



CAPLIN POINT LABORATORIES LTD
Registered Office: "Narbavi", # 3 Lakshmanan Street, T.Nagar, Chennai 600 017
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st December 2011

Particulars	Unaudited		Unaudited		Unaudited		Audited
	Three months ended Dec 31, 2011	Three months ended Sep 30, 2011	Six months ended Dec 31, 2011	Six months ended Sep 30, 2011	Dec 31, 2011	Year ended Jun 30, 2011	
	(Rs in lakhs)						
1 Sales/ income from operations	2,703.57	2,147.98	4,851.55			8,176.10	
2 Expenditure							
a. (Increase)/decrease in stock in trade and work in progress	(56.96)	16.46	(40.50)			(49.29)	
b. Consumption of raw materials	844.73	793.92	1,638.65			2,529.26	
c. Consumption of finished goods	1,108.21	819.09	1,927.30			3,608.16	
d. Excise Duty paid	26.42	0.51	26.93			1.46	
e. Employees cost	156.31	126.04	282.35			418.70	
f. Depreciation	29.90	29.32	59.22			115.60	
g. Amortisation of Goodwill						116.80	
h. Other Expenditure	356.61	201.60	558.21			670.93	
i. Total	2,465.22	1,986.94	4,452.16			7,411.62	
3 Profit(+)/Loss(-) from Operations before other income and interest (1-2)	238.35	161.04	399.39			764.48	
4 Other Income	73.02	55.50	128.52			158.21	
5 Profit(+)/Loss(-) before interest (3+4)	311.37	216.54	527.91			922.69	
6 Interest Expenses	(23.22)	(25.10)	(48.32)			(100.22)	
7 Profit(+)/Loss(-) from Ordinary Activities before tax (5-6)	288.15	191.44	479.59			822.47	
8 Provision for Taxation	(74.44)	(39.30)	(113.74)			(145.84)	
Provision for Taxation - earlier years						(0.85)	
Deferred Tax Provision	(8.72)	(3.64)	(12.36)			(44.64)	
9 Net Profit(+)/Loss(-) from Ordinary Activities after tax (7-8)	204.99	148.50	353.49			631.14	
10 Extraordinary item (net of tax expense)							
11 Net Profit(+)/Loss(-) for the period before Minority Interest (9-10)	204.99	148.50	353.49			631.14	
12 Minority Interest	(0.76)	(0.43)	(1.19)			(2.91)	
13 Net Profit(+)/Loss(-) for the period (11-12)	204.23	148.07	352.30			628.23	
12 Paid up Equity Share Capital (Face value of the share - Rs 10/- each)	1,511.00	1,511.00	1,511.00			1,511.00	
13 Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year						1,023.98	
14 Earnings/(Loss) Per Share (EPS)							
(a) Basic/Diluted EPS before Extraordinary items (in Rupees)	1.35	0.98	2.33			4.16	
(b) Basic/Diluted EPS after Extraordinary items (in Rupees)	1.35	0.98	2.33			4.16	
15 Public Shareholding							
Number of Shares	6,470,647	5,456,567	6,470,647			5,436,567	
Percentage of Shareholding	42.82%	36.11%	42.82%			35.98%	
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	8,639,353	9,653,433	8,639,353			9,673,433	
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)	57.18%	63.89%	57.18%			64.02%	

Statement of Assets and Liabilities (Consolidated)

	As at	
	Unaudited	Audited
	31-12-2011	30-06-2011
(Rs. In lakhs)		
SOURCES OF FUNDS		
Share Holders' Funds		
(a) Capital	1,511.00	1,511.00
(b) Reserves and Surplus	1,749.64	1,397.36
Minority Interest	4.14	2.96
Loan Funds	652.91	973.72
Deferred Tax Liability	165.75	153.38
	4,083.44	4,038.42
APPLICATION OF FUNDS		
Fixed Assets (net of depreciation) (Including Capital work in progress)	2,843.12	2,511.90
Investments	114.81	114.81
Current Assets, Loans and Advances		
(a) Inventories	587.07	549.91
(b) Sundry Debtors	841.37	832.84
(c) Cash and Bank Balances	3,179.98	2,152.02
(d) Loans, Advances & Deposits	1,840.80	1,249.00
	6,449.22	4,783.77
Less: Current Liabilities and Provisions'		
(a) Current Liabilities	4,579.05	2,746.44
(b) Provisions	744.66	625.62
	5,323.71	3,372.06
Net Current Assets	1,125.51	1,411.71
	4,083.44	4,038.42

