



**CAPLIN POINT**  
**LABORATORIES LTD.**

CIN : L24231TN1990PLC019053

Regd. Off. : "NARBAVI", No.3, Lakshmanan Street, T. Nagar, Chennai - 600 017, Tamil Nadu, India. Phone : +91 44 28156653, 28156905  
Fax : +91 44 28154952 E-mail : info@caplinpoint.net Website : www.caplinpoint.net

27.05.2016

BSE Limited  
Department of Corporate Relationship  
1<sup>st</sup> Floor, New Trade Ring, Rotunda Building.  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai- 400001  
Scrip Code : 524742

By BSE Listing

National Stock Exchange of India Ltd.,  
Department of Corporate Services  
Exchange Plaza, 5<sup>th</sup> Floor,  
C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E)  
Mumbai - 400 051  
Scrip Code : CAPLIPOINT.

By NEAPS

Dear Sirs,


**SUB: AUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED MARCH 31,2016 AND NINE MONTHS/ FINANCIAL YEAR ENDED MARCH 31,2016.**

Pursuant to Regulation 33(3)(d) of SEBI ( Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held today, have approved the Audited Financial results for the Third quarter ended March 31,2016 and Nine Months/Financial year ended March 31,2016, Accordingly please find the enclosed :

- 1) Standalone and consolidated Audited Financial Results of the Company
- 2) Form A for Standalone and Consolidated Financial Results
- 3) Auditors Report for the Standalone and Consolidated Financial Results

Kindly take the same on your records.

Yours Faithfully,  
For Caplin Point Laboratories Limited

  
Company Secretary  
Enclosures : as Above

Unit I : No: 85/3, Suthukeny Village, Mannadipet Commune, Puducherry - 605 502. Ph.: +91 413 2674046 / 4047

Unit II : No.19, Chinnapuliur Village, Sirupuzhalpettai (Post), Gummidipoondi Taluk, Thiruvallur District. Pincode - 601 201. Ph.: +91 44 27900901

Unit III : KHASRA No.435, Village Suraj Majra, N.H. No.21, Baddi, Teh. Nalagarh, District Solan, Himachal Pradesh - 173205. Ph.: +91 1795 245512

Unit IV: Survey No.: 895 & 897, Guruvorajakandigai, Sirupuzhalpettai (Post), Gummidipoondi Taluk, Thiruvallur District, Pincode - 601 201.

