

bajaj CONSUMER CARE

November 9, 2022

DCS-CRD BSE Limited First Floor, New Trade Wing Rotunda Building, Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai 400 023 Stock Code: 533229	Listing Compliance National Stock Exchange of India Ltd. Exchange Plaza, 5 th Floor Plot No. C/1, 'G' Block Bandra- Kurla Complex Bandra East, Mumbai 400 051 Stock Code: BAJAJCON
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Dear Sirs/Madam,

Sub: Outcome of Board Meeting held on November 9, 2022

With regard to the captioned matter and in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, this is to inform you that the meeting of the Board of Directors of the Company which commenced at 12:15 P.M. and concluded at 1:30 P.M. today i.e. November 9, 2022, the Board of Directors have *inter alia* approved Unaudited (Provisional) Financial Results (Standalone and Consolidated) for the second quarter/half year ended September 30, 2022 of the financial year 2022-23 (copy attached herewith).

The aforesaid results were reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors of the Company.

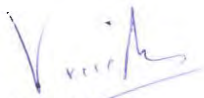
We would further like to inform that the Statutory Auditors of the Company have subjected the aforesaid results to "Limited Review" and the same is enclosed herewith.

The same may please be taken on record and suitably disseminated to all concerned.

Thanking you,

Yours Sincerely,

For Bajaj Consumer Care Limited



Vivek Mishra
Head-Legal & Company Secretary
Membership No.: A21901



Encl: as above



CHOPRA VIMAL & CO.

Chartered Accountants

E-479, Lal Kothi Scheme, Behind New Vidhan Sabha, Janpath, Jaipur-302015

0141-6769136, 9530261623(CVC), 98290-16231/93511-16231(VC)

Email: chopravimal@gmail.com

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

**Review Report to
The Board of Directors
Bajaj Consumer Care Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Bajaj Consumer Care Limited ('the Company') for the quarter ended September 30, 2022, and year to date from April 1, 2022 to September 30, 2022 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("Listing Regulation"). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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.
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 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Chopra Vimal & Co.
Firm registration number: 006456C
Chartered Accountants**

**(Vimal Chopra)
Partner
Membership No.: 074056
UDIN: 22074056BCONOQ7657
Place: Mumbai
Date: 9th November 2022**



BAJAJ CONSUMER CARE LIMITED

CIN : L01110RJ2006PLC047173

Regd Office: Old Station Road, Sevashram Chouraha, Udaipur - 313001.

Phone : 0294-2561631-32 * Email : complianceofficer@bajajconsumer.com * Website : www.bajajconsumercare.com

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months ended September 30, 2022

(₹ In Lakh)

Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	3 months ended 30/09/2022	Preceding 3 months ended 30/06/2022	Corresponding 3 months ended in the previous year 30/09/2021	Year to date figures for the current period ended 30/09/2022	Year to date figures for the previous period ended 30/09/2021	Year ended 31/03/2022
I. Revenue from operations						
(a) Sale of goods	22,755.76	24,380.48	21,220.19	47,136.24	42,418.92	86,551.61
(b) Other operating revenues	274.47	293.05	294.74	567.52	625.42	1,285.79
Total Revenue from operations (I)	23,030.23	24,673.53	21,514.93	47,703.76	43,044.34	87,837.40
II. Other income	987.53	672.39	1,017.30	1,659.92	1,846.95	3,856.31
III. Total Income (I+II)	24,017.76	25,345.92	22,532.23	49,363.68	44,891.29	91,693.71
IV. Expenses						
(a) Cost of materials consumed	6,156.70	6,057.40	5,674.00	12,214.10	12,108.09	24,539.47
(b) Purchase of stock-in-trade	4,803.34	4,863.15	3,289.24	9,666.49	5,844.58	13,182.88
(c) Change in inventories of finished goods, work-in-progress and stock in trade	17.20	151.63	(274.13)	168.83	(500.70)	(744.28)
(d) Employee benefit expenses	2,142.00	2,268.25	2,268.34	4,410.25	4,554.50	8,652.11
(e) Finance costs	31.34	13.69	50.85	45.03	85.15	98.34
(f) Depreciation and amortisation expense	172.88	196.43	111.67	369.31	219.80	463.39
(g) Other expenses	6,845.20	7,751.12	5,686.85	14,596.32	10,932.54	24,352.81
Total Expenses (IV)	20,168.66	21,301.67	16,806.82	41,470.33	33,243.96	70,544.72
V. Profit before tax (III - IV)	3,849.10	4,044.25	5,725.41	7,893.35	11,647.33	21,148.99
VI. Tax expense						
(1) Current tax	672.51	706.61	1,000.34	1,379.12	2,035.02	3,695.15
(2) Deferred tax	-	-	-	-	-	-
VII. Profit for the period (V-VI)	3,176.59	3,337.64	4,725.07	6,514.23	9,612.31	17,453.84
VIII. Other comprehensive income						
A (i) Items that will not be reclassified to profit or loss (net)	49.94	-	57.92	49.94	57.92	45.70
(ii) Income tax relating to items that will not be reclassified to profit or loss	(8.73)	-	(10.12)	(8.73)	(10.12)	(7.98)
IX. Total Other comprehensive income	41.21	-	47.80	41.21	47.80	37.72
X. Total comprehensive income for the period (VII+IX) (Comprising Profit and Other Comprehensive Income for the period)	3,217.80	3,337.64	4,772.87	6,555.44	9,660.11	17,491.56
XI. Paid-up equity share capital (Face value-₹ 1/- each)	1,475.40	1,475.40	1,475.40	1,475.40	1,475.40	1,475.40
XII. Other equity						82,442.24
XIII. Earnings per share (of face value ₹ 1/- each) (not annualised):						
(a) Basic	2.15	2.26	3.20	4.42	6.52	11.83
(b) Diluted	2.15	2.26	3.20	4.41	6.51	11.82



Jitendra Kumar

BAJAJ CONSUMER CARE LIMITED

Standalone Balance Sheet as at September 30, 2022

(₹ In Lakh)

Statement of Assets & Liabilities	Unaudited	Audited
	As at 30/09/2022	As at 31/03/2022
ASSETS		
(1) Non-current assets		
(a) Property, Plant & Equipment	4,440.63	4,517.09
(b) Capital work-in-progress	136.45	136.45
(c) Other Intangible assets	95.01	122.25
(d) Right-of-use assets	1,057.83	-
(e) Financial assets		
(i) Investments	16,635.42	15,931.23
(ii) Others	390.07	440.20
(f) Other non-current assets	173.49	13.65
	22,928.90	21,160.87
(2) Current assets		
(a) Inventories	4,799.74	5,536.54
(b) Financial assets		
(i) Investments	61,916.47	61,163.93
(ii) Trade Receivables	3,994.26	2,003.35
(iii) Cash and Cash equivalents	516.64	952.37
(iv) Bank balances other than (iii) above	288.06	293.44
(v) Others	181.10	92.48
(c) Current tax assets (Net)	40.69	4.17
(d) Other current assets	4,749.53	4,325.21
	76,486.49	74,371.49
TOTAL ASSETS	99,415.39	95,532.36
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,475.40	1,475.40
(b) Other Equity	83,137.23	82,442.24
	84,612.63	83,917.64
LIABILITIES		
(1) Non Current Liabilities		
(a) Financial liabilities		
(i) Lease liabilities	783.39	-
(b) Provision for employee benefits	364.21	367.26
	1,147.60	367.26
(2) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	750.00	-
(ii) Lease liabilities	295.98	-
(iii) Trade Payables		
(a) total outstanding dues of micro and small enterprises	364.58	213.83
(b) total outstanding dues of creditors other than micro and small enterprises	4,932.44	4,320.37
(iv) Other financial liabilities	6,166.13	5,474.13
(b) Other Current liabilities	950.97	1,077.93
(c) Provision for employecc benefits	195.06	161.20
	13,655.16	11,247.46
TOTAL EQUITY AND LIABILITIES	99,415.39	95,532.36

