

August 12, 2024

To

The Listing Department Bombay Stock Exchange Limited Department of Corporate Services Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001 <u>Scrip Code: 532771</u>	The Listing Department National Stock Exchange of India Limited Exchange Plaza, C-1, Block-G Bandra Kurla Complex Mumbai – 400051 <u>Trading Symbol: JHS</u>
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Subject: Outcome of the Board Meeting held on Monday, August 12, 2024**Ref.: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD 1/P/CIR/2023/123 dated July 13, 2023**

Dear Sir,

In terms of above referred provisions, this is to inform that the Board of Directors of the Company at their meeting held on Monday, August 12, 2024, inter-alia considered and approved the following businesses:

- A. The Un-audited Financial Results of the Company (Standalone and Consolidated) for the quarter ended 30th June, 2024.

Enclosed are the following documents in respect of the items transacted in the meeting:

1. The Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2024.
2. Limited Review Reports issued by the Statutory Auditors on such Financial Results.

This disclosure along with the enclosures shall be made available on the website of the Company viz., <https://www.svendgaard.com>.

The Board Meeting commenced at 01:33 P.M. and concluded at 3:10 P.M.

Kindly take the same on records.

Thanking You,

For JHS Svendgaard Laboratories Limited

Komal Jha

Company Secretary & Compliance officer

Encl: A/a

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of JHS Svendgaard Laboratories Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
Board of Directors
JHS Svendgaard Laboratories Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ('the Statement') of JHS Svendgaard Laboratories Limited ('the Company') for the quarter ended 30th June 2024, 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. The 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, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 Engagement (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 standalone financial results are free of material misstatements. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies 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.



5. Other Matters

- a) The standalone financial results/statements for the quarter/year ended 31st March 2024 were audited by the predecessor auditor who expressed unmodified opinion vide their report dated 18th May 2024. The aforesaid financial information/ results/ statements were furnished to us by the management and has been relied upon for the purpose of review of accompanying statement.
- b) We draw attention to note 5 to the accompanying statement in respect of the Composite Scheme of Arrangement for demerger and amalgamation ('the Scheme') for amalgamation of JHS Svendgaard Brands Limited (Transferor company) with JHS Svendgaard Laboratories Limited (Transferee company) which has been sanctioned by Hon'ble National Company Law Tribunal, Chandigarh vide its order dated 10th August 2023 and which has become effective from 28th August 2023, as further detailed in said note. The comparative financial information for the quarter ended 30th June 2023 presented in the accompanying standalone financial results were restated by the predecessor auditor to give effect to the Scheme from the appointed date, being 1st April 2021 in accordance with the requirements of Appendix C to the Indian Accounting Standard 103 'Business Combinations'. Aforesaid restatement of unaudited comparative financial information for the quarter ended 30th June 2023 has been considered based on the financial results of period ended 30th September 2023 which were reviewed by the predecessor auditor who expressed unmodified conclusion vide their review report dated 7th November 2023. The aforesaid restated financial information/ results were furnished to us by the management and has been relied upon for the purpose of review of accompanying statement.

Our conclusion on the Statement is not modified in respect of above matters.

For LODHA & CO LLP

Chartered Accountants

Firm Registration No. 301051E/ E300284

(N.K. Lodha)

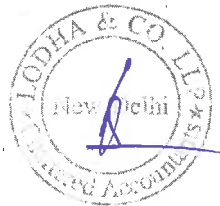
Partner

Membership No: 085155

UDIN: 24085155BKFNHS2764

Place: New Delhi

Date: 12th August, 2024



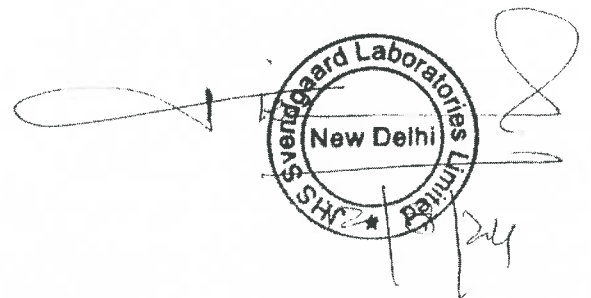
JHS SVENDGAARD LABORATORIES LIMITED

Regd. Office: Trilokpur Road, Kheri (Kala-Amb), Tehsil Nahar, Distt. Sirmour, Himachal Pradesh - 173030, India
CIN-L74110HP2004PLC027558

