

November 7, 2023

To,

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400023
BSE Code: 532926

National Stock Exchange of India Limited
Exchange Plaza, Bandra – Kurla Complex,
Bandra (E), Mumbai - 400051
Scrip Code: JYOTHYLAB

Dear Sirs,

Sub: Outcome of the Board Meeting held on November 7, 2023

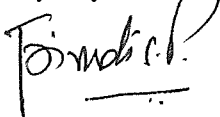
Further to our letter dated October 30, 2023 on the captioned subject, we wish to inform you that the Board of Directors of the Company at its meeting held today at 11:00 a.m. and concluded at 12:40 p.m., approved the Un-audited Financial Results on Standalone and Consolidated basis for the quarter and half year ended September 30, 2023 with Limited Review by the Statutory Auditors of the Company.

Accordingly, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith a copy of the Un-audited Financial Results on Standalone and Consolidated basis for the quarter and half year ended September 30, 2023 accompanied with the Limited Review Report by the Statutory Auditors of the Company.

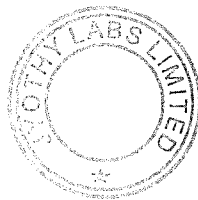
Kindly take the above on your record and disseminate the same for the information of investors.

Thanking you,
Yours faithfully,

For Jyothy Labs Limited



Shreyas Trivedi
Head – Legal & Company Secretary



Encl.: as above

B S R & Co. LLP

Chartered Accountants

14th Floor, Central B Wing and North C Wing
Nesco IT Park 4, Nesco Center
Western Express Highway
Goregaon (East), Mumbai – 400 063, India
Telephone: +91 (22) 6257 1000
Fax: +91 (22) 6257 1010

Limited Review Report on unaudited standalone financial results of Jyothy Labs Limited for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Jyothy Labs Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Jyothy Labs Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by its 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). 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.
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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (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 B S R & Co. LLP

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Sreeja Marar

Partner

Mumbai

07 November 2023

Membership No.: 111410

UDIN:23111410BGYAWT7652

Registered Office:

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

Limited Review Report on unaudited consolidated financial results of Jyothy Labs Limited for the Quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Jyothy Labs Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Jyothy Labs Limited (hereinafter referred to as "the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
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 Listing Regulations. 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entity:
 - a. Jyothy Kallol Bangladesh Limited
5. Based on our review conducted and procedures performed 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 aforesaid Indian Accounting Standard 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.

SKM

Limited Review Report (*Continued*)

Jyothy Labs Limited

6. The Statement includes the interim financial information/ financial result of one subsidiary which has not been reviewed, whose interim financial information/ financial result reflect total assets (before consolidation adjustments) of Rs 773 lacs as at 30 September 2023 and total revenues (before consolidation adjustments) of Rs. 101 lacs and Rs. 198 lacs, total net (loss) after tax (before consolidation adjustments) of Rs. 48 lacs and Rs. 56 lacs and total comprehensive loss (before consolidation adjustments) of Rs. 51 lacs and Rs 67 lacs, for the quarter ended 30 September 2023 and for the period from 1 April 2023 to 30 September respectively, and cash outflows (net) (before consolidation adjustments) of Rs 5 lacs for the period from 1 April 2023 to September 2023. as considered in the Statement. According to the information and explanations given to us by the Parent's management, this interim financial information/ financial result is not material to the Group.

Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248WW-100022



Sreeja Marar

Partner

Mumbai

07 November 2023

Membership No.: 111410

UDIN:23111410BGYAWU1429

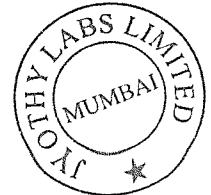
JYOTHY LABS LIMITED
(CIN : L24240MH1992PLC128651)
STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023
Registered Office: Ujala House, Ramakrishna Mandir Road, Kondivita, Andheri East, Mumbai 400059.

