Un-Audited Financial Statements for the Quarter and Six Months Ended June 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 half year ended June 30, 2026.

FINANCIAL HIGHLIGHTS

For six months' period ended June 30, 2026

Overall sales for the period increased by 4% over the same period last year. Pharmaceutical sales increased by 8% driven by the sustained performance of established brands, while Nutritional sales decreased by 7%. Diagnostics segment increased by 12% against same period last year. Gross profit margin of your Company improved to 38% versus 35% during the same period last year mainly driven by cost optimization and various other efficiency measures taken across the Company. Gross margin for the pharmaceutical segment improved to 40% from 34%, whereas the gross margin for Nutritional segment remains unchanged at 42%.

Selling and distribution expenses increased by 11% 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 second quarter ended June 30, 2026

Sales for the quarter increased by 7% over the same period last year. Pharmaceutical sales increased by 9% whereas sales for nutrition decreased by 9%.

Similar to the year-to-date results, gross profit margin of the Company improved to 38% from 36% during the same quarter last year.

Operating expenses increased by 15% over the same period last year on account of higher sales promotion and forwarding expenses. Other charges increased by Rs. 63 million (12%) 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. 256 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.

Current geopolitical tensions may lead to some disruptions if they continue into the year. 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

August 27th, 2026

ڈائریکٹرز رپورٹ

ڈائریکٹرز آپ کی کمپنی کے 30 جون 2026 کو ختم ہونے والے ششماہی کے ساتھ ساتھ 30 جون 2026 کو ختم ہونے والی دوسری سہ ماہی کے لیے غیر آڈٹ شدہ عبوری مالی گوشوارے پیش کرتے ہوئے خوشی محسوس کرتے ہیں۔

مالی جھلکیاں

30 جون 2026 کو ختم ہونے والی چھ ماہ کی مدت کے لیے

گزشتہ سال کی اسی مدت کے مقابلے میں نصف سال کی مجموعی فروخت میں 4 فیصد اضافہ ہوا۔ فارماسیوٹیکل سیلز میں 8 فیصد اضافہ ہوا جس کی وجہ سے قائم برانڈز کی مسلسل کارکردگی ہے۔ جبکہ نیوٹریشنز کی فروخت میں 7 فیصد کمی ہوئی ، ڈائگناسٹکس سیگمنٹ میں گزشتہ سال کے اسی عرصے کے مقابلے میں 12 فیصد اضافہ ہوا ۔

اس مدت کے دوران آپ کی کمپنی کے مجموعی منافع کا مارجن پچھلے سال کی اسی مدت کے مقابلے میں 35 فیصد سے بڑھ کر 38 فیصد ہو گیا، بنیادی طور پر قیمتوں میں ایڈجسٹمنٹ اور پوری کمپنی میں اٹھائے گئے مختلف دیگر کارکردگی کے اقدامات کی وجہ سے فارماسیوٹیکل طبقہ کے لیے مجموعی مارجن 34 فیصد سے بڑھ کر 40 فیصد ہو گیا، جبکہ نیوٹریشنز کے طبقے کے لیے مجموعی مارجن 42 فیصد پر برقرار ہے۔

فروخت اور تقسیم کے اخراجات میں گزشتہ سال کے اسی عرصے کے مقابلے میں 11 فیصد اضافہ ہوا، جس کی بنیادی وجہ مارکیٹنگ اور اشتہاری سرگرمیوں میں اضافہ ہے بہتر مارجنز کے باعث ٹیکس کے اخراجات میں اضافہ ہوا۔ اس مدت کے دوران فروخت کے تناسب سے خالص منافع 11 فیصد رہا۔

30 جون 2026 کو ختم ہونے والی دوسری سہ ماہی کے لیے

گزشتہ سال کی اسی مدت کے مقابلے میں سہ ماہی کے لیے فروخت میں 7 فیصد اضافہ ہوا۔ فارماسیوٹیکل سیلز میں 9 فیصد اضافہ ہوا جبکہ نیوٹریشنز کی فروخت میں 7 فیصد کمی ہوئی ۔

سال کے اب تک کے نتائج کی طرح کمپنی کا مجموعی منافع کا مارجن گزشتہ سال کے اسی عرصے میں 36 فیصد سے بہتر ہو کر 38 فیصد ہو گیا ہے۔

آپریٹنگ اخراجات میں گزشتہ سال کے اسی عرصے کے مقابلے میں 15 فیصد اضافہ ہوا، جس کی بنیادی وجہ سیلز پروموشن اور فارورڈنگ اخراجات میں اضافہ ہے۔ دیگر چارجز میں 63 ملین روپے 12 فیصد کا اضافہ ہوا، جو کہ بہتر منافع کی وجہ سے قانونی چارجز میں اضافے کے باعث ہے۔

نتیجتاً، سہ ماہی کے لیے ٹیکس کے بعد منافع میں گزشتہ سال کی اسی مدت کے مقابلے میں 256 ملین روپے کا اضافہ ہوا۔

