

BSR & Co. LLP

Chartered Accountants

5th Floor, Lodha Excelus,
Apollo Mills Compound
N. M. Joshi Marg, Mahalaxmi
Mumbai - 400 011
India

Telephone +91 (22) 4345 5300
Fax +91 (22) 4345 5399

Review report

To the Board of Directors of Jyothy Labs Limited

(formerly known as Jyothy Laboratories Limited)

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Jyothy Labs Limited (formerly known as Jyothy Laboratories limited) (“the Company”) for the quarter ended 30 September 2019 and year to date results for the period from 1 April 2019 to 30 September 2019 (“the Statement”).
2. This Statement, which is the responsibility of the Company’s management and approved by the 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 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 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.
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 applicable accounting standards and other recognised 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **BSR & Co. LLP**
Chartered Accountants

Firm’s Registration No: 101248W/W-100022



Sreeja Marar
Partner

Membership No: 111410
UDIN:19111410AAAACS5544

Mumbai
22 October 2019

B S R & Co. LLP

Chartered Accountants

5th Floor, Lodha Excelus,
Apollo Mills Compound
N. M. Joshi Marg, Mahalaxmi
Mumbai - 400 011
India

Telephone +91 (22) 4345 5300
Fax +91 (22) 4345 5399

Review report

To the Board of Directors of Jyothy Labs Limited

(formerly known as Jyothy Laboratories Limited)

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Jyothy Labs Limited (formerly known as Jyothy Laboratories Limited) (“the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”), for the quarter ended 30 September 2019 and year to date results for the period from 1 April 2019 to 30 September 2019 (“the Statement”), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (‘Listing Regulations’). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30 September 2018 and the corresponding period from 1 April 2018 to 30 September 2018, as reported in these financial results have been approved by the Parent’s Board of Directors, but have not been subjected to review since the requirement of submission of quarterly consolidated financial results has become mandatory only from 1 April 2019.
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 SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes 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)

Review report (*Continued*)

Jyothy Labs Limited

(formerly known as Jyothy Laboratories 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.
6. The Statement includes the interim financial statements/ financial information/ financial results of four subsidiaries which have not been reviewed/audited, whose interim financial statements/ financial information/ financial results reflect total assets of Rs.1371 lacs as at 30 September 2019 and total revenue of Rs.375 lacs and Rs.782 lacs, total net profit after tax of Rs. 43 lacs and Rs 79 lacs and total comprehensive income of Rs 69 lacs and Rs 80 lac for the quarter ended 30 September 2019 and for the period from 1 April 2019 to 30 September 2019 respectively, and cash outflows (net) of Rs 123 lacs for the period from 1 April 2019 to 30 September 2019, as considered in the Statement. According to the information and explanations given to us by the management, these interim financial statements / financial information / financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

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

Chartered Accountants

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



Sreeja Marar

Partner

Membership No: 111410

UDIN:19111410AAAACT1690

Mumbai
22 October 2019

JYOTHY LABS LIMITED (FORMERLY KNOWN AS JYOTHY LABORATORIES LIMITED)
(CIN : L24240MH1992PLC128651)

**STATEMENT OF STANDALONE/CONSOLIDATED UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2019**

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

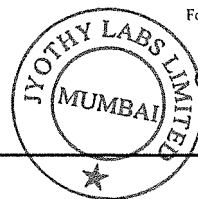
(Rs in lacs)