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

(Rs. in lakhs)

S.No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		30 June 2024	31 March 2024	30 June 2023 (Restated)	31 March 2024
		Unaudited	Audited	Unaudited	Audited
1	Income				
	Revenue from operations	2,448.39	2,166.34	1,590.42	7,079.82
	Other income	32.00	137.37	40.57	431.44
	Total income	2,480.39	2,303.71	1,630.99	7,511.26
2	Expenses				
	Cost of materials consumed	1,478.85	1,436.20	1,000.87	4,081.25
	Purchases of stock-in-trade	92.39	13.82	80.05	201.48
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(137.49)	15.22	32.67	132.65
	Employee benefits expense	251.69	248.33	232.42	921.31
	Finance costs	11.68	12.93	12.75	46.00
	Depreciation and amortisation expenses	197.23	190.11	132.03	634.58
	Other expenses	566.03	368.81	456.49	1,836.14
	Total expenses	2,460.38	2,285.42	1,947.28	7,853.41
3	Profit/(loss) before exceptional items and tax (1-2)	20.01	18.29	(316.29)	(342.15)
4	Exceptional items	-	-	-	-
5	Profit/(Loss) before tax (3+4)	20.01	18.29	(316.29)	(342.15)
6	Tax expense/(income)				
	Current Tax	16.55	-	-	-
	Deferred Tax	66.26	93.13	(57.54)	62.91
	Tax for earlier years	-	-	-	-
7	Net Profit/(Loss) for the period (5-6)	(62.80)	(74.84)	(258.75)	(405.06)
8	Other comprehensive income				
	-Items that will not be reclassified to profit or loss	1.57	(17.63)	11.73	6.29
	-Income tax relating to items that will not be reclassified to profit or loss	(0.41)	4.58	(3.05)	(1.64)
	Total other comprehensive income	1.16	(13.05)	8.68	4.65
9	Total comprehensive income/ (loss) for the period (7+8)	(61.64)	(87.89)	(250.07)	(400.41)
10	Paid-up equity share capital (Face value per share Rs. 10/-)	7,839.68	7,839.68	7,839.68	7,839.68
11	Earnings per equity share (Face value per share Rs. 10/-)				
	Basic (Rs.)	(0.08)	(0.10)	(0.33)	(0.52)
	Diluted (Rs.)	(0.08)	(0.10)	(0.33)	(0.52)



JHS SVENDGAARD LABORATORIES LIMITED

Regd. Office: Trilokpur Road, Kheri (Kala-Amb), Tehsil Nahar, Distt. Sirmour, Himachal Pradesh - 173030, India
CIN-L74110HP2004PLC027558

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024**Notes:**

- The above unaudited standalone financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 12th August 2024.
- The standalone results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- The Company is in the business of manufacturing of oral care products and hence has only one reportable operating segment as per Ind AS 108 - Operating Segments.
- In compliance with section 42 and 62 of the Companies Act, 2013 & rules made thereunder and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and pursuant to the resolution of Board of Directors dated 4th June 2024 and of shareholders by special resolution dated 4th July 2024, the Holding Company on 3rd August 2024 has allotted on preferential allotment basis:
 - 72,07,204 equity shares of face value of Rs. 10 each at an issue price of Rs. 27.75 per equity share (including premium of Rs. 17.75 per equity share) aggregating to Rs. 2000 lakhs to individuals belonging to "Non-Promoter" Category; and
 - 36,03,202 fully convertible warrants of Rs. 10 each at an issue price of Rs. 27.75 per warrant (including premium of Rs. 17.75 per warrant) aggregating to Rs. 1000 lakhs to individuals belonging to "Promoter & Promoter Group" and "Non-Promoter" Categories on payment of 25% of issue price per warrant. Each warrant shall carry right of being convertible into fully paid up equity shares of face value of Rs. 10 each within a period of eighteen months from the date of allotment of warrants on payment of balance amount of 75% of issue price.