مستقبل کا منظرنامہ

کمپنی بدستور ایک متغیر ضابطہ جاتی، مالیاتی اور معاشی ماحول میں اپنی سرگرمیاں جاری رکھے ہوئے ہے، جس کے پیشِ نظر ہمیں اپنی حکمتِ عملی اور عمل درآمد میں مسلسل لچک اور تیزی برقرار رکھنا پڑتی ہے۔ ہم ان مثبت پیش رفتوں کا خیرمقدم کرتے ہیں جو قومی لازمی ادویات کی فہرست (National Essential Medicines List) میں شامل نہ ہونے والی غیر لازمی ادویات سے متعلق متعارف کرائی گئی ہیں۔ 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 سیاسی کشیدگیاں، اگر سال بھر برقرار رہتی ہیں، تو کاروباری سرگرمیوں اور سپلائی چین پر منفی اثرات مرتب کر سکتی ہیں۔ عالمی سطح پر تیل کی قیمتوں پر مسلسل دباؤ افراطِ زر کے رجحانات میں اضافے، طلب میں کمی، اور زرمبادلہ کی صورتحال پر مزید دباؤ کا سبب بن سکتا ہے۔ ہم ان پیش رفتوں پر گہری نظر رکھے ہوئے ہیں اور ممکنہ اثرات کے مؤثر انتظام کے لیے حکومتی پالیسیوں، مارکیٹ کی بدلتی ہوئی صورتحال اور وسیع تر معاشی رہنمائی کے مطابق اپنی حکمتِ عملی کو مسلسل ہم آہنگ کر رہے ہیں۔

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 اگست 2026 | چیف ایگزیکٹو | ڈائریکٹر

EY Ford Rhodes
Chartered Accountants
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Independent Auditor's Review Report

To the members of Abbott Laboratories (Pakistan) Limited

Report on review of Interim Financial Statements

Introduction

We have reviewed the accompanying condensed interim statement of financial position of **Abbott Laboratories (Pakistan) Limited** (the Company) as at **30 June 2026** and the related condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of cash flows, and condensed interim statement of changes in equity and notes to the condensed interim financial statements for the six months period then ended (here-in-after referred to as the "interim financial statements"). Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on these interim financial statements based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the interim financial statements are not prepared, in all material respects, in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting.

Other Matter

Pursuant to the requirement of Section 237 (1) (b) of the Companies Act, 2017, only cumulative figures for the half year, presented in the second quarter accounts are subject to a limited scope review by the statutory auditors of the Company. Accordingly, the figures of the condensed interim statement of profit or loss and condensed interim statement of comprehensive income for the three months periods ended 30 June 2026 and 30 June 2025 have not been reviewed by us.

The engagement partner on the audit resulting in this independent auditor's report is Shaikh Ahmed Salman.

Chartered Accountants
Place: Karachi
Date: 28 August 2026
UDIN Number: RR202610076RKryp4j82

Condensed Interim Statement of Financial Position

As at June 30, 2026

	Note	June 30, 2026 (Un-audited)	December 31, 2025 (Audited)
		------- Rupees in '000 -------	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	7	15,745,230	15,635,851
Intangible assets		725	831
Long-term loans and advances		147,005	141,175
Long-term deposits		32,713	32,628
Long-term prepayments		13,874	12,395
Total Non-current Assets		15,939,547	15,822,880
CURRENT ASSETS			
Stores and spares		674,222	669,690
Stock-in-trade	8	16,282,823	12,447,838
Trade debts		2,860,381	2,820,530
Loans and advances	9	1,601,745	399,086
Trade deposits and short-term prepayments		457,093	313,552
Other receivables	10	1,249,562	1,005,069
Taxation - net		256,573	-
Cash and cash equivalents	11	9,436,049	13,337,551
Total Current Assets		32,818,448	30,993,316
TOTAL ASSETS		48,757,995	46,816,196
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised capital			
200,000,000 (December 31, 2025: 200,000,000) Ordinary shares of Rs.10 /- each		2,000,000	2,000,000
Issued, subscribed and paid-up capital			
97,900,302 (December 31, 2025: 97,900,302) Ordinary shares of Rs.10 /- each	12	979,003	979,003
Reserves			
Capital		2,320,886	2,073,901
Revenue		28,796,772	28,572,553
Total Equity		32,096,661	31,625,457
NON-CURRENT LIABILITIES			
Deferred taxation - net		813,976	989,965
Staff retirement benefits		460,412	494,943
Lease liabilities	13	349,547	386,633
Total Non-current Liabilities		1,623,935	1,871,541
CURRENT LIABILITIES			
Trade and other payables	14	14,095,114	12,198,722
Unclaimed dividends		123,831	71,155
Taxation - net		-	246,958
Current maturity of lease liabilities	13	99,920	101,345
Provisions		718,534	701,018
Total Current Liabilities		15,037,399	13,319,198
CONTINGENCIES AND COMMITMENTS	15		
TOTAL EQUITY AND LIABILITIES		48,757,995	46,816,196

The annexed notes 1 to 23 form an integral part of these condensed interim financial statements.

Chief Executive Officer | Director | Chief Financial Officer

Abbott Pakistan

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

For the six months and three months ended June 30, 2026

	Note	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025	Three Months Ended June 30, 2026	Three Months Ended June 30, 2025
		Rupees in '000			
SALES - NET					
Local		37,150,866	34,913,845	19,977,939	18,057,357
Export		875,685	1,493,944	343,890	1,003,981
		38,026,551	36,407,789	20,321,829	19,061,338
Cost of sales		(23,576,445)	(23,792,889)	(12,569,531)	(12,288,344)
Gross Profit		14,450,106	12,614,900	7,752,298	6,772,994
Selling and distribution expenses		(6,145,400)	(5,527,267)	(3,227,285)	(2,805,964)
Administrative expenses		(776,092)	(638,195)	(395,770)	(335,172)
Other charges	16	(887,408)	(826,334)	(567,280)	(504,514)
Other income	17	593,980	416,745	364,514	156,646
		(7,214,920)	(6,575,051)	(3,825,821)	(3,489,004)
		7,235,186	6,039,849	3,926,477	3,283,990
Finance costs		(35,643)	(37,704)	(17,490)	(33,757)
Profit before minimum tax differential and income tax		7,199,543	6,002,145	3,908,987	3,250,233
Minimum tax differential		(159,446)	-	(159,446)	-
Profit before income tax		7,040,097	6,002,145	3,749,541	3,250,233
Income tax					
Current		(3,075,855)	(2,647,573)	(1,618,953)	(1,416,360)
Deferred		175,989	188,600	69,335	109,626
		(2,899,866)	(2,458,973)	(1,549,618)	(1,306,734)
Profit for the period		4,140,231	3,543,172	2,199,923	1,943,499
Earnings per share - basic and diluted		42.29	36.19	22.47	19.85

The annexed notes 1 to 23 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 six months and three months ended June 30, 2026

	Six Months Ended		Three Months Ended	
	June 30, 2026	June 30, 2025	**June 30, 2026**	June 30, 2025
	---------- Rupees in '000 ----------			
Profit for the period	**4,140,231**	3,543,172	**2,199,923**	1,943,499
Other comprehensive income	**-**	-	**-**	-
Total comprehensive income for the period	**4,140,231**	3,543,172	**2,199,923**	1,943,499

The annexed notes 1 to 23 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer

Abbott Pakistan

Condensed Interim Statement of Cash Flows (Un-Audited)

For the six months ended June 30, 2026

	Note	June 30, 2026	June 30, 2025
		------- Rupees in '000 -------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	18	**4,577,438**	5,442,215
Income tax paid		**(3,579,375)**	(2,270,154)
Minimum tax differential paid		**(159,446)**	-
Long-term loans and advances - net		**(5,830)**	(9,835)
Long-term deposits - net		**(85)**	(25,200)
Long-term prepayments - net		**(1,479)**	2,629
Contributions to staff retirement benefit funds		**(186,359)**	(166,366)
Net movement in provisions		**17,516**	29,271
Net cash generated from operating activities		**662,380**	3,002,560
CASH FLOWS FROM INVESTING ACTIVITIES			
Additions to property, plant and equipment		**(1,108,368)**	(1,558,597)
Sale proceeds from disposal of operating fixed assets		**38,755**	150,585
Interest income		**443,220**	201,732
Net cash used in investing activities		**(626,393)**	(1,206,280)
CASH FLOWS FROM FINANCING ACTIVITIES			
Bank charges paid		**(4,011)**	(5,073)
Interest portion of lease liabilities paid		**(27,951)**	(18,105)
Principal portion of lease liabilities paid		**(42,191)**	(20,461)
Dividends paid		**(3,863,336)**	(760,544)
Net cash used in financing activities		**(3,937,489)**	(804,183)
Net (decrease) / increase in cash and cash equivalents		**(3,901,502)**	992,097
Cash and cash equivalents at the beginning of the period		**13,337,551**	6,182,349
Cash and cash equivalents at the end of the period		**9,436,049**	7,174,446

The annexed notes 1 to 23 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 six months ended June 30, 2026

	Issued, subscribed and paid-up capital	Reserves					Total Equity
		Capital Reserves		Revenue Reserves		Total	
		Reserve arising on merger	Share based compensation reserve	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'	-	-	147,275	-	-	147,275	147,275
Total comprehensive income for the period ended June 30, 2025							
Profit for the period	-	-	-	-	3,543,172	3,543,172	3,543,172
Other comprehensive income for the period - net of tax	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	3,543,172	3,543,172	3,543,172
Balance as at June 30, 2025 (Un-audited)	979,003	46,097	1,851,659	5,338,422	18,220,899	25,457,077	26,436,080
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, 2025	-	-	-	-	(3,916,012)	(3,916,012)	(3,916,012)
Employee benefit cost under IFRS 2 - 'Share based payments'	-	-	246,985	-	-	246,985	246,985
Total comprehensive income for the period ended June 30, 2026							
Profit for the period	-	-	-	-	4,140,231	4,140,231	4,140,231
Other comprehensive income for the period - net of tax	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	4,140,231	4,140,231	4,140,231
Balance as at June 30, 2026 (Un-audited)	979,003	46,097	2,274,789	5,338,422	23,458,350	31,117,658	32,096,661

The annexed notes 1 to 23 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 six months ended June 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. The accounting and reporting standards as applicable in Pakistan for interim financial reporting 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, directives and notifications issued under the Companies Act, 2017

Where the provisions of, directives and notifications issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of, directives and notifications issued under the Companies Act, 2017 have been followed.

3 BASIS OF PREPARATION

These condensed interim financial statements are un-audited but subject to limited scope review by the statutory auditors as required under Section 237 of the Act. 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.

The figures of the condensed interim statement of profit or loss, condensed interim statement of comprehensive income for the three months ended June 30, 2026 and June 30, 2025 and notes forming part thereof have not been reviewed by the statutory auditors of the Company, as they are required to review only the cumulative figures for the six months ended June 30, 2026.

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

4 MATERIAL ACCOUNTING POLICY INFORMATION

The accounting policies and methods of computation adopted in the preparation of these condensed interim financial statements are consistent with those followed in the preparation of the Company's annual financial statements for the year ended December 31, 2025.

The Company follows the practice of conducting actuarial valuation annually at the year end. Hence, the impact of re-measurement of post-employment benefit plans has not been incorporated in these condensed interim financial statements.

