



Yuvraaj Hygiene Products Limited

Date: August 13, 2024

To,

The Manager- CRD,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Scrip Code: 531663

Dear Sir/Madam,

Subject: Outcome of Board Meeting held today i.e. Tuesday, August 13, 2024 pertaining to declaration of Financial Results for quarter ended June 30, 2024.

Pursuant to the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company in their Meeting held today, i.e. Tuesday, August 13, 2024, *inter alia* considered and approved Un-audited Financial Results and Limited review Report of the Company for the quarter ended June 30, 2024.

Further, In terms of the provisions of Regulation 33 of the Listing Regulations, we are enclosing herewith copy of the following:

- Un-Audited Financial Results of the Company for the quarter ended June 30, 2024;
- Limited Review Report of the Company for the quarter ended June 30, 2024.

The meeting of the Board of Directors commenced at 15:00 P.M. and concluded at 15:30 P.M.

You are requested to kindly take the same on your record.

Thanking you,
Yours faithfully,
For Yuvraaj Hygiene Products Limited

Vishal Kampani
Managing Director
DIN: 03335717

Encl.: A/a

YUVRAAJ HYGIENE PRODUCTS LIMITED.

CIN : L74999MH1995PLC220253

Regd. Office: Plot no. A-650, TTC Industrial Estate, MIDC, Mahape, Pawane Village, Navi Mumbai - 400705.
Tel: 022 27784491, Email ID: yhpl@hic.in, Website: www.hic.in

Statement of Un-audited Financial Results for the Quarter Ended 30th June, 2024

(Rs in Lakhs) Except EPS

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2024 (Un-audited)	31.03.2024 (Audited)	30.06.2023 (Un-audited)	31.03.2024 (Audited)
I	Income				
	(a) Revenue from Operations	763.29	477.94	429.23	1,897.27
	(b) Other Income	20.14	20.25	21.17	78.65
	Total Income From Operations (a+b)	783.43	498.19	450.40	1,975.92
II	Expenses				
	(a) Cost of Materials Consumed	448.71	320.18	262.54	1,183.41
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	41.98	(37.81)	(1.47)	(41.93)
	(c) Employees Benefit Expenses	63.06	57.57	34.42	189.21
	(d) Finance Costs	(0.02)	3.59	(1.10)	3.34
	(e) Depreciation and Amortisation Expenses	12.66	18.91	8.00	45.58
	(f) Other Expenditure	169.72	136.97	144.65	589.86
	Total expenses (a+b+c+d+e+f)	736.11	499.40	447.03	1,969.48
III	Profit before exceptional items and tax	47.32	(1.20)	3.37	6.44
IV	Exceptional items	-	-	-	-
V	Profit/ (Loss) before tax	47.32	(1.20)	3.37	6.44
VI	Tax Expense	-	-	-	-
	(a) Current tax	-	-	-	-
	(b)MAT Credit Entitlement	-	-	-	-
	(c) Prior periods Income Tax Adjustments	-	-	-	-
	(d) Deferred tax	-	37.68	1.07	40.57
	Total tax expenses	-	37.68	1.07	40.57
VII	Net Profit/ (Loss) for the period	47.32	(38.89)	2.30	(34.13)
VIII	Other Comprehensive Income (Net of Taxes)	-	-	-	-
	(a)(i) Items that will not be reclassified to profit or loss	0.14	(0.19)	0.25	0.57
	(a)(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	(b)(i) Item that will be reclassified to profit or loss	-	-	-	-
	(b)(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
IX	Total other Comprehensive Income (net of taxes)	0.14	(0.19)	0.25	0.57
X	Total Comprehensive Income for the period	47.46	(39.08)	2.56	(33.57)
XI	Net Profit/ (Loss) for the period	47.46	(39.08)	2.56	(33.57)
XII	Paid-up equity share capital (Face Value of ₹ 1/- each)	906.56	906.56	906.56	906.56
XIII	Reserve excluding Revaluation Reserve as per balance sheet of Previous accounting Year	-	-	-	(1,406.55)
XIV	Earnings per equity share				
	(i) Basic earnings (loss) per share	0.05	(0.04)	0.00	(0.04)
	(ii) Diluted earnings (loss) per share	0.05	(0.04)	0.00	(0.04)

For Yuvraaj Hygiene Products Ltd.

