



**Procter & Gamble Hygiene
and Health Care Limited**
CIN: L24239MH1964PLC012971
Registered Office:
P&G Plaza
Cardinal Gracias Road, Chakala
Andheri (E), Mumbai 400 099
Tel: (91-22) 6958 6000
Fax: (91-22) 6958 7337
Website: in.pg.com

October 30,2024

To,
The Corporate Relations Department
The BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001
Ref:- Scrip Code:- 500459

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:- Scrip Code:- PGHH

Dear Sir / Madam,

Sub:- Unaudited Financial Results for the quarter ended September 30, 2024

We are pleased to inform you that at a meeting of the Board of Directors of the Company held today (commenced at 12.24 pm and ended at 12:58 pm), the Unaudited Financial Results for the quarter ended September 30, 2024 were approved.

We are enclosing herewith the following:

- a. Unaudited Financial Results for the quarter ended September 30, 2024;
- b. Press Release; and
- c. Limited Review Report in respect of the Unaudited Financial Results for the quarter ended September 30, 2024 furnished by Statutory Auditors of the Company.

Kindly take the same on record. Thanking you.

For **Procter & Gamble Hygiene and Health Care Limited**

Flavia Machado
Senior Legal Manager- Legal and Secretarial



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER 2024

(₹ in Lakhs)

Particulars	(1)	(2)	(3)	(4)
	Three Months Ended 30th Sept 2024	Preceding Three Months Ended 30th June 2024	Corresponding Three Months Ended 30th Sept 2023	Previous Year Ended 30th June 2024
	(Unaudited)	(Audited) Refer note 6	(Unaudited)	(Audited)
1 Income				
Sale of products	1 13 273	92 743	1 13 506	4 19 157
Other operating revenues	243	432	329	1 413
2 Revenue from operations	1 13 516	93 175	1 13 835	4 20 570
3 Other income	850	731	1 577	5 225
Total income (2+3)	1 14 366	93 906	1 15 412	4 25 795
4 Expenses				
a) Cost of raw and packing materials consumed	19 400	17 685	21 652	77 194
b) Purchases of stock-in-trade (Traded goods)	21 682	23 180	22 285	85 438
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1 041	(2 830)	574	(1 213)
d) Employee benefits expense	6 051	6 713	6 372	24 564
e) Finance costs	191	(3)	194	2 699
f) Depreciation and amortization expense	1 170	1 340	1 430	5 650
g) Impairment losses (Refer Note 3)	----	1 303	----	1 303
g) Advertising & sales promotion expenses	17 294	15 366	15 342	56 776
h) Other expenses	19 000	19 924	19 116	79 464
Total expenses	85 829	82 678	86 965	3 31 875
5 Profit before tax (2+3-4)	28 537	11 228	28 447	93 920
6 Tax expense				
a) Current tax	7 995	3 292	7 533	25 955
b) Deferred tax	(648)	(167)	(155)	(1 586)
c) Prior year tax adjustments	----	(3)	----	2 049
	7 347	3 122	7 378	26 418
7 Profit for the period (5-6)	21 190	8 106	21 069	67 502
8 Other comprehensive income				
Items that will not be reclassified to profit or loss:				
Remeasurement of the defined benefit plans	185	(186)	(250)	738
Income tax effect on above	(46)	47	63	(186)
Total other comprehensive income for the period	139	(139)	(187)	552
9 Total comprehensive income for the period (7+8)	21 329	7 967	20 882	68 054
10 Paid-up equity share capital (Face Value ₹ 10 per equity share)	3 246	3 246	3 246	3 246
11 Other Equity				74 240
12 Earnings per Share (Face value of ₹ 10 per equity share) (not annualised) :				
a) Basic	65.28	24.97	64.91	207.95
b) Diluted	65.28	24.97	64.91	207.95
See accompanying notes to the financial results				

Notes:

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 30th October, 2024 and have been subjected to a limited review by the Statutory Auditors of the Company. These financial results are prepared and published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- During the previous year, the Company had arrived at an Advanced Pricing Agreement with the concerned tax authorities, determining appropriate transfer pricing methodology for certain identified transactions with the Company's affiliate(s) for the years ended March 2011 to March 2019. As a consequence of this agreement, an additional tax liability, amounting to ₹ 1 656 lakhs, and interest amounting to ₹ 1 944 lakhs, has been accounted as Prior Period Tax Adjustments and Finance Costs respectively in the previous year.
- During the previous year, certain Property, Plant & Equipment of the Company having a written down value of ₹ 2 282 lakhs as at 30th June, 2024, which were licensed to a contract manufacturer whose arrangement was terminated in F.Y. 2022-23, had been tested for impairment and a loss amounting to ₹ 1303 lakhs has been recognized in the financial results for the quarter and year ended 30th June, 2024.
- The Company has identified Health and Hygiene Products as its single primary reportable segment in accordance with the requirements of Ind AS 108 - Operating Segments. Accordingly, no separate segment information has been provided.
- The Unaudited Financial Results are prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS-34), as prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder and other accounting principles generally accepted in India.
- The figures for the preceding three months ended 30th June, 2024 are the balancing figures between the audited figures in respect of the full financial year ended 30th June, 2024 and the year to date figures upto the third quarter of that financial year.
- The Company does not have a subsidiary, associate or a joint venture as at 30th September, 2024.

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

KUMAR
 VENKATASU
 BRAMANIAN
 Kumar Venkatasubramanian
 Managing Director

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 KUMAR
 VENKATASUBRAMANIAN
 AN
 Date: 2024.10.30
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Place: Mumbai
 Date: October 30, 2024

**REVIEW REPORT
TO THE BOARD OF DIRECTORS
PROCTER & GAMBLE HYGIENE AND HEALTH CARE LIMITED**

LIMITED REVIEW REPORT

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **PROCTER & GAMBLE HYGIENE AND HEALTH CARE LIMITED** (*“the Company”*) for the quarter ended September 30, 2024, and the notes thereon, (*“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, duly initialled by us for identification. This Statement, which is the responsibility of the Company’s Management, has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 30, 2024 and 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”*) read with relevant Rules issued thereunder, as applicable and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. 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 company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. 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 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. Attention is drawn to the fact that the figures for the three months ended June 30, 2024, as reported in the Statement are the balancing figures between the audited figures in respect of the full previous financial year and the published year to date figures up to the end of the third quarter of the previous financial year. The figures up to the end of the third quarter of the previous financial year had only been reviewed and not subjected to audit.

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

For KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

Firm Regn. No.: 104607W / W100166

ROSHNI RAYOMAND
MARFATIA

Digitally signed by ROSHNI RAYOMAND MARFATIA
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Roshni R Marfatia
PARTNER
M. No.: 106548
UDIN: 24106548BKCSYZ7520

Mumbai: October 30, 2024.



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 Procter & Gamble Hygiene and Health Care Limited**

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 BRAMANIAN
 Date: 2024.10.30
 12:43:29 +05'30'
Kumar Venkatasubramanian
 Managing Director

Place: Mumbai
 Date: October 30, 2024

**ROSHNI
 RAYOMAND
 MARFATIA**

Digitally signed by ROSHNI RAYOMAND MARFATIA
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 Date: 2024.10.30 12:43:29 +05'30'