Un-Audited Financial Statements For the Nine months
and Three months ended September 30, 2026

ABBOTT

Corporate Information

BOARD OF DIRECTORS

Ehsan Ali Malik (Chairman) (Non-Executive Director)
Syed Anis Ahmed (Chief Executive Officer)
Celestino Jacinto Dos Anjos (Non-Executive Director)
Ayla Majid (Independent Director)
Mohsin Ali Nathani (Independent Director)
Brian William Jordan (Non-Executive Director)
Seema Khan (Executive Director)

AUDIT COMMITTEE

Mohsin Ali Nathani (Chairman)
Ayla Majid
Celestino Jacinto Dos Anjos

HUMAN RESOURCE AND REMUNERATION COMMITTEE

Mohsin Ali Nathani (Chairman)
Ehsan Ali Malik
Syed Anis Ahmed

RISK MANAGEMENT COMMITTEE

Ayla Majid (Chairperson)
Syed Anis Ahmed
Seema Khan
Celestino Jacinto Dos Anjos

SHARE TRANSFER COMMITTEE

Syed Anis Ahmed (Chairman)
Celestino Jacinto Dos Anjos
Seema Khan

BANKING COMMITTEE

Mohsin Ali Nathani (Chairman)
Syed Anis Ahmed
Seema Khan
Celestino Jacinto Dos Anjos

NOMINATION COMMITTEE

Ehsan Ali Malik (Chairman)
Mohsin Ali Nathani
Syed Anis Ahmed

CHIEF FINANCIAL OFFICER

Syed Tabish Aseem

COMPANY SECRETARY

Muhammad Usama Jamil

CHIEF INTERNAL AUDITOR

Muhammad Ali Shiwani

AUDITORS

EY Ford Rhodes, Chartered Accountants
(a member firm of Ernst & Young Global Limited)

LEGAL ADVISORS

Orr, Dignam & Co.
Surridge & Beecheno

BANKERS

Standard Chartered Bank (Pakistan) Limited
Deutsche Bank AG
Habib Bank Limited
National Bank of Pakistan
MCB Bank Limited
Faysal Bank Limited
Habib Metropolitan Bank
Citibank

SENIOR MANAGEMENT TEAM

Syed Anis Ahmed
(Chief Executive Officer)
Syed Tabish Aseem
(Chief Financial Officer)
Bilal Naseem
(Director Operations)
Asim Shafiq
(General Manager, Abbott Nutrition International Pakistan)
Saad Siddique
(Country Manager, Abbott Diagnostics Division Pakistan)
Dr. Shaikh Adnan Lateef
(Head of Abbott Diabetes Care Pakistan)
Asghar Huda
(Director Human Resource)

SHARE REGISTRAR

FAMCO Share Registration Services (Pvt) Limited, 8-F, Next to Hotel Faran, Nursery Block 6, P.E.C.H.S, Shahrah-e-Faisal, Karachi.

FACTORY LOCATIONS

Plot No. 258 & 324, Opposite Radio Pakistan Transmission Centre,
Hyderabad Road, Landhi, Karachi.

Plot No. 13, Sector 20,
Korangi Industrial Area, Karachi.

CITY OFFICE

11th and 12th Floors, Ocean Tower,
G-3, Block-9, Main Clifton Road, Karachi.

SALES OFFICES

House No. 25/III/B, Jamrud Lane,
University Town, Peshawar, Pakistan.

WAREHOUSES

Plot No. 136, Street # 9, Sector 1-10/3,
Industrial Area, Islamabad.

16 KM Shahpur Kanjran,
Multan Road, Lahore.

Hasanabad Gate # 2,
Near Pak Arab Fertilizers,
Khanewal Road, Multan.

WEBSITE

www.pk.abbott

Directors' Report

The Directors of your Company are pleased to present the un-audited condensed interim financial statements of your Company, for the nine months ended Sep 30, 2026.

FINANCIAL HIGHLIGHTS

For nine months' period ended September 30, 2026

Overall sales for the period increased by 4% over the same period last year. Pharmaceutical sales increased by 7% driven by the sustained performance of established brands, while Nutritional sales decreased by 5%. Diagnostics segment increased by 9% against same period last year.

Gross profit margin of your Company improved to 38% versus 34% during the same period last year mainly driven by cost optimization and various other efficiency measures taken across the Company as well as change in product mix. Gross margin for the pharmaceutical segment improved to 39% from 33%, whereas the gross margin for Nutritional segment decreased to 41% from 44%.

Selling and distribution expenses increased by 6% against the same period last year in line with growing operations and inflationary impacts. Tax charges increased on account of improved margins. Net profit as a percentage of sales was 11% for the period.

For third quarter ended September 30, 2026

Sales for the quarter increased by 4% over the same period last year. Pharmaceutical sales increased by 5% whereas sales for nutrition decreased by 2%.

Similar to the year-to-date results, gross profit margin of the Company improved to 38% from 34% during the same quarter last year.

