Statement of Cash Flows for the year ended and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements, give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under section 133 of the companies act, 2013 (the "act") and other accounting principles generally accepted in India, of the state of affairs of the company as at 31 March 2026 and its loss and its cash flows for the year ended on that date.

Basis of Qualified Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing ("SA"s) and other pronouncements issued by the Institute of Chartered Accountant of India ("ICAI") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made 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 qualified opinion on the consolidated financial statements.

Key Audit Matters

we have determined that there are no other key audit matters to communicate in our report.

Other Information

The Holding Company's Management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Annual Report, but does not include the consolidated financial statements, and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we do
not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The accompanying consolidated financial statements have been approved by the Holding Company's Board of Directors. The Holding Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the AS specified under section 133 of th e Act and other accounting principles generally accepted inand application of appropriate accounting policies; making .judgments and estimates that are reasonable a India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the each company included in the Group and for preventing and detecting frauds and other irregularities; selection nd prudent; and design, implementation and main tenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective 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 also responsible for overseeing the financial reporting process of each company included in the Group.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs issued by ICAI, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the consolidated financial statements, 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 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 on whether the Holding Company and its subsidiary company which is a company incorporated in India, has adequate internal financial controls with reference to the consolidated 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 management.

• Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting in preparation of consolidated financial statements 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 to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements 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 to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the group to express an opinion on the consolidated financial statements.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements 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 consolidated financial statements.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements 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

We did not audit the financial statements of an associate included in the consolidated financial statements, 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 consolidated financial statements 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 consolidated financial statements,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 Audit of the Consolidated Financial Statements paragraph above.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

b) In our opinion, proper books of account as required by law have been kept so far as it appears from our examination of those books.

c) The consolidated balance sheet, the consolidated statement of profit and loss and the consolidated statement of cash flow dealt with by this report are in agreement with the books of accounts maintained for the purpose of preparation of the consolidated financial statements.

d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards prescribed under section 133 of the Act.

e) On the basis of the written representations received from the directors of the Group companies as on March 31, 2026 taken on record by the Board of Directors of the Company, none of the Directors of the Group companies is disqualified as on 31 March 2026 from being appointed as a Director of that company in terms of subsection 2 of Section 164 of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting with reference to financial statements of the Group companies and the operating effectiveness of such controls, refer to our separate Report in "s A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Group Companies internal financial controls with reference to consolidated financial statements of those companies;

g) As required by the Companies (Amendment) Act, 2017, in our opinion, according to information, explanations given to us, the remuneration paid by the Holding Company to its directors is within the limits laid prescribed under section 197 of the Act and the rules thereunder.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the companies (Audit and Auditors) Rules, 2014, (as amended) in our opinion and to the best of our information and according to the explanations given to us:

I. The consolidated financial statements, has disclosed the impact of pending litigations on its financial position as at 31 March 2026 – Refer note 32 to the consolidated financial statements;

ii. The Company has not entered into any long term contracts, including derivative contracts, other than those disclosed in the financial statement, for which any material foreseeable losses would be required to be recognized in financial statements.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group during the year ended 31 March 2026;

iv.

a) The respective management of the Group companies which are companies incorporated in India, whose financial statements have been audited under the act, has represented to us that, to the best of its knowledge and belief, no funds (which are material either individually or in aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such subsidiaries to or in any other person(s) or entity(ies), outside the group including foreign entity ("the intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate Beneficiaries;

b) The respective management of the Group companies which are companies incorporated in India, whose financial statements have been audited under the act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in aggregate) have been received by the Holding Company or any of such subsidiary from any person or entity, including foreign entity ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, performed by us on the Group companies which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our notice that has caused us to believe that the management representations under sub-clause (a) and (b) contain any material misstatement.

v. The Board of Director's of holding company has not proposed or declared any final dividend for the financial year 31 March 2026. Accordingly the disclosure regarding compliance with section 123 of the Act is not applicable for the current financial year.

vi. Based on our examination, which included test checks, the Holding Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.

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

SD/-
CA. Rajat Jain
Partner
Membership No. – 413515
Place: Indore
Date: 29 May, 2026
UDIN: 26413515BBMBCV9681

Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2021 is applicable from April 1st, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2021 on the preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2026.

2. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order 2020 (the "Order"/ "Caro") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Holding Company and its subsidiaries included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

ANNEXURE "A" TO THE INDEPENDENT AUDITOR's REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section in our report of even date, to the members of Mohini Health & Hygiene Ltd for the year ended 31st March 2024)

In conjunction with our audit of the consolidated financial statements of the **Mohini Health & Hygiene Limited** (herein after referred to as "the Holding Company") as of and for the year ended 31st March, 2024, we have audited the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiary (the Holding Company and its subsidiary company Mohini Active Life Private Limited incorporated in India together referred to as the "Group")as of that date.

Management's Responsibility for Internal Financial Controls

The respective Boards of Directors of the Group companies, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ("Guidance Note") issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safe guarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to consolidated financial statements of the Group companies, which are companies incorporated in India, based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing prescribed under section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to consolidated financial statements. Those Standards and Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated financial statementsof the Group companies, which are companies incorporated in India.

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial controls with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control with reference to consolidated financial statements includes those policies and procedures that: (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the consolidated financial statements.

Inherent Limitations of Internal Financial Controls with reference to Consolidated Financial Statements

Because of the inherent limitations of internal financial controls with reference to consolidated financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to consolidated financial statements to future periods are subject to the risk that the internal financial controls with reference to consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Group companies, which are company incorporated in India, have, in all material respects, an adequate internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at 31 March 2024, based on the criteria for internal financial control with reference to consolidated financial statement established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit ofInternal Financial Controls Over Financial Reporting issued by the ICAI.

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

SD/-
CA. Rajat Jain
Partner
M No. 413515
Place: Indore
Date: 29 May 2026
UDIN: 26413515BBMBCV9681

Mohini Health & Hygiene Limited CIN : L17300MP2009PLC022058

CONSOLIDATED BALANCE SHEET

AS AT 31ST MARCH, 2026

(amounts in Lakhs)

Particulars	Notes	31st March, 2026	31st March, 2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	3	1,823.59	1,823.59
(b) Reserves and Surplus	4	7,043.34	8,708.99
(2) Minority Interest	5	-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	6	263.59	174.85
(b) Deferred tax liabilities (Net)	7	445.86	422.08
(c) Long-term provisions	8	80.55	61.81
4) Current Liabilities			
(a) Short-term borrowings	9	3,213.21	3,192.72
(b) Trade payables	10		
(i) Total Outstanding Dues to micro enterprises and small enterprises;		15.86	3.23
(ii) Total Outstanding Dues Other than micro enterprises & small enterprises		493.65	921.50
(c) Other current liabilities	11	521.01	966.16
(d) Short-term provisions	12	1,464.74	505.79
Total		**15,365.40**	**16,780.72**
II. ASSETS			
(1) Non-current assets			
(a)) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	13	3,990.48	4,165.74
(ii) Capital Work-in-Progress	13	1,772.05	558.05
(iii) Intangible assets under Development	13	-	-
(b) Non-current investments	14	311.86	208.88
(c) Other non-current assets	15	113.98	221.42
(2) Current assets			
(a) Inventories	16	3,640.04	3,693.04
(b) Trade receivables	17	1,005.68	1,814.26
(c) Cash and Bank Balance	18	549.20	1,413.50
(d) Short-term loans and advances	19	56.81	474.73
(e) Other current assets	20	3,925.30	4,231.10
Total		**15,365.40**	**16,780.72**

Material Accounting Policies And Notes to Accounts are an integral part of these consolidated financial statements.

