



**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

August 28, 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: Outcome of the Board Meeting held on August 28, 2023

We are pleased to inform you that a meeting of the Board of Directors of the Company held today (commence at 1.15 pm and end at 2.15 pm, the Audited Financial Results for the Financial Year ended June 30, 2023 were approved.

We are enclosing herewith the following:

- a. Audited Financial Results for the Financial Year ended June 30, 2023, as per format prescribed under Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015;
- b. Auditor's Report, in respect of the aforementioned Financial Results, as furnished by the Statutory Auditors of the Company;
- c. A declaration with respect to Audit Report with unmodified opinion to the aforementioned Audited Financial Results

We are pleased to further inform you that the Board of Directors of the Company at its meeting held today, *inter alia*, have recommended a final dividend of Rs. 105 per Equity Share (Nominal Value of Rs. 10/- each), for the Financial Year ended June 30, 2023. The dividend shall be paid between November 24, 2023 to December 20, 2023, on approval of the Members at the 59th Annual General Meeting.

Kindly take the same on record. Thanking you.

For Procter & Gamble Hygiene and Health Care Limited

Authorized Signatory



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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30th JUNE 2023

(₹ in Lakhs)

Particulars	(1)	(2)	(3)	(4)	(5)
	Three Months Ended 30th June 2023 (Audited) Refer Note 8	Preceding Three Months Ended 31st March 2023 (Unaudited)	Corresponding Three Months Ended 30th June 2022 (Audited) Refer Note 8	Year Ended 30th June 2023 (Audited)	Previous Year Ended 30th June 2022 (Audited)
1 Income					
Sale of products	84 874	88 131	75 565	3 90 521	3 79 245
Other operating revenues (Refer Note 5)	379	178	2 073	1 269	10 847
2 Revenue from operations	85 253	88 309	77 638	3 91 790	3 90 092
3 Other income	1 010	1 444	563	4 058	2 432
Total income (2+3)	86 263	89 753	78 201	3 95 848	3 92 524
4 Expenses					
a) Cost of raw and packing materials consumed	19 990	15 625	21 071	84 755	1 26 034
b) Purchases of stock-in-trade (Traded goods)	19 309	21 369	17 368	82 401	30 545
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3 321)	1 395	(538)	(853)	(650)
d) Employee benefits expense	4 807	4 953	4 229	20 579	21 434
e) Finance costs	300	357	84	1 138	1 119
f) Depreciation and amortization expense	1 541	1 458	1 418	5 836	5 288
g) Advertising & sales promotion expenses	5 354	10 653	9 692	42 652	47 124
h) Other expenses	17 625	19 387	19 107	75 393	82 616
Total expenses	65 605	75 197	72 431	3 11 901	3 13 510
5 Profit before tax (2+3-4)	20 658	14 556	5 770	83 947	79 014
6 Tax expense					
a) Current tax	5 448	4 085	1 516	23 052	21 950
b) Deferred tax	86	(281)	(61)	(1 208)	(1 282)
c) Prior year tax adjustments (Refer note 6)	---	(5 750)	60	(5 711)	771
	5 534	(1 946)	1 515	16 133	21 439
7 Profit for the period (5-6)	15 124	16 502	4 255	67 814	57 575
8 Other comprehensive income					
Items that will not be reclassified to profit or loss:					
Remeasurement of the defined benefit plans	(989)	503	82	(999)	729
Income tax effect on above	248	(126)	(20)	251	(183)
Total other comprehensive income for the period	(741)	377	62	(748)	546
9 Total comprehensive income for the period (7+8)	14 383	16 879	4 317	67 066	58 121
10 Paid-up equity share capital (Face Value ₹ 10 per equity share)	3 246	3 246	3 246	3 246	3 246
11 Other Equity				91357	70 511
12 Earnings per Share (Face value of ₹ 10 per equity share) (not annualised) :					
a) Basic	46.59	50.84	13.11	208.91	177.37
b) Diluted	46.59	50.84	13.11	208.91	177.37

See accompanying notes to the financial results

Notes:

1 Statement of Assets and Liabilities

Particulars	As at 30 th June 2023 (Audited)	As at 30 th June 2022 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	17 004	16 368
Capital work-in-progress	2 276	4 388
Financial assets		
(i) Loans	2 737	2 842
(ii) Other financial assets	909	924
Deferred tax assets (Net)	6 554	5 188
Non-current tax assets (Net)	24 622	16 861
Other non-current assets	10 060	8 177
Total non-current assets	64 162	54 748
Current assets		
Inventories	21 980	23 402
Financial assets		
(i) Trade receivables	21 628	19 208
(ii) Cash and cash equivalents	96 383	62 498
(iii) Bank balances other than (ii) above	1 416	1 427
(iv) Loans	369	573
(v) Other financial assets	3 277	2 030
Other current assets	4 517	4 371
	1 49 570	1 13 509
Non current assets held for sale	----	----
Total current assets	1 49 570	1 13 509
Total Assets	2 13 732	1 68 257
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	3 246	3 246
Other equity	91 357	70 511
Total Equity	94 603	73 757
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	84	194
Provisions	10 542	8 343
Total non-current liabilities	10 626	8 537
Current liabilities		
Financial liabilities		
(i) Lease liabilities	319	316
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	1 946	2 178
Total outstanding dues of creditors other than micro enterprises and small enterprises	95 161	75 798
(iii) Other financial liabilities	2 538	2 548
Other current liabilities	4 934	3 722
Provisions	1 035	886
Current tax liabilities (net)	2 570	515
Total current liabilities	1 08 503	85 963
Total Liabilities	1 19 129	94 500
Total Equity and Liabilities	2 13 732	1 68 257

2 Statement of Cash Flows

Particulars	Year Ended 30 th June 2023 (Audited)	Year Ended 30 th June 2022 (Audited)
A. Cash Flows from Operating Activities		
Profit before tax	83 947	79 014
Adjustments for:		
Depreciation and amortization expense	5 836	5 288
Loss on disposal of property, plant and equipment	83	176
Finance costs	1 138	776
Allowance for doubtful receivables (Net of recovery)	109	41
Interest income	(3 508)	(2 318)
Net foreign exchange (gain)	38	(83)
Inventory written off (net of Insurance claims recovered)	896	866
Provisions no longer required written back	(408)	---
Expense recognised in respect of equity settled share based payments	848	1 015
Operating profit before working capital changes	88 979	84 775
Working capital adjustments		
(Increase) in trade and other receivables	(2 511)	(4 886)
(Increase) / Decrease in financial assets	(866)	554
Decrease in inventories	526	662
(Increase) in other assets	(2 029)	(2 423)
Increase in trade and other payables	20 695	2 911
Increase in provisions	737	653
Cash generated from operations	1 05 531	82 246
Income taxes paid	(22 954)	(24 936)
Net cash generated from operating activities	82 577	57 310
B. Cash Flows from Investing Activities		
Interest received	3 451	2 288
Payment to acquire property, plant and equipment	(4 444)	(4 980)
Proceeds from sale of property, plant and equipment	2	7
Net cash (used in) investing activities	(991)	(2 685)
C. Cash Flows from Financing Activities		
Dividend paid	(47 068)	(56 806)
Principal payment of lease liabilities	(107)	163
Interest paid on lease liabilities	(12)	(6)
Interest paid other than on lease liabilities	(514)	(245)
Net cash (used in) financing activities	(47 701)	(56 894)
Net increase / (decrease) in cash and cash equivalents	33 885	(2 269)
Cash and cash equivalents at the beginning of the year	62 498	64 767
Cash and cash equivalents at the end of the year	96 383	62 498

- 3 The above audited financial results for the quarter and year ended June 30, 2023 have been reviewed and recommended by the Audit Committee, and approved by the Board of Directors of the Company at their Meeting held on August 28, 2023.
- 4 The Board of Directors at its meeting held on August 28, 2023 have recommended a payment of final dividend of ₹ 105 per equity share of face value ₹ 10 each aggregating to ₹ 34 084 lakhs.
- 5 Other operating revenues for the year ended June 30, 2023 includes an amount of ₹ 557 lakhs (Previous year ₹ 10 110 lakhs) on account of sale of materials consequent to the change in the business model from tollor to contract manufacturing.
- 6 During preceding quarter, the Company had 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.
- 7 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.
- 8 The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year.