5 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 be not relevant or do not have any significant impact and accordingly, have not been detailed in these condensed interim financial statements.

6 SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND FINANCIAL RISK MANAGEMENT

The preparation of the financial statements in conformity with the approved accounting standards, as applicable in Pakistan, requires management to make judgements and estimates that affect the application of policies and the reported amount of assets, liabilities, income, expenses and accompanying disclosures.

The judgements and estimates are based on historical experience and various other factors that are believed to be reasonable under the circumstances and are reviewed on an ongoing basis. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Revisions to accounting estimates are accounted for prospectively.

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	June 30, 2026	December 31, 2025
		---- Rupees in '000 ----	
		(Un-audited)	(Audited)
7. PROPERTY, PLANT AND EQUIPMENT			
Operating fixed assets		12,595,870	12,896,046
Capital work-in-progress	7.1	2,781,101	2,312,909
Right-of-use assets		368,259	426,896
		15,745,230	15,635,851

7.1 Movement in operating fixed assets

7.1.1 Additions to operating fixed assets during the period were as follows:

	Six months ended	
	June 30, 2026	June 30, 2025
	---- Rupees in '000 ----	
	(Un-audited)	(Un-Audited)
Plant and Machinery	39,796	6,844
Vehicles	196,897	187,546
Computers	128,214	94,567
Service equipment	275,269	55,125
	640,176	344,082

7.1.2 Disposals made during the period were as follows:

	Note	Cost	Accumulated depreciation	Net book value
		----------------	Rupees in '000	----------------
June 30, 2026 (Unaudited)				
Plant and machinery		**34,985**	**31,590**	**3,395**
Vehicles	7.1.2.1	**41,113**	**28,553**	**12,560**
Office Equipment		**2,220**	**2,009**	**211**
		78,318	**62,152**	**16,166**
June 30, 2025 (Unaudited)				
Plant and machinery		6,059	4,949	1,110
Vehicles	7.1.2.1	68,242	41,056	27,186
Office Equipment		287	272	15
Service equipment		64,775	38,865	25,910
		139,363	85,142	54,221

7.1.2.1 Includes disposal of vehicles to the key management personnel costing nil (June 30, 2025: Rs. 14.041 million) having net book value of nil (June 30, 2025: Rs. 4.705 million) made in accordance with the Company's policy.

7.1.3 Depreciation charge for the period amounted to Rs. 924.173 million (June 30, 2025: Rs. 870.733 million).

	June 30, 2026	December 31, 2025
	---- Rupees in '000	----
7.2 Capital work-in-progress	**(Un-audited)**	(Audited)
Plant and machinery and buildings	**2,577,820**	2,195,233
Vehicles	**200,018**	109,901
Office equipment and computers	**3,263**	7,775
	2,781,101	2,312,909

7.2.1 Additions to capital work-in-progress during the period amounted to Rs. 833.100 million (June 30, 2025: Rs. 1,503.472 million) and transfers from capital work-in-progress during the period amounted to Rs. 364.909 million (June 30, 2025: Rs. 288.957 million).

7.3 Right-of-use assets

7.3.1 Additions to right-of-use assets during the period amounted to nil (June 30, 2025: Rs. 414.189 million).

7.3.2 Depreciation charge on right-of-use assets for the period amounted to Rs. 58.638 million (June 30, 2025: Rs. 69.211 million).

	Note	June 30, 2026	December 31, 2025
		---- Rupees in '000 ----	
		(Un-audited)	(Audited)
8 STOCK-IN-TRADE			
Raw and packing materials			
In hand	8.1	6,483,815	5,001,823
Provision for obsolete and slow-moving items	8.2	(346,991)	(226,942)
		6,136,824	4,774,881
In transit		2,078,192	980,414
		8,215,016	5,755,295
Work-in-process	8.3	858,230	500,780
Finished goods			
In hand	8.4	5,737,455	6,000,603
Provision for obsolete and slow-moving items	8.5	(318,658)	(240,701)
		5,418,797	5,759,902
In transit		1,790,780	431,861
		7,209,577	6,191,763
		16,282,823	12,447,838

8.1 Includes items costing Rs. 558.874 million (December 31, 2025: Rs. 652.468 million) valued at net realisable value of Rs. 479.189 million (December 31, 2025: Rs. 540.669 million) resulting in a write down of Rs. 79.685 million (December 31, 2025: Rs. 111.799 million).

8.2 Movement of provision for obsolete and slow-moving raw and packing materials is as follows:

	June 30, 2026	December 31, 2025
	---- Rupees in '000 ----	
	(Un-audited)	(Audited)
Balance at the beginning of the period / year	226,942	195,461
Charge for the period / year	162,743	106,744
Write offs during the period / year	(42,694)	(75,263)
Balance at the end of the period / year	346,991	226,942

8.3 Includes items costing Rs. 11.534 million (December 31, 2025: Rs. 79.626 million) valued at net realisable value of Rs. 10.877 million (December 31, 2025: Rs. 72.347 million) resulting in a write down of Rs. 0.657 million (December 31, 2025: Rs. 7.279 million).

8.4 Includes items costing Rs. 435.772 million (December 31, 2025: Rs. 415.201 million) valued at net realisable value of Rs. 299.301 million (December 31, 2025: Rs. 249.523 million) resulting in a write down of Rs. 136.471 million (December 31, 2025: Rs. 165.678 million).