As per our report of even date annexed

For Mahesh C Solanki & Co. **For Mohini Health & Hygiene Ltd.**

Chartered Accountants
Firm Reg. No. 006228C
CA. Rajat Jain
Partner
M.No. 413515
Place: Indore
Date: 29th May 2026

Sarvapriya Bansal
Whole Time Director
DIN : 02540139
Place: Indore
Date: 29th May 2026

Avnish Bansal
Managing Director
DIN : 02666814
Place: Indore
Date: 29th May 2026

Arnika Jain
Company Secretary
Place: Indore
Date: 29th May 2026

Anil Singhaniya
CFO
Place: Indore
Date: 29th May 2026

Mohini Health & Hygiene Limited CIN : L17300MP2009PLC022058

CONSOLIDATED STATEMENT OF PROFIT & LOSS

AS AT 31ST MARCH, 2026

(amounts in Lakhs)

Particulars	Notes	31st March, 2026	31st March, 2025
Income			
I. Revenue from operations	**21**	14,445.96	16,777.14
II. Other Income	**22**	213.49	1,100.58
III. Total Income (I +II)		**14,659.45**	**17,877.72**
Expenses			
Cost of materials consumed	**23**	10,369.42	12,971.64
Purchase of Stock-in-Trade	**24**	-	-
Direct Manufacturing Expenses	**25**	947.19	1,048.51
Export Selling Expenses	**26**	1,025.08	1,566.05
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	**27**	(467.00)	(1,421.74)
Employee benefit expense	**28**	612.27	624.03
Finance costs	**29**	367.38	316.51
Depreciation and amortization expense	**30**	452.87	477.49
Other Expenses	**31**	2,223.54	809.22
IV. Total Expenses		**15,530.75**	**16,391.71**
V. (Loss)/Profit before exceptional items and tax (III-IV)		**(871.30)**	**1,486.01**
VI. Prior period items	**47**	-	18.74
VII. (Loss)/Profit before extraordinary items and tax (V-VI)		**(871.30)**	**1,467.27**
VIII. Extraordinary Items			
Loss by fire	44	803.82	618.48
Past Service Cost	46	2.05	-
IX. (Loss)/Profit before tax (VII-VIII)		**(1,677.17)**	**848.79**
VI. Tax expense:			
(1) Current tax		0.30	306.87
(2) Deferred tax		22.96	(28.44)
(3) Earlier Year Taxes		(34.78)	(14.90)
Total Tax Expenses		**(11.52)**	**263.53**
X. Loss/Profit for the year before adjustment on consolidation (V-VI)		**(1,665.65)**	**585.26**
VIII. Adjustment for Consolidation			
(1) Minority Share in Post Acquisition Profit/Loss	-	-	
IX. Profit for the year (VII-VIII)		**(1,665.65)**	**585.26**
X. Earning per equity share (In Rs.):	**36**		
(1) Basic		**(9.13)**	**3.21**
(2) Diluted		**(9.13)**	**3.21**

CONSOLIDATED STATEMENT OF PROFIT & LOSS

AS AT 31ST MARCH, 2026

Material Accounting Policies And Notes to Accounts are an integral part of these consolidated financial statements.
As per our report of even date annexed **2**

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

For Mohini Health & Hygiene Ltd.

CA. Rajat Jain	Sarvapriya Bansal	Avnish Bansal	Arnika Jain	Anil Singhaniya
Partner	Whole Time Director	Managing Director	Company Secretary	CFO
M.No. 413515	DIN : 02540139	DIN : 02666814	Place: Indore	Place: Indore
Place: Indore	Place: Indore	Place: Indore	Date: 29th May 2026	Date: 29th May 2026
Date: 29th May 2026	Date: 29th May 2026	Date: 29th May 2026		

Mohini Health & Hygiene Limited CIN : L17300MP2009PLC022058

CONSOLIDATED STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31ST MARCH, 2026

(amounts in Lakhs)

Particulars	31st March, 2026	31st March, 2025
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net (Loss)/profit before Tax & after Extra ordinary items	(1,677.17)	848.79
Prior period items and Extraordinary item	805.87	637.22
Net (Loss)/profit before Tax & prior period and Extra ordinary items	(871.30)	1,486.01
Adjustment for -		
Add:- Depreciation	452.87	477.49
Less:- Interest income	(26.15)	(23.84)
Add : Finance Cost	367.38	316.51
(Gain)/ Loss on Sale of Share	(16.45)	46.90
Less : Profit on sale of asset	(0.68)	(0.38)
Less : Dividend Received	(0.94)	-
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
Operating profit before working capital changes	1,262.46	2,177.20
Movements in working capital		
(Decrease)/ Increase in Trade Payables	(415.22)	531.03
Decrease in Trade Receivables	594.51	1,962.95
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)	(563.75)	345.64
Increase in Long term Provisions	18.74	9.58
(Decrease)/ Increase in Short term Provisions	(362.80)	16.91
Decrease/(Increase) in other Non-Current Assets	107.44	(114.68)
Cash Flows from Operating Activities post Working Capital Changes	888.91	3,171.19
Income Tax Payable	35.31	(291.97)
Net cash from operating activities (A)	924.22	2,879.22
B) CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets including CWIP	(1,760.55)	(2,536.51)
Gain on sale of shares	16.45	(46.90)
Share of loss in Associate	(43.60)	(8.14)
Investment in Shares	(102.98)	(60.95)
Repayment/(Proceeds) of Short Term Loans & Advances	417.92	(290.67)
Dividend Received	0.94	0.38
Interest Received	26.15	23.84
Net cash from in Investing activities (B)	**(1,445.67)**	**(2,918.95)**

C) CASH FLOW FROM FINANCING ACTIVITIES		
(repayments of)/Proceeds from Short Term loans	(64.21)	1,743.53
Proceeds from /(repayments of) Long Term loans	88.74	(383.39)
Interest Paid	(367.38)	(316.51)
Dividend Paid	-	(91.18)
Net Cash from Financing Activities (C)	**(342.85)**	**952.45**

D) Net (Decrease)/Increase in Cash & Cash Equivalents (A+B+C)	**(864.30)**	**912.72**

Opening Cash and Cash Equivalent after adjusting balances		
of Subsidiary Companies	1,413.50	500.78
Closing Cash and Cash Equivalent	549.20	1,413.50
E) (Decrease)/Increase in Cash & Cash Equivalents	**(864.30)**	**912.72**
Components of Cash & Cash Equivalents		
Cash In Hand	1.75	2.08
Balances with scheduled banks	31.91	1,392.75
Other Bank Balances	515.54	18.67
F) Total Cash & Cash Equivalents at the End	**549.20**	**1,413.50**

The cash flow is prepared under indirect method as set out in Accounting Standard-3

Material Accounting Policies And Notes to Accounts are an integral part of these consolidated financial statements.
As per our report of even date annexed **2**

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

For Mohini Health & Hygiene Ltd.

CA. Rajat Jain
Partner
M.No. 413515
Place: Indore
Date: 29th May 2026

Sarvapriya Bansal
Whole Time Director
DIN : 02540139
Place: Indore
Date: 29th May 2026

Avnish Bansal
Managing Director
DIN : 02666814
Place: Indore
Date: 29th May 2026

Arnika Jain
Company Secretary
Place: Indore
Date: 29th May 2026

Anil Singhaniya
CFO
Place: Indore
Date: 29th May 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

(All amounts in Rs. Lakhs, unless otherwise stated)

1 Corporate Information

The consolidated financial statements comprise of financial statements of Mohini Health & Hygiene Limited (the "Holding Company") and its subsidiary (the "Group") and its associate for the year ended 31 March 2026.

The Holding Company is incorporated in the year 2009 and presently engaged in the manufacturing and export of following products:

- Absorbent Bleached Cotton, Cotton Rolls, Gauze.
- Surgical, Absorbent & Bleached Cotton
- Surgical & Hygiene Products Like Absorbent Cotton Wool, Surgical Cotton, Ear Buds, Cotton Ball, Cotton Make up pads
- N95 Mask, Surgical Mask and other Medical Consumables

With skilled, technical support team and experienced manpower which helps to satisfy the customer needs by providing them best quality products and competent services.

The Holding Company has focus on efficient products with effective services and quality standards are of utmost importance. We are continuously striving to grow by expanding the market base, by introducing the best quality Surgical & Hygiene Products, and by setting up high standards for the industry. This will not only uplift consumer satisfaction level to a next level but will also give a quality product in the market at competitive rates along in addition to prompt services.

Holding Company Overview:

- The Holding Company is one of India's largest cotton processors and a related hygiene / medical products company.
- It is engaged in manufacturing and exporting of 100% Absorbent Bleached Cotton & 100% Absorbent Bleached Comber
- The Holding Company has a manufacturing facility with bleaching capacity of about 11000 metric tons per annum.
- It currently exports to Asian, European, South American, and African markets.
- The current product portfolio consists of bleached cotton, Surgical Cotton, Absorbent cotton wool, Meditech products such as surgical cotton rolls, cotton ear buds & cotton makeup pads, Surgical Mask & N95 Masks. Planning to launch more than 100 products in Surgical and Consumables range.
- The Holding Company is listed on NSE SME Platform, promoting good corporate governance.
- Employee strength: 250+

2 Material Accounting Policies and Notes to Accounts

2.1 Basis of Accounting and preparation of Consolidated Financial Statement

These consolidated financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on an accrual basis of accounting and accounting standards specified by the Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013. Accounting polices not referred to otherwise be consistent with generally accepted accounting principles.

2.2 Use of Estimates

The preparation and presentation of the consolidated financial statements require estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenue and expenses during the reported period. The difference between actual results and estimates are recognized in the period in which the results are known / materialized.