Ph.: +9197884 59333/69333

## 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

## AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND 9 MONTHS PERIOD &amp; FINANCIAL YEAR ENDED 31st March 2016

Part I		Audited (Ref Note No 4)	Unaudited	Unaudited	Audited	Audited
Particulars		Three months ended			9 Months period and Financial Year ended	Year ended
		Mar 31, 2016	Dec 31, 2015	Mar 31, 2015	Mar 31, 2016	June 30, 2015
		Rs. In Lakhs				
1	<b>Income</b>					
	a. Net Sales/ income from operations (Net of Excise Duty)	7,719.55	7,552.02	5,818.21	22,704.36	23,135.87
	b. Foreign Exchange Fluctuation Gain					
	c. Share of profits in LLP	144.58	164.26	273.52	424.86	886.93
	d. Total	7,864.13	7,716.28	6,091.73	23,129.22	24,022.80
2	<b>Expenditure</b>					
	a. Cost of materials consumed	1,838.94	1,000.56	928.57	3,897.53	3,573.57
	b. Purchase of Stock-in-Trade	2,394.63	2,614.95	2,296.65	7,806.63	9,375.13
	c. Change in inventories of Finished Goods, work in progress and stock in trade	(331.97)	164.76	(7.92)	(30.82)	(124.22)
	d. Employees benefit expenses	698.07	581.01	463.41	1,812.99	1,838.14
	e. Depreciation & Amortisation Expenses	255.96	264.14	136.21	729.91	827.92
	f. Foreign Exchange Fluctuation Loss	35.54	196.43	51.13	321.83	278.65
	g. Other Expenditure	1,262.42	948.67	926.35	3,089.69	3,425.44
	h. Total	6,193.60	5,770.52	4,794.40	17,627.74	19,194.63
3	<b>Profit(+)/Loss(-) from Operations before other income and finance cost and exceptional items (1-2)</b>	1,710.53	1,945.76	1,297.33	5,501.48	4,828.17
4	<b>Other Income</b>	153.05	115.23	62.43	347.32	274.40
5	<b>Profit(+)/Loss(-) from ordinary activities before finance cost and exceptional items (3+4)</b>	1,863.57	2,060.99	1,359.76	5,848.80	5,102.57
6	<b>Finance cost</b>	2.90	4.93	3.90	10.82	22.79
7	<b>Profit(+)/Loss(-) from Ordinary Activities after finance cost but before exceptional items (5-6)</b>	1,860.67	2,056.06	1,355.86	5,837.97	5,079.78
8	<b>Exceptional items</b>	-	-	-	-	-
9	<b>Profit(+)/Loss(-) from Ordinary Activities before Tax (7-8)</b>	1,860.67	2,056.06	1,355.86	5,837.97	5,079.78
10	<b>Provision for Taxation</b>	361.05	457.59	231.00	1,264.71	950.74
	Provision for Taxation - earlier years					(80.00)
	Deferred Tax Provision	207.90	0.85	65.00	264.11	115.48
	Mat Credit Entitlement	(223.41)	-	-	(223.41)	-
11	<b>Net Profit(+)/Loss(-) from Ordinary Activities after tax (9-10)</b>	1,515.13	1,597.62	1,059.86	4,532.56	4,093.56
12	<b>Extraordinary item (net of tax expense)</b>	-	-	-	-	-
13	<b>Net Profit(+)/Loss(-) for the period (11-12)</b>	1,515.13	1,597.62	1,059.86	4,532.56	4,093.56
14	<b>Paid up Equity Share Capital (Face value of the share - Rs 10/- each)</b>	1,511.00	1,511.00	1,511.00	1,511.00	1,511.00
15	<b>Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year</b>	-	-	-	10,929.47	7,479.02
