



3M INDIA LIMITED
5th Floor Marksquare
61, St Marks Road
Bengaluru 560001
India
Tele: +91 80 2223 1414
CIN No.: L31300KA1987PLC013543

3M INDIA LIMITED REGD OFFICE: PLOT NO. 48-51, ELECTRONICS CITY, HOSUR ROAD, BENGALURU 560 100 STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025					
Rs. in Lakhs (except in respect of item 12)					
SI No	Particulars	3 months ended 30 June 2025 (Unaudited)	3 months ended 31 March 2025 (refer note 2)	3 months ended 30 June 2024 (Unaudited) (refer note 7)	12 months ended 31 March 2025 (Audited)
1	Income				
	(a) Revenue from operations	119,596.87	119,823.27	104,657.10	444,555.63
	(b) Other income	1,498.52	1,351.35	2,175.64	7,026.52
	Total income	121,095.39	121,174.62	106,832.74	451,582.15
2	Expenses				
	(a) Cost of materials consumed	43,148.38	33,130.13	43,392.40	170,807.10
	(b) Purchases of stock-in-trade	25,876.72	39,143.36	20,863.61	101,273.02
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(1,141.69)	(1,548.63)	(4,006.85)	(7,139.44)
	(d) Employee benefit expenses	11,808.43	11,257.71	10,660.35	43,779.48
	(e) Finance costs	214.42	131.87	266.76	1,117.51
	(f) Depreciation and amortisation expense	1,518.66	1,370.40	1,358.00	5,528.70
	(g) Other expenses	15,730.33	15,167.24	13,201.96	58,875.12
	Total expenses	97,155.25	98,652.08	85,736.23	374,241.49
3	Profit before exceptional items and tax (1-2)	23,940.14	22,522.54	21,096.51	77,340.66
4	Exceptional items	-	-	-	-
5	Profit before tax (3+4)	23,940.14	22,522.54	21,096.51	77,340.66
6	Tax expense (refer note 6):				
	(a) Current tax	6,238.54	14,673.25	5,357.63	28,752.32
	(b) Deferred tax	(67.04)	712.18	23.93	981.60
	Total	6,171.50	15,385.43	5,381.56	29,733.92
7	Profit after tax (5-6)	17,768.64	7,137.11	15,714.95	47,606.74
8	Other comprehensive (loss)/ income (net of tax) - Items that will not be reclassified subsequently to statement of profit and loss				
	(a) Remeasurements of net defined benefit liability	(160.91)	(185.47)	(44.54)	(643.64)
	(b) Income tax relating to items not to be reclassified subsequently to statement of profit and loss	40.50	46.66	11.21	161.98
	Total other comprehensive (loss)/ income (net of tax)	(120.41)	(138.81)	(33.33)	(481.66)
9	Total comprehensive income (7+8)	17,648.23	6,998.30	15,681.62	47,125.08
10	Paid up equity share capital (face value of Rs.10 each)	1,126.51	1,126.51	1,126.51	1,126.51
11	Other equity	-	-	-	183,523.18
12	Earnings per share (in Rs.) (face value of Rs. 10 each) (not annualised for the quarters)				
	(a) Basic	157.73	63.35	139.50	422.60
	(b) Diluted	157.73	63.35	139.50	422.60
Notes:					
1	The above unaudited financial results of 3M India Limited have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 07 August 2025.				
2	The above statement of the Company has been reviewed by the Statutory Auditors and they have issued an unqualified review opinion on the same. The review report of the Statutory Auditor is being filed with National Stock Exchange of India Limited ("NSE") and BSE Limited ("BSE") and is also available on the Company's website at https://www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/ . The figures for the quarter ended 31 March 2025 are the balancing figures between the audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.				
3	The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules 2015, as amended and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.				
4	The Company has no subsidiary/ associate/ joint venture company(ies) as on 30 June 2025.				
5	During the year ended 31 March 2025, the Board at its meeting held on 28 May 2025 had recommended a dividend of Rs. 535 per equity share (final dividend of Rs. 160 per equity share and special dividend of Rs. 375 per equity share). This payment is subject to the approval of the shareholders in the ensuing Annual General Meeting of the Company.				
6	On 30 April 2025, the Company had filed an application under the Direct Tax Vivad Se Vishwas Scheme, 2024 ('VSV Scheme') enacted vide Chapter IV of the Finance Act, 2024 with a view to settle long pending disputes and litigations relating to certain past years (ranging from 2004-05 to 2013-14) which existed as on 31 March 2025 and accordingly had recognised a tax expense of Rs. 9,890.91 lakhs during the year ended 31 March 2025. Subsequently, the Company has received Form 4 under Section 92(2) read with Section 93 of Finance Act, 2024, confirming full and final settlement of tax arrears for certain years and awaiting Form 4 orders for the remaining assessment years.				
7	The Boards of Directors of the Company and 3M Electro and Communication India Private Limited (3M E&C), wholly owned subsidiary of the Company, at their meetings held on 17 September 2021 had approved the Scheme of Amalgamation of 3M E&C with the Company under Sections 230 to 232 of the Companies Act 2013 read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016. The Scheme of Amalgamation was approved by the National Company Law Tribunal (NCLT) vide its orders dated 8 August 2024 (Bangalore Bench) and 25 August 2023 (Chennai Branch) ('the Scheme') with retrospective appointed date of 1 April 2023. Accordingly, the corresponding amounts for the quarter ended 30 June 2024 have been restated by the Company after recognising the effect of the scheme as per the applicable accounting standards. The amalgamation has been accounted in accordance with Appendix C of Ind AS 103 - 'Business Combinations' as common control transaction using the pooling of interest method. Accordingly, all the assets, liabilities and reserves of 3M E&C as on 1 April 2023 were transferred to the Company at the book values appearing in the consolidated books of the Company immediately before the amalgamation and the value of investment was cancelled. The effect of amalgamation on the amount of the revenue and profit and loss published in previous period are as shown below:				
Particulars		3 months ended 30 June 2024			
Revenue from operations					
As published in previous quarters		99,503.98			
As restated for the effect of merger		104,657.10			
Profit before tax					
As published in previous quarters		19,671.30			
As restated for the effect of merger		21,096.51			
Profit after tax					
As published in previous quarters		14,648.13			
As restated for the effect of merger		15,714.95			