2.3 Property, Plant and Equipment (As per AS-10)

i. Fixed assets are carried at cost, net of tax credit entitlement availed less accumulated depreciation. The cost includes cost of acquisition/construction, installation and pre-operative expenditure including trial run expenses (net of revenue) and borrowing costs incurred during pre-operation period. Expenses incurred on capital assets are carried forward as capital work in progress at cost till the same are put to use.

ii. When an asset is scrapped or otherwise disposed off, the cost and related depreciation are removed from the books of account and resultant profit or loss, if any, is reflected in the Statement of Profit and Loss.

iii. Pre-operative expenses including interest on borrowings for the capital goods, wherever applicable and any other cost incurred which is directly attributable to bringing the assets to its working condition for its intended use are treated as part of the cost of capital goods, hence capitalized.

(All amounts in Rs. Lakhs, unless otherwise stated)

2.4 Intangible Assets

Intangible Assets are stated at cost of acquisition, net of recoverable taxes less accumulated amortization/depletion and impairment loss, if any the cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use.

2.5 Depreciation

Depreciation is provided on the straight line method over the estimated useful lives of the assets as per the rates prescribed under Schedule II of the Company Act, 2013 or re-assessed useful life based on technical evaluation as under:

Plant & Machinery – 6.33%

Building – 3.17%

Site Development – 1.58%

Computer – 31.67%

Other Admin Assets – 9.50%

Vehicles – 11.88%

Solar Plant – 3.8%

Depreciation is provided pro-rata for the number of day's availability for use. Depreciation on sale / disposal of assets is provided pro rata up to the end of the month of sale/disposal.

2.6 Leases (As Per AS-19)

A finance lease is a lease that transfers substantially all the risks and awards incident to ownership of assets.

Lease expense for lease payment is recognised on straight line basis over the lease term.

2.7 Government Subsidy (As per AS-12)

Government subsidies as received from the government are recorded in the books of accounts on receipt basis.

2.8 Investments (As per AS-13)

Investments, which are not readily realizable and intended to be held for more than one year from the date on which such investments are made, are classified as Non-current Investments. All other investments are classified as short-term investments. On initial recognition, all Long-term investments are measured at cost subject to any permanent diminution. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are valued at lower of cost and fair value determined on an individual investment basis. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss.

2.9 Provision and Contingent Liabilities (As per AS-29)

A provision is recognized when there is a present obligation as a result of a past event. It is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. A provision is not discounted to its present value and is determined based on the best estimate required to settle the obligation at the end date. These provisions are reviewed at each year end date and adjusted to reflect the best current estimate.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

2.10 Inventories (As per AS-2)

(i) Raw Material, Stores & Spares, Packing Material etc are valued at cost including the cost incurred in bringing the inventories to their present location and condition.

(ii) Finish goods are valued at cost or net realizable value whichever is lower. Cost includes cost of conversion and other costs incurred in bringing the inventory to their present location and condition.

(iii) Scraps are valued Net estimated realizable value.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

(All amounts in Rs. Lakhs, unless otherwise stated)

2.11 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand and Bank Balance.

2.12 Borrowing Cost (As per AS-16)

Borrowing cost include interest, amortization of ancillary cost incurred, exchange differences. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of loan.

Borrowing cost that is directly attributable to the acquisitions and construction of qualifying assets are capitalized as part of those assets up to the date of capitalization of such assets.

2.13 Revenue Recognition (As per AS-9)

Sale of goods is recognized, net of returns, trade discounts and GST, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Revenue from services is recognized when the services are completed. Other income is accounted on received and accrual basis.

2.14 Foreign Currency Transactions (As per AS-11)

Foreign currency transactions are recorded at the rate of exchange prevailing on the date of transaction. All exchange differences are dealt within statement of profit and loss account. Current assets and current liabilities in foreign currency outstanding at the end of the year are translated at the rate of exchange prevailing at the close of the year.

2.15 Taxes on Income (As per AS-22)

Current tax is determined as the amount of tax payable in respect of taxable income for the period. Deferred tax is recognized, subject to the consideration of prudence in respect of deferred tax assets, on timing differences being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets and deferred tax liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an Intention to settle the assets and the liability on a net basis. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

2.16 Earnings per Share (As per AS-20)

Basic Earnings per share is calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

2.17 Segment Reporting (As per AS-17)

As evidenced by internal Management Information System (MIS), there are no reportable segments in the company. Therefore, the disclosure requirements of "Accounting Standard 17 (AS- 17) - Segment Reporting are not furnished.

2.18 Cash Flows Statement (As per AS-3)

Cash Flows are reported using indirect method, whereby Profit (loss) before extraordinary items and tax is adjusted for the effect of transactions of non cash nature and any deferrals or accruals of the past or future cash receipts or payments. The Cash Flow from operating, investing and financial activities of the Company is segregated based on the available information.

2.19 Impairment of Assets (As per AS-28)

The carrying amounts of assets are reviewed at each Balance Sheet date if there is any indication of impairment based on internal/external factors. An asset is impaired when the carrying amount of the asset exceeds the recoverable amount. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. An impairment loss recognized in prior accounting periods is reversed if there has been change in the estimate of the recoverable amount.

2.20 Share Issue Expenses

Share issue expenses are written off 1/5 during the period of 5 years.

2.21 Principles of Consolidation

The group combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intercompany transactions, balances and unrealised gains on transactions between group companies are eliminated. The Group consolidates its associate as per Equity Method prescribed under Accounting Standard 23 Accounting for Investment in Associates.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026 (amounts in Lakhs)

NOTE 3 : SHARE CAPITAL

	31st March, 2026	31st March, 2025
Authorised Share Capital: 2,50,00,000 (31st March 2025: 2,50,00,000) Equity Shares of Rs. 10/- each	2,500.00	2,500.00
	2,500.00	**2,500.00**
Issued,Subscribed and Paid up: 1,82,35,900 (31st March 2025: 1,82,35,900) Equity Shares of Rs.10/- each	1,823.59	1,823.59
	1,823.59	**1,823.59**

3.1The Reconciliation of the number of shares and amount outstanding is set out below

	AS at 31st March, 2026		AS at 31st March, 2025	
	No. of Shares	**Amount**	**No. of Shares**	**Amount**
Equity Share at Beginning of the year	1,82,35,900	1,823.59	1,82,35,900	1,823.59
Add: Share issued during the year	-	-	-	-
Equity Share at end of the year	**1,82,35,900**	**1,823.59**	**1,82,35,900**	**1,823.59**

3.2 Terms/Right attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share . The company declares and pays dividend in Indian rupees. In the event of liquidation of the company , the holders of the equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amount. The distribution will be in proportion of the number of equity shares held by the shareholders.

3.3 The details of shareholders holding more than 5% shares:-

	AS at 31st March, 2026		As at 31st March, 2025	
	No. of Shares	**Amount**	**No. of Shares**	**Amount**
Shri Avnish Bansal	1,02,17,736	56.03	1,02,17,736	56.03
Shri Sarvapriya Bansal	11,12,500	6.10	11,12,500	6.1
	1,13,30,236	**62.13**	**1,13,30,236**	**62.13**

3.4 Shares held by the Promoters at the end of the year

	AS at 31st March, 2026		As at 31st March, 2025	
Shareholder's Name	No. of Shares	% of total	No. of Share	% of total share of Comp
Shri Avnish Bansal	1,02,17,736	56.03	1,02,17,736	56.03
Shri Sarvapriya Bansal	11,12,500	6.10	11,12,500	6.1
	1,13,30,236	**62.13**	**1,13,30,236**	**62.13**

NOTE 4 : RESERVES & SURPLUS:

		31st March, 2026	31st March, 2025
a)	Security Premium	2,145.67	2,145.67
		2,145.67	**2,145.67**
b)	Profit & Loss Account		
	Balance as at the beginning of the period	6,563.32	6,069.23
	Add: (Loss) /Profit for the year	(1,665.65)	585.27
	Less: Dividend Paid	-	(91.18)
	Balance as at the end of the year	**4,897.67**	**6,563.32**
	Total Reserves and Surplus	**7,043.34**	**8,708.99**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

Description of Nature and purpose of each reserve

Securities premium

Securities premium represents premium received on the issue of shares. It can be utilised in accordance with the provisions of the Companies Act, 2013.

Retained Earnings

Retained earnings represent the accumulated profits/losses of the company after adjusting for dividends declared/paid to shareholders, and other permissible appropriations.Retained earnings is a free reserve and can be utilized by the company in accordance with the provisions of the Companies Act 2013.

