



November 03,2023

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,

Sub:- Unaudited Financial Results for the quarter ended September 30, 2023 and intimation under Regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015

We are pleased to inform you that at a meeting of the Board of Directors of the Company held today (commenced at 7:05 pm and ended at 7:44 pm), the Unaudited Financial Results for the quarter ended September 30, 2023 were approved.

We are enclosing herewith the following:

- a. Unaudited Financial Results for the quarter ended September 30, 2023; and
- b. Limited Review Report in respect of the Unaudited Financial Results for the quarter ended September 30, 2023 furnished by Statutory Auditors of the Company.

Kindly take the same on record. Thanking you.

Thanking you.

Yours faithfully,
For Procter & Gamble Health Limited

Zeal Rupani
Company Secretary

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 ENDED 30 SEPTEMBER 2023

(₹ in lakhs)

Sr. No.	Particulars	(1)	(2)	(3)	(4)
		Three months ended 30th September 2023 (Unaudited)	Preceding Three months ended 30th June 2023 (refer note 6) (Audited)	Corresponding Three months ended 30th September 2022 (Unaudited)	Year ended 30th June 2023 (Audited)
1.	Revenue from Operations	30,493	30,118	29,755	122,962
2.	Other Income	605	546	342	1,839
3.	Total income (1+2)	31,098	30,664	30,097	124,801
4.	Expenses				
	a) Cost of materials consumed	8,731	7,431	8,022	31,923
	b) Purchases of stock-in-trade	142	638	516	3,976
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	(159)	1,318	111	285
	d) Employee benefits expense	6,064	5,540	4,278	20,617
	e) Depreciation and amortisation expense	648	650	748	2,810
	f) Impairment / (Reversal)	-	(12)	-	(73)
	g) Finance Costs	18	17	16	77
	h) Other expenses	6,849	10,669	7,746	33,766
	Total expenses (4)	22,293	26,251	21,437	93,381
5.	Profit before exceptional items and tax (3-4)	8,805	4,413	8,660	31,420
6.	Less: Exceptional items	-	-	-	-
7.	Profit before tax (5-6)	8,805	4,413	8,660	31,420
8.	Tax expenses				
	Current Tax	2,229	1,193	2,191	8,661
	Deferred Tax	19	(80)	103	(506)
	Tax for earlier years	-	318	-	318
9.	Net Profit for the period/ year (7-8)	6,557	2,982	6,366	22,947
10.	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	i. Re-measurement gains/(losses) on defined benefit plans	(68)	59	23	(246)
	ii. Income tax effect	17	(15)	(6)	62
	Total Other Comprehensive Income, net of tax	(51)	44	17	(184)
11.	Total Comprehensive Income for the period/year (9+10)	6,506	3,026	6,383	22,763
12.	Paid-up equity share capital (Face Value Rs 10/- each)	1,660	1,660	1,660	1,660
13.	Other equity excluding Revaluation reserve as per Balance sheet	-	-	-	73,429
14.	Earnings per equity share (of Rs 10/- each) *(not annualised)				
	(a) Basic and Diluted (in Rs.)	* 39.5	* 17.96	* 38.3	138.23

Notes:

- The above results have been reviewed by Audit Committee and approved by the Board of Directors of the Company at meeting held on November 3, 2023 and have been subjected to a limited review by the Statutory Auditors of the Company.
- 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, 2015, as amended.
- 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 discontinued production of injections at its manufacturing plant at Goa effective September 30, 2023, as the Company would be sourcing injections portfolio of its products from a contract manufacturer.
- During the Quarter, certain employees opted for the Company's existing voluntary retirement scheme. Employee cost includes expense amounting to Rs. 1,447 lakhs in this regard.
- Previous period figures have been regrouped/ reclassified wherever necessary. The figures for the preceding 3 months ended 30th June, 2023 are the balancing figures between the audited figures in respect of the full financial year ended 30th June 2023 and the year to date figures upto the third quarter of that financial year.

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

Milind Vasan
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Milind Thatte
Managing Director

Place : Mumbai

Date : November 3, 2023

Please visit us at our website www.pghealthindia.com

Independent Auditor's Review Report on quarterly 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

Procter & Gamble Health Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Procter & Gamble Health Limited** for the quarter ended September 30, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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.
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

HARIBHAKTI & CO. LLP

Chartered Accountants

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 Haribhakti & Co. LLP

Chartered Accountants

ICAI Firm Registration No.103523W/W100048

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Deepak G. Morolia

Partner

Membership No.: 130533

UDIN: 23130533BHAYSO9743

Place: Mumbai

Date: November 03, 2023