

February 17, 2025

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,

Subject: Integrated Filing as per NSE Circular Ref No: NSE/CML/2025/02 dated January 2, 2025

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and six months ended December 31, 2024:

Regulation/Circular	Period filing for	Company Comments
23(9)	Disclosure of Related Party Transactions	Attached as Annexure 1
Reg. 30 r/w section V-B of the Master Circular	Quarterly disclosure of outstanding default on loans / debt securities	Not applicable
32(1)	Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.	Not applicable
33(3)	Financial results	Attached as Annexure 2
33(3)	Statement on Impact of Audit Qualifications	Not applicable

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



Annexure 1

Disclosure of Related Party Transactions for the quarter ended December 31, 2024

(Amount in Lakhs)

				Relations					,	
				hip of					Openi	
				the			Value of	Value of	ng	
	Company		Related Party	counterp			Transacti	transact	balanc	Closing
	PAN	Related Party name	PAN	arty	Type of tran	saction	on	ion	e	balance
						Affiiliate				
		PROCTER & GAMBLE HYGIENE		Group	Any other	reimbursement				
1	AAACE2616F	& HEALTH CARE LIMITED	AAACP6332M	Company	transaction	receipt	11500.00	222.36	96.81	125.47
						Affiiliate				
		PROCTER & GAMBLE HOME		Group	Any other	reimbursement				
2	AAACE2616F	PRODUCTS PRIVATE LIMITED	AAACP4072C	Company	transaction	receipt	11500.00	77.85	4.83	14.44
						Affiiliate				
		GILLETTE DIVERSIFIED		Group	Any other	reimbursement				
3	AAACE2616F	OPERATIONS PVT LTD	AAACG2469C	Company	transaction	receipt	11500.00	542.26	534.55	993.90
						Affiiliate				
				Group	Any other	reimbursement				
4	AAACE2616F	GILLETTE INDIA LIMITED	AAACI3924J	Company	transaction	receipt	11500.00	20.48	3.05	3.36
		GILLETTE DIVERSIFIED		Group	Any other	Rent receipt and				
5	AAACE2616F	OPERATIONS PVT LTD	AAACG2469C	Company	transaction	security deposit	11500.00	182.64	0.00	0.00
						Affiliate				
		PT PROCTER & GAMBLE HOME		Group	Any other	Reimbursements				
6	AAACE2616F	PRODUCTS INDONESIA	ZZZZZ9999Z	Company	transaction	receipt	11500.00	1.30	1.00	0.28

Procter & Gamble Health Limited

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1	And the second		I.	T.		Heom			1	1
		PROCTER & GAMBLE				Affiliate				
		INTERNATIONAL OPERATIONS		Group	Any other	Reimbursements				
7	AAACE2616F	SA SINGAPORE BRANCH	ZZZZZ9999Z	Company	transaction	receipt	11500.00	6.21	8.32	2.55
				Ultimate		Affiliate				
		THE PROCTER & GAMBLE		Holding	Any other	Reimbursements				
8	AAACE2616F	COMPANY	AABCT6854H	Company	transaction	receipt	11500.00	122.16	0.00	125.09
				1 /	Sale of	•				
		P&G HEALTH AUSTRIA GMBH		Group	goods or					
9	AAACE2616F	& CO. OG	ZZZZZ9999Z	Company	services		11500.00	1069.49	532.46	607.11
				Ultimate						
		THE PROCTER & GAMBLE		Holding	Any other	Rendering of				
10	AAACE2616F	COMPANY	AABCT6854H	Company	transaction	Contract R&D	11500.00	933.54	682.00	556.41
						Affiliate				
		PROCTER & GAMBLE HOME		Group	Any other	Reimbursements				
11	AAACE2616F	PRODUCTS PRIVATE LIMITED	AAACP4072C	Company	transaction	payment	11500.00	719.26	165.27	166.64
						Affiliate				
		PROCTER & GAMBLE HYGIENE		Group	Any other	Reimbursements				
12	AAACE2616F	& HEALTH CARE LIMITED	AAACP6332M	Company	transaction	payment	11500.00	760.13	131.00	140.27
				, ,		Affiliate				
		GILLETTE DIVERSIFIED		Group	Any other	Reimbursements				
13	AAACE2616F	OPERATIONS PVT LTD	AAACG2469C	Company	transaction	payment	11500.00	83.90	11.92	15.57
						Affiliate		33.00		
				Group	Any other	Reimbursements				
14	AAACE2616F	GILLETTE INDIA LIMITED	AAACI3924J	Company	transaction	payment	11500.00	134.84	40.74	36.33
1	7.00 (012010)	GILLETTE HADITALITATION	7.0.0 (0.00)2-13	· · · · · ·		Affiliate	11300.00	154.04	10.74	30.33
		THE PROCTER & GAMBLE		Ultimate Holding	Any other	Reimbursements				
15	AAACE2616F	COMPANY	AABCT6854H	Company	transaction	payment	11500.00	148.45	1.40	151.76
13	AAACLZUIUF	COMITAINI	AADC1003411	Company	ti a i i sactioi i	•	11300.00	140.43	1.40	131.70
		THE DROCTED & CANADIE I'S		Curri	A.a. atter	Affiliate				
1.0	A A A CE 2 C 4 C E	THE PROCTER & GAMBLE US	777770007	Group	Any other	Reimbursements	11500.00	FC F3	1.65	4.04
16	AAACE2616F	BUSINESS SERVICES COMPANY	ZZZZZ9999Z	Company	transaction	payment	11500.00	56.57	1.65	4.01

