

November 9, 2023

DCS-CRD BSE Limited First Floor, New Trade Wing Rotunda Building, Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai 400 023 Stock Code: 533229	Listing Compliance National Stock Exchange of India Ltd. Exchange Plaza, 5 th Floor Plot No. C/1, 'G' Block Bandra- Kurla Complex Bandra East, Mumbai 400 051 Stock Code: BAJAJCON
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Dear Sirs/Madam,

Sub: Outcome of Board Meeting held on November 9, 2023

With regard to the captioned matter and in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, this is to inform you that the meeting of the Board of Directors of the Company commenced at 9:45 A.M. and concluded at 11:00 A.M. today i.e. November 9, 2023, the Board of Directors have *Inter alia* approved Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2023, of the financial year 2023-24 (copy attached herewith).

The aforesaid results were reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors of the Company.

We would further like to inform you that the Statutory Auditors of the Company have subjected the aforesaid results to "Limited Review" and the same is enclosed herewith.

The same may please be taken on record and suitably disseminated to all concerned.

Thanking you,

Yours Sincerely,

For Bajaj Consumer Care Limited

Vivek Mishra
Head-Legal & Company Secretary
Membership No.: A21901

Encl: as above

Bajaj Consumer Care Limited

1231, 3rd Floor, Solitaire Corporate Park, 167, Guru Hargovind Marg, Chakala, Andheri (East),
Mumbai 400 093 I Tel.: +91 22 66919477/78 I CIN: L01110RJ2006PLC047173 I

Web: www.bajajconsumercare.com

Registered Office: Old Station Road, Sevashram Chouraha, Udaipur- 313 001, Rajasthan
Tel.: +91 0294-2561631, 2561632



CHOPRA VIMAL & CO.

Chartered Accountants

E-479, Lal Kothi Scheme, Behind New Vidhan Sabha, Janpath, Jaipur-302015

0141-6769136, 9530261623(CVC); 98290-16231/93511-16231(VC)

Email: chopravimal@gmail.com

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**Review Report to
The Board of Directors
Bajaj Consumer Care Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Bajaj Consumer Care Limited ('the Company') for the quarter ended September 30, 2023, and year to date from April 1, 2023 to September 30, 2023 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
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 SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("Listing Regulation"). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Chopra Vimal & Co.
Firm registration number: 006456C
Chartered Accountants**

(Vimal Chopra)
Partner
Membership No.: 074056
UDIN: 23074056BGZEJF1551
Place: Jaipur
Date: 9th November, 2023



BAJAJ CONSUMER CARE LIMITED

CIN : L01110RJ2006PLC047173

Regd Office: Old Station Road, Sevashram Chouraha, Udaipur - 313001.

Phone : 0294-2561631-32 * Email : complianceofficer@bajajconsumer.com * Website : www.bajajconsumercare.com

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months ended September 30, 2023

(₹ In Lakh unless otherwise stated)

Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	3 months ended 30/09/2023	Preceding 3 months ended 30/06/2023	Corresponding 3 months ended in the previous year 30/09/2022	Year to date figures for the current period ended 30/09/2023	Year to date figures for the previous period ended 30/09/2022	Year ended 31/03/2023
I. Revenue from operations						
(a) Sale of goods	22,871.22	25,968.92	22,755.76	48,840.14	47,136.24	93,811.19
(b) Other operating revenues	315.40	449.15	274.47	764.55	567.52	1,182.10
Total Revenue from operations (I)	23,186.62	26,418.07	23,030.23	49,604.69	47,703.76	94,993.29
II. Other income	1,139.42	1,057.04	987.53	2,196.46	1,659.92	3,709.02
III. Total Income (I+II)	24,326.04	27,475.11	24,017.76	51,801.15	49,363.68	98,702.31
IV. Expenses						
(a) Cost of materials consumed	6,024.66	7,363.30	6,156.70	13,387.96	12,214.10	25,248.20
(b) Purchase of stock-in-trade	4,534.54	4,623.42	4,803.34	9,157.96	9,666.49	18,225.56
(c) Change in inventories of finished goods, work-in-progress and stock in trade	(156.46)	(199.40)	17.20	(355.86)	168.83	264.34
(d) Employee benefit expenses	2,378.40	2,482.67	2,142.00	4,861.07	4,410.25	8,670.55
(e) Finance costs	25.11	29.48	31.34	54.59	45.03	92.13
(f) Depreciation and amortisation expense	234.63	221.90	172.88	456.53	369.31	809.31
(g) Other expenses	6,631.59	7,451.21	6,845.20	14,082.80	14,596.32	28,443.79
Total Expenses (IV)	19,672.47	21,972.58	20,168.66	41,645.05	41,470.33	81,753.88
V. Profit before tax (III - IV)	4,653.57	5,502.53	3,849.10	10,156.10	7,893.35	16,948.43
VI. Tax expense						
(1) Current tax	813.07	961.40	672.51	1,774.47	1,379.12	2,961.23
(2) Tax expenses of earlier year	-	-	-	-	-	5.66
VII. Profit for the period (V-VI)	3,840.50	4,541.13	3,176.59	8,381.63	6,514.23	13,981.54
VIII. Other comprehensive income						
(i) Items that will not be reclassified subsequently to profit or loss (net)	(16.09)	-	49.94	(16.09)	49.94	22.66
(ii) Income tax relating to items that will not be reclassified to profit or loss	2.81	-	(8.73)	2.81	(8.73)	(3.96)
IX. Total Other comprehensive income / (loss)	(13.28)	-	41.21	(13.28)	41.21	18.70
X. Total comprehensive income for the period (VII+IX)	3,827.22	4,541.13	3,217.80	8,368.35	6,555.44	14,000.24
XI. Paid-up equity share capital (Face value-₹ 1/- each)	1,426.26	1,426.26	1,475.40	1,426.26	1,475.40	1,426.42
XII. Other equity						80,659.89
XIII. Earnings per share (of face value ₹ 1/- each) (not annualised except for year ended March 31, 2023):						
(a) Basic (in ₹)	2.69	3.18	2.15	5.88	4.42	9.52
(b) Diluted (in ₹)	2.69	3.18	2.15	5.87	4.41	9.51

Jaideep Nandi



BAJAJ CONSUMER CARE LIMITED

Standalone Balance Sheet as at September 30, 2023

(₹ In Lakh)

Statement of Assets & Liabilities	Unaudited	Audited
	As at 30/09/2023	As at 31/03/2023
ASSETS		
(1) Non-current assets		
(a) Property, plant & equipment	4,567.61	4,583.17
(b) Capital work-in-progress	136.45	136.45
(c) Other intangible assets	66.61	63.07
(d) Right-of-use asset	1,024.99	881.87
(e) Financial assets		
(i) Investments	16,670.43	16,655.43
(ii) Others	399.68	386.93
(f) Other non-current assets	35.04	34.20
	22,900.81	22,741.12
(2) Current assets		
(a) Inventories	5,720.26	4,956.33
(b) Financial assets		
(i) Investments	54,697.30	57,503.97
(ii) Trade Receivables	5,292.77	3,081.20
(iii) Cash and Cash equivalents	2,171.60	867.90
(iv) Bank balances other than (iii) above	1,028.78	517.72
(v) Others	9.23	1.14
(c) Current tax assets (Net)	129.31	12.08
(d) Other current assets	6,333.80	5,282.65
	75,383.05	72,222.99
TOTAL ASSETS	98,283.86	94,964.11
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,426.26	1,426.42
(b) Other equity	81,877.62	80,659.89
	83,303.88	82,086.31
LIABILITIES		
(1) Non current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	639.54	610.75
(b) Provisions for employee benefit	404.77	379.74
	1,044.31	990.49
(2) Current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	454.29	317.65
(ii) Trade Payables		
(a) total outstanding dues of micro and small enterprises	229.88	350.14
(b) total outstanding dues of creditors other than micro and small enterprises	3,625.21	4,128.56
(iii) Other financial liabilities	8,525.37	5,811.25
(b) Other current liabilities	867.35	1,082.56
(c) Provisions for employee benefit	222.83	177.38
(d) Current tax liability (Net)	10.74	19.77
	13,935.67	11,887.31
TOTAL EQUITY AND LIABILITIES	98,283.86	94,964.11

