



Abbott India Limited  
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Bandra Kurla Complex,  
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Mumbai - 400 051.

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CIN : L24239MH1944PLC007330

1. STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2017

(Rs. in Lakhs except earnings per share)

Particulars	Quarter ended			Six Months ended		Year ended
	September 30, 2017	June 30, 2017	September 30, 2016	September 30, 2017	September 30, 2016	March 31, 2017
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income from Operations</b>						
(a) Revenue from operations	930,98	714,73	729,43	1645,71	1467,55	2938,69
(b) Other income	15,06	15,91	14,35	30,97	28,29	57,64
<b>Total Income</b>	<b>946,04</b>	<b>730,64</b>	<b>743,78</b>	<b>1676,68</b>	<b>1495,84</b>	<b>2996,33</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	64,03	78,68	95,97	142,71	167,82	315,94
(b) Purchases of stock-in-trade	367,10	429,87	432,72	796,97	798,64	1497,56
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	90,42	(70,57)	(98,99)	19,85	(117,36)	(101,44)
(d) Excise duty on sales	-	8,62	8,32	8,62	17,19	36,13
(e) Employee benefits expense	98,28	96,63	86,85	194,91	172,66	345,27
(f) Finance cost	59	51	1	1,10	3	2,04
(g) Depreciation and amortisation expense	4,04	3,97	4,08	8,01	8,24	16,43
(h) Other expenses	109,81	109,86	98,57	219,67	217,21	447,91
<b>Total Expenses</b>	<b>734,27</b>	<b>657,57</b>	<b>627,53</b>	<b>1391,84</b>	<b>1264,43</b>	<b>2559,84</b>
<b>3 Profit before tax (1-2)</b>	<b>211,77</b>	<b>73,07</b>	<b>116,25</b>	<b>284,84</b>	<b>231,41</b>	<b>436,49</b>
<b>4 Tax expense</b>						
(a) Current tax expense	75,12	25,61	41,58	100,73	82,96	156,88
(b) Tax adjustment for earlier years	-	-	-	-	-	4,96
(c) Deferred tax (Credit)	(87)	(79)	(35)	(1,66)	(58)	(2,00)
<b>Total Tax expenses</b>	<b>74,25</b>	<b>24,82</b>	<b>41,23</b>	<b>99,07</b>	<b>82,38</b>	<b>159,84</b>
<b>5 Net Profit for the period (3-4)</b>	<b>137,52</b>	<b>48,25</b>	<b>75,02</b>	<b>185,77</b>	<b>149,03</b>	<b>276,65</b>
<b>6 Other Comprehensive Income</b>						
- Items that will not be reclassified to Profit or Loss	(72)	(72)	-	(1,44)	-	(2,87)
- Income tax relating to above items	25	25	-	50	-	99
<b>Total Other Comprehensive Income, net of tax</b>	<b>(47)</b>	<b>(47)</b>	<b>-</b>	<b>(94)</b>	<b>-</b>	<b>(1,88)</b>
<b>7 Total Comprehensive Income for the period (5+6)</b>	<b>137,05</b>	<b>47,78</b>	<b>75,02</b>	<b>184,83</b>	<b>149,03</b>	<b>274,77</b>
<b>8 Paid-up Equity Share Capital (Face Value Rs.10 per Equity Share)</b>	<b>21,25</b>	<b>21,25</b>	<b>21,25</b>	<b>21,25</b>	<b>21,25</b>	<b>21,25</b>
<b>9 Earnings per equity share - Basic/Diluted (of Rs.10/- each) (not annualised)</b>	<b>64.72</b>	<b>22.71</b>	<b>35.30</b>	<b>87.42</b>	<b>70.13</b>	<b>130.19</b>

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BY  
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S R B C & CO LLP  
MUMBAI

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2. STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

	As at	
	September 30, 2017	March 31, 2017
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, plant and equipment	107,79	107,65
Capital work-in-progress	6,51	5,14
Other intangible assets	2,46	1,95
Intangible assets under development	82	1,13
Financial assets		
Loans	18,04	5,86
Other financial assets	25,92	21,19
Deferred tax assets (net)	14,54	12,38
Other non-current assets	15,72	17,95
<b>Total Non-current Assets</b>	<b>191,80</b>	<b>173,25</b>
<b>Current Assets</b>		
Inventories	463,25	500,63
Financial assets		
Trade receivables	247,54	174,22
Cash and cash equivalents	66,90	202,24
Bank balances other than cash and cash equivalents	1090,86	888,68
Loans	2,74	1,62
Other financial assets	38,91	38,76
Current tax assets (net)	13,18	13,19
Other Current Assets	74,47	71,21
<b>Total Current Assets</b>	<b>1997,85</b>	<b>1890,55</b>
<b>TOTAL ASSETS</b>	<b>2189,65</b>	<b>2063,80</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	21,25	21,25
Other equity	1452,12	1365,69
<b>Total Equity</b>	<b>1473,37</b>	<b>1386,94</b>
<b>Non-current Liabilities</b>		
Provisions	59,98	47,22
<b>Total Non-current Liabilities</b>	<b>59,98</b>	<b>47,22</b>
<b>Current Liabilities</b>		
Financial liabilities		
Trade Payables	464,59	474,69
Other financial liabilities	49,02	41,06
Other current liabilities	26,50	34,84
Provisions	81,83	70,39
Current tax liabilities (net)	34,36	8,66
<b>Total Current Liabilities</b>	<b>656,30</b>	<b>629,64</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2189,65</b>	<b>2063,80</b>

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of  
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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 November 13, 2017. The statutory auditors have carried out a limited review of the results for the quarter and half year ended September 30, 2017.
- 2 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) 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 Government of India has implemented Goods and Services Tax ("GST") with effect from July 1, 2017 which replaces excise duty and various other indirect taxes. Sales of period upto June 30, 2017 are reported inclusive of excise duty which is now subsumed in GST. As per Ind AS 18, the revenue for the quarter ended September 30, 2017 is reported net of GST. Accordingly, the revenue for the quarter and half year ended September 30, 2017 are not strictly comparable to the preceeding quarter. The six month's period upto September 30, 2017 includes excise duty upto June 30, 2017.
- 4 The current quarter includes a significant recovery of the trade destocking that took place in the prior quarter due to the GST implementation.
- 5 Revenue from operations for the quarter ended June 30, 2017 and half year ended September 30, 2017 includes an income of Rs.8,42.28 lakhs from sale of a brand.
- 6 The Company has only one segment which is 'Pharmaceuticals'. Therefore, disclosure relating to segments is not applicable and accordingly not made.
- 7 Figures for the previous periods have been regrouped/reclassified wherever considered necessary.

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

  
Ambati Venu  
Managing Director  
DIN : 07614849

Place : Mumbai  
Date : November 13, 2017

