Abbott India Limited
Godrej BKC, Plot C-68,"G"Block,
15-16th Floor, Bandra-Kurla Complex,
Near MCA Club, Bandra (E),
Mumbai - 400 051. India

Registered Office:
3, Corporate Park,
Sion Trombay Road,
Mumbai - 400 071.India

Tel: (91-22) 5046 1000/2000
Fax : (91-22) 5016 9400
E-mail : webmasterindia@abbott.com
Website : www.abbott.co.in
CIN: L24239MH1944PLC007330

May 15, 2025

To,
BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Scrip Code: 500488

Dear Sirs,

Sub: Audited Financial Results for the quarter and financial year ended March 31, 2025 under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose a copy of the Audited Financial Results of the Company for the quarter and financial year ended on March 31, 2025 along with Statement of Assets and Liabilities as on that date and Statement of Cash Flow, as approved by the Board of Directors at its Meeting held today i.e. May 15, 2025, along with the Auditor's Report issued by M/s. Walker Chandiok & Co. LLP, Statutory Auditors of the Company.

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that M/s. Walker Chandiok & Co. LLP, Statutory Auditors have issued the Audit Report with unmodified opinion for the financial year ended March 31, 2025. A declaration to that effect from the Company is enclosed.

The above information is also available on the website of the Company at https://www.abbott.co.in/investor-relations/financials/quarterly-reports.html

The Meeting of the Board of Directors of the Company commenced at 4.15 pm and concluded at 6.30 pm.

This is for your information and records.

For **Abbott India Limited**

Sangeeta Mukesh Shetty
Digitally signed by Sangeeta Mukesh Shetty
Date: 2025.05.15 18:51:01 +05'30'

Sangeeta Shetty
Company Secretary
Membership No.: ACS 18865

Encl: a/a

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1. STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Rs. in Crores except earnings per share)

	Particulars	Quarter ended			Year ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Refer Note 3	Unaudited	Refer Note 3	Audited	Audited
1	**Income**					
	(a) Revenue from operations	1,604.59	1,614.28	1,438.63	6,409.15	5,848.91
	(b) Other income	76.02	71.75	81.15	275.58	248.27
	Total Income	**1,680.61**	**1,686.03**	**1,519.78**	**6,684.73**	**6,097.18**
2	**Expenses**					
	(a) Cost of materials consumed	186.68	116.10	161.79	621.12	565.67
	(b) Purchases of stock-in-trade	787.36	749.19	747.24	3,056.34	2,647.21
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(118.08)	27.41	(103.13)	(180.68)	7.73
	(d) Employee benefits expense	144.40	134.68	145.24	587.54	576.58
	(e) Finance costs	3.92	2.26	2.81	11.43	12.45
	(f) Depreciation and amortisation expense	17.93	17.99	18.19	71.80	71.17
	(g) Other expenses	175.69	150.81	157.96	630.23	598.62
	Total Expenses	**1,197.90**	**1,198.44**	**1,130.10**	**4,797.78**	**4,479.43**
3	**Profit before tax (1-2)**	**482.71**	**487.59**	**389.68**	**1,886.95**	**1,617.75**
4	**Tax expenses**					
	(a) Current tax expense	122.75	121.49	95.83	477.99	415.43
	(b) Tax adjustment for earlier years	(8.16)	1.31	-	(8.20)	0.03
	(c) Deferred tax expense/(credit)	1.08	4.01	6.79	2.72	1.07
	Total Tax Expenses	**115.67**	**126.81**	**102.62**	**472.51**	**416.53**
5	**Profit for the period / year (3-4)**	**367.04**	**360.78**	**287.06**	**1,414.44**	**1,201.22**
6	**Other Comprehensive Income / (Loss)**					
	Items that will not be reclassified subsequently to Profit or Loss	(7.27)	0.01	(3.60)	(7.25)	0.03
	Income tax on above	1.83	-*	0.90	1.83	(0.01)
	Total Other Comprehensive Income / (Loss) , net of tax	**(5.44)**	**0.01**	**(2.70)**	**(5.42)**	**0.02**
7	**Total Comprehensive Income for the period / year, net of tax (5+6)**	**361.60**	**360.79**	**284.36**	**1,409.02**	**1,201.24**
8	Paid-up Equity Share Capital (Face Value of Rs.10 per Equity Share)	21.25	21.25	21.25	21.25	21.25
9	Other Equity	-	-	-	4,211.90	3,677.64
10	Earnings per equity share - Basic/Diluted (of Rs.10/- each) (not annualised except for the year ended 31st March)	172.72	169.78	135.09	665.62	565.28

