

November 12, 2024

To,

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400023
BSE Code: 532926

National Stock Exchange of India Limited
Exchange Plaza, Bandra – Kurla Complex,
Bandra (E), Mumbai - 400051
Scrip Code: JYOTHYLAB

Dear Sirs,

Sub: Outcome of the Board Meeting held on November 12, 2024

Further to our letter dated November 04, 2024 on the captioned subject, we wish to inform you that the Board of Directors of the Company at its meeting held today at 10:45 a.m. and concluded at 12:20 p.m., approved the Un-audited Financial Results on Standalone and Consolidated basis for the quarter and half year ended September 30, 2024 with Limited Review by the Statutory Auditors of the Company.

Accordingly, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith a copy of the Un-audited Financial Results on Standalone and Consolidated basis for the quarter and half year ended September 30, 2024 accompanied with the Limited Review Report by the Statutory Auditors of the Company.

Kindly take the above on your record and disseminate the same for the information of investors.

Thanking you,
Yours faithfully,

For Jyothy Labs Limited



Shreyas Trivedi
Head – Legal & Company Secretary



Encl.: as above

Branch Office:

- Indiana House, B Wing, 6th Floor, Makwana Road, Marol, Andheri (East), Mumbai-400059.
- 42-43, Shiv shakti Industrial Estate, Off Andheri Kurla Road, Marol, Andheri (East), Mumbai-400059.

Jyothy Labs Limited

CIN: L24240MH1992PLC128651

'Ujala House', Ramkrishna Mandir Road,
Kondivita, Andheri (East), Mumbai 400 059.

Tel: +91 022-6689 2800 | Fax: +91 022-6689 2805

info@jyothy.com | www.jyothy.com

B S R & Co. LLP

Chartered Accountants

14th Floor, Central B Wing and North C Wing
Nesco IT Park 4, Nesco Center
Western Express Highway
Goregaon (East), Mumbai – 400 063, India
Telephone: +91 (22) 6257 1000
Fax: +91 (22) 6257 1010

Limited Review Report on unaudited standalone financial results of Jyothy Labs Limited for the quarter ended 30 September 2024 and year to date results for the period from 1 April 2024 to 30 September 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Jyothy Labs Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Jyothy Labs Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2024 and year to date results for the period from 1 April 2024 to 30 September 2024 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No.: 101248W/W-100022



Vikas R Kasat

Partner

Mumbai

12 November 2024

Membership No.: 105317

UDIN:24105317BKCRAL8463

Registered Office:

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

Limited Review Report on unaudited consolidated financial results of Jyothy Labs Limited for the quarter ended 30 September 2024 and year to date results for the period from 1 April 2024 to 30 September 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Jyothy Labs Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Jyothy Labs Limited (hereinafter referred to as "the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30 September 2024 and year to date results for the period from 1 April 2024 to 30 September 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent'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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entity:
 - a. Jyothy Kallol Bangladesh Limited
5. Based on our review conducted and procedures performed 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Limited Review Report (Continued)
Jyothy Labs Limited

6. The Statement includes the interim financial information of one subsidiary which has not been reviewed, whose interim financial information reflect total assets (before consolidation adjustments) of Rs. 720 lacs as at 30 September 2024 and total revenues (before consolidation adjustments) of Rs. 92 lacs and Rs. 181 lacs, total net profit / (loss) after tax (before consolidation adjustments) of Rs. 10 lacs and (Rs. 5 lacs) and total comprehensive loss (before consolidation adjustments) of Rs. 9 lacs and Rs. 59 lacs, for the quarter ended 30 September 2024 and for the period from 1 April 2024 to 30 September 2024 respectively, and cash inflows (net) (before consolidation adjustments) of Rs. 3 lacs for the period from 1 April 2024 to 30 September 2024 as considered in the Statement. According to the information and explanations given to us by the Parent's management, this interim financial information is not material to the Group.

Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Vikas R Kasat
Partner

Mumbai

12 November 2024

Membership No.: 105317

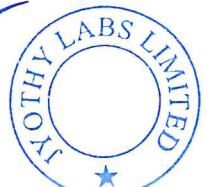
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JYOTHY LABS LIMITED
(CIN : L24240MH1992PLC128651)
STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024
Registered Office: Ujala House, Ramakrishna Mandir Road, Kondivita, Andheri East, Mumbai 400059.

