

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Jyothy Laboratories Limited,

1. We have audited the quarterly standalone and consolidated financial results of Jyothy Laboratories Limited ('the Company') for the quarter ended March 31, 2017 and for the year ended March 31, 2017, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. The quarterly standalone and consolidated financial results are the derived figures between the audited figures in respect of the year ended March 31, 2017 and the published year-to-date figures upto December 31 2016, being the date of the end of the third quarter of the current financial year, which were subjected to limited review. The standalone and consolidated financial results for the quarter ended March 31, 2017 and year ended March 31, 2017 have been prepared on the basis of the standalone and consolidated financial results for the nine-month period ended December 31, 2016, the audited annual standalone and consolidated Ind AS financial statements as at and for the year ended March 31, 2017, and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these standalone and consolidated financial results based on our review of the standalone and consolidated financial results for the nine-month period ended December 31, 2016 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting", specified under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India; our audit of the annual standalone and consolidated financial statements as at and for the year ended March 31, 2017; and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given and based on the consideration of the reports of other auditors on separate financial statements to us, these quarterly standalone and consolidated financial results as well as the year to date results:



SRBC & CO LLP

Chartered Accountants

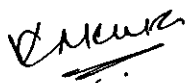
- i. Includes the results of the following entities;

Name of the Entity	Relationship
Jyothy Laboratories Limited	Holding Company
Jyothy Fabricare Services Limited	Subsidiary
Jyothy Kallol Bangladesh Limited	Subsidiary
Four Seasons Drycleaning Company Private Limited	Subsidiary
Snoways Launderers & Drycleaners Private Limited	Subsidiary
JFSL - JLL JV	Subsidiary

- ii. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, in this regard; and
- iii. give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2017 and for the year ended March 31, 2017.

4. We did not audit the financial results of four subsidiaries included in the consolidated quarterly financial results and consolidated year to date results, whose Ind AS financial statements reflect total assets of Rs. 1,938 Lacs as at March 31, 2017; as well as the total revenue of Rs. 1,824 Lacs for year ended March 31, 2017 and Rs. 498 Lacs for the quarter ended March 31, 2017. These Ind AS financial statements and other financial information have been audited by other auditors, which financial statements, other financial information and auditors' report have been furnished to us by the management. Our opinion in so far as it relates to the affairs of such subsidiaries is based solely on the report of other auditors. Our opinion is not modified in respect of this matter.
5. Without qualifying our report and as more fully described in Note 6 of the financial results, we draw attention to managerial remuneration paid/provided by the Company for the year ended March 31, 2017 in excess of the limits prescribed under the Companies Act, 2013. As informed to us, the Company has filed a revised application with the Central government for approval of such excess remuneration. Pending approval, no adjustments are considered necessary in these financial results.
6. Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2017 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2017 and the published year-to-date figures up to December 31, 2016, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

For SRBC & CO LLP
ICAI Firm Registration Number: 324982E/E300003
Chartered Accountants



per Vikram Mehta
Partner
Membership No.:105938


Place : Mumbai
Date : May 18, 2017



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

Amount (Rs in lacs)