* Less than Rs. 50,000/-

2. STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Crores)

Particulars	As at March 31, 2025 Audited	As at March 31, 2024 Audited
ASSETS		
Non-current Assets		
Property, plant and equipment	133.61	147.19
Capital work-in-progress	18.08	10.11
Intangible assets	6.46	6.66
Right of use assets	195.91	71.09
Financial assets		
Other financial assets	754.66	1,656.52
Deferred tax assets (net)	14.96	15.85
Non-current tax assets (net)	24.67	39.22
Other non-current assets	3.85	1.01
Total Non-current Assets	**1,152.20**	**1,947.65**
Current Assets		
Inventories	882.04	619.58
Financial assets		
Trade receivables	380.23	319.11
Cash and cash equivalents	560.59	291.74
Bank balances other than cash and cash equivalents	1,067.33	1,842.75
Other financial assets	1,781.83	94.56
Other current assets	69.57	78.10
	4,741.59	3,245.84
Asset held for sale (Refer Note 5)	23.52	-
Total Current Assets	**4,765.11**	**3,245.84**
TOTAL ASSETS	**5,917.31**	**5,193.49**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	21.25	21.25
Other equity	4,211.90	3,677.64
Total Equity	**4,233.15**	**3,698.89**
Non-current Liabilities		
Financial Liabilities		
Lease liabilities	157.75	36.76
Provisions	119.22	115.12
Total Non-current Liabilities	**276.97**	**151.88**
Current Liabilities		
Financial liabilities		
Lease liabilities	38.92	46.47
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	30.65	41.11
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,027.21	961.58
Other financial liabilities	80.87	74.85
Other current liabilities	41.88	38.26
Provisions	168.01	168.99
Current tax liabilities (net)	19.65	11.46
Total Current Liabilities	**1,407.19**	**1,342.72**
TOTAL EQUITY AND LIABILITIES	**5,917.31**	**5,193.49**

3. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

(All amounts in Rs. Crores)

