



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

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

Tel : (91-22) 5046 1000/2000
Fax : (91-22) 5016 9400
E-mail : webmasterindia@abbott.com
Website : www.abbott.co.in
CIN : L24239MH1944PLC007330

BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

February 7, 2020

Scip Code: 500488

Dear Sir,

Sub: Intimation under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a text of Unaudited Financial Results of the Company for the third quarter and nine months ended on December 31, 2019, approved by the Board of Directors at its Meeting held on Friday, February 7, 2020 along with the Limited Review Report issued by S R B C & CO. LLP, Statutory Auditors of the Company.

The Meeting of the Board of Directors of the Company commenced at 11.30 am and concluded at 2.00 pm.

Kindly acknowledge the receipt of the same.

Thank you.

Yours faithfully,
Abbott India Limited

Krupa Anandpara
Company Secretary
Membership No.: ACS 16536



Encl: a/a

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, 2019 and year to date from April 1, 2019 to December 31, 2019 (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. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared 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. 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 Ravi Bansal

Partner

Membership No.: 49365



UDIN: 20049365AAAAI6582

Place: Goa

Date: February 7, 2020



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STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2019

(Rs. in Lakhs except earnings per share)

Particulars	Quarter ended			Nine Months ended		Year ended
	December 31, 2019	September 30, 2019	December 31, 2018	December 31, 2019	December 31, 2018	March 31, 2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from operations	1078,25	1054,80	947,65	3131,94	2772,29	3678,60
(b) Other income	27,76	28,90	37,63	86,26	83,93	113,29
Total Income	1106,01	1083,70	985,28	3218,20	2856,22	3791,89
2 Expenses						
(a) Cost of materials consumed	105,01	108,34	79,03	312,49	265,09	406,40
(b) Purchases of stock-in-trade	377,24	492,31	466,26	1316,39	1265,12	1684,38
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	115,98	1,18	3,32	131,17	54,18	(2,18)
(d) Employee benefits expense	119,00	120,62	106,32	359,80	326,24	435,58
(e) Finance costs	1,86	1,82	43	5,71	1,50	2,25
(f) Depreciation and amortisation expense	15,05	14,95	3,96	44,80	12,01	16,92
(g) Other expenses	121,32	128,22	146,23	394,08	409,83	549,69
Total Expenses	855,46	867,44	805,55	2564,44	2333,97	3093,04
3 Profit before tax (1-2)	250,55	216,26	179,73	653,76	522,25	698,85
4 Tax expenses (Refer Note 5)						
(a) Current tax expense	64,52	35,96	62,56	171,28	187,61	248,46
(b) Tax adjustment for earlier years	25	-	(2,54)	25	(2,54)	(2,58)
(c) Deferred tax expense/(credit)	(91)	1,97	2,66	27	4	2,64
Total Tax Expenses	63,86	37,93	62,68	171,80	185,11	248,52
5 Profit for the period (3-4)	186,69	178,33	117,05	481,96	337,14	450,33
6 Other Comprehensive Income						
Items that will not be reclassified subsequently to Profit or Loss	(81)	(81)	(42)	(2,42)	(1,26)	(3,21)
Income tax on above	20	(78)	14	(30)	44	1,12
Total Other Comprehensive Income, net of tax	(61)	(1,59)	(28)	(2,72)	(82)	(2,09)
7 Total Comprehensive Income for the period, net of tax (5+6)	186,08	176,74	116,77	479,24	336,32	448,24
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 Earnings per equity share - Basic/Diluted (of Rs.10/- each) (not annualised)	87.85	83.92	55.08	226.80	158.65	211.93

SIGNED FOR IDENTIFICATION
BY

S R B C & CO LLP
MUMBAI

Handwritten initials/signature

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 7, 2020.
- 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, 2019 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 adopted Ind AS 116 "Leases" effective April 1, 2019, using the modified retrospective method. The Company has applied the standard to its leases with the cumulative impact recognized on the date of initial application (i.e. April 1, 2019). Accordingly, information pertaining to quarter and nine months period ended December 31, 2018 and year ended March 31, 2019 have not been restated.
- 5 The Company has elected to exercise the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the Company has recognised provision for income tax for the nine months ended December 31, 2019 and remeasured its deferred tax assets and deferred tax liabilities basis the rate prescribed in the said section. The full impact of this change has been recognised in the Statement of Profit and Loss for the nine months ended December 31, 2019.
- 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.

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

Ambati Venu
Managing Director
DIN : 07614849

Place : Goa

Date : February 7, 2020