Particulars	Standalone						Consolidated						
	Quarter ended			Half year ended			Quarter ended			Half year ended			Year ended
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Revenue from operations	46,421	41,164	42,769	87,585	83,026	1,76,888	47,485	42,253	43,694	89,738	85,027	1,81,358	
Other income	545	483	467	1,028	954	2,783	547	489	463	1,036	951	2,775	
Total Income	46,966	41,647	43,236	88,613	83,980	1,79,671	48,032	42,742	44,157	90,774	85,978	1,84,133	
Expenses													
(a) Cost of materials consumed	17,797	16,165	17,279	33,961	32,055	70,423	18,037	16,384	17,466	34,421	32,453	71,317	
(b) Purchase of stock in trade	6,902	5,350	7,048	12,252	13,742	26,783	6,902	5,350	7,048	12,252	13,742	26,783	
(c) Changes in inventories of finished goods, stock in trade and work-in-progress	533	4	(1,205)	538	(1,342)	(1,025)	504	3	(1,205)	507	(1,342)	(1,029)	
(d) Employee benefits expense	5,210	5,018	4,628	10,228	9,360	18,860	5,679	5,492	5,062	11,171	10,302	20,763	
(e) Finance cost	593	608	705	1,201	1,476	2,782	823	800	857	1,623	1,761	3,522	
(f) Advertisement and sales promotion expense	2,747	3,336	2,246	6,083	5,400	10,933	2,820	3,370	2,320	6,190	5,563	11,269	
(g) Depreciation and amortisation expenses	1,883	1,845	1,388	3,727	2,766	5,829	1,308	1,249	675	2,557	1,378	3,057	
(h) Other expenses	5,324	4,738	5,458	10,062	10,667	22,336	5,678	5,098	5,896	10,776	11,540	24,147	
Total expenses	40,989	37,064	37,547	78,052	74,124	1,56,921	41,751	37,746	38,119	79,497	75,397	1,59,829	
Profit before tax and exceptional item	5,977	4,583	5,689	10,561	9,856	22,750	6,281	4,996	6,038	11,277	10,581	24,304	
Exceptional item (Note 2)	-	378	-	378	-	-	-	378	-	378	-	-	
Profit before tax	5,977	4,205	5,689	10,183	9,856	22,750	6,281	4,618	6,038	10,899	10,581	24,304	
Tax expenses	655	614	1,155	1,269	2,084	3,433	922	880	1,423	1,802	2,617	4,544	
Current tax	839	871	1,167	1,710	2,027	4,691	840	872	1,168	1,712	2,028	4,736	
Adjustment of tax relating to earlier periods	-	-	-	-	-	-	-	-	-	-	-	4	
Deferred tax charge / (credit)	(184)	(257)	(12)	(441)	57	(1,258)	82	8	255	90	589	(196)	
Net Profit for the period	5,322	3,591	4,534	8,914	7,772	19,317	5,359	3,738	4,615	9,097	7,964	19,760	
Other Comprehensive Income													
(a) Items that will not be reclassified to profit or loss	22	22	22	44	44	(173)	22	22	22	44	44	(213)	
(b) Tax (expense)/benefit on item that will not be reclassified to profit or loss	(7)	(8)	(7)	(15)	(15)	61	(7)	(8)	(7)	(15)	(15)	61	
(c) Item that will be reclassified to profit or loss	-	-	-	-	-	-	26	(25)	32	1	54	28	
(d) Tax (expense)/benefit on item that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	
Other Comprehensive Income for the period	15	14	15	29	29	(112)	41	(11)	47	30	83	(124)	
Total Comprehensive Income for the period	5,337	3,605	4,549	8,943	7,801	19,205	5,400	3,727	4,662	9,127	8,047	19,636	
Profit/(loss) attributable to :													
Owners of Jyothy Labs Limited							5,571	3,921	4,810	9,492	8,346	20,509	
Non-Controlling Interest							(212)	(183)	(195)	(395)	(382)	(749)	
Other Comprehensive Income attributable to :													
Owners of Jyothy Labs Limited							35	(5)	39	30	70	(121)	
Non-Controlling Interest							6	(6)	8	-	13	(3)	
Total Comprehensive Income attributable to :													
Owners of Jyothy Labs Limited							5,606	3,916	4,849	9,522	8,416	20,388	
Non-Controlling Interest							(206)	(189)	(187)	(395)	(369)	(752)	
Paid up equity share capital (Face value of Re 1/- each)	3,672	3,672	3,636	3,672	3,636	3,672	3,672	3,672	3,636	3,672	3,636	3,672	
Other equity						81,723						1,28,981	
Earnings Per Share of face value Re 1/- each													
Basic earnings per share (Rs)	1.45	0.98	1.25	2.43	2.14	5.29	1.52	1.07	1.32	2.58	2.30	5.62	
Diluted earnings per share (Rs)	1.45	0.98	1.23	2.43	2.12	5.29	1.52	1.07	1.31	2.58	2.27	5.62	
	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 and half year ended September 30, 2019 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on October 22, 2019.
- Exceptional item includes one time expenses related to change in brand identity of the Company including its logo and name.
- The Company has changed its name from Jyothy Laboratories Limited to Jyothy Labs Limited with effect from July 11, 2019 pursuant to the change of name certificate issued by the Ministry of Corporate Affairs.
- The Company has adopted modified retrospective approach as per IND AS 116 - Leases, effective from annual reporting period beginning April 1, 2019. This has resulted in recognizing right of use assets and corresponding lease liability of Rs.5,414.34 lacs and Rs 6,415.31 lacs as at April 1, 2019 in the standalone and consolidated balance sheet respectively. In the statement of profit and loss for the current period operating lease expenses has changed from rent to depreciation cost for the right of use assets and finance cost for interest accrued on lease liability. Due to this change current quarter profit before tax is lower by Rs. 163 lacs and Rs. 195 lacs in standalone and consolidated results respectively. To this extent, performance for the current period September 30, 2019 is not comparable with previous period results.
- The consolidated financial results for the quarter and half year ended September 30, 2018 were not subjected to limited review by the statutory auditors of the Company and are as prepared by the management.
- Previous period / year's figures have been regrouped/rearranged wherever necessary.
- 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: October 22, 2019