Particulars	Standalone					Consolidated				
	Quarter ended			Year ended		Quarter ended			Year ended	
	31.03.2017	31.12.2016	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.12.2016	31.03.2016	31.03.2017	31.03.2016
	Audited (Refer Note 7)	Unaudited	Audited (Refer Note 7)	Audited	Audited	Audited (Refer Note 7)	Unaudited	Audited (Refer Note 7)	Audited	Audited
Income										
(a) Net Sales (gross of excise duty)	45,249	38,510	43,520	169,633	160,707	46,557	39,774	44,875	174,736	165,768
(b) Other operating income	50	52	20	183	183	50	52	20	183	183
(c) Other Income	432	221	665	1,140	1,608	213	257	344	1,068	1,431
Total Income	45,731	38,783	44,205	170,956	162,498	46,820	40,083	45,239	175,987	167,382
Expenses										
(a) Cost of raw material	14,175	10,142	12,155	51,679	48,919	14,383	10,329	12,398	52,427	49,701
(b) Purchase of traded goods	9,736	7,951	9,803	37,593	33,836	9,736	7,951	9,803	37,593	33,836
(c) Changes in inventories of finished goods, work-in-progress and traded goods	900	2,612	1,043	(608)	66	900	2,612	1,043	(608)	66
(d) Excise duty expense	1,987	1,434	2,055	6,619	6,676	1,987	1,434	2,055	6,619	6,676
(e) Employee cost	3,573	3,750	3,562	14,967	14,185	4,148	4,309	4,167	17,288	16,476
(f) Employee stock option expenses	19	19	(260)	236	1,628	19	19	(260)	236	1,628
(g) Finance Cost	846	1,307	1,384	5,089	5,646	989	1,444	1,531	5,647	6,184
(h) Advertisement and sales promotion expense	2,792	2,671	2,722	11,759	11,700	2,814	2,694	2,751	11,853	11,795
(i) Depreciation, amortisation and impairment	1,427	1,360	1,406	5,474	5,421	832	734	999	3,006	3,140
(j) Other expenditure	5,844	4,826	5,931	21,552	21,088	6,556	5,412	6,652	24,061	23,570
Total expenses	41,299	36,072	39,801	154,360	149,165	42,364	36,938	41,139	158,122	153,072
Profit before tax	4,432	2,711	4,404	16,596	13,333	4,456	3,145	4,100	17,865	14,310
Tax expenses (Refer Note 5)	(6,555)	816	2,742	(3,609)	5,882	(6,286)	1,079	3,021	(2,550)	6,929
Profit after tax	10,987	1,895	1,662	20,205	7,451	10,742	2,066	1,079	20,415	7,381
Other Comprehensive Income										
(a) Item that will be reclassified to profit or loss	7	(130)	(48)	(177)	(93)	10	130	(83)	(184)	(134)
(b) Tax expense/(benefit) on item that will be reclassified to profit or loss	(2)	45	10	61	34	(2)	(45)	11	61	34
Net Comprehensive Income (Net of Tax)	5	(85)	(38)	(116)	(59)	8	85	(72)	(123)	(100)
Total Comprehensive Income (Net of Tax)	10,992	1,810	1,624	20,089	7,392	10,750	2,151	1,007	20,292	7,281
Non-Controlling Interest	-	-	-	-	-	(126)	(85)	(158)	(399)	(436)
Profit after tax and Non-Controlling Interest	10,992	1,810	1,624	20,089	7,392	10,876	2,236	1,165	20,691	7,717
Profit/(loss) attributable to :										
Owners of Jyothy Laboratories Limited						10,867	2,151	1,227	20,812	7,807
Non-Controlling Interest						(126)	(85)	(148)	(397)	(426)
Other Comprehensive Income attributable to :										
Owners of Jyothy Laboratories Limited						9	85	(62)	(121)	(90)
Non-Controlling Interest						(1)	-	(10)	(2)	(10)
Total Comprehensive Income attributable to :										
Owners of Jyothy Laboratories Limited						10,876	2,236	1,165	20,691	7,717
Non-Controlling Interest						(126)	(85)	(158)	(399)	(436)

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S R B C & CO LLP
MUMBAI




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



Particulars	Standalone					Consolidated				
	Quarter ended		Year ended			Quarter ended		Year ended		
	31.03.2017	31.12.2016	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.12.2016	31.03.2016	31.03.2017	31.03.2016
	Audited (Refer Note 7)	Unaudited	Audited (Refer Note 7)	Audited	Audited	Audited (Refer Note 7)	Unaudited	Audited (Refer Note 7)	Audited	Audited
Paid up equity share capital (Face value of Re 1 each)	1,817	1,816	1,811	1,817	1,811	1,817	1,816	1,811	1,817	1,811
Reserves (excluding Revaluation Reserves)				63,548	45,402				107,084	88,337
Earnings Per Share (Rs)										
Basic earnings per share (Rs)	6.05	1.04	0.92	11.12	4.11	5.91	1.14	0.60	11.24	4.08
Diluted earnings per share (Rs)	6.05	1.04	0.92	11.12	4.11	5.91	1.14	0.60	11.24	4.08
	Not Annualised	Not Annualised	Not Annualised	Annualised	Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised	Annualised
Debt Equity Ratio				0.69	0.85				0.46	0.50
Debt Service Coverage Ratio				0.63	1.52				0.60	1.40
Interest Service Coverage Ratio				5.56	4.61				4.89	4.05

