

UNAUDITED (CONSOLIDATED) FINANCIAL RESULTS FOR THE THREE MONTHS AND NINE MONTHS ENDED 31st DECEMBER 2018

Prepared in compliance with the Indian Accounting Standards (Ind - AS)

Particulars	Three Months ended			Nine Months Ended		Financial Year Ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
	(1)	(2)	(3)	(4)	(5)	(6)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	INR in lakhs					
<b>Income:</b>						
I Revenue from operations	15,902.83	15,586.30	14,160.80	46,135.12	39,643.12	53,984.20
II Other income	773.97	701.32	232.76	1,636.22	976.66	1,266.52
III <b>Total Income (I+II)</b>	<b>16,676.80</b>	<b>16,287.61</b>	<b>14,393.56</b>	<b>47,771.34</b>	<b>40,619.78</b>	<b>55,250.72</b>
<b>IV Expenses:</b>						
a. Cost of materials consumed	2,467.83	2,300.15	2,511.68	7,132.97	6,942.15	9,021.63
b. Purchase of traded goods	4,668.96	4,789.41	3,859.29	13,499.67	10,629.09	15,035.10
c. Changes in inventories of finished goods, stock in trade and work in progress	-314.95	(62.61)	166.74	(374.57)	28.03	(238.77)
d. Employee benefit expenses	1,170.61	1,146.12	986.76	3,469.13	2,900.33	3,914.27
e. Finance cost	1.47	1.95	1.46	4.64	4.76	6.12
f. Depreciation & Amortisation Expenses	567.39	557.84	452.47	1,670.56	1,281.93	1,899.50
g. Other Expenses	2,134.56	1,834.71	1,557.48	5,750.55	4,538.47	6,775.04
h. <b>Total Expenses</b>	<b>10,695.87</b>	<b>10,567.58</b>	<b>9,535.88</b>	<b>31,152.95</b>	<b>26,324.77</b>	<b>36,412.89</b>
V <b>Profit before exceptional items and Tax (III-IV)</b>	<b>5,980.93</b>	<b>5,720.04</b>	<b>4,857.68</b>	<b>16,618.39</b>	<b>14,295.01</b>	<b>18,837.83</b>
VI Exceptional items	-	-	-	-	-	-
VII <b>Profit Before Tax (V-VI)</b>	<b>5,980.93</b>	<b>5,720.04</b>	<b>4,857.68</b>	<b>16,618.39</b>	<b>14,295.01</b>	<b>18,837.83</b>
VIII <b>Tax Expenses</b>						
(1) Current Tax	1,427.66	1,146.66	924.53	3,522.86	3,040.48	4,054.91
(2) Deferred Tax	(27.47)	223.61	185.12	425.60	320.36	319.42
<b>Total Tax Expenses</b>	<b>1,400.19</b>	<b>1,370.27</b>	<b>1,109.65</b>	<b>3,948.46</b>	<b>3,360.84</b>	<b>4,374.33</b>
IX <b>Net Profit for the period (VII - VIII)</b>	<b>4,580.75</b>	<b>4,349.78</b>	<b>3,748.03</b>	<b>12,669.93</b>	<b>10,934.17</b>	<b>14,463.50</b>
X <b>Other Comprehensive Income - Net of Income Tax</b>						
A. Items that will not be re-classified to profit or loss						
i) Remeasurements of Defined Benefit Plan	(20.02)	22.84	4.05	16.87	12.37	76.60
B. Items that will be re-classified to profit or loss						
i) Exchange difference in translating the financial statements of foreign operations	91.86	308.86	32.58	390.30	74.48	110.34
XI <b>Total Comprehensive Income For The Period (IX + X)</b>	<b>4,652.59</b>	<b>4,681.48</b>	<b>3,784.66</b>	<b>13,077.11</b>	<b>11,021.02</b>	<b>14,650.44</b>
XII <b>Profit attributable to:</b>						
Owners of the Company	4,582.57	4,350.65	3,752.49	12,676.12	10,942.99	14,478.77
Non- controlling interests	(1.82)	(0.87)	(4.46)	(6.18)	(8.82)	(15.27)
	<b>4,580.75</b>	<b>4,349.78</b>	<b>3,748.03</b>	<b>12,669.93</b>	<b>10,934.17</b>	<b>14,463.50</b>
XIII <b>Total Comprehensive Income For The Period attributable to</b>						
Owners of the Company	4,654.42	4,682.35	3,789.12	13,083.29	11,029.84	14,665.71
Non- controlling interests	(1.82)	(0.87)	(4.46)	(6.18)	(8.82)	(15.27)
	<b>4,652.59</b>	<b>4,681.48</b>	<b>3,784.66</b>	<b>13,077.11</b>	<b>11,021.02</b>	<b>14,650.44</b>
XIV Paid up Equity Share Capital (Face value of share of Rs 2/- each)	1,512.07	1,512.07	1,511.53	1,512.07	1,511.53	1,512.07
XV Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year						34,871.08
XVI <b>Earnings Per Share (EPS) (Not annualised) based on face value Rs 2/- per Equity share</b>						
(a) Basic (in Rupees)	6.06	5.75	4.97	16.77	14.48	19.16
(b) Diluted (in Rupees)	6.03	5.73	4.94	16.68	14.41	19.06



Notes :

- 1) This statement has been prepared in accordance with the Companies (Indian Accounting standards) Rules, 2015 ("Ind As") prescribed under Section 133 of the Companies Act, 2013 and other accounting pronouncement generally accepted in India, to the extent applicable.
- 2) The above results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company at their respective meeting held on 11th February 2019.
- 3) The Company operates exclusively in one reportable business segment i.e., "Pharmaceuticals formulations". There is no exceptional and/or extra ordinary item.
- 4) The statutory auditors have carried out a limited review of the Consolidated results for the quarter ended 31st December 2018.
- 5) During the quarter under review the company formed a Wholly owned Subsidiary (WOS)-Caplin Steriles Limited.
- 6) Prior year / period figures are regrouped / rearranged wherever necessary.