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			I.	1						1
					Purchase					
~4		PROCTER & GAMBLE HYGIENE		Group	of goods or					
17	AAACE2616F	& HEALTH CARE LIMITED	AAACP6332M	Company	services		11500.00	631.16	0.00	0.00
					Purchase					
		THE PROCTER & GAMBLE		Group	of fixed					
18	AAACE2616F	DISTRIBUTING LLC	ZZZZZ9999Z	Company	assets		11500.00	0.08	45.64	5.48
					Purchase					
		THE PROCTER & GAMBLE US		Group	of goods or					
19	AAACE2616F	BUSINESS SERVICES COMPANY	ZZZZZ9999Z	Company	services		11500.00	535.28	248.47	77.38
		PROCTER & GAMBLE			Purchase					
		PHILIPPINES BUSINESS		Group	of goods or					
20	AAACE2616F	SERVICES- INC.	ZZZZZ9999Z	Company	services		11500.00	775.43	74.95	149.71
		PROCTER & GAMBLE			Purchase					
		INTERNATIONAL OPERATIONS		Group	of goods or					
21	AAACE2616F	SA	ZZZZZ9999Z	Company	services		11500.00	5.64	375.77	0.00
		PROCTER & GAMBLE			Purchase					
		INTERNATIONAL OPERATIONS		Group	of goods or					
22	AAACE2616F	SA SINGAPORE BRANCH	AAGCP1536K	Company	services		11500.00	265.75	178.81	166.26
		Procter & Gamble Overseas		Group	Dividend					
23	AAACE2616F	India BV, The Netherlands	AADCP8665L	Company	paid		11500.00	9959.63	0.00	0.00
		,		Ultimate	1					
		THE PROCTER & GAMBLE		Holding	Any other					
24	AAACE2616F	COMPANY	AABCT6854H	Company	transaction	Royalty	5700.00	1234.85	439.26	517.02
		PROCTER & GAMBLE HOME		Group	Any other	, ,				
25	AAACE2616F	PRODUCTS PRIVATE LIMITED	AAACP4072C	Company	transaction	Rent	11500.00	232.72	31.26	31.26
23	700000000		700101 40720	company	transaction		11300.00	232.72	31.20	31.20
		PROCTER & GAMBLE		C	A atla a	Affiiliate				
26	A A A CE 2 C 4 C E	INTERNATIONAL OPERATIONS-	7777700007	Group	Any other	reimbursement	11500.00	0.00	20.00	0.00
26	AAACE2616F	SA Dubai	ZZZZZ9999Z	Company	transaction	receipt	11500.00	0.00	28.68	0.00
		DDOCTED & CANADIE		Current	Sale of					
27	A A A CE 2 C 4 C E	PROCTER & GAMBLE	777770007	Group	goods or		11500.00	0.00	2.50	0.00
27	AAACE2616F	MANUFACTURING GMBH	ZZZZZ9999Z	Company	services Gamble Healt	h Limited	11500.00	0.00	2.59	0.00
				Procter 8	Liample Healt	n Limitea				

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				Purchase					
	PROCTER & GAMBLE HYGIENE		Group	of goods or					
 AAACE2616F	& HEALTH CARE LIMITED	AAACP6332M	Company	services	11500.00	0.00	0.00	100.84	

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

PROCTER & GAMBLE HEALTH LIMITED

Regd. Office: P&G Plaza, Cardinal Gracias Road, Chakala, Andheri (E), Mumbai: 400 099.