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BAJAJ CONSUMER CARE LIMITED

Standalone Statement of Cash flow for the Half Year ended September 30, 2022

(₹ In Lakh)

Particulars	Unaudited	Audited
	For the Half Year ended Sep 30,2022	For the Year ended March 31, 2022
A. Cash Flow from Operating Activities		
Profit before Tax	7,893.35	21,148.99
<u>Adjustments for:</u>		
Depreciation and Amortisation	369.31	463.39
Share based payment expenses	41.16	82.33
Expected credit loss	7.47	32.35
Interest Income	(1,902.44)	(3,506.49)
Net (gain)/loss on Sale of Current Investments	1.31	(232.68)
Unrealised (gain)/loss on Current Investments	301.15	(31.35)
Net (gain)/loss on sale of Property, Plant and Equipment	(0.15)	(1.29)
Rent received	(9.74)	(46.75)
Interest Expenses	41.02	87.50
Operating Profit before Working Capital Change	6,742.44	17,996.00
<u>Movement for Working Capital</u>		
(Increase)/Decrease in Trade and Other Receivables	(2,036.44)	454.85
(Increase)/Decrease in Inventories	736.80	(1,291.26)
(Increase)/Decrease in Other Assets	(453.63)	574.11
Increase/(Decrease) in Trade and Other Payable	1,438.39	(1,142.57)
Cash Generated from Operations	6,427.56	16,591.13
Less: Direct taxes paid/deducted at source	(1,424.37)	(3,267.94)
Net Cash Generated from Operating Activities (A)	5,003.19	13,323.19
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(296.09)	(216.40)
Purchase of Intangible Assets	-	(18.08)
Interest Received	1,902.44	3,506.49
Net Proceeds from sale/ (purchase) of Current Investments	(1,055.00)	(2,444.87)
Proceeds from sale of Property, Plant and Equipment	6.91	40.67
Bank Deposit with Original Maturity of more than 3 months	4.75	8.29
Investment in Subsidiary Companies	(704.19)	(1,463.49)
Rent Received	9.74	46.75
Net Cash Used in Investing Activities (B)	(131.44)	(540.64)
C. Cash Flow from Financing Activities		
Current Borrowing availed /(repaid) net	750.00	(500.00)
Repayment of lease liabilities	(114.85)	-
Interest Paid	(41.02)	(87.50)
Dividend Paid	(5,901.61)	(11,803.21)
Net Cash Used in Financing Activities (C)	(5,307.48)	(12,390.71)
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	(435.73)	391.84
Cash & Cash Equivalents - Opening Balance	952.37	560.53
Cash & Cash Equivalents - Closing Balance	516.64	952.37

Note: The above Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Ind AS 7 on 'Statement of Cash Flows'.

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Notes:

- 1 The above standalone results are prepared in compliance with Indian Accounting Standards ("Ind-AS") notified by the Ministry of Corporate Affairs.
- 2 The Company operates only in one segment, namely "Cosmetics, Toiletries and Other Personal Care products" and there are no reportable segments in accordance with Ind-AS 108 on "Operating Segments".
- 3 Figures have been regrouped/rearranged wherever necessary.
- 4 The above standalone results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on Nov 09, 2022. The statutory auditors have carried out a limited review of the above results.



For and on behalf of Board of Directors

Jaideep Nandi

Jaideep Nandi
Managing Director
(DIN 06938480)

Place : Mumbai
Date : Nov 09, 2022



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

**Review Report to
The Board of Directors
Bajaj Consumer Care Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Bajaj Consumer Care Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2022 and year to date from April 1, 2022 to September 30, 2022 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("Listing Regulation"). 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. 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.

We also performed procedures in accordance with the circular CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr No	Name of Subsidiaries	Holding %	Country of Incorporation
1	Uptown Properties and Leasing Private Limited	100%	India
2	Bajaj Corp International (FZE)	100%	UAE
3	Bajaj Bangladesh Limited	100%	Bangladesh





CHOPRA VIMAL & CO.