(Rs in lacs)

Particulars	Standalone						Consolidated					
	Quarter ended			Half year ended		Year ended	Quarter ended			Half year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	73,307	74,118	73,159	1,47,425	1,41,799	2,75,403	73,376	74,181	73,234	1,47,557	1,41,944	2,75,693
Other income	1,254	1,369	1,321	2,623	3,015	5,367	1,253	1,372	1,323	2,625	3,017	5,373
Total Income	74,561	75,487	74,480	1,50,048	1,44,814	2,80,770	74,629	75,553	74,557	1,50,182	1,44,961	2,81,066
Expenses												
(a) Cost of materials consumed	34,498	35,810	31,329	70,308	64,312	1,24,080	34,538	35,843	31,372	70,381	64,397	1,24,260
(b) Purchases of stock in trade	863	2,910	4,473	3,773	8,659	15,498	863	2,910	4,473	3,773	8,659	15,498
(c) Changes in inventories of finished goods, stock in trade and work-in-progress	1,153	(2,629)	1,347	(1,476)	(47)	634	1,147	(2,619)	1,348	(1,472)	(41)	626
(d) Employee benefits expense	8,058	8,606	7,683	16,664	15,261	30,013	8,067	8,616	7,691	16,683	15,280	30,052
(e) Finance cost	140	139	117	279	228	473	140	139	117	279	228	473
(f) Advertisement and sales promotion expense	6,106	6,157	5,739	12,263	10,780	22,823	6,106	6,157	5,739	12,263	10,780	22,823
(g) Depreciation and amortisation expenses	1,389	1,340	1,231	2,729	2,427	4,995	1,389	1,341	1,231	2,730	2,427	4,996
(h) Other expenses	8,795	9,904	9,051	18,699	17,546	34,362	8,810	9,929	9,074	18,739	17,590	34,454
Total expenses	61,002	62,237	60,970	1,23,239	1,19,166	2,32,878	61,060	62,316	61,045	1,23,376	1,19,320	2,33,182
Profit before tax	13,559	13,250	13,510	26,809	25,648	47,892	13,569	13,237	13,512	26,806	25,641	47,884
Tax expenses	3,066	3,067	3,066	6,133	5,569	10,903	3,067	3,068	3,114	6,135	5,618	10,954
Current tax	2,407	2,293	2,362	4,700	4,485	7,928	2,408	2,294	2,410	4,702	4,534	7,979
Adjustment of tax relating to earlier periods	-	-	-	-	-	417	-	-	-	-	-	417
Deferred tax charge	659	774	704	1,433	1,084	2,558	659	774	704	1,433	1,084	2,558
Net Profit for the period	10,493	10,183	10,444	20,676	20,079	36,989	10,502	10,169	10,398	20,671	20,023	36,930
Other Comprehensive Income												
(a) Items that will not be reclassified to profit or loss	(41)	(31)	9	(72)	19	(142)	(60)	(66)	9	(126)	19	(142)
(b) Tax (expense)/benefit on items that will not be reclassified to profit or loss	18	8	(3)	26	(6)	50	18	8	(3)	26	(6)	50
(c) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	(3)	-	(11)	(6)
Other Comprehensive Income/(loss) for the period	(23)	(23)	6	(46)	13	(92)	(42)	(58)	3	(100)	2	(98)
Total Comprehensive Income for the period	10,470	10,160	10,450	20,630	20,092	36,897	10,460	10,111	10,401	20,571	20,025	36,832

Jyothy M. P.



JYOTHY LABS LIMITED

(CIN : L24240MH1992PLC128651)

**STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024**

Registered Office: Ujala House, Ramakrishna Mandir Road, Kondivita, Andheri East, Mumbai 400059.

(Rs in lacs)

Particulars	Standalone						Consolidated					
	Quarter ended			Half year ended		Year ended	Quarter ended			Half year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Profit/(loss) attributable to :												
Owners of Jyothy Labs Limited							10,499	10,173	10,415	20,672	20,040	36,945
Non-Controlling Interest							3	(4)	(17)	(1)	(17)	(15)
Other Comprehensive Income attributable to:												
Owners of Jyothy Labs Limited							(36)	(50)	3	(86)	2	(97)
Non-Controlling Interest							(6)	(8)	-	(14)	-	(1)
Total Comprehensive Income attributable to:												
Owners of Jyothy Labs Limited							10,463	10,123	10,418	20,586	20,042	36,848
Non-Controlling Interest							(3)	(12)	(17)	(15)	(17)	(16)
Paid up equity share capital (Face value of Re 1/- each)	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672
Other equity						1,10,451						1,77,159
Earnings Per Share of face value Re 1/- each												
Basic earnings per share (Rs)	2.86	2.77	2.84	5.63	5.47	10.07	2.86	2.77	2.84	5.63	5.46	10.06
Diluted earnings per share (Rs)	2.86	2.77	2.84	5.63	5.47	10.07	2.86	2.77	2.84	5.63	5.46	10.06
	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised

Notes :

1. The above unaudited financial results of the Company for the quarter ended September 30, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2024. Further, Ms. M. R. Jyothy, Chairperson and Managing Director of the Company is duly authorized by the Board of Directors of the Company to sign the aforesaid financial results for the quarter and half year ended September 30, 2024

2. For more details on results, visit investor center section of the Company's website at www.jyothy.com and financial result under corporates section of Stock Exchange's Website at www.nseindia.com and www.bseindia.com.

Place: Mumbai

Date: November 12, 2024




For and on behalf of the Board of Directors

M. R. Jyothy
M. R. Jyothy
Chairperson and Managing Director

DIN: 00571828

JYOTHY LABS LIMITED
STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS

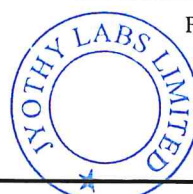
Notes :

3. Statement of Assets and Liabilities :-

(Rs in lacs)

Particulars	Standalone		Consolidated	
	As at September 30, 2024	As at March 31, 2024	As at September 30, 2024	As at March 31, 2024
	Unaudited	Audited	Unaudited	Audited
Assets				
Non-Current Assets				
Property, plant and equipment	28,480	28,649	28,519	28,687
Capital work in progress	1,590	1,329	1,598	1,337
Right-of-use assets	5,133	4,661	5,133	4,661
Goodwill	10,524	10,524	78,633	78,633
Other Intangible assets	612	545	612	545
Financial assets				
Investment in subsidiaries	580	580	-	-
Other financial assets	1,616	1,589	1,616	1,589
Deferred tax assets (net)	6,014	7,421	4,537	5,944
Income Tax assets (net)	2,127	569	2,145	586
Other non-current assets	5,122	4,191	5,122	4,191
	61,798	60,058	1,27,915	1,26,173
Current assets				
Inventories	30,263	28,210	30,412	28,350
Financial assets				
Investments	28,773	19,152	28,773	19,152
Trade receivables	24,457	19,578	24,931	20,139
Cash and cash equivalents	13,112	8,434	13,120	8,439
Bank balances other than cash and cash equivalents	1,043	8,083	1,123	8,166
Other financial assets	22,973	26,423	22,973	26,424
Other current assets	3,346	3,241	3,347	3,250
	1,23,967	1,13,121	1,24,679	1,13,920
Asset held for sale	-	-	-	-
	1,23,967	1,13,121	1,24,679	1,13,920
Total Assets	1,85,765	1,73,179	2,52,594	2,40,093
Equity				
Equity Share Capital	3,672	3,672	3,672	3,672
Other Equity	1,18,272	1,10,451	1,84,936	1,77,159
Equity attributable to owners of Jyothy Labs Limited	1,21,944	1,14,123	1,88,608	1,80,831
Non-controlling interests	-	-	175	190
Total equity	1,21,944	1,14,123	1,88,783	1,81,021
Liabilities				
Non-Current liabilities				
Financial Liabilities				
Lease Liabilities	3,321	2,591	3,321	2,591
Provisions	8,403	8,024	8,403	8,024
Other non-current liabilities	391	403	391	403
	12,115	11,018	12,115	11,018
Current liabilities				
Financial Liabilities				
Lease Liabilities	2,266	2,465	2,266	2,465
Trade payables				
Total outstanding dues of micro enterprises and small enterprises	4,598	4,959	4,598	4,959
Total outstanding dues of creditors other than micro enterprises and small enterprises	24,623	22,631	24,613	22,647
Other financial liabilities	3,806	3,429	3,806	3,429
Other current liabilities	12,193	11,675	12,193	11,675
Provisions	3,086	2,833	3,086	2,833
Current Tax liabilities (net)	1,134	46	1,134	46
	51,706	48,038	51,696	48,054
Total liabilities	63,821	59,056	63,811	59,072
Total equity and liabilities	1,85,765	1,73,179	2,52,594	2,40,093