CIN No. L99999MH1967PLC013726, email: investorgrievance.im@pg.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 31 DECEMBER 2024

							(₹ in lakhs)
		(1) Three months	(2)	(3)	(4) Six months ended	(5) Six months ended	(6) Year ended
Sr.	Particulars	ended	Preceding Three months ended	Corresponding Three months ended	31st December	31st December	30th June 2024
No.	Particulars	31st December	30th September	31st December 2023	2024	2023	30th June 2024
NO.		2024	2024	51St December 2025	2024	2023	
		2024	2024				
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Revenue from Operations	30,977	31,341	30,997	62,318	61,490	115,126
2.	Other Income	396	328	518	724	1,123	1,563
3.	Total income (1+2)	31,373	31,669	31,515	63,042	62,613	116,689
.	_						
4.	Expenses	6,160	4,817	7,084	10,977	15,815	29,023
	a) Cost of materials consumed b) Purchases of stock-in-trade	1,328	4,817 2,016	7,084	3,344	982	3,946
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	85	1,972	1,115	2,057	956	3,346
	d) Employee benefits expenses	4,705	4,622	5,743	9,327	11,807	21,516
	e) Depreciation and amortisation expenses	555	577	692	1,132	1,340	2,740
	f) Finance costs	15	15	19	30	37	72
	g) Other expenses	6,356	6,510	6,050	12,866	12,899	29,954
	Total expenses (4)	19,204	20,529	21,543	39,733	43,836	87,338
5.	Profit before exceptional items and tax (3-4)	12,169	11,140	9,972	23,309	18,777	29,351
٥.	Profit before exceptional items and tax (3-4)	12,169	11,140	9,972	23,309	18,777	29,351
6.	Less: Exceptional items (refer note 4)	-	-	-	-	-	2,019
7.	Profit before tax (5-6)	12,169	11,140	9,972	23,309	18,777	27,332
8.	Tax expenses						
٠. ا	Current Tax	2,904	2.795	2,772	5,699	5.001	7,910
	Deferred Tax Charge / (Credit)	175	112	(191)	287	(172)	(860)
	Adjustment of tax relating to earlier periods	-	-	184	-	184	184
	Total tax expenses	3,079	2,907	2,765	5,986	5,013	7,234
9.	Net Profit for the period / year (7-8)	9,090	8,233	7,207	17,323	13,764	20,098
<u>-</u> -	Net Front for the period / year (7-0)	5,050	6,233	7,207	17,323	13,704	20,038
10.	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	i. Re-measurement gains / (losses) on defined benefit plans	(266)	23	115	(243)	47	90
	ii.Income tax effect Other Comprehensive Income, net of tax	67 (199)	(6) 17	(29) 86	61 (182)	(12)	(23) 67
	Other comprehensive income, net or tax	(199)	17	80	(182)	35	67
11.	Total Comprehensive Income for the period / year (9+10)	8,891	8,250	7,293	17,141	13,799	20,165
12.	Paid-up equity share capital (Face Value ₹ 10/- each)	1,660	1,660	1,660	1,660	1,660	1,660
13.	Other equity						52,164
14.	Earnings per equity share (of ₹ 10/- each) *(not annualised)						
	(a) Basic and Diluted (in ₹) (before exceptional items)	* 54.76	* 49.60	* 43.42	* 104.36	* 82.92	133.24
	(b) Basic and Diluted (in ₹) (after exceptional items)	* 54.76	* 49.60	* 43.42	* 104.36	* 82.92	121.07
				I		I	

PROCTER & GAMBLE HEALTH LIMITED

Statement of Assets and Liabilities

(₹ in lakhs)