Notes :

- The above audited financial results of the Company for the quarter and year ended March 31, 2017 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 18, 2017.
- The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The date of transition to Ind AS is April 1, 2015. The Company had previously issued its unaudited financial results for periods through December 31, 2016, prepared in accordance with the recognition and measurement principles of Ind-AS, based on its preliminary selection of exemptions and accounting policies. Since all such policies and exemptions have now been finalised, financial results of all periods from April 1, 2015 have been restated to give effect of the same.
- The Board of Directors at their meeting held on May 18, 2017 recommended final dividend of Re 6 per share of Re 1 each for the financial year ended March 31, 2017. The same is subject to approval of the shareholders at the ensuing Annual General Meeting.
- Reconciliation of equity and net profit as per erstwhile Indian GAAP as previously reported and in Ind-AS as follows :

Particulars	Rs in Lacs			
	Quarter ended March 31, 2016		Year ended March 31, 2016	
	Standalone	Consolidated	Standalone	Consolidated
Net profit for the period (as per erstwhile Indian GAAP)	3,873	3,561	16,236	15,795
(i) Common control business acquisition applied retrospectively (Refer Note 5)	(829)	-	(3,606)	-
(ii) Fair Valuation of compound financial instruments in subsidiaries, other financial assets and current investments designated as fair value through profit & loss	428	110	431	31
(iii) Actuarial loss on Defined Benefit plans reclassified to other comprehensive income	49	(10)	93	134
(iv) Amortisation of Goodwill no longer allowed & reversed	358	-	1,434	-
(v) Interest computed on Zero Coupon Debenture earlier accounted in securities premium now adjusted in statement of profit and loss	(1,367)	(1,479)	(5,160)	(5,581)
(vi) Deferred tax adjustments	(850)	(1,105)	(1,977)	(2,998)
(vii) Share in loss apportioned to Non-Controlling interests	-	160	-	436
Net profit for the period (as per Ind AS)	1,662	1,237	7,451	7,817
Other Comprehensive income (net of tax)	(38)	(72)	(59)	(100)
Total Comprehensive Income as per Ind AS	1,624	1,165	7,392	7,717


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

Particulars	Rs in Lacs	
	As at March 31, 2016	
	Standalone	Consolidated
Equity (as per erstwhile Indian GAAP)	103,258	84,613
Adjustments pursuant to Scheme of amalgamation of Jyothy Consumer Products Marketing Limited (Refer Note 5)	(46,280)	-
Fair valuation of investments in a subsidiary considered as deemed cost on transition to IND_AS	(8,238)	-
Fair Valuation of compound instruments in subsidiaries, other financial assets and current investments designated as fair value through profit & loss	(1,783)	246
Reversal of proposed dividend for the year ended March 31, 2016 considered in the year of approval	2,180	2,180
Deferred tax adjustments	(6,821)	(1,562)
Amortisation of Goodwill no longer allowed & reversed	1,434	-
Restatement of Securities Premium as debenture redemption premium is amortised in the income statement from the date of transition	8,586	9,861
Debenture redemption premium amortised in the income statement based on effective interest method	(5,160)	(5,581)
Others	37	(45)
Loss attributed to Non-Controlling interests	-	436
Equity (as per Ind AS)	47,213	90,148

Place: Mumbai
Date: May 18, 2017

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For and on behalf of the board

