

May 27, 2023

**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*

**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.*

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 March 31, 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**



S.No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		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 transaction during the reporting period (in Crs)	In case monies are due to either party as a result of the transaction			Indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Note
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance as on October 01, 2022 (in Crs)	Closing balance as on March 31, 2023 (in other etc.)	Nature of indebtedness (loan/ issuance as on of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)		
33	Caplin Steriles Limited	Sunsolo Solar Private Limited	Associate Company		Purchase of Solar Power	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	0.5965	0.0000	0.0000							
34	Caplin Steriles Limited	Caplin Onco Limited	Fellow subsidiary		Purchase of Asset From COL	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	2.4018	0.0000	0.0000							
35	Caplin Point Far East Limited, (Hong Kong)	Caplin Point laboratories Colombia, SAS, (Colombia)	Fellow subsidiary		Investment	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	2.7300	0.0000	2.7300							
36	Caplin Point Far East Limited, (Hong Kong)	Caplin point Singapore (PTE) Ltd	Fellow subsidiary		Services Received	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.0483	0.0000	0.0483							
37	Caplin Point Far East Limited, (Hong Kong)	Drogueria Saimed De Honduras	Wholly owned Subsidiary Company		Sale of goods or services	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	23.4600	93.8100	96.6100							
38	Caplin Point Far East Limited, (Hong Kong)	Nuevos Eticos Neoethicals	Subsidiary		Sale of goods or services	75.00	Not Applicable	33.0300	71.2800	94.3200							
39	Caplin Point Far East Limited, (Hong Kong)	Neo Ethicals CIA	Wholly owned Subsidiary Company		Sale of goods or services	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	4.7300	49.1600	45.7900							
40	Caplin Point Far East Limited, (Hong Kong)	Neo Ethicals SA	Wholly owned Subsidiary Company		Sale of goods or services	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	-0.2900	36.1100	40.9400							
41	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	0.0000	-17.1200	-17.2600							
42	Caplin Onco Limited	Ashvich Infotek Private Limited	Director's relatives are interested		Rent paid by COL	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	0.0045	0.0000	0.0000							
43	Argus Salud Pharma LLP	May India Property Private Limited	Patners/directors are interested		Share of profit from the LLP	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	0.0001	0.0001	0.0001							
44	Nuevos Eticos Neoethicals S.A Guatemala	Caplin Point laboratories Colombia, SAS, (Colombia)	Fellow subsidiaries		Trade Payables	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	0.0100	0.2447	0.2467							
45	Neo Ethicals CIA LTDA Ecuador	Drogueria Saimed De Honduras	Fellow subsidiaries		Sale of Goods	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.0000	0.1568	0.1429							
46	Caplin Point El Salvador, S.A. DE C.V	Neo Ethicals SA Nicaragua	Fellow subsidiaries		Purchase of Goods	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.0000	0.1801	0.0000							
47	Nuevos Eticos Neoethicals S.A Guatemala	Drogueria Saimed De Honduras	Fellow subsidiaries		Sale of Goods	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	0.3439	2.4493	2.7931							
48	Nuevos Eticos Neoethicals S.A Guatemala	Neo Ethicals SA Nicaragua	Fellow subsidiaries		Sale of Goods	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	0.0616	3.6398	3.7014							
49	Nuevos Eticos Neoethicals S.A Guatemala	Neo Ethicals CIA LTDA	Fellow subsidiaries		Sale of Goods	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	1.6411	0.3194	1.9605							
50	Nuevos Eticos Neoethicals S.A Guatemala	Drogueria Saimed De Honduras	Fellow subsidiaries		Purchase of Goods	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	0.7332	0.1330	0.8662							
51	Nuevos Eticos Neoethicals S.A Guatemala	Neo Ethicals SA Nicaragua	Fellow subsidiaries		Purchase of Goods	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	0.0000	2.0568	1.1411							

S.No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		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 transaction during the reporting period (in Crs)	In case monies are due to either party as a result of the transaction			Indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments		Details of the loans, inter-corporate deposits, advances or investments				Note
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance as on October 01, 2022 (in Crs)	Closing balance as on March 31, 2023 (in Crs)	Nature of indebtedness (loan/ issuance as on of debt/ other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	
52	Nuevos Eticos Neoeithicals S.A Guatemala	Neo Ethicals CIA LTDA	Fellow subsidiaries		Purchase of Goods	NA as the transaction does not cross the threshold as specified under reg 23(2b)	Not Applicable	1.4288	0.6150	2.0439								
53	Drogueria Saimed De Honduras	Neo Ethicals SA Nicaragua	Fellow subsidiaries		Purchase of Goods	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.0005	0.0492	0.0497								
54	Drogueria Saimed De Honduras	Neo Ethicals SA Nicaragua	Fellow subsidiaries		Sale of Goods	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.0246	2.3498	2.3744								
55	Neo Ethicals SA Nicaragua	Caplin Point El Salvador S.A. de C.V.	Fellow subsidiaries		Purchase of Goods	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.0000	0.1711	0.1711								
56	Neo Ethicals SA Nicaragua	Drogueria Saimed de Honduras S.A.	Fellow subsidiaries		Purchase of Goods	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.1631	2.2881	2.4512								
57	Neo Ethicals SA Nicaragua	Neo Ethicals CIA LTDA	Fellow subsidiaries		Purchase of Goods	NA as the transaction is between two Wholly - Owned Subsidiaries	Not Applicable	0.9269	0.0000	0.9269								

**Prescribed Notes to the RPT Disclosure Format by SEBI:**

The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately,