



CIN : L74110HP2004LC027558

August 14 , 2023

To

**The Listing Department  
Bombay Stock Exchange Limited  
Department of Corporate Services  
Phiroze Jeejeebhoy Towers,  
Dalal Street  
Mumbai – 400001  
Scrip Code: 532771**

**The Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block-G  
Bandra Kurla Complex  
Mumbai – 400051**

**Trading Symbol: JHS**

**Subject: Outcome of the Board Meeting held on Monday, August 14<sup>th</sup>, 2023**

**Ref.: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD 1/P/CIR/2023/123 dated July 13, 2023**

Dear Sir,

In terms of above referred provisions, this is to inform that the Board of Directors of the Company at their meeting held on Monday, August 14<sup>th</sup>, 2023, inter-alia considered and approved the following businesses:

- A. The Un-audited Financial Results of the Company (Standalone as well as Consolidated) for the quarter ended 30<sup>th</sup> June, 2023.
- B. Appointment of Mrs. Upma Chawdhry (DIN: 02333321) as an Additional Director and designed her as an Independent Women Director of the Company for a period of 5 years subject to the approval of members of the Company.
- C. Re-appointment of M/s Dahiya & Associates as Secretarial Auditors of the Company for FY 23-24
- D. Re-appointment of M/s KRA & Co. Chartered Accountants as Internal Auditors of the Company for FY 23-24

Enclosed are the following documents in respect of the items transacted in the meeting:

1. The Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2023. (*Annexure-A*)



**Registered Office :** Trilokpur Road, Kheri (Kala-Amb), Tehsil-Nahan, Distt. Sirmour, Himachal Pradesh - 173030, INDIA  
Tel. : +91-1702-302119/121/102 - Fax : +91-1702-302125

**Corporate Office :** B-1/E-23, Mohan Co-operative Industrial Area, Mathura Road, New Delhi - 110044, INDIA  
Tel. : +91-11-26900411/412, Fax : +91-11-26900434, Email : enquiry@svendgaard.com



CIN : L74110HP2004LC027558

2. Limited Review Reports issued by the Statutory Auditors on such Financial Results. (*Annexure-B*).
3. The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD 1/P/CIR/2023/123 dated July 13, 2023 in relation to item no(s) (B) to (D) above (*Annexure-C*).

This disclosure along with the enclosures shall be made available on the website of the Company viz., <https://www.svendgaard.com>.

The Board Meeting commenced at 12:00 Noon and concluded at 3:10 P.M.

Kindly take the same on records.

**Thanking You,**

**For JHS Svendgaard Laboratories Limited**

**Komal Jha**  
**Company Secretary & Compliance officer**  
**Encl: A/a**

**ANNEXURE- C**

**Details Required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD 1/P/CIR/2023/123 dated July 13, 2023**

**1. Appointment of Mrs. Upma Chawdhry**

<b>Particulars</b>	<b>Details</b>
<b>Reason for change</b>	Appointment
<b>Date of Appointment &amp; term of appointment</b>	Appointment of Mrs. Upma Chawdhry (DIN: 02333321) as an Additional Director and designated as an Independent Women Director of the Company for a period of 5 years subject to the approval of members of the Company
<b>Brief profile</b>	Mrs. Upma Chawdhry is an award-winning civil servant with more than three decades of leadership experience from grassroots implementation to policy formulation at levels of both Government of India (Federal) and the State Government (Provincial). A career officer of the premiere Indian Administrative Service (IAS), she has held diverse and extensive responsibilities.
<b>Disclosure of relationships between directors</b>	Mrs. Upma Chawdhry does not have any relationship with any of the existing Directors of the Company.
<b>Information as required under circular No. LIST/COMP/14/2018-19 and NSE/CML/2018/24 dated June 20, 2018 issued by BSE and NSE respectively</b>	Mrs. Upma Chawdhry is not debarred from holding the office of director by virtue of any order of SEBI or any other such authority.