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

JYOTHY LABORATORIES LIMITED
STATEMENT OF STANDALONE/CONSOLIDATED AUDITED FINANCIAL RESULTS

Amount (Rs in lacs)

Notes :

5 During the quarter, the National Company Law Tribunal vide its Order dated March 01, 2017, approved the Scheme of Merger of Jyothy Consumer Products Marketing Limited (JCPML) with the Company with effect from the Appointed date of April 1, 2016. The merger 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 merger has been accounted retrospectively for all periods presented including as at April 1, 2015 and hence the standalone financial information for the year ended March 31, 2016, quarter ended December 31, 2016 and March 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 merger on the consolidated financial information of the Group as JCPML was already consolidated in the earlier years.


On the merger becoming effective, Company has adjusted portion of tax losses of JCPML from taxable profits of the year and the realisation of balance tax losses have become reasonably certain. Accordingly, this has resulted in the reversal of tax provisions created in previous quarters and creation of deferred tax asset on the balance tax losses during the quarter impacting the results for the quarter and year ended March 31, 2017

6 In the earlier years, 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, 1956. During the year, certain ESOP's have been exercised by the Director and as managerial remuneration includes perquisite value of ESOP's in the year it is exercised, the overall value of Managerial Remuneration for the current year is in excess of the limits to the extent of Rs.783.64 lacs. Subsequent to the year end, the Company has received an approval from the Central Government 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 now filed an application seeking approval of grant of ESOP's again. Pending such approval, the shares issued to the managerial person are held by him in trust as he continues to be the employee of the Company though no longer a Director. In case the revised application is not approved, the Company plans to recover the excess amount paid through balance stock options yet to be exercised by the said employee.

7 The figures for the quarter ended March 31, 2017 and March 31, 2016 are the balancing figures between the audited figures in respect of the full financial year and the year to date figures upto the third quarter for the respective years after considering the effect of restatement describe in note 2 above.

8 Statement of Assets and Liabilities :-

Particulars	Standalone		Consolidated	
	As at March 31, 2017	As at March 31, 2016	As at March 31, 2017	As at March 31, 2016
Assets	Audited	Audited	Audited	Audited
Non-Current Assets				
Property, plant and equipment	28,206	24,920	30,572	27,795
Capital work in progress	825	574	877	552
Goodwill	10,288	10,288	78,633	78,633
Other Intangible assets	15,649	18,530	497	350
Intangible asset under development	-	240	-	240
Financial assets				
Investments	14,013	13,754	3	3
Trade receivables	569	-	569	-
Loans	698	639	902	1,867
Other financial assets	605	332	637	950
Income Tax assets (net)	14,194	12,107	14,414	12,350
Other assets	10,751	10,152	10,787	8,669
	95,798	91,536	137,891	131,409
Current assets				
Inventories	19,521	18,371	19,637	18,508
Financial assets				
Investments	1,408	6,755	2,846	8,589
Loans	-	-	79	218
Trade receivables	11,195	8,874	11,712	9,410
Cash and cash equivalent and other bank balances	9,546	5,488	10,344	6,120
Other financial assets	259	240	259	393
Other assets	3,102	2,094	3,234	2,310
	45,031	41,822	48,111	45,548
Total Assets	140,829	133,358	186,002	176,957

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JYOTHY LABORATORIES LIMITED
STATEMENT OF STANDALONE/CONSOLIDATED AUDITED FINANCIAL RESULTS

Amount (Rs in lacs)