Operating expenses decreased by 2% over the same period last year mainly on account of decrease in travelling and conveyance expenses amidst global travel issues. Other charges increased by Rs. 63 million (11%) over the same quarter last year due to increase in statutory charges owing to improved profitability.

Consequently, profit after tax for the quarter increased by Rs. 721 million vs. the same period last year.

FUTURE OUTLOOK

The Company continues to operate under a very fluid regulatory, fiscal and macro-economic landscape. It has required us to remain agile in our approach and execution. We welcome the changes surrounding nonessential drugs not listed in the National Essential Medicines List. However, there is still a need for a robust process of pricing reviews and adjustments for essential drugs, finalization of hardship cases and lower priced drug issues as well to ensure patients continue to have access to quality medications.

Current geopolitical tensions may still lead to some disruptions as they continue in to the final quarter. Persistent pressure on global oil prices could add to inflationary trends and weigh on demand, while also putting strain on foreign exchange conditions. We remain attentive to these developments and continue to adapt in line with broader policy guidance and evolving market conditions to help manage any potential impacts.

Looking ahead, sustained economic stability, supportive fiscal policies together with continued review of current regulations to bring them in line with international practices are extremely vital for the health of the pharmaceutical industry. Our commitment to operational excellence, strategic investments, and maintaining a strong balance sheet will be key drivers of our success as we navigate both prevalent opportunities and challenges.

Syed Anis Ahmed
Chief Executive

Ehsan Ali Malik
Director

October 27th, 2026

ڈائریکٹرز رپورٹ

ڈائریکٹرز آپ کی کمپنی کے 30 ستمبر 2026 کو ختم ہونے والی نو ماہی کے ساتھ ساتھ 30 ستمبر 2026 کو ختم ہونے والی تیسری سہ ماہی کے لیے غیرآڈٹ شدہ عبوری مالی گوشوارے پیش کرتے ہوئے خوشی محسوس کرتے ہیں۔

مالی جھلکیاں

30 ستمبر 2026 کو ختم ہونے والی نو ماہی کیلئے

گزشتہ سال کی اسی مدت کے مقابلے میں سیلز میں 4فیصد اضافہ ہوا۔ فارماسیوٹیکل سیلز میں 7 فیصد اضافہ ہوا جس کی وجہ سے قائم برانڈز کی مسلسل کارکردگی ہے نیوٹریشنز کی فروخت میں 5 فیصد کمی ہوئی جبکہ ڈائگناسٹکس سیگمنٹ میں گزشتہ سال کے اسی عرصے کے مقابلے میں 9 فیصد اضافہ ہوا۔

اس مدت کے دوران آپ کی کمپنی کے مجموعی منافع کا مارجن پچھلے سال کی اسی مدت کے مقابلے میں 34 فیصد سے بڑھ کر 38 فیصد ہو گیا، جو بنیادی طور پر قیمتوں میں ایڈجسٹمنٹ اور پوری کمپنی میں اٹھائے گئے مختلف دیگر کارکردگی کے اقدامات اور مصنوعات کے امتزاج کی وجہ سے ہے ۔ فارماسیوٹیکل طبقہ کے لیے مجموعی مارجن 33 فیصد سے بڑھ کر 39 فیصد ہو گیا، جبکہ نیوٹریشنز کے طبقے کے لیے مجموعی مارجن پچھلے سال کی اسی مدت کے مقابلے میں 44 فیصد سے کم ہو کر 41 فیصد ہو گیا۔

فروخت اور تقسیم کے اخراجات میں گزشتہ سال کے اسی عرصے کے مقابلے میں 6 فیصد اضافہ ہوا، جس کی بنیادی وجوہات کاروباری سرگرمیوں میں اضافہ اور مہنگائی کے اثرات تھے بہتر مارجنز کی وجہ سے ٹیکس کے اخراجات میں اضافہ ہوا۔ اس مدت کے دوران، فروخت کے تناسب سے خالص منافع 11 فیصد رہا۔

30 ستمبر 2026 کو ختم ہونے والی تیسری سہ ماہی کیلئے

گزشتہ سال کی اسی مدت کے مقابلے میں سہ ماہی کے لیے سیلز میں 4 فیصد اضافہ ہوا۔ فارماسیوٹیکل سیلز میں 5 فیصد اضافہ ہوا جبکہ نیوٹریشنز کی فروخت میں 2 فیصد کمی ہوئی ۔

سال کے اب تک کے نتائج کی طرح مذکورہ وجوہات کی بناء پر کمپنی کے مجموعی منافع کا مارجن گزشتہ سال کی اسی مدت میں 34 فیصد سے بڑھ کر 38 فیصد ہو گیا۔

پرینٹنگ اخراجات گزشتہ سال کے اسی عرصے کے مقابلے میں 2 فیصد کم رہے۔ اس کی بڑی وجہ عالمی سفری مسائل کے باعث سفر اور آمدورفت کے اخراجات میں کمی تھی۔ گزشتہ سال کی اسی سہ ماہی کے مقابلے میں دیگر اخراجات 63 ملین روپے (11 فیصد) بڑھ گئے۔ اس اضافے کی وجہ بہتر منافع ہونے کے باعث سرکاری اور قانونی فیسوں اور واجبات میں اضافہ تھا۔

