



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 2026					
Rs. in Crores (except in respect of item 12)					
Sl No	Particulars	3 months ended 30 June 2026 (Unaudited)	3 months ended 31 March 2026 (Unaudited)	3 months ended 30 June 2025 (Unaudited)	12 months ended 31 March 2026 (Audited)
1	Income				
	(a) Revenue from operations	1,423.21	1,399.24	1,195.97	5,089.76
	(b) Other income	11.64	11.99	14.98	48.74
	Total income	1,434.85	1,411.23	1,210.95	5,138.50
2	Expenses				
	(a) Cost of materials consumed	549.76	478.96	431.48	1,790.68
	(b) Purchases of stock-in-trade	390.25	398.64	258.77	1,224.41
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(65.05)	(34.97)	(11.42)	(81.77)
	(d) Employee benefit expenses	136.71	117.60	118.09	481.72
	(e) Finance costs (refer note 5)	3.98	3.97	2.14	43.50
	(f) Depreciation and amortisation expense	16.68	16.56	15.19	62.64
	(g) Other expenses	173.49	181.54	157.30	688.96
	Total expenses	1,205.82	1,162.30	971.55	4,210.14
3	Profit before exceptional items and tax (1-2)	229.03	248.93	239.40	928.36
4	Exceptional items				
	(a) Labour code impact (refer note 6)	-	(40.24)	-	34.33
	(b) Sale of land (refer note 7)	(73.13)	-	-	-
	Total exceptional items	(73.13)	(40.24)	-	34.33
5	Profit before tax (3-4)	302.16	289.17	239.40	894.03
6	Tax expense (refer note 5 and 6):				
	(a) Current tax	70.26	58.78	62.38	374.24
	(b) Deferred tax (credit) / charge	(1.17)	15.05	(0.67)	(2.53)
	Total	69.09	73.83	61.71	371.71
7	Profit after tax (5-6)	233.07	215.34	177.69	522.32
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	(0.09)	2.33	(1.61)	(0.34)
	(b) Income tax relating to items not to be reclassified subsequently to statement of profit and loss	0.02	(0.58)	0.40	0.09
	Total other comprehensive income/(loss) (net of tax)	(0.07)	1.75	(1.21)	(0.25)
9	Total comprehensive income (7+8)	233.00	217.09	176.48	522.07
10	Paid up equity share capital (face value of Rs.10 each)	11.27	11.27	11.27	11.27
11	Other equity				1,756.88
12	Earnings per share (in Rs.)				
	(face value of Rs. 10 each) (not annualised for the quarters)				
	(a) Basic	206.90	191.16	157.73	463.66
	(b) Diluted	206.90	191.16	157.73	463.66

Notes:	
1	The above 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 14 August 2026.
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 2026 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 2026.
5	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 had signed the APA with Central Board of Direct Taxes ("CBDT") dated 23 February 2026. Accordingly, the Company had recognised tax expense of Rs. 139.47 crores and related interest thereon of Rs. 31.49 crores during the year ended 31 March 2026.
6	On 21 November 2025, the Government of India had 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 & Employment published Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company had evaluated and disclosed the incremental impact of these changes using the best information available in respective period end, 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 had presented such incremental impact amounting to Rs. (40.24) crores as an exceptional item in the financial results for the quarter ended 31 March 2026 and Rs. 34.33 cores for year ended 31 March 2026. The increase is primarily on account of past service cost for gratuity due to change in wage definition for employees.
7	During the quarter ended 30 June 2026, the Company has sold its land located at Pimpri, Pune pursuant to a Conveyance Deed executed on 29 June 2026, for a total consideration of Rs. 82.00 crores. Exceptional item of Rs. 73.13 Crores represents net gain on sale of aforesaid land during quarter ended 30 June 2026.
8	For the year 2025-26, the Board of the Company has recommended a dividend of Rs. 506 per equity share (final dividend of Rs. 160 per equity share and special dividend of Rs. 346 per equity share) at its meeting held on 22 May 2026. This payment is subject to the approval of the Shareholders in the ensuing Annual General Meeting of the Company.
9	The Company's annual financial statements ended 31 March 2026 has been presented in Rs. crores. Accordingly, the previous period figures which were presented in lakhs and have been rounded off to crores for comparative purpose. This change has no impact on the financial results or position of the Company.

