



# N J BHATIA

## COMPANY SECRETARY

B-1801, Arihant Enclave, Parsi Panchayat Road, Off old Nagardas Road, Adheri East, Mumabi - 400 069  
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### SECRETARIAL COMPLIANCE REPORT

#### OF ABBOTT INDIA LIMITED FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024

I, Neena Bhatia, Company Secretary in Practice (Membership No.: FCS 9492 and Certificate of Practice No.: 2661), have examined:

- a. all the documents and records made available to me and explanation provided by Abbott India Limited ("the company");
- b. the filings/submissions made by the Company to the BSE Limited;
- c. website of the Company;
- d. any other document/filing, as may be relevant, which has been relied upon to make this certification.

For the year ended March 31, 2024 ("Review Period") in respect of compliance with the provisions of:

- a. The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, Circulars, Guidelines issued thereunder;
- b. The Securities Contracts (Regulation) Act, 1956 ("SCRA"), Rules made thereunder and the Regulations, Circulars, Guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI").

The specific Regulations, whose provisions and the circulars/guidelines issued thereunder, applicable to the company during the review period, have been examined, include:

- a. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- b. Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- c. Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- e. Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- f. Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009;

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g Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993;

and circulars/guidelines issued thereunder.

I hereby report that, during the Review Period the compliance status of the company is appended below:

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
1	<p><u>Secretarial Standards:</u></p> <p>The compliances of the company are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI) as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.</p>	Yes	----
2	<p><u>Adoption and timely updation of the Policies:</u></p> <ul style="list-style-type: none"> <li>• All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the Company.</li> <li>• All the policies are in conformity with SEBI Regulations and has been reviewed &amp; timely updated as per the regulations / circulars / guidelines issued by SEBI</li> </ul>	Yes	----
3	<p><u>Maintenance and disclosures on website:</u></p> <ul style="list-style-type: none"> <li>• The Company is maintaining a functional website</li> <li>• Timely dissemination of the documents/information under a separate section on the website</li> <li>• Web-links provided in annual corporate governance reports under Regulation 27(2) are</li> </ul>	Yes	----

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	accurate and specific which re-directs to the relevant document(s)/section of the website		
4	<p><u>Disqualification of Director:</u></p> <p>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by Company.</p>	Yes	----
5	<p><u>Details related to Subsidiaries of the Company have been examined w.r.t.,</u></p> <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure requirement of material as well as other subsidiaries</p>	NA	Company does not have any subsidiaries
6	<p><u>Preservation of Documents:</u></p> <p>The Company is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival Policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	----
7	<p><u>Performance Evaluation:</u></p> <p>The Company has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations</p>	Yes	----
8	<p><u>Related Party Transactions:</u></p> <p>(a) The Company has obtained prior approval of Audit Committee for all related party transactions.</p>	Yes	----
9	<p><u>Disclosure of events or information:</u></p> <p>The Company has provided all the required disclosure(s) under Regulation</p>	Yes	

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	30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder		
10	<u>Prohibition of Insider Trading:</u>  The Company is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	----
11	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u>  No Actions taken against the Company /its Promoters/Directors either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/guidelines issued thereunder	Yes	----
12	<u>Additional Non-compliances, if any:</u>  No any additional non-compliance observed for all SEBI regulation / circular / guidance note etc.	Yes	----

Compliances related to resignation of Statutory Auditors from the Company and their Material Subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remarks by PCS)
1	<b>Compliances with the following conditions while appointing/re-appointing an auditor</b>		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/audit report for such quarter; or  ii. If the auditor has resigned after 45 days from the end of a quarter of a	NA	The Auditors have not resigned during the year under review

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