نتیجتاً، سہ ماہی کے لیے ٹیکس کے بعد منافع میں گزشتہ سال کی اسی مدت کے مقابلے میں 721ملین روپے کا اضافہ ہوا۔

مستقبل کا منظرنامہ

کمپنی اب بھی ریگولیٹری، مالیاتی اور مجموعی معاشی ماحول میں مسلسل تبدیلیوں کا سامنا کر رہی ہے، جس کے پیش نظر کمپنی نے اپنی حکمتِ عملی اور عملی اقدامات میں لچک اور تیزی برقرار رکھی ہے۔
کمپنی قومی ضروری ادویات کی فہرست میں شامل نہ ہونے والی ادویات سے متعلق حالیہ پالیسی تبدیلیوں کا خیرمقدم کرتی ہے۔ تاہم، لازمی ادویات کی قیمتوں کے باقاعدہ جائزے اور بروقت ایڈجسٹمنٹ کے لیے ایک مؤثر اور پائیدار طریقہ کار کی ضرورت بدستور برقرار ہے۔ اسی طرح، ہارڈشپ کیسز اور کم قیمت ادویات سے متعلق مسائل کے حتمی حل کو یقینی بنانا بھی ناگزیر ہے تاکہ مریضوں کو معیاری ادویات کی مسلسل اور بلا تعطل فراہمی برقرار رکھی جا سکے۔

موجودہ جغرافیائی و سیاسی کشیدگی کے باعث سال کی آخری سہ ماہی میں بھی کاروباری سرگرمیوں میں بعض رکاوٹوں کا امکان برقرار ہے۔ عالمی سطح پر تیل کی قیمتوں پر مسلسل دباؤ مہنگائی کے رجحانات میں مزید اضافہ کر سکتا ہے، جس کے نتیجے میں طلب متاثر ہونے اور زرمبادلہ کی صورتحال پر بھی دباؤ بڑھنے کا خدشہ ہے۔ کمپنی ان پیش رفتوں کا مسلسل جائزہ لے رہی ہے اور حکومتی پالیسیوں اور مارکیٹ کے بدلتے ہوئے حالات کے مطابق اپنی حکمتِ عملی اور اقدامات میں ضروری تبدیلیاں کر رہی ہے تاکہ ممکنہ منفی اثرات کو مؤثر انداز میں محدود کیا جا سکے۔

آئندہ کے تناظر میں، پائیدار معاشی استحکام، معاون مالیاتی پالیسیاں، اور موجودہ ضوابط کا بین الاقوامی بہترین طریقہ کار کے مطابق مسلسل جائزہ اور اصلاحات، دواسازی کی صنعت کی ترقی اور پائیداری کے لیے انتہائی اہم ہیں۔ آپریشنل عمدگی، اسٹریٹجک سرمایہ کاری، اور مضبوط مالی بنیاد کے فروغ کے لیے ہماری غیر متزلزل وابستگی، مستقبل میں درپیش مواقع سے مؤثر استفادہ کرنے اور چیلنجز سے کامیابی کے ساتھ نمٹنے میں بنیادی کردار ادا کرتی رہے گی۔

کراچی 27 اکتوبر 2026

چیف ایگزیکٹو

ڈائریکٹر

Condensed Interim Statement of Financial Position

As at September 30, 2026

	Note	September 30, 2026 (Un-audited)	September 30, 2025 (Audited)
		------- Rupees in '000 -------	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	16,242,572	15,635,851
Intangible assets		672	831
Long-term loans and advances		158,487	141,175
Long-term deposits		32,713	32,628
Long-term prepayments		15,618	12,395
		16,450,062	15,822,880
CURRENT ASSETS			
Stores and spares		670,358	669,690
Stock-in-trade	7	15,832,400	12,447,838
Trade debts		2,948,974	2,820,530
Loans and advances	8	1,143,123	399,086
Trade deposits and short-term prepayments	9	459,926	313,552
Other receivables	10	1,467,912	1,005,069
Taxation - net		806,912	-
Cash and cash equivalents	11	10,374,526	13,337,551
		33,704,131	30,993,316
TOTAL ASSETS		50,154,193	46,816,196
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised capital			
200,000,000 ordinary shares of Rs.10 each		2,000,000	2,000,000
Issued, subscribed and paid-up capital	12	979,003	979,003
Reserves			
Capital		2,445,954	2,073,901
Revenue		31,340,723	28,572,553
		33,786,677	30,646,454
		34,765,680	31,625,457
NON-CURRENT LIABILITIES			
Deferred taxation - net		1,280,717	989,965
Staff retirement benefits		435,011	494,943
Lease liabilities		309,899	329,677
		2,025,627	1,814,585
CURRENT LIABILITIES			
Trade and other payables	13	12,387,316	12,198,722
Unclaimed dividends		123,122	71,155
Unpaid dividends		-	-
Taxation - net		-	246,958
Current maturity of lease liabilities		90,899	158,301
Provisions		761,549	701,018
		13,362,886	13,376,154
CONTINGENCIES AND COMMITMENTS	14		
TOTAL EQUITY AND LIABILITIES		50,154,193	46,816,196