Notes :

- 1) The Company operates in one segment only.
- 2) The above consolidated unaudited financial results were considered and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 14th February 2012
- 3) The statutory auditors have carried out a limited review of the results for the quarter ended 31st December 2011.
- 4) No investor complaints were pending at the beginning and end of the quarter. Seven complaints were received by the Company during the quarter ended 31st December 2011 and the same were resolved.
- 5) The Consolidated financial results include the financial results of Argus Salud Pharma LLP (with effect from January 2011) in which controlling interest is held by the Company.
- 6) Prior year / period figures are regrouped / rearranged wherever necessary.

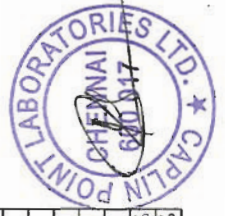
Place : Chennai
Dated : 14.02.2012



M. Jayapal
M. Jayapal
Managing Director

CAPLIN POINT LABORATORIES LTD
Registered Office: "Narbavi", # 3, Lakshmanan Street, T.Nagar, Chennai 600 017
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31st December 2011

Particulars	Unaudited		Unaudited		Unaudited		Audited
	Three months ended Dec 31,	2010	Three months ended Sep 30,	2010	Six months ended Dec 31,	2010	
	2011	2010	2011	2010	2011	2010	Year ended June 30, 2011
	(Rs in lakhs)						
1 Income							
a. Sales/ income from operations	2,639.81	1,576.40	2,094.15	1,970.21	4,733.96	3,546.61	8,112.82
b. Share of profits in LLP	74.92	-	42.65	-	117.57	-	288.08
c. Total	2,714.73	1,576.40	2,136.80	1,970.21	4,851.53	3,546.61	8,400.90
2 Expenditure							
a. (Increase)/decrease in stock in trade and work in progress	(52.25)	(49.44)	31.07	(19.62)	(21.18)	(69.06)	(48.38)
b. Consumption of raw materials	704.90	564.83	668.57	586.59	1,373.47	1,151.42	2,329.81
c. Consumption of finished goods	1,295.74	653.39	977.80	875.81	2,273.54	1,529.20	4,081.31
d. Excise Duty paid	26.42	0.28	0.51	0.09	26.93	0.37	1.46
e. Employees cost	151.84	94.64	121.93	81.93	273.77	176.57	409.29
f. Depreciation	27.93	30.24	27.37	24.95	55.30	55.19	110.92
g. Amortisation of Goodwill	-	29.20	-	29.20	-	58.40	116.80
h. Other Expenditure	339.50	128.34	183.52	134.51	523.02	262.86	622.43
i. Total	2,494.08	1,451.48	2,010.77	1,713.46	4,504.85	3,164.95	7,623.64
3 Profit/(+)/Loss(-) from Operations before other income and interest (1-2)	220.65	124.92	126.03	256.75	346.68	381.66	777.26
4 Other Income	73.02	42.02	55.38	30.57	128.40	72.59	158.06
5 Profit/(+)/Loss(-) before interest (3+4)	293.67	166.94	181.41	287.32	475.08	454.25	935.32
6 Interest Expenses	(23.22)	(26.23)	(25.10)	(24.19)	(48.32)	(50.42)	(100.22)
7 Profit/(+)/Loss(-) from Ordinary Activities before tax (5-6)	270.45	140.71	156.31	263.13	426.76	403.83	835.10
8 Provision for Taxation	(57.50)	(35.50)	(30.00)	(58.50)	(87.50)	(94.00)	(136.00)
Provision for Taxation - earlier years	1.60	1.60	-	-	-	1.60	(0.85)
Deferred Tax Provision	(8.72)	(15.09)	(3.64)	(14.03)	(12.36)	(29.12)	(44.64)
9 Net Profit/(+)/Loss(-) from Ordinary Activities after tax (7-8)	204.23	91.72	122.67	190.60	326.90	282.31	653.61
10 Extraordinary item (net of tax expense)	-	-	-	-	-	-	-
11 Net Profit/(+)/Loss(-) for the period (9-10)	204.23	91.72	122.67	190.60	326.90	282.31	653.61
12 Paid up Equity Share Capital (Face value of the share - Rs 10/- each)	1,511.00	1,511.00	1,511.00	1,511.00	1,511.00	1,511.00	1,511.00
13 Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	-	1,049.37
14 Earnings/(Loss) Per Share (EPS)							
(a) Basic/Diluted EPS before Extraordinary items (in Rupees)	1.35	0.61	0.81	1.26	2.16	1.87	4.33
(b) Basic/Diluted EPS after Extraordinary items (in Rupees)	1.35	0.61	0.81	1.26	2.16	1.87	4.33
15 Public Shareholding							
- Number of Shares	6,470,647	5,490,967	5,456,567	5,490,967	6,470,647	5,490,967	5,436,567
- Percentage of Shareholding	42.82%	36.34%	36.11%	36.34%	42.82%	36.34%	35.98%
16 Promoters and promoter group Shareholding							
a) Pledged/Encumbered							
- Number of Shares	Nil	Nil	Nil	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	8,639,353	9,619,033	9,653,433	9,619,033	8,639,353	9,619,033	9,673,433
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%	100%
- Percentage of shares (as a % of the total share capital of the company)	57.18%	63.66%	63.89%	63.66%	57.18%	63.66%	64.02%