8.5 Movement of provision for obsolete and slow-moving finished goods is as follows:

	June 30, 2026	December 31, 2025
	---- Rupees in '000 ----	
	(Un-audited)	(Audited)
Balance at the beginning of the period / year	240,701	187,039
Charge for the period / year	230,436	532,811
Write offs during the period / year	(152,479)	(479,149)
Balance at the end of the period / year	318,658	240,701

9 LOANS AND ADVANCES

Considered good		
Current portion of long-term loans	209,439	64,655
Advances to:		
- Employees	7,034	10,064
- Custom authorities	213,681	111,838
- Suppliers	1,171,591	212,529
	1,392,306	334,431
	1,601,745	399,086
Considered doubtful	794	794
	1,602,539	399,880
Allowance for expected credit losses	(794)	(794)
	1,601,745	399,086

10 OTHER RECEIVABLES

Considered good		
Due from related parties	140,725	196,934
Receivable from customers	124,312	158,323
Insurance claim receivable	78,273	34,237
Receivable from vendors	46,675	95,756
Sales tax receivable	731,571	485,037
Others	128,006	34,782
	1,249,562	1,005,069
Considered doubtful	9,111	8,241
	1,258,673	1,013,310
Allowance for expected credit losses	(9,111)	(8,241)
	1,249,562	1,005,069

	Note	June 30, 2026	December 31, 2025
		---- Rupees in '000 ----	
		(Un-audited)	(Audited)
11. CASH AND CASH EQUIVALENTS			
With banks			
Saving accounts:			
- local currency	11.1	7,682,731	11,590,605
Current accounts:			
- local currency		104,257	116,911
- foreign currency		1,643,451	1,624,563
		1,747,708	1,741,474
In hand			
- foreign currency		4,469	4,519
- local currency		1,141	953
		5,610	5,472
	11.2	9,436,049	13,337,551

11.1 These saving accounts carry mark-up rate of 3.5% to 10% (December 31, 2025: 4% to 9.50%) per annum.

11.2 Cash and cash equivalents include the following balances with related parties:

	Saving Accounts	Current Accounts	Saving Accounts	Current Accounts
	June 30, 2026		December 31, 2025	
	-------------------- Rupees '000 --------------------			
	Un-audited		Audited	
Standard Chartered Bank (Pakistan) Limited	909,555	823,474	816,114	828,828
Habib Metropolitan Bank Limited	14,301	152,629	540,730	140,559
	923,856	976,103	1,356,844	969,387

12. ISSUED, SUBSCRIBED AND PAID-UP CAPITAL

As at June 30, 2026, Abbott Asia Investments Limited (the Holding Company) held 76,259,454 (December 31, 2025: 76,259,454) shares with the total shareholding of 77.90% (December 31, 2025: 77.90%). The Ultimate Holding Company is Abbott Laboratories, USA.

13. LEASE LIABILITIES

The Company has lease contracts for warehouses, sales offices and city office used in its operations. These leases generally have lease term of 5 years. In general, the Company is restricted from assigning and subleasing the leased assets. These lease contracts include extension and termination options subject to the mutual consent of the Company and the lessors. The Company is bound by certain covenants which include, but are not limited to payment of certain taxes and to exercise reasonable care.

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

For the six months ended June 30, 2026

	Note	June 30, 2026	December 31, 2025
		---- Rupees in '000 ----	
		(Un-audited)	(Audited)
Current portion of lease liabilities		99,920	101,345
Non-current portion of lease liabilities		349,547	386,633
	13.1	449,467	487,978

13.1 Movement of lease liabilities is as follows:

Balance at the beginning of the period / year	487,978	52,228
Additions	-	489,891
Accretion of interest	31,632	66,458
Payments	(70,143)	(120,599)
Balance at the end of the period / year	449,467	487,978

14. TRADE AND OTHER PAYABLES

Creditors	1,475,535	1,660,767
Accrued liabilities	5,971,337	6,190,023
Bills payable	4,921,618	2,924,376
Contract liabilities	436,014	362,301
Payable to related parties	131,387	224,067
Central Research Fund	68,003	136,359
Workers' Welfare Fund	462,944	301,471
Workers' Profit Participation Fund	393,716	6,294
Refund liabilities	195,569	364,246
Others	38,991	28,818
	14,095,114	12,198,722

15 CONTINGENCIES AND COMMITMENTS

15.1 Contingencies

There is no material change in the status of contingencies from what is disclosed in note 10.1 to the annual audited financial statements for the year ended December 31, 2025. However, certain cases have been added which are as follows:

15.1.1 The Deputy Commissioner Inland Revenue (DCIR) issued an order dated May 21, 2026 raising a demand of Rs. 242.119 million, in respect of tax year 2017, 2022, 2023 and 2024 on account of default surcharge for failure to pay tax with return in relation to sections 4B and 4C. The Company filed an appeal with the Commissioner Inland Revenue (Appeals) (CIRA) against the order of DCIR, however, no hearing has been held till date. Meanwhile, the Company has also secured stay against recovery of demand from the High Court of Sindh.

15.1.2 DCIR issued an order dated April 27, 2026 raising a demand of Rs. 477.677 million, in respect of tax year 2020 including default surcharge and penality on account of alleged short withholding. Appeal has been filed before CIRA, yet no hearing notice has been issued. Meanwhile, the Company has also secured stay against the order from the High Court of Sindh.

15.1.3 AdCIR passed an order dated 28 November 2025 raising tax demand of Rs. 186.413 million, in respect of tax year 2021 on account of various impugned observations and disallowances. The Company challenged the order before CIRA, who vide order dated March 31, 2026, has remanded back the matter in material terms while confirming certain disallowances. Accordingly, appeal has been filed before ATIR, yet no hearing notice has been issued. The appeal effect of the order of CIRA is pending.