**2. Re-appointment of M/s Dahiya & Associates as Secretarial Auditors of the Company for FY 23-24**

**Brief Profile**

<b>Particulars</b>	<b>Details</b>
<b>Reason for change</b>	Appointment
<b>Date of Appointment &amp; term of appointment</b>	14/08/2023 (For FY 2023-2024)
<b>Brief profile</b>	<b>M/s Dahiya &amp; Associates.</b> , (Firm Registration no. FNR 020266N) was established by Mohit Dahiya, Proprietor Practising Company Secretary, Membership No-F9540 COP No- 23052 Address: 523, Sector 19, Dwarka New Delhi-110077 Phone No. 011-41435797  The firm is Peer Reviewed No. 3054/2023 by ICSI
<b>Disclosure of relationships between directors</b>	Not Applicable
<b>Information as required under circular No. LIST/COMP/14/2018-19 and NSE/CML/2018/24 dated June 20, 2018 issued by BSE and NSE respectively</b>	

**4. Re-appointment of M/s KRA & Co. Chartered Accountants as Internal Auditors of the Company for FY 23-24**  
**Brief Profile**

<b>Particulars</b>	<b>Details</b>
<b>Reason for change</b>	Appointment
<b>Date of Appointment &amp; term of appointment</b>	14/08/2023 (For FY 2023-2024)
<b>Brief profile</b>	M/s KRA & Co.,(Firm Registration No. FNR 020266N) was established by one visionary Mr. Anil Garg on January'01 1979. Over the years the organization has grown at a rapid pace in its size as well as capabilities. Over last more than 38 years, we have developed our expertise in areas of Financial, Auditing & Consultancy Services.
<b>Disclosure of relationships between directors</b>	Not applicable
<b>Information as required under circular No. LIST/COMP/14/2018-19 and NSE/CML/2018/24 dated June 20, 2018 issued by BSE and NSE respectively</b>	

## Limited Review Report on Unaudited Consolidated Quarterly Financial Results

### To the Board of Directors of JHS Svendgaard Laboratories Limited

- 1) We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **JHS Svendgaard Laboratories Limited** (“the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”), for the quarter ended 30 June 2023 (“the Statement”), being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (“the SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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, read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 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:-

#	Name of Entities	Relationship
1.	JHS Svendgaard Brands Limited (formerly known as JHS Svendgaard Dental Care Limited)	Subsidiary by the virtue of control
2.	JHS Svendgaard Mechanical and Warehouse Private Limited	Subsidiary
3.	JHS Svendgaard Retail Ventures Private Limited	Subsidiary

- 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 Ind AS and other accounting principles generally accepted in India, 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.
- 6) We did not review the interim financial statements of three subsidiaries included in the Statement, whose interim financial statements reflect total revenues of Rs. 532.44 lakhs, total net profit/(loss) after tax of Rs. (35.92) lakhs and total comprehensive income/(loss) of Rs. (33.69) lakhs for the quarter ended 30 June 2023,



**TATTVAM & Co.**

as considered in the Statement. These interim financial statements have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the 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 TATTVAM & Co.**

Chartered Accountants

Firm Registration No.: 015048N

DocuSigned by:

*Gaurav Saraf*

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**Gaurav Saraf**

Partner

Membership No.: 535309

UDIN : 23535309BGZBAP2593

Place: New Delhi

Date: 14 August 2023

## Limited Review Report on Unaudited Standalone Quarterly Results

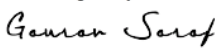
### To the Board of Directors of JHS Svendgaard Laboratories Limited

1. We have reviewed the accompanying statement of unaudited financial results of **JHS Svendgaard Laboratories Limited** (“the Company”) for the quarter ended 30 June 2023 (“the Statement”) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (“the SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. 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 (“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 the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, 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 TATTVAM & Co.