				(₹ in lakhs)
Name				
ASSETS Non-current assets		Particulars	· ·	·
Non-current assets			(Unaudited)	(Audited)
a) Property, plant and equipment 11,015 11,72 b) Capital work-in-progress 6 1,72 c) Capital work-in-progress 707 84 c) Investment property 173 1.99 d) Right of use assets 707 84 e) Intangible assets 84 99 intangible assets 84 99 intangible assets 84 99 intangible assets 84 99 intangible assets 944 97 (i) Other financial assets 944 97 (i) Other financial assets 13,143 3,346 (ii) Other non-current assets 312 188 (ii) Other non-current assets 8,84 (iii) Other non-current assets 11,878 10,91 (iv) Non-current assets 25,766 27,01 (iii) Other non-current assets 11,878 10,91 (iii) Non-current assets 11,878 10,91 (iii) Sah and cata equivalents 26,643 23,85 (iii) Cash and cata equivalents 26,643 23,85 (iii) Gash and cata equivalents 25,42 (iii) Gash cata equivalents 25,24 (iii) Gash	<u>ASSI</u>	<u>ets</u>		
	Non	-current assets		
Column C	(a)	Property, plant and equipment	11,016	11,721
(g) Right of use assets 707 84 99 (i) Financial assets 84 99 (i) Financial assets 944 97 (ii) Other financial assets 944 97 (ii) Other financial assets 945 62 (g) Deferred tax assets (net) 3,143 3,366 (ii) Other on-current assets 312 118 (ii) Non-current assets 3,123 13,367 (iii) Non-current assets 25,766 27,702 (iii) Current assets 25,766 27,702 (iii) Inventories 11,878 10,911 (iii) Financial assets 11,878 10,911 (iii) Financial assets 13,067 8,533 (iii) Bank balances other than (ii) above 629 588 (iii) Canana 15,067 15,767 (iii) Bank balances other than (ii) above 629 588 (iv) Loans 15,77 17,77 (iv) Other financial assets 1,954 1,333 (iii) Assets held for Sale 110 900 (iv) Loans 15,767 17,77 (iv) Canana 1,960 1,666 1,666 (iii) Cata assets 1,964 1,366 1,666 (iii) Cata assets 1,964 1,660 1,666 (iii) Cata assets 1,964 1,660 1,666 (ii) Cata assets 1,964 1,660 1,666 1,666 1,666 (ii) Cata assets 1,964 1,660 1,666 1,	(b)	Capital work-in-progress	804	589
Intangible assets 84 99 Prinancial assets 10 Prinancial assets 10 Prinancial assets 10 Prinancial assets 10 Deferred tax assets (net) 3,143 3,343 3,143 3,343 3,345 10 Deferred tax assets (net) 3,143 3,343 3,143 3,345 3,345 10 Non-current assets 312 188 10 Non-current assets 312 188 10 Non-current assets 25,766 27,01 Current assets 25,766 27,01 Current assets 11,878 10,91 Deferred tax assets (net) 1,1878 10,91 Deferred tax assets (net) 1,1878 10,91 Deferred tax assets 1,1878 10,91 Deferred tax assets held for Sale 1,19 Deferred tax assets held for Sale 1,10 Deferred tax assets held for Sale 1,10 Deferred tax assets held for Sale 1,10 Deferred tax assets 1,1878 1,13 Deferred tax assets 1,1878 1,13 Deferred tax assets 1,1878 1,13 Deferred tax assets held for Sale 1,10 Deferred tax assets held for Sale 1,	(c)			190
(f) Financial assets	(d)	-	707	843
(i) Loans 944 97.	(e)	<u> </u>	84	96
(ii) Other financial assets (92) Deferred tax assets (net) 3,143 3,366 (1) Non-current assets 312 188 (1) Non-current tax assets (net) 8,098 8,415 (1) Non-current tax assets (net) 8,098 8,415 (1) Non-current assets 225,766 27,015 (1) Courrent assets 25,766 27,015 (1) Courrent assets 25,766 27,015 (1) Courrent assets 25,766 27,015 (1) Courrent assets 11,878 10,915 (1) Courrent assets (1) Financial assets (1) Trade receivables (1) Grand cash equivalents 26,643 23,856 (1) Coath and cash equivalents 26,643 23,856 (1) Coath and cash equivalents 26,643 (2),556 (1) Coath and cash equivalents 27,577 (17,500 Courrent assets 1,954 1,333 (1) Assets held for Sale 110 900 (1) Coath Current assets 1,954 1,333 (1) Assets held for Sale 110 900 (1) Coath Current assets 61,249 52,422 (1) Coath Current assets 61,249 52,422 (1) Coath Current assets 61,249 52,423 (1) Coath Current ass	(f)			
(g) Deferred tax assets (net) 3,143 3,365 1,14		**		974
(ii) Other non-current assets 312 188 (iii) Non-current tassets (net) 8,098 8,415 Total non-current assets 25,766 27,016 Current assets 25,766 27,016 Current assets 11,878 10,917 (iii) Cala Individual assets 11,878 10,917 (iii) Cala Individual assets 13,067 8,533 (iii) Cala Individual assets 26,643 23,856 (iii) Cala Individual assets 26,643 23,856 (iii) Cala Individual assets 1,954 1,333 (iv) Other financial assets 1,954 1,333 (iv) Other current assets 6,811 6,133 (iv) Chier current assets 6,811 6,133 (iv) Chier current assets 6,811 6,133 (iv) Chier current assets 61,249 52,427 (iv) Chier current assets 7,943 (iv) Chie		• •		624
Non-current tax assets (net)		` '	· ·	· ·
Total non-current assets 25,766 27,01:	(h)			189
Current assets	(i)	Non-current tax assets (net)	8,098	8,419
	Tota	l non-current assets	25,766	27,014
	Curr	ant assats		
	(a)		11.878	10.911
(ii) Trade receivables (iii) Cash and cash equivalents (iii) Bash balances other than (ii) above (iii) Bash balances other than (ii) above (iv) Loans (v) Other financial assets (c) Other current assets (d) Assets held for Sale TOTAL ASSETS EQUITY AND LIABILITIES Equity TOTAL Equity Non-current Liabilities (i) Lease Liabilities (i) Provisions (c) Other equity (i) Lease Liabilities (ii) Trade payables - Total outstanding dues of micro enterprises and small enterprises (iii) Lease Liabilities (iii) Trade payables - Total outstanding dues of receitors other than micro enterprises and small enterprises (iii) Lease Liabilities (iii) Lease Liabilities (iii) Current Liabilities (iiii) Current Liabilities (iiii) Current Liabilities (iiiii) Current Liabilities (iiiiii	(b)		,5.0	10,311
(ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Uother financial assets (v) Other financial assets (v) Other current assets (d) Assets held for Sale Total current assets (e) University (e) Equity (e)	()		13.067	8.533
(iii) Bank balances other than (ii) above (iv) Loans 157 177. (iv) Other financial assets 1,1954 1,331. (c) Other current assets 6,811 6,131 6,131. (d) Assets held for Sale 110 900 Total current assets 6,811 6,132. TOTAL ASSETS 87,015 79,431 EQUITY AND LIABILITIES Equity (a) Equity share capital 1,660		· ·	· ·	·
(iv) Loans (v) Other financial assets (s) 1,954 (1,33) (d) Assets held for Sale (10) 900 (10) (a) Assets held for Sale (10) 900 (10) (b) Provisions (10) Provi			-	586
(c) Other current assets (d) Assets held for Sale 110 900 Total current assets 61,249 52,422 TOTAL ASSETS 87,015 79,430 EQUITY AND LIABILITIES Equity (a) Equity share capital 1,660 1,660 59,386 52,160 Total Equity 61,046 53,822 Non-Current Liabilities (i) Lease liabilities (c) Current Liabilities (ii) Trade payables - Total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Lease Liabilities (iii) Lease Liabilities (iii) Lease Liabilities (iii) Lease Liabilities (iii) Cher financial liabilities (iii) Cher financial liabilities (iii) Cher financial liabilities (iii) Lease Liabilities (iii) Cher financial liabilities (iii) Lease Liabilities (iii) Cher financial liabilities (iiii) Cher financial liabilities (iiii) Cher financial liabilities (ii		• •	157	172
Company Comp			1,954	1,337
Total current assets 61,249 52,422	(c)	Other current assets	6,811	6,133
TOTAL ASSETS 87,015 79,438	(d)	Assets held for Sale	110	900
Equity (a) Equity share capital (b) Other equity 59,386 52,166 Total Equity 61,046 53,822 Non-Current Liabilities (a) Financial liabilities (b) Provisions (c) Other non-current liabilities (a) Financial liabilities (b) Provisions (c) Other non-current liabilities (a) Financial liabilities (b) Provisions (c) Other non-current liabilities (d) Trade payables - Total outstanding dues of micro enterprises and small enterprises (ii) Trade payables - Total outstanding dues of reditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iii) Other current liabilities	Tota	l current assets	61,249	52,422
Equity (a) Equity share capital (b) Other equity 59,386 52,166 Total Equity 61,046 53,822 Non-Current Liabilities (a) Financial liabilities (b) Provisions (c) Other non-current liabilities (a) Financial liabilities (b) Provisions (c) Other non-current liabilities (a) Financial liabilities (b) Provisions (c) Other non-current liabilities (d) Trade payables - Total outstanding dues of micro enterprises and small enterprises (ii) Trade payables - Total outstanding dues of reditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iii) Other current liabilities				
Equity (a) Equity share capital (b) Other equity (c) 59,386 52,166 Total Equity (d) 61,046 53,822 Non-Current Liabilities (a) Financial liabilities (i) Lease liabilities (i) Lease liabilities (c) Other non-current liabilities (d) Other non-current liabilities (e) Other non-current liabilities (f) Total non-current liabilities (g) Financial liabilities (i) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of reditors other than micro enterprises and small enterprises (ii) Lease Liabilities (iii) Other financial liabilities (iii) Other current liabilities (iiii) Other current liabilities (iiii) Other current liabilities (iiii) Other current liabilities (iiii) Other current liabilities		TOTAL ASSETS	87,015	79,436
(a) Equity share capital 1,660 1,660 (b) Other equity 59,386 52,164 Total Equity 61,046 53,824 Non-Current Liabilities 61,046 53,824 Non-Current Liabilities 552 688 (a) Financial liabilities 169 60 (b) Provisions 3,256 2,964 (c) Other non-current liabilities 169 60 Total non-current liabilities 3,977 3,722 Current liabilities 0) Trade payables 958 912 - Total outstanding dues of micro enterprises and small ente	<u>EQU</u>	ITY AND LIABILITIES		
(a) Equity share capital 1,660 1,660 (b) Other equity 59,386 52,164 Total Equity 61,046 53,824 Non-Current Liabilities 61,046 53,824 Non-Current Liabilities 552 688 (a) Financial liabilities 169 60 (b) Provisions 3,256 2,964 (c) Other non-current liabilities 169 60 Total non-current liabilities 3,977 3,722 Current liabilities 0) Trade payables 958 912 - Total outstanding dues of micro enterprises and small ente	Eaui	tv		
(b) Other equity 59,386 52,166 Total Equity 61,046 53,826 Non-Current Liabilities 61,046 53,826 (a) Financial liabilities 552 688 (b) Provisions 3,256 2,966 (c) Other non-current liabilities 169 66 Total non-current liabilities 3,977 3,722 Current liabilities (i) Trade payables 917 - Total outstanding dues of micro enterprises and small enterprises 958 917 - Total outstanding dues of creditors other than micro enterprises and small enterprises 16,185 15,788 small enterprises 276 260 (ii) Lease Liabilities 276 260 (iii) Other financial liabilities 1,821 2,300 (b) Provisions 512 1,024 (c) Current tax liabilities (net) 1,036 348 (d) Other current liabilities 21,992 21,893 Total liabilities 25,969 25,612	(a)		1,660	1,660
Total Equity Solution Soluti			,	· ·
