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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