(amounts in Lakhs)

NOTE 5: MINORITY INTEREST

	31st March, 2026	31st March, 2025
VMOHINI HYGIENE CARE PRODUCTS PVT LTD		
Share in Share Capital	-	-
Share in Opening Reserves	-	-
Share in Pre Acqusition Profit	-	-
Share in Post Acquisition Profit	-	-
Total		

NOTE 6 : LONG TERM BORROWINGS

	As at 31st March, 2026		As at 31st March, 2025	
	Non Current Portion More than 1 Year	Current Maturities Less than 1 Year	Non Current Portion More than 1 Year	Current Maturities Less than 1 Year
Secured				
I Term Loans				
Term Loans from Banks	178.32	120.09	73.94	64.29
II Vehicle Loan				
Vehicle Loan from Banks	-	-	-	6.20
Vehicle Loan from other	85.27	15.65	100.91	14.21
Total	263.59	135.74	174.85	84.70

A. Vehicle Loan of Rs. 127 Lakhs (Outstanding Balance Rs. 100.91 Lakhs) is secured by hypothecation of said vehicle financed is repayable under 48 Monthly Installments.

B. Loan of Rs. 73.84 Lakhs (Outstanding Balance Rs. 30.90 Lakhs) is secured by second Pari-Passu charge on the Fixed & Current Assets of the company is repayable under 36 Monthly Installments.

C. Loan of Rs. 119 Lakhs (Outstanding Balance Rs. 39.67 Lakhs) is secured by second Pari-Passu charge on the Fixed & Current Assets of the company is repayable under 36 Monthly Installments.

D. Solar Loan of Rs. 279 Lakhs (Outstanding Balance Rs. 227.85 Lakhs) is secured by first paripassu charge on Fixed Assets, Current Assets & Movable Fixed Assets and Exclusive Charge on Movable Fixed Assets, Fixed Deposit of the Company and personal gurantee of directors and is repayable under 60 monthly installments.

E. Vehicle Loan of Rs. 22.06 Lakhs (Outstanding Balance Rs. NIL) is secured by hypothecation of said vehicle finaced is repayable under 39 Monthly Installments, Outstanding Balance as at 31 March 2025 Rs. 6.20 Lakhs

	31st March, 2026	31st March, 2025
NOTE 7 : DEFERRED TAX LIABILITY (NET)		
Deferred Tax Liability (net)	445.86	422.08
Total	445.86	422.08
NOTE 8 : LONG-TERM PROVISIONS	**31st March, 2026**	**31st March, 2025**
Provision for employee benefit	80.55	61.81
Total	80.55	61.81

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

NOTE 9 : SHORT TERM BORROWINGS

		31st March, 2026	31st March, 2025
a)	Working Capital Loan		
	Cash Credit Limit from Banks (Refer Note (a) Below)	3,213.21	3,192.72
	Total	**3,213.21**	**3,192.72**

(a) loans are Secured by first charge on stocks, debtors and other currents assets and second charge on the fixed assets of the company and personal guarantee of the directors.

NOTE 10 : TRADE PAYABLES

	31st March, 2026	31st March, 2025
Total outstanding dues of micro enterprises and small enterprises	15.86	3.23
"Total outstanding dues of creditors other than micro enterprises and small	493.65	921.50
	509.51	**924.73**

Trade Payable Ageing Schedule

	As at 31st March, 2026		As at 31st March, 2025	
Particulars	**Outstanding Dues of MSME**	**Outstanding Dues of Others**	**Outstanding Dues of MSME**	**Outstanding Dues of Others**
Less than 6 Months	15.86	373.99	3.23	855.92
6 Months-1 year	-	22.73	-	-
1 year - 2 years	-	0.29	-	16.56
2 years - 3 years	-	37.17	-	-
More than 3 years	-	59.47	-	49.02
Total	**15.86**	**493.65**	**3.23**	**921.50**

Note: Dues to micro and small enterprises pursuant to section 22 of the Micro, Small and Medium Enterprises Development Act (MSMED), 2006

"On the basis of confirmation to the extent received from suppliers who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) and based on the information available with the Company, the following are the
details:"

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

	31st March, 2026	31st March, 2025
the principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year	15.86	3.23
the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-
the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
the amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

NOTE 11: OTHER CURRENT LIABILITIES

	31st March, 2026	31st March, 2025
Payables for Capital Assets	195.53	79.69
Payables for Expenses	2.12	143.07
Duties and Taxes	105.33	28.62
Advances from Customer	82.29	625.53
Other Payables	-	0.05
Deposits	-	4.50
Current Maturities of Long Term Borrowings (Refer Note -6)*	135.74	84.70
Total	**521.01**	**966.16**

NOTE 12: SHORT-TERM PROVISIONS

	31st March, 2026	31st March, 2025
Provision for employee benefit	33.47	57.17
Provision for Tax	0.30	306.87
Provision for loss on Forward Contract	1,321.76	12.53
Provision for expenses	109.21	129.22
Total	**1,464.74**	**505.79**

NOTE 13: NOTE-13 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Capital Work In Progress (CWIP)

	31st March, 2026		31st March, 2025	
Amount in CWIP for the period of	**Project In progress**	**Project on Hold**	**Project In progress**	**Project on Hold**
"Less than 1 Year"	1,214.00	-	468.86	-
1-2 Year	468.86	-	88.67	-
2-3 Year	88.67	-	0.52	-
More than 3 year	0.52	-	-	-
Total	**1,772.05**	**-**	**558.05**	**-**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

NOTE-13 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Tangible Assets	Freehold Land	Leasehold Land	Plant & Machinery	Building	Site Development	Computer	Vehicles	"Other Admin Assets"	Solar Plant	CWIP	Total
Gross Block											
As at 31st March, 2024	-	716.54	5,513.99	1,454.37	56.53	22.71	242.75	73.33	-	89.19	8169.41
Additions	21.00	-	35.01	3.66	-	0.24	142.03	10.55	377.14	468.86	1058.49
Disposals	-	-	402.04	-	-	-	-	-	-	-	402.04
Reclassification	-	-	-	-	-	-	-	-	-	-	-
As at 31st March, 2025	21.00	716.54	5,146.96	1,458.03	56.53	22.95	384.78	83.88	377.14	558.05	8825.86
Additions	-	-	223.17	15.51	-	5.41	10.21	22.06	23.16	1214	1513.52
Disposals	-	-			-		(32.44)				(32.44)
Reclassification	-	-	-	-	-	-	-	-	-	-	-
As at 31st March, 2026	21.00	716.54	5,370.13	1,473.54	56.53	28.36	362.55	105.94	400.30	17720.5	10306.94
Depreciation & Amortization											
As at 31st March, 2024	-	-	2,929.17	443.61	16.33	21.55	173.07	22.11	-	-	3,605.84
Charge for the year	-	7.38	393.48	36.63	1.10	0.36	50.28	7.58	0.16	-	496.97
Charge for prior period	-	18.74	-	-	-	-	-	-	-	-	18.74
Disposals	-	-	19.48	-	-	-	-	-	-	-	19.48
Reclassification	-	-	-	-	-	-	-	-	-	-	-
As at 31st March, 2025	-	26.12	3,303.17	480.24	17.43	21.91	223.35	29.69	0.16	-	4,102.07
Charge for the year	-	2.61	349.13	48.04	0.94	1.57	26.57	9.24	14.77		452.87
Charge for prior period	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(10.53)	-	-	-	(10.53)
Reclassification	-	-	-	-	-	-	-	-	-	-	-
As at 31st March, 2026	-	28.73	3,652.30	528.28	18.37	23.48	239.39	38.93	14.93	-	4,544.41
Net Block											
As at 31st March, 2025	21.00	690.42	1,843.79	977.79	39.10	1.04	161.43	54.19	376.98	558.05	4723.79
As at 31st March, 2026	21.00	687.81	1,717.83	945.26	38.16	4.88	123.16	67.01	385.37	1772.05	5762.53

(amounts in Lakhs)

NOTE 14: NON- CURRENT INVESTMENTS

	31st March, 2026	31st March, 2025
Investment in Unquoted Shares of Mohini Hygiene Care Products Pvt Ltd	(1.95)	6.19
"(31 March 2025: 48,000 Equity Shares of face value of Rs. 10 per share;		
31 March 2024: 48,000 Equity Shares of face value of Rs.10 per share)"		
Add : Share of Income of associate	**(35.54)**	**(1.95)**
Investments in Quoted Shares	347.40	210.83
(Current Market Value of Investment in Quoted shares is Rs. 230.71 Lakhs)		
Total	**311.86**	**208.88**

NOTE 15: OTHER NON CURRENT ASSETS

	31st March, 2026	31st March, 2025
Deposits	112.66	221.42
Others	1.32	-
Total	**113.98**	**221.42**

NOTE 16 : INVENTORIES*
(valued at lower of cost and net realizable value)