For and on behalf of the Board of Directors

M.P. Ramchandran
Chairman and Managing Director
DIN : 00553406

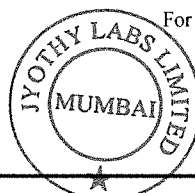
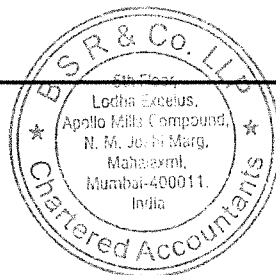
JYOTHY LABS LIMITED (FORMERLY KNOWN AS JYOTHY LABORATORIES LIMITED)
STATEMENT OF STANDALONE/CONSOLIDATED UNAUDITED FINANCIAL RESULTS

Notes :

8. Statement of Assets and Liabilities :-

(Rs in lacs)

Particulars	Standalone		Consolidated	
	As at September 30, 2019	As at March 31, 2019	As at September 30, 2019	As at March 31, 2019
	Unaudited	Audited	Unaudited	Audited
Assets				
Non-Current Assets				
Property, plant and equipment	31,849	27,151	36,216	30,808
Capital work in progress	1,784	1,415	1,856	1,436
Goodwill	10,288	10,288	78,633	78,633
Other Intangible assets	8,177	9,679	631	619
Financial assets				
Investment in subsidiaries	14,137	14,192	-	-
Other investments	3	3	3	3
Loans	860	783	1,017	948
Other financial assets	52	61	52	63
Deferred tax assets (net)	8,027	7,601	9,176	9,281
Income Tax assets (net)	374	160	671	407
Other non-current assets	9,977	9,835	9,977	9,850
	85,528	81,168	1,38,232	1,32,048
Current assets				
Inventories	19,542	20,064	19,745	20,229
Financial assets				
Investments	10,510	10,012	10,631	10,442
Trade receivables	14,445	14,826	14,665	15,338
Cash and cash equivalents	5,600	6,684	6,243	7,484
Bank balances other than cash and cash equivalents	1,800	2,070	1,888	2,154
Loans	-	-	46	46
Other financial assets	629	638	629	638
Other current assets	6,136	5,744	6,339	5,850
	58,662	60,039	60,186	62,180
Total Assets	1,44,190	1,41,207	1,98,418	1,94,228
Equity				
Equity Share Capital	3,672	3,672	3,672	3,672
Other Equity	77,384	81,723	1,25,220	1,28,981
Equity attributable to owners of Jyothy Labs Limited	81,056	85,395	1,28,892	1,32,653
Non-controlling interests	-	-	(2,541)	(2,146)
Total equity	81,056	85,395	1,26,351	1,30,507
Liabilities				
Non-Current liabilities				
Financial Liabilities				
Borrowings	-	-	115	202
Provisions	3,531	3,450	3,758	3,671
Other non-current liabilities	4,010	354	4,349	354
	7,541	3,804	8,222	4,227
Current liabilities				
Financial Liabilities				
Borrowings	27,324	21,537	27,324	21,537
Trade payables				
Total outstanding dues of micro enterprises and small enterprises	2,861	3,813	2,867	3,821
Total outstanding dues of creditors other than micro enterprises and small enterprises	13,492	13,666	13,817	14,062
Other financial liabilities	2,129	3,773	9,467	10,799
Provisions	3,349	3,103	3,388	3,129
Other current liabilities	6,391	5,769	6,935	5,799
Current Tax liabilities (net)	47	347	47	347
	55,593	52,008	63,845	59,494
Total liabilities	63,134	55,812	72,067	63,721
Total equity and liabilities	1,44,190	1,41,207	1,98,418	1,94,228



