



Procter & Gamble Hygiene
and Health Care Limited
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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH PERIOD ENDED 31st MARCH 2025

(₹ In Lakhs)

Particulars	(1) Three Months Ended 31st March 2025	(2) Preceding Three Months Ended 31st December 2024	(3) Corresponding Three Months Ended 31st March 2024	(4) Nine Months Ended 31st March 2025	(5) Corresponding Nine Months Ended 31st March 2024	(6) Previous Year Ended 30th June 2024
	(Audited) (Refer Note 13 below)	(Unaudited)	(Unaudited)	(Audited) (Refer Note 5 below)	(Unaudited)	(Audited)
1 Income						
Sale of products	98 913	1 24 625	99 815	3 36 811	3 26 414	4 19 157
Other operating revenues	250	138	402	631	981	1 413
2 Revenue from operations	99 163	1 24 763	1 00 217	3 37 442	3 27 395	4 20 570
3 Other income	1 913	971	1 359	3 734	4 494	5 225
Total income (2+3)	1 01 076	1 25 734	1 01 576	3 41 176	3 31 889	4 25 795
4 Expenses						
a) Cost of raw and packing materials consumed	17 540	19 782	18 400	56 722	59 509	77 194
b) Purchases of stock-in-trade (Traded goods)	21 003	24 604	18 086	67 289	62 258	85 438
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	930	(471)	(710)	1 500	1 617	(1 213)
d) Employee benefits expense	4 937	6 617	6 009	17 605	17 851	24 564
e) Finance costs	577	662	2 247	1 430	2 702	2 700
f) Depreciation and amortization expense	1 035	989	1 454	3 194	4 310	5 650
g) Impairment losses (Refer Note 8)	----	----	----	----	----	1 303
h) Advertising & sales promotion expenses	12 116	15 834	13 404	45 244	41 410	56 775
i) Other expenses	21 872	21 304	21 292	61 976	59 540	79 464
Total expenses	79 810	89 321	78 182	2 54 960	2 49 197	3 31 875
5 Profit before tax (2+3-4)	21 266	36 413	23 394	86 216	82 692	93 920
6 Income tax expense						
a) Current tax	5 167	8 974	6 967	22 136	22 663	25 955
b) Deferred tax	(24)	423	(820)	(249)	(1 419)	(1 586)
c) Prior year tax adjustments	513	157	1 810	670	2 052	2 049
7 Profit for the period / year (5-6)	5 656	9 554	7 957	22 557	23 296	26 418
8 Other comprehensive income / (loss)	15 610	26 859	15 437	63 659	59 396	67 502
Items that will not be reclassified to profit or loss:						
Remeasurement of the defined benefit plans	(258)	(870)	429	(943)	924	738
Income tax effect on above	65	218	(108)	237	(233)	(186)
Total other comprehensive income / (loss) for the period	(193)	(652)	321	(706)	691	552
9 Total comprehensive income for the period / year (7+8)	15 417	26 207	15 758	62 953	60 087	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				70453		74 240
12 Earnings per Share (Face value of ₹ 10 per equity share) (not annualised) :						
a) Basic	48.09	82.74	47.56	196.11	182.98	207.95
b) Diluted	48.09	82.74	47.56	196.11	182.98	207.95

See accompanying notes to the financial results

Notes:

1 Statement of Assets and Liabilities

(₹ in Lakhs)

Particulars	As at 31st March 2025 (Audited)	As at 30 th June 2024 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	13 137	13 916
Capital work-in-progress	4 071	2 775
Financial assets		
(i) Loans	3 862	3 146
(ii) Other financial assets	434	955
Deferred tax assets (Net)	8 242	7 487
Non-current tax assets (Net)	23 043	25 919
Other non-current assets	12 002	11 690
Total non-current assets	64 791	65 888
Current assets		
Inventories	22 140	22 556
Financial assets		
(i) Trade receivables	30 410	24 083
(ii) Cash and cash equivalents	46 637	57 367
(iii) Bank balances other than (ii) above	1 433	1 453
(iv) Loans	463	389
(v) Other financial assets	3 513	8 924
Other current assets	4 467	5 196
	1 09 063	1 19 968
Non current assets held for sale	1 619	----
Total current assets	1 10 682	1 19 968
Total Assets	1 75 473	1 85 856
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	3 246	3 246
Other equity	70 453	74 240
Total Equity	73 699	77 486
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	1	1
Provisions	11 667	10 303
Total non-current liabilities	11 668	10 304
Current liabilities		
Financial liabilities		
(i) Lease liabilities	231	307
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	754	717
Total outstanding dues of creditors other than micro enterprises and small enterprises	80 188	84 448
(iii) Other financial liabilities	1 929	3 165
Other current liabilities	5 707	4 791
Provisions	1 297	1 055
Current tax liabilities (net)	----	3 583
Total current liabilities	90 106	98 066
Total Liabilities	1 01 774	1 08 370
Total Equity and Liabilities	1 75 473	1 85 856

