



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

May 27, 2019

**Scrip Code: 500488**

Dear Sirs,

**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 Audited Financial Results of the Company for the fourth quarter and year ended on March 31, 2019, approved by the Board of Directors at its Meeting held on Monday, May 27, 2019, along with the Auditors Report issued by S R B C & CO. LLP, Statutory Auditors of the Company and Declaration with respect to Audit Report with unmodified opinion. The Meeting of the Board of Directors of the Company commenced at 12.30 pm and concluded at 3.30 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



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1. STATEMENT OF AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019

(Rs. in Lakhs except earnings per share)

Particulars	Quarter ended			Year ended	
	March 31, 2019	December 31, 2018	March 31, 2018	March 31, 2019	March 31, 2018
	Audited	Unaudited	Audited	Audited	Audited
	Refer Note 3		Refer Note 3		
<b>1 Income</b>					
(a) Revenue from operations	906,31	947,65	788,36	3678,60	3307,12
(b) Other income (Refer Note 6 and 7)	29,36	37,63	58,60	113,29	116,99
<b>Total Income</b>	<b>935,67</b>	<b>985,28</b>	<b>846,96</b>	<b>3791,89</b>	<b>3424,11</b>
<b>2 Expenses</b>					
(a) Cost of materials consumed	141,31	79,03	70,35	406,40	295,72
(b) Purchases of stock-in-trade	419,26	466,26	342,43	1684,38	1711,22
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(56,36)	3,32	19,09	(2,18)	(102,20)
(d) Excise duty on sales (Refer Note 4)	-	-	-	-	8,62
(e) Employee benefits expense	109,34	106,32	107,65	435,58	393,69
(f) Finance costs	75	43	2,21	2,25	3,82
(g) Depreciation and amortisation expense	4,91	3,96	3,96	16,92	16,19
(h) Other expenses	139,86	146,23	142,22	549,69	475,57
<b>Total Expenses</b>	<b>759,07</b>	<b>805,55</b>	<b>687,91</b>	<b>3093,04</b>	<b>2802,63</b>
<b>3 Profit before tax (1-2)</b>	<b>176,60</b>	<b>179,73</b>	<b>159,05</b>	<b>698,85</b>	<b>621,48</b>
<b>4 Tax expenses</b>					
(a) Current tax expense	60,85	62,56	58,36	248,46	223,51
(b) Tax adjustment for earlier years	(4)	(2,54)	92	(2,58)	(1,63)
(c) Deferred tax - charge/(credit)	2,60	2,66	(31)	2,64	(1,62)
<b>Total Tax expenses</b>	<b>63,41</b>	<b>62,68</b>	<b>58,97</b>	<b>248,52</b>	<b>220,26</b>
<b>5 Profit for the period (3-4)</b>	<b>113,19</b>	<b>117,05</b>	<b>100,08</b>	<b>450,33</b>	<b>401,22</b>
<b>6 Other Comprehensive Income</b>					
Items that will not be reclassified subsequently to Profit or Loss	(1,95)	(42)	48	(3,21)	(1,68)
Income tax on above	68	14	(15)	1,12	60
<b>Total Other Comprehensive Income, net of tax</b>	<b>(1,27)</b>	<b>(28)</b>	<b>33</b>	<b>(2,09)</b>	<b>(1,08)</b>
<b>7 Total Comprehensive Income for the period, net of tax (5+6)</b>	<b>111,92</b>	<b>116,77</b>	<b>100,41</b>	<b>448,24</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>21,25</b>
<b>9 Earnings per equity share - Basic/Diluted (of Rs.10/- each) (not annualised)</b>	<b>53.28</b>	<b>55.08</b>	<b>47.10</b>	<b>211.93</b>	<b>188.81</b>

SIGNED FOR IDENTIFICATION  
BY


*[Signature]*

S R B C & CO LLP  
MUMBAI

2. Statement of Assets and Liabilities

(Rs. in Lakhs)