Particulars	Standalone		Consolidated	
	As at March 31, 2017 Audited	As at March 31, 2016 Audited	As at March 31, 2017 Audited	As at March 31, 2016 Audited
Equity				
Equity Share Capital	1,817	1,811	1,817	1,811
Other Equity	63,548	45,402	107,084	88,337
Equity attributable to owners of Jyothy Laboratories Limited	65,365	47,213	108,901	90,148
Non-controlling interests	-	-	(665)	(266)
Total equity	65,365	47,213	108,236	89,882
Liabilities				
Non-Current liabilities				
Financial Liabilities				
Borrowings	-	-	552	727
Provisions	2,140	1,645	2,296	1,777
Deferred tax liabilities (net)	4,819	9,274	692	4,093
Current liabilities	6,959	10,917	3,540	6,597
Financial Liabilities				
Borrowings	4,919	-	4,919	-
Trade payables	14,482	15,663	14,899	16,116
Other financial liabilities	41,166	51,632	46,318	56,298
Provisions	3,101	2,930	3,219	3,024
Other liabilities	4,538	4,469	4,572	4,506
Income Tax liabilities (net)	299	534	299	534
	68,505	75,228	74,226	80,478
Total liabilities	75,464	86,145	77,766	87,075
Total equity and liabilities	140,829	133,358	186,002	176,957

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For and on behalf of the board

M.D. Arunachandran
Chairman and Managing Director
DIN : 00553406


Place: Mumbai

Date: May 18, 2017


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

Amount (Rs in lacs)

Particulars	Standalone					Consolidated				
	Quarter ended			Year ended		Quarter ended			Year ended	
	31.03.2017	31.12.2016	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.12.2016	31.03.2016	31.03.2017	31.03.2016
	Audited (Refer Note 7)	Unaudited	Audited (Refer Note 7)	Audited	Audited	Audited (Refer Note 7)	Unaudited	Audited (Refer Note 7)	Audited	Audited
Segment Revenue :										
A. Dishwashing	12,093	12,541	11,605	51,027	47,669	12,093	12,541	11,605	51,027	47,669
B. Fabric Care	18,021	17,139	16,547	73,101	67,532	18,198	17,294	16,783	73,791	68,298
C. Household Insecticides	11,110	4,530	11,882	26,119	27,822	11,110	4,530	11,882	26,119	27,822
D. Personal Care	3,323	3,399	2,713	15,957	14,767	3,323	3,399	2,713	15,957	14,767
E. Laundry service	-	-	-	-	-	1,131	1,109	1,119	4,413	4,295
F. Others	719	952	773	3,581	2,935	719	952	773	3,581	2,935
Total	45,266	38,561	43,520	169,785	160,725	46,574	39,825	44,875	174,888	165,786
Less: Inter Segment Revenue	(17)	(51)	-	(152)	(18)	(17)	(51)	-	(152)	(18)
Net Sales	45,249	38,510	43,520	169,633	160,707	46,557	39,774	44,875	174,736	165,768
Segment Results:										
Profit / (Loss) before tax and finance cost										
A. Dishwashing	1,201	1,122	1,596	5,995	5,067	1,316	1,240	1,717	6,467	5,539
B. Fabric Care	3,661	2,681	3,281	13,536	11,031	4,148	3,140	3,755	15,421	12,951
C. Household Insecticides	195	45	620	407	1,015	195	45	621	407	1,015
D. Personal Care	469	276	260	2,258	1,967	657	470	451	3,024	2,733
E. Laundry service	-	-	-	-	-	(407)	(232)	(627)	(1,225)	(1,476)
F. Others	80	64	55	166	84	81	64	54	166	84
Total	5,606	4,188	5,812	22,362	19,164	5,990	4,727	5,971	24,260	20,846
Less: (i) Finance cost	(846)	(1,307)	(1,384)	(5,089)	(5,646)	(989)	(1,444)	(1,531)	(5,647)	(6,184)
(ii) Other unallocable expenditure	(689)	(384)	(612)	(1,755)	(1,731)	(688)	(384)	(666)	(1,754)	(1,783)
Add: Unallocable Income	361	214	588	1,078	1,546	143	246	326	1,006	1,431
Profit Before Tax	4,432	2,711	4,404	16,596	13,333	4,456	3,145	4,100	17,865	14,310

