



**Procter & Gamble Hygiene and Health Care Limited**  
 CIN : L24239MH1964PLC012971  
 Registered Office: P&G Plaza  
 Cardinal Gracias Road, Chakala  
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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER 2024**

(₹ in Lakhs)

Particulars	(1)	(2)	(3)	(4)
	Three Months Ended 30th Sept 2024	Preceding Three Months Ended 30th June 2024	Corresponding Three Months Ended 30th Sept 2023	Previous Year Ended 30th June 2024
	(Unaudited)	(Audited) Refer note 6	(Unaudited)	(Audited)
<b>1 Income</b>				
Sale of products	1 13 273	92 743	1 13 506	4 19 157
Other operating revenues	243	432	329	1 413
<b>2 Revenue from operations</b>	<b>1 13 516</b>	<b>93 175</b>	<b>1 13 835</b>	<b>4 20 570</b>
<b>3 Other income</b>	<b>850</b>	<b>731</b>	<b>1 577</b>	<b>5 225</b>
<b>Total income (2+3)</b>	<b>1 14 366</b>	<b>93 906</b>	<b>1 15 412</b>	<b>4 25 795</b>
<b>4 Expenses</b>				
a) Cost of raw and packing materials consumed	19 400	17 685	21 652	77 194
b) Purchases of stock-in-trade (Traded goods)	21 682	23 180	22 285	85 438
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1 041	( 2 830)	574	( 1 213)
d) Employee benefits expense	6 051	6 713	6 372	24 564
e) Finance costs	191	( 3)	194	2 699
f) Depreciation and amortization expense	1 170	1 340	1 430	5 650
g) Impairment losses (Refer Note 3)	----	1 303	----	1 303
g) Advertising & sales promotion expenses	17 294	15 366	15 342	56 776
h) Other expenses	19 000	19 924	19 116	79 464
<b>Total expenses</b>	<b>85 829</b>	<b>82 678</b>	<b>86 965</b>	<b>3 31 875</b>
<b>5 Profit before tax (2+3-4)</b>	<b>28 537</b>	<b>11 228</b>	<b>28 447</b>	<b>93 920</b>
<b>6 Tax expense</b>				
a) Current tax	7 995	3 292	7 533	25 955
b) Deferred tax	( 648)	( 167)	( 155)	( 1 586)
c) Prior year tax adjustments	----	( 3)	----	2 049
	<b>7 347</b>	<b>3 122</b>	<b>7 378</b>	<b>26 418</b>
<b>7 Profit for the period (5-6)</b>	<b>21 190</b>	<b>8 106</b>	<b>21 069</b>	<b>67 502</b>
<b>8 Other comprehensive income</b>				
Items that will not be reclassified to profit or loss:				
Remeasurement of the defined benefit plans	185	( 186)	( 250)	738
Income tax effect on above	( 46)	47	63	( 186)
<b>Total other comprehensive income for the period</b>	<b>139</b>	<b>( 139)</b>	<b>( 187)</b>	<b>552</b>
<b>9 Total comprehensive income for the period (7+8)</b>	<b>21 329</b>	<b>7 967</b>	<b>20 882</b>	<b>68 054</b>
<b>10 Paid-up equity share capital (Face Value ₹ 10 per equity share)</b>	<b>3 246</b>	<b>3 246</b>	<b>3 246</b>	<b>3 246</b>
<b>11 Other Equity</b>				<b>74 240</b>
<b>12 Earnings per Share (Face value of ₹ 10 per equity share) (not annualised) :</b>				
a) Basic	65.28	24.97	64.91	207.95
b) Diluted	65.28	24.97	64.91	207.95
<b>See accompanying notes to the financial results</b>				

**Notes:**

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 30th October, 2024 and have been subjected to a limited review by the Statutory Auditors of the Company. These financial results are prepared and published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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, has been accounted as Prior Period Tax Adjustments and Finance Costs respectively in the previous year.
- During the previous year, certain Property, Plant & Equipment of the Company having a written down value of ₹ 2 282 lakhs as at 30th June, 2024, which were licensed to a contract manufacturer whose arrangement was terminated in F.Y. 2022-23, had been tested for impairment and a loss amounting to ₹ 1303 lakhs has been recognized in the financial results for the quarter and year ended 30th June, 2024.
- 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.
- The Unaudited Financial Results are prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS-34), as prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder and other accounting principles generally accepted in India.
- The figures for the preceding three months ended 30th June, 2024 are the balancing figures between the audited figures in respect of the full financial year ended 30th June, 2024 and the year to date figures upto the third quarter of that financial year.
- The Company does not have a subsidiary, associate or a joint venture as at 30th September, 2024.

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

Place: Mumbai  
 Date: October 30, 2024

**Kumar Venkatasubramanian  
 Managing Director**