

# B S R & Co. LLP

Chartered Accountants

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N. M. Joshi Marg, Mahalaxmi  
Mumbai - 400 011  
India

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## Review report

### To Board of Directors of Jyothy Laboratories Limited

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Jyothy Laboratories Limited ('the Company') for the quarter and nine months ended 31 December 2017 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 17 January 2018. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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.

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 Indian Accounting Standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 and SEBI Circular dated 5 July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Without qualifying our report and as more fully described in Note 3 of the Statement, we draw attention to managerial remuneration paid/provided by the Company for the year ended 31 March 2017 in excess of limits prescribed under the Companies Act, 2013. As informed to us, the Company has filed revised application with the Central Government for approval of such excess remuneration. Pending approval, no adjustments are considered necessary in these Statement. Our conclusion is not modified in respect of this matter.

*SRM*

**Review report (*Continued*)**  
**Jyothy Laboratories Limited**

The unaudited standalone financial results for the corresponding quarter and nine months ended 31 December 2016 and the audited standalone financial results for the year ended 31 March 2017 included in the Statement, were reviewed / audited by the predecessor auditor, whose limited review report dated 20 January 2017 and audit report dated 18 May 2017 expressed an unmodified opinion on those unaudited / audited standalone financial results, respectively.

For B S R & Co. LLP  
*Chartered Accountants*  
Firm's Registration No: 101248W/W-100022



**Sreeja Marar**  
*Partner*  
Membership No: 111410

Mumbai  
17 January 2018

# B S R & Co. LLP

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## Review report

### To Board of Directors of Jyothy Laboratories Limited

We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Jyothy Laboratories Limited ('the Company') and its subsidiaries (the Company and its subsidiaries constitute 'the Group') for the quarter and nine months ended 31 December 2017 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 17 January 2018. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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.

The Statement include the results of the following entities:

- 1 Jyothy Fabricare Services Limited
- 2 Jyothy Kallol Bangladesh Limited
- 3 Snoways Launderers and Drycleaners Private Limited
- 4 Four Seasons Drycleaning Company Private Limited
- 5 JFSL – JLL (JV)

The financial results and other financial information of four subsidiaries have not been subjected to limited review and have been presented based on the financial information compiled by the Company's Management. The financial results of these subsidiaries reflect total revenue of Rs. 470 lacs and Rs. 1,234 lacs for the quarter and nine months ended 31 December 2017 respectively, total loss after tax of Rs. 16 lacs and Rs. 84 lacs and total comprehensive loss of Rs. 31 lacs and Rs. 106 lacs for the quarter and nine months ended 31 December 2017 respectively as considered in the unaudited consolidated financial results. Our conclusion on the unaudited consolidated financial

*SKW*

**Review report (*Continued*)**  
**Jyothy Laboratories Limited**

results in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the unaudited financial information. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group. Our conclusion is not modified in respect of this matter.

Based on our review conducted as above and based on the consideration of interim financial information furnished to us by the management referred to in paragraph above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 and SEBI Circular dated 5 July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Without qualifying our report and as more fully described in Note 3 of the Statement, we draw attention to managerial remuneration paid/provided by the Company for the year ended 31 March 2017 in excess of limits prescribed under the Companies Act, 2013. As informed to us, the Company has filed revised application with the Central Government for approval of such excess remuneration. Pending approval, no adjustments are considered necessary in these Statement. Our conclusion is not modified in respect of this matter.

The unaudited consolidated financial results for the corresponding quarter and nine months ended 31 December 2016 and the audited consolidated financial results for the year ended 31 March 2017 included in the Statement, were reviewed / audited by the predecessor auditor, whose limited review report dated 20 January 2017 and audit report dated 18 May 2017 expressed an unmodified opinion on those unaudited / audited consolidated financial results, respectively.