Chartered Accountants

E-479, Lal Kothi Scheme, Behind New Vidhan Sabha, Janpath, Jaipur-302015

0141-6769136, 9530261623(CVC); 98290-16231/93511-16231(VC)

Email: chopravimal@gmail.com

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 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 the aforesaid Indian Accounting Standard, SEBI Circulars 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.
6. The accompanying Statement includes the unaudited interim financial result / statement and other financial information, in respect of one subsidiary, whose unaudited interim financial result / statement includes total assets of Rs. 8,878.45 lacs as at September 30, 2022, total revenues of Rs. 0.29 lacs and Rs. 0.42 lacs, total net loss after tax of Rs. 7.35 lacs and Rs. 14.89 lacs, total comprehensive loss of Rs. 7.35 lacs and Rs. 14.89 lacs for the quarter ended September 30, 2022, and for the period from April 01, 2022, to September 30, 2022, respectively, and net cash outflow of Rs. 7.03 lacs for the period from April 01, 2022 to September 30, 2022, as considered in the Statement which have been reviewed by their respective independent auditors. The independent auditor's report on interim financial result/statement of this entities has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of this subsidiaries is based solely on the report of such auditor and procedures performed by us as stated in paragraph 3 above.

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

For Chopra Vimal & Co.

Firm registration number: 006456C

Chartered Accountants

(Vimal Chopra)

Partner

Membership No.: 074056

UDIN: 22074056BCOOIH8544

Place: Mumbai

Date: 9th November 2022



BAJAJ CONSUMER CARE LIMITED

CIN : L01110RJ2006PLC047173

Regd Office: Old Station Road, Sevashram Chouraha, Udaipur - 313001.

Phone : 0294-2561631-32 * Email : complianceofficer@bajajconsumer.com * Website : www.bajajconsumercare.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Six Months ended September 30, 2022

(₹ In Lakh)

Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	3 months ended 30/09/2022	Preceding 3 months ended 30/06/2022	Corresponding 3 months ended in the previous year 30/09/2021	Year to date figures for the current period ended 30/09/2022	Year to date figures for the previous period ended 30/09/2021	Year ended 31/03/2022
I. Revenue from operations						
(a) Sale of goods	22,970.73	24,651.03	21,322.75	47,621.76	42,663.85	86,709.95
(b) Other operating revenues	274.47	293.05	294.74	567.52	625.42	1,285.79
Total Revenue from operations (I)	23,245.20	24,944.08	21,617.49	48,189.28	43,289.27	87,995.74
II. Other income	987.06	671.81	1,016.46	1,658.87	1,846.42	3,863.90
III. Total Income (I+II)	24,232.26	25,615.89	22,633.95	49,848.15	45,135.69	91,859.64
IV. Expenses						
(a) Cost of materials consumed	6,156.70	6,057.40	5,674.00	12,214.10	12,108.09	24,539.47
(b) Purchase of stock-in-trade	4,803.34	4,863.15	3,289.24	9,666.49	5,844.58	13,182.88
(c) Change in inventories of finished goods, work-in-progress and stock in trade	45.33	187.68	(273.76)	233.01	(518.88)	(845.25)
(d) Employee benefit expenses	2,193.16	2,314.79	2,307.43	4,507.95	4,638.59	8,826.45
(e) Finance costs	32.38	14.76	51.56	47.14	86.52	100.93
(f) Depreciation and amortisation expense	183.25	206.79	122.38	390.04	241.22	506.68
(g) Other expenses	6,982.32	7,878.08	5,814.56	14,860.40	11,164.85	24,900.97
Total Expenses (IV)	20,396.48	21,522.65	16,985.41	41,919.13	33,564.97	71,212.13
V. Profit before tax (III - IV)	3,835.78	4,093.24	5,648.54	7,929.02	11,570.72	20,647.51
VI. Tax expense						
(1) Current tax	672.51	706.61	1,000.34	1,379.12	2,035.02	3,695.15
(2) Deferred tax	(2.64)	(2.64)	(2.79)	(5.28)	(5.57)	(11.14)
VII. Profit for the period (V-VI)	3,165.91	3,389.27	4,650.99	6,555.18	9,541.27	16,963.50
VIII. Other comprehensive income						
A (i) Items that will not be reclassified to profit or loss (net)	49.94	-	57.92	49.94	57.92	45.70
(ii) Income tax relating to items that will not be reclassified to profit or loss	(8.73)	-	(10.12)	(8.73)	(10.12)	(7.98)
B (i) Items that will be reclassified to profit or loss	(55.75)	(16.41)	(0.88)	(72.16)	(9.23)	(27.64)
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
IX. Total Other comprehensive income	(14.54)	(16.41)	46.92	(30.95)	38.57	10.08
X. Total comprehensive income for the period (VII+IX) (Comprising Profit and Other Comprehensive Income for the period)	3,151.37	3,372.86	4,697.91	6,524.23	9,579.84	16,973.58
XI. Paid-up equity share capital (Face value-₹ 1/- each)	1,475.40	1,475.40	1,475.40	1,475.40	1,475.40	1,475.40
XII. Other equity						79,487.98
XIII. Earnings per share (of face value ₹ 1/- each) (not annualised):						
(a) Basic	2.15	2.30	3.15	4.44	6.47	11.50
(b) Diluted	2.14	2.30	3.15	4.44	6.46	11.49



