

CAPLIN POINT LABORATORIES LIMITED				
Registered Office: "Narbavi", # 3, Lakshmanan Street, T.Nagar, Chennai 600 017				
CIN - L24231TN1990PLC019053, Phone Nos.044-28156653,28156905, Fax No.044-28154952, Website - www.caplinpoint.net, email ID-info@caplinpoint.net				
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ended 30.06.2016				
Part I				
Particulars	Unaudited	Audited	Audited	Audited
	Three months ended			9 months
	June 2016	June 2015	Mar 2016	July 2015 to March 2016
	2016	2015	2016	
	Rs. In Lakhs			
1 Income				
a. Net Sales/ income from operations (Net of Excise Duty)	7720.09	6517.34	7,719.55	22,704.36
c. Share of profits in LLP	235.00	237.84	144.58	424.86
d. Total	7,955.09	6,755.18	7,864.13	23,129.22
2 Expenditure				
a. Cost of materials consumed	1744.45	1000.59	1,838.94	3,897.53
b. Purchase of Stock-in-Trade	2450.37	2531.07	2,394.63	7,806.63
c. Change in inventories of Finished Goods, work in progress and stock in trade	(35.68)	(158.88)	(331.97)	(30.82)
d. Employees benefit expenses	638.41	541.72	679.42	1,757.04
e. Depreciation & Amortisation Expenses	266.28	308.64	255.96	729.91
f. Foreign Exchange Fluctuation Loss	2.95	88.95	35.54	321.83
g. Other Expenditure	1,117.63	906.12	1,262.42	3,089.69
h. Total Expenses	6,184.40	5,218.21	6,134.95	17,571.82
3 Profit(+)/Loss(-) before other income and finance cost (1-2)	1,770.69	1,536.97	1,729.18	5,557.40
4 Other Income	131.87	84.16	153.05	347.32
5 Profit(+)/Loss(-) before finance costs and Tax (3+4)	1,902.55	1,621.13	1,882.22	5,904.71
6 Finance cost	2.37	9.61	2.90	10.82
7 Profit(+)/Loss(-) before Tax (5-6)	1,900.18	1,611.52	1,879.32	5,893.89
8 Provision for Taxation	383.19	357.74	361.05	1,264.71
Provision for Taxation - earlier years	-	-	-	
Deferred Tax Provision	74.81	(9.52)	207.90	264.11
Mat Credit Entitlement	-		(223.41)	(223.41)
9 Net Profit(+)/Loss(-) for the period (7-8)	1,442.18	1,263.30	1,533.78	4,588.48
10 Other Comprehensive Income	1.68	6.27	(18.65)	(59.48)
11 Total Comprehensive Income(9+10)	1,443.86	1,269.57	1,515.13	4,529.00

12	Paid up Equity Share Capital (Face value of the share - Rs 10/- each)	1511.00	1511.00	1,511.00	1,511.00
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year				11,573.96
14	Earnings/(Loss) Per Share (EPS) (Not annualised)				
	(a) Basic/Diluted EPS before Extraordinary items (in Rupees)	9.54	8.40	10.03	29.99
	(b) Basic/Diluted EPS after Extraordinary items (in Rupees)	9.54	8.40	10.03	29.99

Part II		Select information for the quarter ended 30th June 2016			
		Unaudited	Audited	Audited	Audited
		Three months ended			9 Months period ended
		June 2016	June 2015	Mar 2016	Mar 31,
		2016	2015	2016	2016
A	PARTICULARS OF SHARE HOLDING				
15	Public Shareholding				
	- Number of Shares	4671247	4863247	48,63,247	48,63,247
	- Percentage of Shareholding	30.91%	32.19%	32.19%	32.19%
16	Promoters and promoter group Shareholding				
	a) Pledged/Encumbered				
	- Number of Shares	Nil	Nil	Nil	Nil
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-
	- Percentage of shares (as a % of the total share capital of the company)	-	-	-	-
	b) Non-encumbered				
	- Number of Shares	10438753	10246753	1,02,46,753	1,02,46,753
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%
	- Percentage of shares (as a % of the total share capital of the company)	69.09%	67.81%	67.81%	67.81%
B	Particulars			3 months ended 30-06-2016	
	INVESTOR COMPLAINTS			Nos	
	Pending at the beginning of the quarter			1	
	Received during the quarter			89	
	Disposed of during the quarter			89	
	Remaining unresolved at the end of the quarter			1	

Notes :

- 1) The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 05 August 2016.
- 2) Statutory Auditors have carried out Limited Review of the financial results for the quarter ended 30 June 2016.

