



Abbott India Ltd
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1. STATEMENT OF AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019

(Rs. in Lakhs except earnings per share)

Particulars	Quarter ended			Year ended	
	March 31, 2019	December 31, 2018	March 31, 2018	March 31, 2019	March 31, 2018
	Audited	Unaudited	Audited	Audited	Audited
	Refer Note 3		Refer Note 3		
1 Income					
(a) Revenue from operations	906,31	947,65	788,36	3678,60	3307,12
(b) Other income (Refer Note 6 and 7)	29,36	37,63	58,60	113,29	116,99
Total Income	935,67	985,28	846,96	3791,89	3424,11
2 Expenses					
(a) Cost of materials consumed	141,31	79,03	70,35	406,40	295,72
(b) Purchases of stock-in-trade	419,26	466,26	342,43	1684,38	1711,22
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(56,36)	3,32	19,09	(2,18)	(102,20)
(d) Excise duty on sales (Refer Note 4)	-	-	-	-	8,62
(e) Employee benefits expense	109,34	106,32	107,65	435,58	393,69
(f) Finance costs	75	43	2,21	2,25	3,82
(g) Depreciation and amortisation expense	4,91	3,96	3,96	16,92	16,19
(h) Other expenses	139,86	146,23	142,22	549,69	475,57
Total Expenses	759,07	805,55	687,91	3093,04	2802,63
3 Profit before tax (1-2)	176,60	179,73	159,05	698,85	621,48
4 Tax expenses					
(a) Current tax expense	60,85	62,56	58,36	248,46	223,51
(b) Tax adjustment for earlier years	(4)	(2,54)	92	(2,58)	(1,63)
(c) Deferred tax - charge/(credit)	2,60	2,66	(31)	2,64	(1,62)
Total Tax expenses	63,41	62,68	58,97	248,52	220,26
5 Profit for the period (3-4)	113,19	117,05	100,08	450,33	401,22
6 Other Comprehensive Income					
Items that will not be reclassified subsequently to Profit or Loss	(1,95)	(42)	48	(3,21)	(1,68)
Income tax on above	68	14	(15)	1,12	60
Total Other Comprehensive Income, net of tax	(1,27)	(28)	33	(2,09)	(1,08)
7 Total Comprehensive Income for the period, net of tax (5+6)	111,92	116,77	100,41	448,24	400,14
8 Paid-up Equity Share Capital (Face Value Rs.10 per Equity Share)	21,25	21,25	21,25	21,25	21,25
9 Earnings per equity share - Basic/Diluted (of Rs.10/- each) (not annualised)	53.28	55.08	47.10	211.93	188.81

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2. Statement of Assets and Liabilities

(Rs. in Lakhs)

Particulars	As at	As at
	March 31, 2019	March 31, 2018
	Audited	Audited
ASSETS		
Non-current Assets		
Property, plant and equipment	103,11	78,58
Capital work-in-progress	73	2,17
Intangible assets	1,85	2,80
Financial assets		
Loans	16,11	15,02
Other financial assets	36,66	22,71
Deferred tax assets (net)	13,07	14,60
Other non-current assets	8,40	14,84
Total Non-current Assets	179,93	150,72
Current Assets		
Inventories	606,79	585,33
Financial assets		
Trade receivables	276,11	263,44
Cash and cash equivalents	137,01	37,68
Bank balances other than cash and cash equivalents	1547,28	993,67
Loans	7,30	205,48
Other financial assets	73,34	40,21
Current tax assets (net)	6,97	15,73
Other current assets	106,18	89,59
	2760,98	2231,13
Asset held for sale (Refer Note 7)	-	34,34
Total Current Assets	2760,98	2265,47
TOTAL ASSETS	2940,91	2416,19
EQUITY AND LIABILITIES		
Equity		
Equity share capital	21,25	21,25
Other equity	1987,34	1671,51
Total Equity	2008,59	1692,76
Non-current Liabilities		
Provisions	75,43	55,35
Total Non-current Liabilities	75,43	55,35
Current Liabilities		
Financial liabilities		
Trade payables		
Due to micro and small enterprises	12,07	5,84
Due to others	651,45	474,79
Other financial liabilities	51,98	48,67
Other current liabilities	37,43	33,13
Provisions	95,33	77,47
Current tax liabilities (net)	8,63	28,18
Total Current Liabilities	856,89	668,08
TOTAL EQUITY AND LIABILITIES	2940,91	2416,19

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NOTES :

- 1 The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on May 27, 2019.
- 2 The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016.
- 3 The figures for the quarter ended March 31, 2019 and quarter ended March 31, 2018 as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year which were only reviewed and not subjected to audit.
- 4 The Government of India has implemented Goods and Services tax ('GST') with effect from July 1, 2017, which replaced excise duty and various other indirect taxes. As per Ind AS 115, revenue is reported net of GST. However, revenue for the year ended March 31, 2018 is inclusive of excise duty to the extent of revenue from April 1, 2017 to June 30, 2017. Accordingly, revenue for the year ended March 31, 2019 is not strictly comparable with the corresponding year.
- 5 Effective April 1, 2018, the Company adopted Ind AS 115 'Revenue from Contracts with Customers' using the cumulative restrospective transition method. There was no material impact on the financial statements on the adoption of Ind AS 115.
- 6 Other income for the quarter and year ended March 31, 2018 includes an income of Rs.36,88 Lakhs and Rs.45,30 Lakhs respectively from assignment of trademarks.
- 7 During the quarter ended December 2018, the Company had disposed off an office premise having a net carrying value of Rs.5,81 Lakhs at a profit of Rs.9,78 Lakhs, out of the two office premises shown as 'Assets held for sale' under 'Current assets'.

Since the sale for the remaining unsold 'Assets held for sale' having the net carrying value of Rs.28,53 Lakhs could not be concluded before March 31, 2019, the same is reclassified to 'Property, plant and equipment' as per the Ind AS 105 'Non-Current Assets held for sale and discontinued Operations'.
- 8 The Board of Directors of the Company have recommended a final dividend of Rs.50 per equity share of Rs.10 each and a special dividend of Rs.15 per equity share of Rs.10 each for the year ended March 31, 2019 (March 31, 2018 : final dividend of Rs.50 and special dividend of Rs.5), subject to approval of the shareholders at the ensuing Annual General Meeting.
- 9 The Company has only one segment which is 'Pharmaceuticals'. Therefore, disclosure relating to segments is not applicable and accordingly not made.
- 10 Figures for the previous periods have been regrouped/reclassified wherever considered necessary.

For and on behalf of the Board of Directors of
Abbott India Limited


Ambati Venu
Managing Director
DIN : 07614849

Place : Mumbai
Date : May 27, 2019