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BAJAJ CONSUMER CARE LIMITED

Standalone Statement of Cash flow for the Half year ended September 30, 2023

(₹ In Lakh)

Particulars	Unaudited	Audited
	For the Half Year ended Sep 30, 2023	For the Year ended March 31, 2023
A. Cash Flow from Operating Activities		
Profit before tax	10,156.10	16,948.43
<u>Adjustments for:</u>		
Depreciation and amortisation	456.53	809.31
Share based payment expenses	41.16	82.13
Expected credit loss	9.57	(1.14)
Interest Income	(427.38)	(3,777.20)
Net (gain)/loss on current investments	(1,790.15)	(99.31)
Unrealised (gain)/loss on Current Investments	21.11	267.88
Net (gain)/loss on sale of property, plant and equipment	(0.04)	30.83
Sundry balances (written back)/written off	5.89	(32.29)
Rent Received	-	(9.74)
Interest Expenses	48.31	84.45
Operating profit before working capital change	8,521.10	14,303.35
<u>Movement for Working Capital</u>		
(Increase)/Decrease in Trade and Other Receivables	(2,236.24)	(933.83)
(Increase)/Decrease in Inventories	(763.93)	580.21
(Increase)/Decrease in Other Assets	(1,040.21)	(975.81)
Increase/(Decrease) in Trade and Other Payable	1,937.02	373.24
Cash Generated from Operations	6,417.74	13,347.16
Less: Direct taxes paid/deducted at source	(1,897.92)	(2,958.99)
Net Cash from Operating Activities (A)	4,519.82	10,388.17
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment	(216.06)	(592.15)
Purchase of intangible assets	(22.01)	-
Interest received	427.38	3,777.20
Net Proceeds from sale/ (purchase) of current investments	4,575.71	3,491.39
Proceeds from sale of Property, plant and equipment	0.12	35.58
Bank Deposit with Original Maturity of more than 3 months	(520.19)	(212.37)
Investment in subsidiary companies	(15.00)	(724.20)
Rent received	-	9.74
Net Cash from Investing Activities (B)	4,229.95	5,785.19
C. Cash Flow from Financing Activities		
Buyback of equity shares including transaction cost and tax on buyback	(57.70)	(10,015.04)
Repayment of lease liabilities	(257.07)	(328.24)
Interest Paid	-	(12.94)
Dividend Paid	(7,131.30)	(5,901.61)
Net Cash (Used in) Financing Activities (C)	(7,446.07)	(16,257.83)
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	1,303.70	(84.47)
Cash & Cash Equivalents - Opening Balance	867.90	952.37
Cash & Cash Equivalents - Closing Balance	2,171.60	867.90

Note: The above Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Ind AS 7 on 'Statement of Cash Flows'.

Jaidup Nanda



Notes:

- 1 The above standalone results are prepared in compliance with Indian Accounting Standards ("Ind-AS") notified by the Ministry of Corporate Affairs.
- 2 The Company operates only in one segment, namely "Cosmetics, Toiletries and Other Personal Care products" and there are no reportable segments in accordance with Ind-AS 108 on "Operating Segments".
- 3 Figures have been regrouped/rearranged wherever necessary.
- 4 The Company bought back 16,053 fully paid up equity shares during first quarter. The buyback was concluded on April 13th, 2023. As of the conclusion date of buyback, the Company had bought back 49,14,159 equity shares representing 3.33% of pre buyback paid up capital and 99.99% of the Maximum buyback size. All equity shares bought back have been extinguished.
- 5 The above standalone results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on Nov 09, 2023. The statutory auditors have carried out limited review of the above results.

For and on behalf of Board of Directors



Jaideep Nandi
Jaideep Nandi
Managing Director
(DIN 06938480)

Place : Mumbai
Date : Nov 09, 2023



Independent Auditor's Review Report on Consolidated Unaudited Quarterly and year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**Review Report to
The Board of Directors
Bajaj Consumer Care Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Bajaj Consumer Care Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2023 and year to date from April 1, 2023 to September 30, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including relevant circulars issued by the SEBI from time to time.
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 SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("Listing Regulation"). 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.