(a) Financial liabilities (i) Lease liabilities (i) Lease liabilities (b) Provisions (c) Other non-current liabilities (d) Other non-current liabilities (e) Other non-current liabilities (f) Total non-current liabilities (a) Financial liabilities (a) Financial liabilities (i) Trade payables (ii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Lease Liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other current liabilities (c) Current tax liabilities (net) (d) Other current liabilities (1,024 (1,025) (1,026)		. ,	·	53,824
(a) Financial liabilities (i) Lease liabilities (i) Lease liabilities (b) Provisions (c) Other non-current liabilities (d) Other non-current liabilities (e) Other non-current liabilities (f) Total non-current liabilities (a) Financial liabilities (a) Financial liabilities (i) Trade payables (ii) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Lease Liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other current liabilities (c) Current tax liabilities (net) (d) Other current liabilities (1,024 (1,025) (1,026)				·
(i) Lease liabilities (b) Provisions (c) Other non-current liabilities (c) Other non-current liabilities (d) Total non-current liabilities (a) Financial liabilities (i) Trade payables (ii) Trade payables (iii) Lease Liabilities (iii) Lease Liabilities (iii) Lease Liabilities (iii) Other financial liabilities (iii) Other current liabilities				
(b) Provisions (c) Other non-current liabilities Total non-current liabilities (a) Financial liabilities (i) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Lease Liabilities (iii) Other financial liabilities (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (net) (d) Other current liabilities Total current liabilities 21,992 21,893 Total liabilities	(a)			
(c) Other non-current liabilities Total non-current liabilities (a) Financial liabilities (i) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Lease Liabilities (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (net) (d) Other current liabilities Total current liabilities 21,992 21,893 Total liabilities 25,969 25,612	/I \	• •		
Total non-current liabilities (a) Financial liabilities (i) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Lease Liabilities (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (net) (d) Other current liabilities Total current liabilities 21,992 21,893 Total liabilities 3,977 3,723 3,723 3,723 3,723 3,723 3,723 3,723 4,924 15,786 25,786 266 267 268 276 268 276 288 291 276 268 276 268 276 276 276 276			· ·	·
Current liabilities (a) Financial liabilities (i) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises (ii) Lease Liabilities (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (net) (d) Other current liabilities Total current liabilities 21,992 21,893 Total liabilities				
(a) Financial liabilities (i) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises (ii) Lease Liabilities (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (net) (d) Other current liabilities Total current liabilities Total liabilities (i) Trade payables (i) Trade payables (ii) Trade payables (iii) Other financial liabilities (iii) Other fin	TOLA	inton-current nabilities	3,377	3,721
(i) Trade payables - Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprise	Curr	ent liabilities		
- Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Lease Liabilities (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (d) Other current liabilities Total current liabilities 21,992 21,893 25,612	(a)	Financial liabilities		
- Total outstanding dues of micro enterprises and small enterprises - Total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Lease Liabilities (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (d) Other current liabilities Total current liabilities 21,992 21,893 25,612	` '	(i) Trade payables		
- Total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Lease Liabilities (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (d) Other current liabilities Total current liabilities 16,185 276 263 276 263 278 279 279 279 279 279 279 279 279 279 279		• •	958	912
small enterprises 276 263 (ii) Lease Liabilities 276 263 (iii) Other financial liabilities 1,821 2,302 (b) Provisions 512 1,024 (c) Current tax liabilities (net) 1,036 345 (d) Other current liabilities 1,204 1,253 Total current liabilities 21,992 21,893 Total liabilities 25,969 25,612				15,788
(iii) Other financial liabilities 1,821 2,300 (b) Provisions 512 1,024 (c) Current tax liabilities (net) 1,036 345 (d) Other current liabilities 1,204 1,255 Total current liabilities 21,992 21,895 Total liabilities 25,969 25,612		-	,	,
(iii) Other financial liabilities 1,821 2,300 (b) Provisions 512 1,024 (c) Current tax liabilities (net) 1,036 345 (d) Other current liabilities 1,204 1,255 Total current liabilities 21,992 21,895 Total liabilities 25,969 25,612		(ii) Lease Liabilities	276	268
(b) Provisions 512 1,024 (c) Current tax liabilities (net) 1,036 345 (d) Other current liabilities 1,204 1,255 Total current liabilities 21,992 21,895 Total liabilities 25,969 25,612		• •		2,301
(c) Current tax liabilities (net) 1,036 34! (d) Other current liabilities 1,204 1,253 Total current liabilities 21,992 21,893 Total liabilities 25,969 25,613	(b)		· ·	1,024
Total liabilities 1,204 1,253 21,992 21,893 Total liabilities 25,969 25,613				345
Total liabilities 25,969 25,612	(d)			1,253
Total liabilities 25,969 25,612	Tota	l current liabilities	21,992	21,891
TOTAL EQUITY & LIABILITIES 87,015 79.436	Tota	lliabilities	25,969	25,612
		TOTAL EQUITY & LIABILITIES	87,015	79,436

