



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 8, 2019

**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, 2019, approved by the Board of Directors at its Meeting held on Thursday, August 8, 2019 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 1.00 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



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Statement of unaudited results for the quarter ended June 30, 2019

(Rs. in Lakhs except earnings per share)

Particulars	Quarter ended			Year ended
	June 30, 2019	March 31, 2019	June 30, 2018	March 31, 2019
	Unaudited	Audited	Unaudited	Audited
		Refer Note 4		
<b>1 Income</b>				
(a) Revenue from operations	998,89	906,31	844,92	3678,60
(b) Other income	29,60	29,36	21,76	113,29
<b>Total income</b>	<b>1028,49</b>	<b>935,67</b>	<b>866,68</b>	<b>3791,89</b>
<b>2 Expenses</b>				
(a) Cost of materials consumed	99,14	141,31	99,28	406,40
(b) Purchases of stock-in-trade	446,84	419,26	386,00	1684,38
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	14,01	(56,36)	(9,35)	(2,18)
(e) Employee benefits expense	120,18	109,34	114,74	435,58
(f) Finance costs	2,03	75	56	2,25
(g) Depreciation and amortisation expense	14,80	4,91	3,99	16,92
(h) Other expenses	144,54	139,86	142,90	549,69
<b>Total expenses</b>	<b>841,54</b>	<b>759,07</b>	<b>738,12</b>	<b>3093,04</b>
<b>3 Profit before tax (1-2)</b>	<b>186,95</b>	<b>176,60</b>	<b>128,56</b>	<b>698,85</b>
<b>4 Tax expenses</b>				
(a) Current tax expense	70,80	60,85	48,25	248,46
(b) Tax adjustment for earlier years	-	(4)	-	(2,58)
(c) Deferred tax - charge/(credit)	(79)	2,60	(2,09)	2,64
<b>Total tax expenses</b>	<b>70,01</b>	<b>63,41</b>	<b>46,16</b>	<b>248,52</b>
<b>5 Profit for the period (3-4)</b>	<b>116,94</b>	<b>113,19</b>	<b>82,40</b>	<b>450,33</b>
<b>6 Other comprehensive income</b>				
Items that will not be reclassified subsequently to Profit or Loss	(80)	(1,95)	(42)	(3,21)
Income tax on above	28	68	15	1,12
<b>Total other comprehensive income, net of tax</b>	<b>(52)</b>	<b>(1,27)</b>	<b>(27)</b>	<b>(2,09)</b>
<b>7 Total comprehensive income for the period, net of tax (5+6)</b>	<b>116,42</b>	<b>111,92</b>	<b>82,13</b>	<b>448,24</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>55.03</b>	<b>53.28</b>	<b>38.78</b>	<b>211.93</b>

SIGNED FOR IDENTIFICATION  
BY  
S R B C & CO LLP  
MUMBAI

**NOTES :**

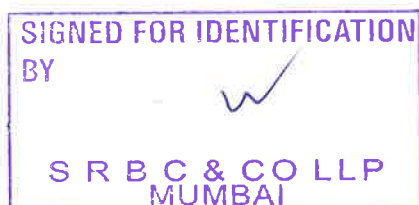
- 1 The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on August 8, 2019.
- 2 The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended 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 ended June 30, 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 figures for the quarter ended March 31, 2019 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 relevant financial year which were only reviewed and not subjected to audit.
- 5 The Company has adopted IND AS 116 "Leases" to all lease contracts effective April 1, 2019, using the modified retrospective approach and has taken cumulative adjustment to retained earnings, on date of initial application. Accordingly, previous period information has not been restated.  
  
This has resulted in recognising a right-of-use asset of Rs.62,86 Lakhs and a corresponding lease liability of Rs.72,36 Lakhs. The difference of Rs.6,18 Lakhs has been adjusted to retained earnings (net of deferred tax of Rs.3,32 Lakhs) as at April 1, 2019. In respect of leases that were classified as operating leases, on applying Ind AS 17, Rs.1,65 lakhs has been reclassified from other assets to right-of-use asset.  
  
Consequently, in the Statement of Profit and Loss for the current period, operating lease expenses which were recognised as "Other expenses" in previous periods, is now recognised as "Depreciation and amortisation expense" for the right-of-use asset and "Finance costs" for interest accrued on lease liability. The adoption of this standard did not have any significant impact on the profit for the quarter ended June 30, 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 : Mumbai  
Date : August 8, 2019



Independent Auditor's Review Report on the Quarterly Unaudited and Year to Date 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 June 30, 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 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, 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 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 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 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 recognized 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  
UDIN: 19049365AAAAAL8846



Place: Mumbai  
Date: August 08, 2019