The annexed notes 1 to 20 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer

Condensed Interim Statement of Profit or Loss (Un-Audited)

For the nine months and three months ended September 30, 2026

	Note	Nine Months Ended		Three Months Ended	
		September 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025
		Rupees in '000			
SALES - NET					
Local		**57,135,984**	53,909,372	**19,985,118**	18,995,527
Export		**1,520,309**	2,317,551	**644,624**	823,607
		58,656,293	56,226,923	**20,629,742**	19,819,134
Cost of sales		**(36,442,164)**	(36,886,086)	**(12,865,719)**	(13,093,197)
Gross Profit		**22,214,129**	19,340,837	**7,764,023**	6,725,937
Selling and distribution expenses		**(9,042,285)**	(8,501,410)	**(2,859,975)**	(2,974,143)
Administrative expenses		**(1,099,517)**	(972,482)	**(384,932)**	(334,287)
Other charges	15	**(1,364,068)**	(1,256,699)	**(476,660)**	(430,365)
Other income	16	**745,997**	603,335	**176,614**	186,590
		(10,759,873)	(10,127,256)	**(3,544,953)**	(3,552,205)
		11,454,256	9,213,581	**4,219,070**	3,173,732
Finance costs		**(51,788)**	(55,363)	**(16,145)**	(17,659)
Profit before taxation		**11,402,468**	9,158,218	**4,202,925**	3,156,073
Minimum tax differential			(146,989)	**159,446**	(146,989)
		11,402,468	9,011,229	**4,362,371**	3,009,084
Income tax					
Current - For the year		**(4,455,086)**	(3,828,736)	**(1,379,231)**	(1,181,163)
- Prior year		**27,553**	-	**27,553**	-
Deferred		**(290,753)**	183,225	**(466,742)**	(5,375)
		(4,718,286)	(3,645,511)	**(1,818,420)**	(1,186,538)
Net profit for the period		**6,684,182**	5,365,718	**2,543,951**	1,822,546
Basic and diluted earnings per share (Rs. per share)		**68.28**	54.81	**25.99**	18.62

The annexed notes 1 to 20 form an integral part of these condensed interim financial statements.

Chief Executive Officer | Director | Chief Financial Officer

Condensed Interim Statement of Comprehensive Income (Un-Audited)

For the nine months and three months ended September 30, 2026

	Nine Months Ended		Three Months Ended	
	September 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025
	Rupees in '000			
Profit for the period	6,684,182	5,365,718	2,543,951	1,822,546
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	6,684,182	5,365,718	2,543,951	1,822,546

The annexed notes 1 to 20 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer

Condensed Interim Statement of Cash Flows (Un-Audited)

For the nine months ended September 30, 2026

	Note	September 30, 2026	September 30, 2025
		------- Rupees in '000 -------	
		(Un-audited)	(Audited)
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	17	8,193,013	9,020,548
Income taxes paid		(5,481,404)	(3,748,060)
Long-term loans and advances - net		(17,312)	(15,011)
Long-term deposits - net		(85)	(25,200)
Long-term prepayments - net		(3,223)	3,632
Contributions to staff retirement benefit funds		(287,674)	(253,147)
Net movement in provisions		60,531	61,942
Net cash inflow from operating activities		2,463,846	5,044,704
CASH FLOWS FROM INVESTING ACTIVITIES			
Additions to operating fixed assets and CWIP	6.1	(2,117,451)	(1,893,111)
Sale proceeds from disposal of property, plant and equipment		70,758	177,968
Interest income		622,835	345,737
Net cash outflow from investing activities		(1,423,858)	(1,369,406)
CASH FLOWS FROM FINANCING ACTIVITIES			
Finance costs paid		(6,334)	(7,571)
Lease rentals paid		(132,634)	(79,131)
Dividends paid		(3,864,045)	(761,399)
Net cash outflow from financing activities		(4,003,013)	(848,101)
Net increase / (decrease) in cash and cash equivalents		(2,963,025)	2,827,197
Cash and cash equivalents at beginning of the period		13,337,551	6,182,349
Cash and cash equivalents at end of the period	17.2	10,374,526	9,009,546

The annexed notes 1 to 20 form an integral part of these condensed interim financial statements.