(Rs in lacs)

Particulars	Standalone						Consolidated						
	Quarter ended			Half year ended			Quarter ended			Half year ended			Year ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
	Unaudited	Unaudited	Unaudited (Restated) (Note 2)	Unaudited	Unaudited (Restated) (Note 2)	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Revenue from operations	73,159	68,640	65,787	1,41,799	1,25,440	2,48,195	73,234	68,710	65,920	1,41,944	1,25,640	2,48,602	
Other income	1,321	1,694	534	3,015	1,855	3,948	1,323	1,694	534	3,017	1,857	3,953	
Total Income	74,480	70,334	66,321	1,44,814	1,27,295	2,52,143	74,557	70,404	66,454	1,44,961	1,27,497	2,52,555	
Expenses													
(a) Cost of materials consumed	31,329	32,983	38,636	64,312	72,943	1,28,906	31,372	33,025	38,712	64,397	73,069	1,29,119	
(b) Purchases of stock in trade	4,473	4,186	4,322	8,659	8,298	14,703	4,473	4,186	4,322	8,659	8,298	14,703	
(c) Changes in inventories of finished goods, stock in trade and work-in-progress	1,347	(1,394)	(3,837)	(47)	(6,246)	(349)	1,348	(1,389)	(3,818)	(41)	(6,230)	(334)	
(d) Employee benefits expense	7,683	7,578	6,943	15,261	13,313	26,397	7,691	7,589	6,966	15,280	13,359	26,441	
(e) Finance cost	117	111	347	228	676	1,309	117	111	346	228	676	1,309	
(f) Advertisement and sales promotion expense	5,739	5,041	4,153	10,780	8,657	17,433	5,739	5,041	4,153	10,780	8,657	17,433	
(g) Depreciation and amortisation expenses	1,231	1,196	1,295	2,427	2,596	5,002	1,231	1,196	1,302	2,427	2,606	5,012	
(h) Other expenses	9,051	8,495	7,539	17,546	14,455	29,549	9,074	8,516	7,543	17,590	14,462	29,653	
Total expenses	60,970	58,196	59,398	1,19,166	1,14,692	2,22,950	61,045	58,275	59,526	1,19,320	1,14,897	2,23,336	
Profit before tax and exceptional item	13,510	12,138	6,923	25,648	12,603	29,193	13,512	12,129	6,928	25,641	12,600	29,219	
Exceptional item (Note 3)	-	-	703	-	703	703	-	-	703	-	703	703	
Profit before tax	13,510	12,138	7,626	25,648	13,306	29,896	13,512	12,129	7,631	25,641	13,303	29,922	
Tax expenses													
Current tax	3,066	2,503	1,093	5,569	1,991	5,944	3,114	2,504	1,096	5,618	1,995	5,949	
Deferred tax charge / (credit)	2,362	2,123	1,398	4,485	2,469	5,400	2,410	2,124	1,401	4,534	2,473	5,405	
	704	380	(305)	1,084	(478)	544	704	380	(305)	1,084	(478)	544	
Net Profit for the period	10,444	9,635	6,533	20,079	11,315	23,952	10,398	9,625	6,535	20,023	11,308	23,973	
Other Comprehensive Income													
(a) Items that will not be reclassified to profit or loss	9	10	11	19	23	199	9	10	12	19	24	199	
(b) Tax (expense)/benefit on items that will not be reclassified to profit or loss	(3)	(3)	(4)	(6)	(8)	(69)	(3)	(3)	(4)	(6)	(8)	(69)	
(c) Items that will be reclassified to profit or loss	-	-	-	-	-	-	(3)	(8)	(7)	(11)	(51)	(108)	
Other Comprehensive Income/(loss) for the period	6	7	7	13	15	130	3	(1)	1	2	(35)	22	
Total Comprehensive Income for the period	10,450	9,642	6,540	20,092	11,330	24,082	10,401	9,624	6,536	20,025	11,273	23,995	

SAM

Jyothy M.R



JYOTHY LABS LIMITED
(CIN : L24240MH1992PLC128651)
STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023
Registered Office: Ujala House, Ramakrishna Mandir Road, Kondivita, Andheri East, Mumbai 400059.