Chartered Accountants

Firm Registration No.: 015048N

DocuSigned by:  
  
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**Gaurav Saraf**

Partner

M. No. 535309

UDIN : 23535309BGZBAO9876

Place: New Delhi

Date: 14 August 2023



## JHS SVENDGAARD LABORATORIES LIMITED

Regd. Office: Tripathpur Road, Kheri (Kala-Amb), Tehsil Sahau, Distt. Sirmour, Himachal Pradesh - 170330, India  
CIN-L74108DH2004PLC027558

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE, 2023

(Rs. in lakhs)

S.No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		30 June 2023 Unaudited	31 March 2023 Audited	30 June 2022 Unaudited	31 March 2023 Audited
1	Income	-28%			
	Revenue from operations	1,476.32	2,060.39	1,920.47	8,191.38
	Other income	101.98	757.38	118.65	1,306.34
	<b>Total income</b>	<b>1,578.30</b>	<b>2,817.97</b>	<b>2,039.12</b>	<b>9,497.92</b>
		50%	39%		
2	Expenses	69%	71%		
	Cost of materials consumed	1,000.87	1,426.91	1,251.97	5,603.91
	Purchases of stock-in-trade	-	-	-	3.10
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	19.70	27.10	149.21	282.78
	Employee benefits expense	219.03	176.13	250.92	918.27
	Finance costs	9.41	7.82	11.66	39.98
	Depreciation and amortisation expenses	127.56	156.65	140.53	582.39
	Other expenses	435.93	765.93	363.80	2,176.35
	<b>Total expenses</b>	<b>1,812.50</b>	<b>2,560.54</b>	<b>2,168.09</b>	<b>9,606.76</b>
3	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>(234.20)</b>	<b>257.44</b>	<b>(128.97)</b>	<b>(108.84)</b>
4	Exceptional items	-	(1,863.07)	-	(1,863.07)
5	<b>Profit/(loss) before tax (3+4)</b>	<b>(234.20)</b>	<b>(1,605.63)</b>	<b>(128.97)</b>	<b>(1,971.91)</b>
6	Tax expense/(income)	-	-	-	-
	Current Tax	-	-	-	-
	Deferred Tax	(39.86)	(661.86)	203.29	(457.82)
	Tax for earlier years	-	-	-	-
7	<b>Net Profit/(loss) for the period (5-6)</b>	<b>(194.34)</b>	<b>(943.76)</b>	<b>(332.26)</b>	<b>(1,514.09)</b>
8	Other comprehensive income	6.20	(24.80)	1.44	(20.48)
	-Items that will not be reclassified to profit or loss	(1.61)	6.52	(0.40)	5.32
	-Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	-Items that will be reclassified to profit or loss	-	-	-	-
	-Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total other comprehensive income</b>	<b>4.59</b>	<b>(18.27)</b>	<b>1.04</b>	<b>(15.15)</b>
9	<b>Total comprehensive income (loss) for the period (7+8)</b>	<b>(189.75)</b>	<b>(962.04)</b>	<b>(331.22)</b>	<b>(1,529.24)</b>
10	Paid-up equity share capital ( Face value per share Rs. 10/-)	6,490.05	6,490.05	6,490.05	6,490.05
11	Earnings per equity share ( Face value per share Rs. 10/-)	(0.30)	(1.45)	(0.51)	(2.33)
	Basic (Rs.)	(0.30)	(1.45)	(0.51)	(2.33)
	Diluted (Rs.)	(0.30)	(1.45)	(0.51)	(2.33)



## JHS SVENDGAARD LABORATORIES LIMITED

Regd. Office: Trilokpur Road, Kheri (Kala-Anb), Tehsil Nahau, Dist. Sirmour, Himachal Pradesh - 173006, India

CIN-L74110HP2004PLC027558

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2023

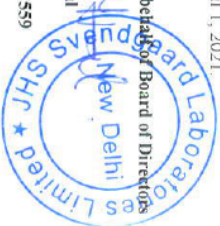
### Notes:

- 1 The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in the respective meetings held on 14 August, 2023.
- 2 The statutory auditor of the company has carried out the limited review of these standalone financial results in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 In line with the provisions of Ind AS 108 - Operating Segments and on the basis the review of operations being done by the Management, the operations of the Company fall under Manufacturing of Oral Care products, which is considered to be the only reportable segment by the management.
- 4 The Company in its board meeting held on 09th October, 2020 has approved the Composite Scheme of Arrangement for Amalgamation and Demerger between among JHS Svendgaard Laboratories Limited (Demerged Company/ Transferee Company), JHS Svendgaard Retail Ventures Private Limited (Resulting Company) and JHS Svendgaard Brands Limited (Transferor Company) (Composite Scheme) under Section 230-232 of the Companies Act, 2013. Hon'ble National Company Law Tribunal, Chandigarh Bench (NCLT) approved the Composite Scheme on 10th August, 2023. The Scheme will take effect from the appointed date i.e., 1st April 2021. Certified copy of the Order of the NCLT is awaited. The Scheme will be made effective upon filing of certified copy of the order of NCLT sanctioning the Scheme with the Registrar of Companies, NCT of Delhi & Haryana by the Transferor Company and Transferee Company.
- 5 Pursuant to approval of shareholders by way of special resolution in accordance with section 42 & 62 of the Companies Act, 2013 and Rules made thereunder and as per SEBI (ICDR) Regulations, 2018 the Company approved preferential allotment of 40,00,000 fully convertible warrants of Rs. 10 each at an issue price of Rs. 20 per warrant. Out of this 35,00,000 equity shares were listed with stock exchange on 9th March 2021 and balance 5,00,000 equity shares were listed with NSE and BSE on 9 May 2022 and 12 May 2022 respectively.
- 6 Figures for the quarter ended 30 June 2023 are the balancing figures between the unaudited year to date figures up to the first quarter of the respective financial year and the published audited figures in respect of the preceding full financial year.
- 7 Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification or also in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective April 1, 2021.

Place : New Delhi

Date : 14 August, 2023

For and on behalf of Board of Directors  
Vimay Mittal  
Director  
DIN : 08232559



## JHS SVENDGAARD LABORATORIES LIMITED

Regd. Office: Trilokpur Road, Khert (Kaha-Amb), Tehsil Nahan, Distt. Sirimour, Himachal Pradesh - 173030, India  
CIN-L74110HP2004PLC027558

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

(Rs. in lakhs)