	31st March, 2026	31st March, 2025
Finished Goods	2,796.79	2,329.79
Raw Material	411.11	994.62
Stores & Spares (Incl. Packing Material)	432.14	368.63
Total	**3,640.04**	**3,693.04**

* Hypothecated as charge against borrowings. Refer Note 6 and 9

NOTE 17 : TRADE RECEIVABLES

	31st March, 2026	31st March, 2025
Unsecured & considered good		
-Outstanding for a period of less than Six Months	850.63	1,514.03
-Outstanding for a period of more than Six Months	155.05	300.24
Total	**1,005.68**	**1,814.26**

Trade Receivable Ageing Schedule	**As at 31st March 2026**		**As at 31st March 2025**	
Particulars	Undisputed Trade-Receivable	Disputed Trade-Receivable	Undisputed Trade-Receivable	Disputed Trade-Receivable
Less than 6 months	850.63	-	1,514.03	-
6 month - 1 year	88.79	-	62.49	-
1 year - 2 years	21.01	-	128.72	-
2 years - 3 years	27.86	-	33.06	-
More than 3 years	17.38	-	75.96	-
Total	**1,005.68**	**-**	**1,814.26**	**-**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

NOTE 18 : CASH & BANK BALANCES

	31st March, 2026	31st March, 2025
Cash In Hand	1.75	2.08
Balances with scheduled banks	31.91	1,392.75
Other Bank Balances	515.54	18.67
Total	**549.20**	**1,413.50**

*** Fixed Deposit amounting to Rs 72.50 Lakhs has been hypothecated with Bank as security against the solar term loan availed by the Company**

NOTE 19 : SHORT TERM LOANS & ADVANCES

	31st March, 2026	31st March, 2025
Loans to Employee	15.80	24.83
Loans:		
To Parties	3.00	328.00
To Related Party		
-Unsecured Loan	38.01	121.90
Total	**56.81**	**474.73**

NOTE 20 : OTHER CURRENT ASSET

	31st March, 2026	31st March, 2025
Balances with Government Authorities	624.88	913.89
Insurance Claim Receivable for Building & P&M	478.90	931.45
Advances to creditors	294.43	236.22
Advances for Capital Assets	2,508.48	2,123.70
Others	18.61	25.84
Total	**3,925.30**	**4,231.10**

NOTE 21 : REVENUE FROM OPERATIONS

	31st March, 2026	31st March, 2025
-- Operating Revenue		
Domestic Sales	2,034.50	1,997.15
Export Sales	12,071.89	14,341.36
	14,106.39	16,338.51
- Other Operating Revenue		
Job Work	3.03	1.10
Export Incentives	336.54	437.53
	339.57	438.63
Total	14,445.96	16,777.14

NOTE 22 : OTHER INCOME

	31st March, 2026	31st March, 2025
Interest Income-		
Banks	21.10	8.37
On loans given to Related Party	-	10.13
Others	5.06	5.34
Other Income	0.02	0.38
Dividend Income	0.94	-
Rent Income	2.72	20.75
Profit on Sale of asset	0.68	-
Bad-Debts Recovered	-	121.82
Balances Written Back	6.64	-
Commission Income	-	11.72
Foreign exchange gain (net)	159.88	922.07
Gain on Quoted Shares	16.45	-
Total	**213.49**	**1,100.58**

NOTE 23 : COST OF MATERIALS CONSUMED

	31st March, 2026	31st March, 2025
Raw Material Consumed		
Opening Stock of RM, Stores & WIP	1,363.24	1,321.63
Add: Raw Material Purchased	9,849.44	13,013.25
	11,212.68	14,334.88
Less : Closing Stock of RM, Stores & WIP	843.26	1,363.24
Total	**10,369.42**	**12,971.64**

NOTE 24 : PURCHASE OF STOCK-IN-TRADE

	31st March, 2026	31st March, 2025
Purchase	-	-
Total	**-**	**-**

NOTE 25 : DIRECT MANUFACTURING EXPENSES

	31st March, 2026	31st March, 2025
Job Work Charges	96.08	78.73
Electricity Charges - Plant	434.30	537.04
Water Charges- Plant	34.12	35.30
Wages	200.03	193.65
Plant Expenses	182.66	203.79
Total	**947.19**	**1,048.51**

NOTE 26 : EXPORT SELLING EXPENSES

	31st March, 2026	31st March, 2025
Freight & Transportation Expense	553.40	1,078.23
Door Delivery Charges	181.42	239.74
Terminal Handling Charges	47.22	62.15
Commision on Export Sales	19.73	40.59
Others	223.31	145.34
Total	**1,025.08**	**1,566.05**

"NOTE 27 : CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK-IN-PROCESS AND STOCK-IN-TRADE "		(amounts in Lakhs)
	31st March, 2026	**31st March, 2025**
Inventories (at end of the Year)		
Finished Goods / Stock-in-Trade	2,796.79	2,329.79
Inventories (at beginning of the Year)		
Finished Goods / Stock-in-Trade	2,329.79	908.05
Total	**(467.00)**	**(1,421.74)**

NOTE 28 : EMPLOYEE BENEFIT EXPENSES

	31st March, 2026	31st March, 2025
Salaries, wages and bonus	561.38	575.24
Contribution to provident and other funds	15.98	19.59
Staff Welfare Expenses	15.24	13.49
Gratuity	19.67	15.71
Total	**612.27**	**624.03**

NOTE 29 : FINANCE COST

	31st March, 2026	31st March, 2025
Interest to Banks & Others	323.15	269.24
Other Borrowing Cost	44.23	47.27
Total	**367.38**	**316.51**

NOTE 30 : DEPRECIATION AND AMORTISATION EXPENSE

	31st March, 2026	31st March, 2025
Depreciation and amortisation expense	452.87	477.49
Total	**452.87**	**477.49**

NOTE 31 : OTHER EXPENSES

	31st March, 2026	31st March, 2025
Payment to Auditors	5.20	5.37
Rent	38.19	30.69
CSR Expenses	19.97	29.50
Freight & Transportation	70.04	48.96
Insurance expenses	50.91	42.93
Legal fees	117.52	103.51
Payment to Directors	252.95	295.00
Business Promotion expenses	25.91	26.10
Bad Debts	90.66	-
Provision for Losses on Forward Contracts	1,321.76	-
Loss on Quoted Shares	0.00	46.90
Office expenses	118.84	122.39
Rates & Taxes	0.03	0.03
Factory Expense	-	5.72
Subsidy W/off	-	5.90
Share of income of associate	43.60	8.14
Interest and Late Fees on payment of Gst	21.70	-
Commision on Sales	17.41	-
Donations	10.71	1.92
Balance Written off	3.23	27.81
Others	14.91	8.35
Total	**2,223.54**	**809.22**

NOTE 32 : CONTINGENT LIABILITY

(amounts in Lakhs)

Name of Statute	Nature of Dues	31st March, 2026	31st March, 2025
The Income Tax Act, 1961	Income Tax	**739.53**	**620.23**

NOTE 33 : The Additional information pursuant to the provisions of paragraph 5 of Part II of Schedule III to the Companies Act, 2013 are as follows:

A. CIF Value of Imports in respect of:

	31st March, 2026	31st March, 2025
Raw and Packing Material	-	-
Components and Spare parts of Machinery	-	-
Capital Goods	-	119.48
Trading Goods	-	-
	-	119.48

B. Value of Stores, Spares and Packing Material Consumed

	As at 31st March, 2026		31st March, 2025	
	Amount	% of Consumption	Amount	% of Consumption
Imported	-	-	-	-
Indigenous	353.85	2.92%	297.53	2.29%
	353.85	2.92%	381.32	2.29%

C. Expenditure in Foreign Currency on account of :

	31st March, 2026	31st March, 2025
Commission on Export Sales	19.73	40.59
	19.73	40.59
	Year ended	Year ended

D.Earnings in Foreign Exchange on account of:

	31st March, 2026	31st March, 2025
F.O.B. value of exports	Euro- 1,15,25,952	Euro- 1,55,74,436
	USD- 1,69,172	USD- 12,42,664
Commission on Sales	-	-

NOTE 34 : Unhedged Foreign Currency Exposure (as on reporting date)

	31st March, 2026	31st March, 2025
USD/INR	-	-
EUR/INR	-	-

NOTE 35 : Payment to Auditors

	31st March, 2026	31st March, 2025
Statutory Audit	5.10	5.10
	5.10	5.10

NOTE 36 : EARNINGS PER SHARE

(amounts in Lakhs)

	31st March, 2026	31st March, 2025
Total Operations for the year		
Net (Loss)/Profit after tax for calculation of basic and diluted EPS	(1,665.65)	585.26
Weighted average number of equity shares in calculating basis EPS	182.36	182.36
Earnings per share (basic) (in Rs.)	**(9.13)**	**3.21**
Weighted average number of equity shares in calculating diluted EPS	182.36	182.36
Earnings per share (Diluted) (in Rs.)	**(9.13)**	**3.21**

NOTE 37 : Related Party Disclosures:

"Related party disclosures, as required by Accounting Standard 18,

a. List of related parties and relationship (as identified by the management)

I. Key management personnel (Directors and KMP)
1. Avnish Bansal
2. Sarvapriya Bansal
3. Arnika Jain
4. Parul Bansal
5. Viral Patel
6. Anil Singhania
7. Mukesh Vyas
8. Chandrashekhar Bobra
9. Mahesh Fogla
10. Mukul Jain

II. Relatives of Key Management Personnel:
1. Supriya Bansal
2. Subhash Kumar Khandeliya

III. Enterprises where key management personnel have significant influence:
1. Vedant Kotton Pvt. Ltd.
2. Mohini Hygiene Care Products Pvt. Ltd.
3. Mohini Employee Welfare Trust
4. Mohini Active Life Pvt. Ltd.
5. Shikhar Infrasolutions(I) Pvt. Ltd.
6. Anviti Healthcare Pvt. Ltd.
7. Omavi Ventures Pvt. Ltd
8. Pradit Fashions Pvt. Ltd.

b. Amount Due to/from Related Party as at

	31st March, 2026	31st March, 2025
Anviti Healthcare Pvt. Ltd.	2.51	1.81
Arnika Jain	0.08	-
Anil Singhaniya	-	(6.00)
Mohini Employee Welfare Trust	38.01	37.51
Mohini Hygiene Care Product Pvt. Ltd.	79.85	94.19
Mohini Hygiene Care Products Pvt Ltd Advance	-	84.39
Mohini Hygiene Care Products Pvt Ltd Debtors	-	21.51
Omavi Ventures Pvt. Ltd.	-	(1.96)
Avnish Bansal	-	(1.85)
Parul Bansal	-	(4.48)
Sarvapriya Bansal	-	(4.10)
Shikhar Infrasolutions(I) Pvt. Ltd.	0.13	0.13
Subhash Kumar Khandeliya	1.14	(1.11)
Supriya Bansal	1.15	(1.12)
Vedant Kotton Pvt. Ltd.	27.35	(592.95)
Viral Patel	17.30	(27.69)
Investment in unqouted shares		
- Mohini Hygiene Care Product Pvt. Ltd.	(45.55)	(1.95)
- Vedant Kotton Pvt. Ltd. -		

c. Transaction during the year (amounts in Lakhs)

Related Party	Nature of Transactions	Year ended 31st March, 2026	Year ended 31st March, 2025
Avnish Bansal	Salary	84.00	84.00
Sarvapriya Bansal	Salary	84.00	84.00
Supriya Bansal	Salary	13.95	14.94
Parul Bansal	Salary	84.00	84.00
Viral Patel	Salary	20.61	42.00
Viral Patel	Accomodation	-	2.34
Anil Singhaniya	Salary	-	6.00
Arnika Jain	Salary	4.88	4.50
Arnika Jain	Reimbursement Of Expenses	0.21	0.09
Subhash Kumar Khandeliya.	Salary	13.78	15.00
Subhash Kumar Khandeliya.	Reimbursement Of Expenses	0.10	0.08
Anviti Healthcare Pvt. Ltd.	Rent Income	0.71	0.60
Mohini Employee Welfare Trust	Advance Given	0.50	4.68
Mohini Employee Welfare Trust	Repayment of Loan	-	32.00
Mohini Hygiene Care Product Pvt. Ltd.	Purchases	289.09	-
Mohini Hygiene Care Product Pvt. Ltd.	Rent Income	0.66	0.66
Mohini Hygiene Care Product Pvt. Ltd.	Reimbursement of Expense	0.06	2.28
Mohini Hygiene Care Product Pvt. Ltd.	Interest Income	-	10.13
Mohini Hygiene Care Product Pvt. Ltd.	Other Transactions	5.46	
Vedant Kotton Pvt. Ltd.	Job Work paid	98.96	78.73
Vedant Kotton Pvt. Ltd.	Sales	369.20	360.35
Vedant Kotton Pvt. Ltd.	Purchases	-	784.39
Vedant Kotton Pvt. Ltd.	Reimbursement Of Expenses	12.35	10.12
Vedant Kotton Pvt. Ltd.	Rent Income	0.71	0.60
Anviti Healthcare Pvt. Ltd.	Reimbursement Of Expenses	-	0.04
Swastika Investmart Limited	Discount allowed	-	0.23
Omavi Ventures Pvt. Ltd.	Payment	1.96	-
Omavi Ventures Pvt. Ltd.	Purchase of Fixed Asset	-	1.96

NOTE 38 : EXPENDITURE ON CORPORATE SOCIAL RESPONSIBILITY

Particulars	31st March, 2026	31st March, 2025
Gross Amount require to be Spent during the year	26.43	21.05
Amount Actually spent on :		
(i) Construction/ acquisition of any assets -		
(ii) On purpose other than (i) above	19.97	29.50
Excess CSR Expenditure eligible to be set- off against the CSR Spending	**13.49**	**19.95**

NOTE 39 : DEFINED BENEFIT PLANS- GRATUITY

The Company has defined benefit gratuity plan. Every employee who has completed five or more of service gets a gratuity on post employment at 15 days salary (Last drawn salary) for each completed year of service as per rules of the company. The aforesaid liability is provided for on the basis of an Actuarial valuations made at the end of the financial period.

(i) Defined benefit plan

(a) Reconciliation of opening and closing balances of defined benefit obligation

	31st March, 2026	31st March, 2025
Defined benefit obligation at the beginning of the year	72.92	57.21
Past Service Cost	2.01	
Current service cost	14.67	11.82
Interest cost	4.67	3.94
Actuarial loss (gain)	0.38	(0.05)
Benefits paid	(2.29)	-
Defined benefits obligation at year end	92.35	72.92

(b) Fair value of plan assets

	31st March, 2026	31st March, 2025
Present value of Unfunded obligation	92.35	72.92
Amount recognised in statements (surplus/(Deficit))	(92.35)	(72.92)

(c) Expenses recognised during the year

	31st March, 2026	31st March, 2025
Current service cost	14.67	11.82
Interest cost	4.67	3.94
Deficit in acquisition cost recovered	-	-
Recognised Past Service Cost-Vested	2.00	
Expected return on plan assets	-	-
Net actuarial loss/(gain) recognised during the year	0.38	(0.05)
Total expenses recognised in statements of Profit and loss account	21.72	15.71

As per acturial valuation report, the total gratuity expense for the year is Rs. 21.72 lakhs, of which Rs. 2.05 lakhs (being past service cost) has been disclosed as an exceptional item, `and the balance of Rs. 19.67 lakhs has been recognized as Employee Benefit Expense in the statement of Profit & Loss.

(d) Bifurcation of Liability

	31st March, 2026	31st March, 2025
Current Liability	11.80	11.12
Non-Current Liablitiy	80.55	61.81
	92.35	**72.92**

The Principal assumptions as at the Balance sheet date

	31st March, 2026	31st March, 2025
Discount Rate	7.15%	6.70%
Expected rate of salary increase	6.00%	6.00%
Mortality rate	IALM 12-14	IALM 12-14

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

NOTE 40 : KEY FINANCIAL RATIOS

(amounts in Lakhs)

Key financial ratios along with the details of significant changes (25% or more) in FY 2025-26 as compared to FY 2024-25 is as follows:

Particulars	31st March, 2026	31st March, 2025	Variance	Explanation for Significant Change
Current Ratio	1.61	2.08	-22.72%	
Debt-Equity Ratio	0.39	0.33	19.63%	
Debt Service Coverage Ratio	(5.66)	1.47	-485.11%	Note 1
Return On Equity (ROE)	-17.17%	5.69%	-401.79%	Note 2
Inventory Turnover Ratio	3.94	5.67	-30.46%	Note 3
Trade Receivable Turnover Ratio	10.25	5.83	75.67%	Note 4
Trade Payable Turnover Ratio	13.73	19.74	-30.42%	Note 5
Net Capital Turnover Ratio	4.16	2.78	49.87%	Note 6
Net Profit Ratio	-11.53%	3.49%	-430.53%	Note 7
Return On Capital Employed (ROCE)	-13.56%	10.41%	-230.26%	Note 8

Total Debts includes Long term and Short term debts

EBITDA = Profit before Tax + Finance Cost + depreciation expense

EBIT = Profit before Tax + Finance Cost

Capital Employed = Total Equity + Total Debts + Deferred tax liability

P.Y. Current Ratio and Net capital turnover ratio has been changed due to Reclassification (Refer Note -50)

Notes:-

1 Debt Service Coverage Ratio: Variance is on account of net loss incurred by company during current financial year , as against the net profit earned in the previous financial year, resulting in lower earnings available for debt service.