Statement of Cash Flow

(₹ in lakhs)

	1	(₹ in lakhs)
	Six months ended	Year ended
Particulars	December 31, 2024	June 30, 2024
	(Unaudited)	(Audited)
A. Cash Flows from Operating Activities		
Profit before tax	23,309	27,332
	23,303	27,332
Adjustments for:	(2)	202
Net unrealised foreign exchange (Gain)/Loss	(3)	202
Allowance for doubtful receivables/ other assets	(194)	74
Inventory written off	42	270
Provision/ write off of GST and other taxes	158	1,227
Depreciation and amortization expense	1,132	2,740
Provision for Impairment	-	2,019
Rental income	(201)	(210)
Provision for employee benefits	484	705
Provision for sales return/ expiries	(441)	(819)
Loss/(Profit) on sale of property, plant and equipment	3	51
Share-based payment to employees	41	69
Finance costs	30	72
Interest income	(515)	(1,173)
Operating profit before working capital changes	23,845	32,559
Working capital adjustments:	·	
(Increase)/Decrease in inventories	(1,009)	2,313
(Increase)/Decrease in trade receivables	(4,335)	2,917
(Increase)/Decrease in financial and other Assets	(1,306)	1,827
Decrease/(Increase) in trade payables	366	(7,161)
(Increase)/Decrease in other liabilities and provisions	(927)	(1,108)
Cash generated from operations	16,634	31,348
Income taxes paid (net)	(4,687)	(8,519)
	11,947	22,829
Net cash flows (used in) / generated from operating activities (A)	11,947	22,829
B. Cash Flows from Investing Activities		
Purchase and construction of property, plant & equipment and Intangible assets	(533)	(2,173)
Proceeds from disposal of property plant & equipment and assets held for sale	790	14
Rental income	201	210
Interest received	506	1,262
Net cash flows (used in) / generated from investing activities (B)	964	(687)
C. Cook flavo frame financina potivitica		
C. Cash flow from financing activities	(9,960)	(41,499)
Dividend paid		
Payment of lease liability	(156)	(312)
Net cash flows (used in) / generated from financing activities (C)	(10,116)	(41,811)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	2,795	(19,669)
Cash and cash equivalents at the beginning of the period / year	23,873	43,542
Cash and cash equivalents at the end of the period / year	26,668	23,873
Cash and Cash equivalents at the end of the period / year	20,008	23,873
Components of Cash and Cash equivalents at the end of the period / year:		
Balance with Banks		
In Current accounts	8,668	8,873
In Term deposits (having original maturity of less than three months)	18,000	15,000
	26,668	23,873

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7) - Statement of Cash Flows.