For **B S R & Co. LLP**  
*Chartered Accountants*  
Firm Registration No. 101248W/W-100022

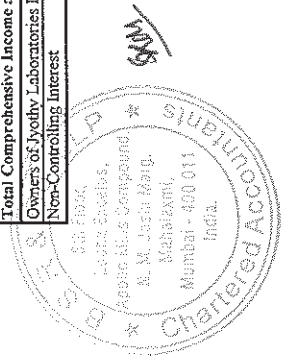
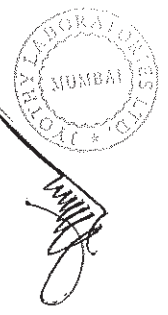


**Sreeja Marar**  
*Partner*  
Membership No: 111410

Mumbai  
17 January 2018

**JYOTHY LABORATORIES LIMITED (CIN : L24240MH1992PLC128651)**  
**STATEMENT OF STANDALONE/CONSOLIDATED UNAUDITED FINANCIAL RESULTS**  
**FOR THE QUARTER ENDED DECEMBER 31, 2017**  
Registered Office: Ujala House, Ramakrishna Mandir Road, Kondivita, Andheri East, Mumbai - 400059.

Particulars	Amount (Rs. in lacs)											
	Standalone						Consolidated					
	Quarter ended		Nine months ended		Year ended		Quarter ended		Nine months ended		Year ended	
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017	31.12.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017	
Revenue from operations	41,840	41,925	38,562	1,21,221	1,24,517	1,69,816	43,121	39,826	1,24,696	1,28,312	1,74,919	
Other income	227	380	221	785	708	1,140	227	257	832	855	1,068	
<b>Total Income</b>	<b>42,067</b>	<b>42,305</b>	<b>38,783</b>	<b>1,22,006</b>	<b>1,25,225</b>	<b>1,70,956</b>	<b>43,348</b>	<b>40,083</b>	<b>1,25,528</b>	<b>1,29,167</b>	<b>1,75,987</b>	
Expenses												
(a) Cost of materials consumed	16,745	8,204	10,142	39,445	37,504	51,679	16,954	10,329	39,891	38,044	52,427	
(b) Purchase of stock in trade	7,419	6,888	7,951	23,012	27,857	37,593	7,419	7,951	23,012	27,857	37,593	
(c) Changes in inventories of finished goods, stock in trade and work-in-progress	(2,082)	7,114	2,612	(894)	(1,508)	(608)	(2,078)	2,612	(909)	(1,508)	(608)	
(d) Excise duty expense	-	1,434	1,434	1,786	4,632	6,619	-	1,434	1,786	4,632	6,619	
(e) Employee benefit expense	4,308	4,082	3,750	12,527	11,394	14,967	4,922	4,309	14,291	13,140	17,288	
(f) Employee stock option expense	-	(24)	19	(5)	217	236	-	(24)	(5)	217	236	
(g) Finance cost	1,059	1,043	1,307	2,961	4,243	5,089	1,203	1,189	3,397	4,658	5,647	
(h) Advertisement and sales promotion expense	3,195	3,440	2,671	10,981	8,967	11,759	3,245	3,462	11,081	9,039	11,853	
(i) Depreciation and amortisation	1,414	1,380	1,360	4,200	4,047	5,474	780	734	2,299	2,174	3,006	
(j) Other expenses	5,186	4,967	4,826	15,682	15,708	21,532	5,729	5,412	17,312	17,505	24,061	
<b>Total expenses</b>	<b>37,244</b>	<b>37,094</b>	<b>36,072</b>	<b>1,09,695</b>	<b>1,13,061</b>	<b>1,54,360</b>	<b>38,174</b>	<b>36,938</b>	<b>1,12,155</b>	<b>1,15,758</b>	<b>1,58,122</b>	