Jai Singh

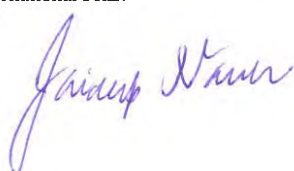
BAJAJ CONSUMER CARE LIMITED

Consolidated Balance Sheet as at September 30, 2022

(₹ In Lakh)

Statement of Assets & Liabilities	Unaudited	Audited
	As at 30/09/2022	As at 31/03/2022
ASSETS		
(1) Non-current assets		
(a) Property, Plant & Equipment	10,661.87	10,758.98
(b) Capital work-in-progress	2,759.66	2,753.34
(c) Goodwill	4,300.10	4,300.10
(d) Right-of-use asset	1,057.83	-
(e) Other Intangible assets	95.01	122.25
(f) Other Financial assets	431.64	481.75
(g) Deferred tax assets (Net)	23.99	18.71
(h) Other non-current assets	173.67	13.89
	19,503.77	18,449.02
(2) Current assets		
(a) Inventories	4,907.93	5,708.91
(b) Financial assets		
(i) Investments	61,916.47	61,163.93
(ii) Trade Receivables	3,735.21	1,913.34
(iii) Cash and Cash equivalents	1,502.07	1,151.84
(iv) Bank balances other than (iii) above	288.06	293.44
(v) Others	181.10	92.48
(c) Current tax assets (Net)	40.85	4.28
(d) Other current assets	4,824.33	4,368.07
	77,396.02	74,696.29
TOTAL ASSETS	96,899.79	93,145.31
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,475.40	1,475.40
(b) Other Equity	80,151.76	79,487.98
	81,627.16	80,963.38
LIABILITIES		
(1) Non - Current Liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	783.39	-
(a) Provision for Employee benefits	364.21	367.26
	1,147.60	367.26
(2) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	750.00	-
(ii) Lease liabilities	295.98	-
(iii) Trade Payables		
(a) total outstanding dues of micro and small enterprises	364.58	213.83
(b) total outstanding dues of creditors other than micro and small enterprises	4,947.60	4,339.90
(iv) Other financial liabilities	6,605.99	5,902.47
(b) Other Current liabilities	965.82	1,197.27
(c) Provision for Employee benefits	195.06	161.20
	14,125.03	11,814.67
TOTAL EQUITY AND LIABILITIES	96,899.79	93,145.31

The Consolidated Statement of Financial Results and Assets & Liabilities includes the figures of three wholly owned subsidiaries, Uptown Properties & Leasing Pvt Ltd., Bajaj Bangladesh Limited and Bajaj Corp International FZE.