15.1.4 The Company based on the merits of the aforementioned matters and as per the advice of its tax consultant, expects a favorable outcome on these matters and accordingly, no provision has been made in this respect in these condensed interim financial statements.

15.2 Commitments

15.2.1 Commitments for capital expenditure as at June 30, 2026, aggregated to Rs. 857.732 million (December 31, 2025: Rs. 875.502 million).

15.2.1 Commitments in respect of letters of credit as at June 30, 2026, aggregated to Rs. 1,577.255 million (December 31, 2025: Rs. 1,934.103 million). This includes commitments in respect of letters of credit outstanding from Standard Chartered Bank (Pakistan) Limited (related party) amounting to Rs. 13.124 (December 31, 2025: Rs. 5.362 million) and from Habib Metropolitan Bank Limited (related party) amounting to Rs. 712.556 million (December 31, 2025: Rs. 886.662 million).

15.2.2 The Company has given bank guarantees as at June 30, 2026, of Rs. 501.557 million (December 31, 2025: Rs. 473.414 million) to the Customs Department, a utility company and other institutions against tenders. This includes bank guarantees issued through Standard Chartered Bank (Pakistan) Limited (related party) amounting to Rs. 196.678 million (December 31, 2025: Rs. 168.535 million).

15.2.3 The Company has obtained short-term financing facilities from various commercial banks amounting to Rs. 8,100 million (December 31, 2025: Rs. 7,600 million). These facilities can be utilised for letters of credit, bank guarantees and running finance / short-term loans. These include short-term financing facilities obtained from Standard Chartered Bank (Pakistan) Limited (related party) amounting to Rs. 2,900 million (December 31, 2025: Rs. 2,900 million) and from Habib Metropolitan Bank Limited (related party) amounting to Rs. 1,500 million (December 31, 2025: Rs. 1,500 million).

However, the running finance / short-term loan utilisation cannot exceed Rs. 4,790 million (December 31, 2025: Rs. 4,290 million). The running finance / short-term loan carries mark-up at rates ranging from KIBOR minus 0.25% to flat KIBOR (December 31, 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. Neither has the Company utilised any amount against running finance / short-term loan facilities, nor has pledged its inventory at the reporting date.

16. OTHER CHARGES

	Note	Six months ended June 30, 2026	Six months ended June 30, 2025
		---- Rupees in ‘000 ----	
		(Un-audited)	(Un-audited)
Workers’ Profit Participation Fund		387,422	323,194
Workers’ Welfare Fund		161,474	138,544
Central Research Fund		78,267	60,628
Auditors' remuneration		5,179	6,701
Donations	16.1/16.2	34,157	-
Allowance for expected credit losses on trade debts		174,008	158,893
Allowance for expected credit losses on other receivables		870	170
Exchange loss - net		46,031	138,204
		887,408	826,334

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

For the six months ended June 30, 2026

		Six months ended June 30, 2026	Six months ended June 30, 2025
		---- Rupees in '000 ----	
		(Un-audited)	(Un-audited)
16.1	Represents donations made to the following parties:		
	Teach The World	1,000	-
	Karachi Vocational	1,056	-
	Muhammadi Blood Bank	2,000	-
	Patel Hospital	1,000	-
	The Layton Rahmatulla Benevolent Trust	1,998	-
	Liver Foundation	2,000	-
	Childlife Foundation	1,000	-
	Friends Of Little Hearts	1,000	-
	Memon Medical Institute	1,000	-
	Arthritis Care Foundation	1,000	-
	Sina Health Education & Welfare Trust	2,500	-
	Behbud Association Karachi	1,020	-
	Cancer Foundation	1,000	-
	Family Educational Services Foundation	1,500	-
	Fatimid Foundation	500	-
	Karachi Down Syndrome	1,500	-
	Karachi Institute Of Kidney Disease Association	1,000	-
	Hopes	1,000	-
	Professional Education Foundation	2,500	-
	Read Foundaton	2,020	-
	Patients Aid Foundation	1,000	-
	The Patients ' Behbud Society For Akuh	1,500	-
	Friends Of Burn Center	2,563	-
	The Citizens Foundation	1,500	-
		34,157	-

16.2 None of the directors or their spouses have any interest in the donees.

	Note	Six months ended June 30, 2026	Six months ended June 30, 2025
		---- Rupees in '000 ----	
		(Un-audited)	(Audited)

17. OTHER INCOME

Income from financial instruments			
Interest on saving accounts		444,601	212,442
Income from non-financial instruments			
Income earned from Abbott GmbH		73,142	74,457
Gain on disposal of property, plant and equipment - net		22,589	96,364
Scrap sales		53,648	33,482
		149,379	204,303
		593,980	416,745

18. CASH GENERATED FROM OPERATIONS

	Note	Six months ended June 30, 2026	Six months ended June 30, 2025
Profit before minimum tax differential and income tax		7,199,543	6,002,145
Adjustment for:			
Depreciation on operating fixed assets	7.1.3	924,173	870,733
Depreciation on right-of-use assets	7.3.2	58,638	69,211
Amortisation on intangible assets		106	313
Provision for slow moving and obsolete stock-in-trade		393,179	284,086
Allowance for expected credit losses on trade debts	16	174,008	158,893
Allowance for expected credit losses on other receivables	16	870	170
Gain on disposal of property, plant and equipment - net	17	(22,589)	(96,364)
Interest on saving accounts	17	(444,601)	(212,442)
Expense recognised in profit or loss for employee benefit cost under IFRS 2 - 'Share-based payments'		246,985	147,275
Provision for staff retirement benefits		151,828	199,839
Finance costs		35,643	37,704
Working capital changes	18.1	(4,140,345)	(2,019,348)
		4,577,438	5,442,215

