



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

CIN:

L24239MH1964PLC012971

Registered Office:

P&G Plaza

Cardinal Gracias Road,
Chakala

Andheri (E), Mumbai - 400099

Tel: (91-22) 6958 6000

Fax: (91-22) 6958 7337

Website: in.pg.com

February 18,2025

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: Format of Integrated filing (financial) for the quarter ended December 31, 2024

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.

- a. Financial Results (Enclosed as **Annexure 1**)
- b. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. (Not applicable)
- c. Format for Disclosing outstanding default on Loans and Debt Securities (Not applicable)
- d. Format for Disclosure of Related Party Transactions (Enclosed as **Annexure 2**)
- e. Statement on Impact of Audit Qualifications (Not applicable for period ended December 31,2024)

Kindly take the same on record and oblige.

Thanking you,
Yours faithfully,

For Procter & Gamble Hygiene and Health Care Limited

Flavia Machado
Senior Manager- Legal & Secretarial

Annexure 1



**Procter & Gamble Hygiene
and Health Care Limited**
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A. FORMAT FOR QUARTERLY INTEGRATED FILING (FINANCIAL)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH PERIOD ENDED 31st DECEMBER 2024

(₹ in Lakhs)

Particulars	(1)	(2)	(3)	(4)	(5)	(6)
	Three Months Ended 31st Dec 2024	Preceding Three Months Ended 30th Sept 2024	Corresponding Three Months Ended 31st Dec 2023	Six Months Ended 31st Dec 2024	Corresponding Six Months Ended 31st Dec 2023	Previous Year Ended 30th June 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
Sale of products	1 24 625	1 13 273	1 13 093	2 37 898	2 26 599	4 19 157
Other operating revenues	138	243	250	381	579	1 413
2 Revenue from operations	1 24 763	1 13 516	1 13 343	2 38 279	2 27 178	4 20 570
3 Other income	971	850	1 558	1 821	3 135	5 225
Total income (2+3)	1 25 734	1 14 366	1 14 901	2 40 100	2 30 313	4 25 795
4 Expenses						
a) Cost of raw and packing materials consumed	19 782	19 400	21 457	39 182	43 109	77 194
b) Purchases of stock-in-trade (Traded goods)	24 604	21 682	21 887	46 286	44 172	85 438
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(471)	1 041	1 753	570	2 327	(1 213)
d) Employee benefits expense	6 617	6 051	5 470	12 668	11 842	24 564
e) Finance costs	662	191	260	853	455	2 699
f) Depreciation and amortization expense	989	1 170	1 426	2 159	2 856	5 650
g) Impairment losses (Refer Note 6)	---	---	---	---	---	1 303
g) Advertising & sales promotion expenses	15 834	17 294	12 665	33 128	28 006	56 776
h) Other expenses	21 304	19 000	19 132	40 304	38 248	79 464
Total expenses	89 321	85 629	84 050	1 75 150	1 71 015	3 31 875
5 Profit before tax (2+3-4)	36 413	28 537	30 851	64 950	59 298	93 920
6 Tax expense						
a) Current tax	8 974	7 995	8 163	16 969	15 696	25 955
b) Deferred tax	423	(648)	(444)	(225)	(599)	(1 586)
c) Prior year tax adjustments	157	---	242	157	242	2 049
	9 554	7 347	7 961	16 901	15 339	26 418
7 Profit for the period (5-6)	26 859	21 190	22 890	48 049	43 959	67 502
8 Other comprehensive income / (loss)						
Items that will not be reclassified to profit or loss:						
Remeasurement of the defined benefit plans	(870)	185	745	(685)	495	738
Income tax effect on above	218	(46)	(188)	172	(125)	(186)
Total other comprehensive income / (loss) for the period	(652)	139	557	(513)	370	552
9 Total comprehensive income for the period (7+8)	26 207	21 329	23 447	47 536	44 329	68 054
10 Paid-up equity share capital (Face Value ₹ 10 per equity share)	3 246	3 246	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	82.74	65.28	70.51	148.02	135.42	207.95
b) Diluted	82.74	65.28	70.51	148.02	135.42	207.95

See accompanying notes to the financial results

Notes:

1 Statement of Assets and Liabilities

(₹ in Lakhs)

Particulars	As at	
	31 st Dec 2024 (Unaudited)	30 th June 2024 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	14 523	13 916
Capital work-in-progress	3 313	2 775
Financial assets		
(i) Loans	3 534	3 146
(ii) Other financial assets	966	955
Deferred tax assets (Net)	8 148	7 487
Non-current tax assets (Net)	21 790	25 919
Other non-current assets	10 613	11 690
Total non-current assets	62 887	65 888
Current assets		
Inventories	24 149	22 556
Financial assets		
(i) Trade receivables	31 020	24 083
(ii) Cash and cash equivalents	77 443	57 367
(iii) Bank balances other than (i) above	1 015	1 453
(iv) Loans	442	389
(v) Other financial assets	7 805	8 924
Other current assets	4 934	5 196
	1 46 808	1 19 968
Non current assets held for sale	---	---
Total current assets	1 46 808	1 19 968
Total Assets	2 09 695	1 85 856
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	3 246	3 246
Other equity	91 527	74 240
Total Equity	94 573	77 486
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	2	1
Provisions	11 039	10 303
Total non-current liabilities	11 041	10 304
Current liabilities		
Financial liabilities		
(i) Lease liabilities	255	307
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	643	717
Total outstanding dues of creditors other than micro enterprises and small enterprises	92 621	84 448
(iii) Other financial liabilities	1 861	3 165
Other current liabilities	6 755	4 791
Provisions	1 255	1 055
Current tax liabilities (net)	691	3 593
Total current liabilities	1 04 081	98 066
Total Liabilities	1 15 122	1 08 370
Total Equity and Liabilities	2 09 695	1 85 856