S.No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		30 June 2023	31 March 2023	30 June 2022	31 March 2023
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income</b>				
	Revenue from operations	1,902.81	2,539.87	2,130.87	9,620.67
	Other income	133.74	781.03	147.74	1,439.77
	<b>Total Income</b>	<b>2,036.55</b>	<b>3,320.90</b>	<b>2,278.61</b>	<b>11,060.44</b>
<b>2</b>	<b>Expenses</b>				
	Cost of materials consumed	1,000.87	1,426.90	1,251.98	5,603.91
	Purchase of stock-in-trade	255.18	282.76	133.66	708.74
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	19.69	14.97	160.87	274.10
	Employee benefits expense	372.29	349.72	335.70	1,524.55
	Finance Costs	22.58	38.88	68.38	104.16
	Depreciation and amortisation expense	174.13	231.15	170.20	746.47
	Other expenses	556.43	750.65	394.46	2,419.48
	<b>Total expenses</b>	<b>2,401.87</b>	<b>3,095.02</b>	<b>2,515.25</b>	<b>11,381.40</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>(365.32)</b>	<b>225.87</b>	<b>(236.64)</b>	<b>(320.96)</b>
<b>4</b>	Exceptional items	-	(1,863.07)	-	(1,863.07)
<b>5</b>	<b>Profit / (Loss) before tax (3+4)</b>	<b>(365.32)</b>	<b>(1,637.19)</b>	<b>(236.64)</b>	<b>(2,184.02)</b>
<b>6</b>	<b>Tax expense/(income)</b>				
	Current Tax	-	12.87	-	12.87
	Deferred Tax	(62.26)	(637.28)	179.17	(519.36)
	Tax for earlier years	-	-	-	-
<b>7</b>	<b>Net Profit / (Loss) for the period (5-6)</b>	<b>(303.06)</b>	<b>(1,012.78)</b>	<b>(415.81)</b>	<b>(1,677.53)</b>
<b>8</b>	<b>Other comprehensive income</b>				
	-Items that will not be reclassified to profit or loss	7.97	(18.95)	2.69	(13.38)
	-Income tax relating to items that will not be reclassified to profit or loss	(1.15)	5.00	(0.73)	3.47
	-Items that will be reclassified to profit or loss	-	-	-	-
	-Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total other comprehensive income</b>	<b>6.82</b>	<b>(13.95)</b>	<b>1.96</b>	<b>(9.91)</b>
<b>9</b>	<b>Total comprehensive income (loss) for the period (7+8)</b>	<b>(296.24)</b>	<b>(1,026.72)</b>	<b>(413.85)</b>	<b>(1,687.44)</b>
	<b>Net profit attributable to:</b>				
	Owners of the Company	(273.76)	(987.40)	(384.53)	(1,546.38)
	Non-controlling interest	(29.30)	(25.39)	(31.27)	(131.15)
	<b>Other Comprehensive Income attributable to:</b>				
	Owners of the Company	5.54	(16.43)	1.43	(12.92)
	Non-controlling interest	1.28	2.48	0.53	3.01
	<b>Total Comprehensive Income attributable to:</b>				
	Owners of the Company	(268.23)	(1,003.83)	(383.10)	(1,559.30)
	Non-controlling interest	(28.01)	(22.91)	(30.74)	(128.14)
<b>10</b>	<b>Paid-up equity share capital ( Face value per share Rs. 10/-)</b>	6,490.05	6,490.05	6,490.05	6,490.05
<b>11</b>	<b>Earnings per equity share (Face value per share Rs. 10/-)</b>				
	Basic (Rs.)	(0.40)	(1.52)	(0.59)	(2.34)
	Diluted (Rs.)	(0.40)	(1.52)	(0.59)	(2.34)



**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023**

**Notes:**

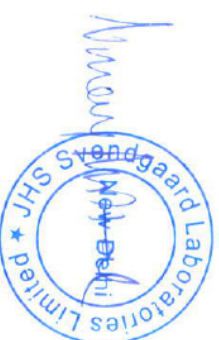
- 1 The above unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in the respective meetings held on 14 August, 2023.
- 2 The statutory auditor of the company has carried out the limited review of these consolidated financial results in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The consolidated financials results of the Group include financials of three subsidiaries namely JHS Svendgaard Brands Limited (formerly known as JHS Svendgaard Dental Care Limited), JHS Svendgaard Mechanical and Warehouse Private Limited & JHS Svendgaard Retail Ventures Private Limited. The details of ownership is given as below :-

Particulars	As on		As on	
	30 June, 2023	30 June, 2022	31 March, 2023	31 March, 2022
JHS Svendgaard Brands Limited *	42.68%	42.68%	42.68%	42.68%
JHS Mechanical and Warehouse Private Limited	99.99%	99.99%	99.99%	99.99%
JHS Svendgaard Retail Ventures Private Limited	99.82%	99.82%	99.82%	99.82%

\* JHS Svendgaard Brands Limited has been consolidated as per the requirement of Ind AS 110 "Consolidated financial statements" as it meets the criteria of "Control" definition as given in the standard. There are no changes except shareholding in the results as it was considered as subsidiary in earlier years.