Statement of Assets and Liabilities (Standalone)

	As at		
	Unaudited		Audited
	31-12-2011	31-12-2010	30-06-2011
(Rs. In lakhs)			
SOURCES OF FUNDS			
Share Holders' Funds			
(a) Capital	1,511.00	1,511.00	1,511.00
(b) Reserves and Surplus	1,749.64	1,314.86	1,422.74
Loan Funds	652.91	1,071.26	973.72
Deferred Tax Liability	165.74	137.86	153.39
	4,079.29	4,034.98	4,060.85
APPLICATION OF FUNDS			
Fixed Assets (net of depreciation) (including Capital work in progress)	2,674.59	2,417.19	2,343.59
Investments	119.77	119.63	119.77
Current Assets, Loans and Advances			
(a) Inventories	527.84	543.84	516.07
(b) Sundry Debtors	493.48	838.53	763.64
(c) Cash and Bank Balances	3,172.65	1,634.75	2,147.13
(d) Loans, Advances & Deposits	2,176.74	1,122.98	1,513.20
	6,370.71	4,140.10	4,940.04
Less: Current Liabilities and Provisions'			
(a) Current Liabilities	4,377.19	2,158.94	2,726.76
(b) Provisions	708.59	483.00	615.79
	5,085.78	2,641.94	3,342.55
Net Current Assets	1,284.93	1,498.16	1,597.49
	4,079.29	4,034.98	4,060.85

Notes :

- 1) The Company operates in one segment only.
- 2) The above standalone unaudited financial results were considered and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 14th February 2012
- 3) The statutory auditors have carried out a limited review of the results for the quarter ended 31st December 2011.
- 4) No investor complaints were pending at the beginning and end of the quarter. Seven complaints were received by the Company during the quarter ended 31st December 2011 and the same were resolved.
- 5) The net profit of the current quarter includes share of profit from Argus Salud Pharma LLP, (with effect from 1st January, 2011) in which controlling interest is held by the Company.
- 6) Prior year / period figures are regrouped / rearranged wherever necessary.

Place : Chennai
Dated : 14.02.2012



M. Jayapal
M. Jayapal
Managing Director

Limited Review on Unaudited Results

Review Report to

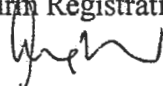
The Board of Directors,
Caplin Point Laboratories Limited
Chennai

We have reviewed the accompanying statement of unaudited financial results of CAPLIN POINT LABORATORIES LIMITED for the quarter ended 31st December 2011 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M. Raghunath & Co
Chartered Accountants
Firm Registration No.03347S.


M Raghunath
Partner
ICAI Membership



Place : Chennai
Date: 14-02-2012