



**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

November 6, 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 September 30, 2025

We are pleased to inform you that at a meeting of the Board of Directors of the Company held today (commenced at 12:50 P.M. and ended at 01:18 P.M.), the Unaudited Financial Results for the quarter ended September 30, 2025 were approved.

We are enclosing herewith the following:

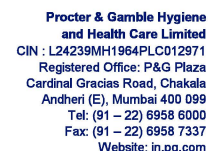
- a. Unaudited Financial Results for the quarter ended September 30, 2025; and
- b. Limited Review Report in respect of the Unaudited Financial Results for the quarter ended September 30, 2025, furnished by Statutory Auditors of the Company.

Kindly take the same on record.

Thanking you,
Yours faithfully,

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

Flavia Machado
Senior Legal Manager- Legal and Secretarial



(₹ in Lakhs)

Particulars	(1) Three Months Ended 30th September 2025	(2) Preceding Three Months Ended 30th June 2025	(3) Corresponding Three Months Ended 30th September 2024	(4) Six Months Ended 30th September 2025	(5) Corresponding Six Months Ended 30th September 2024	(6) Previous Year Nine Months Ended 31st March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited) (Refer Note 6 below)	(Audited) (Refer Note 5 below)
1 Income						
Sale of products	1 14 885	93 516	1 13 273	2 08 401	2 06 016	3 36 811
Other operating revenues	<u>132</u>	187	243	319	675	631
2 Revenue from operations	1 15 017	93 703	1 13 516	2 08 720	2 06 691	3 37 442
3 Other income	990	769	850	1 759	1 581	3 734
Total income (2+3)	1 16 007	94 472	1 14 366	2 10 479	2 08 272	3 41 176
4 Expenses						
a) Cost of raw and packing materials consumed	19 749	16 440	19 400	36 189	37 085	56 722
b) Purchases of stock-in-trade (Traded goods)	21 164	20 248	21 682	41 412	44 862	67 289
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	3 607	(2 571)	1 041	1 036	(1 789)	1 500
d) Employee benefits expense	4 859	4 835	6 051	9 694	12 764	17 605
e) Finance costs	360	7	191	367	188	1 430
f) Depreciation and amortization expense	928	909	1 170	1 837	2 510	3 194
g) Impairment losses	—	—	—	—	1 303	—
h) Advertising & sales promotion expenses	<u>17 597</u>	8 873	17 294	24 470	32 660	45 244
i) Other expenses	19 565	21 261	19 000	40 826	38 924	61 976
Total expenses	87 829	68 002	85 829	1 55 831	1 68 507	2 54 960
5 Profit before tax (2+3-4)	28 178	26 470	28 537	54 648	39 765	86 216
6 Income tax expense						
a) Current tax	7 419	6 662	7 995	14 081	11 287	22 136
b) Deferred tax	(227)	80	(648)	(147)	(815)	(249)
c) Prior year tax adjustments	—	522	—	522	(3)	670
7 Profit for the period (5-6)	7 192	7 264	7 347	14 456	10 469	22 567
8 Other comprehensive income / (loss)	20 986	19 206	21 190	40 192	29 296	63 659
Items that will not be reclassified to profit or loss:						
Remeasurement of the defined benefit plans	557	(236)	185	321	(1)	(943)
Income tax effect on above	(140)	59	(46)	(81)	—	237
Total other comprehensive income / (loss) for the period	417	(177)	139	240	—	(706)
9 Total comprehensive income for the period (7+8)	21 403	19 029	21 329	40 432	29 296	62 953
10 Paid-up equity share capital (Face Value ₹ 10 per equity share)	3 246	3 246	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 (in ₹)	64.65	59.17	65.28	123.82	90.25	196.11
b) Diluted (in ₹)	64.65	59.17	65.28	123.82	90.25	1

Notes:

1 Statement of Assets and Liabilities

(₹ in Lakhs)