16	<b>Earnings/(Loss) Per Share (EPS) (Not annualised)</b>					
	(a) Basic/Diluted EPS before Extraordinary items (in Rupees)	10.03	10.57	7.01	29.99	27.09
	(b) Basic/Diluted EPS after Extraordinary items (in Rupees)	10.03	10.57	7.01	29.99	27.09

Part II	Select information for the quarter ended 31st March 2016				
	Three months ended			9 Months period and Financial Year	Year ended
	Audited (Ref Note No 4)	Unaudited	Unaudited	Audited	Audited
	Mar 31, 2016	Dec 31, 2015	Mar 31, 2015	Mar 31, 2016	June 30, 2015
<b>A</b>	<b>PARTICULARS OF SHARE HOLDING</b>				
17	Public Shareholding				
	- Number of Shares	4,863,247	4,863,247	4,863,247	4,863,247
	- Percentage of Shareholding	32.19%	32.19%	32.19%	32.19%
18	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	10,246,753	10,246,753	10,246,753	10,246,753
	- 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)	67.81%	67.81%	67.81%	67.81%

B	Particulars	3 months ended 31-03-2016
	<b>INVESTOR COMPLAINTS</b>	
	Pending at the beginning of the quarter	1
	Received during the quarter	72
	Disposed of during the quarter	71
	Remaining unresolved at the end of the quarter	2

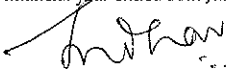
STATEMENT OF ASSETS AND LIABILITIES		
Particulars	STANDALONE	
	As at 31/03/2016	As at 30/06/2015
	Rs. In lakhs	Rs. In lakhs
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders' Funds</b>		
Share Capital	1,511.00	1,511.00
Reserves & Surplus	11,302.85	7,852.40
<b>TOTAL SHARE HOLDERS FUNDS</b>	<b>12,813.85</b>	<b>9,363.40</b>
Minority Interest		
<b>Non-Current Liabilities</b>		
Long-Term Borrowings	73.08	87.99
Deferred Tax Liabilities (Net)	1,133.46	869.35
Long-Term Provisions	162.80	82.04
<b>Total Non Current Assets</b>	<b>1,369.34</b>	<b>1,039.38</b>
<b>Current Liabilities</b>		
Short-Term Borrowings	-	5.00
Trade Payables	5,300.66	3,804.31
Other Current Liabilities	6,037.38	7,135.74
Short-Term Provisions	738.78	973.09
<b>Total Current Liabilities</b>	<b>12,076.82</b>	<b>11,918.14</b>
<b>TOTAL</b>	<b>26,260.01</b>	<b>22,320.92</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
<b>Fixed Assets</b>		
(i) Tangible Assets	14,179.31	11,087.94
(ii) Intangible Assets	95.97	59.46
(iii) Capital Work-in-Progress	23.20	3,025.61
(iv) Intangible Assets under Development	-	36.94
Non-Current Investments	143.10	144.01
Long-Term Loans and Advances	336.55	257.12
<b>Ttal Non Current Assets</b>	<b>14,778.13</b>	<b>14,611.08</b>
<b>Current Assets</b>		
Inventories	1,789.77	1,265.89
Trade Receivables	680.27	1.65
Cash and Cash Equivalents	6,476.72	4,031.93
Short-Term Loans and Advances	2,287.64	2,290.40
Other Current Assets	247.48	119.97
<b>Total Current Assets</b>	<b>11,481.88</b>	<b>7,709.84</b>
<b>Total</b>	<b>26,260.01</b>	<b>22,320.92</b>

