

(₹ In Lakhs)

S.No.	Particulars	STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDING DECEMBER 31 2012								
		Quarter Ended Dec 31, 2012 Unaudited	Quarter Ended Sept 30, 2012 Unaudited	Quarter Ended Dec 31, 2011 Unaudited	Nine Months Ended Dec 31, 2012 Unaudited	Nine Months Ended Dec 31, 2011 Unaudited	Year Ended March 31, 2012 Audited			
1	Income from operations									
	(a) Net Sales (Net of excise duty)	1,134.22	1,298.24	3,353.04	3,990.13	9,266.32	12,638.97			
	(b) Other operating income	155.02	217.99	-	692.51	-	21.23			
	Total income from operations (net)	1,289.24	1,516.23	3,353.04	4,682.64	9,266.32	12,660.20			
2	Expenses									
	(a) Cost of materials consumed	420.74	477.34	634.45	1,488.73	1,556.72	2,406.25			
	(b) Purchase of traded goods	7.41	26.01	1,311.90	256.58	5,845.73	6,536.23			
	(c) Changes in inventories of finished goods, work-in-progress and traded goods	101.78	109.13	(43.37)	232.99	(737.25)	337.83			
	(d) Employee benefits expense	221.93	318.56	92.31	786.96	246.85	512.85			
	(e) Depreciation and amortisation expense	381.90	334.17	189.30	992.91	553.85	737.45			
	(f) Other expenses	317.10	237.73	396.67	843.65	952.14	1,045.87			
	Total expenses	1,450.86	1,502.95	2,581.25	4,601.82	8,418.05	11,576.48			
3	Profit / (Loss) from operations before other income, finance costs, prior period and exceptional Items (1-2)	(161.62)	13.28	771.79	80.82	848.27	1,083.72			
4	Other income	1.59	29.75	11.82	37.85	29.50	86.06			
5	Profit / (Loss) from ordinary activities before finance costs, prior period and exceptional Items (3 + 4)	(160.03)	43.03	783.61	118.67	877.77	1,169.78			
6	Exchange Fluctuation	(54.04)	(70.16)	71.06	(338.78)	109.24	225.04			
7	Finance costs	365.46	198.56	144.54	839.37	325.28	611.45			
8	Profit / (Loss) from ordinary activities after finance costs, before prior period and exceptional Items (5 - 6 - 7)	(471.45)	(85.36)	568.01	(381.92)	443.24	333.29			
9	Exceptional items / prior period items (Refer Note 7 & 8)	(0.00)	2.98	-	449.03	-	7.60			
10	Profit / (Loss) from ordinary activities before tax (8 - 9)	(471.45)	(88.35)	568.01	(830.95)	443.24	325.69			
11	Tax expense	26.60	68.11	205.72	205.46	208.78	214.85			
12	Net Profit / (Loss) from Ordinary Activities after tax (10 - 11)	(498.05)	(156.46)	362.29	(1,036.41)	234.46	110.84			
13	Extraordinary Item (Refer Note 5 (f))	-	-	-	(817.35)	-	-			
14	Net Profit / (Loss) for the period (12 - 13)	(498.05)	(156.46)	362.29	(219.06)	234.46	110.84			
15	Minority interest	-	-	-	-	-	-			
16	Net Profit / (Loss) after taxes, minority interest (14 - 15)	(498.05)	(156.46)	362.29	(219.06)	234.46	110.84			
17	Paid-up equity share capital (refer note 6) (Face value of ₹ 10/-)	2,409.53	2,409.53	1,705.00	2,409.53	1,705.00	1,705.00			
18	Reserve excluding revaluation reserves as per balance sheet of previous accounting year									



Notes:

I Segment Reporting

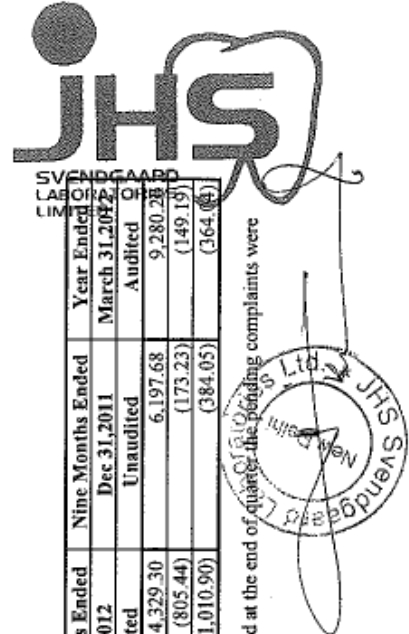
S. No.	Particulars	(Rs. In Lacs)														
		Quarter Ended		Quarter Ended		Quarter Ended		Quarter Ended		Nine Months Ended		Nine Months Ended		Year Ended		
		Dec 31, 2012	Sept 30, 2012	Dec 31, 2011	Sept 30, 2012	Dec 31, 2012	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A.	SEGMENT REVENUE															
	i) Full Service Goods Based - Oral Care	667.39	845.48	2,216.93	2,366.70	6,197.68	9,280.20									
	ii) Job Work - Oral Care and Hygiene Care	606.70	638.70	-	1,962.60	-	-									
	iii) Marketing and Distribution	15.15	31.66	1,133.04	350.92	3,055.58	3,365.54									
	iv) Dental Care Clinics	-	0.39	3.06	2.42	13.06	14.46									
	Total	1,289.24	1,516.23	3,353.04	4,682.64	9,266.32	12,660.20									
B.	SEGMENT RESULTS															
	Profit before Tax, exceptional/prior period & Interest															
	i) Full Service Goods Based - Oral Care	(271.57)	(148.66)	591.32	(404.91)	410.07	694.30									
	ii) Job Work - Oral Care and Hygiene Care	176.94	283.96	-	887.27	-	-									
	iii) Marketing and Distribution	(11.08)	(20.55)	194.99	(21.73)	470.54	481.22									
	iv) Dental Care Clinics	(0.28)	(1.55)	(2.70)	(3.19)	(2.85)	(5.73)									
	Total	(105.99)	113.20	783.61	457.44	877.76	1,169.79									
	less:															
	i) Interest	365.46	198.56	144.54	839.37	325.28	611.45									
	ii) Other Unallocable Expenditure	(0.00)	2.98	71.06	449.03	109.24	7.60									
	Total profit before Tax	(471.45)	(86.35)	568.01	(830.96)	443.24	550.74									
C.	CAPITAL EMPLOYED															
	(Equity and long term borrowings)															
	i) Full Service Goods Based - Oral Care	13,071.26	13,518.10	11,647.81	13,071.26	9,533.01	12,922.23									
	ii) Job Work - Oral Care & Hygiene Care	3,989.60	3,851.80	-	3,989.60	-	-									
	iii) Marketing & Distribution	2,761.74	2,773.01	1,476.93	2,761.74	1,476.93	1,539.40									
	iv) Dental Care Clinics	-	-	21.16	-	21.16	-									
	Total Capital Employed	19,822.61	20,142.91	13,145.89	19,822.61	11,031.09	14,461.63									

2 Pursuant to the clause 41 of the listing agreement, the Company has opted to publish only the consolidated results. The results published above present the consolidated revenues and expenses of the Company and its subsidiaries. Investors can view the standalone results of the Company on the Company's web site www.svendgaard.com or on the website of BSE (www.bseindia.com) or NSE (www.nseindia.com).

Information of standalone unaudited financial results in terms of clause 41 (VI) (b) of the Listing agreement is as under:

Particulars	Quarter Ended		Quarter Ended		Quarter Ended		Quarter Ended		Nine Months Ended		Nine Months Ended		Year Ended		
	Dec 31, 2012	Sept 30, 2012	Dec 31, 2011	Sept 30, 2012	Dec 31, 2012	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011	Dec 31, 2011	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Revenues	1,274.09	1,484.18	2,216.93	4,329.30	6,197.68	9,280.20									
Profit/(loss) before tax	(460.07)	(65.86)	321.58	(805.44)	(173.23)	(149.19)									
Profit/(loss) after tax	(486.67)	(133.97)	111.40	(1,010.90)	(384.05)	(364.05)									

3 At the beginning of the quarter the pending complaints relating to investors grievance were Nil. During the quarter no complaints were received and at the end of quarter the pending complaints were Nil.



