

Statement of Un-Audited Financial Results for the Quarter & Half Year ended Sep, 2024

(Rs. In lakhs)

Particulars	For the quarter ended			Six Month Ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.24	30.09.23	31.03.24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Sale/Income from operations	3,431.99	4,888.43	3,510.27	8,320.42	9,144.60	18,562.61
(b) Other Income	154.00	96.56	148.96	230.56	259.31	640.05
Total Income (a+b)	3,585.99	4,985.00	3,659.23	8,570.98	9,403.91	19,202.66
2 Expenses						
(a) Cost of materials consumed	870.33	1,518.09	1,266.33	2,388.41	3,117.06	5,660.28
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, stock in trade and work-in-progress	78.27	-50.13	-61.85	26.67	-150.78	-60.08
(d) Employee benefits expense	254.24	256.66	178.97	510.90	374.49	827.46
(e) Finance Costs	195.79	105.68	68.70	301.47	126.19	375.54
(f) Depreciation and amortisation expense	195.95	161.77	123.90	357.72	261.41	590.42
(g) Other expenses:						
1. Power and Fuel	1,072.91	971.45	949.63	2,044.36	2,627.79	5,284.02
2. Other expenses	691.20	1,801.85	942.47	2,493.05	2,627.07	5,615.06
Total Expenses	3,358.69	4,765.38	3,468.20	8,122.59	8,983.23	18,292.69
3 Profit/ (Loss) before exceptional items and tax (1-2)	227.30	219.62	191.03	448.39	420.68	909.96
4 Exceptional items	-	-	-	-	-	-
5 Profit/ (Loss) before tax (3+4)	227.30	219.62	191.03	448.39	420.68	909.96
6 Tax expenses						
(a) Current tax	17.05	57.75	31.90	74.80	70.25	231.63
(b) Earlier year tax adjustment/MET credit available	-	-	-	-	-	23.39
(c) Deferred tax	-	3.38	-	-	-	9.60
7 Net Profit/ (Loss) for the period (5-6)	210.25	158.49	159.13	373.59	350.43	645.35
8 Other Comprehensive Income (OCI)						
Item that will not be reclassified to Profit or Loss						
(a) Remeasurement of defined benefit liability/(assets)	-	-	-	-	-	-
(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
9 Total Comprehensive Income (7+8)	210.25	158.49	159.13	373.59	350.43	645.35
10 No. of equity share capital of Rs. 10/- each.	140	140	140	140	140	140
Paid up equity share capital of Rs. 10/- each.	1400	1400	1400	1400	1400	1400
11 Earning per equity share:						
(a) Basic	1.50	1.13	1.14	2.67	2.50	4.61
(b) Diluted	1.50	1.13	1.14	2.67	2.50	4.61

1. The above results of the Company have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 14th August 2024

2. The financial results are prepared in accordance with the Indian Accounting Standards ("IND AS"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"), and the IND AS are prescribed under the section 133 of the Companies Act, 2013 (the "ACT") read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) (Amended) Rules, 2016, to the extent applicable.

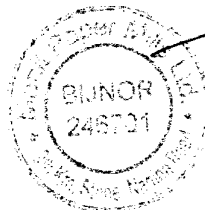
3. The review report of the Statutory Auditors is being filed with BSE Limited.

4. The Company has published the financial results, in accordance with the IND AS 108, Operating Segments, the Company has disclosed the segment information in the financial result and therefore, no separate disclosure on segment information is given in the financial result for the quarter ended 30th June 2024.

5. Previously period figures have been regrouped/ reclassified wherever necessary to conform to the current period's classification.

For Mohit Paper Mills Limited

Place: Bijnor
 Date: 14-11-2024



Sandeep Jain
 Managing Director
 (DIN- 00458048)

MOHIT PAPER MILLS LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2024

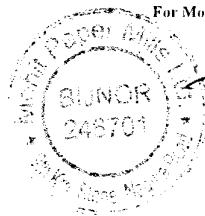
(Rs. In Lakhs)

Particulars	As at 30.09.24 Unaudited	As at 31.03.24 Audited
Assets		
Non-current assets		
(a) Property, plant and equipment	9,747.54	6,877.56
(b) Capital work in progress	-	2,816.99
(c) Other Intangible Assets	0.11	0.11
(d) Financial assets		
(i) Investment	110.79	110.79
(ii) Other Financial Assets	288.89	287.85
(e) Non-Current Tax Assets	-	-
(f) Other non-current assets	147.48	147.48
Total non-current assets	10,294.81	10,240.78
Current assets		
(a) Inventories	4,030.82	3,707.21
(b) Financial assets		
(i) Trade receivables	2,883.97	2,492.13
(ii) Cash and cash equivalents	48.36	13.12
(iii) Other Bank Balance	294.72	236.08
(iv) Loans	1,479.84	1,026.64
(c) Current tax assets (Net)	-	-
(d) Other current assets	-	-
Total current assets	8,737.71	7,475.18
Total assets	19,032.52	17,715.96
Equity and Liabilities		
Equity		
(a) Equity share capital	1,400.00	1,400.00
(b) Other equity	3,425.95	3,052.36
Total equity	4,825.95	4,452.36
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,900.98	3,801.92
(b) Provisions	21.75	21.75
(c) Deferred Tax Liabilities (net)	623.14	623.14
(d) Other Non-Current Liabilities	2,910.74	2,185.99
Total non-current liabilities	7,456.61	6,632.80
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	3,780.44	3,853.51
(ii) Trade payables		
- outstanding dues of micro enterprises and small enterprises	-	-
- outstanding dues of creditors other than micro enterprises and small enterprises	915.75	703.21
(iii) Other current financial liabilities	-	-
(b) Other current liabilities	2,053.77	2,074.05
(c) Short term Provisions	-	-
(d) Current paid tax liability (net)	-	-
Total current liabilities	6,749.96	6,630.80
Total liabilities	14,206.57	13,263.60
Total equity and liabilities	19,032.52	17,715.96