Notes :

- 1) The Company operates in one segment only.
- 2) The Financial results of the company for the 9 months period and financial year ended 31-03-2016 which have been audited by the statutory auditors have been reviewed by the Audit Committee of the Board and have been approved by the Board of Directors at its meeting held on 27-05-2016
- 3) The Board of Directors at their meeting held on 27-05-2016, had recommended a final dividend of 35%(over and above the Interim dividend of 25% already paid) subject to the approval of the shareholders at the ensuing Annual General Meeting.
- 4) The figures reported for quarter ended 31/03/16 represent the difference between the audited financials for the 9 months period 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. Also, the figures up to the end of the second quarter ended December 31, 2015 and third quarter ended March 31, 2015 were subjected to limited review and not to audit .
- 5) Figures for the current financial year are for the 9 months period ended 31st March 2016 as against the 12 months period for the previous financial year ended 30th June 2015 and hence figures are not comparable.
- 6) Prior year / period figures are regrouped / rearranged wherever necessary.

Place : Chennai

Date : 27.05.2016

  
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

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND 9 MONTHS PERIOD & FINANCIAL YEAR ENDED 31st March 2016

Part I					
Particulars	Audited (Ref Note No 4)	Unaudited	Unaudited	Audited	Audited
	Three months ended			9 Months period and Financial Year ended	Year ended
	Mar 31, 2016	Dec 31, 2015	Mar 31, 2015	Mar 31, 2016	June 30, 2015
	Rs. In Lakhs				
<b>1 Income</b>					
a. Net Sales/ income from operations (Net of Excise Duty)	8,190.97	7,926.94	6,361.95	23,872.17	25,176.98
b. Foreign Exchange Fluctuation Gain					
c. Total	8,190.97	7,926.94	6,361.95	23,872.17	25,176.98
<b>2 Expenditure</b>					
a. Cost of materials consumed	2,036.15	1,161.52	1,158.84	4,408.34	4,332.30
b. Purchase of Stock-in-Trade	2,423.71	2,590.10	2,180.88	7,776.16	9,309.44
c. Change in inventories of Finished Goods, work in progress and stock in trade	(378.15)	151.60	(9.39)	(68.04)	(79.71)
d. Employees benefit expenses	710.82	593.44	478.22	1,846.67	1,877.87
e. Depreciation & Amortisation Expenses	260.53	274.11	138.71	747.78	837.93
f. Foreign Exchange Fluctuation Loss	31.11	178.76	47.05	293.36	259.95
g. Other Expenditure	1,311.38	985.54	968.96	3,217.64	3,580.23
h. Total	6,395.55	5,935.07	4,963.27	18,221.92	20,118.01
<b>3 Profit(+)/Loss(-) from Operations before other income and finance cost and exceptional items (1-2)</b>	<b>1,795.41</b>	<b>1,991.87</b>	<b>1,398.68</b>	<b>5,650.25</b>	<b>5,058.97</b>
4 Other Income	154.21	121.95	69.71	365.95	302.94
<b>5 Profit(+)/Loss(-) from ordinary activities before finance cost and exceptional items (3+4)</b>	<b>1,949.62</b>	<b>2,113.82</b>	<b>1,468.39</b>	<b>6,016.21</b>	<b>5,361.91</b>
6 Finance cost	2.92	5.08	3.95	11.01	23.04
<b>7 Profit(+)/Loss(-) from Ordinary Activities after finance cost but before exceptional items (5-6)</b>	<b>1,946.71</b>	<b>2,108.74</b>	<b>1,464.44</b>	<b>6,005.19</b>	<b>5,338.87</b>
8 Exceptional items	-	-	-	-	-
<b>9 Profit(+)/Loss(-) from Ordinary Activities before Tax (7-8)</b>	<b>1,946.71</b>	<b>2,108.74</b>	<b>1,464.44</b>	<b>6,005.19</b>	<b>5,338.87</b>
10 Provision for Taxation	446.94	497.59	336.00	1,430.61	1,190.74
Provision for Taxation - earlier years					(80.00)
Deferred Tax Provision	207.90	0.85	65.00	264.11	115.48
Mat Credit Entitlement	(266.44)			(266.44)	
<b>11 Net Profit(+)/Loss(-) from Ordinary Activities after tax (9-10)</b>	<b>1,558.31</b>	<b>1,610.30</b>	<b>1,063.44</b>	<b>4,576.92</b>	<b>4,112.65</b>
12 Extraordinary Item (net of tax expense)	-	-	-	-	-
<b>13 Net Profit(+)/Loss(-) for the period before minority interest (11-12)</b>	<b>1,558.31</b>	<b>1,610.30</b>	<b>1,063.44</b>	<b>4,576.92</b>	<b>4,112.65</b>
14 Minority Interest	0.14	0.16	2.76	0.43	8.96
<b>15 Net Profit(+)/Loss(-) for the period after minority interest (13-14)</b>	<b>1,558.16</b>	<b>1,610.14</b>	<b>1,060.68</b>	<b>4,576.49</b>	<b>4,103.69</b>
16 Paid up Equity Share Capital (Face value of the share - Rs 10/- each)	1,511	1,511	1,511	1,511.00	1,511.00
17 Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	10,929.39	7,435.01
18 Earnings/(Loss) Per Share (EPS) (Not annualised)					
(a) Basic/Diluted EPS before Extraordinary items (in Rupees)	10.31	10.66	7.02	30.29	27.16
(b) Basic/Diluted EPS after Extraordinary items (in Rupees)	10.31	10.66	7.02	30.29	27.16

Part II		Select information for the quarter ended 31st March 2016				
		Audited (Ref Note No 4)	Unaudited	Unaudited	Audited	Audited
		Three months ended			9 Months period ended	Year ended
		Mar 31, 2016	Dec 31, 2015	Mar 31, 2015	Mar 31, 2016	June 30, 2015
<b>A</b>	<b>PARTICULARS OF SHARE HOLDING</b>					
19	Public Shareholding					
	- Number of Shares	4,863,247	4,863,247	4,863,247	4,863,247	4,863,247
	- Percentage of Shareholding	32.19%	32.19%	32.19%	32.19%	32.19%
20	Promoters and promoter group Shareholding					
	a) Pledged/Encumbered					
	- Number of Shares	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	10,246,753	10,246,753	10,246,753	10,246,753	10,246,753
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%
	- Percentage of shares (as a % of the total share capital of the company)	67.81%	67.81%	67.81%	67.81%	67.81%

b	Particulars	3 months ended 31-03-2016
	<b>INVESTOR COMPLAINTS</b>	
	Pending at the beginning of the quarter	1
	Received during the quarter	72
	Disposed of during the quarter	71
	Remaining unresolved at the end of the quarter	2