For and on behalf of the Board of Directors



Jyothy M.R.
M.R. Jyothy

Chairperson and Managing Director

DIN : 00571828

Place: Mumbai

Date: November 12, 2024

JYOTHY LABS LIMITED
STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS

Notes :

4. Statement of Cash Flow :-

(Rs in lacs)

Particulars	Half Year ended			
	Standalone		Consolidated	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	Unaudited	Unaudited	Unaudited	Unaudited
A. CASH FLOWS PROVIDED BY/(USED IN) OPERATING ACTIVITIES:				
Profit before tax	26,809	25,648	26,806	25,641
Adjustments to reconcile profit before tax to net cash flows :				
Depreciation and impairment of property, plant and equipment	1,464	1,378	1,465	1,378
Depreciation of right-of-use assets	1,209	991	1,209	991
Amortisation and impairment of intangible assets	56	58	56	58
Inventory written off net of Provision for Inventory	289	645	289	645
Profit on sale of fixed assets	-	(1,213)	-	(1,213)
Gain on financial assets at fair value through profit or loss	(301)	-	(301)	-
Profit on sale of Investment	(546)	-	(546)	-
Finance costs	279	228	279	228
Interest income	(1,163)	(952)	(1,168)	(954)
Lease rent income	-	(3)	-	(3)
Provision for doubtful debts written back (net of written off)	-	(8)	-	(8)
Unrealised Foreign exchange fluctuation loss/(gain) (net)	3	(4)	3	(4)
Investment subsidy income	(71)	(74)	(71)	(74)
Equity settled share based expenses	43	-	43	-
Operating profit before working capital changes	28,071	26,694	28,064	26,685
Movements in working capital :				
Decrease/(increase) in trade receivables	(4,882)	(4,244)	(4,795)	(4,194)
Decrease/(increase) in other financial assets	156	(61)	157	(61)
Decrease/(increase) in inventories	(2,342)	945	(2,351)	927
Decrease/(increase) in other assets	(103)	720	(95)	714
Increase/(decrease) in trade payables	1,630	3,840	1,547	3,833
Increase/(decrease) in other financial liabilities	387	1,138	387	1,138
Increase/(decrease) in other liabilities	577	456	577	456
Increase/(decrease) in provisions	560	495	560	484
Cash generated from operations	24,054	29,983	24,051	29,982
Taxes paid (net)	(5,170)	(2,602)	(5,172)	(2,608)
Net cash generated from operating activities (A)	18,884	27,381	18,879	27,374
B. CASH FLOWS PROVIDED BY/(USED IN) INVESTING ACTIVITIES:				
Purchase of fixed assets including capital work-in-progress and capital advances	(2,663)	(1,751)	(2,663)	(1,751)
Proceeds from sale of fixed assets	23	1,812	23	1,812
Investment in fixed deposit	(10,043)	(19,729)	(10,040)	(19,729)
Maturity proceeds from fixed deposit	20,368	-	20,368	-
(Investment) / Maturity proceeds from Mutual Fund (Net)	(8,774)	(500)	(8,774)	(500)
Interest income received	1,135	473	1,140	475
Lease rent income received	-	3	-	3
Net cash provided by / (used in) from investing activities (B)	46	(19,692)	54	(19,690)
C. CASH FLOWS PROVIDED BY/(USED IN) FINANCING ACTIVITIES:				
Finance cost paid	-	(3)	-	(3)
Payment of lease liabilities	(1,400)	(1,168)	(1,400)	(1,168)
Dividend paid	(12,852)	(11,016)	(12,852)	(11,016)
Net cash (used in) financing activities (C)	(14,252)	(12,187)	(14,252)	(12,187)
Net (Decrease)/Increase in cash and cash equivalents (A+B+C)	4,678	(4,498)	4,681	(4,503)
Cash and cash equivalents at the beginning of the year	8,434	10,553	8,439	10,565
Cash and cash equivalents at the end of the year	13,112	6,055	13,120	6,062
Components of cash and cash equivalents				
Cash in hand	56	60	57	63
Balance with scheduled banks - Current account	13,056	5,995	13,063	5,999
Cash and cash equivalents considered for cash flow statement	13,112	6,055	13,120	6,062

Notes :

a. The above Statement of Cash flow has been prepared under the 'Indirect Method' as set out in Ind-AS 7, 'Statement of Cash flows'.