Place: Chennai  
Date: 11th February 2019



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, Website - www.caplinpoint.net, email ID-info@caplinpoint.net

## UNAUDITED (STANDALONE) FINANCIAL RESULTS FOR THE THREE MONTHS AND NINE MONTHS ENDED 31st DECEMBER 2018

Prepared in compliance with the Indian Accounting Standards (Ind - AS)

Particulars	Three Months Ended			Nine Months Ended		Financial Year Ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
	(1)	(2)	(3)	(4)	(5)	(6)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	INR In Lakhs					
<b>Income:</b>						
I Revenue from operations	13,976.17	13,123.80	11,083.42	39,616.25	31,613.26	42,657.39
II Dividend from subsidiary	-	-	-	1,648.24	1,139.50	1,139.50
III Other income Including dividend/share of profit from subsidiary/LLP	736.50	666.70	224.56	1,560.45	885.00	1,191.83
<b>IV Total Income (I+II+III)</b>	<b>14,712.67</b>	<b>13,790.50</b>	<b>11,307.98</b>	<b>42,824.94</b>	<b>33,637.76</b>	<b>44,988.72</b>
<b>V Expenses:</b>						
a. Cost of materials consumed	2,467.83	2,300.15	2511.68	7132.96	6942.16	9,021.63
b. Purchase of traded goods	3,793.02	3,745.97	2174.19	10742.09	6586.09	9,228.22
c. Changes in inventories of finished goods, stock in trade and work in progress	(314.95)	(62.61)	166.74	(374.57)	28.03	(238.77)
d. Employee benefit expenses	1,168.48	1,128.67	986.76	3,443.07	2900.33	3,882.04
e. Finance cost	1.47	1.95	1.46	4.64	4.76	6.12
f. Depreciation & Amortisation Expenses	566.63	556.58	452.47	1,668.44	1281.37	1,898.78
g. Other Expenses	1,944.13	1,787.83	1546.48	5,476.02	4460.90	6,585.40
<b>h. Total Expenses</b>	<b>9,626.61</b>	<b>9,458.54</b>	<b>7,839.78</b>	<b>28,092.66</b>	<b>22,203.64</b>	<b>30,383.42</b>
<b>VI Profit before exceptional items and Tax (IV-V)</b>	<b>5,086.06</b>	<b>4,331.96</b>	<b>3,468.20</b>	<b>14,732.28</b>	<b>11,434.12</b>	<b>14,605.30</b>
VII Exceptional items	-	-	-	-	-	-
<b>VIII Profit Before Tax (V-VI)</b>	<b>5,086.06</b>	<b>4,331.96</b>	<b>3,468.20</b>	<b>14,732.28</b>	<b>11,434.12</b>	<b>14,605.30</b>
<b>IX Tax Expenses</b>						
(1) Current Tax	1,427.66	1,146.30	924.53	3,522.51	3,040.48	4,054.79
(2) Deferred Tax	-27.47	223.61	185.12	425.60	320.36	319.42
<b>Total Tax Expenses</b>	<b>1,400.19</b>	<b>1,369.91</b>	<b>1,109.65</b>	<b>3,948.11</b>	<b>3,360.84</b>	<b>4,374.21</b>
<b>X Net Profit for the period (VII-VIII)</b>	<b>3,685.88</b>	<b>2,962.05</b>	<b>2,358.55</b>	<b>10,784.18</b>	<b>8,073.28</b>	<b>10,231.09</b>
<b>XI Other Comprehensive Income/ (Loss) - Net of Income Tax</b>						
A. Items that will not be re-classified to profit or loss						
i) Remeasurements of Defined Benefit Plan	(20.02)	22.84	4.05	16.87	12.37	76.60
<b>XII Total Comprehensive Income For The Period (IX+X)</b>	<b>3,665.86</b>	<b>2,984.89</b>	<b>2,362.60</b>	<b>10,801.05</b>	<b>8,085.65</b>	<b>10,307.69</b>
<b>XIII Paid up Equity Share Capital (Face value of shares of Rs 2/- each)</b>	<b>1,512.07</b>	<b>1,512.07</b>	<b>1,511.53</b>	<b>1,512.07</b>	<b>1,511.53</b>	<b>1,512.07</b>
<b>XIV Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year</b>						<b>28,048.36</b>
<b>XV Earnings Per Share (EPS) (Not annualised) based on face value Rs 2/- per Equity share</b>						
(a) Basic (in Rupees)	4.88	3.92	3.12	14.26	10.68	13.54
(b) Diluted (in Rupees)	4.85	3.90	3.11	14.19	10.63	13.47



Notes:

- 1) This statement has been prepared in accordance with the Companies (Indian Accounting standards) Rules, 2015 ("Ind As") prescribed under Section 133 of the Companies Act, 2013 and other accounting pronouncement generally accepted in India, to the extent applicable.
- 2) The above results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company at their respective meeting held on 11th February 2019.
- 3) The Company operates exclusively in one reportable business segment i.e., "Pharmaceuticals formulations". There is no exceptional and/or extra ordinary item.
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**Dr Sridhar Ganesan**  
Managing Director

Place: Chennai

Date: 11th February 2019

