



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)
<b>1 Income</b>						
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
<b>2 Revenue from operations</b>	<b>88 309</b>	<b>1 13 739</b>	<b>97 326</b>	<b>3 06 537</b>	<b>3 12 454</b>	<b>3 90 092</b>
3 Other income	1 444	931	603	3 048	1 869	2 432
<b>Total income (2+3)</b>	<b>89 753</b>	<b>1 14 670</b>	<b>97 929</b>	<b>3 09 585</b>	<b>3 14 323</b>	<b>3 92 524</b>
<b>4 Expenses</b>						
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
<b>Total expenses</b>	<b>75 197</b>	<b>86 517</b>	<b>82 819</b>	<b>2 46 296</b>	<b>2 41 079</b>	<b>3 13 510</b>
<b>5 Profit before tax (2+3-4)</b>	<b>14 556</b>	<b>28 153</b>	<b>15 110</b>	<b>63 289</b>	<b>73 244</b>	<b>79 014</b>
<b>6 Tax expense</b>						
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
	<b>( 1 946)</b>	<b>7 406</b>	<b>4 825</b>	<b>10 599</b>	<b>19 924</b>	<b>21 439</b>
<b>7 Profit for the period (5-6)</b>	<b>16 502</b>	<b>20 747</b>	<b>10 285</b>	<b>52 690</b>	<b>53 320</b>	<b>57 575</b>
<b>8 Other comprehensive income</b>						
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)
<b>Total other comprehensive income for the period</b>	<b>377</b>	<b>( 520)</b>	<b>602</b>	<b>( 7)</b>	<b>484</b>	<b>546</b>
<b>9 Total comprehensive income for the period (7+8)</b>	<b>16 879</b>	<b>20 227</b>	<b>10 887</b>	<b>52 683</b>	<b>53 804</b>	<b>58 121</b>
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
<b>12 Earnings per Share (Face value of ₹ 10 per equity share) (not annualised) :</b>						
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
<b>See accompanying notes to the financial results</b>						

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

Place: Mumbai  
Date: May 10, 2023

LV Vaidyanathan  
Managing Director