For and on behalf of the Board of Directors

P. Ramchandran
 Chairman and Managing Director

DIN : 00553406

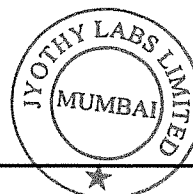
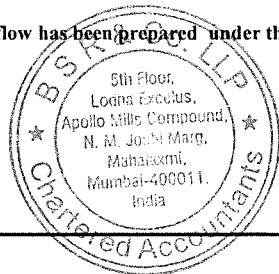
Place: Mumbai
 Date: October 22, 2019

JYOTHY LABS LIMITED (FORMERLY KNOWN AS JYOTHY LABORATORIES LIMITED)

9. STATEMENT OF STANDALONE/CONSOLIDATED UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019
Rs In Lacs

	Half year ended			
	Standalone		Consolidated	
	30.09.2019	30.09.2018	30.09.2019	30.09.2018
	Unaudited	Unaudited	Unaudited	Unaudited
A. CASH FLOWS PROVIDED BY/(USED IN) OPERATING ACTIVITIES:				
Profit before tax	10,183	9,856	10,899	10,581
Adjustments to reconcile profit before tax to net cash flows :				
Depreciation and amortisation expense	3,727	2,766	2,557	1,378
Lease rent income	(5)	(4)	-	(2)
Loss / (profit) on sale of fixed assets	-	26	2	26
Net change in fair value of financial assets measured at FVTPL	(10)	(2)	(11)	(3)
Profit on sale of current investments	(86)	(78)	(101)	(79)
Finance costs	1,201	1,476	1,623	1,761
Interest income	(122)	(258)	(112)	(256)
Share of (profit) / loss from investment in partnership firm	(2)	9	-	-
Foreign exchange fluctuation gain (net)	2	(14)	2	(14)
Investment subsidy income	(36)	(36)	(36)	(36)
Operating profit before working capital changes	14,852	13,741	14,823	13,356
Movements in working capital :				
Decrease / (increase) in loans	(77)	(35)	(69)	(15)
Decrease / (increase) in trade receivables	380	(495)	671	(369)
Decrease / (increase) in other financial assets	9	22	9	58
Decrease / (increase) in inventories	522	(1,063)	484	(1,060)
Decrease / (increase) in other assets	(462)	(500)	(544)	(563)
Increase/ (decrease) in trade payables	(1,127)	(101)	(1,198)	(55)
Increase/ (decrease) in other financial liabilities	(1,659)	(418)	(1,448)	(161)
Increase/ (decrease) in other liabilities	(1,220)	(636)	(1,378)	(679)
Increase / (decrease) in provisions	371	271	391	321
Cash generated from operations	11,589	10,786	11,741	10,833
Taxes paid (net)	(2,224)	(2,052)	(2,276)	(2,081)
Net cash generated from operating activities (A)	9,365	8,734	9,465	8,752
B. CASH FLOWS PROVIDED BY/(USED IN) INVESTING ACTIVITIES:				
Purchase of fixed assets including capital work-in-progress and capital advances	(1,844)	(1,727)	(1,951)	(1,746)
Proceeds from sale of fixed assets	13	78	28	78
Proceeds from sale of Mutual funds	30,248	31,464	31,093	32,561
Sale of assets held for sale	-	54	-	54
Investment in Mutual funds	(30,650)	(23,200)	(31,170)	(24,086)
(Investment in)/ maturity proceeds from fixed deposit (net)	307	4,132	467	4,132
Withdrawal from /(Investment) in partnership firm (net)	57	38	-	-
Interest income received	109	311	119	326
Lease rent income	5	4	-	2
Net cash (used in) investing activities (B)	(1,755)	11,154	(1,414)	11,321
C. CASH FLOWS PROVIDED BY/(USED IN) FINANCING ACTIVITIES:				
Finance cost paid	(1,126)	(1,984)	(1,475)	(2,271)
Repayment of Debentures	-	(20,000)	-	(20,000)
Repayment of borrowing	(9,161)	(17,500)	(9,249)	(17,588)
Proceeds from short-term borrowings	14,873	21,000	14,873	21,000
Dividend paid	(11,016)	(1,818)	(11,016)	(1,818)
Dividend tax paid	(2,264)	(374)	(2,264)	(374)
Net cash (used in) financing activities (C)	(8,694)	(20,676)	(9,131)	(21,051)
Net decrease in cash and cash equivalents (A+B+C)	(1,084)	(788)	(1,080)	(978)
Cash and cash equivalents at the beginning of the year	6,684	5,358	7,323	6,151
Cash and cash equivalents at the end of the half year	5,600	4,570	6,243	5,173
Components of cash and cash equivalents				
Cash in hand	22	17	66	58
Balance with scheduled banks - Current account	5,578	4,553	5,692	4,580
- Deposit account	-	-	485	535
Cash and cash equivalents considered for cash flow statement	5,600	4,570	6,243	5,173

