



November 4, 2024

To,
The Corporate Relations Department
The BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001.
Ref:- Scrip Code:- 500126

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:- Symbol:- PGHL

Dear Sir / Madam,

Sub: Unaudited Financial Results for the quarter ended September 30, 2024

We are pleased to inform you that at a meeting of the Board of Directors of the Company held today (commenced at 2:08 p.m. and ended at 5:41 p.m.), the Unaudited Financial Results for the quarter ended September 30, 2024 were approved.

We are enclosing herewith the following:

- a. Unaudited Financial Results for the quarter ended September 30, 2024 ;
- b. Limited Review Report in respect of the Unaudited Financial Results for the quarter ended September 30, 2024 furnished by Statutory Auditors of the Company.

Kindly take the same on record and oblige.

Thanking you,
Yours faithfully,

For **Procter & Gamble Health Limited**

Zeal Rupani
Company Secretary

PROCTER & GAMBLE HEALTH LIMITED

Regd. Office: P&G Plaza, Cardinal Gracias Road, Chakala, Andheri (E), Mumbai : 400 099.
CIN No. L99999MH1967PLC013726, email: investorgrievance.im@pg.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 SEPTEMBER 2024

(₹ in lakhs)

Sr. No.	Particulars	(1)	(2)	(3)	(5)
		Three months ended 30th September 2024 (Unaudited)	Preceding Three months ended 30th June 2024 (Refer Note 6) (Audited)	Corresponding Three months ended 30th September 2023 (Unaudited)	Year ended 30th June 2024 (Audited)
1.	Revenue from Operations	31,341	28,388	30,493	115,126
2.	Other Income	328	213	605	1,563
3.	Total income (1+2)	31,669	28,601	31,098	116,689
4.	Expenses				
	a) Cost of materials consumed	4,817	6,742	8,731	29,023
	b) Purchases of stock-in-trade	2,016	1,851	142	3,946
	c) Changes in inventories of finished goods,work-in-progress and stock in trade	1,972	(676)	(159)	87
	d) Employee benefits expense	4,622	4,863	6,064	21,516
	e) Depreciation and amortisation expense	577	716	648	2,740
	f) Impairment / (Reversal)	-	-	-	-
	g) Finance Costs	15	20	18	72
	h) Other expenses	6,510	10,783	6,849	29,954
	Total expenses (4)	20,529	24,299	22,293	87,338
5.	Profit before exceptional items and tax (3-4)	11,140	4,302	8,805	29,351
6.	Less: Exceptional items (refer note 4)	-	2,019	-	2,019
7.	Profit before tax (5-6)	11,140	2,283	8,805	27,332
8.	Tax expenses				
	Current Tax	2,795	1,279	2,229	7,910
	Deferred Tax	112	(674)	19	(860)
	Tax for earlier years	-	-	-	184
9.	Net Profit for the period/ year (7-8)	8,233	1,678	6,557	20,098
10.	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	i. Re-measurement gains/(losses) on defined benefit plans	23	(134)	(68)	90
	ii. Income tax effect	(6)	33	17	(23)
	Total Other Comprehensive Income, net of tax	17	(101)	(51)	67
11.	Total Comprehensive Income for the period/year (9+10)	8,250	1,577	6,506	20,165
12.	Paid-up equity share capital (Face Value Rs 10/- each)	1,660	1,660	1,660	1,660
13.	Other equity excluding Revaluation reserve as per Balance sheet				52,164
14.	Earnings per equity share (of Rs 10/- each) *(not annualised)				
	(a) Basic and Diluted (in Rs.) (before exceptional items)	* 49.6	* 22.27	* 39.5	133.24
	(b) Basic and Diluted (in Rs.) (after exceptional items)	* 49.6	* 10.11	* 39.5	121.07

PROCTER & GAMBLE HEALTH LIMITED

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CIN No. L99999MH1967PLC013726, email: investorgrievance.im@pg.com

Notes:

1. The above unaudited results have been reviewed by Audit Committee and approved by the Board of Directors of the Company at meeting held on 4th November, 2024 and have been subjected to a limited review by the Statutory Auditors of the Company.
2. Results for all above period have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015, as amended.
3. During the previous year, certain employees opted for the Company's existing voluntary retirement scheme. Employee cost includes expense amounting to ₹ 144 lakhs for the preceding quarter ended 30th June 2024, ₹ 1 447 lakhs for the corresponding quarter ended 30th September 2023 and ₹ 3,002 lakhs for the year ended 30th June 2024.
4. During the previous year, the Company discontinued production of injections at its manufacturing plant in Goa effective 30th September, 2023, as the Company started to source injections portfolio of its products from a contract manufacturer. Post evaluation of various alternatives, during the quarter ended 30th June, 2024 the Company entered into an agreement for sale of the assets of its injection plant for a consideration of ₹ 790 Lakhs and impaired the balance amount of ₹ 627 Lakhs. Based on above, the company has re-evaluated the usability of assets in their capital work in progress and thereby impaired other related assets by an amount of ₹ 1 392 Lakhs. The above total amount of ₹ 2 019 Lakhs have been disclosed as an exceptional item for the quarter and the year ended June 30, 2024.
5. The Company has identified Pharmaceuticals as its single primary reportable segment in accordance with the requirement of Ind AS 108 - Operating Segments. Accordingly no separate segment information has been provided.
6. Previous period figures have been regrouped/ reclassified wherever necessary. The figures for the preceding 3 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.
7. The Company does not have a subsidiary, an associate or a joint venture as at 30th September, 2024.

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

Milind Vasant
Thatte

Digitally signed by
Milind Vasant Thatte
Date: 2024.11.04
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Milind Thatte
Managing Director

Place : Mumbai

Date : November 4, 2024

Please visit us at our website www.pghealthindia.com

Independent Auditor's Review Report on quarterly Unaudited Financial Results of Procter & Gamble Health Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended)

To the Board of Directors

Procter & Gamble Health Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Procter & Gamble Health Limited** ("the Company") for the quarter ended September 30, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder (hereinafter referred to as "the said Indian Accounting Standard") and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the said Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of

HARIBHAKTI & CO. LLP

Chartered Accountants

Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Haribhakti & Co. LLP

Chartered Accountants

ICAI Firm Registration No.103523W/W100048

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by DEEPAK G
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Date: 2024.11.04
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Deepak G. Morolia

Partner

Membership No.: 130533

UDIN: 24130533BKFEEP2827

Place: Mumbai

Date: November 04, 2024