



**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) 6958 6000
Fax: (91-22) 6958 7337
Website: in.pg.com

July 30, 2025

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: Unaudited Financial Results for the quarter ended June 30, 2025

We are pleased to inform you that at a meeting of the Board of Directors of the Company held today (commenced at 12.44 p.m. and ended at 1:15 p.m.), the Unaudited Financial Results for the quarter ended June 30, 2025, were approved.

We are enclosing herewith the following:

- a. Unaudited Financial Results for the quarter ended June 30, 2025;
- b. Limited Review Report in respect of the Unaudited Financial Results for the quarter ended June 30, 2025 furnished by Statutory Auditors of the Company.

Kindly take the same on record and oblige.

Thanking you,
Yours faithfully,

For **Procter & Gamble Hygiene and Health Care Limited**

Flavia Machado
Senior Legal Manager- Legal and Secretarial

KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

REVIEW REPORT

TO THE BOARD OF DIRECTORS

PROCTER & GAMBLE HYGIENE AND HEALTH CARE LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **PROCTER & GAMBLE HYGIENE AND HEALTH CARE LIMITED** ("the Company") for the quarter ended June 30, 2025, and the notes thereon, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, duly initialled by us for identification. This Statement which is the responsibility of the Company's Management has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 30, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant Rules issued thereunder, as applicable and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
2. 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 company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. Attention is drawn to the fact that:
 - a) the figures for the three months ended March 31, 2025, as reported in the Statement, are the balancing figures between the audited figures in respect of the nine months ended March 31, 2025 and the published unaudited figures up to the end of the second quarter of the nine months ended March 31, 2025, which have been reviewed and not subjected to audit by us.
 - b) the figures for the three months ended June 30, 2024, as reported in the Statement, are the balancing figures between the audited figures in respect of the full financial year ended June 30, 2024 and the published year to date figures up to the end of the third quarter of the financial year ended June 30, 2024, which have been reviewed and not subjected to audit by us.

For KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

Firm Reg. No.: 104607W / W100166

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Zarir Fraser

Darius Z. Fraser

PARTNER

M. No. 042454

UDIN: 25042454BMOEUH7331

Mumbai: July 30, 2025.

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2025

(₹ in Lakhs)

Particulars	(1) Three Months Ended 30th June 2025	(2) Preceding Three Months Ended 31st March 2025	(3) Corresponding Three Months Ended 30th June 2024	(4) Nine Months Ended 31st March 2025
	(Unaudited)	(Audited) Refer Note 7	(Audited) Refer Note 8	(Audited) Refer Note 3
1 Income				
Sale of products	93 516	98 913	92 743	3 36 811
Other operating revenues	187	250	432	631
2 Revenue from operations	93 703	99 163	93 175	3 37 442
3 Other income	769	1 913	731	3 734
Total income (2+3)	94 472	1 01 076	93 906	3 41 176
4 Expenses				
a) Cost of raw and packing materials consumed	16 440	17 540	17 685	56 722
b) Purchases of stock-in-trade (Traded goods)	20 248	21 003	23 180	67 289
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2 571)	930	(2 830)	1 500
d) Employee benefits expense	4 835	4 937	6 713	17 605
e) Finance costs	7	577	(3)	1 430
f) Depreciation and amortization expense	909	1 035	1 340	3 194
g) Impairment losses (Refer Note 4)	—	—	1 303	—
h) Advertising & sales promotion expenses	6 873	12 116	15 366	45 244
i) Other expenses	21 261	21 672	19 924	61 976
Total expenses	68 002	79 810	82 678	2 54 960
5 Profit before tax (2+3-4)	26 470	21 266	11 228	86 216
6 Income tax expense				
a) Current tax	6 662	5 167	3 292	22 136
b) Deferred tax	80	(24)	(167)	(249)
c) Prior year tax adjustments	522	513	(3)	670
	7 264	5 656	3 122	22 557
7 Profit for the period / year (5-6)	19 206	15 610	8 106	63 659
8 Other comprehensive income / (loss)				
Items that will not be reclassified to profit or loss:				
Remeasurement of the defined benefit plans	(236)	(258)	(186)	(943)
Income tax effect on above	59	65	47	237
Total other comprehensive income / (loss) for the period	(177)	(193)	(139)	(706)
9 Total comprehensive income for the period / year (7+8)	19 029	15 417	7 967	62 953
10 Paid-up equity share capital (Face Value ₹ 10 per equity share)	3 246	3 246	3 246	3 246
11 Other Equity				70 453
12 Earnings per Share (Face value of ₹ 10 per equity share) (not annualised) :				
a) Basic	59.17	48.09	24.97	196.11
b) Diluted	59.17	48.09	24.97	196.11
See accompanying notes to the financial results				

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Notes:

- 1 The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 30th July, 2025 and have been subjected to a limited review by the Statutory Auditors of the Company. These financial results are prepared and published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2 The Unaudited Financial Results are prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS-34), as prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder and other accounting principles generally accepted in India.
- 3 The Board of Directors of the Company, on January 23, 2025, approved the change of the previous Financial Year end from June 30th to March 31st. Accordingly, the previous Financial Year of the Company viz., 2024-25 was for a period of nine months commencing on July 1, 2024, and ended on March 31, 2025.
- 4 During the year ended June 30, 2024, certain Property, Plant & Equipment of the Company having a written down value of ₹ 2,282 lakhs were licensed to a contract manufacturer whose arrangement was terminated in F.Y. 2022-23, had been tested for impairment and an impairment loss amounting to ₹ 1,303 lakhs had been recognized in the financial results. During the nine months period ended March 31, 2025, the Company had re-assessed the impairment recognised based on an "Agreement to Sell" entered into with a buyer and had reversed the excess provision for impairment loss of ₹ 673 lakhs under "Other Income".
- 5 The Company's operating segments under Ind AS 108 – Operating Segments are as follows:
 - Health Care Products – Comprising of Ointment and Creams, Cough Drops and Tablets.
 - Hygiene Products – Comprising of Feminine Hygiene products and other skin care hygiene.These individual operating segments have been aggregated into a single primary reportable segment i.e. manufacturing, trading and marketing of Health and Hygiene Products in accordance with Ind AS 108-Operating Segments. Accordingly, no separate segment information has been provided.
- 6 The Company does not have a subsidiary, associate or a joint venture as at June 30, 2025.
- 7 The figures for the preceeding three months ended March 31, 2025, are the balancing figures between the audited figures in respect of the nine month period ended March 31, 2025 and the published unaudited year to date figures upto the end of the second quarter ended December 31, 2024.
- 8 The figures for the corresponding three months ended 30th June, 2024 are the balancing figures between the audited figures in respect of the full financial year ended June 30, 2024 and the year to date figures upto the third quarter of that financial year.

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

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Kumar Venkatasubramanian
Managing Director

Place: Mumbai
Date: July 30, 2025

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