JHS SVENDGAARD LABORATORIES LIMITED

Regd. Office: Trilokpur Road, Kheri (Kala-Amb), Tehsil-Nahan, Distt. Sirmour, Himachal Pradesh - 173030, INDIA

- 4 The unaudited Consolidated financial results of the Company include financials of JHS Svendgaard Dental Care Limited and JHS Svendgaard Mechanical and Warehouse Private Limited (which became a subsidiary during the quarter ended June 30, 2012), its subsidiary Companies and Jones H Smith FZE, its foreign wholly owned subsidiary company.
- 5 The Scheme of Amalgamation of JHS Svendgaard Hygiene Products Limited (Transferor) (Company No. 1) and Waves Hygiene Products (a Partnership Firm) (Transferor) (Company No. 2) with JHS Svendgaard Laboratories Limited (Transferee Company) was approved by the Honorable Delhi High Court on August 30, 2011 and Honorable Shimla High Court on May 28, 2012. The effect of amalgamation was taken into effect in quarter ended June 30, 2012.
- 5 (a) The order of Hon'ble High Court of Shimla was submitted to ROC on June 25, 2012 together with Form 21.
- 5 (b) The amalgamation is with effect from appointed date i.e. March 31, 2010.
- 5 (c) Pursuant to the scheme of amalgamation, JHS Svendgaard Laboratories Limited (Transferee Company) has allotted 65,45,245 equity shares to the shareholders of the transferor companies in the meeting of Board of Directors held on November 6, 2012 in the manner as under:
 - 5 (c) (i) The equity shareholders of JHS Svendgaard Hygiene Products Limited has been allotted 47,52,499 equity shares in the ratio of 158 fully paid up equity shares of ₹ 10 each for every 100 fully paid up equity shares of ₹ 10 each held in Transferor Company No. 1
 - 5 (c) (ii) The partners of Waves Hygiene Products has been allotted 1,792,746 fully paid up equity shares of ₹ 10 each in their capital contribution ratio.
- 5 (d) The amalgamation has been given effect in accordance with the pooling of interest methods as referred to in paragraph 3(e), for an amalgamation in the nature of merger, as per 'Accounting Standard 14' issued by Institute of Chartered Accountants of India and notified by the National Advisory Committee on Accounting Standards (NACAS). All the properties, assets, debts, duties, liabilities and obligation as on March 31, 2010 of whatsoever nature have been transferred at their book value.
- 5 (e) In terms of the scheme, the assets and liabilities of the transferor companies were accounted for at their book value as it stood in the books on the appointed date. Accordingly the difference of ₹ (19,668,112) in transferor Company No. 1 and ₹ 44,443,063 in transferor Company No. 2 between the value of net assets acquired and the consideration paid were (debited)/credited to amalgamation reserve in accordance with the scheme approved by the Honourable High Courts.
- 5 (f) Since during the year ended March 31, 2011 and March 31, 2012 the transferor Companies were carrying on the business of the transferee company, profits made during these years have been shown as the extraordinary item in the financials results for the quarter ended June 30, 2012. Also, all the items of expenses and sales during the nine months have been included in the books of the Company on nature basis.
- 6 The company has received in principal approval from National Stock Exchange of India Limited (NSE) on December 27, 2012 and from Bombay Stock Exchange (BSE) on January 28, 2013 with respect to listing of 65,45,245 equity shares allotted to the shareholders of JHS Svendgaard Hygiene Limited and partners of Waves Hygiene Products pursuant to the scheme of merger.
- 7 Prior period expense for the nine months ended December 31, 2012 includes deferred tax amounting to ₹ 442.83 Lacs and other expenses of ₹ 6.20 Lacs.
- 8 Figures for the previous period/year figures have been reclassified to conform with current period/year presentation, where applicable, as per the format revised by SEBI in conformity with the
- 9 The above Unaudited Results were reviewed by the Audit Committee and thereafter were approved and taken on record by the Board of Directors in their meeting held on February 11, 2013.