Particulars	As at 30th September 2025 (Unaudited)	As at 31st March 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	16 604	13 137
Capital work-in-progress	1 414	4 071
Financial assets		
(i) Loans	3 874	3 862
(ii) Other financial assets	547	434
Deferred tax assets (Net)	8 308	8 242
Non-current tax assets (Net)	22 520	23 043
Other non-current assets	11 188	12 002
Total non-current assets	64 455	64 791
Current assets		
Inventories	21 624	22 140
Financial assets		
(i) Trade receivables	35 820	30 410
(ii) Cash and cash equivalents	78 210	46 637
(iii) Bank balances other than (ii) above	1 102	1 433
(iv) Loans	379	463
(v) Other financial assets	6 877	3 513
Other current assets	4 874	4 467
	1 48 886	1 09 063
Non current assets held for sale	—	1 619
Total current assets	1 48 886	1 10 682
Total Assets	2 13 341	1 75 473
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	3 246	3 246
Other equity	89 881	70 453
Total Equity	93 127	73 699
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	4	1
Provisions	11 564	11 667
Total non-current liabilities	11 568	11 668
Current liabilities		
Financial liabilities		
(i) Lease liabilities	202	231
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	419	754
Total outstanding dues of creditors other than micro enterprises and small enterprises	94 944	80 188
(iii) Other financial liabilities	2 040	1 929
Other current liabilities	7 409	5 707
Provisions	1 220	1 297
Current tax liabilities (net)	2 412	—
Total current liabilities	1 08 646	90 106
Total Liabilities	1 20 214	1 01 774
Total Equity and Liabilities	2 13 341	1 75 473

2 Statement of Cash Flows

Particulars	(₹ in Lakhs)	
	Six Months Ended 30th September 2025 (Unaudited)	Nine Month Period Ended 31st March 2025 (Audited)
A. Cash Flows from Operating Activities		
Profit before tax	54 648	86 216
Adjustments for:		
Depreciation and amortization expense	1 837	3 194
Loss on disposal of property, plant and equipment	182	23
Finance costs	366	1 414
Allowance for doubtful receivables (Net of recovery)	132	311
Interest income	(1 662)	(2 776)
Net foreign exchange loss	206	27
Inventory written off	1 392	997
Provisions no longer required written back	—	(673)
Expense recognised in respect of equity settled share based payments	274	612
Operating profit before working capital changes	57 365	89 345
Working capital adjustments		
(Increase) in trade and other receivables	(5 643)	(6 566)
(Increase) / Decrease in financial assets	(3 288)	5 171
(Increase) in inventories	(876)	(581)
Decrease in other assets	436	388
Increase / (Decrease) in trade and other payables	15 723	(4 236)
(Decrease) / Increase in provisions	(209)	106
Cash generated from operations	63 608	83 627
Income taxes paid (net of refund)	(11 668)	(24 306)
Net cash generated from operating activities	51 940	59 321
B. Cash Flows from Investing Activities		
Interest received	1 545	2 435
Payment to acquire property, plant and equipment and capital work-in-progress	(2 914)	(5 503)
Proceeds from sale of property, plant and equipment	1 826	41
Net bank deposits (placed)	1	(1)
Changes in earmarked balances	400	(400)
Net cash generated / (used in) from investing activities	858	(3 428)
C. Cash Flows from Financing Activities		
Dividend paid	(21 099)	(66 545)
Principal payment of lease liabilities	(26)	(78)
Net cash (used in) financing activities	(21 125)	(66 623)
Net increase in cash and cash equivalents (A + B + C)	31 673	(10 730)
Cash and cash equivalents at the beginning of the year	46 637	57 367
Cash and cash equivalents at the end of the period	78 310	46 637

- 3 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 6th November, 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.
- 4 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.
- 5 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.
- 6 Pursuant to the change in the Financial Year as mentioned in note 5 above, the figures for the corresponding six months ended September 30, 2024 are arrived at by adding the published audited figures for the quarter ended June 30, 2024 and the published unaudited figures for the quarter ended September 30, 2024.
- 7 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.
- 8 The Statement of Assets and Liabilities as at September 30, 2025, is attached therewith as Note 1.
- 9 The Statement of Cash Flows has been prepared under the indirect method as set out in Ind AS -7 on the "Statement of Cash Flows" and is attached herewith as Note 2.
- 10 The Company does not have a subsidiary, associate or a joint venture as at September 30, 2025.