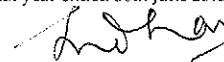
STATEMENT OF ASSETS AND LIABILITIES		
Particulars	CONSOLIDATED	
	As at 31-03-2016	As at 30/06/2015
	Rs. In lakhs	Rs. In lakhs
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders' Funds</b>		
Share Capital	1,511.00	1,511.00
Reserves & Surplus	11,302.77	7,808.39
<b>TOTAL SHARE HOLDERS FUNDS</b>	<b>12,813.77</b>	<b>9,319.39</b>
Minority Interest	27.09	26.66
<b>Non-Current Liabilities</b>		
Long-Term Borrowings	73.08	87.99
Deferred Tax Liabilities (Net)	1,133.46	869.35
Long-Term Provisions	162.80	82.04
<b>Total Non Current Assets</b>	<b>1,369.35</b>	<b>1,039.38</b>
<b>Current Liabilities</b>		
Short-Term Borrowings	-	5.00
Trade Payables	5,724.07	4,155.73
Other Current Liabilities	6,038.99	7,211.40
Short-Term Provisions	741.17	1,125.08
<b>Total Current Liabilities</b>	<b>12,504.23</b>	<b>12,497.21</b>
<b>TOTAL</b>	<b>26,714.43</b>	<b>22,882.64</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
<b>Fixed Assets</b>		
(i) Tangible Assets	14,327.10	11,253.60
(ii) Intangible Assets	95.97	59.46
(iii) Capital Work-in-Progress	23.20	3,025.61
(iv) Intangible Assets under Development	-	36.94
Non-Current Investments	44.10	45.02
Long-Term Loans and Advances	370.77	274.62
<b>Ttal Non Current Assets</b>	<b>14,861.14</b>	<b>14,695.25</b>
<b>Current Assets</b>		
Inventories	1,881.49	1,366.38
Trade Receivables	794.53	566.46
Cash and Cash Equivalents	6,810.18	4,537.23
Short-Term Loans and Advances	2,114.96	1,585.65
Other Current Assets	252.12	131.67
<b>Total Current Assets</b>	<b>11,853.29</b>	<b>8,187.39</b>
<b>Total</b>	<b>26,714.43</b>	<b>22,882.64</b>

**Notes :**

- 1) The Company operates in one segment only.
- 2) The Financial results of the company for the 9 months period and financial year ended 31-03-2016 which have been audited by the statutory auditors have been reviewed by the Audit Committee of the Board and have been approved by the Board of Directors at its meeting held on 27-05-2016
- 3) The Board of Directors at their meeting held on 27-05-2016, had recommended a final dividend of 35%(over and above the Interim dividend of 25% already paid) subject to the approval of the shareholders at the ensuing Annual General Meeting.
- 4) The figures reported for quarter ended 31/03/16 represent the difference between the audited financials for the 9 months period 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.  
Also, the figures up to the end of the second quarter ended December 31, 2015 and third quarter ended March 31, 2015 were subjected to limited review and not to audit.
- 5) Figures for the current financial year are for the 9 months period ended 31st March 2016 as against the 12 months period for the previous financial year ended 30th June 2015 and hence figures are not comparable.
- 6) Prior year / period figures are regrouped / rearranged wherever necessary.

Place : Chennai

Date : 27.05.2016

  
Dr. Sridhar Ganesan  
Managing Director



# CAPLIN POINT LABORATORIES LTD.

CIN : L24231TN1990PLC019053

Regd. Off. : "NARBAVI", No.3, Lakshmanan Street, T. Nagar, Chennai - 600 017, Tamil Nadu, India. Phone : +91 44 28156653, 28156905  
Fax : +91 44 28154952 E-mail : info@caplinpoint.net Website : www.caplinpoint.net

## FORM A

### AUDIT REPORT WITH UNMODIFIED OPINION

1.	Name of the company	CAPLIN POINT LABORATORIES LIMITED
2.	Annual Standalone and consolidated financial statements for the Nine Months/year ended	31 <sup>st</sup> March, 2016
3.	Type of Audit observation	Un Modified
4.	Frequency of observation	Not Applicable

Sridhar Ganesan  
Managing Director

D Muralidharan  
Chief Financial Officer

V Thirumala  
Chairman of Audit Committee

B Ramakrishnan  
Partner  
CNGSN & Associates LLP  
Chartered Accountants  
Statutory Auditors of the Company

M.NO 201023

Unit I : No: 85/3, Suthukeny Village, Mannadipet Commune, Puducherry - 605 502., Ph.: +91 413 2674046 / 4047

Unit II : No.19, Chinnapuliur Village, Sirupuzhalpettai (Post), Gummidipoondi Taluk, Thiruvallur District. Pincode - 601 201. Ph.: +91 44 27900901

Unit III : KHASRA No.435, Village Suraj Majra, N.H. No.21, Baddi, Teh. Nalagarh, District Solan, Himachal Pradesh - 173205. Ph.: +91 1795 245512

Unit IV: Survey No.: 895 & 897, Gurusvarajakandigai, Sirupuzhalpettai (Post), Gummidipoondi Taluk, Thiruvallur District, Pincode - 601 201.