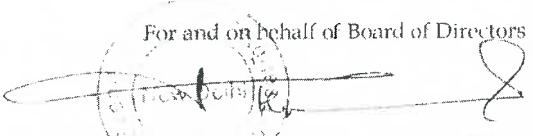
The preferential allotment has been made for setting up a new project in Jammu and Kashmir.
Amount of Rs. 2000 lakhs received against aforesaid issue of shares and Rs. 250 lakhs received against issue of warrants, pending utilisation, has been parked into bank account.
- The Composite Scheme of Arrangement between JHS Svendgaard Retail Ventures Private Limited ("Resulting Company"), JHS Svendgaard Brands Limited ("Transferor Company") and JHS Svendgaard Laboratories Limited ("Demerged /Transferee Company") ("Scheme") having appointed date of 1st April 2021 has been approved by Hon'ble National Company Law Tribunal, Chandigarh Bench ("Hon'ble NCLT") on 10th August, 2023 and made effective on 28th August 2023. Accordingly, impact of scheme has been given in the previous year ended 31st March 2024. The Company has restated the comparative numbers and earning per share for the quarter ended 30th June 2023 in the financial results/ information presented in the standalone financial results for the quarter ended 30th September 2023 to give effect to the scheme from the aforementioned appointed date in accordance with the requirements of Appendix C to Ind AS 103 "Business Combinations".

(Rs. In lakhs)

Particulars	Standalone figures for the quarter ended 30 th June 2023	
	As published	Post Scheme (As Restated)
Revenue from operations	1476.32	1590.42
Profit/ (loss) before tax	(234.20)	(316.29)
Profit/ (loss) after tax	(194.34)	(258.75)

- The figures for the quarter ended 31st March 2024 are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of year ended 31st March 2024.
- Previous periods figures have been regrouped/reclassified wherever necessary.

For and on behalf of Board of Directors


Nikhil Nanda
Managing Director
DIN : 00051501

Place: New Delhi
Date: 12th August 2024



12-8-24

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of JHS Svendgaard Laboratories Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
JHS Svendgaard Laboratories Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ('the Statement') of JHS Svendgaard Laboratories Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended 30th June 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The statement includes the results of the following entity: -

Sr. No.	Name of Entity	Relationship
1	JHS Svendgaard Mechanical and Warehouse Private Limited	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 6(a) below, 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. **Other Matters**

- a) We did not review the interim unaudited financial information of subsidiary included in the Statement, whose financial information reflects total revenues of Rs. Nil lakhs, total net profit/ (loss) after tax of Rs. (0.11 lakhs), and total comprehensive income/ (loss) of Rs. (0.11 Lakhs), for the quarter ended 30th June 2024, as considered in the Statement. This interim unaudited financial information has been reviewed by other auditor whose review report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

- b) The consolidated financial results/statements for the quarter/year entered 31st March 2024 were audited by the predecessor auditor who expressed unmodified opinion vide their report dated 18th May 2024. The aforesaid financial information/ results/ statements were furnished to us by the management and has been relied upon for the purpose of review of accompanying statement.

Our conclusion on the Statement is not modified in respect of above matter.