Particulars	For the year ended March 31, 2025 Audited	For the year ended March 31, 2024 Audited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	**1,886.95**	**1,617.75**
Adjustments to reconcile profit before tax to net cash flows :		
Depreciation and amortisation expense	71.80	71.17
Unrealised exchange (gain)/loss (net)	0.95	0.29
Loss / (Gain) on sale/write off of Property, plant and equipment (net)	0.65	(0.16)
Gain on early termination of leases	(0.59)	(0.02)
Interest income	(258.10)	(224.00)
Finance costs	11.43	12.45
Allowance for credit impaired debts	1.98	1.39
Allowance/(write back) for credit impaired advances and deposits	(0.14)	(1.01)
Provision for likely sales returns, date expiry and damaged products (net)	6.72	15.61
Liabilities / provisions no longer required written back	(14.09)	(19.64)
Changes in contractual liability in intangible assets	2.45	-
Share based compensation expense	12.31	14.07
Operating Profit before working capital changes	**1,722.32**	**1,487.90**
Working capital changes :		
(Increase)/ Decrease in Trade receivables	(63.16)	(1.68)
(Increase)/ Decrease in Inventories	(262.47)	29.26
(Increase)/ Decrease in other current and non-current assets, other current and non-current financial assets	15.02	(8.84)
Increase/ (Decrease) in Trade payables	40.53	95.95
Increase/ (Decrease) in other current financial liabilities, other current liabilities, current and non-current Provisions	6.66	14.69
Cash generated from operations :	**1,458.90**	**1,617.28**
Income tax paid (including TDS) (net)	(447.06)	(404.47)
Net cash flows generated from operating activities (A)	**1,011.84**	**1,212.81**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, plant and equipment (including intangible assets, capital work-in-progress, capital creditors and capital advances)	(52.60)	(48.33)
Proceeds from sale of Property, plant and equipment and intangible assets	0.52	0.20
Investment in fixed deposits with original maturity of more than 3 months	(2,320.84)	(4,271.67)
Investment in fixed deposits with remaining maturity of more than twelve months	(672.00)	(369.00)
Redemption of fixed deposits with original maturity of more than 3 months	3,101.67	4,129.14
Interest received on deposits (interest income)	125.43	143.63
Net cash flows generated / (used in) from investing activities (B)	**182.18**	**(416.03)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(871.22)	(690.60)
Principal payment of lease liabilities	(46.85)	(45.24)
Interest payment of lease liabilities	(7.04)	(8.67)
Interest paid, other than on lease liabilities	(0.06)	(0.20)
Net cash flows used in financing activities (C)	**(925.17)**	**(744.71)**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**268.85**	**52.07**
Cash and cash equivalents at the beginning of the year	**291.74**	**239.67**
Cash and cash equivalents at the end of the year	**560.59**	**291.74**

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 May 15, 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 figures for the quarter ended March 31, 2025 and quarter ended March 31, 2024 as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year which were only reviewed and not subjected to audit.

4 The Board of Directors of the Company have recommended a final dividend of Rs. 475 per equity share of Rs.10 each for the year ended March 31, 2025 (March 31, 2024 : final dividend of Rs.410 per equity shares), subject to approval of the shareholders at the ensuing Annual General Meeting.

5 The Company has decided to dispose off two office premises located in Mumbai and accordingly, the net book value of said assets amounting to Rs.23.52 crores, is shown as 'Assets held for sale' under Current Assets.

6 The Company has only one segment which is 'Pharmaceuticals'. Therefore, disclosure relating to segments is not applicable and accordingly not made.

7 Figures for the previous periods have been regrouped/reclassified wherever considered necessary.

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



SWATI DALAL
Managing Director
DIN : 01513751

Place : Colombo
Date : May 15, 2025

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP
16th Floor, Tower III,
One International Center,
S B Marg, Prabhadevi (W),
Mumbai - 400013
Maharashtra, India
T +91 22 6626 2600

Independent Auditor's Report on Annual 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

Opinion

1. We have audited the accompanying annual financial results ('the Statement') of Abbott India Limited ('the Company') for the year ended 31 March 2025, attached herewith, 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. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

   (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and

   (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income/(loss) and other financial information of the Company for the year ended 31 March 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income/(loss) and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

    - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
    - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls;
    - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

11. The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

12. The audit of financial results for the corresponding quarter and year ended 31 March 2024 included in the Statement was carried out and reported by S R B C & CO LLP who have expressed unmodified opinion vide their audit report dated 09 May 2024, whose report has been furnished to us, and which has been relied upon by us for the purpose of our audit of the Statement. Our opinion is not modified in respect of this matter.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013

Ashish Gupta
Partner
Membership No. 504662

UDIN: 25504662BMOOEV5212

Place: Mumbai
Date: 15 May 2025

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May 15, 2025

To,
BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Scrip Code: 500488

Dear Sirs,

Sub: Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Declaration with respect to Audit Report with unmodified opinion to the Audited Financial Results for the financial year ended March 31, 2025

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. Walker Chandiok & Co LLP, Chartered Accountants, Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the financial year ended March 31, 2025.

Kindly take the above on record.

For **Abbott India Limited**

Maithilee Mistry
Chief Financial Officer