



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

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

August 13, 2018

**Scrip 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 first quarter ended on June 30, 2018, approved by the Board of Directors at its Meeting held on Monday, August 13, 2018 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 6.30 pm and concluded at 8.30 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

**Limited Review Report - Ind AS Standalone Financial Results****Review Report to  
The Board of Directors  
Abbott India Limited**

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of Abbott India Limited ('the Company') for the quarter ended June 30, 2018 ("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 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').
2. 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, 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/E300003per Ravi Bansal  
Partner

Membership No: 49365

Place: Mumbai

Date: August 13, 2018





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Statement of Unaudited Results for the Quarter ended June 30, 2018

(Rs. in Lakhs except earnings per share)

Particulars	Quarter ended			Year ended
	June 30, 2018	March 31, 2018	June 30, 2017	March 31, 2018
	Unaudited	Audited	Unaudited	Audited
		(Refer Note 4)		
<b>1 Income</b>				
(a) Revenue from operations	844,92	788,36	706,31	3307,12
(b) Other income (Refer Note 7)	21,76	58,60	24,33	116,99
<b>Total Income</b>	<b>866,68</b>	<b>846,96</b>	<b>730,64</b>	<b>3424,11</b>
<b>2 Expenses</b>				
(a) Cost of materials consumed	99,28	70,35	78,68	295,72
(b) Purchases of stock-in-trade	386,00	342,43	429,87	1711,22
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(9,35)	19,09	(70,57)	(102,20)
(d) Excise duty on sales (Refer Note 5)	-	-	8,62	8,62
(e) Employee benefits expense	114,74	107,65	96,63	393,69
(f) Finance costs	56	2,21	51	3,82
(g) Depreciation and amortisation expense	3,99	3,96	3,97	16,19
(h) Other expenses	142,90	142,22	109,86	475,57
<b>Total Expenses</b>	<b>738,12</b>	<b>687,91</b>	<b>657,57</b>	<b>2802,63</b>
<b>3 Profit before tax (1-2)</b>	<b>128,56</b>	<b>159,05</b>	<b>73,07</b>	<b>621,48</b>
<b>4 Tax expenses</b>				
(a) Current tax expense	48,25	58,36	25,61	223,51
(b) Tax adjustment for earlier years	-	92	-	(1,63)
(c) Deferred tax (Credit)	(2,09)	(31)	(79)	(1,62)
<b>Total Tax expenses</b>	<b>46,16</b>	<b>58,97</b>	<b>24,82</b>	<b>220,26</b>
<b>5 Profit for the period (3-4)</b>	<b>82,40</b>	<b>100,08</b>	<b>48,25</b>	<b>401,22</b>
<b>6 Other Comprehensive Income</b>				
Items that will not be reclassified subsequently to Profit or Loss	(42)	48	(72)	(1,68)
Income tax on above	15	(15)	25	60
<b>Total Other Comprehensive Income, net of tax</b>	<b>(27)</b>	<b>33</b>	<b>(47)</b>	<b>(1,08)</b>
<b>7 Total Comprehensive Income for the period, net of tax (5+6)</b>	<b>82,13</b>	<b>100,41</b>	<b>47,78</b>	<b>400,14</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>9 Earnings per equity share - Basic/Diluted (of Rs.10/- each) (not annualised)</b>	<b>38.78</b>	<b>47.10</b>	<b>22.71</b>	<b>188.81</b>

2018

SIGNED FOR IDENTIFICATION  
BY  
SRBC & 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 meeting held on August 13, 2018.
- 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 ended June 30, 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 figures for the quarter ended March 31, 2018 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 previous financial year which were only reviewed and not subjected to audit.
- 5 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 18, the revenue for the quarter ended June 30, 2018 is reported net of GST whereas sales for the quarter June 30, 2017 included excise duty which is now subsumed in GST. Revenue from operations for the quarter ended June 30, 2017 was impacted due to down stocking in trade channels in anticipation of GST. Accordingly, revenue for the quarter ended June 30, 2018 is not strictly comparable with the corresponding quarter.
- 6 Effective April 1, 2018, the Company adopted Ind AS 115 'Revenue from Contracts with Customers' using the cumulative retrospective transition method. There was no material effect on the financial statements on the adoption of Ind AS 115.
- 7 Other income for the quarters ended June 30, 2017 and March 31, 2018 includes an income of Rs.8,42 Lakhs and Rs.36,88 Lakhs respectively from assignment of trademarks, aggregating to Rs.45,30 Lakhs for the year ended March 31, 2018.
- 8 The Company has only one segment which is 'Pharmaceuticals'. Therefore, disclosure relating to segments is not applicable and accordingly not made.
- 9 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 : August 13, 2018