- c) We draw attention to note 5 to the accompanying statement in respect of the Composite Scheme of Arrangement for demerger and amalgamation ('the Scheme') for amalgamation of JHS Svendgaard Brands Limited (Transferor company) with JHS Svendgaard Laboratories Limited (Transferee company) which has been sanctioned by Hon'ble National Company Law Tribunal, Chandigarh vide its order dated 10th August 2023 and which has become effective from 28th August 2023, as further detailed in said note. The comparative financial information for the quarter ended 30th June 2023 presented in the accompanying consolidated financial results were restated by the predecessor auditor to give effect to the Scheme from the appointed date, being 1st April 2021 in accordance with the requirements of Appendix C to the Indian Accounting Standard 103 'Business Combinations'. Aforesaid restatement of unaudited comparative financial information for the quarter ended 30th June 2023 has been considered based on the financial results of period ended 30th September 2023 which were reviewed by



the predecessor auditor who expressed unmodified conclusion vide their review report dated 7th November 2023. The aforesaid restated financial information/ results were furnished to us by the management and has been relied upon for the purpose of review of accompanying statement.

Our conclusion on the Statement is not modified in respect of above matter.

For LODHA & CO LLP
Chartered Accountants
Firm Registration No. 301051E/ E300284



(N.K. Lodha)
Partner
Membership No: 085155
UDIN: 24085155BKFNHT9150
Place: New Delhi
Date: 12th August, 2024



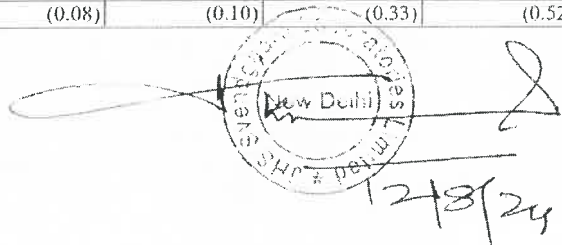
JHS SVENDGAARD LABORATORIES LIMITED

Regd. Office: Trifolpur Road, Kheri (Kala-Amb), Tehsil Nahar, Distt. Sirmour, Himachal Pradesh - 173030, India
CIN-L74110HP2004PLC027558

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

(Rs. in lakhs)

S.No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		30 June 2024	31 March 2024	30 June 2023 (Restated)	31 March 2024
		Unaudited	Audited	Unaudited	Audited
1	Income				
	Revenue from operations	2,448.39	2,166.34	1,590.42	7,079.82
	Other income	32.00	137.37	40.57	431.44
	Total income	2,480.39	2,303.71	1,630.99	7,511.26
2	Expenses				
	Cost of materials consumed	1,478.85	1,436.20	1,000.87	4,081.25
	Purchases of stock-in-trade	92.39	13.82	80.05	201.48
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(137.49)	15.22	32.67	132.65
	Employee benefits expense	251.69	248.33	232.42	921.31
	Finance costs	11.68	12.93	12.75	46.00
	Depreciation and amortisation expenses	197.23	190.11	132.03	634.58
	Other expenses	566.14	369.16	456.60	1,836.85
	Total expenses	2,460.49	2,285.77	1,947.39	7,854.12
3	Profit/(loss) before exceptional items and tax (1-2)	19.90	17.94	(316.40)	(342.86)
4	Exceptional items	-	-	-	-
5	Profit/(Loss) before tax (3+4)	19.90	17.94	(316.40)	(342.86)
6	Tax expense/(income)				
	Current Tax	16.55	-	-	-
	Deferred Tax	66.26	93.13	(57.54)	62.91
	Tax for earlier years	-	-	-	-
7	Net Profit/(Loss) for the period (5-6)	(62.91)	(75.19)	(258.86)	(405.77)
8	Other comprehensive income				
	-Items that will not be reclassified to profit or loss	1.57	(17.63)	11.73	6.29
	-Income tax relating to items that will not be reclassified to profit or loss	(0.41)	4.58	(3.05)	(1.64)
	Total other comprehensive income	1.16	(13.05)	8.68	4.65
9	Total comprehensive income/ (loss) for the period (7+8)	(61.75)	(88.24)	(250.18)	(401.12)
	Net profit attributable to:				
	Owners of the Company	(62.91)	(75.19)	(258.86)	(405.77)
	Non-controlling interest	-	-	-	-
	Other Comprehensive Income attributable to:				
	Owners of the Company	1.16	(13.05)	8.68	4.65
	Non-controlling interest	-	-	-	-
	Total Comprehensive Income attributable to:				
	Owners of the Company	(61.75)	(88.24)	(250.18)	(401.12)
	Non-controlling interest	-	-	-	-
10	Paid-up equity share capital (Face value per share Rs. 10/-)	7,839.68	7,839.68	7,839.68	7,839.68
11	Earnings per equity share (Face value per share Rs. 10/-)				
	Basic (Rs.)	(0.08)	(0.10)	(0.33)	(0.52)
	Diluted (Rs.)	(0.08)	(0.10)	(0.33)	(0.52)