<b>Profit before tax</b>	<b>4,823</b>	<b>5,211</b>	<b>2,711</b>	<b>12,311</b>	<b>12,164</b>	<b>16,596</b>	<b>5,174</b>	<b>3,145</b>	<b>13,373</b>	<b>13,409</b>	<b>17,865</b>	
Tax expenses -	1,095	982	816	2,293	2,946	(3,609)	1,882	1,079	3,081	3,736	(2,850)	
Current tax	944	1,008	816	2,407	4,126	3,431	945	816	2,409	3,436	4,126	
Adjustment of tax relating to earlier periods	-	-	-	-	-	785	-	-	-	-	785	
Deferred tax	151	(26)	-	(114)	(1,180)	(7,825)	937	(26)	672	(390)	(6,771)	
<b>Net Profit for the period</b>	<b>3,728</b>	<b>4,229</b>	<b>1,895</b>	<b>10,018</b>	<b>9,218</b>	<b>20,205</b>	<b>3,292</b>	<b>2,066</b>	<b>10,292</b>	<b>9,673</b>	<b>20,415</b>	
<b>Other Comprehensive Income</b>												
(a) Item that will not be reclassified to profit or loss	(49)	(48)	(130)	(146)	(184)	(177)	(49)	(48)	(146)	(194)	(184)	
(b) Tax (expense)/benefit on item that will not be reclassified to profit or loss	16	17	45	50	63	61	16	45	50	63	61	
(c) Item that will be reclassified to profit or loss	-	-	-	-	-	-	(16)	(44)	(22)	-	-	
(d) Tax (expense)/benefit on item that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	
<b>Other Comprehensive Income for the period</b>	<b>(33)</b>	<b>(31)</b>	<b>(85)</b>	<b>(96)</b>	<b>(121)</b>	<b>(116)</b>	<b>(49)</b>	<b>(75)</b>	<b>(118)</b>	<b>(131)</b>	<b>(123)</b>	
<b>Total Comprehensive Income for the period</b>	<b>3,695</b>	<b>4,198</b>	<b>1,810</b>	<b>9,922</b>	<b>9,097</b>	<b>20,089</b>	<b>3,243</b>	<b>1,981</b>	<b>10,174</b>	<b>9,542</b>	<b>20,292</b>	
Non-Controlling Interest	-	-	-	-	-	-	(181)	(187)	(85)	(273)	(399)	
<b>Total Comprehensive Income after Non-Controlling Interest</b>	<b>3,695</b>	<b>4,198</b>	<b>1,810</b>	<b>9,922</b>	<b>9,097</b>	<b>20,089</b>	<b>3,424</b>	<b>2,066</b>	<b>10,708</b>	<b>9,815</b>	<b>20,691</b>	
Profit/(loss) attributable to :												
Owners of Jyothy Laboratories Limited												
Non-Controlling Interest												
<b>Other Comprehensive Income attributable to :</b>												
Owners of Jyothy Laboratories Limited												
Non-Controlling Interest												
<b>Total Comprehensive Income attributable to :</b>												
Owners of Jyothy Laboratories Limited												
Non-Controlling Interest												
<b>Total Comprehensive Income</b>												
Owners of Jyothy Laboratories Limited												
Non-Controlling Interest												



