

Caplin Point Laboratories Limited

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CIN: L24231TN1990PLC019053

November 09, 2023

BSE Limited

Department of Corporate Relationship 1st Floor, New Trade Ring, Rotunda Building Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400001 *Scrip Code: 524742*

National Stock Exchange of India Ltd.,

Department of Corporate Services Exchange Plaza, 5th Floor, C-1, Block G,Bandra Kurla Complex, Bandra (E),Mumbai – 400 051 Scrip Code: CAPLIPOINT.

Dear Sirs,

Sub: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Pursuant to Regulation 23(9) of Listing Regulations, please find enclosed disclosure of related party transactions for the half year ended September 30, 2023.

This is for your kind information and records.

Thanking You,

Sincerely yours,
For Caplin Point Laboratories Limited

Venkatram G General Counsel & Company Secretary Membership No. A23989

Caplin Point Laboratories Limited - Disclosure of Related Party Transactions for the Half Year Ended September 30, 2023																			
								In case me	nies are due to	In case any	financial in	dehtedness is							
	Details of the party (listed entity						either party			In case any financial indebtedness is incurred to make or give loans, inter-									
	/subsidiary) entering into the								esult of the			dvances or							
	transaction	Details of the cou	interparty						nsaction		investmen		Details of the	ne loans, inter-	-corporate depo	sits. advances	or investments		
								-				Ī		I	1	1			
					Value of the		Value of										Purpose for		
					related party		transactio			Nature of			Nature (loan/				which the funds		
					transaction as		n	Opening		indebtednes			advance/				will be utilised		
			Relationship of the		approved by the		during the	balance as	Closing	s (loan/			intercorporat				by the ultimate		
			counterparty with the	Type of related	audit	Remarks on	reporting	on April	balance as on	issuance of			e	Interest			recipient		
			listed entity or its	party	committee (in	approval by	period (in		September 30,	debt/ any			deposit/	Rate		Secured/	of funds		
S.No	Name	Details of the counterparty	subsidiary	transaction	crs)	audit committee	Crs)	(in Crs)	2023 (in Crs)	other etc.)	Cost	Tenure	investment	(%)	Tenure	unsecured	(endusage)	Notes	
			Wholly owned step down	Sale of goods or															
1	Caplin Point Laboratories Limited	Drogueria Saimed de Honduras S.A	Subsidiary	services	150	Not Applicable	21.464	-18.59	3.77										
		Nuevos Eticos Neo Ethicals S.A -	c	Sale of goods or	250		97.732	27.32	97.99										
	Caplin Point Laboratories Limited	Guatemala	Step down Subsidiary Wholly owned step down	services Sale of goods or	250	Not Applicable	97.732	27.32	97.99	-		-				1	-		
2	Caplin Point Laboratories Limited	Neoethicals CIA.LTDA - Ecuador	Subsidiary	services	150	Not Applicable	15.985	24.00	14.27										
	Capilli Follit Laboratories Lillited	Nedetilicais CIA.ETDA - Ecdadoi	Wholly owned step down	Sale of goods or	130	NOT Applicable	13.503	24.00	14.27						1	1			
4	Caplin Point Laboratories Limited	Neo Ethicals S.A - Nicaragua	Subsidiary	services	150	Not Applicable	43.932	-4.84	31.18								1		
		The state of the s	Director and relatives of	Rent &	150	присаве	-3.332	04	52.10	1		1			1	1	1		
5	Caplin Point Laboratories Limited	Ashvich Infotek Private Limited	director are interested	Consultancy	12.5	Not Applicable	0.416	-0.040	-0.030	l				ĺ	1	1	1		
				Sale of MEIS	1				1						1				
6	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Licence]	Not Applicable	1.107	0.000	0.000	<u></u>	<u>L</u>	<u></u>		<u></u>	<u> </u>	<u></u>	1		
7	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Rent Received]	Not Applicable	0.024	0.000	0.000										
					1														
		1		Corporate Office	1	1		l	1					ĺ	1	1	1		
		1		common	1	1		l	1					ĺ	1	1	1		
l .				expenses	1	L	0.7			1				ĺ	1	1	1		
- 8	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	recovery	1	Not Applicable	0.280	0.000	0.000	1	1				 	 	+		
				Recovery of	5														
				Software and															
				Systems related															
q	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Expenese	1	Not Applicable	0.146	0.000	0.000	l				ĺ		1	1		
				Sale of goods or	1	присавіє	3.140	0.000	5.000						1	1	1		
10	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	services		Not Applicable	0.060	0.000	0.000										
			· ·	Purchase of	1		T		1						İ		1		
		1		goods or	1	1		l	1					ĺ		1	1		
11	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	services		Not Applicable	0.201	0.000	0.000										
															10 years (5 yrs	•			
															moratorium +				
4.0		6 5 6 7 1 1 7			425		50 500	455.000	244500					40.50/	5 years	l			
12	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Loan		Not Applicable	58.500	156.000	214.500				Loan	10.5% p.a	repayment)	Unsecured	Capex Project		
					State Bank of India's														
					Marginal														
					Cost of Fund														
					based														
		1		1	Lending Rate	1		l	1					ĺ		1	1		
		1		1	(MCLR) +	1		l	1					ĺ		1	1		
13	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Interest received	2% Spread	Not Applicable	9.569	0.000	0.000	<u></u>	<u>L</u>	<u></u>		<u></u>	<u> </u>	<u></u>	1		
14	Caplin Point Laboratories Limited	Dr. Sridhar Ganesan	Managing Director	Remuneration	Not Applicable	Not Applicable	0.280	0.000	0.000										
								l			1						1		
	1	1		Equity Shares		1		İ	l								1		
		1		Pursuant to	1	1		l	1					ĺ		1	1		
				employees stock	L	L	0.5.5										1		
	Caplin Point Laboratories Limited Caplin Point Laboratories Limited	Dr. Sridhar Ganesan Mr. Muralidharan D	Managing Director Chief Financial Officer	option scheme	Not Applicable	Not Applicable	0.360	0.000	0.000	1	!	ļ		-	1	 	+		
16	Capiiri Point Laboratories Limited	ivir. iviuralidnaran D	Criter Financial Officer	Remuneration	Not Applicable	NOT Applicable	0.290	0.000	0.000	-	 	-		-	 	 	+		
		1		Equity Shares	1	1		İ	l								1		
		1		Pursuant to	1	1		l	1					ĺ		1	1		
		1		employees stock	1	1		İ	l								1		
17	Caplin Point Laboratories Limited	Mr. Muralidharan D	Chief Financial Officer	option scheme	Not Applicable	Not Applicable	0.360	0.000	0.000					ĺ	1	1	1		
18	Caplin Point Laboratories Limited	Mr. Partheeban Vivek Siddarth	Chief Operating Officer	Remuneration	Not Applicable	Not Applicable	0.090	0.000	0.000	İ		1			İ				
			General Counsel &																
	Caplin Point Laboratories Limited	Mr. Venkatram G	Company Secretary	Remuneration	Not Applicable	Not Applicable	0.180	0.000	0.000										
		Mr. S Deenadayalan	Independent Director	Sitting Fees	Not Applicable	Not Applicable	0.012	0.000	0.000										
	Caplin Point Laboratories Limited	Mr. D Sathyanarayanan	Independent Director	Sitting Fees	Not Applicable	Not Applicable	0.008	0.000	0.000						ļ				
	Caplin Point Laboratories Limited	Dr. C K Gariyali	Independent Director	Sitting Fees	Not Applicable	Not Applicable	0.008	0.000	0.000		 	ļ				<u> </u>			
23	Caplin Point Laboratories Limited	Dr R Nagendran	Independent Director	Sitting Fees	Not Applicable	Not Applicable	0.008	0.000	0.000	1	1	1			1	1	+		
		1		1	NA as the	l		l	1					ĺ	1	1	1		
		1		1	counter party is	1		İ	l								1		
	1	Caplin One Labs Limited (Formerly			a Wholly owned	1		İ	l								1		
24	Caplin Point Laboratories Limited	Known as Caplin Onco Limited)	Wholly owned Subsidiary	Rent received	Subsidiary	Not Applicable	0.155	0.000	0.000	l				ĺ	1	1	1		
24	eap onit caporatories clinited	os capiii offico cliffica)	July overlied Jubbliedly	received	- Josiaidi y	rpplicable	0.133	0.000	0.000							1			