For and on behalf of the Board of Directors

Jyothy M.P.
M.R. Jyothy

Chairperson and Managing Director

DIN: 00571828

Place: Mumbai

Date: November 12, 2024

JYOTHY LABS LIMITED
REPORTING OF SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(Rs in laacs)

Particulars	Consolidated					
	Quarter ended			Half year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue :						
A. Fabric Care	31,680	32,279	31,658	63,959	61,316	1,18,899
B. Dishwashing	25,396	24,796	25,071	50,192	48,223	93,660
C. Household Insecticides	4,510	5,034	4,498	9,544	9,433	21,225
D. Personal Care	8,560	9,328	8,963	17,888	17,373	30,782
E. Others	3,230	2,744	3,044	5,974	5,599	11,127
Net Sales	73,376	74,181	73,234	1,47,557	1,41,944	2,75,693
Segment Results:						
Profit / (Loss) before tax and finance cost						
A. Fabric Care	7,891	8,022	8,275	15,913	14,838	28,740
B. Dishwashing	4,840	4,952	5,232	9,792	9,863	18,044
C. Household Insecticides	(428)	(543)	(791)	(971)	(1,729)	(3,413)
D. Personal Care	1,161	1,025	980	2,186	2,514	3,971
E. Others	241	(45)	5	196	53	175
Total	13,705	13,411	13,701	27,116	25,539	47,517
Less: (i) Finance cost	(140)	(139)	(117)	(279)	(228)	(473)
(ii) Other unallocable expenditure	(1,027)	(1,148)	(1,115)	(2,175)	(2,090)	(3,502)
Add: Unallocable Income	1,031	1,113	1,043	2,144	2,420	4,342
Profit Before Tax	13,569	13,237	13,512	26,806	25,641	47,884
Segment Assets :						
A. Fabric Care	36,658	38,151	33,059	36,658	33,059	33,447
B. Dishwashing	27,151	28,200	24,366	27,151	24,366	26,284
C. Household Insecticides	12,701	11,908	11,570	12,701	11,570	11,409
D. Personal Care	8,560	7,918	7,498	8,560	7,498	7,514
E. Others	12,002	11,815	11,329	12,002	11,329	10,845
F. Unallocated assets	1,55,522	1,51,779	1,34,136	1,55,522	1,34,136	1,50,594
Total	2,52,594	2,49,771	2,21,958	2,52,594	2,21,958	2,40,093
Segment Liabilities :						
A. Fabric Care	23,716	22,415	21,600	23,716	21,600	22,746
B. Dishwashing	20,058	18,056	18,102	20,058	18,102	18,813
C. Household Insecticides	4,713	3,943	4,218	4,713	4,218	5,319
D. Personal Care	7,368	5,939	6,777	7,368	6,777	6,099
E. Others	2,313	2,078	2,242	2,313	2,242	1,980
F. Unallocated liabilities	5,643	6,165	4,906	5,643	4,906	4,115
Total	63,811	58,596	57,845	63,811	57,845	59,072

Notes:

- i. Fabric Care includes fabric whitener, fabric enhancer, detergent powder, detergent liquid and bar soap. Dishwashing includes dish wash bar, gel, liquid, dish wash scrubber, dishwash steel scrubber and dishwash powder. Household Insecticides includes mosquito repellent coil and liquid. Personal Care includes body soap, toothpaste, deodorants, talcum powder, after shave and hand wash. Others includes Laundry services, incense sticks, toilet cleaner and floor cleaner.
- ii. Based on the "management approach" as defined in Ind AS 108 - 'Operating Segments', the Chief Operating Decision Maker evaluates the Company's performance and allocate resources based on an analysis of various performance indicators by business segments and segment information is presented accordingly.
- iii. Goodwill identifiable to operating segments are included in segment assets, however, where goodwill relates to multiple operating segments and it is not practicable to allocate between segments, it is included in unallocated assets.
- iv. Finance cost is not allocated to any operating segments as the Company reviews the treasury and finance cost at the group level.




For and on behalf of the Board of Directors

Jyothy M. R.
M. R. Jyothy

Chairperson and Managing Director

DIN : 00571828

Place: Mumbai

Date: November 12, 2024