2 Return On Equity (ROE) : The variance is on account of net loss incurred by the company during current financial year, as against the net profit earned in the previous financial year, resulting in negative return on equity during the current year

3 Inventory Turnover Ratio : The decrease is on account of decrease in Revenue from Operation.

4 Trade Receivables Turnover Ratio :Variance is on account of decrease in trade receivables during the current financial year as compared to previous financial year, primarily due to write off of certain irrecoverable debtors and fast recovery from customers, resulting in a higher trade receivables turnover ratio

5 Trade Payable Turnover Ratio : Variance is on account of decrease in trade payables during current financial year as compared to previous financial year.

6 Net Capital Turnover Ratio: Variance is on account of decrease in trade receivables during the current financial year as compared to previous financial year, primarily due to write off of certain irrecoverable debtors and fast recovery from customers, resulting in a higher trade receivables turnover ratio

7 Net Profit Ratio : The variance is on account of net loss incurred by the company during current financial year, as against the net profit earned in the previous financial year

8 Return On Capital Employed (ROCE) : The increase is on account of decrease in the profit for the year and increase in long term borrowings as compare to previous year.

41 The amount unpaid as at 31st March, 2026 and 31st March, 2025 is disclosed on the basis of intimation received from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 by the Company.

42 The amount due to Small Scale Undertakings (SSIs) is furnished under the relevant head, on the basis of information available with the Company regarding small scale industry status of the suppliers is Nil.

43 The Board of Directors and the Shareholders of the Company have approved a Scheme called as "Mohini Employees Stock Purchase Scheme – 2020" ("Scheme") in their meeting held on September 29, 2020. This scheme is effective from September 29, 2020. Pursuant to the Scheme, the Company has constituted Mohini Employees Welfare Trust ('Trust') to acquire, hold and allocate/transfer equity shares of the Company to eligible employees from time to time on the terms and conditions specified under the Scheme. However, no offer was made to eligible employees under the Scheme till March 31, 2026. The said trust had sold, Company's equity shares aggregated to 49,500 equity shares in the secondary market at price of 63.66 per share during the year. The Total outstanding share held by the Mohini Employee Welfare Trust as at March 31, 2026 are 1,84,500 Share.

44 The Company has received the final surveyor report for its insurance claim. Out of the total claim receivable of Rs 2,517.44 lakhs, Rs 618.48 lakhs was written off in FY 2024-25. For the current financial year, the Company booked an additional loss of Rs 803.82 lakhs, disclosed as an extraordinary item. Consequently, the claim receivable as of 31 March 2026, stands at Rs 1,095.13 lakhs, which is approved as per surveyor's final report.

45 The Board of Directors of the Company, at its meeting held on 29 May 2026, did not declare or recommend any dividend for the financial year ended 31 March 2026.

46 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.

47 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. Amount of Rs. 2020.19 Lakhs has been paid as a advance appearing as Advance for Capital Goods under Note 19 (Other Current Assets).

48 No prior period items were identified or recognized in the financial statements for the year ended 31 March 2026.

49 As per As-17 "Segment Reporting" is not applicable as 100% Revenue comes from single segment of Manufacturing.

50 The Company has recognised notional loss of Rs. 1321.76 lakhs and Rs. 12.53 lakhs on open forward contracts for the year ended 31st March 2026 and 31st March 2025 respectively.

51 **Additional Regulatory Information**

a. Borrowings from banks and financial institutions

The Company has borrowings from banks and financial institutions on the basis of security of current assets. The quarterly returns or statements filed by the company with such banks or financial institutions are not in agreement with the books of account, details are as under;

	31st March ,2026	**31st March, 2025**
Sundry Debtors – As per Books	1,014.55	1,795.25
Sundry Debtors – As per stock Statement Submitted to bank	3,061.84	3,038.18
Difference	(2,047.30)-	(1,242.93)

The difference is on account of inclusion of insurance claim receivable in the trade receivables in the books and on account of audit adjustments.

Particulars	**31st March ,2026**	**31st March, 2025**
Inventory – As per Books	3,640.05	3,693.04
Inventory – As per stock statements submitted to bank	2,903.95	2,093.90
Difference	**736.10**	**1,599.14**

The difference is on account of audit adjustments of sales cut off.

b. Details of Benami Property held

The company does not hold any Benami Property and no proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

c. Title deeds of Immovable Property

Title deeds of Immovable Property held are in the name of Company.

d. Loans or Advances

The Company has given any loans to its related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, Details are as under:

Name of Company	Opening Balance	Loan given During the year	Repayment during the year	Closing Balance
-Mohini Employee Welfare Trust	37.51	0.50		38.01
-Mohini Hygiene Care Products Pvt Ltd	84.39	-	84.39	0.00
	121.90	**-**	**-**	**38.01**

e. Details of Revalued Property

The Company has not Revalued its Property, Plant and Equipment during the year.

f. Wilful Defaulter by any Bank/ Financial Institution/ Other Lender

The company is not declared as wilful defaulter by any bank / Financial institution / other lender.

g. Relationship with struck off companies

The company has no such transaction with any Struck off Company.

h. Registration of Charges or satisfaction with Registrar of Companies(ROC)

There are no Charges pending for Registeration with Registrar of Companies (ROC).

i. Compliance with number of layers of companies

The company has complied with clause (87) of section 2 of the Act read with the Companies (Restriction on number of layers) Rules, 2017.

j. Compliance with approved Scheme(s) of Arrangements

The Company has not entered into any Scheme of arrangement approved by Competent Authority.

k. Utillization of Borrowed Fund and Share Premium

A. The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies).

B. The company has not received any funds from any other person(s) or entity(ies).

l. Undisclosed Income

There are no transactions which are not recorded in books of accounts i.e. there is no undisclosed income.

m. Crypto Currency or Virtual Currency The company has not traded or invested in Crypto Currency or Virtual Currency.

n. Figures for the previous period have been regrouped/reclassified wherever necessary, to confirm to the figures of the current periods classification

The Accompanying notes are an integral part of the consolidated financial statements.

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

For Mohini Health & Hygiene Ltd.

CA. Rajat Jain	Sarvapriya Bansal	Avnish Bansal		
Partner	Whole Time Director	Managing Director	Arnika Jain	Anil Singhaniya
M.No. 413515	DIN : 02540139	DIN : 02666814	Company Secretary	CFO
Place: Indore	Place: Indore	Place: Indore	Place: Indore	Place: Indore
Date: 29th May 2026	Date: 29th May 2026	Date: 29th May 2026	Date: 29th May 2026	Date: 29th May 2026

PROXY FORM
Form No. MGT -11

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]
CIN: L17300MP2009PLC022058

Name of the Company: Mohini Health & Hygiene Limited
Registered Office: Plot No 109, Sector 3 Industrial Area,
Pithampur, Dhar (M.P.) – 454774

Name of Member	
Registered address	
Folio No./ DP ID / Client No.	
Email Id	

I / We, being the member(s) of.......................... .... shares of the above named company, hereby appoint the person named below at Sr. No. 1

Sr.No.	Name of Proxy	Address & Email Id	Signature

as my / our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 17th Annual General Meeting of the Company to be held on Wednesday, September 30, 2026 at 2:00 p.m. at Plot No. 109, Sector 3 Industrial Area, Pithampur, Dhar (M.P.)- 454774 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.		**Vote (optional, see Note 2)**	
		For	**Against**
1	Receive, consider and adopt: a) the Audited Standalone Financial Statement of the Company for the financial year ended March 31, 2026 and the Reports of the Board of Directors and Auditor's thereon; and b) the Audited Consolidated Financial Statement of the Company for the financial year ended March 31, 2026 and the reports of the Auditors thereon.		
2	Appointment of Mr. Sarvapriya Nirmalesh Bansal (DIN:02540139) who is liable to retire by rotation.		
3	Appointment of Mrs. Parul Bansal (DIN:06856466) who is liable to retire by rotation.		
4	Appointment of Secretarial Auditor		
5	Reppointment of Statutory Auditor		
6	Appointment of Mrs. Renu Lata Rajani (DIN :07013537as a Non Executive Independent Director of the Company		
7	Migration of company from SME platform of NSE limited to the main board of NSE limited and direct listing on the main board platform of BSE limited		
8	1. Related Party Transaction(s) between the Company and Vedant Kotton Private Limited, Related Company.		
9	Related Party Transaction(s) between the Company and Mohini Hygiene Care Products Private Limited, Associate Company.		
10	Related Party Transaction(s) between the Company and Mohini Active Life Private Limited, a Wholly owned subsidiary Company		