Disha Kampani

Managing Director



Notes:	
1	The Audit Committee has reviewed, and the Board of Directors has approved the above results and its release at their respective meetings held on August 13, 2024. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
2	The accompanying financial results have been prepared as per the format prescribed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3	The financial results have been prepared in accordance with the Indian Accounting Standards (Ind- AS) as prescribed under Section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
4	The accumulated losses of the Company have exceeded its paid-up capital and reserves. The Company has obtained a support letter from its promoter Mr. Vishal Kampani and Mrs. Benu Kampani indicating that it will take necessary actions to organize for any shortfall in liquidity during the period of 12 months from the balance sheet date i.e. 31st March 2024. Further, the Company is also in the process of identifying strategic business partners and alternative business plans to improve the performance of the Company. Based on the above, the Company is confident of its ability to meet the funds requirement and to continue its business as a going concern and accordingly, the company has prepared the financial results on a going concern basis.
5	The Company is exclusively engaged in the business of manufacturing and selling of scrub pads, scrubber & other household cleaning related items. As per Ind AS 108 "Operating Segments", specified under Section 133 of the Companies Act, 2013, there are no reportable operating or geographical segments applicable to the Company.
6	The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
7	The full format of the above Financial Results are available on the websites of the Company (www.hic.in) and also on Stock Exchange website (www.bseindia.com).

Place : Navi Mumbai
Dated: 13th August, 2024



For YUVRAAJ HYGIENE PRODUCTS LIMITED

For Yuvraaj Hygiene Products Ltd.
Vishal Kampani
Managing Director
DIN : 03335717
Managing Director



N.S. Gokhale & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly & Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,

Board of Directors of

Yuvraaj Hygiene Products Limited

Limited Review Report on Unaudited Financial Results

1. We have reviewed the accompanying statement of unaudited financial results of Yuvraaj Hygiene Products Limited (the "Company") for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing 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.

4. Based on our review conducted as above and procedures performed as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Material Uncertainty Related to Going Concern

5. We draw attention to Note no. 4 of the un-audited financial results, which indicates that the Company has accumulated losses and its net worth has been fully eroded.

However, we were informed by the Management and the Board of Directors that the Company is in the process of identifying alternative business plans which in the opinion of the management will enable the Company to have profitability and to have a turnaround. The Company is also in the process of identifying strategic business partners and alternative business plans to improve the performance of the Company. The Company's ability to generate positive cash flows depends on the successful implementation of such alternative business plans. Further, the Company has obtained a support letter from its promoter Mr. Vishal Kampani and Mrs. Benu Kampani indicating that it will take necessary actions to organize for any shortfall in liquidity during the period of 12 months from the balance sheet date i.e. 31st March 2024. Based on the above, the Company is confident of its ability to meet the funds requirement and to continue its business as a going concern and accordingly, the Company has prepared the aforesaid un-audited financial results on a going concern basis.

The above factors indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern and in our opinion it may have an adverse effect on the functioning of the Company.

Other Matter

6. Balances in respect of loans and advances, deposits, trade receivables, trade payables, etc. are subject to confirmation from respective parties. However, in the opinion of the Management all the Current Assets are approximately of the value stated in books, if realized in the ordinary course of business.

Our report is not modified in respect of above matter.

For N. S. Gokhale & Company
Chartered Accountants
FRN No. 103270W



Place : Thane

Date : 13th August 2024

UDIN : 24114710BKFMBQ7661

CA. Shailendra Dharap
Partner
M. No. 114710