



**Procter & Gamble Hygiene
and Health Care Limited**
CIN: L24239MH1964PLC012971
Registered Office:
P&G Plaza
Cardinal Gracias Road, Chakala
Andheri (E), Mumbai 400 099
Tel: (91-22) 2826 6000
Fax: (91-22) 2826 7337
Website: in.pg.com

May 10, 2023

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:- Unaudited Financial Results for the quarter ended March 31, 2023

We are pleased to inform you that at a meeting of the Board of Directors of the Company held today (commence at 5.15 pm and end at 5.50 pm), the Unaudited Financial Results for the quarter ended March 31, 2023 were approved.

We are enclosing herewith the following:

- a. Unaudited Financial Results for the quarter ended March 31, 2023; and
- b. Limited Review Report in respect of the Unaudited Financial Results for the quarter ended March 31, 2023 furnished by Statutory Auditors of the Company.

Kindly take the same on record. Thanking you.

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

Flavia Machado
Senior Legal Manager- Legal and Secretarial

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 nine months ended March 31, 2023, together with 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 (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 May 10, 2023, and 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 Regn. No.: 104607W / W100166

Roshni Rayomand
Marfatia

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**Roshni R Marfatia
PARTNER**

M. No.: 106548

UDIN: 23106548BGUVXV6431

Mumbai: May 10, 2023

LLP IN : AAH - 3437

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st MARCH 2023

(₹ in Lakhs)

Particulars	(1)	(2)	(3)	(4)	(5)	(6)
	Three Months Ended 31st March 2023	Preceding Three Months Ended 31st Dec 2022	Corresponding Three Months Ended 31st March 2022	Nine Months Ended 31st March 2023	Corresponding Nine Months Ended 31st March 2022	Year Ended 30th June 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
Sale of products	88 131	1 13 424	88 949	3 05 647	3 03 680	3 79 245
Other operating revenues (Refer Note 2)	178	315	8 377	890	8 774	10 847
2 Revenue from operations	88 309	1 13 739	97 326	3 06 537	3 12 454	3 90 092
3 Other income	1 444	931	603	3 048	1 869	2 432
Total income (2+3)	89 753	1 14 670	97 929	3 09 585	3 14 323	3 92 524
4 Expenses						
a) Cost of raw and packing materials consumed	15 625	22 510	34 715	64 765	1 04 963	1 26 034
b) Purchases of stock-in-trade (Traded goods)	21 369	20 581	10 625	63 092	13 177	30 545
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1 395	5 514	(766)	2 468	(112)	(650)
d) Employee benefits expense	4 953	5 693	5 598	15 772	17 205	21 434
e) Finance costs	357	386	682	838	1 035	1 119
f) Depreciation and amortization expense	1 458	1 441	1 312	4 295	3 870	5 288
g) Advertising & sales promotion expenses	10 653	11 076	11 234	37 298	37 432	47 124
h) Other expenses	19 387	19 316	19 419	57 768	63 509	82 616
Total expenses	75 197	86 517	82 819	2 46 296	2 41 079	3 13 510
5 Profit before tax (2+3-4)	14 556	28 153	15 110	63 289	73 244	79 014
6 Tax expense						
a) Current tax	4 085	8 104	4 613	17 604	20 434	21 950
b) Deferred tax	(281)	(737)	(499)	(1 294)	(1 221)	(1 282)
c) Prior year tax adjustments	(5 750)	39	711	(5 711)	711	771
	(1 946)	7 406	4 825	10 599	19 924	21 439
7 Profit for the period (5-6)	16 502	20 747	10 285	52 690	53 320	57 575
8 Other comprehensive income						
Items that will not be reclassified to profit or loss:						
Re- measurement of the defined benefit plans	503	(695)	804	(10)	647	729
Income tax effect on above	(126)	175	(202)	3	(163)	(183)
Total other comprehensive income for the period	377	(520)	602	(7)	484	546
9 Total comprehensive income for the period (7+8)	16 879	20 227	10 887	52 683	53 804	58 121
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						70 511
12 Earnings per Share (Face value of ₹ 10 per equity share) (not annualised) :						
a) Basic	50.84	63.91	31.68	162.32	164.26	177.37
b) Diluted	50.84	63.91	31.68	162.32	164.26	177.37

See accompanying notes to the financial results

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 10, 2023 and have been subjected to a limited review by the Statutory Auditors of the Company.
- Other operating revenues for the year ended June 30, 2022 includes an amount of ₹ 10 110 lakhs on account of sale of materials consequent to the change in the business model from toller to contract manufacturing.
- During the current quarter, the Company has reversed tax provisions amounting to Rs. 5,844 lakhs in respect of past Income Tax Litigations pertaining to certain years, based on a favourable ruling by the Income Tax Appellate Tribunal in a similar case of the Company pertaining to an earlier year.
- 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.

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

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LV Vaidyanathan
Managing Director

Place: Mumbai

Date: May 10, 2023

Roshni
Rayomand
Marfatia

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