- 4 In line with the provisions of Ind AS 108 - Operating Segments and on the basis the review of operations being done by the Management, the operations of the company fall under Manufacturing of Oral Care products, which is considered to be the only reportable segment by the Management. The following disclosures have been made to enable users of financials instruments for better understanding of business of group.

Particulars	Quarter Ended		Quarter Ended		Year Ended
	30 June 2023	31 March 2023	30 June 2022	31 March 2023	
<b>Segment Revenue</b>					
Manufacturing business	1,476.32	2,060.39	1,920.47	8,191.58	
Other than manufacturing	126.69	118.62	108.79	398.81	
Retail business	312.38	367.78	145.91	1,139.22	
Less: Inter segment revenue	(12.59)	16.63	(44.30)	(108.95)	
<b>Segment Results</b>					
Manufacturing business	(194.34)	(943.76)	(332.25)	(1,514.09)	
Other than manufacturing	(51.08)	(44.50)	(54.35)	(229.63)	
Retail business	(44.21)	(23.75)	(20.37)	74.96	
Less: Inter segment result	(13.44)	(0.75)	(8.53)	(8.77)	
<b>Segment Assets</b>					
Manufacturing business	20,109.69	425.84	21,005.08	21,341.11	
Other than manufacturing	5,356.06	312.36	6,277.40	7,179.04	
Retail business	866.87	3.22	704.02	854.65	
Less: Inter segment assets	(6,928.47)	180.02	(5,961.53)	(5,756.13)	
<b>Segment Liabilities</b>					
Manufacturing business	2,823.97	1,353.51	2,359.73	3,859.44	
Other than manufacturing	4,066.15	353.09	4,774.57	5,847.13	
Retail business	272.27	(143.08)	382.46	239.61	
Less: Inter segment liabilities	(5,525.11)	180.78	(4,530.80)	(4,357.44)	



# JHS SVENDGAARD LABORATORIES LIMITED

Regd. Office: Trilokpur Road, Khari (Kale Amb), Tehsil Nahau, Distt. Sirmour, Himachal Pradesh - 173030, India

CIN-L7410HP2004PLC027558

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

- 5 The Company in its board meeting held on 09th October, 2020 has approved the Composite Scheme of Arrangement for Amalgamation and Demerger between among JHS Svendgaard Laboratories Limited (Demerged Company/ Transferee Company), JHS Svendgaard Retail Ventures Private Limited (Resulting Company) and JHS Svendgaard Brands Limited (Transferor Company) (Composite Scheme) under Section 230-232 of the Companies Act, 2013. Hon'ble National Company Law Tribunal, Chandigarh Bench (NCLT) approved the Composite Scheme on 10th August, 2023. The Scheme will take effect from the appointed date i.e., 1st April 2021. Certified copy of the Order of the NCLT is awaited. The Scheme will be made effective upon filing of certified copy of the order of NCLT sanctioning the Scheme with the Registrar of Companies, NCT of Delhi & Haryana by the Transferor Company and Transferee Company.
- 6 Pursuant to approval of shareholders by way of special resolution in accordance with section 42 & 62 of the Companies Act, 2013 and Rules made thereunder and as per SEBI (ICDR) Regulations, 2018 the Company approved preferential allotment of 40,00,000 fully convertible warrants of Rs. 10 each at an issue price of Rs. 20 per warrant. Out of this 35,00,000 equity shares were listed with stock exchange on 9th March 2021 and balance 5,00,000 equity shares were listed with NSE and BSE on 9 May 2022 and 12 May 2022 respectively.
- 7 Figures for the quarter ended 30 June 2023 are the balancing figures between the unaudited year to date figures up to the first quarter of the respective financial year and the published audited figures in respect of the preceding full financial year.
- 8 Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification or also in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective April 1, 2021.

Place : New Delhi  
Date : 14 August, 2023

For and on behalf of Board of Directors  
Vinay Mittal  
Director  
DIN : 08232559

