



August 29, 2024

To,
The Corporate Relations Department
The BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001.
Ref:- Scrip Code:- 500126

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

Dear Sir / Madam,

Sub:- Annual Secretarial Compliance Report for the Year ended June 30, 2024

Please find enclosed the annual secretarial compliance report for the year ended June 30, 2024, in line with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019.

Kindly take the same on record and oblige.

Thanking you,
Yours faithfully,

For Procter & Gamble Health Limited

*Zeal Rupani
Company Secretary*

Procter & Gamble Health Limited

CIN: L99999MH1967PLC013726

Registered Office: Ground Floor and First Floor,
P&G Plaza, Cardinal Gracias Road, Chakala,
Andheri-E, Mumbai-400 099 | Tel: (91-22) 6866 9000
www.pghealthindia.com

SECRETARIAL COMPLIANCE REPORT
OF
PROCTER & GAMBLE HEALTH LIMITED
(CIN: L99999MH1967PLC013726)
FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2024

[Issued in Pursuance to Sub – Regulation (2) of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Procter & Gamble Health Limited** (CIN - L99999MH1967PLC013726) (hereinafter referred as 'the listed entity' / 'Company'), having its Registered Office at P & G Plaza, Cardinal Gracias Road, Chakala, Andheri East, Mumbai – 400099. The Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on 30th June, 2024, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

We have examined:

- (a) all the documents and records made available to us and explanation provided by the listed entity,
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this report,

for the financial year ended 30th June, 2024 ("Review Period") in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and

- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; (SEBI LODR)
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(No Transactions during the Review Period.)**
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(No Transactions during the Review Period.)**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(No Transactions during the Review Period.)**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(No Transactions during the Review Period.)**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.
- (i) The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993 to the extent of dealing with the members/shareholders of the listed entity.

and circulars/guidelines issued thereunder;

and based on the above examination, we hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Type of Action (Advisory /Clarification/Fine /Show Cause/Notice/Warning, etc.)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	Proceedings of annual and extraordinary general meetings of the listed entity within 12 hours of conclusion of meeting	Regulation 30 of SEBI LODR	The proceedings of the Annual General Meeting (AGM) was intimated beyond the 12 hour timeline	NA	Clarification email received from the Stock Exchange	The proceedings of the Annual General Meeting was intimated beyond the 12 hour timeline	NA	Date of AGM - 24/11/2023 Conclusion time - 13:00 pm Intimation date and time 25/11/2023 at 10:51 am	Due to an oversight, the Company followed the timeline viz., 24 hours, instead of 12 hours, while submitting proceedings of the Annual General meeting held for Financial Year 2022-23.	The Company has duly responded to email received from the stock exchanges and that no action has been taken till date.

2.	The listed entity shall submit to the stock exchanges disclosures of related party transactions (RPT) in the format as specified by the Board from time to time, and publish the same on its website on the same day of publication of its financial results	Regulation 23 of SEBI LDR	The Stock Exchange was intimated on the next day	Stock Exchanges	A penalty notice from the Stock Exchange for Rs. 5000/- each due to delay in reporting the Related Party Transactions	The RPT disclosure was made on the next day of the Board Meeting	Rs. 5000/- by BSE Limited and Rs. 5000/- by National Stock Exchange of India	The Board Meeting for the quarter ended Dec 21, 2023 was held on Feb 06, 2024. The Company intimated the RPT details on Feb 07, 2024.	The Company has applied for waiver of the penalty as the delay was on account of technical reasons.	The Company is awaiting the response from the Stock Exchanges on the waiver application.
----	--	---------------------------	--	-----------------	---	--	--	--	---	--

Note: For Q1 & Q2 the Company had filed a revision in the Corporate Governance Report and for Q1 filed revision in Shareholding Pattern.

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations/ Remarks Of the Practicing Company Secretary in the previous reports) (PCS)	Observations made in the secretarial compliance report for the year ended (the years are to be mentioned)	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the Actions taken by the listed entity
NIL						

I. We hereby report that, during the review period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks By PCS*
1.	Secretarial Standard: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI),	Yes	
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI 	Yes Yes	
3.	Maintenance and disclosures on Website: <ul style="list-style-type: none"> • The Listed entity is maintaining a functional website. • Timely dissemination of the documents/information under a separate section on the website. • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website. 	Yes Yes Yes	
4.	Disqualification of Director: None of the Director(s) of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	

5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies; (b) Disclosure requirement of material as well as other subsidiaries	NA NA	The listed entity does not have any subsidiary Company.
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015	Yes	
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations	Yes	
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained;	Yes NA	Please refer point no. 8(a)
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	

10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or) The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	NA	The Stock Exchanges have levied a penalty of Rs. 5,000/- each on account of delay in reporting the Related Party Transactions on half yearly basis. Details are captured at Point B of this report.
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	There is no change in the Statutory Auditors
13.	Additional Non-compliances, if any: No additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	Yes	

**Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'*

Managing Partner
CS Nrupang B. Dholakia
B.Com., F.C.S., M.B.L., L.L.B., D.C.L., EP.CORP

DHOLAKIA & ASSOCIATES LLP
(COMPANY SECRETARIES)

Designated Partner
CS Michelle Martin
B.Com, A.C.S, L.L.B

The said report is issued on the following Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: Mumbai
Date: 28th August, 2024

For DHOLAKIA & ASSOCIATES LLP
(Company Secretaries)

UDIN: F010032F001066835
Peer Review Certificate No: 2404/2022
FRN: P2014MH034700

NRUPANG BHUMITRA
DHOLAKIA

Digitally signed by NRUPANG BHUMITRA DHOLAKIA
DN: c=IN, o=Personal, postalCode=400051, st=Maharashtra,
serialNumber=F00AA7593E88457DD4E8B6941E41EA968D75
D07D232D19543EE5536991B01996, cn=NRUPANG
BHUMITRA DHOLAKIA
Date: 2024.08.28 19:15:33 +05'30'

CS Nrupang Bhumitra Dholakia
Managing Partner
FCS-10032 CP No. 12884