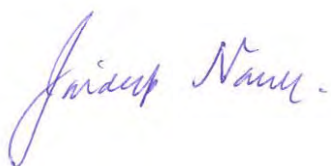



BAJAJ CONSUMER CARE LIMITED
Consolidated Statement of Cash flow for the Half Year ended September 30, 2022

(₹ in lakh)

Particulars	Unaudited	Audited
	For the Half Year ended Sep 30,2022	For the Year ended March 31, 2022
A. Cash Flow from Operating Activities		
Profit before Tax	7,929.02	20,647.51
<u>Adjustments for:</u>		
Depreciation and Amortisation	390.04	506.68
Share based payment expenses	41.16	82.33
Expected credit loss	7.47	32.35
Interest Income	(1,902.86)	(3,507.68)
Net loss/(gain) on sale of Current Investments	1.31	(232.68)
Unrealised loss/(gain) on Current Investments	301.15	(31.35)
Net loss/(gain) on sale of Property, Plant and Equipment	(0.15)	(1.29)
Rent received	(9.74)	(46.75)
Sundry Balances written back	-	(10.12)
Interest Expenses	41.02	87.50
Operating Profit before Working Capital Change	6,798.42	17,526.50
<u>Movement for Working Capital</u>		
(Increase)/Decrease in Trade and Other Receivables	(1867.04)	182.45
(Increase)/Decrease in Inventories	800.98	(1392.23)
(Increase)/Decrease in Other Assets	(485.51)	560.34
Increase/(Decrease) in Trade and Other Payable	1,341.01	(754.33)
Cash Generated from Operations	6,587.86	16,122.73
Less: Direct taxes paid/deducted at source	(1,424.42)	(3,267.95)
Net Cash Generated from Operating Activities (A)	5,163.44	12,854.78
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(302.45)	(1070.32)
Purchase of Intangible Assets	-	(18.08)
Interest Received	1,902.86	3,507.68
Net Proceeds from sale/(purchase) of Current Investments	(1,055.00)	(2,444.87)
Proceeds from sale of Property, Plant and Equipment	6.91	40.67
Bank Deposit with Original Maturity of more than 3 months	4.37	7.26
Rent received	9.74	46.75
Net Cash Generated from Investing Activities (B)	566.43	69.09
C. Cash Flow from Financing Activities		
Current Borrowing net of repayment	750.00	(500.00)
Repayment of lease liabilities	(114.85)	-
Interest Paid	(41.02)	(87.50)
Dividend Paid	(5,901.61)	(11,803.21)
Net Cash Used in Financing Activities (C)	(5,307.48)	(12,390.71)
D Effect of foreign exchange fluctuation	(72.16)	(27.64)
Net increase/(decrease) in Cash & Cash Equivalents (A+B+C+D)	350.23	505.52
Cash & Cash Equivalents - Opening Balance	1,151.84	646.32
Cash & Cash Equivalents - Closing Balance	1,502.07	1,151.84

Note: The above Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Ind AS 7 on 'Statement of Cash Flows'.




Notes:

- 1 The above consolidated financial results of the Company and its subsidiaries (the 'Group') have been prepared as per Ind AS 110 "Consolidated Financial Statements" as notified by the Ministry of Corporate Affairs.
- 2 The Group operates only in one segment, namely "Cosmetics, Toiletries and Other Personal Care products" and there are no reportable segments in accordance with Ind-AS 108 on "Operating Segments".
- 3 Figures have been regrouped/rearranged wherever necessary.
- 4 The above consolidated results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on Nov 09, 2022. The statutory auditors have carried out a limited review of the above results.



For and on behalf of Board of Directors

Jaideep Nandi
Jaideep Nandi
Managing Director
(DIN 06938480)

Place : Mumbai
Date : Nov 09, 2022