



3M INDIA LIMITED
REGD OFFICE: PLOT NO. 48-51, ELECTRONICS CITY, HOSUR ROAD, BENGALURU 560 100
STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025

Rs. in Lakhs (except in respect of item 12)

Sl No	Particulars	3 months ended 31 December 2025 (Unaudited)	3 months ended 30 September 2025 (Unaudited)	3 months ended 31 December 2024 (Unaudited)	9 months ended 31 December 2025 (Unaudited)	9 months ended 31 December 2024 (Unaudited)	12 months ended 31 March 2025 (Audited)
1	Income						
	(a) Revenue from operations	122,805.30	126,649.45	108,994.96	369,051.62	324,732.36	444,555.63
	(b) Other income	944.85	1,231.71	1,682.96	3,675.09	5,675.17	7,026.52
	Total income	123,750.16	127,881.16	110,677.92	372,726.71	330,407.53	451,582.15
2	Expenses						
	(a) Cost of materials consumed	44,040.43	43,983.57	49,008.07	131,172.38	137,676.97	170,807.10
	(b) Purchases of stock-in-trade	30,054.30	26,645.49	15,463.13	82,576.51	62,129.66	101,273.02
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(3,429.18)	(109.51)	2,235.05	(4,680.38)	(5,590.81)	(7,139.44)
	(d) Employee benefit expenses	12,512.03	12,091.64	11,086.42	36,412.10	32,521.77	43,779.48
	(e) Finance costs (refer note 5)	3,507.41	231.59	279.03	3,953.42	985.64	1,117.51
	(f) Depreciation and amortisation expense	1,585.44	1,504.38	1,401.40	4,608.48	4,158.30	5,528.70
	(g) Other expenses	16,558.24	18,453.19	15,794.13	50,741.76	43,707.88	58,875.12
	Total expenses	104,828.67	102,800.35	95,267.23	304,784.27	275,589.41	374,241.49
3	Profit before exceptional items and tax (1-2)	18,921.49	25,080.81	15,410.69	67,942.44	54,818.12	77,340.66
4	Exceptional item (refer note 6)	7,457.26	-	-	7,457.26	-	-
5	Profit before tax (3-4)	11,464.23	25,080.81	15,410.69	60,485.18	54,818.12	77,340.66
6	Tax expense (refer note 5 and 7):						
	(a) Current tax	19,261.61	6,045.71	4,032.14	31,545.86	14,079.07	28,752.32
	(b) Deferred tax	(1,591.99)	(98.73)	1.95	(1,757.76)	269.42	981.60
	Total	17,669.62	5,946.98	4,034.09	29,788.10	14,348.49	29,733.92
7	(Loss) / Profit after tax (5-6)	(6,205.39)	19,133.83	11,376.60	30,697.08	40,469.63	47,606.74
8	Other comprehensive income/(loss) (net of tax) - Items that will not be reclassified subsequently to statement of profit and loss						
	(a) Remeasurements of net defined benefit liability	55.10	(160.91)	(369.09)	(266.72)	(458.17)	(643.64)
	(b) Income tax relating to items not to be reclassified subsequently to statement of profit and loss	(13.87)	40.50	92.90	67.13	115.32	161.98
	Total other comprehensive income/(loss) (net of tax)	41.23	(120.41)	(276.19)	(199.59)	(342.85)	(481.66)
9	Total comprehensive (loss) / income (7+8)	(6,164.16)	19,013.42	11,100.41	30,497.49	40,126.78	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	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	(55.09)	169.85	100.99	272.50	359.25	422.60
	(b) Diluted	(55.09)	169.85	100.99	272.50	359.25	422.60

Notes:

- 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 12 February 2026.
- 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.3m.com/in/3M/en_IN/company-in/about-3m/financial-facts-local/.
- The above unaudited 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.
- The Company has no subsidiary/ associate/ joint venture company(ies) as on 31 December 2025.
- The Company had filed an application for an Advance Pricing Agreement ("APA") on 28 March 2018 to resolve certain ongoing transfer pricing related tax litigation matters pertaining to financial years 2014-15 to 2022-23. Following multiple discussions and negotiations with the APA authorities, the Company has received the final draft APA approved by the Central Board of Direct Taxes ("CBDT") on 6 January 2026. The Company has accepted the terms of the draft agreement and the signing of the final APA is expected shortly. Based on internal assessment and legal opinion, the management has evaluated that a reliable estimate of the probable present obligation can be determined as on the reporting date in accordance with Ind AS 37 and accordingly, tax expense of Rs. 13,947.01 lakhs and related interest thereon of Rs. 3,148.74 lakhs has been recognised in the current quarter ended 31 December 2025.
- On 21 November 2025, the Government of India notified the four Labour Codes - The Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour and Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to the changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of actuarial opinion obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact under 'Exceptional item' in the Statement of financial results for the quarter and nine months ended 31 December 2025. The incremental impact on gratuity of Rs. 7,457.26 lakhs has primarily arisen due to the change in wage definition. Further, the management is in the process of evaluating possible impact in respect of other classes of employees such as contract workers. However, management is of the view that impact is unlikely to be material. The Company continues to monitor the finalization of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 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. The Company subsequently received Form 4 under Section 92(2) read with Section 93 of Finance Act, 2024, towards full and final settlement of tax arrears which resulted in a net reduction of tax charge by Rs. 433.24 lakhs which was accounted in the previous quarter ended 30 September 2025.