(Rs in lacs)

Particulars	Standalone						Consolidated					
	Quarter ended			Half year ended		Year ended	Quarter ended			Half year ended		Year ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited (Restated) (Note 2)	Unaudited	Unaudited (Restated) (Note 2)	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Profit/(loss) attributable to :												
Owners of Jyothy Labs Limited							10,415	9,629	6,464	20,040	11,309	23,974
Non-Controlling Interest							(17)	(4)	71	(17)	(1)	(1)
Other Comprehensive Income attributable to:												
Owners of Jyothy Labs Limited							3	(1)	3	2	(22)	49
Non-Controlling Interest							-	-	(2)	-	(13)	(27)
Total Comprehensive Income attributable to:												
Owners of Jyothy Labs Limited							10,418	9,628	6,467	20,042	11,287	24,023
Non-Controlling Interest							(17)	(4)	69	(17)	(14)	(28)
Paid up equity share capital (Face value of Re 1/- each)	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672
Other equity						84,470						1,51,227
Earnings Per Share of face value Re 1/- each												
Basic earnings per share (Rs)	2.84	2.62	1.78	5.47	3.08	6.52	2.84	2.62	1.76	5.46	3.08	6.53
Diluted earnings per share (Rs)	2.84	2.62	1.78	5.47	3.08	6.52	2.84	2.62	1.76	5.46	3.08	6.53
	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised

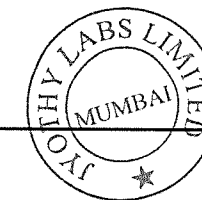
Notes :

- The above unaudited financial results of the Company for the quarter and half ended September 30, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 07, 2023. Further, Ms. M. R. Jyothy, Managing Director of the Company is duly authorized by the Board of Directors of the Company to sign the aforesaid financial results for the quarter and half year ended September 30, 2023.
- During the previous year, the National Company Law Tribunal vide its Order dated March 02, 2023, approved the Scheme of Merger of Jyothy Fabricare Services Limited "JFSL" with the Company with effect from the Appointed date of October 1, 2022. The merger has been accounted in accordance with the 'Business combinations of entities under common control' as described in (Ind AS) 103 "Business Combinations" and accordingly as per approved scheme, the said merger has been accounted retrospectively for all periods beginning April 1, 2021. Pursuant to the above merger, JFSL-JLL(JV) (a partnership firm of Jyothy Fabricare Services Limited and Jyothy Labs Limited) have been also merged with the Company. Accordingly, the financial results of the Company in respect of prior periods have been restated for all the periods starting April 1, 2021 to include the financial information of JFSL and JFSL-JLL(JV). The merger does not have any financial impact on consolidated financial results.
- During the year ended March 31, 2023, the Company had received a one-time settlement for extinguishing indemnity pertaining to an erstwhile business transaction of Rs 1,642 lacs provided earlier which had been written back and an amount of Rs 939 lacs had been provided towards litigation settlement under VAT amnesty scheme. These have been disclosed as exceptional items.
- For more details on results, visit investor center section of the Company's website at www.jyothy.com and financial result under corporates section of Stock Exchange's website at www.nseindia.com and www.bseindia.com.

For and on behalf of the Board of Directors

Place: Mumbai
Date: November 07, 2023

SRM



Jyothy M. R.
M. R. Jyothy
Managing Director
DIN : 00571828

JYOTHY LABS LIMITED
STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS

Notes :

5. Statement of Assets and Liabilities :-

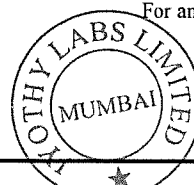
(Rs in lacs)