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

KUMAR
VENKATASU
BRAMANIAN

Digitally signed by KUMAR
VENKATASUBRAMANIAN
Date: 2025.11.06 13:05:08
+05'30'

Kumar Venkatasubramanian
Managing Director

Place: Mumbai
Date: November 6, 2025

KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

REVIEW REPORT

TO THE BOARD OF DIRECTORS

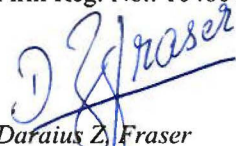
PROCTER & GAMBLE HYGIENE AND HEALTH CARE LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **PROCTER & GAMBLE HYGIENE AND HEALTH CARE LIMITED** ("the Company") for the quarter and six months ended September 30, 2025, together with the Unaudited Statement of Assets and Liabilities, Unaudited Statement of Cash Flows 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 November 6, 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 note 6 regarding the fact that the Statement includes the results for the corresponding previous six months ended September 30, 2024 which is arrived at by adding the published audited figures for the quarter ended June 30, 2024, on which we had issued an unmodified opinion vide our audit report dated August 28, 2024 and the published unaudited figures for the quarter ended September 30, 2024, on which we had issued a separate limited review report dated October 30, 2024 which was unmodified.

For KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

Firm Reg. No.: 104607W / W100166



Daraius Z. Fraser

PARTNER

M. No. 042454

UDIN: 25042454BMOEVL2818

Mumbai: November 06, 2025

LLP IN : AAH - 3437

REGISTERED OFFICE : ESPLANADE HOUSE, 29, HAZARIMAL SOMANI MARG, FORT, MUMBAI 400 001
TEL.: (91) (22) 6158 6200, 6158 7200 FAX: (91) (22) 6158 6275



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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER 2025

(₹ in Lakhs)

Particulars	(1) Three Months Ended 30th September 2025 (Unaudited)	(2) Preceding Three Months Ended 30th June 2025 (Unaudited)	(3) Corresponding Three Months Ended 30th September 2024 (Unaudited)	(4) Six Months Ended 30th September 2025 (Unaudited)	(5) Corresponding Six Months Ended 30th September 2024 (Unaudited) (Refer Note 6 below)	(6) Previous Year Nine Months Ended 31st March 2025 (Audited) (Refer Note 5 below)
1 Income						
Sale of products	1 14 885	93 516	1 13 273	2 08 401	2 06 016	3 36 811
Other operating revenues	132	187	243	319	675	631
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Total income (2+3)	1 16 007	94 472	1 14 366	2 10 479	2 08 272	3 41 176
4 Expenses						
a) Cost of raw and packing materials consumed	19 749	16 440	19 400	36 189	37 085	56 722
b) Purchases of stock-in-trade (Traded goods)	21 164	20 248	21 682	41 412	44 862	67 289
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	3 607	(2 571)	1 041	1 036	(1 789)	1 500
d) Employee benefits expense	4 859	4 835	6 051	9 694	12 764	17 605
e) Finance costs	360	7	191	367	188	1 430
f) Depreciation and amortization expense	928	909	1 170	1 837	2 510	3 194
g) Impairment losses	—	—	—	—	1 303	—
h) Advertising & sales promotion expenses	17 597	6 873	17 294	24 470	32 660	45 244
i) Other expenses	19 565	21 261	19 000	40 826	38 924	61 976
Total expenses	87 829	68 002	85 829	1 55 831	1 68 507	2 54 960
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6 Income tax expense						
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12 Earnings per Share (Face value of ₹ 10 per equity share) (not annualised) :						
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b) Diluted (in ₹)	64.65	59.17	65.28	123.82	90.25	196.11
See accompanying notes to the financial results						



Notes:

1 Statement of Assets and Liabilities

Particulars	(₹ in Lakhs)	
	As at 30th September 2025 (Unaudited)	As at 31st March 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	16 604	13 137
Capital work-in-progress	1 414	4 071
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Total current liabilities	1 08 646	90 106
Total Liabilities	1 20 214	1 01 774
Total Equity and Liabilities	2 13 341	1 75 473



2 Statement of Cash Flows

Particulars	(₹ in Lakhs)	
	Six Months Ended 30th September 2025 (Unaudited)	Nine Month Period Ended 31st March 2025 (Audited)
A. Cash Flows from Operating Activities		
Profit before tax	54 648	86 216
Adjustments for:		
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Dividend paid	(21 099)	(66 545)
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Net increase in cash and cash equivalents (A + B + C)	31 573	(10 730)
Cash and cash equivalents at the beginning of the year	46 637	57 367
Cash and cash equivalents at the end of the period	78 210	46 637

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

KUMAR
VENKATASU
BRAMANIAN

Kumar Venkatasubramanian
Managing Director

Place: Mumbai
Date: November 6, 2025