S.No	Name	Details of the counterparty	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Value of the related party transaction as approved by the audit committee (in crs)	Remarks on approval by audit committee	Value of transactio n during the reporting period (in Crs)	on April	Closing balance as on September 30, 2023 (in Crs)	Nature of indebtednes s (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporat e deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
25	Caplin Point Laboratories Limited	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)		Sale of fixed assets	NA as the counter party is a Wholly owned Subsidiary	Not Applicable	0.003	0.000	0.000									
	Caplin Point Laboratories Limited Caplin Steriles Limited	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited) Mr. M Sathyanarayan	Wholly owned Subsidiary Chief Financial Officer	Equity Investment Remuneration	NA as the counter party is a Wholly owned Subsidiary Not Applicable	Not Applicable Not Applicable	4.000 0.330	66.002 0.000	70.002 0.000									
	Caplin Steriles Limited	Mr. M Sathyanarayan		Equity Shares Pursuant to employees stock		Not Applicable	0.310											
29	Caplin Steriles Limited	Ashvich Infotek Private Limited		Any other transaction	2	Not Applicable	0.703	0.000	0.000									
30	Caplin Steriles Limited	Sunsole Solar Private Limited		Purchase of goods or services	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	1.253	0.000	0.000									
31	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)	Ashvich Infotek Private Limited	Directors and relatives of directors are interested	Rent Paid	NA as the transaction does not cross the threshold as specified under reg 23(2b	Not Applicable	0.005	0.000	0.000									
		Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)	Fellow subsidary	Loan	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	83.060						Loan	6.3	10 (3 yrs moratorium + 7 years 3 repayment)	Unsecured	New Project	
	Caplin Point Far East Limited, (Hong Kong)	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)	Fellow subsidary	Interest received	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	1.360	0.000	0.000									
34	Caplin Point Far East Limited, (Hong Kong) Caplin Point Far East Limited, (Hong	Drogueria Saimed de Honduras S.A Nuevos Eticos Neo Ethicals S.A -	Wholly owned Subsidiary Company	Sale of goods or services Sale of goods or	75	Not Applicable	12.937	96.610	80.270									
35	Kong) Caplin Point Far East Limited, (Hong Caplin Point Far East Limited, (Hong	Guatemala	Subsidiary Wholly owned Subsidiary	services Sale of goods or	75	Not Applicable	26.686	94.320	58.380				ļ					
36	Kong) Caplin Point Far East Limited, (Hong	Neoethicals CIA.LTDA - Ecuador	Company	services Sale of goods or	50	Not Applicable	12.924	45.790	49.160								-	
37	Kong)	Neo Ethicals S.A - Nicaragua	Company	services	60	Not Applicable	8.732	40.940	-4.120									
38	Caplin Point Far East Limited, (Hong Kong)	Caplin Point El Salvador, S.A. De C.V	Wholly owned Subsidiary Company	Sale of goods or services	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.000	-17.120	-17.440									No transaction during period. The difference between opening and closing balance is due to currency exchange rate.
39	Caplin Point Far East Limited, (Hong Kong)	Caplin Point Laboratories Colombia SAS		Equity Investment	transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.610	2.740	3.350									