Ph.: +9197884 59333/69333





## CNGSN & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

No. 43, (Old No. 22), Swathi Court, Flat No. C & D,  
Vijayaraghava Road, T. Nagar, Chennai - 600 017.  
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S. NEELAKANTAN  
B.Com., FCA

R. THIRUMALMARUGAN  
M.Com., FCA

B. RAMAKRISHNAN  
B.Com., Grad. CWA, FCA

V. VIVEK ANAND  
B.Com., FCA

K. PARTHASARATHY  
B.Com., FCA

Dr. C.N. GANGADARAN  
B.Com., FCA, MBIM (Lond.), Ph.d

G. CHELLA KRISHNA  
M.Com., FCA, PGPM

D. KALAIALAGAN  
B.Com., FCA

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### INDEPENDENT AUDITOR'S REPORT ON STANDALONE FINANCIAL RESULTS OF CAPLIN POINT LABORATORIES LIMITED , CHENNAI FOR QUARTER ENDED MARCH 31,2016 AND NINE MONTHS/ YEAR ENDED MARCH 31,2016

To  
Board of Directors of  
CAPLIN POINT LABORATORIES LIMITED  
CHENNAI

We have audited the accompanying statements of Standalone financial results of **Caplin Point Laboratories Limited** ("the company" for the quarter ended March 31,2016 and Nine Months/ Financial Year ended March 31,2016 , ( "the statements") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statements is the responsibility of the Company Management and approved by the Board of Directors, has been prepared on the basis of the related standalone Financial Statements which are in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement.

We conducted our audit in accordance with the auditing standards issued by the Institute of Chartered Accounts of India. . Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the statements. An audit also includes evaluating the appropriateness of the accounting principles used and the reasonableness of the significant estimates made by management, as well as evaluating the overall presentation of the statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us the statements:

- I. Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and



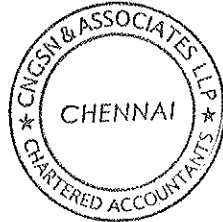
- II. Gives a true and fair view in conformity with the aforesaid accounting standards and other accounting principles generally accepted in India, of the Profit and other financial information of the Company for the quarter ended 31/03/2016 as well for Nine Months/Financial Year ended March 31,2016.

For CNGSN & ASSOCIATES LLP  
Chartered Accountants  
Firm Registration No. 4915S / 5200036

*B. Ramakrishnan*

B. Ramakrishnan  
Partner  
(Membership No. 201023)

Place : Chennai  
Date : 27/05/2016





## CNGSN & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

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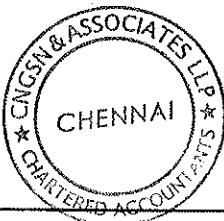
### INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL RESULTS OF CAPLIN POINT LABORATORIES LIMITED, CHENNAI FOR QUARTER ENDED MARCH 31,2016 AND NINE MONTHS/ FINANCIAL YEAR ENDED MARCH 31,2016.

To  
Board of Directors of  
CAPLIN POINT LABORATORIES LIMITED

We have audited the accompanying statements of Consolidated Financial Results of Caplin Point Laboratories Limited "the Holding Company" and its subsidiary for the quarter ended March 31,2016 and Nine Months/Financial Year ended March 31,2016 ("the statement") being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement which is the responsibility of the Holding company's management and approval by the Board of Directors, has been prepared on the basis of the related Consolidated Financial Statements which are in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement..

We conducted our audit in accordance with the auditing standards issued by the Institute of Chartered Accounts of India. . Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the statements. An audit also includes evaluating the appropriateness of the accounting principles used and the reasonableness of the significant estimates made by management, as well as evaluating the overall presentation of the statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these consolidated financial results (Quarterly and Nine Months/Financial year Ended March 31,2016) includes the Audited Financial Results for it Subsidiary Viz. ARGUS SALID PHARMA LLP:



# CNGSN & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Contd.....

(i) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the consolidated Profit and other financial information for the quarter ended 31/03/2016 and Nine Months/Financial Year ended March 31,2016

For CNGSN & ASSOCIATES LLP

Chartered Accountants

Firm Registration No. 4915S/S200036

*B. Ramakrishnan*

B. Ramakrishnan

Partner

(Membership No. 201023)

Place : Chennai

Date : 27/05/2016