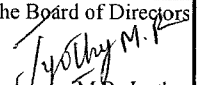
Particulars	Standalone		Consolidated	
	As at September 30, 2023	As at March 31, 2023	As at September 30, 2023	As at March 31, 2023
	Unaudited	Audited	Unaudited	Audited
Assets				
Non-Current Assets				
Property, plant and equipment	28,356	28,041	28,395	28,080
Capital work in progress	1,356	1,541	1,362	1,548
Right-of-use assets	4,116	4,309	4,116	4,309
Goodwill	10,524	10,524	78,633	78,633
Other Intangible assets	561	612	561	612
Financial assets				
Investment in subsidiaries	580	580	-	-
Other financial assets	1,505	1,512	1,505	1,512
Deferred tax assets (net)	8,838	9,929	7,361	8,452
Income Tax assets (net)	329	1,082	344	1,139
Other non-current assets	4,176	4,371	4,176	4,371
	60,341	62,501	1,26,453	1,28,656
Current assets				
Inventories	28,429	30,019	28,614	30,186
Financial assets				
Current Investment	500	-	500	-
Trade receivables	17,482	13,226	17,988	13,781
Cash and cash equivalents	6,055	10,553	6,062	10,565
Bank balances other than cash and cash equivalents	37,927	17,702	38,007	17,782
Other financial assets	274	233	274	234
Other current assets	3,921	4,402	3,934	4,410
Asset held for sale	126	557	126	557
	94,714	76,692	95,505	77,515
Total Assets	1,55,055	1,39,193	2,21,958	2,06,171
Equity				
Equity Share Capital	3,672	3,672	3,672	3,672
Other Equity	93,546	84,470	1,60,252	1,51,227
Equity attributable to owners of Jyothy Labs Limited	97,218	88,142	1,63,924	1,54,899
Non-controlling interests	-	-	189	206
Total equity	97,218	88,142	1,64,113	1,55,105
Liabilities				
Non-Current liabilities				
Financial Liabilities				
Lease Liabilities	2,934	2,800	2,934	2,800
Provisions	7,558	7,082	7,558	7,082
Other non-current liabilities	478	552	478	552
	10,970	10,434	10,970	10,434
Current liabilities				
Financial Liabilities				
Lease Liabilities	1,550	1,853	1,550	1,853
Trade payables				
Total outstanding dues of micro enterprises and small enterprises	4,594	5,059	4,594	5,059
Total outstanding dues of creditors other than micro enterprises and small enterprises	20,666	16,361	20,674	16,376
Other financial liabilities	4,298	3,170	4,298	3,170
Other current liabilities	12,189	11,733	12,189	11,733
Provisions	2,183	2,184	2,183	2,184
Current Tax liabilities (net)	1,387	257	1,387	257
	46,867	40,617	46,875	40,632
Total liabilities	57,837	51,051	57,845	51,066
Total equity and liabilities	1,55,055	1,39,193	2,21,958	2,06,171

For and on behalf of the Board of Directors

Place: Mumbai
Date: November 07, 2023

SRM




 M.R. Jyothy
 Managing Director
 DIN : 00571828

JYOTHY LABS LIMITED
STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS

Notes :

6. Statement of Cash Flow :-

(Rs in lacs)