We also performed procedures in accordance with the circular CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr No	Name of Subsidiaries	Holding %	Country of Incorporation
1	Uptown Properties and Leasing Private Limited	100%	India
2	Bajaj Corp International (FZE)	100%	UAE
3	Bajaj Bangladesh Limited	100%	Bangladesh



**CHOPRA VIMAL & CO.**

Chartered Accountants

E-479, Lal Kothi Scheme, Behind New Vidhan Sabha, Janpath, Jaipur-302015

0141-6769136, 9530261623(CVC); 98290-16231/93511-16231(VC)

Email: chopravimal@gmail.com

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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, SEBI Circulars 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 accompanying Statement includes the unaudited interim financial result / statement and other financial information, in respect of one subsidiary, whose unaudited interim financial result/ statement includes total assets of Rs. 8,889.37 lacs as at September 30, 2023, total revenues of Rs. 0.44 lacs and Rs. 0.64 lacs, total net loss after tax of Rs. 6.89 lacs and Rs. 13.99 lacs, total comprehensive loss of Rs. 6.89 lacs and Rs. 13.99 lacs for the quarter ended September 30, 2023, and for the period from April 01, 2023, to September 30, 2023, respectively, and net cash inflow of Rs. 8.48 lacs for the period from April 01, 2023 to September 30, 2023, as considered in the Statement which have been reviewed by their respective independent auditors. The independent auditor's report on interim financial result/statement of this entities has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of this subsidiaries is based solely on the report of such auditor and procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matters.

For Chopra Vimal & Co.**Firm registration number: 006456C****Chartered Accountants****(Vimal Chopra)**

Partner

Membership No.: 074056

UDIN: 23074056BGZEJE4376

Place: Jaipur

Date: 9th November 2023

BAJAJ CONSUMER CARE LIMITED

CIN : L01110RJ2006PLC047173

Regd Office: Old Station Road, Sevashram Chouraha, Udaipur - 313001.

Phone : 0294-2561631-32 * Email : complianceofficer@bajajconsumer.com * Website : www.bajajconsumer.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Six Months ended September 30, 2023

(₹ In Lakh unless otherwise stated)

Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	3 months ended 30/09/2023	Preceding 3 months ended 30/06/2023	Corresponding 3 months ended in the previous year 30/09/2022	Year to date figures for the current period ended 30/09/2023	Year to date figures for the previous period ended 30/09/2022	Year ended 31/03/2023
I. Revenue from operations						
(a) Sale of goods	23,169.55	26,567.56	22,970.73	49,737.11	47,621.76	94,905.16
(b) Other operating revenues	315.40	449.15	274.47	764.55	567.52	1,182.10
Total Revenue from operations (I)	23,484.95	27,016.71	23,245.20	50,501.66	48,189.28	96,087.26
II. Other income	1,139.87	1,057.24	987.06	2,197.11	1,658.87	3,706.77
III. Total Income (I+II)	24,624.82	28,073.95	24,232.26	52,698.77	49,848.15	99,794.03
IV. Expenses						
(a) Cost of materials consumed	6,024.66	7,363.30	6,156.70	13,387.96	12,214.10	25,248.20
(b) Purchase of stock-in-trade	4,665.46	4,844.94	4,803.34	9,510.40	9,666.49	18,478.55
(c) Change in inventories of finished goods, work-in-progress and stock in trade	(155.57)	(167.69)	45.33	(323.26)	233.01	264.90
(d) Employee benefit expenses	2,459.98	2,566.89	2,193.16	5,026.87	4,507.95	8,918.55
(e) Finance costs	25.16	29.55	32.38	54.71	47.14	97.35
(f) Depreciation and amortisation expense	245.16	232.35	183.25	477.51	390.04	851.66
(g) Other expenses	6,821.49	7,623.65	6,982.32	14,445.14	14,860.40	29,055.61
Total Expenses (IV)	20,086.34	22,492.99	20,396.48	42,579.33	41,919.13	82,914.82
V. Profit before tax (III - IV)	4,538.48	5,580.96	3,835.78	10,119.44	7,929.02	16,879.21
VI. Tax expense						
(1) Current tax	813.07	961.40	672.51	1,774.47	1,379.12	2,961.71
(2) Tax expenses of earlier year	-	-	-	-	-	5.66
(3) Deferred tax	(2.52)	(2.52)	(2.64)	(5.04)	(5.28)	(9.96)
VII. Profit for the period (V-VI)	3,727.93	4,622.08	3,165.91	8,350.01	6,555.18	13,921.80
VIII. Other comprehensive income						
A. (i) Items that will not be reclassified subsequently to profit or loss (net)	(16.09)	-	49.94	(16.09)	49.94	22.66
(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	2.81	-	(8.73)	2.81	(8.73)	(3.96)
B. (i) Items that will be reclassified subsequently to profit or loss	(24.12)	(8.19)	(55.75)	(32.31)	(72.16)	(104.42)
IX. Total Other comprehensive income / (loss)	(37.40)	(8.19)	(14.54)	(45.59)	(30.95)	(85.72)
X. Total comprehensive income for the period (VII+IX)	3,690.53	4,613.89	3,151.37	8,304.42	6,524.23	13,836.08
XI. Paid-up equity share capital (Face value-₹ 1/- each)	1,426.26	1,426.26	1,475.40	1,426.26	1,475.40	1,426.42
XII. Other equity						77,541.47
XIII. Earnings per share (of face value ₹ 1/- each) (not annualised except for year ended March 31, 2023):						
(a) Basic (in Rs.)	2.61	3.24	2.15	5.85	4.44	9.48
(b) Diluted (in Rs.)	2.61	3.24	2.14	5.85	4.44	9.47

Jaideep Handa



BAJAJ CONSUMER CARE LIMITED
Consolidated Balance Sheet as at September 30, 2023

(₹ In Lakh)

Statement of Assets & Liabilities	Unaudited	Audited
	As at 30/09/2023	As at 31/03/2023
ASSETS		
(1) Non-current assets		
(a) Property, Plant & equipment	10,769.24	10,803.70
(b) Capital work-in-progress	2,772.48	2,766.04
(c) Goodwill	4,300.10	4,300.10
(d) Other intangible assets	66.61	63.07
(e) Right-of-use asset	1,024.99	881.87
(f) Other financial assets	449.08	430.36
(g) Deferred tax assets (Net)	33.75	28.71
(h) Other non-current assets	35.33	34.48
	19,451.58	19,308.33
(2) Current assets		
(a) Inventories	5,859.47	5,128.14
(b) Financial assets		
(i) Investments	54,697.30	57,503.97
(ii) Trade receivables	5,521.38	3,043.56
(iii) Cash and cash equivalents	2,540.67	1,395.43
(iv) Bank balances other than (iii) above	1,028.78	517.72
(v) Others	9.23	1.14
(c) Current tax assets (net)	129.51	12.21
(d) Other current assets	6,612.26	5,530.82
	76,398.60	73,132.99
TOTAL ASSETS	95,850.18	92,441.32
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,426.26	1,426.42
(b) Other equity	78,695.26	77,541.47
	80,121.52	78,967.89
LIABILITIES		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	639.54	610.75
(b) Provision for employee benefit	404.77	379.74
	1,044.31	990.49
(2) Current Liabilities		
(a) Financial liabilities		
(i) Lease liabilities	454.29	317.65
(ii) Trade payables		
(a) total outstanding dues of micro and small enterprises	229.88	350.14
(b) total outstanding dues of creditors other than micro and small enterprises	3,639.35	4,153.51
(iii) Other financial liabilities	9,242.07	6,362.17
(b) Other current liabilities	884.75	1,101.87
(c) Provision for employee benefit	222.83	177.38
(d) Current tax liability (net)	11.18	20.22
	14,684.35	12,482.94
TOTAL EQUITY AND LIABILITIES	95,850.18	92,441.32

The Consolidated Statement of Financial Results and Assets & Liabilities includes the figures of three wholly owned subsidiaries, Uptown Properties & Leasing Pvt Ltd., Bajaj Bangladesh Limited and Bajaj Corp International FZE.