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

M.P. Ramachandran
M.P. Ramachandran
Chairman and Managing Director

Place: Mumbai
Date: October 22, 2019

DIN : 00553406

JYOTHY LABS LIMITED (FORMERLY KNOWN AS JYOTHY LABORATORIES LIMITED)
REPORTING OF SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

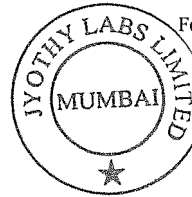
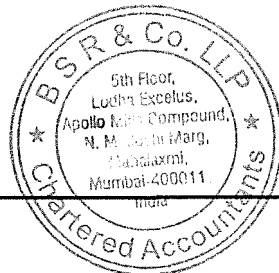
(Rs in lacs)

Particulars	Consolidated					
	Quarter ended			Half Year ended		Year ended
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue :						
A. Fabric Care	19,371	18,655	17,124	38,026	34,820	72,968
B. Dishwashing	15,508	13,426	14,274	28,934	27,556	58,728
C. Household Insecticides	4,919	2,534	4,981	7,453	8,212	22,425
D. Personal Care	5,485	5,971	5,133	11,456	10,405	19,186
E. Laundry service	952	989	857	1,941	1,803	4,025
F. Others	1,250	678	1,325	1,928	2,231	4,026
Net Sales	47,485	42,253	43,694	89,738	85,027	1,81,358
Segment Results:						
Profit / (Loss) before tax and finance cost						
A. Fabric Care	4,130	3,676	3,372	7,806	7,156	16,292
B. Dishwashing	2,397	1,608	1,915	4,005	3,438	7,312
C. Household Insecticides	(287)	(518)	525	(805)	53	330
D. Personal Care	1,696	1,841	1,645	3,537	2,815	5,672
E. Laundry service	(307)	(225)	(281)	(532)	(572)	(960)
F. Others	36	(37)	(21)	(1)	(81)	(266)
Total	7,665	6,345	7,155	14,010	12,809	28,380
Less: (i) Finance cost	(823)	(800)	(857)	(1,623)	(1,761)	(3,522)
(ii) Other unallocable expenditure	(679)	(711)	(431)	(1,390)	(854)	(1,584)
(iii) Exceptional Item	-	(378)	-	(378)	-	-
Add: Unallocable Income	118	162	171	280	387	1,030
Profit Before Tax	6,281	4,618	6,038	10,899	10,581	24,304
Segment Assets :						
A. Fabric Care	31,322	33,824	30,700	31,322	30,700	31,665
B. Dishwashing	18,912	20,403	18,133	18,912	18,133	18,415
C. Household Insecticides	14,930	15,676	15,560	14,930	15,560	14,930
D. Personal Care	7,875	8,308	7,497	7,875	7,497	6,831
E. Laundry service	12,886	12,946	12,701	12,886	12,701	12,573
F. Others	1,779	1,912	1,552	1,779	1,552	1,383
G. Unallocated assets	1,10,714	99,205	99,821	1,10,714	99,821	1,08,431
Total	1,98,418	1,92,274	1,85,964	1,98,418	1,85,964	1,94,228
Segment Liabilities :						
A. Fabric Care	12,870	11,371	10,682	12,870	10,682	12,584
B. Dishwashing	9,745	8,102	9,311	9,745	9,311	10,816
C. Household Insecticides	4,308	2,550	3,542	4,308	3,542	5,997
D. Personal Care	4,346	3,905	3,297	4,346	3,297	3,294
E. Laundry service	1,535	1,739	931	1,535	931	765
F. Others	501	400	536	501	536	550
G. Unallocated liabilities	38,762	29,973	38,787	38,762	38,787	29,715
Total	72,067	58,040	67,086	72,067	67,086	63,721

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.

Place: Mumbai
Date: October 22, 2019



For and on behalf of the Board of Directors

M.P. Ramachandran
Chairman and Managing Director
DIN : 00553406