2 Statement of Cash Flows		(₹ in Lakhs)	
Particulars	Six Month Period Ended 31 st Dec 2024 (Unaudited)	Previous Year Ended 30 th June 2024 (Audited)	
A. Cash Flows from Operating Activities			
Profit before tax	64 950	93 920	
Adjustments for:			
Depreciation and amortization expense	2 159	5 650	
Loss on disposal of property, plant and equipment	2	554	
Finance costs	842	2 678	
Allowance for doubtful receivables (Net of recovery)	236	99	
Interest income	(1 716)	(4 399)	
Impairment losses	----	1 303	
Net foreign exchange (gain) / loss	(66)	158	
Inventory written off (net of Insurance claims recovered)	495	1 281	
Provisions no longer required written back	----	(694)	
Expense recognised in respect of equity settled share based payments	388	850	
Operating profit before working capital changes	67 290	1 01 380	
Working capital adjustments			
(Increase) in trade and other receivables	(7 220)	(2 554)	
Decrease / (Increase) in financial assets	718	(6 156)	
(Increase) in inventories	(2 088)	(1 837)	
Decrease / (Increase) in other assets	1 339	(2 309)	
Increase / (Decrease) in trade and other payables	10 147	(11 600)	
(Decrease) in provisions	(69)	(156)	
Cash generated from operations	70 117	76 768	
Income taxes paid	(16 649)	(29 786)	
Net cash generated from operating activities	53 468	47 002	
B. Cash Flows from Investing Activities			
Loan given to related parties	----	(70 000)	
Loan repaid by related parties	----	70 000	
Interest received	1 665	4 433	
Payment to acquire property, plant and equipment	(4 200)	(4 468)	
Proceeds from sale of property, plant and equipment	33	141	
Net cash (used in) / generated from investing activities	(2 502)	106	
C. Cash Flows from Financing Activities			
Dividend paid	(30 837)	(86 021)	
Principal payment of lease liabilities	(51)	(95)	
Interest paid on lease liabilities	(2)	(8)	
Net cash (used in) financing activities	(30 890)	(86 124)	
Net Increase / (Decrease) in cash and cash equivalents (A + B + C)	20 076	(39 016)	
Cash and cash equivalents at the beginning of the period / year	57 367	96 383	
Cash and cash equivalents at the end of the period / year	77 443	57 367	

3 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 11th February, 2025 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.

4 The Board of Directors at its meeting held on 11th February, 2025 have declared for the current period an interim dividend of ₹ 110 per equity share of face value ₹10 each aggregating to ₹ 35 707 lakhs.

5 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, had been accounted as Prior Period Tax Adjustments and Finance Costs respectively in the previous year.

6 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 had been recognized in the financial results for the year ended 30th June, 2024.

- 7 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.
- 8 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.
- 9 The Company does not have a subsidiary, associate or a joint venture as at 31st December, 2024.
- 10 The Statement of Assets and Liabilities as at December 31, 2024, is attached therewith as Note 1.
- 11 The Statement of Cash Flows for the six month period ended December 31, 2024, has been prepared under the indirect method as set out in Ind AS -7 on the "Statement of Cash Flows" and is attached herewith as Note 2.
- 12 The Board of Directors of the Company, on January 23, 2025, approved the change of the Financial Year end from June 30th to March 31st. Accordingly, the current Financial Year of the Company viz., 2024-25 shall be for a period of nine months commencing on July 1, 2024, and ending on March 31, 2025.

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

KUMAR
VENKATASUBR
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KUMAR
VENKATASUBRAMANIAN
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Kumar Venkatasubramanian
Managing Director

Place: Mumbai
Date: February 11, 2025

KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

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

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **PROCTER & GAMBLE HYGIENE AND HEALTH CARE LIMITED** (“the Company”) for the quarter and six month period ended December 31, 2024, together with the Unaudited Statement of Assets and Liabilities, Unaudited Statement of Cash Flows 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 February 11, 2025, 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.

**For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS**

Firm Reg. No.: 104607W / W100166

Darius

Zarir Fraser

Digitally signed by Daraius Zarir Fraser
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Darius Z. Fraser

PARTNER

M. No. 042454

UDIN: 25042454BMOETB3531

Mumbai: February 11, 2025.

LLP IN : AAH - 3437

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