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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  
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 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**