PROCTER & GAMBLE HEALTH LIMITED

Regd. Office: P&G Plaza, Cardinal Gracias Road, Chakala, Andheri (E), Mumbai: 400 099. CIN No. L99999MH1967PLC013726, email: investorgrievance.im@pg.com

Notes:

- The above unaudited results have been reviewed by Audit Committee and approved by the Board of Directors of the Company at meeting held on 12th February, 2025. The statutory auditors of the Company have carried out limited review of the above unaudited financial results and have issued an unmodified limited review report.
- Results for all above period have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules
- The Board of Directors, on 23rd January, 2025, approved the change of the Financial Year ending of the Company from June 30 to March 31, Accordingly, the current Financial Year of the Company viz., 2024-25 shall be a period of nine months commencing on 01st July, 2024, and ending on 31st March, 2025.
- During the previous year, the Company discontinued production of injections at its manufacturing plant in Goa effective 30th September, 2023, as the Company started to source injections portfolio of its products from a contract manufacturer. Post evaluation of various alternatives, during the quarter ended 30th June, 2024 the Company entered into an agreement for sale of the assets of its injection plant for a consideration of ₹ 790 Lakhs and impaired the balance amount of ₹627 Lakhs. Based on above, the company had re-evaluated the usability of assets in their capital work in progress and thereby impaired other related assets by an amount of ₹1,392 Lakhs. The above total amount of ₹ 2,019 Lakhs have been disclosed as an exceptional item for the quarter and the year ended June 30, 2024. A portion of asset, pending disposal is reflected under Assets held for Sale in the balance sheet as at 31st December, 2024.
- The Board of Directors at its meeting held on 12th February, 2025 have declared for the current year an interim dividend of ₹80 per equity share of face value ₹ 10 each aggregating to ₹13,280 lakhs.
- The Company has identified Pharmaceuticals as its single primary reportable segment in accordance with the requirement of Ind AS 108 Operating Segments. Accordingly no separate segment information has been provided.
- The Company does not have a subsidiary, an associate or a joint venture as at 31st December, 2024.
- The unaudited financial results are available on the website of the Company (www.pghealthindia.com) and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).
- Figures for earlier periods have been regrouped, wherever necessary.

For and on behalf of the Board of Directors of Procter & Gamble Health Limited

Milind Vasant Digitally signed by Milind Vasant Thatte

Thatte
Date: 2025.02.12
14:00:02+05'30'

Milind Thatte

Managing Director

Place : Mumbai

Date : Febaruary 12, 2025

HARIBHAKTI & CO. LLP

Chartered Accountants

Independent Auditor's Review Report on quarter and year to date Unaudited Financial Results of Procter

& Gamble Health Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures

Requirements) Regulations, 2015 (as amended)

To the Board of Directors of

Procter & Gamble Health Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Procter & Gamble

Health Limited ("the Company") for the guarter ended December 31, 2024 and for the period from July

01, 2024 to December 31, 2024 ("the Statement"), being submitted by the 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 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" prescribed under

Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder (hereinafter referred

to as "the said Indian Accounting Standard") and other accounting principles generally accepted in India.

Our responsibility is to issue a report 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 is limited primarily to inquiries of the company personnel and analytical

procedures applied to financial data and thus provide less assurance than an audit. We have not

performed an audit and accordingly, we do not express an audit opinion.

HARIBHAKTI & CO. LLP

Chartered Accountants

4. Based on our review conducted as stated in paragraph 3 above, 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 said Indian Accounting Standard and other accounting principles

generally accepted in India, has not disclosed the information required to be disclosed in terms of

Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it

contains any material misstatement.

For Haribhakti & Co. LLP

Chartered Accountants

ICAI Firm Registration No.103523W/W100048

SUMANT MANGESH SAKHARDAND Date: 2025.02.12

Digitally signed by **SUMANT MANGESH** SAKHARDANDE 14:16:06 +05'30'

Sumant Sakhardande

Partner

Membership No. 034828

UDIN: 25034828BMNZHH5576

Place: Mumbai

Date: February 12, 2025