2 Statement of Cash Flows

Particulars	(₹ in Lakhs)	
	Nine Month Period Ended 31 st March 2025 (Audited)	Previous Year Ended 30 th June 2024 (Audited)
A. Cash Flows from Operating Activities		
Profit before tax	86 216	93 920
Adjustments for:		
Depreciation and amortization expense	3 194	5 650
Loss on disposal of property, plant and equipment	23	554
Finance costs	1 414	2 678
Allowance for doubtful receivables (Net of recovery)	311	99
Interest income	(2 776)	(4 399)
Impairment losses	---	1 303
Net foreign exchange loss	27	158
Inventory written off (net of Insurance claims recovered)	997	1 261
Provisions no longer required written back	(673)	(694)
Expense recognised in respect of equity settled share based payments	612	850
Operating profit before working capital changes	89 345	1 01 380
Working capital adjustments		
(Increase) in trade and other receivables	(6 588)	(2 554)
Decrease / (Increase) in financial assets	5 171	(6 158)
(Increase) in inventories	(581)	(1 837)
Decrease / (Increase) in other assets	388	(2 309)
(Decrease) in trade and other payables	(4 236)	(11 600)
Increase / (Decrease) in provisions	106	(158)
Cash generated from operations	83 627	76 768
Income taxes paid (net of refund)	(24 306)	(29 766)
Net cash generated from operating activities	59 321	47 002
B. Cash Flows from Investing Activities		
Loan given to related parties	---	(70 000)
Loan repaid by related parties	---	70 000
Interest received	2 435	4 433
Payment to acquire property, plant and equipment and capital work-in-progress	(5 503)	(4 468)
Proceeds from sale of property, plant and equipment	41	141
Net bank deposits (placed)	(1)	---
Changes in earmarked balances	(400)	---
Net cash (used in) / generated from investing activities	(3 428)	106
C. Cash Flows from Financing Activities		
Dividend paid	(66 545)	(86 021)
Principal payment of lease liabilities	(76)	(95)
Interest paid on lease liabilities	(2)	(8)
Net cash (used in) financing activities	(66 623)	(86 124)
Net (Decrease) in cash and cash equivalents (A + B + C)	(10 730)	(39 016)
Cash and cash equivalents at the beginning of the year	57 367	96 383
Cash and cash equivalents at the end of the period / year	46 637	57 367

- 3 The above audited financial results for the quarter and nine month period ended March 31, 2025, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 27, 2025. These financial results have been subjected to an audit by the statutory auditors of the Company, who have expressed an unmodified opinion thereon. 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 These Financial Results are prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS), as amended, prescribed under Section 133 of the Companies Act 2013, read with relevant Rules issued thereunder and other accounting principles generally accepted in India.
- 5 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. Due to this change of period, the figures of the current period are not comparable with those of the previous year.
- 6 The Board of Directors at its meeting held on May 27, 2025, have recommended a payment of final dividend of ₹ 65 per equity share of face value ₹10 each aggregating to ₹ 21 099 lakhs.
- 7 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.
- 8 During the previous year, certain Property, Plant & Equipment of the Company having a written down value of ₹ 2 282 lakhs as at June 30, 2024, which were licensed to a contract manufacturer whose arrangement was terminated in F.Y. 2022-23, had been tested for impairment and an impairment loss amounting to ₹ 1,303 lakhs had been recognized in the financial results for the year ended June 30, 2024. During the current period, the Company has reassessed the impairment recognised based on an "Agreement to Sell" entered into with a buyer and has reversed the excess provision for impairment loss of ₹ 673 lakhs under "Other income". The Company has now recorded these items of Property, Plant & Equipment amounting to ₹ 1,619 lakhs as Non Current Assets held for sale.
- 9 The Company's operating segments under Ind AS 108 – Operating Segments are as follows:
- Health Care Products – Comprising of Ointment and Creams, Cough Drops and Tablets.
- Hygiene Products – Comprising of Feminine Hygiene products and other skin care hygiene
These individual operating segments have been aggregated into a single primary reportable segment i.e. manufacturing, trading and marketing of Health and Hygiene Products in accordance with Ind AS 108-Operating Segments. Accordingly, no separate segment information has been provided.
- 10 The Company does not have a subsidiary, associate or a joint venture as at March 31, 2025.
- 11 The Statement of Assets and Liabilities as at March 31, 2025, is attached therewith as Note 1.
- 12 The Statement of Cash Flows 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.
- 13 The figures for the last quarter ended March 31, 2025, are the balancing figures between the audited figures in respect of the nine month period ended March 31, 2025 and the published unaudited year to date figures upto the end of the second quarter ended December 31, 2024.

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

Kumar Venkatasubramanian
Managing Director

Place: Mumbai
Date: May 27, 2025

