



Abbott India Limited
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Near MCA Club, Bandra (E),
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CIN : L24239MH1944PLC007330

STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

(Rs. in Crores except earnings per share)

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2022	September 30, 2022	December 31, 2021	December 31, 2022	December 31, 2021	March 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from operations	1,326.48	1,379.48	1,224.36	4,010.33	3,664.25	4,919.27
(b) Other income	39.94	33.53	18.74	99.83	56.16	77.21
Total Income	1,366.42	1,413.01	1,243.10	4,110.16	3,720.41	4,996.48
2 Expenses						
(a) Cost of materials consumed	134.26	137.38	108.07	429.72	373.08	495.46
(b) Purchases of stock-in-trade	462.83	625.88	509.58	1,677.68	1,545.29	2,184.03
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	147.77	(11.14)	31.06	107.60	62.83	(22.28)
(d) Employee benefits expense	135.24	149.56	141.62	436.89	443.98	579.46
(e) Finance costs	3.79	3.97	4.41	11.98	13.96	19.10
(f) Depreciation and amortisation expense	17.81	17.47	16.74	52.63	48.67	66.10
(g) Other expenses	129.89	134.50	164.97	428.25	445.17	594.88
Total Expenses	1,031.59	1,057.62	976.45	3,144.75	2,932.98	3,916.75
3 Profit before tax (1-2)	334.83	355.39	266.65	965.41	787.43	1,079.73
4 Tax expenses						
(a) Current tax expense	88.99	91.70	68.06	251.46	207.69	276.98
(b) Tax adjustment for earlier years	0.69	-	-	0.69	-	4.18
(c) Deferred tax expense/(credit)	(1.68)	(1.83)	(0.61)	(4.73)	(7.55)	(0.13)
Total Tax Expenses	88.00	89.87	67.45	247.42	200.14	281.03
5 Profit for the period (3-4)	246.83	265.52	199.20	717.99	587.29	798.70
6 Other Comprehensive Income						
Items that will not be reclassified subsequently to Profit or Loss	0.43	0.98	(0.04)	2.38	(5.78)	3.90
Income tax on above	(0.11)	(0.24)	0.01	(0.60)	1.46	(0.98)
Total Other Comprehensive Income, net of tax	0.32	0.74	(0.03)	1.78	(4.32)	2.92
7 Total Comprehensive Income for the period, net of tax (5+6)	247.15	266.26	199.17	719.77	582.97	801.62
8 Paid-up Equity Share Capital (Face Value of Rs.10 per Equity Share)	21.25	21.25	21.25	21.25	21.25	21.25
9 Other Equity	-	-	-	-	-	2,798.54
10 Earnings per equity share - Basic/Diluted (of Rs.10/- each) (not annualised) (5/8)	116.16	124.95	93.74	337.88	276.37	375.86

SIGNED FOR IDENTIFICATION
BY

S R B C & CO LLP
MUMBAI

NOTES :

- 1 The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meetings held on February 10, 2023.
- 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 financial results for quarter and nine months ended December 31, 2022 have been subjected to limited review by the statutory auditors of the Company. The Limited Review Report does not contain any qualifications.
- 4 The Company has only one segment which is 'Pharmaceuticals'. Therefore, disclosure relating to segments is not applicable and accordingly not made.
- 5 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**


VIVEK V KAMATH
Managing Director
DIN : 06606777

Place : Mumbai
Date : February 10, 2023



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Abbott India Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Abbott India Limited (the "Company") for the quarter ended December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R B C & CO LLP
Chartered Accountants
ICAI Firm registration number: 324982E/E300003


per Dolphy Dsouza
Partner
Membership No.: 038730

UDIN: 23038730BGYSNA8529

Place: Mumbai
Date: February 10, 2023

