



Abbott India Limited
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2025

(Rs. in Crores except earnings per share)

	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	1,757.15	1,738.35	1,632.67	3,495.50	3,190.28	6,409.15
	(b) Other income	69.95	72.84	60.48	142.79	127.81	275.58
	Total Income	1,827.10	1,811.19	1,693.15	3,638.29	3,318.09	6,684.73
2	Expenses						
	(a) Cost of materials consumed	162.59	146.18	172.06	308.77	318.34	621.12
	(b) Purchases of stock-in-trade	733.32	868.79	738.49	1,602.11	1,519.79	3,056.34
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	40.94	(72.85)	(8.79)	(31.91)	(90.01)	(180.68)
	(d) Employee benefits expense	158.98	168.01	147.40	326.99	308.46	587.54
	(e) Finance costs	7.55	5.82	2.50	13.37	5.25	11.43
	(f) Depreciation and amortisation expense	18.64	19.48	17.51	38.12	35.88	71.80
	(g) Other expenses	159.15	182.63	144.55	341.78	303.73	630.23
	Total Expenses	1,281.17	1,318.06	1,213.72	2,599.23	2,401.44	4,797.78
3	Profit before tax (1-2)	545.93	493.13	479.43	1,039.06	916.65	1,886.95
4	Tax expenses						
	(a) Current tax expense	137.70	127.77	121.03	265.47	233.75	477.99
	(b) Tax adjustment for earlier years	(6.04)	-	-	(6.04)	(1.35)	(8.20)
	(c) Deferred tax expense/(credit)	(1.00)	(0.50)	(0.21)	(1.50)	(2.37)	2.72
	Total Tax Expenses	130.66	127.27	120.82	257.93	230.03	472.51
5	Profit for the period / year (3-4)	415.27	365.86	358.61	781.13	686.62	1,414.44
6	Other Comprehensive Income / (Loss)						
	Items that will not be reclassified subsequently to Profit or Loss	0.05	0.05	0.01	0.10	0.02	(7.25)
	Income tax on above	(0.02)	(0.01)	-*	(0.03)	-*	1.83
	Total Other Comprehensive Income / (Loss) , net of tax	0.03	0.04	0.01	0.07	0.02	(5.42)
7	Total Comprehensive Income for the period / year, net of tax (5+6)	415.30	365.90	358.62	781.20	686.64	1,409.02
8	Paid-up Equity Share Capital (Face Value of Rs 10 per Equity Share)	21.25	21.25	21.25	21.25	21.25	21.25
9	Other Equity	-	-	-	-	-	4,211.90
10	Earnings per equity share - Basic/Diluted (of Rs.10/- each) (not annualised except for the year ended 31st March)	195.42	172.17	168.76	367.59	323.12	665.62

* Less than Rs. 50,000/-



2. STATEMENT OF ASSETS AND LIABILITIES

		(Rs. in Crores)	
Particulars	As at September 30, 2025	As at March '31 2025	
	Unaudited	Audited	
ASSETS			
Non-current Assets			
Property, plant and equipment	130.24	133.61	
Capital work-in-progress	23.32	18.08	
Intangible assets	5.01	6.46	
Right of use assets	178.56	195.91	
Financial assets			
Other financial assets	1,418.13	754.66	
Deferred tax assets (net)	16.43	14.96	
Non-current tax assets (net)	20.97	24.67	
Other non-current assets	5.67	3.85	
Total Non-current Assets	1,798.33	1,152.20	
Current Assets			
Inventories	937.86	882.04	
Financial assets			
Trade receivables	507.31	380.23	
Cash and cash equivalents	591.10	560.59	
Bank balances other than cash and cash equivalents	688.15	1,067.33	
Other financial assets	1,063.10	1,781.83	
Other current assets	85.09	69.57	
	3,872.61	4,741.59	
Asset held for sale	23.52	23.52	
Total Current Assets	3,896.13	4,765.11	
TOTAL ASSETS	5,694.46	5,917.31	
EQUITY AND LIABILITIES			
Equity			
Equity share capital	21.25	21.25	
Other equity	3,989.66	4,211.90	
Total Equity	4,010.91	4,233.15	
Non-current Liabilities			
Financial Liabilities			
Lease liabilities	144.12	157.75	
Provisions	125.11	119.22	
Total Non-current Liabilities	269.23	276.97	
Current Liabilities			
Financial liabilities			
Lease liabilities	38.33	38.92	
Trade payables			
Total outstanding dues of micro enterprises and small enterprises	20.14	30.65	
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,019.99	1,027.21	
Other financial liabilities	93.22	80.87	
Other current liabilities	27.25	41.88	
Provisions	166.22	168.01	
Current tax liabilities (net)	49.17	19.65	
Total Current Liabilities	1,414.32	1,407.19	
TOTAL EQUITY AND LIABILITIES	5,694.46	5,917.31	



3. STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2025

(All amounts in Rs. Crores)

Particulars	Six months ended September 30, 2025 Unaudited	Six months ended September 30, 2024 Unaudited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	1,039.06	916.65
Adjustments to reconcile profit before tax to net cash flows :		
Depreciation and amortisation expense	38.12	35.88
Unrealised exchange (gain)/loss (net)	(2.36)	(0.16)
Loss / (Gain) on sale/write off of Property, plant and equipment (net)	(0.15)	0.02
Gain on early termination of leases	(0.02)	(0.39)
Interest income	(132.66)	(122.62)
Finance costs	13.37	5.25
Allowance for credit impaired debts	2.37	1.76
Allowance/(write back) for credit impaired advances and deposits	0.24	(0.15)
Provision for likely sales returns, date expiry and damaged products (net)	3.41	3.52
Liabilities / provisions no longer required written back	(3.24)	(3.82)
Changes in contractual liability in intangible assets	-	2.45
Share based compensation expense	6.16	7.04
Operating Profit before working capital changes	964.30	845.43
Working capital changes :		
(Increase)/ Decrease in Trade receivables	(129.26)	(77.43)
(Increase)/ Decrease in Inventories	(55.81)	(119.56)
(Increase)/ Decrease in other current and non-current assets, other current and non-current financial assets	(10.35)	(1.30)
Increase/ (Decrease) in Trade payables	(18.37)	18.78
Increase/ (Decrease) in other current financial liabilities, other current liabilities, current and non-current Provisions	(2.37)	9.86
Cash generated from operations :	748.14	675.78
Income tax paid (including TDS) (net)	(226.20)	(193.83)
Net cash flows generated from operating activities (A)	521.94	481.95
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, plant and equipment (including intangible assets, capital work-in-progress, capital creditors and capital advances)	(16.68)	(30.39)
Proceeds from sale of Property, plant and equipment and intangible assets	0.16	0.18
Investment in fixed deposits with original maturity of more than 3 months	(985.99)	(1,029.25)
Investment in fixed deposits with remaining maturity of more than twelve months	(632.00)	(672.00)
Redemption of fixed deposits with original maturity of more than 3 months	2,001.48	2,409.76
Interest received on deposits (interest income)	181.38	84.23
Net cash flows generated from investing activities (B)	548.35	762.53
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(1,009.34)	(871.22)
Principal payment of lease liabilities	(19.24)	(23.85)
Interest payment of lease liabilities	(9.29)	(3.43)
Interest paid, other than on lease liabilities	(1.91)	(0.03)
Net cash flows used in financing activities (C)	(1,039.78)	(898.53)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	30.51	345.95
Cash and cash equivalents at the beginning of the period	560.59	291.74
Cash and cash equivalents at the end of the period	591.10	637.69



NOTES :

- 1 The above financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meetings held on November 6, 2025.
- 2 The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended and prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The financial results for quarter and six months ended September 30, 2025 have been subjected to limited review by the statutory auditors of the Company. The Limited Review Report does not contain any qualifications.
- 4 The Company has only one segment which is 'Pharmaceuticals'. Therefore, disclosure relating to segments is not applicable and accordingly not made.
- 5 Figures for the previous periods have been regrouped/reclassified wherever considered necessary.

Place : Mumbai
Date : November 6, 2025



For and on behalf of the Board of Directors of
Abbott India Limited

Kartik Rajendran
Managing Director
DIN : 09527717

Walker Chandiok & Co LLP

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Independent Auditor's Review Report on Unaudited Quarterly Financial Results 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)

To the Board of Directors of Abbott India Limited

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Abbott India Limited ('the Company') for the quarter ended 30 September 2025 and the year to date results for the period 01 April 2025 to 30 September 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company'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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of 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 the Standards on Auditing specified under section 143(10) of the Act, 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.
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 the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013



Ashish Gupta

Partner

Membership No. 504682

UDIN:- 25504662BMOOHZ9751

Place: Mumbai

Date: 06 November 2025