Notes:

- The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2024.
- The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013, to the extent applicable.
- In line with IND AS 108 - Operating Segments and on the basis of review of operations being done by the senior management, the operations of the Company fall under Manufacturing of Paper products, which is considered to be the only reportable segment by the management.
- Figures for the previous period have been regrouped/ reclassified wherever necessary to conform to the current period's classification.

Place: Bijnor
Date: 14/11/2024



For Mohit Paper Mills Limited

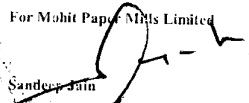
Sandeep Jain
Managing Director
(DIN- 00458048)

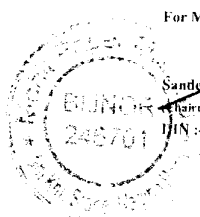
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MOHIT PAPER MILLS LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED AS ON 30-09-2024

PARTICULARS	FOR THE HALF YEAR ENDED		FOR THE YEAR ENDED	
	30.09.2024	(Rs)	31.03.2024	(₹)
A. Cash Flow from Operating Activities				
PROFIT BEFORE TAX	448.39	448.39		909.96
ADJUSTMENT FOR:				
-Depreciation & Amortization Expense	357.72		590.42	
-Finance Costs	301.47		375.54	
-Interest Income	(7.45)		(15.76)	
-Others	6.00	651.74	0.00	950.20
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		1100.13		1860.16
ADJUSTMENTS FOR:				
-(Increase)/Decrease Trade Receivables, loans, advances & other assets	(846.08)		340.59	
-(Increase)/Decrease Inventories	(323.61)		(862.52)	
-(Increase)/(Decrease) Trade Payables, other liabilities and provisions	917.01		(317.16)	
	(252.68)		(839.09)	
CASH GENERATED FROM OPERATIONS				
Income tax paid	847.46		1021.07	
	74.80		231.63	
NET CASH FLOW FROM OPERATING ACTIVITIES		772.66		789.45
B. Cash Flow From Investing Activities				
- Purchase of property, plant & equipment, Intangibles etc.	(410.72)		(1916.02)	
- Sale of property, plant and equipment	0.00		0.00	
-(Increase)/Decrease in capital work in progress	0.00		(1585.24)	
NET CASH AVAILABLE / (USED) IN INVESTING ACTIVITIES		(410.72)		(3501.25)
C. Cash Flow from Financing Activities				
- Receipts (Repayment) from Long Term Borrowings	99.06		1510.99	
- Adjustment of Tax Adjustment	0.00		9.60	
	99.06		1501.39	
- Receipts (Repayment) of Short Term Borrowings	(73.10)		1683.55	
- Interest Paid	(301.47)		(375.54)	
- Interest Received	7.45		15.76	
NET CASH AVAILABLE / (USED) IN FINANCING ACTIVITIES		(268.06)		2825.16
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		93.88		113.35
OPENING IN CASH AND CASH EQUIVALENTS		249.20		135.85
CLOSING CASH AND CASH EQUIVALENTS		343.08		249.20
<i>Notes:</i>				
1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Ind AS-7 "Statement of Cash Flows"				
2. Cash and Cash Equivalents:				
Cash and cash equivalents as above				
Cash and cash equivalents (Note 10)		343.08		249.20

For Mohit Paper Mills Limited


 Sandeep Jain
 Chairman & Managing Director
 DIN : 00458048



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PANKAJ K GOYAL & CO

Chartered Accountants

218/1 South Civil Lines, Near Bulletin Press,

Muzaffarnagar, UP-251001

**INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON FINANCIALS TO MOHIT
PAPER MILLS LIMITED**

To,
The Board of Directors,
Mohit Paper Mills Limited,
15A/13 Upper Ground First Floor,
East Patel Nagar,
New Delhi- 110008

Independent Auditor's Review Report on Quarterly and year to date Unaudited Standalone Financial Results of Mohit Paper Mills Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:

We have reviewed the accompanying statement of unaudited standalone financial results of **Mohit Paper Mills Limited (CIN-L21093DL1992PLC116600)** ("The Company") for the Half Year ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 ("The Statement") attached herewith. Pursuant to the Regulation 33 of SEBI (Listing Obligations Disclosure Requirements) Regulation 2015, as amended (the "Listing Regulations").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review of the financial results which were prepared in accordance with the recognition and measurement principals laid down in Indian Accounting Standard (Ind AS-34) "Interim Financial Reporting" specified under section 133 of the Companies Act 2013 ("The Act") read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended) and also other applicable accounting principal generally accepted in India.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of

all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Muzaffarnagar

Date: 14.11.2024

For PANKAJ K. GOYAL & CO

Chartered Accountants

(Firm's Registration No. 006885C)

PANKAJ
KUMAR GOYAL

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PANKAJ KUMAR GOYAL
Date: 2024.11.14
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CA PANKAJ KUMAR GOYAL, Partner

(Membership No.075828)

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