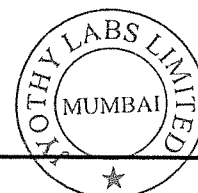
Particulars	Half Year ended			
	Standalone		Consolidated	
	30.09.2023	30.09.2022 (Restated) (Note 2)	30.09.2023	30.09.2022
	Unaudited	Unaudited	Unaudited	Unaudited
A. CASH FLOWS PROVIDED BY/(USED IN) OPERATING ACTIVITIES:				
Profit before tax	25,648	13,306	25,641	13,303
Adjustments to reconcile profit before tax to net cash flows :				
Depreciation and impairment of property, plant and equipment	1,378	1,557	1,378	1,567
Depreciation of right-of-use assets	991	993	991	993
Amortisation and impairment of intangible assets	58	46	58	46
Lease rent income	(3)	(3)	(3)	(3)
Profit on sale of fixed assets	(1,213)	(832)	(1,213)	(832)
Finance costs	228	676	228	676
Interest income	(952)	(269)	(954)	(271)
Provision for doubtful debts written back (net of written off)	(8)	(2)	(8)	(2)
Provision for inventories	645	54	645	54
Unrealised Foreign exchange fluctuation loss/(gain) (net)	(4)	(9)	(4)	(24)
Investment subsidy income	(74)	(74)	(74)	(74)
Operating profit before working capital changes	26,694	15,443	26,685	15,433
Movements in working capital :				
Decrease / (increase) in trade receivables	(4,244)	(4,098)	(4,194)	(4,083)
Decrease / (increase) in other financial assets	(61)	555	(61)	557
Decrease / (increase) in inventories	945	(5,851)	927	(5,842)
Decrease / (increase) in other assets	720	283	714	310
Increase / (decrease) in trade payables	3,840	1,083	3,833	1,155
Increase / (decrease) in other financial liabilities	1,138	(314)	1,138	(394)
Increase / (decrease) in other liabilities	456	287	456	285
Increase / (decrease) in provisions	495	1,517	484	1,470
Cash generated from operations	29,983	8,905	29,982	8,891
Taxes paid (net)	(2,602)	(2,209)	(2,608)	(2,211)
Net cash generated from operating activities (A)	27,381	6,696	27,374	6,680
B. CASH FLOWS PROVIDED BY/(USED IN) INVESTING ACTIVITIES:				
Purchase of fixed assets including capital work-in-progress and capital advances	(1,751)	(1,290)	(1,751)	(1,342)
Proceeds from sale of fixed assets	1,812	1,094	1,812	1,094
(Investment in)/ maturity proceeds from fixed deposit (net)	(19,729)	8,020	(19,729)	7,993
Investment in Mutual Funds	(500)	-	(500)	-
Interest income received	473	169	475	234
Lease rent income received	3	3	3	3
Net cash provided by/ (used in) investing activities (B)	(19,692)	7,996	(19,690)	7,982
C. CASH FLOWS PROVIDED BY/(USED IN) FINANCING ACTIVITIES:				
Finance cost paid	(3)	(413)	(3)	(413)
Proceeds from short-term borrowings	-	500	-	500
Repayment of short-term borrowings	-	(1,250)	-	(1,250)
Payment of lease liabilities	(1,168)	(1,176)	(1,168)	(1,176)
Dividend paid	(11,016)	(9,180)	(11,016)	(9,180)
Net cash (used in) financing activities (C)	(12,187)	(11,519)	(12,187)	(11,519)
Net (Decrease)/Increase in cash and cash equivalents (A+B+C)	(4,498)	3,173	(4,503)	3,143
Cash and cash equivalents at the beginning of the year	10,553	7,565	10,565	7,602
Cash and cash equivalents at the end of the year	6,055	10,738	6,062	10,745
Components of cash and cash equivalents				
Cash in hand	60	72	63	73
Balance with scheduled banks - Current account	5,995	10,666	5,999	10,672
Cash and cash equivalents considered for cash flow statement	6,055	10,738	6,062	10,745

Notes :

a. The merger of Jyothy Fabricare Services Limited "JFSL" and JFSL-JLL(JV) with the Company is a non cash transaction.

b. The above Statement of Cash flow has been prepared under the 'Indirect Method' as set out in Ind-AS 7, 'Statement of Cash flows'.