Chief Executive Officer | Director | Chief Financial Officer

Condensed Interim Statement of Changes in Equity (Un-Audited)

For the nine months ended September 30, 2026

	Share Capital	Reserves					Total Equity
		Capital Reserves		Revenue Reserves		Total	
		Reserve arising on Merger	Other	General Reserve	Un-appropriated Profit		
	Rupees in '000						
Balance as at January 1, 2025 (Audited)	979,003	46,097	1,704,384	5,338,422	15,656,730	22,745,633	23,724,636
Final dividend for the year ended December 31, 2024 @ Rs 10.0 per share	-	-	-	-	(979,003)	(979,003)	(979,003)
Employee benefit cost under IFRS 2 - 'Share based payments'	-	-	243,476	-	-	243,476	243,476
Total comprehensive income for the period ended September 30, 2025							
Net profit for the period	-	-	-	-	5,365,718	5,365,718	5,365,718
Other comprehensive income for the period	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	5,365,718	5,365,718	5,365,718
Balance as at September 30, 2025 (Un-audited)	979,003	46,097	1,947,860	5,338,422	20,043,445	27,375,824	28,354,827
Balance as at January 01, 2026 (Audited)	979,003	46,097	2,027,804	5,338,422	23,234,131	30,646,454	31,625,457
Final dividend for the year ended December 31, 2024 @ Rs. 10/- per share	-	-	-	-	(3,916,012)	(3,916,012)	(3,916,012)
Employee benefit cost under IFRS 2 - 'Share based payments'	-	-	372,053	-	-	372,053	372,053
Total comprehensive income for the period ended September 30, 2026							
Net profit for the period	-	-	-	-	6,684,182	6,684,182	6,684,182
Other comprehensive income for the period	-	-	-	-	-	-	-
	-	-	-	-	6,684,182	6,684,182	6,684,182
Balance as at Septmeber 30, 2026 (Un-audited)	979,003	46,097	2,399,857	5,338,422	26,002,301	33,786,677	34,765,680

The annexed notes 1 to 20 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer

Notes to the Condensed Interim Financial Statements (Un-Audited)

For the nine months ended September 30, 2026

1 THE COMPANY AND ITS OPERATIONS

Abbott Laboratories (Pakistan) Limited (the Company) is a public limited Company incorporated in Pakistan on July 02, 1948, and its shares are quoted on Pakistan Stock Exchange. The address of its registered office is Plot No. 258 & 324, opposite Radio Pakistan Transmission Centre, Hyderabad Road, Landhi, Karachi. The Company is principally engaged in the manufacture, import and marketing of branded generic pharmaceutical, nutritional, diagnostic, diabetes care, molecular devices, hospital and consumer products.

2. STATEMENT OF COMPLIANCE

These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting which comprise of International Accounting Standard (IAS) 34 - 'Interim Financial Reporting', issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017 and provisions of and directives issued under the Companies Act, 2017. Where the provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

3. BASIS OF PREPARATION

These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting and notified under the Companies Act, 2017 and provisions of and directives issued under the Companies Act, 2017. These condensed interim financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the annual financial statements of the Company for the year ended December 31, 2025.

These condensed interim financial statements are presented in Pakistan Rupees, which is the Company's functional and presentation currency.

4. NEW STANDARDS, INTERPRETATIONS AND AMENDMENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS

There are certain amendments to existing accounting and reporting standards that have become applicable to the Company for accounting periods beginning on or after January 01, 2026. These are either considered to not be relevant or do not have any significant impact and accordingly, have not been detailed in these condensed interim financial statements.

5. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND FINANCIAL RISK MANAGEMENT

The preparation of condensed interim financial statements in conformity with approved accounting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company's accounting policies. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Judgements and estimates made by the management in the preparation of these condensed interim financial statements are the same as those applied in the Company's annual financial statements for the year ended December 31, 2025.

The Company's financial risk management objectives and policies are consistent with those disclosed in the annual financial statements as at and for the year ended December 31, 2025.

	Note	September 30, 2026 (Un-audited)	December 31, 2025 (Audited)
		---- Rupees in '000 ----	

6. PROPERTY, PLANT AND EQUIPMENT

Operating fixed assets	6.1, 6.2	**13,543,948**	12,896,046
Capital work-in-progress	6.1	**2,359,684**	2,312,909
Right-of-use assets	6.3	**338,940**	426,896
		16,242,572	15,635,851

6.1 Following were the additions and disposals of operating fixed assets and capital work-in-progress during the period:

	Additions	Disposals	
	Cost		Accumulated Depreciation
	---------- Rupees in '000 ----------		
Plant and Machinery	**583,185**	**37,001**	**33,403**
Vehicles	**486,599**	**95,582**	**62,675**
Computers	**131,599**	**50,070**	**50,056**
Office Equipment	**287,988**	**465**	**442**
Furniture & Fixture	**-**	**2,506**	**2,281**
Service equipment	**581,816**	**5,156**	**5,156**
Capital work-in-progress - net additions	**46,775**	**-**	**-**
	2,117,962	**190,780**	**154,013**

6.2 Depreciation charge for the period ended September 30, 2026 amounting to Rs. 1,386 million (September 30, 2025: Rs. 1,685 million).

6.3 Right-of-use assets

	Note	September 30, 2026 (Un-audited)	December 31, 2025 (Audited)
		---- Rupees in '000 ----	
Warehouses, sales offices and city office	6.3.1	**338,940**	426,896

6.3.1 Depreciation charge for the period ended September 30, 2026 amounted to Rs. 88 million (September 30, 2025: Rs. 95 million).