Place: Mumbai
Date: August 28, 2023

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

Vaidyanathan
n
Viswanathan
Lalgudi

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LV Vaidyanathan
Managing Director

Independent Auditor's Report on Quarterly and Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

***INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF DIRECTORS
PROCTER & GAMBLE HYGIENE AND HEALTH CARE LIMITED***

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying quarterly and annual Statement of Financial Results of **PROCTER & GAMBLE HYGIENE AND HEALTH CARE LIMITED** ("the Company") for the quarter and the year ended June 30, 2023, together with the notes thereon ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), duly initialled by us for identification.

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended June 30, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

These quarterly and annual financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in

Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters:

Attention is also drawn to the fact that the figures for the quarters ended June 30, of the respective financial years as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year ended June 30 and the published year to date figures up to the end of the third quarter of the relevant financial year. The figures up to the end of the third quarter have only been reviewed and not subjected to an audit.

Our opinion on the Statement is not modified in respect of the above matters.

***For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS***

Firm Regn. No.: 104607W / W100166

Roshni Rayomand
Marfatia

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Roshni Marfatia

PARTNER

M. No.: 106548

UDIN: 23106548BGUWBN5395

Mumbai: August 28, 2023.



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(₹ in Lakhs)

Particulars	(1)	(2)	(3)	(4)	(5)
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12 Earnings per Share (Face value of ₹ 10 per equity share) (not annualised) :					
a) Basic	46.59	50.84	13.11	208.91	177.37
b) Diluted	46.59	50.84	13.11	208.91	177.37

See accompanying notes to the financial results

Notes:

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EQUITY		
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Total Liabilities	1 19 129	94 500
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2 Statement of Cash Flows

Particulars	Year Ended 30 th June 2023 (Audited)	Year Ended 30 th June 2022 (Audited)
A. Cash Flows from Operating Activities		
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Proceeds from sale of property, plant and equipment	2	7
Net cash (used in) investing activities	(991)	(2 685)
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Dividend paid	(47 068)	(56 806)
Principal payment of lease liabilities	(107)	163
Interest paid on lease liabilities	(12)	(6)
Interest paid other than on lease liabilities	(514)	(245)
Net cash (used in) financing activities	(47 701)	(56 894)
Net increase / (decrease) in cash and cash equivalents	33 885	(2 269)
Cash and cash equivalents at the beginning of the year	62 498	64 767
Cash and cash equivalents at the end of the year	96 383	62 498

- 3 The above audited financial results for the quarter and year ended June 30, 2023 have been reviewed and recommended by the Audit Committee, and approved by the Board of Directors of the Company at their Meeting held on August 28, 2023.
- 4 The Board of Directors at its meeting held on August 28, 2023 have recommended a payment of final dividend of ₹ 105 per equity share of face value ₹ 10 each aggregating to ₹ 34 084 lakhs.
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- 8 The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year.

Place: Mumbai
Date: August 28, 2023

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

Vaidyanathan
n
Viswanathan
Lalgudi

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LV Vaidyanathan
Managing Director



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and Health Care Limited**
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August 28, 2023

To,
The Corporate Relations Department
The BSE Limited
Department of Corporate Services
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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: Declaration with respect to Audit Report with unmodified opinion to the Audited
Financial Results for the Financial Year ended June 30, 2023**

We hereby declare that Audited Financial Results for the Financial Year ended June 30, 2023 which have been approved by the Board of Directors of the Company at meeting held today, i.e., August 23, 2023, the Statutory Auditors, Kalyaniwalla & Mistry LLP have not expressed any modified opinion(s) in their Audit Report.

The above declaration is made pursuant to Regulation 33 (3) (d) of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Yours faithfully,

For Procter & Gamble Hygiene and Health Care Limited

GHANA
SHYAM
HEGDE
Digitally signed
by
GHANASHYAM
HEGDE
Date: 2023.08.28
14:04:02 +05'30'

**Ghanashyam Hegde
Company Secretary**