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Particulars	Standalone					Consolidated					
	Quarter ended			Year ended		Quarter ended			Year ended		
	31.03.2017	31.12.2016	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.12.2016	31.03.2016	31.03.2017	31.03.2016	
	Audited (Refer Note 7)	Unaudited	Audited (Refer Note 7)	Audited	Audited	Audited (Refer Note 7)	Unaudited	Audited (Refer Note 7)	Audited	Audited	
Segment Assets											
A. Dishwashing	15,823	11,670	13,778	15,823	13,778	13,460	9,192	10,938	13,460	10,938	
B. Fabric Care	40,784	41,072	38,450	40,784	38,450	29,951	29,819	25,829	29,951	25,829	
C. Household Insecticides	14,583	15,950	13,957	14,583	13,957	14,583	15,950	13,957	14,583	13,957	
D. Personal Care	10,427	10,300	9,701	10,427	9,701	6,596	6,280	5,104	6,596	5,104	
E. Laundry service	-	-	-	-	-	13,558	13,555	14,413	13,558	14,413	
F. Others	946	925	870	946	870	946	925	870	946	870	
G. Unallocated assets	58,266	66,959	56,602	58,266	56,602	106,908	106,101	105,846	106,908	105,846	
Total	140,829	146,876	133,358	140,829	133,358	186,002	181,822	176,957	186,002	176,957	
Segment Liabilities											
A. Dishwashing	5,718	5,732	5,902	5,718	5,902	5,719	5,732	5,902	5,719	5,902	
B. Fabric Care	9,014	8,836	8,537	9,014	8,537	9,023	8,870	8,560	9,023	8,560	
C. Household Insecticides	5,718	3,417	6,639	5,718	6,639	5,718	3,417	6,639	5,718	6,639	
D. Personal Care	3,217	3,099	3,275	3,217	3,275	3,217	3,099	3,275	3,217	3,275	
E. Laundry service	-	-	-	-	-	738	701	720	738	720	
F. Others	280	264	203	280	203	280	264	203	280	203	
G. Unallocated liabilities	51,517	61,024	61,589	51,517	61,589	53,071	62,152	61,776	53,071	61,776	
Total	75,464	82,372	86,145	75,464	86,145	77,766	84,235	87,075	77,766	87,075	

Notes:

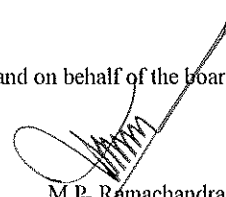
- Dishwashing includes dish wash scrubber and scrubber steel, dish wash bar, liquid and powder. Fabric Care includes fabric whitener, fabric enhancer, bar soap and detergent powder. Household Insecticides includes mosquito repellent coil, liquid and card and insect repellents. Personal Care includes body soap, face wash, toothpaste, deodorants, talcum powder, after shave and moisturiser. Laundry services includes drycleaning and laundry. Others includes incense sticks 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: May 18, 2017

SIGNED FOR IDENTIFICATION
BY 
SRBC & CO LLP
MUMBAI



For and on behalf of the board


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

Jyothy LABORATORIES LIMITED

CIN - L24240MH1992PLC128651

'UJALA HOUSE', Ramakrishna Mandir Road, Kondivita, Andheri (East), Mumbai-400 059

☐ Tel : 6689 2800 ☐ Fax : 6689 2805 ☐ e-mail : info@jyothy.com ☐ www.jyothylaboratories.com



UJALA

May 18, 2017

To,

National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex,
Bandra (East),
Mumbai - 400051

Scrip Code: JYOTHYLAB

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 023.

Scrip Code: 532926

Dear Sirs,

Sub: Declaration with respect to Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results for the financial year ended March 31, 2017

Pursuant to first proviso to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/CMD/56/2016, the Company hereby declares that the Statutory Auditors M/s. S R B C & Co. LLP have issued their Audit reports on the Standalone and Consolidated Financial Results for the financial year ended March 31, 2017, with unmodified opinion.

Yours faithfully,

For Jyothy Laboratories Limited

Shreyas Trivedi
Head – Legal & Company Secretary