For and on behalf of the Board of Directors



Jyothy M.R.
M.R. Jyothy
Managing Director
DIN: 00571828

Place: Mumbai

Date: November 07, 2023

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JYOTHY LABS LIMITED
REPORTING OF SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

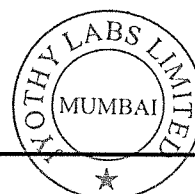
(Rs in lacs)

Particulars	Consolidated					
	Quarter ended			Half year ended		Year ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue :						
A. Fabric Care	31,658	29,658	28,616	61,316	53,728	1,05,610
B. Dishwashing	25,071	23,152	22,791	48,223	43,723	86,480
C. Household Insecticides	4,498	4,935	4,348	9,433	8,831	21,168
D. Personal Care	8,963	8,410	7,327	17,373	14,271	25,422
E. Others	3,044	2,555	2,838	5,599	5,087	9,922
Net Sales	73,234	68,710	65,920	1,41,944	1,25,640	2,48,602
Segment Results:						
Profit / (Loss) before tax and finance cost						
A. Fabric Care	8,275	6,563	4,333	14,838	7,417	17,259
B. Dishwashing	5,232	4,631	3,521	9,863	6,274	13,265
C. Household Insecticides	(791)	(938)	(792)	(1,729)	(1,239)	(2,022)
D. Personal Care	980	1,534	738	2,514	986	2,588
E. Others	5	48	(151)	53	(249)	(484)
Total	13,701	11,838	7,649	25,539	13,189	30,606
Less: (i) Finance cost	(117)	(111)	(346)	(228)	(676)	(1,309)
(ii) Other unallocable expenditure	(1,115)	(975)	(585)	(2,090)	(1,159)	(2,867)
(iii) Exceptional Item	-	-	703	-	703	703
Add: Unallocable Income	1,043	1,377	210	2,420	1,246	2,789
Profit Before Tax	13,512	12,129	7,631	25,641	13,303	29,922
Segment Assets :						
A. Fabric Care	33,059	35,141	36,651	33,059	36,651	32,676
B. Dishwashing	24,366	24,950	26,443	24,366	26,443	24,282
C. Household Insecticides	11,570	10,808	14,557	11,570	14,557	10,403
D. Personal Care	7,498	7,211	7,974	7,498	7,974	6,719
E. Others	11,329	12,128	17,181	11,329	17,181	12,094
F. Unallocated assets	1,34,136	1,24,142	1,07,483	1,34,136	1,07,483	1,19,997
Total	2,21,958	2,14,380	2,10,289	2,21,958	2,10,289	2,06,171
Segment Liabilities :						
A. Fabric Care	21,600	18,398	19,691	21,600	19,691	18,327
B. Dishwashing	18,102	15,486	17,037	18,102	17,037	16,554
C. Household Insecticides	4,218	3,588	4,166	4,218	4,166	5,408
D. Personal Care	6,777	5,626	4,944	6,777	4,944	4,490
E. Others	2,242	1,714	2,147	2,242	2,147	2,132
F. Unallocated liabilities	4,906	4,837	15,623	4,906	15,623	4,155
Total	57,845	49,649	63,608	57,845	63,608	51,066

Notes:

- i. Fabric Care includes fabric whitener, fabric enhancer, detergent powder, detergent liquid and bar soap. Dishwashing includes dish wash bar, gel, liquid, dish wash scrubber, dishwash steel scrubber and dishwash powder. Household includes mosquito repellent coil, liquid and insect repellents sticks. Personal Care includes body soap, Insecticides toothpaste, deodorants, talcum powder, after shave and hand wash. Others includes laundry services, incense sticks, toilet cleaner and floor cleaner.
- ii. Based on the "management approach" as defined in Ind AS 108 - 'Operating Segments', the Chief Operating Decision Maker evaluates the Company's performance and allocate resources based on an analysis of various performance indicators by business segments and segment information is presented accordingly.
- iii. Goodwill identifiable to operating segments are included in segment assets, however, where goodwill relates to multiple operating segments and it is not practicable to allocate between segments, it is included in unallocated assets.
- iv. Finance cost is not allocated to any operating segments as the Company reviews the treasury and finance cost at the group level. Accordingly, borrowings are also considered in unallocated liabilities.

For and on behalf of the Board of Directors



Jyothy M. K.
M. R. Jyothy
Managing Director
DIN : 00571828

Place: Mumbai

Date: November 07, 2023

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