



Procter & Gamble Hygiene
and Health Care Limited
CIN : L24239MH1964PLC012971
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER 2019

(₹ in Lakhs)

Particulars	(1)	(2)	(3)	(4)
	Three Months Ended 30th Sept 2019	Preceding Three Months Ended 30th June 2019	Corresponding Three Months Ended 30th Sept 2018	Previous Year Ended 30th June 2019
	(Unaudited)	(Audited) Refer Note 7 below	(Unaudited)	(Audited)
1 Revenue from operations	85 214	63 729	79 180	2 94 650
2 Other income (Refer Note 4)	1 102	969	2 356	5 334
3 Total income (1+2)	86 316	64 698	81 536	2 99 984
4 Expenses				
a) Cost of raw and packing materials consumed	33 488	26 398	26 051	95 064
b) Purchases of stock-in-trade (Traded goods)	1 127	2 107	10 427	32 195
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(862)	(2 540)	(4 959)	(3 773)
d) Employee benefits expense	4 207	2 507	3 581	13 238
e) Finance costs	36	404	42	548
f) Depreciation expense	1 145	1 281	1 207	4 978
g) Advertising & sales promotion expenses	10 446	7 019	8 320	31 331
h) Other expenses	18 591	21 757	14 804	65 670
Total expenses	68 178	58 933	59 473	2 39 251
5 Profit before tax (3-4)	18 138	5 765	22 063	60 733
6 Tax expense				
a) Current tax	4 305	2 113	8 019	22 185
b) Deferred tax	149	(81)	(367)	(1 019)
c) Prior year tax adjustments	----	(2 346)	----	(2 346)
	4 454	(314)	7 652	18 820
7 Profit for the period (5-6)	13 684	6 079	14 411	41 913
8 Other comprehensive income				
Items that will not be reclassified to profit or loss:				
Re- measurement of the defined benefit plans	(257)	(907)	186	(1 026)
Income tax effect on above	65	318	(64)	359
Total other comprehensive income for the period	(192)	(589)	122	(667)
9 Total comprehensive income for the period (7+8)	13 492	5 490	14 533	41 246
10 Paid-up equity share capital (Face Value ₹ 10 per equity share)	3 246	3 246	3 246	3 246
11 Other Equity				87 660
12 Earnings per Share (Face value of ₹ 10 per equity share) (not annualised) :				
a) Basic	42.16	18.73	44.40	129.12
b) Diluted	42.16	18.73	44.40	129.12

See accompanying notes to the financial results



- 1 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 5th November, 2019 and have been subjected to a limited review by the Statutory Auditors of the Company.
- 2 The Company elected to exercise the option permitted under section 115BAA of the Income-Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly the Company has recognised Provision for Income Tax for the quarter ended 30th September 2019 and re-measured its Deferred Tax Assets basis the rate prescribed in the said section. The full impact of this change has been recognised in the financial results for the quarter ended 30th September 2019.
- 3 The Company has adopted Ind AS 116 effective 1st July, 2019, using the modified retrospective method. The Company has applied the standard to its leases with cumulative impact recognised on the date of initial application (1st July 2019). Accordingly, previous period information has not been restated and is to that extent not comparable.
- 4 Other income for the quarter ended 30th September 2018 and year ended 30th June 2019, includes an amount of Rs. 1,312 lakhs being one time gain from transfer of property in the quarter ended 30th September 2018.
- 5 The Goods and Services Tax (GST) council has exempted Sanitary Pads from GST with effect from July 27, 2018 (the transition date) vide notification no. G. S. R. 667(E) dated July 28, 2018, consequently, the Company's Fem Care Category is exempt from GST with effect from the said date. Post transition date, the GST on the inputs pertaining to Fem care products is being charged directly to the statement of profit and loss. Hence, the numbers for the corresponding previous quarter and for the year ended June 30, 2019 are not comparable to that extent.
- 6 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.
- 7 Previous period figures have been regrouped / reclassified wherever necessary. The figures for the preceding three months ended 30th June, 2019 are the balancing figures between the audited figures in respect of the full financial year ended 30th June, 2019 and the year to date figures upto the third quarter of that financial year.

Place : Mumbai
Date : 5th November, 2019

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



Madhusudan Gopalan
Managing Director