Notes to the Condensed Interim Financial Statements (Un-Audited)

For the nine months ended September 30, 2026

7. STOCK-IN-TRADE

	Note	September 30, 2026 (Un-audited)	December 31, 2025 (Audited)
		---- Rupees in '000 ----	
Raw and packing materials [including stock-in-transit of Rs. 1,890 million (December 31, 2025: Rs.980 million)		**8,075,965**	5,982,237
Work-in-process		**629,814**	500,780
Finished goods [including stock-in-transit of Rs. 968 million (December 31, 2025: Rs.432 million)]"	7.1	**7,724,519**	6,432,464
		16,430,298	12,915,481
Less: provision for slow moving and obsolete items		**(597,898)**	(467,643)
		15,832,400	12,447,838

7.1 Stock-in-trade includes items costing Rs. 803 million (December 31, 2025: Rs. 1,147 million) valued at net realisable value of Rs. 547 million (December 31, 2025: Rs. 863 million) resulting in a write down of Rs. 256 million (December 31, 2025: Rs. 265.332 million)

8. LOANS AND ADVANCES

Represent loans and advances amounted to Rs. 73 million and Rs. 1,070 million (December 31, 2025: Rs. 65 million and Rs. 334 million), respectively, net of allowance.

9. TRADE DEPOSITS AND SHORT-TERM PREPAYMENTS

Represent trade deposits and short-term prepayments amounted to Rs. 302 million and Rs. 158 million (December 31, 2025: Rs. 361 million and Rs. 195 million), respectively, net of allowance.

10. OTHER RECEIVABLES

Includes sales tax receivable and due from related parties amounting to Rs. 782 million and Rs. 12 million (December 31, 2025: Rs. 485 million and Rs. 197 million), respectively.

11. CASH AND BANK BALANCES

	Note	September 30, 2026 (Un-audited)	December 31, 2025 (Audited)
		---- Rupees in '000 ----	
With banks			
Saving accounts:			
- local currency	11.1	**8,563,983**	11,590,605
Current accounts:			
- local currency		**104,257**	116,911
- foreign currency		**1,700,846**	1,624,563
		1,805,103	1,741,474
In hand			
- local currency		**987**	4,519
- foreign currency		**4,453**	953
		5,440	5,472
		10,374,526	13,337,551

11.1 These saving accounts carry mark-up at the rate of 4% to 10% (December 31, 2025: 4% to 9.50%) per annum.

12. ISSUED, SUBSCRIBED AND PAID-UP CAPITAL

As at September 30, 2026, Abbott Asia Investments Limited, UK (the Holding Company) held 76,259,454 (December 31, 2025: 76,259,454) shares. The ultimate holding company is Abbott Laboratories, USA.

13. TRADE AND OTHER PAYABLES

Includes accrued liabilities amounted to Rs. 8,977 million (December 31, 2025: Rs. 6,190 million), bills payable of Rs. 2,910 million (December 31, 2024: Rs. 2,924 million).

14. CONTINGENCIES AND COMMITMENTS

14.1 The Company is defending various minor suits filed against it in various courts in Pakistan related to its business operations as at reporting date, which are not material to disclose as contingencies. The Company's management is confident, based on the advice of its legal advisors, that these suits will be decided in the Company's favour.

14.2 Commitments

14.2.1 Commitments for capital expenditure as at September 30, 2026, aggregated to Rs. 957 million (December 31, 2025: Rs. 876 million).

14.2.2 Commitments in respect of letters of credit as at September 30, 2026 aggregated to Rs.1,415 million (December 31, 2025: Rs. 1,934 million)."

14.2.3 The Company has given bank guarantees as at September 30, 2026 of Rs. 284,304 million (December 31, 2025: 473 million) to the Customs Department, a utility company and other institutions against tenders.

14.2.4 The Company has obtained short-term financing facilities from various commercial banks amounting to Rs. 8,100 million (2025: Rs. 7,600 million). These facilities can be utilised for letters of credit, guarantees and running finance / short-term loans. These include short-term financing facilities obtained from Standard Chartered Bank (Pakistan) Limited (a related party) amounting to Rs. 2,900 million (2025: Rs. 2,900 million) and from Habib Metropolitan Bank Limited (a related party) amounting to Rs. 1,500 million (2025: Rs. 1,500 million). However, the running finance / short-term loan utilisation cannot exceed Rs. 4,790 million (2025: Rs. 4,290 million). The running finance / short-term loan carries markup at rates ranging from KIBOR minus 0.25% to flat KIBOR (2025: KIBOR minus 0.25% to flat KIBOR) per annum and are secured against first joint pari passu hypothecation charge over stocks and book debts of the Company, ranking hypothecation charge over stocks and book debts of the Company, promissory notes, and counter guarantees. The Company has not utilised any amount against running finance / short-term loan facilities neither pledged its inventory as at the reporting date.

