



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

November 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 second quarter and half year ended on September 30, 2018, approved by the Board of Directors at its Meeting held on Tuesday, November 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 5.30 pm and concluded at 8.00 pm.

Kindly acknowledge the receipt of the same.

Thank you.

Yours faithfully,
Abbott India Limited


Krupa Chandpara
Company Secretary
Membership No.: ACS 16536



Encl: a/a



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

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1. STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2018

(Rs. in Lakhs except earnings per share)


Particulars	Quarter ended			Six Months ended		Year ended
	September 30, 2018	June 30, 2018	September 30, 2017	September 30, 2018	September 30, 2017	March 31, 2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from operations	979,72	844,92	930,98	1824,64	1637,27	3307,12
(b) Other income (Refer Note 7)	24,53	21,76	15,06	46,29	39,41	116,99
Total Income	1004,25	866,68	946,04	1870,93	1676,68	3424,11
2 Expenses						
(a) Cost of materials consumed	86,78	99,28	64,03	186,06	142,71	295,72
(b) Purchases of stock-in-trade	412,86	386,00	367,10	798,86	796,97	1711,22
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	60,21	(9,35)	90,42	50,86	19,85	(102,20)
(d) Excise duty on sales (Refer Note 4)	-	-	-	-	8,62	8,62
(e) Employee benefits expense	105,17	114,74	98,28	219,91	194,91	393,69
(f) Finance costs	52	56	59	1,08	1,10	3,82
(g) Depreciation and amortisation expense	4,06	3,99	4,04	8,05	8,01	16,19
(h) Other expenses	120,69	142,90	109,81	263,59	219,67	475,57
Total Expenses	790,29	738,12	734,27	1528,41	1391,84	2802,63
3 Profit before tax (1-2)	213,96	128,56	211,77	342,52	284,84	621,48
4 Tax expenses						
(a) Current tax expense	76,80	48,25	75,12	125,05	100,73	223,51
(b) Tax adjustment for earlier years	-	-	-	-	-	(1,63)
(c) Deferred tax (Credit)	(52)	(2,09)	(87)	(2,61)	(1,66)	(1,62)
Total Tax expenses	76,28	46,16	74,25	122,44	99,07	220,26
5 Profit for the period (3-4)	137,68	82,40	137,52	220,08	185,77	401,22
6 Other Comprehensive Income						
Items that will not be reclassified subsequently to Profit or Loss	(42)	(42)	(72)	(84)	(1,44)	(1,68)
Income tax on above	14	15	25	29	50	60
Total Other Comprehensive Income, net of tax	(28)	(27)	(47)	(55)	(94)	(1,08)
7 Total Comprehensive Income for the period, net of tax (5+6)	137,40	82,13	137,05	219,53	184,83	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)	64.79	38.78	64.72	103.57	87.42	188.81

SIGNED *[Signature]* CERTIFICATION
BY
S R B C & C
MUMBAI

2. STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

	(Rs. In Lakhs)	
	As at September 30, 2018 Unaudited	As at March 31, 2018 Audited
ASSETS		
Non-current assets		
Property, plant and equipment	79,82	78,58
Capital work-in-progress	1,79	2,17
Other intangible assets	2,24	2,80
Financial assets		
Loans	15,57	15,02
Other financial assets	36,30	22,71
Deferred tax assets (net)	17,51	14,60
Other non-current assets	8,83	14,84
Total non-current assets	162,06	150,72
Current assets		
Inventories	563,95	585,33
Financial assets		
Trade receivables	274,19	263,44
Cash and cash equivalents	139,62	37,68
Bank balances other than cash and cash equivalents	1182,59	993,67
Loans	206,20	205,48
Other financial assets	55,29	49,73
Current tax assets (net)	5,63	15,73
Other current assets	102,67	77,58
	2530,14	2228,64
Asset held for sale (Refer Note 5)	34,34	34,34
Total current assets	2564,48	2262,98
TOTAL ASSETS	2726,54	2413,70
EQUITY AND LIABILITIES		
Equity		
Equity share capital	21,25	21,25
Other equity	1754,87	1671,51
Total equity	1776,12	1692,76
Non-current liabilities		
Provisions	72,37	55,35
Total non-current liabilities	72,37	55,35
Current liabilities		
Financial liabilities		
Trade payables		
Due to micro and small enterprises	2,63	5,84
Due to others	651,24	474,79
Other financial liabilities	59,08	48,98
Other current liabilities	28,53	30,33
Provisions	91,16	77,47
Current tax liabilities (net)	45,41	28,18
Total current liabilities	878,05	665,59
TOTAL EQUITY AND LIABILITIES	2726,54	2413,70

SIGNED FOR IDENTIFICATION
BY

SRBC & CO LLP
MUMBAI

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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, 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 and half year ended September 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 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, the revenue for the quarter ended September 30, 2018 and September 30, 2017, is reported net of GST. However, the revenue for the half year ended September 30, 2017 is inclusive of excise duty to the extent of revenue from April 1, 2017 to June 30, 2017. Revenue from operations for the quarter ended June 30, 2017 was impacted due to down stocking in trade channels in anticipation of GST which was compensated in September 2017 quarter. Accordingly, revenue for the quarter ended September 30, 2018 is not strictly comparable with the corresponding quarter.
- 5 Assets held for sale under Current Assets includes net book value of assets pertaining to two office premises located in Mumbai, amounting to Rs.34,34 Lakhs.
- 6 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 effect on the financial statements on the adoption of Ind AS 115.
- 7 Other income for the half year ended September 30, 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.
- 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.

Place : Mumbai
Date : November 13, 2018

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


Ambati Venu
Managing Director
DIN : 07614849

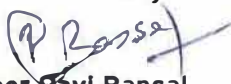




Limited Review Report- Ind AS Standalone Financial Results**Review Report to
The Board of Directors
Abbott India Limited**

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of Abbott India Limited (the 'Company') for the quarter ended September 30, 2018 and year to date from April 01, 2018 to September 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/E300003


per **Ravi Bansal**
Partner
Membership No.: 49365



Mumbai
November 13, 2018