



Abbott India Ltd
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STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs. in Crores except earnings per share)

	Particulars	Quarter ended			Year ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		Unaudited	Audited	Unaudited	Audited
		Refer Note 4			
1	Income				
	(a) Revenue from operations	1,557.61	1,438.63	1,479.00	5,848.91
	(b) Other income	67.33	81.15	56.00	248.27
	Total Income	1,624.94	1,519.78	1,535.00	6,097.18
2	Expenses				
	(a) Cost of materials consumed	146.28	161.79	146.96	565.67
	(b) Purchases of stock-in-trade	781.30	747.24	592.01	2,647.21
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(81.22)	(103.13)	84.60	7.73
	(d) Employee benefits expense	161.06	145.24	149.45	576.58
	(e) Finance costs	2.75	2.81	3.34	12.45
	(f) Depreciation and amortisation expense	18.37	18.19	17.17	71.17
	(g) Other expenses	159.18	157.96	150.98	598.62
	Total Expenses	1,187.72	1,130.10	1,144.51	4,479.43
3	Profit before tax (1-2)	437.22	389.68	390.49	1,617.75
4	Tax expenses				
	(a) Current tax expense	112.72	95.83	102.01	415.43
	(b) Tax adjustment for earlier years	(1.35)	-	-	0.03
	(c) Deferred tax expense/(credit)	(2.16)	6.79	(1.76)	1.07
	Total Tax Expenses	109.21	102.62	100.25	416.53
5	Profit for the period (3-4)	328.01	287.06	290.24	1,201.22
6	Other Comprehensive Income				
	Items that will not be reclassified subsequently to Profit or Loss	0.01	(3.60)	1.21	0.03
	Income tax on above	.*	0.90	(0.30)	(0.01)
	Total Other Comprehensive Income, net of tax	0.01	(2.70)	0.91	0.02
7	Total Comprehensive Income for the period, net of tax (5+6)	328.02	284.36	291.15	1,201.24
8	Paid-up Equity Share Capital				
	(Face Value of Rs.10 per Equity Share)	21.25	21.25	21.25	21.25
9	Other Equity	-	-	-	3,677.64
10	Earnings per equity share - Basic/Diluted				
	(of Rs.10/- each) (not annualised) (5/8)	154.36	135.09	136.58	565.28

* Less than Rs. 50,000/-

**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 August 7, 2024.
- 2 The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended and 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 ended June 30, 2024 have been subjected to limited review by the statutory auditors of the Company. The Limited Review Report does not contain any qualifications.
- 4 The figures for the quarter ended March 31, 2024 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.
- 5 The Company has only one segment which is 'Pharmaceuticals'. Therefore, disclosure relating to segments is not applicable and accordingly not made.
- 6 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

SWATI DALAL
Managing Director
DIN : 01513751



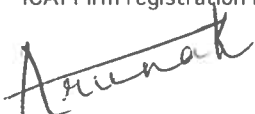
Place : Mumbai
Date : August 7, 2024

Independent Auditor's Review Report on the Quarterly 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 June 30, 2024 (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 Aruna Kumaraswamy
Partner
Membership No.: 219350

UDIN: 24219350BKCSVY5464

Place: Mumbai
Date: August 07, 2024