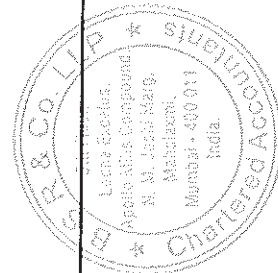
**JYOTHY LABORATORIES LIMITED (CIN : L24240MH1992PLC128651)**  
**STATEMENT OF STANDALONE/CONSOLIDATED UNAUDITED FINANCIAL RESULTS**  
**FOR THE QUARTER ENDED DECEMBER 31, 2017**  
Registered Office: Ujain House, Ramkrishna Mandir Road, Kondivita, Andheri East, Mumbai 400059.

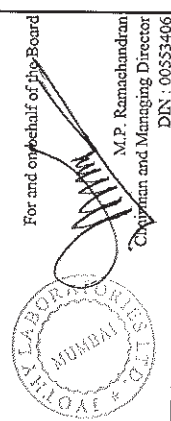
Particulars	Standalone						Consolidated					
	Quarter ended		Nine months ended		Year ended		Quarter ended		Nine months ended		Year ended	
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Paid up equity share capital (Face value of Re 1 each)	1,818	1,817	1,816	1,818	1,816	1,817	1,818	1,817	1,816	1,818	1,816	1,817
Other equity	-	-	-	-	-	63,365	-	-	-	-	-	1,08,236
<b>Earnings Per Share of face value Re 1 each</b>												
Basic earnings per share (Rs)	2.05	2.33	1.04	5.51	5.08	11.12	1.81	2.52	1.14	5.66	5.33	11.24
Diluted earnings per share (Rs)	2.03	2.30	1.04	5.46	5.08	11.12	1.79	2.49	1.14	5.66	5.33	11.24
	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 :**

- The above unaudited financial results of the Company for the quarter ended December 31, 2017 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on January 17, 2018. The above results have been subjected to Limited Review by the statutory auditors of the Company.
- The National Company Law Tribunal vide its Order dated March 01, 2017, approved the Scheme of Amalgamation of Jyothy Consumer Products Marketing Limited (JCPML) with the Company with effect from the Appointed date of April 1, 2016. The amalgamation has been accounted in accordance with the "Business combinations of entities under common control", as described in (Ind. AS) 103 "Business Combinations" and accordingly as per approved scheme, the said amalgamation has been accounted retrospectively for all periods presented including as at April 1, 2015 and hence the standalone financial information for the quarter and nine months ended December 31, 2016 have also been restated so as to include the financial information of JCPML. The difference between the book value of assets, liabilities and reserves of JCPML taken over as at April 1, 2015 and the amount of loans & investments made by the Company have been recorded as capital reserve in the Standalone financial statements of the Company. There is no impact of this amalgamation on the consolidated financial information of the Group as JCPML was already consolidated in the earlier years.
- In the earlier years, the Company had applied to the Central Government for approval of grant of ESOP's to a whole time director and CEO as the value of the ESOP's granted were expected to be in excess of the eligible limits under the Companies Act, as applicable. During financial year 16-17, certain ESOP's have been exercised by the Director and as managerial remuneration includes the requisite value of ESOP's in the year in which it is exercised, the overall value of Managerial Remuneration for the year ended March 31, 2017 is in excess of the limits to the extent of Rs.783.64 lacs. The Company has received an approval from the Central Government on May 1, 2017 for an amount that can be paid to the director for the three years ending May 2017, however, the said ESOP's have not been considered separately. The Company has made a representation seeking approval of grant of ESOP's. On 3rd January 2018, the provisions of the section 197 of the Companies Act, 2013 is amended and accordingly all the pending applications with the central government shall abate, and the Company shall obtain the approval in accordance with the revised provision of the Act, within a period of one year and pay remuneration to managerial personnel. Pending notification of the said amendment and necessary approval, the shares issued to the managerial personnel are held by him in trust.
- Sales for the quarters ended December 31, 2017 and September 30, 2017 is net of Goods and Service Tax (GST). However, Sales till period ended June 30, 2017 is gross of excise duty. Accordingly, the amounts are not fully comparable.
- During the quarter, the Company has allotted 56,308 equity shares of Re. 1/- each, at an exercise price of Re.1/- per equity share to the option grantees upon exercise of options in terms of the Company's Employee Stock Option Scheme. As a result of such allotment, the paid-up equity share capital of the Company has increased from 181,737,779 equity shares of Re. 1/- each to 181,794,087 equity shares of Re. 1/- each.
- Previous period / year's figures have been regrouped/rearranged wherever necessary.