Particulars	As at March 31, 2019	As at March 31, 2018
	Audited	Audited
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, plant and equipment	103,11	78,58
Capital work-in-progress	73	2,17
Intangible assets	1,85	2,80
Financial assets		
Loans	16,11	15,02
Other financial assets	36,66	22,71
Deferred tax assets (net)	13,07	14,60
Other non-current assets	8,40	14,84
<b>Total Non-current Assets</b>	<b>179,93</b>	<b>150,72</b>
<b>Current Assets</b>		
Inventories	606,79	585,33
Financial assets		
Trade receivables	276,11	263,44
Cash and cash equivalents	137,01	37,68
Bank balances other than cash and cash equivalents	1547,28	993,67
Loans	7,30	205,48
Other financial assets	73,34	40,21
Current tax assets (net)	6,97	15,73
Other current assets	106,18	89,59
	<b>2760,98</b>	<b>2231,13</b>
Asset held for sale (Refer Note 7)	-	34,34
<b>Total Current Assets</b>	<b>2760,98</b>	<b>2265,47</b>
<b>TOTAL ASSETS</b>	<b>2940,91</b>	<b>2416,19</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	21,25	21,25
Other equity	1987,34	1671,51
<b>Total Equity</b>	<b>2008,59</b>	<b>1692,76</b>
<b>Non-current Liabilities</b>		
Provisions	75,43	55,35
<b>Total Non-current Liabilities</b>	<b>75,43</b>	<b>55,35</b>
<b>Current Liabilities</b>		
Financial liabilities		
Trade payables		
Due to micro and small enterprises	12,07	5,84
Due to others	651,45	474,79
Other financial liabilities	51,98	48,67
Other current liabilities	37,43	33,13
Provisions	95,33	77,47
Current tax liabilities (net)	8,63	28,18
<b>Total Current Liabilities</b>	<b>856,89</b>	<b>668,08</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2940,91</b>	<b>2416,19</b>

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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 May 27, 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 figures for the quarter ended March 31, 2019 and 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 relevant financial year which were only reviewed and not subjected to audit.
  - 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, revenue is reported net of GST. However, revenue for the year ended March 31, 2018 is inclusive of excise duty to the extent of revenue from April 1, 2017 to June 30, 2017. Accordingly, revenue for the year ended March 31, 2019 is not strictly comparable with the corresponding year.
  - 5 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 impact on the financial statements on the adoption of Ind AS 115.
  - 6 Other income for the quarter and year ended March 31, 2018 includes an income of Rs.36,88 Lakhs and Rs.45,30 Lakhs respectively from assignment of trademarks.
  - 7 During the quarter ended December 2018, the Company had disposed off an office premise having a net carrying value of Rs.5,81 Lakhs at a profit of Rs.9,78 Lakhs, out of the two office premises shown as 'Assets held for sale' under 'Current assets'.
- Since the sale for the remaining unsold 'Assets held for sale' having the net carrying value of Rs.28,53 Lakhs could not be concluded before March 31, 2019, the same is reclassified to 'Property, plant and equipment' as per the Ind AS 105 'Non-Current Assets held for sale and discontinued Operations'.
- 8 The Board of Directors of the Company have recommended a final dividend of Rs.50 per equity share of Rs.10 each and a special dividend of Rs.15 per equity share of Rs.10 each for the year ended March 31, 2019 (March 31, 2018 : final dividend of Rs.50 and special dividend of Rs.5), subject to approval of the shareholders at the ensuing Annual General Meeting.
  - 9 The Company has only one segment which is 'Pharmaceuticals'. Therefore, disclosure relating to segments is not applicable and accordingly not made.
  - 10 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 : May 27, 2019

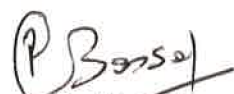


**Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To  
Board of Directors of  
Abbott India Limited

1. We have audited the accompanying statement of quarterly Ind AS financial results of Abbott India Limited ('the Company') for the quarter and for the year ended March 31, 2019 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'). The Ind AS financial results for the quarter and year ended March 31, 2019 have been prepared on the basis of the Ind AS financial results for the nine-month period ended December 31, 2018, the audited annual Ind AS financial statements as at and for the year ended March 31, 2019, and the relevant requirements of the Regulation and the Circular, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these financial results based on our review of the Ind AS financial results for the nine-month period ended December 31, 2018 which were prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India; our audit of the annual Ind AS financial statements as at and for the year ended March 31, 2019; and the relevant requirements of the Regulation and the Circular.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us, these quarterly Ind AS financial results as well as the year to date results:
  - i. are presented in accordance with the requirements of the Regulation read with the Circular, in this regard; and
  - ii. give a true and fair view of the net profit including other comprehensive income and other financial information for the quarter and for the year ended March 31, 2019.
4. Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2019 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2019 and the published year-to-date figures up to December 31, 2018, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under the Regulation and the Circular.

For S R B C & CO LLP  
Chartered Accountants  
ICAI Firm Registration Number: 324982E/E300003



per Ravi Bansal  
Partner  
Membership No.:49365  
Place: Mumbai  
Date: May 27, 2019





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May 27, 2019

**Scrip Code: 500488**

Dear Sirs,

**Sub: Regulation 33 (3) (d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 – Declaration with respect to Audit Report with unmodified opinion to the Audited Financial Results for the financial year ended March 31, 2019**

Pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s S R B C & CO LLP, Chartered Accountants (ICAI Firm Registration No. 324982E/E300003), Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the financial year ended March 31, 2019.

The above declaration is made pursuant to Regulation 33 (3) (d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Kindly acknowledge the receipt of the same.

Thank you.

Yours faithfully,  
For Abbott India Limited

  
**Ambati Venu**  
Managing Director  
DIN: 07614849



  
**Rajiv Sonalker**  
Chief Financial Officer