18.1 Working capital changes

Decrease / (increase) in current assets		
Stores and spares	(4,532)	(6,165)
Stock-in-trade	(4,228,164)	(2,719,147)
Trade debts	(213,859)	(70,269)
Loans and advances	(1,202,659)	(318,900)
Trade deposits and short-term prepayments	(143,541)	(238,778)
Other receivables	(243,982)	9,347
	(6,036,737)	(3,343,912)
Increase / (decrease) in current liabilities		
Trade and other payables	1,896,392	1,324,564
	(4,140,345)	(2,019,348)

19. TRANSACTIONS WITH RELATED PARTIES

The related parties of the Company comprise of the Holding Company, Ultimate Holding Company, group companies, companies under common directorship, staff 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:

	Six months ended June 30, 2026	Six months ended June 30, 2025
	---- Rupees in '000 ----	
	(Un-audited)	(Un-audited)
Holding Company		
Dividend paid	3,050,378	476,622
Group companies		
Sale of goods	672,399	590,402
Purchase of materials	8,732,668	12,829,821
Technical service fee	197,157	178,442
Reimbursement of expenses from related parties	146,645	323,292
Reimbursement of expenses to related parties	29,072	23,509
Other income	73,142	74,457
Staff retirement benefit funds		
Contribution to Pension Fund	141,865	132,657
Contribution to Provident Fund	105,901	88,073
Contribution to Gratuity Fund	44,680	34,954
Key management personnel		
Short-term employee benefits	280,736	392,209
Post-employment benefits	35,910	32,248
Directors		
Fee for attending meetings	1,875	2,100

20. SEGMENT ANALYSIS

20.1 Segment wise operating results for the six months ended (Un-audited)

	June 30, 2026					June 30, 2025				
	Pharmaceutical	Nutritional	Diagnostic	Others	Total	Pharmaceutical	Nutritional	Diagnostic	Others	Total
	Rupees in '000									
Sales										
Local	28,267,698	9,373,017	3,217,983	1,120,567	41,979,265	25,584,692	10,076,942	3,049,214	1,151,329	39,862,177
Export	875,685	-	-	-	875,685	1,493,944	-	-	-	1,493,944
Less:										
Sales return	165,746	40,802	24,737	1,551	232,836	31,981	32,287	183,126	8,145	255,539
Trade discounts	1,792,910	497,256	-	40,271	2,330,437	1,781,409	549,218	-	37,739	2,368,366
Sales tax and excise duty	266,393	1,473,950	419,856	104,927	2,265,126	239,584	1,583,000	389,000	112,843	2,324,427
Sales - net	26,918,334	7,361,009	2,773,390	973,818	38,026,551	25,025,662	7,912,437	2,477,088	992,602	36,407,789
Cost of sales	(16,273,494)	(4,242,004)	(2,446,456)	(614,491)	(23,576,445)	(16,485,410)	(4,561,630)	(2,097,919)	(647,930)	(23,792,889)
Gross profit	10,644,840	3,119,005	326,934	359,327	14,450,106	8,540,252	3,350,807	379,169	344,672	12,614,900
Selling and distribution expenses	(4,063,298)	(1,625,596)	(270,617)	(185,889)	(6,145,400)	(3,620,183)	(1,434,075)	(301,731)	(171,278)	(5,527,267)
Administrative expenses	(625,977)	(85,519)	(64,596)	-	(776,092)	(535,746)	(79,715)	(22,734)	-	(638,195)
Segment result	5,955,565	1,407,890	(8,279)	173,438	7,528,614	4,384,323	1,837,017	54,704	173,394	6,449,438

20.2 Segment wise operating results for the three months ended (Un-audited)

	June 30, 2026					June 30, 2025				
	Pharmaceutical	Nutritional	Diagnostic	Others	Total	Pharmaceutical	Nutritional	Diagnostic	Others	Total
	Rupees in '000									
Local	15,438,960	4,611,964	1,792,129	644,003	22,487,056	13,423,546	5,060,739	1,637,585	566,966	20,688,836
Export	343,890	-	-	-	343,890	1,003,981	-	-	-	1,003,981
Less:										
Sales return	110,555	13,595	1,403	1,386	126,939	15,115	15,194	183,126	3,881	217,316
Trade discounts	938,338	247,121	-	24,234	1,209,693	929,227	284,115	-	20,531	1,233,873
Sales tax and excise duty	143,018	727,645	238,285	63,537	1,172,485	124,994	796,269	203,497	55,530	1,180,290
Sales - net	14,590,939	3,623,603	1,552,441	554,846	20,321,829	13,358,191	3,965,161	1,250,962	487,024	19,061,338
Cost of sales	(8,646,369)	(2,220,921)	(1,379,497)	(322,744)	(12,569,531)	(8,636,605)	(2,269,409)	(1,090,494)	(291,836)	(12,288,344)
Gross profit	5,944,570	1,402,682	172,944	232,102	7,752,298	4,721,586	1,695,752	160,468	195,188	6,772,994
Selling and distribution expenses	(2,237,091)	(714,385)	(169,508)	(106,301)	(3,227,285)	(1,879,475)	(693,788)	(111,963)	(111,220)	(2,796,446)
Administrative expenses	(309,156)	(42,745)	(43,869)	-	(395,770)	(285,430)	(41,205)	(18,055)	-	(344,690)
Segment result	3,398,323	645,552	(40,433)	125,801	4,129,243	2,556,681	960,759	30,450	83,968	3,631,858