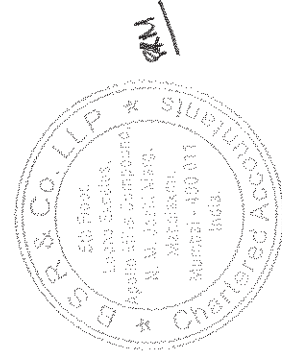
Place: Mumbai  
Date: January 17, 2018



For and on behalf of the Board  
  
M.P. Ramachandran  
Chairman and Managing Director  
DIN : 00533406

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

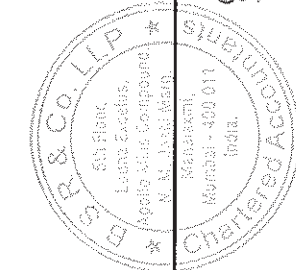
Particulars	Amount (Rs in lacs)											
	Standalone						Consolidated					
	Quarter ended		Nine months ended		Year ended		Quarter ended		Nine months ended		Year ended	
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue :</b>												
A. Dishwashing	14,103	13,009	12,549	38,608	38,934	51,027	14,103	13,009	12,549	38,608	38,934	51,027
B. Fabric Care	18,690	16,430	17,138	52,589	55,080	73,101	18,840	16,497	17,294	52,917	55,593	73,791
C. Household Insecticides	3,753	6,460	4,526	13,227	15,009	26,119	3,753	6,460	4,526	13,227	15,009	26,119
D. Personal Care	4,452	5,072	3,400	14,059	12,634	15,957	4,452	5,072	3,400	14,059	12,634	15,957
E. Laundry service	-	-	-	-	2,995	-	1,131	999	1,108	3,147	3,282	4,413
F. Others	842	967	1,000	2,773	2,995	3,764	842	967	1,000	2,773	2,995	3,764
<b>Total</b>	<b>41,840</b>	<b>41,938</b>	<b>38,613</b>	<b>1,21,256</b>	<b>1,24,652</b>	<b>1,69,968</b>	<b>43,121</b>	<b>43,004</b>	<b>39,877</b>	<b>1,24,731</b>	<b>1,28,447</b>	<b>1,75,071</b>
Less: Inter Segment Revenue	-	(13)	(51)	(35)	(135)	(152)	-	(13)	(51)	(35)	(135)	(152)
<b>Net Sales</b>	<b>41,840</b>	<b>41,925</b>	<b>38,562</b>	<b>1,21,221</b>	<b>1,24,517</b>	<b>1,69,816</b>	<b>43,121</b>	<b>42,991</b>	<b>39,826</b>	<b>1,24,696</b>	<b>1,28,312</b>	<b>1,74,919</b>
<b>Segment Results:</b>												
<b>Profit / (Loss) before tax and finance cost</b>												
A. Dishwashing	2,097	1,694	1,121	4,463	4,794	5,995	2,216	1,814	1,242	4,819	5,151	6,467
B. Fabric Care	3,719	3,308	2,682	10,036	9,875	13,336	4,162	3,745	3,123	11,375	11,275	15,421
C. Household Insecticides	(107)	285	45	(370)	212	407	(107)	285	45	(370)	212	407
D. Personal Care	747	968	276	1,877	1,789	2,258	940	1,162	470	2,455	2,367	3,024
E. Laundry service	-	-	-	-	-	-	(262)	(308)	(235)	(823)	(818)	(1,225)
F. Others	(304)	26	65	(131)	86	166	(304)	26	64	(131)	85	166
<b>Total</b>	<b>6,152</b>	<b>6,281</b>	<b>4,189</b>	<b>15,875</b>	<b>16,756</b>	<b>22,362</b>	<b>6,645</b>	<b>6,724</b>	<b>4,709</b>	<b>17,325</b>	<b>18,272</b>	<b>24,260</b>
Less: (i) Finance cost	(1,059)	(1,043)	(1,307)	(2,961)	(4,243)	(5,089)	(1,203)	(1,189)	(1,444)	(3,397)	(4,658)	(5,647)
(ii) Other unallocable expenditure	(493)	(408)	(385)	(1,376)	(1,066)	(1,755)	(491)	(409)	(384)	(1,375)	(1,066)	(1,754)
<b>Add: Unallocable Income</b>	<b>223</b>	<b>381</b>	<b>214</b>	<b>773</b>	<b>717</b>	<b>1,078</b>	<b>223</b>	<b>427</b>	<b>264</b>	<b>820</b>	<b>861</b>	<b>1,006</b>
<b>Profit Before Tax</b>	<b>4,823</b>	<b>5,211</b>	<b>2,711</b>	<b>12,311</b>	<b>12,164</b>	<b>16,596</b>	<b>5,174</b>	<b>5,553</b>	<b>3,145</b>	<b>13,373</b>	<b>13,409</b>	<b>17,865</b>