BAJAJ CONSUMER CARE LIMITED

Consolidated Statement of Cash flow for the Half Year ended September 30, 2023

(₹ In Lakh)

Particulars	Unaudited	Audited
	For the Half Year ended Sep 30, 2023	For the Year ended March 31, 2023
A. Cash Flow from Operating activities		
Profit before Tax	10,119.44	16,879.21
<u>Adjustments for:</u>		
Depreciation and amortisation	477.51	851.66
Share based payment expenses	41.16	82.13
Expected credit loss	9.57	(1.14)
Interest Income	(428.03)	(3,778.55)
Net loss/(gain) on current investments	(1,790.15)	(99.31)
Unrealised loss/(gain) on current investments	21.11	267.88
Net loss/(gain) on sale of property, plant and equipment	(0.04)	30.83
Rent received	-	(9.74)
Sundry balances (written back)/written off	5.89	(32.29)
Interest expenses	48.31	84.45
Operating Profit before Working capital changes	8,504.77	14,275.13
<u>Movement for Working Capital</u>		
(Increase)/Decrease in Trade and Other Receivables	(2,507.88)	(986.89)
(Increase)/Decrease in Inventories	(731.33)	580.77
(Increase)/Decrease in Other Assets	(1,070.51)	(1,181.16)
Increase/(Decrease) in Trade and Other Payable	2,090.06	416.41
Cash Generated from Operations	6,285.11	13,104.26
Less: Direct taxes paid/deducted at source	(1,898.00)	(2,959.04)
Net Cash from Operating Activities (A)	4,387.11	10,145.22
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(224.56)	(641.08)
Purchase of Intangible Assets	(22.01)	-
Interest Received	428.03	3,778.55
Net Proceeds from sale/(purchase) of Current Investments	4,575.71	3,491.39
Proceeds from sale of Property, Plant and Equipment	0.12	35.58
Bank Deposit with Original Maturity of more than 3 months	(520.78)	(213.56)
Rent Received	-	9.74
Net Cash from Investing Activities (B)	4,236.51	6,460.62
C. Cash Flow from Financing Activities		
Buyback of equity shares including transaction cost and tax on buyback	(57.70)	(10,015.04)
Repayment of lease liabilities	(257.07)	(328.24)
Interest Paid	-	(12.94)
Dividend Paid	(7,131.30)	(5,901.61)
Net Cash (Used in) Financing Activities (C)	(7,446.07)	(16,257.83)
D Effect of foreign exchange fluctuation (D)	(32.31)	(104.42)
Net increase/(decrease) in Cash & cash equivalents (A+B+C+D)	1,145.24	243.59
Cash & Cash Equivalents - Opening balance	1,395.43	1,151.84
Cash & Cash Equivalents - Closing balance	2,540.67	1,395.43

Note: The above Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Ind AS 7 on 'Statement of Cash Flows'.

Jaideep Nanda



Notes:

- 1 The above consolidated financial results of the Company and its subsidiaries (the 'Group') have been prepared as per Ind AS 110 "Consolidated Financial Statements" as notified by the Ministry of Corporate Affairs.
- 2 The Group operates only in one segment, namely "Cosmetics, Toiletries and Other Personal Care products" and there are no reportable segments in accordance with Ind-AS 108 on "Operating Segments".
- 3 Figures have been regrouped/rearranged wherever necessary.
- 4 The holding company bought back 16,053 fully paid up equity shares during first quarter. The buyback was concluded on April 13th, 2023. As of the conclusion date of buyback, the Company had bought back 49,14,159 equity shares representing 3.33% of pre buyback paid up capital and 99.99% of the Maximum buyback size. All equity shares bought back have been extinguished.
- 5 The above consolidated results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on Nov 09, 2023. The statutory auditors have carried out limited review of the above results.

Place : Mumbai
Date : Nov 09, 2023

For and on behalf of Board of Directors

Jaideep Nandi
Managing Director
(DIN 06938480)

