



Abbott India Ltd
Godrej BKC, Plot C-68, G. Block,
15-16th Floor, BKC,
Near MCA Club, Bandra (E),
Mumbai - 400 051. India

Registered Office:
3, Corporate Park,
Sion Trombay Road,
Mumbai -400 071. India

Tel : (91-22) 3816 2000
Fax : (91-22) 3816 2400
E-mail : webmaster@abbott.co.in
Site : www.abbott.co.in
CIN : L24239MH1944PLC007330

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2018

(Rs. in Lakhs except earnings per share)

Particulars	Quarter ended			Nine Months ended		Year ended
	December 31, 2018	September 30, 2018	December 31, 2017	December 31, 2018	December 31, 2017	March 31, 2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from operations	947,65	979,72	881,49	2772,29	2518,76	3307,12
(b) Other income (Refer Note 6)	37,63	24,53	19,00	83,93	58,41	116,99
Total Income	985,28	1004,25	900,49	2856,22	2577,17	3424,11
2 Expenses						
(a) Cost of materials consumed	79,03	86,78	82,66	265,09	225,37	295,72
(b) Purchases of stock-in-trade	466,26	412,86	571,82	1265,12	1368,79	1711,22
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	3,32	60,21	(141,14)	54,18	(121,29)	(102,20)
(d) Excise duty on sales (Refer Note 4)	-	-	-	-	8,62	8,62
(e) Employee benefits expense	106,32	105,17	91,13	326,24	286,04	393,69
(f) Finance costs	43	52	51	1,50	1,61	3,82
(g) Depreciation and amortisation expense	3,96	4,06	4,22	12,01	12,23	16,19
(h) Other expenses	146,23	120,69	113,68	409,83	333,35	475,57
Total Expenses	805,55	790,29	722,88	2333,97	2114,72	2802,63
3 Profit before tax (1-2)	179,73	213,96	177,61	522,25	462,45	621,48
4 Tax expenses						
(a) Current tax expense	62,56	76,80	64,42	187,61	165,15	223,51
(b) Tax adjustment for earlier years	(2,54)	-	(2,55)	(2,54)	(2,55)	(1,63)
(c) Deferred tax	2,66	(52)	35	4	(1,31)	(1,62)
Total Tax expenses	62,68	76,28	62,22	185,11	161,29	220,26
5 Profit for the period (3-4)	117,05	137,68	115,39	337,14	301,16	401,22
6 Other Comprehensive Income						
Items that will not be reclassified subsequently to Profit or Loss	(42)	(42)	(72)	(1,26)	(2,16)	(1,68)
Income tax on above	14	14	25	44	75	60
Total Other Comprehensive Income, net of tax	(28)	(28)	(47)	(82)	(1,41)	(1,08)
7 Total Comprehensive Income for the period, net of tax (5+6)	116,77	137,40	114,92	336,32	299,75	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	21,25
9 Earnings per equity share - Basic/Diluted (of Rs.10/- each) (not annualised)	55.08	64.79	54.30	158.65	141.72	188.81

SIGNED FOR IDENTIFICATION
BY

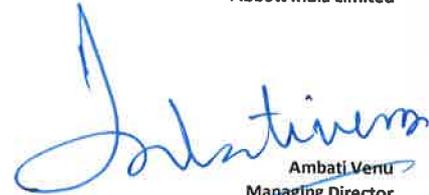
S R B C & CO LLP
MUMBAI

Handwritten initials

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 February 8, 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 financial results for quarter and nine months ended December 31, 2018 have been subjected to limited review by the statutory auditors of the Company. The Limited Review Report does not contain any qualifications.
- 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 nine months ended December 31, 2017 is inclusive of excise duty to the extent of revenue from April 1, 2017 to June 30, 2017. Accordingly, revenue for the nine months ended December 31, 2018 is not strictly comparable with the corresponding period.
- 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 ended December 31, 2018 includes an income of Rs.9,70 Lakhs from sale of an office premise. Further, other income for the nine months ended December 31, 2017 and year ended March 31, 2018 includes an income of Rs.8,42 Lakhs and Rs.45,30 Lakhs respectively from assignment of trademarks.
- 7 The Company has only one segment which is 'Pharmaceuticals'. Therefore, disclosure relating to segments is not applicable and accordingly not made.
- 8 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 : February 8, 2019