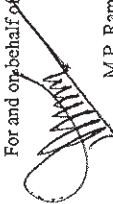


Particulars	Standalone						Consolidated					
	Quarter ended			Nine months ended			Quarter ended			Nine months ended		
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.05.2017	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Assets</b>												
A. Dishwashing	17,582	16,570	11,670	17,582	11,670	15,823	15,576	14,445	9,192	15,576	9,192	13,460
B. Fabric Care	39,661	41,291	41,072	39,661	41,072	40,784	30,310	31,475	29,819	30,310	29,819	29,951
C. Household Insecticides	15,604	14,824	15,950	15,604	15,950	14,583	15,604	14,824	15,950	15,604	15,950	14,583
D. Personal Care	10,429	11,013	10,300	10,429	10,300	10,427	7,175	7,567	6,280	7,175	6,280	6,596
E. Laundry service	-	-	-	-	-	-	13,589	13,464	13,916	13,589	13,916	13,558
F. Others	1,487	1,700	926	1,487	926	946	1,487	1,700	925	1,487	925	946
G. Unallocated assets	54,051	55,048	48,715	53,447	48,715	53,447	1,04,904	1,07,297	1,05,740	1,04,904	1,05,740	1,06,216
<b>Total</b>	<b>1,58,794</b>	<b>1,40,446</b>	<b>1,28,633</b>	<b>1,58,794</b>	<b>1,28,633</b>	<b>1,36,010</b>	<b>1,88,645</b>	<b>1,90,772</b>	<b>1,81,822</b>	<b>1,88,645</b>	<b>1,81,822</b>	<b>1,85,310</b>
<b>Segment Liabilities</b>												
A. Dishwashing	7,910	6,790	5,733	7,910	5,733	5,718	7,910	6,790	5,732	7,910	5,732	5,719
B. Fabric Care	10,001	7,694	8,836	10,001	8,836	9,014	10,040	7,708	8,870	10,040	8,870	9,023
C. Household Insecticides	3,365	3,540	3,417	3,365	3,417	5,718	3,365	3,540	3,417	3,365	3,417	5,718
D. Personal Care	2,225	2,245	3,099	2,225	3,099	3,217	2,225	2,245	3,099	2,225	3,099	3,217
E. Laundry service	-	-	-	-	-	-	745	877	701	745	701	738
F. Others	310	380	264	310	264	280	310	380	264	310	264	280
G. Unallocated liabilities	52,819	61,331	52,994	52,819	52,994	46,698	58,766	67,191	62,155	58,766	62,155	52,379
<b>Total</b>	<b>76,630</b>	<b>81,980</b>	<b>74,343</b>	<b>76,630</b>	<b>74,343</b>	<b>70,645</b>	<b>83,361</b>	<b>88,731</b>	<b>84,238</b>	<b>83,361</b>	<b>84,238</b>	<b>77,074</b>

**Notes:**

- Dishwashing includes dish wash, scrubber and scrubber steel, dish wash bar, liquid and powder. Fabric Care includes fabric whitener, fabric enhancer, bar soap and detergent powder. Household Insecticides includes mosquito repellent coil, liquid and card and insect repellents. Personal Care includes body soap, face wash, toothpaste, deodorants, talcum powder, after shave and moisturiser. Laundry services includes drycleaning and laundry. Others includes incense sticks, toilet cleaner and floor shine.
- 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.
- 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.
- Finance cost is not allocated to any operating segments as the Company reviews the treasury and finance cost at the group level. Accordingly, borrowings are also considered in unallocated liabilities.



For and on behalf of the Board  
  
M.P. Ramachandran  
Chairman and Managing Director  
DIN : 00553406

Place: Mumbai  
Date: January 17, 2018