- 3) The Ind AS compliant corresponding figures for the quarter and financial year ended 31 March 2016 and corresponding previous quarter ended 30 June 2015 have not been subjected to review/audit. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

Reconciliation between financial results as previously reported under Previous GAAP and Ind AS for the Quarter/Year presented are as under:		
Standalone		
Amounts in Indian Rupees Lakhs		
Particulars	For the quarter ended 30.06.2015	For the 9 months period and financial year ended 31.03.2016
Net profit under previous GAAP	1,269.68	4,532.56
Actuarial (gain) / Loss on employee defined benefit funds recognised in Other Comprehensive Income	(6.38)	55.95
Net profit for the period under Ind AS	1,263.30	4,588.48
Other Comprehensive Income	6.27	(59.48)
Total Comprehensive Income under Ind AS	1,269.57	4,529.00

- 4) The consolidated interim financial results of the company and its subsidiary have been prepared as per Ind AS 110 on Consolidated Financial Statements
- 5) The Company operates exclusively in one reportable business segment i.e., "Pharmaceuticals formulations". There is no exceptional and/or extra ordinary items
- 6) The figures reported for quarter ended 31/03/16 represent the difference between the audited financials for the 9 months period and financial year ended 31/03/16 and published figures reported upto 31/12/15. The figures reported for quarter ended 30/06/15 represents the difference between the audited financials for the year ended 30/06/15 and published figures upto 31/03/15.
- 7) From 1st April 2016, Company has adopted accounting standards notified under Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial Results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34
- 8) Under Accounting Standard, financial assets were measured at lower of cost and realisable value. Under Ind AS such financial assets are recognised and measured at fair value. Impact of fair value change as on the date of transition, i.e., 1st April 2015, is recognised in reserves and changes thereafter are recognised in Statement of Profit and Loss or Other Comprehensive Income, as the case may be.
- 9) Employee benefits - Actuarial gains and losses on defined benefit plans: Under Accounting Standard all actuarial gains and losses were recognised in Statement of profit and loss. Under Ind AS these are recognised in Other Comprehensive Income.
- 10) Prior year / period figures are regrouped / rearranged wherever necessary.

Place : Chennai

Date : 05.08.2016

Dr. Sridhar Ganesan

Managing Director

CAPLIN POINT LABORATORIES LIMITED

Registered Office: "Narbavi", # 3, Lakshmanan Street, T.Nagar, Chennai 600 017

CIN - L24231TN1990PLC019053, Phone Nos.044-28156653,28156905, Fax No.044-28154952, Website - www.caplinpoint.net, email ID-info@caplinpoint.net

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ended 30.06.2016

Part I				
Particulars	Unaudited	Audited	Audited	Audited
	Three months ended			9 Months period and Financial Year ended
	June 2016	June 2015	Mar 2016	Mar 31,
	2016	2015	2016	2016
	Rs. In Lakhs			
1 Income				
a. Net Sales/ income from operations (Net of Excise Duty)	8,507.90	7,012.70	8,190.97	23,872.17
Total	8,507.90	7,012.70	8,190.97	23,872.17
2 Expenditure				
a. Cost of materials consumed	1,754.45	1,180.71	2,036.15	4,408.34
b. Purchase of Stock-in-Trade	2,745.06	2,550.69	2,423.71	7,776.16
c. Change in inventories of Finished Goods, work in progress and stock in trade	(48.07)	(155.33)	(378.15)	(68.04)
d. Employees benefit expenses	644.61	549.74	692.17	1,790.72
e. Depreciation & Amortisation Expenses	273.28	311.15	260.53	747.78
f. Foreign Exchange Fluctuation Loss	2.13	72.71	31.11	293.36
g. Other Expenditure	1,163.45	941.35	1,311.38	3,217.64
h. Total	6,534.91	5,451.02	6,376.90	18,165.97
3 Profit(+)/Loss(-) before other income and finance cost (1-2)	1,972.99	1,561.68	1,814.06	5,706.20
4 Other Income	137.12	91.15	154.21	365.95
5 Profit(+)/Loss(-) before finance cost & tax (3+4)	2,110.11	1,652.83	1,968.27	6,072.14
6 Finance cost	3.42	9.66	2.92	11.01
7 Profit(+)/Loss(-) before tax (5-6)	2,106.69	1,643.17	1,965.36	6,061.14
8 Provision for Taxation	418.19	387.74	446.94	1,430.61
Provision for Taxation - earlier years	-	-	-	-
Deferred Tax Provision	74.81	(9.52)	207.90	264.11
Mat Credit Entitlement	-	-	(266.44)	(266.44)
9 Net Profit(+)/Loss(-) for the period (7-8)	1,613.68	1,264.95	1,576.96	4,632.86
10 Other Comprehensive Income	1.68	6.27	(18.65)	(59.48)
11 Total Comprehensive Income (9+10)	1,615.36	1,271.22	1,558.31	4,573.38
12 Minority Interest	(1.61)	(2.40)	(0.14)	(0.43)
13 Net Profit(+)/Loss(-) for the period after minority interest (11-12)	1,613.75	1,268.82	1,558.17	4,572.95
14 Paid up Equity Share Capital (Face value of the share - Rs 10/- each)	1,511	1,511	1,511	1,511.00
15 Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	11,573.88
16 Earnings/(Loss) Per Share (EPS) (Not annualised)				
(a) Basic/Diluted EPS before Extraordinary items (in Rupees)	10.68	8.40	10.31	30.29
(b) Basic/Diluted EPS after Extraordinary items (in Rupees)	10.68	8.40	10.31	30.29

