

May 16, 2024

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 March 31, 2024.

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 March 31, 2024



| 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 | | In case any financial indebtedness is incurred to make or give loans, inter- | | | | 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 1st, October 2023 (in Crs) | Closing balance as on March 31, 2024 (in Crs) | Nature of indebtedness (loan/ issuance of debt/ any other etc.) | Cost | Tenure | Nature (loan/ advance/ inter-corporate deposit/ investment) | Interest Rate (%) | Tenure | Secured/ unsecured | | Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage) |
| 47 | Caplin Point Far East Limited, (Hong Kong) | Caplin One Labs Limited (Formerly Known as Caplin Onco Limited) | Fellow subsidiary | | ECB Loan | NA- Both are parties are WoS | NA | - | 83.06 | 83.37 | | | | | Intercorporate Loan | 6.30% | 10 yrs (3 yrs moratorium + 7 years repayment) | | |
| 48 | Neo Ethicals SA Nicaragua | Caplin Point El Salvador, S.A. De C.V. | Fellow subsidiary | | Purchase of Goods | NA - Both the parties are Foreign entities | NA | 0.00 | 0.17 | 0.17 | | | | | | | | | |
| 49 | Caplin Point Far East Limited, (Hong Kong) | Caplin Point Laboratories Colombia SAS | Wholly owned Subsidiary Company | | Investment | NA - Both the parties are Foreign entities | NA | 0.92 | 0.00 | 0.92 | | | | | | | | | |
| 50 | Caplin Point Far East Limited, (Hong Kong) | Caplin Point Laboratories Colombia SAS | Wholly owned Subsidiary Company | | Expenses Reimbursement | NA - Both the parties are Foreign entities | NA | 0.20 | 0.00 | 0.20 | | | | | | | | | |
| 51 | Caplin Point Far East Limited, (Hong Kong) | Drogueria Saimed de Honduras S.A | Wholly owned Subsidiary Company | | Sale of goods or services | 75.00 | NA | 22.19 | 80.27 | 65.10 | | | | | | | | | |
| 52 | Caplin Point Far East Limited, (Hong Kong) | Nuevos Eticos Neo Ethicals S.A - Guatemala | Subsidiary | | Sale of goods or services | 75.00 | NA | 53.27 | 58.38 | 112.12 | | | | | | | | | |
| 53 | Caplin Point Far East Limited, (Hong Kong) | Neoethicals CIA.LTDA - Ecuador | Wholly owned Subsidiary Company | | Sale of goods or services | 50.00 | NA | 19.52 | 49.16 | 68.95 | | | | | | | | | |
| 54 | Caplin Point Far East Limited, (Hong Kong) | Neo Ethicals S.A - Nicaragua | Wholly owned Subsidiary Company | | Sale of goods or services | 60.00 | NA | 13.28 | -4.12 | 9.20 | | | | | | | | | |
| 55 | 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 | 7.56 | -17.44 | - 9.89 | | | | | | | | | |
| 56 | Caplin One Labs Limited (Formerly Known as Caplin Onco Limited) | Ashvich Infotek Private Limited | Director's relatives are interested | | Rent paid by COL | | NA | 0.0046 | 0.00 | 0.00 | | | | | | | | | |
| 57 | Caplin One Labs Limited (Formerly Known as Caplin Onco Limited) | Nuevos Eticos Neo Ethicals S.A - Guatemala | Fellow subsidiary | | Sale of good or services | | NA | 0.19188 | 0.00 | 0.19188 | | | | | | | | | |
| 58 | Caplin Steriles Limited | Caplin One Labs Limited (Formerly Known as Caplin Onco Limited) | Fellow subsidiary | | Sale of Asset | | NA | 0.5275 | 0.00 | 0.00 | | | | | | | | | |
| 59 | Argus Salud Pharma LLP | May India Property Private Limited | Patners/directors are interested | | Share of profit from the LLP | | NA | 0.00000 | 0.00 | 0.0005062 | | | | | | | | | |
| 60 | Neo Ethicals SA Nicaragua | Drogueria Saimed de Honduras S.A | Fellow subsidiary | | Purchase of Goods | | NA | 0.00 | 2.46 | 2.47 | | | | | | | | | |
| 61 | Neo Ethicals SA Nicaragua | Neoethicals CIA.LTDA - Ecuador | Fellow subsidiary | | Purchase of Goods | | NA | 0.50 | 0.93 | 1.44 | | | | | | | | | |
| 62 | Nuevos Eticos Neoethicals S.A Guatem | Neo Ethicals S.A - Nicaragua | Fellow subsidiary | | Purchase of Goods | | NA | 0.00 | 1.49 | 1.49 | | | | | | | | | |
| 63 | Nuevos Eticos Neoethicals S.A Guatem | Mr. Ashok Gorkey Partheeban | Business Head Latam | | Remuneration | NA | NA | 1.24 | 0.00 | 0.00 | | | | | | | | | |
| 64 | Caplin Point Laboratories Limited | Ms.Nisha Rajendran | Related Party of the subsidiary | | Remuneration | NA | NA | 0.11 | 0.00 | 0.00 | | | | | | | | | |
| 65 | Caplin Point Laboratories Limited | Ashvich Property Private Limited | Director's relatives are interested | | Rent paid | 2 | NA | 0.23 | 0.00 | 0.03 | | | | | | | | | |
| 66 | Caplin Steriles Limited | Caplin One Labs Limited (Formerly Known as Caplin Onco Limited) | Fellow subsidiary | | Rent | Does not cross the threshold limit | NA | 0.010 | 0.00 | 0.00 | | | | | | | | | |

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. PAN will not be displayed on the website of the Stock Exchange(s)