15. OTHER CHARGES

	Nine months ended September 30, 2026	Nine months ended September 30, 2025
	---- Rupees in '000 ----	
	(Un-audited)	(Un-audited)
Exchange loss - net	**80,892**	164,174
Workers' Profit Participation Fund	**612,757**	492,570
Workers' Welfare Fund	**239,927**	200,618
Central Research Fund	**125,479**	92,507
Donations	**34,157**	17,500
Auditors' remuneration	**9,598**	11,019
Provision for expected credit loss on trade debts	**260,204**	277,941
Provision for expected credit loss on other receivables	**1,054**	370
	1,364,068	1,256,699

Notes to the Condensed Interim Financial Statements (Un-Audited)

For the nine months ended September 30, 2026

	Note	Nine months ended September 30, 2026 (Un-audited)	Nine months ended September 30, 2025 (Audited)
		---- Rupees in '000 ----	
16. OTHER INCOME			
Income from financial assets			
- term deposit receipts		-	-
- saving accounts		622,835	345,737
		622,835	345,737
Income from non-financial instruments			
Gain on disposal of property, plant and equipment - net		33,993	99,788
Exchange gain - net		-	-
Reversal of expected credit losses on trade debts		-	-
Scrap sales		77,744	49,435
Waiver of liability		-	-
Others		11,425	108,375
		123,162	257,598
		745,997	603,335
17. CASH GENERATED FROM OPERATIONS			
Profit before taxation		11,402,468	9,158,218
Adjustment for non-cash changes and other items:			
Depreciation of operating fixed assets		1,386,007	1,684,833
Depreciation of right-of-use assets		87,958	94,746
Amortisation of intangible assets		159	366
Provision / (reversal) for slow moving and obsolete stock in trade		130,255	140,459
Provision allowance for expected credit losses on trade debts		260,204	277,941
Allowance for expected credit losses on other receivables		1,055	370
Gain on disposal of property, plant and equipment		(33,993)	(99,788)
Interest income		(622,835)	(345,737)
Expense recognized in profit or loss in respect of equity-settled shared-based compensation		372,053	243,476
Staff retirement benefits		227,742	299,759
Finance costs		51,788	55,363
Working capital changes	17.1	(5,069,848)	(2,489,458)
		8,193,013	9,020,548
17.1 Working capital changes			
(Increase) / decrease in current assets			
Stores and spares		(668)	(40,819)
Stock-in-trade		(3,514,817)	(2,963,017)
Trade debts		(388,648)	(685,815)
Loans and advances		(744,037)	(109,152)
Trade deposits and short-term prepayments		(146,374)	(271,768)
Other receivables		(463,898)	(148,258)
		(5,258,442)	(4,218,829)
Increase in current liabilities			
Trade and other payables		188,594	1,729,371
		(5,069,848)	(2,489,458)
17.2 Cash and cash equivalents			
Cash and bank balances	11	10,374,526	9,009,546
Term deposit receipts		-	-
		10,374,526	9,009,546

18. TRANSACTIONS WITH RELATED PARTIES

The related parties of the Company comprise the holding company, ultimate holding company, group companies, employee retirement benefit plans, directors and key management personnel. All the transactions with related parties are entered into at agreed terms in the normal course of business as approved by the Board of Directors of the Company. Transactions with related parties during the period are as follows:

	Nine months ended September 30, 2026 (Un-audited)	Nine months ended September 30, 2025 (Un-audited)
	---- Rupees in '000 ----	
Holding Company		
Dividend paid	3,050,378	476,622
Group companies		
Sale of goods	1,310,272	766,910
Purchase of stock-in-trade	13,083,942	13,845,139
Technical service fee	305,190	271,924
Reimbursement of expenses - net	533,639	510,398
Other income	11,425	108,375
Retirement fund:		
- Contribution to Pension fund	216,717	200,597
- Contribution to Provident fund	155,279	134,449
- Contribution to Gratuity fund	71,390	54,348
Key management personnel		
Remuneration and other short-term employee benefits	429,982	618,006
Post-employment benefits	54,730	49,175

Notes to the Condensed Interim Financial Statements (Un-Audited)

For the nine months ended September 30, 2026

19. SEGMENT ANALYSIS

19.1 Segment wise operating results for nine months ended (Un-audited):

	September 30, 2026					September 30, 2025				
	Pharmaceutical	Nutritional	Diagnostic	Others	Total	Pharmaceutical	Nutritional	Diagnostic	Others	Total
	Rupees in '000									
Sales	45,076,221	14,582,988	4,830,270	1,688,907	66,178,386	42,163,391	15,341,992	4,747,227	1,616,640	63,869,250
Less:										
Sales return	204,709	53,226	31,856	2,146	291,937	62,028	53,083	322,733	9,912	447,756
Trade discounts	2,863,839	771,542	-	61,683	3,697,064	2,780,360	833,012	-	52,890	3,666,262
Sales tax and excise duty	411,566	2,329,395	633,466	158,664	3,533,091	372,497	2,411,874	590,011	153,927	3,528,309
Sales - net	41,596,107	11,428,825	4,164,948	1,466,414	58,656,294	38,948,506	12,044,023	3,834,483	1,399,911	56,226,923
Cost of sales	(25,272,542)	(6,709,009)	(3,575,211)	(885,403)	(36,442,165)	(26,013,849)	(6,747,956)	(3,220,290)	(903,991)	(36,886,086)
Gross profit	16,323,565	4,719,816	589,737	581,011	22,214,129	12,934,657	5,296,067	614,193	495,920	19,340,837
Selling and distribution expenses	(6,126,560)	(2,302,746)	(356,430)	(256,549)	(9,042,285)	(5,801,555)	(2,068,544)	(407,832)	(223,479)	(8,501,410)
Administrative expenses	(959,890)	(133,730)	(5,897)	-	(1,099,517)	(822,188)	(122,330)	(27,964)	-	(972,482)
Segment result	9,237,115	2,283,340	227,410	324,462	12,072,327	6,310,914	3,105,193	178,397	272,441	9,866,945