20.3 Reconciliation of segment results with profit before income tax (Un-audited)

	Six Months Ended		Three Months Ended	
	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
	Rupees in '000			
Total segment results	7,528,614	6,449,438	4,129,243	3,631,858
Other charges	(887,408)	(826,334)	(567,280)	(504,514)
Other income	593,980	416,745	364,514	156,646
Finance costs	(35,643)	(37,704)	(17,490)	(33,757)
Profit before minimum tax differential and income tax	7,199,543	6,002,145	3,908,987	3,250,233

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

For the six months ended June 30, 2026

20.4 Geographical information of net sales to external customers (Un-audited)

	Six Months Ended		Three Months Ended	
	June 30, 2026	June 30, 2025	**June 30, 2026**	June 30, 2025
	------------------- Rupees in '000 -------------------			
Pakistan	**37,150,866**	34,913,845	**19,977,939**	18,057,357
Afghanistan	**167,593**	853,127	**-**	600,498
Sri lanka	**-**	20,703	**-**	16,504
Bangladesh	**35,692**	29,712	**35,692**	29,712
Switzerland	**672,399**	590,402	**308,198**	357,267
	38,026,550	36,407,789	**20,321,829**	19,061,338

20.5 Segment Assets and Liabilities

	Unaudited					Audited				
	June 30, 2026					December 31, 2025				
	Pharmaceutical	Nutritional	Diagnostics	Others	Total	Pharmaceutical	Nutritional	Diagnostics	Others	Total
	(Rupees '000)									
Segment assets employed	27,025,034	2,899,323	6,788,942	311,930	36,713,299	23,266,838	2,329,347	6,984,562	290,397	32,871,144
Unallocated corporate assets					12,044,696					13,945,052
Total assets					48,757,995					46,816,196
Segment liabilities	8,597,223	1,831,217	2,313,151	58,739	12,800,330	9,941,693	799,701	1,614,756	32,875	12,389,025
Unallocated corporate liabilities					3,861,004					2,801,714
Total liabilities					16,661,334					15,190,739

21 DISCLOSURE REQUIREMENT FOR COMPANIES NOT ENGAGED IN SHARIAH NON-PERMISSIBLE BUSINESS ACTIVITIES

As per the requirements of the fourth Schedule to the Act, Shariah compliant companies and companies listed on the Islamic index shall disclose the following:

	Explanation	June 30, 2026 (Un-audited)	December 31, 2025 (Audited)
		------- Rupees in '000 -------	
Statement of Financial Position			
Assets			
Long term investments	Shariah compliant	-	-
Short term investments	Shariah compliant	-	-
Bank balances - saving accounts - conventional	Non-shariah complaint	7,675,511	11,583,564
Bank balances - saving accounts - islamic	Shariah compliant	7,220	7,041
Bank balances - current accounts - conventional	Non-shariah complaint	1,747,708	1,741,474
Bank balances - current accounts - islamic	Shariah compliant	-	-
Liabilities			
Long-term financing	Shariah compliant	-	-
Short-term financing	Shariah compliant	-	-
Interest or mark-up accrued on any convenional loans or advances	Non-shariah complaint	-	-
Long-term lease liabilities	Non-shariah complaint	349,547	386,633
Current maturity of lease liabilities	Non-shariah complaint	99,920	101,345

		Six months ended June 30, 2026	Six months ended June 30, 2025
		------- Rupees in '000 -------	
		(Un-audited)	(Un-audited)
Statement of profit or loss			
Revenue earned from Shariah compliant business	Shariah compliant	38,026,551	36,407,789
Profit earned from shariah compliant bank balances	Shariah compliant	224	249
Gains and dividend earned from shariah compliant investments	Shariah compliant	-	-
Share of profit from shariah compliant associates	Shariah compliant	-	-
Exchange gain earned	Shariah compliant	-	-
Mark up paid on Islamic mode of financing	Shariah compliant	-	-
Interest earned on conventional loans or advance	Non-shariah complaint	-	-
Late payments or liquidated damages	Non-shariah complaint	-	-
Other income earned from Shariah compliant sources			
Income earned from Abbott GmbH	Shariah compliant	73,142	74,457
Gain on disposal of property, plant and equipment - net	Shariah compliant	22,589	96,364
Scrap sales	Shariah compliant	53,648	33,482
Other income earned from other than Shariah compliant sources			
Profit earned from non - shariah compliant bank balances	Non-shariah complaint	444,377	212,193

Relationship with Shariah–compliant financial institutions

The Company has relationships with banks, having Islamic window of operations, in respect of bank balances amounting to Rs. 7.220 million (December 31, 2025: Rs. 7.041 million) and availed borrowing facilities amounting to nil (December 31, 2025: nil).

22 GENERAL

22.1 Figures have been rounded off to the nearest thousand, unless otherwise stated.

22.2 Corresponding figures have been rearranged and reclassified, wherever considered necessary, for the purposes of comparison and to reflect the substance of the transactions. However, there has been no material reclassifications to report.

23 DATE OF AUTHORISATION

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

Chief Executive Officer | Director | Chief Financial Officer


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ABBOTT