



**Procter & Gamble Hygiene  
and Health Care Limited**  
CIN : L24239MH1964PLC012971  
Registered Office: P&G Plaza  
Cardinal Gracias Road, Chakala  
Andheri (E), Mumbai 400 099  
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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st MARCH 2024

(₹ in Lakhs)

Particulars	(1)	(2)	(3)	(4)	(5)	(6)
	Three Months Ended 31st March 2024	Preceding Three Months Ended 31st Dec 2023	Corresponding Three Months Ended 31st March 2023	Nine Months Ended 31st March 2024	Corresponding Nine Months Ended 31st March 2023	Year Ended 30th June 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Income</b>						
Sale of products	99 815	1 13 093	88 131	3 26 414	3 05 647	3 90 521
Other operating revenues	402	250	178	981	890	1 269
<b>2 Revenue from operations</b>	<b>1 00 217</b>	<b>1 13 343</b>	<b>88 309</b>	<b>3 27 395</b>	<b>3 06 537</b>	<b>3 91 790</b>
<b>3 Other income</b>	<b>1 359</b>	<b>1 558</b>	<b>1 444</b>	<b>4 494</b>	<b>3 048</b>	<b>4 058</b>
<b>Total income (2+3)</b>	<b>1 01 576</b>	<b>1 14 901</b>	<b>89 753</b>	<b>3 31 889</b>	<b>3 09 585</b>	<b>3 95 848</b>
<b>4 Expenses</b>						
a) Cost of raw and packing materials consumed	16 400	21 457	15 625	59 509	64 765	84 755
b) Purchases of stock-in-trade (Traded goods)	18 086	21 887	21 369	62 258	63 092	82 401
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	( 710)	1 753	1 395	1 617	2 468	( 853)
d) Employee benefits expense	6 009	5 470	4 953	17 851	15 772	20 579
e) Finance costs	2 242	255	357	2 686	838	1 138
f) Depreciation and amortization expense	1 454	1 426	1 458	4 310	4 295	5 836
g) Advertising & sales promotion expenses	13 409	12 670	10 653	41 426	37 298	42 652
h) Other expenses	21 292	19 132	19 387	59 540	57 768	75 393
<b>Total expenses</b>	<b>78 182</b>	<b>84 050</b>	<b>75 197</b>	<b>2 49 197</b>	<b>2 46 296</b>	<b>3 11 901</b>
<b>5 Profit before tax (2+3-4)</b>	<b>23 394</b>	<b>30 851</b>	<b>14 556</b>	<b>82 692</b>	<b>63 289</b>	<b>83 947</b>
<b>6 Tax expense</b>						
a) Current tax	6 967	8 163	4 085	22 663	17 604	23 052
b) Deferred tax	( 820)	( 444)	( 281)	( 1 419)	( 1 294)	( 1 208)
c) Prior year tax adjustments	1 810	242	( 5 750)	2 052	( 5 711)	( 5 711)
	<b>7 957</b>	<b>7 961</b>	<b>( 1 946)</b>	<b>23 296</b>	<b>10 599</b>	<b>16 133</b>
<b>7 Profit for the period (5-6)</b>	<b>15 437</b>	<b>22 890</b>	<b>16 502</b>	<b>59 396</b>	<b>52 690</b>	<b>67 814</b>
<b>8 Other comprehensive income</b>						
Items that will not be reclassified to profit or loss:						
Remeasurement of the defined benefit plans	429	745	503	924	( 10)	( 999)
Income tax effect on above	( 108)	( 188)	( 126)	( 233)	3	251
<b>Total other comprehensive income for the period</b>	<b>321</b>	<b>557</b>	<b>377</b>	<b>691</b>	<b>( 7)</b>	<b>( 748)</b>
<b>9 Total comprehensive income for the period (7+8)</b>	<b>15 758</b>	<b>23 447</b>	<b>16 879</b>	<b>60 087</b>	<b>52 683</b>	<b>67 066</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>3 246</b>	<b>3 246</b>
<b>11 Other Equity</b>						<b>91 357</b>
<b>12 Earnings per Share (Face value of ₹ 10 per equity share) (not annualised) :</b>						
a) Basic	47.56	70.51	50.84	182.98	162.32	208.91
b) Diluted	47.56	70.51	50.84	182.98	162.32	208.91
<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 April 30, 2024 and have been subjected to a limited review by the Statutory Auditors of the Company.  
The Company has 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 viz., F.Y. 2010-11 to F.Y. 2018-19. As a consequence of this agreement, an additional tax liability, amounting to ₹ 1 660 lakhs and interest of ₹ 1 930 lakh, has been accounted under prior period tax adjustments and finance costs respectively. Further, there will be reduction in contingent liability of approximately ₹ 8 699 lakhs, subject to withdrawal of relevant tax litigations by the respective parties.
- During the period ended March 2023 and year ended June 2023, the Company had reversed tax provisions amounting to ₹ 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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LALGUDI  
VISWANATHA  
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Date: 2024.04.30  
12:58:59 +05'30'  
LV Vaidyanathan  
Managing Director  
DIN 09632201

Place: Mumbai  
Date: April 30, 2024