19.2 Segment wise operating results for the third quarter (Un-audited):

	September 30, 2026					September 30, 2025				
	Pharmaceutical	Nutritional	Diagnostic	Others	Total	Pharmaceutical	Nutritional	Diagnostic	Others	Total
	Rupees in '000									
Sales	15,932,838	5,209,971	1,612,287	568,340	23,323,436	15,084,755	5,265,050	1,698,013	465,311	22,513,129
Less:										
Sales return	38,963	12,424	7,119	595	59,101	30,047	20,796	139,607	1,767	192,217
Trade discounts	1,070,929	274,286	-	21,412	1,366,627	998,951	283,794	-	15,151	1,297,896
Sales tax and excise duty	145,173	855,445	213,610	53,737	1,267,965	132,913	828,874	201,011	41,084	1,203,882
Sales - net	14,677,773	4,067,816	1,391,558	492,596	20,629,743	13,922,844	4,131,586	1,357,395	407,309	19,819,134
Cost of sales	(8,999,048)	(2,467,005)	(1,128,755)	(270,912)	(12,865,720)	(9,528,439)	(2,186,326)	(1,122,371)	(256,061)	(13,093,197)
Gross profit	5,678,725	1,600,811	262,803	221,684	7,764,023	4,394,405	1,945,260	235,024	151,248	6,725,937
Selling and distribution expenses	(2,063,262)	(677,150)	(48,903)	(70,660)	(2,859,975)	(2,181,372)	(634,469)	(106,101)	(52,201)	(2,974,143)
Administrative expenses	(333,913)	(48,211)	(2,808)	-	(384,932)	(286,442)	(42,615)	(5,230)	-	(334,287)
Segment result	3,281,550	875,450	211,092	151,024	4,519,116	1,926,591	1,268,176	123,693	99,047	3,417,507

19.3 Reconciliation of segment results with profit before taxation (Un-audited)

	Nine Months Ended		Quarter Ended	
	September 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025
	Rupees in '000			
Total segment results	12,072,327	9,866,945	4,519,116	3,417,507
Other income	745,997	603,335	176,614	186,590
Other charges	(1,364,068)	(1,256,699)	(476,660)	(430,365)
Finance costs	(51,788)	(55,363)	(16,145)	(17,659)
Profit before taxation	11,402,468	9,158,218	4,202,925	3,156,073

19.4 Geographical information (Un-audited)

	Nine Months Ended		Quarter Ended	
	September 30, 2026	September 30, 2025	**September 30, 2026**	September 30, 2025
	---------- Rupees in '000 ----------			
Sales to external customers, net of returns, discounts, sales tax and excise duty				
Pakistan	**57,135,984**	47,273,134	**19,985,118**	18,995,527
Afghanistan	**167,593**	1,277,592	**-**	278,644
Sri lanka	**6,751**	25,483	**6,751**	10,477
Bangladesh	**35,692**	60,125	**-**	20,775
Switzerland	**1,310,272**	927,745	**637,873**	270,649
	58,656,292	49,564,079	**20,629,742**	19,576,072

19.5 Segment Assets and Liabilities

	Unaudited				
	Sep 30, 2026				
	Pharmaceutical	Nutritional	Diagnostics	Others	Total
	---------- Rupees in '000 ----------				
Segment assets employed	**26,479,734**	**2,737,892**	**7,965,639**	**282,739**	**37,466,004**
Unallocated corporate assets					**12,688,189**
Total assets					**50,154,193**
Segment liabilities	**9,041,593**	**1,330,490**	**1,327,958**	**66,996**	**11,767,037**
Unallocated corporate liabilities					**3,621,476**
Total liabilities					**15,388,513**

	Audited				
	December 31, 2025				
	Pharmaceutical	Nutritional	Diagnostics	Others	Total
	---------- Rupees in '000 ----------				
Segment assets employed	23,266,838	2,329,347	6,984,562	290,397	32,871,144
Unallocated corporate assets					13,945,052
Total assets					46,816,196
Segment liabilities	9,941,693	799,701	1,614,756	32,875	12,389,025
Unallocated corporate liabilities					2,801,714
Total liabilities					15,190,739

20. DATE OF AUTHORISATION

These condensed interim financial statements were authorised for issue on October 27, 2026 by the Board of Directors of the Company.

Chief Executive Officer | Director | Chief Financial Officer

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ABBOTT