Signed this ....day of 2026

Affix revenue stamp

Signature of Proxy holder(s) Signature of Shareholder

1. The form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not later than 48 hours before the commencement of the meeting.
2. It is optional to indicate your preference by tick mark. If you leave the For/Against column blank against any or all resolutions, your proxy will be entitled to vote in the manner as he/she may deem appropriate

Form No. MGT-12
Polling Paper

[Pursuant to Section 109(5) of the Companies Act, 2013 and rule 21(1)(c) of the Companies (Management and Administration) Rules, 2014]

Name of the Company		Mohini Health & Hygiene Limited
Registered Office		CIN: L17300MP2009PLC022058 Plot No. 109, Sector 3 Industrial Area, Pithampur, Dhar (M.P.)- 454774 Ph: +91-07292-426666 / +91-07292-426677 Email:- cs@mohinihealthandhygiene.com Website: www.mohinihealthandhygiene.com
Sr. No.	**Particulars**	**Details**
1.	Name of the First Named Shareholder (In Block Letter)	
2.	Postal Address	
3.	Registered Folio No. / *Client ID No. (*Applicable to investors holding shares in dematerialized form)	
4.	Class of Share	Equity Shares

I hereby exercise my vote in respect of Ordinary resolution & Special Resolution enumerated below by recording my assentor dissent to the said resolution in the following manner.

Resolutions:		Nature of Resolution	No. of shares held by me	I assent to the resolution	I dissent to the resolution
1	Receive, consider and adopt: a. The Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026 and the Reports of the Board of Directors and Auditors thereon along ; and b.The Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026 and the Report of the Auditors thereon.	Ordinary			
2	To appoint a Director in place of Mr. Sarvapriya Nirmalesh Bansal (DIN: 02540139), who retires by rotation and being eligible, offers himself for re-appointment as a Director.	Ordinary			
3.	To appoint a Director in place of Mrs. Parul Bansal (DIN: 06856466), who retires by rotation and being eligible, offers herself for re-appointment as a Director.	Ordinary			
4.	Appointment of Secretarial Auditor	Ordinary			
5.	Reappointment of Statutory Auditor	Ordinary			
6.	Appointment of Mrs. Renu Lata Rajani as a Director and Non-Executive Independent Director.	Special			
7.	Migration of company from SME platform of NSE Limited to the main board of NSE Limited and direct listing on the main board platform of BSE Limited	Special			
8.	Related Party Transaction(s) between the Company and Vedant Kotton Private Limited, Related Company.	Ordinary			

Resolutions:		Nature of Resolution	No. of shares held by me	I assent to the resolution	I dissent to the resolution
9	Related Party Transaction(s) between the Company and Mohini Hygiene Care Products Private Limited, Associate Company.	Ordinary			
10.	Related Party Transaction(s) between the Company and Mohini Active Life Private Limited, a Wholly owned subsidiary Company.	Ordinary			

Place:
Date:

(Signature of the Shareholder)

ATTENDANCE SLIP

17th Annual General Meeting of Mohini Health & Hygiene Limited held on Wednesday, September 30, 2026 at 2.00 p.m. at Plot No. 109, Sector 3 Industrial Area, Pithampur, Dhar (M.P.)- 454774

Folio No./DPID/Client ID: ....

Mr./Mrs./Miss : ....
(Shareholders' name in block letters)

I/We certify that I/We am/are registered shareholder / proxy for the registered shareholder of the company.

I/We hereby record my/our presence at the 17th Annual General meeting of the company held on Wednesday, September 30, 2026 at 2:00 P.M. at Plot No. 109, Sector 3 Industrial Area, Pithampur, Dhar (M.P.)- 454774

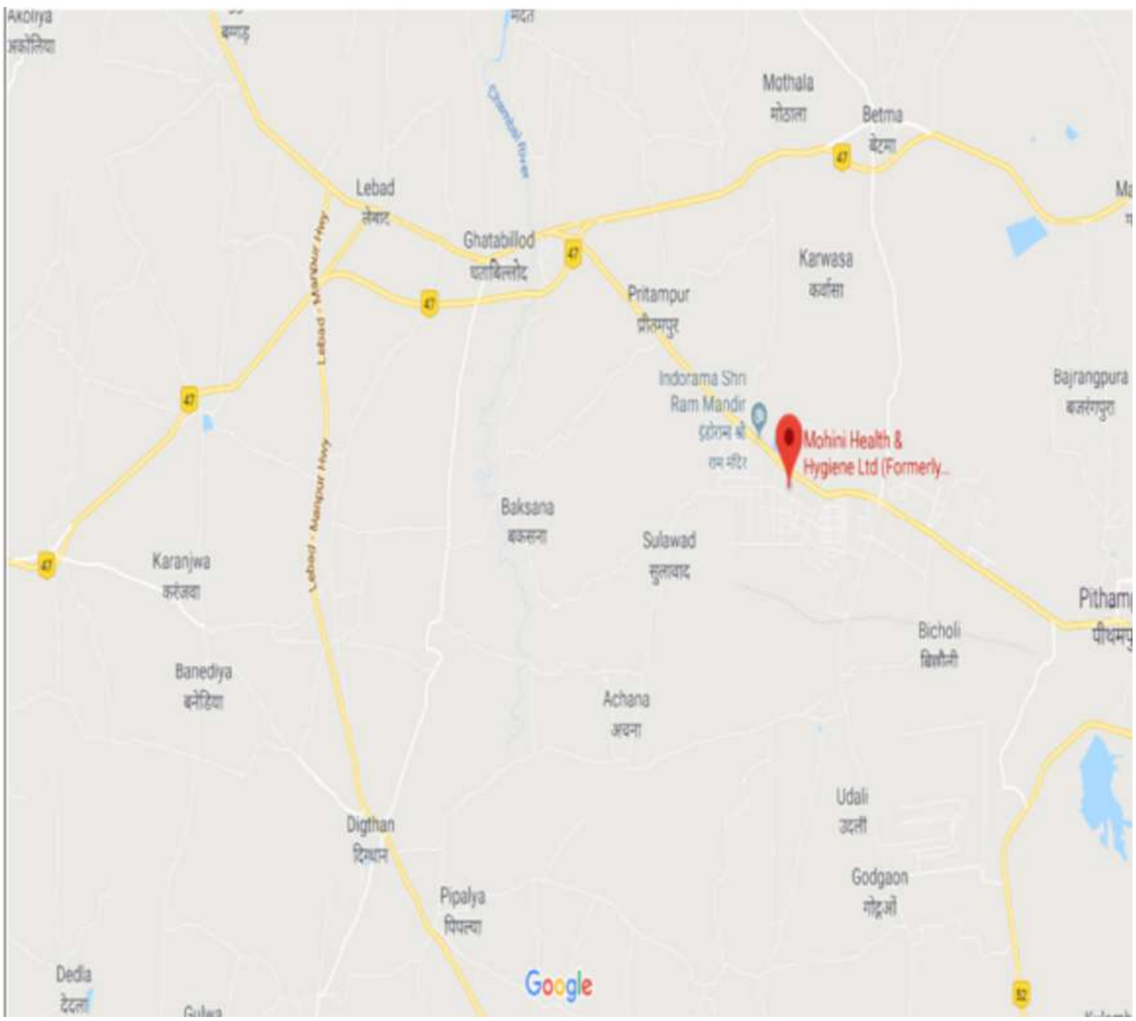
(If signed by proxy, his name should be written in block letters)

(Shareholders/proxy's Signature)

Note:
1. Shareholders/proxy holders are requested to bring the attendance slips with them when they come to the meeting and hand over them at the entrance after affixing their signatures on them.

2. If it is intended to appoint a proxy, the form of proxy should be completed and deposited at the Registered Office of the Company at least 48 hours before the Meeting.

ROUTE MAP


Mothala
Betma
Lebad
Ghatabillod
Pritampur
Karwasa
Indorama Shri Ram Mandir
Mohini Health & Hygiene Ltd (Formerly...
Bajrangpura
Lebad - Manpur Hwy
Baksana
Sulawad
Karanjwa
Banediya
Achana
Bicholi
Udali
Godgaon
Digthan
Pipalya
Dedla
Google
47
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MOHINI HEALTH & HYGIENE LIMITED

CIN: L17300MP2009PLC022058

Regd. Office: Plot No.109,
Sector-3 Industrial Area Pithampur
Dist. Dhar (M.P.) INDIA

Email : cs@mohinihealthandhygiene.com
Telephone : +91-7292-426665, 426677
Website : www.mohinihealthandhygiene.com