S.No	Name	Details of the counterparty	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Value of the related party transaction as approved by the audit committee (in crs)	Remarks on approval by audit committee	reporting period (in	Opening balance as on April 01, 2023 (in Crs)		Nature of indebtednes s (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporat e deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
40	Nuevos Eticos Neo Ethicals S.A - Guatemala	Caplin Point Laboratories Colombia SAS	Fellow subsidary	Trade Payables	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	0.000	0.247	0.249									No transaction during period. The difference between opening and closing balance is due to currency exchange rate.
	Nuevos Eticos Neo Ethicals S.A - Guatemala	Drogueria Saimed de Honduras S.A		Sale of goods or services	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	0.913	2.793	3.742									
	Nuevos Eticos Neo Ethicals S.A - Guatemala	Neo Ethicals S.A - Nicaragua	Fellow subsidary	Sale of goods or services	NA as the transaction does not cross the threshold as specified under reg 23(2b)		0.998	3.701	4.745									
	Nuevos Eticos Neo Ethicals S.A - Guatemala	Neoethicals CIA.LTDA - Ecuador		Sale of goods or services	NA as the transaction does not cross the threshold as specified under reg 23(2b)		0.000		1.967									
	Nuevos Eticos Neo Ethicals S.A - Guatemala	Drogueria Saimed de Honduras S.A	Fellow subsidary	Purchase of goods or services	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	0.000	0.866	0.869									No transaction during period. The difference between opening and closing balance is due to currency exchange rate.
	Nuevos Eticos Neo Ethicals S.A - Guatemala	Neoethicals CIA.LTDA - Ecuador	Fellow subsidary	Purchase of goods or services	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	0.194	2.044	2.260									
46	Nuevos Eticos Neo Ethicals S.A - Guatemala	Neo Ethicals S.A - Nicaragua	Fellow subsidary	Purchase of goods or services	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	0.330	1.141	1.486									
	Nuevos Eticos Neo Ethicals S.A - Guatemala	Mr. Ashok Gorkey Partheeban	Business Head Latam	Remuneration	Not Applicable	Not Applicable	0.824	0.000	0.000									No transaction
48	Drogueria Saimed de Honduras S.A	Neo Ethicals S.A - Nicaragua	Fellow subsidary	Purchase of goods or services	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.000	0.050	0.050									during period. The difference between opening and closing balance is due to currency exchange rate.
49	Neoethicals CIA.LTDA - Ecuador	Drogueria Saimed de Honduras S.A	Fellow subsidary	Sale of goods or services	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.015	0.143	0.160									

S.No	Name		listed entity or its	Type of related party	committee (in	Remarks on	during the reporting period (in	Opening balance as on April 01, 2023	Closing balance as on September 30,	debt/ any	Cost	deposit/	Interest Rate (%)	Secured/	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
50	Neo Ethicals S.A - Nicaragua	Caplin Point El Salvador, S.A. De C.V.		Purchase of goods or	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.000	0.171	0.172							No transaction during period. The difference between opening and closing balance is due to currency exchange rate.
51	Neo Ethicals S.A - Nicaragua	Drogueria Saimed de Honduras S.A		Purchase of goods or	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.000	2.451	2.464							No transaction during period. The difference between opening and closing
52	Neo Ethicals S.A - Nicaragua	Neoethicals CIA.LTDA - Ecuador		Purchase of goods or	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.000	0.927	0.932							balance is due to currency exchange rate.