Part II		Select information for the quarter ended 30th June, 2016			
		Unaudited	Audited	Audited	Audited
		Three months ended			9 Months period ended
		June 2016	June 2015	Mar 2016	Mar 31,
		2016	2015	2016	2016
A	PARTICULARS OF SHARE HOLDING				
19	Public Shareholding				
	- Number of Shares	4671247	4863247	48,63,247	48,63,247
	- Percentage of Shareholding	30.91%	32.19%	32.19%	32.19%
20	Promoters and promoter group Shareholding				
	a) Pledged/Encumbered				
	- Number of Shares	Nil	Nil	Nil	Nil
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-
	- Percentage of shares (as a % of the total share capital of the company)	-	-	-	-
	b) Non-encumbered				
	- Number of Shares	10438753	10246753	1,02,46,753	1,02,46,753
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%
	- Percentage of shares (as a % of the total share capital of the company)	69.09%	67.81%	67.81%	67.81%
B	Particulars	3 months ended 30-06-2016			Nos
	INVESTOR COMPLAINTS				
	Pending at the beginning of the quarter				0
	Received during the quarter				89
	Disposed of during the quarter				89
	Remaining unresolved at the end of the quarter				1

Notes :

- 1) The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 05 August 2016.
- 2) Statutory Auditors have carried out Limited Review of the financial results for the quarter ended 30 June 2016.
- 3) The Ind AS compliant corresponding figures for the quarter and financial year ended 31 March 2016 and corresponding previous quarter ended 30 June 2015 have not been subjected to review/audit. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

Reconciliation between financial results as previously reported under Previous GAAP and Ind AS for the Quarter/Year presented are as under:		
Consolidated		
Amounts in Indian Rupees Lakhs		
Particulars	For the quarter ended 30.06.2015	For the 9 months period and financial year ended
Net profit under previous GAAP	1,271.33	4,576.92
Actuarial (gain) / Loss on employee defined benefit funds recognised in Other Comprehensive income	(6.38)	55.95
Net profit for the period under Ind AS	1,264.95	4,632.86
Other Comprehensive Income	6.27	(59.48)
Total Comprehensive Income under Ind AS	1,271.22	4,573.38

- 4) The consolidated interim financial results of the company and its subsidiary have been prepared as per Ind AS 110 on Consolidated Financial Statements
- 5) The Company operates exclusively in one reportable business segment i.e., "Pharmaceuticals formulations". There is no exceptional and/or extra ordinary items
- 6) The figures reported for quarter ended 31/03/16 represent the difference between the audited financials for the 9 months period and financial year ended 31/03/16 and published figures reported upto 31/12/15. The figures reported for quarter ended 30/06/15 represents the difference between the audited financials for the year ended 30/06/15 and published figures upto 31/03/15.
- 7) From 1st April 2016, Company has adopted accounting standards notified under Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) and accordingly these financial
- 8) Under Accounting Standard, financial assets were measured at lower of cost and realisable value. Under Ind AS such financial assets are recognised and measured at fair value. Impact of fair value change as on the date of transition, i.e., 1st April 2015, is recognised in reserves and changes thereafter are recognised in Statement of Profit and Loss or Other Comprehensive Income, as the case may be.
- 9) Employee benefits - Actuarial gains and losses on defined benefit plans: Under Accounting Standard all actuarial gains and losses were recognised in Statement of profit and loss. Under Ind AS these are recognised in Other Comprehensive Income.
- 10) Prior year / period figures are regrouped / rearranged wherever necessary.

Place : Chennai

Date : 05.08.2016

SD/-

Dr. Sridhar Ganesan

Managing Director