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

Notes:

- 1 The above unaudited consolidated financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 12th August 2024.
- 2 The consolidated financial results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 3 The Group is in the business of manufacturing of oral care products and hence has only one reportable operating segment as per Ind AS 108 – Operating Segments
- 4 In compliance with section 42 and 62 of the Companies Act, 2013 & rules made thereunder and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and pursuant to the resolution of Board of Directors dated 4th June 2024 and of shareholders by special resolution dated 4th July 2024, the Holding Company on 3rd August 2024 has allotted on preferential allotment basis:
 - a) 72,07,204 equity shares of face value of Rs. 10 each at an issue price of Rs. 27.75 per equity share (including premium of Rs. 17.75 per equity share) aggregating to Rs. 2000 lakhs to individuals belonging to "Non-Promoter" Category; and
 - b) 36,03,202 fully convertible warrants of Rs. 10 each at an issue price of Rs. 27.75 per warrant (including premium of Rs. 17.75 per warrant) aggregating to Rs. 1000 lakhs to individuals belonging to "Promoter & Promoter Group" and "Non-Promoter" Categories on payment of 25% of issue price per warrant. Each warrant shall carry right of being convertible into fully paid up equity shares of face value of Rs. 10 each within a period of eighteen months from the date of allotment of warrants on payment of balance amount of 75% of issue price.


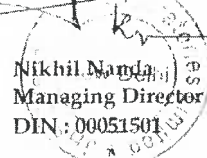
The preferential allotment has been made for setting up a new project in Jammu and Kashmir.
 Amount of Rs. 2000 lakhs received against aforesaid issue of shares and Rs. 250 lakhs received against issue of warrants, pending utilisation, has been parked into bank account.
- 5 The Composite Scheme of Arrangement between JHS Svendgaard Retail Ventures Private Limited ("Resulting Company"), JHS Svendgaard Brands Limited ("Transferor Company") and JHS Svendgaard Laboratories Limited ("Holding Company/Demerged/Transferee Company") ("Scheme") having appointed date of 1st April 2021 has been approved by Hon'ble National Company Law Tribunal, Chandigarh Bench ("Hon'ble NCLT") on 10th August, 2023 and made effective on 28th August 2023. Accordingly, impact of scheme has been given in the previous year ended 31st March 2024. The Holding Company has restated the comparative numbers and earning per share for the quarter ended 30th June 2023 in the financial results/ information presented in the consolidated financial results for the quarter ended 30th September 2023 to give effect to the scheme from the aforementioned appointed date in accordance with the requirements of Appendix C to Ind AS 103 "Business Combinations".

(Rs. In lakhs)

Particulars	Consolidated figures for the quarter ended 30 th June 2023	
	As published	Post Scheme (As Restated)
Revenue from operations	1902.81	1590.42
Profit/ (loss) before tax	(365.32)	(316.40)
Profit/ (loss) after tax	(303.06)	(258.86)

- 6 The figures for the quarter ended 31st March 2024 are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of year ended 31st March 2024.
- 7 Previous periods figures have been regrouped/reclassified wherever necessary.

For and on behalf of Board of Directors



 Nikhil Nanda
 Managing Director
 DIN: 00051501
 12/08/24

Place: New Delhi
 Date: 12th August 2024