Place : New Delhi
Date : 11 February , 2013

By Order of the Board
Nikhil Nanda
Managing Director



JHS SVENDGAARD LABORATORIES LIMITED
Regd. Office: Trilokpur Road, Kheri (Kala-Amb), Tehsil-Nahan, Distt. Sirmour, Himachal Pradesh - 173030, INDIA

(₹ In Lakhs)

S.No.	Particulars	STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDING DECEMBER 31 2012											
		Quarter Ended		Quarter Ended		Quarter Ended		Quarter Ended		Quarter Ended		Year Ended	
		Dec 31, 2012	Sept 30, 2012	Dec 31, 2011	Dec 31, 2012	Dec 31, 2011	Dec 31, 2012	Dec 31, 2011	Dec 31, 2012	Dec 31, 2011	Dec 31, 2012	Dec 31, 2011	March 31, 2012
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from operations												
	(a) Net Sales (Net of excise duty)	1,119.07	1,266.19	2,216.93	3,636.79	6,197.68						9,258.97	
	(b) Other operating income	155.02	217.99	-	692.51	-						21.23	
	Total income from operations (net)	1,274.09	1,484.18	2,216.93	4,329.30	6,197.68						9,280.20	
2	Expenses												
	(a) Cost of materials consumed	420.73	477.28	634.38	1,488.49	1,555.58						2,404.94	
	(b) Purchase of traded goods	-	-	404.21	-	3,440.38						3,932.79	
	(c) Changes in inventories of finished goods, work-in-progress and traded goods	94.80	108.93	8.59	225.61	(721.74)						229.74	
	(d) Employee benefits expense	217.93	304.26	79.67	751.99	214.70						476.36	
	(e) Depreciation, amortisation and impairment expense	381.73	334.00	189.06	992.41	553.08						736.58	
	(f) Other expenses	309.16	224.33	321.54	765.07	772.30						888.76	
	Total expenses	1,424.35	1,448.80	1,637.45	4,223.57	5,814.31						8,669.17	
3	Profit / (Loss) from operations before other income, finance costs, prior period and exceptional items (1-2)	(150.26)	35.38	579.49	105.73	383.37						611.03	
4	Other income	1.59	29.75	11.82	37.85	26.71						83.27	
5	Profit / (Loss) from ordinary activities before finance costs, prior period and exceptional items (3 + 4)	(148.67)	65.13	591.31	143.58	410.08						694.30	
6	Exchange Fluctuation	(54.04)	(70.16)	125.34	(338.78)	258.60						225.04	
7	Finance costs	365.44	198.17	144.39	838.77	324.70						610.80	
8	Profit / (Loss) from ordinary activities after finance costs, before prior period and exceptional items (5 - 6 - 7)	(460.07)	(62.88)	321.58	(356.41)	(173.23)						(141.54)	
9	Exceptional items / prior period items	(0.00)	2.98	-	449.03	-						7.65	
10	Profit / (Loss) from ordinary activities before tax (8 - 9)	(460.07)	(65.86)	321.58	(805.44)	(173.23)						(149.19)	
11	Tax expense	26.60	68.11	210.19	205.46	210.82						214.85	
12	Net Profit / (Loss) from Ordinary Activities after tax (10 - 11)	(486.67)	(133.97)	111.40	(1,010.90)	(384.05)						(364.04)	
13	Extraordinary item	-	0.00	-	(817.35)	-						-	
14	Net Profit / (Loss) for the period (12 - 13)	(486.67)	(133.97)	111.40	(1,935.55)	(384.05)						(364.04)	
15	Minority interest	-	-	-	-	-						-	
16	Net Profit / (Loss) after taxes, minority interest (14 - 15)	(486.67)	(133.97)	111.40	(1,935.55)	(384.05)						(364.04)	
17	Paid-up equity share capital (refer note 6) (Face value of ₹ 10/-)	2,409.53	2,409.53	1,705.00	2,409.53	1,705.00						1,755.00	
18	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	7,828.02	7,828.02	7,828.02						8,205.52	



