

November 07, 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 September 30, 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

Disclosure of Related Party Transactions for the Half- Year Ended September 30, 2024



Details of the party (listed entity /subsidiary) entering into the transaction

S.No	Party	Counter Party	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 transaction during the reporting period Apr 24 to September 24 (in Crs)	Opening balance as on 1st April 2024 (in Crs)	Closing balance as on 30th September 2024 (in Crs)	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
1	Caplin Point Laboratories Limited	Neo Ethicals S.A - Nicaragua	Wholly owned step down Subsidiary	Sale of goods or services	150	NA	62.87	-4.83	10.57					
2	Caplin Point Laboratories Limited	Neoethicals CIA.LTDA - Ecuador	Wholly owned step down Subsidiary	Sale of goods or services	150	NA	6.56	-0.01	-7.03					
3	Caplin Point Laboratories Limited	Argus Salud Pharma LLP	Subsidiary	Sale of goods or services	15	NA	4.51	2.79	7.74					
4	Caplin Point Laboratories Limited	Argus Salud Pharma LLP	Subsidiary	Share of profit from the LLP		NA	0.59	0.44	1.03					
5	Caplin Point Laboratories Limited	Ashvich Infotek Private Limited	Directors and their relatives are interested	Rent & Consultancy paid	12.5	NA	0.47	0.09	0.10					
6	Caplin Point Laboratories Limited	Ashvich Property Private Limited	Directors and their relatives are interested	Rent paid	2	NA	0.17	0.03	0.00					
7	Caplin Point Laboratories Limited	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)	Wholly owned Subsidiary	Interest received		NA -The counter party is a WoS	0.00	0.00	0.00					
8	Caplin Point Laboratories Limited	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)	Wholly owned Subsidiary	Loan Given		NA -The counter party is a WoS	0.10	0.60	0.00	Loan	10.75	3 months	Unsecured	Working Capital
9	Caplin Point Laboratories Limited	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)	Wholly owned Subsidiary	Loan Repayment Received		NA -The counter party is a WoS	0.70							
10	Caplin Point Laboratories Limited	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)	Wholly owned Subsidiary	Sale of goods or services		NA -The counter party is a WoS	0.02	0.00	0.01					
11	Caplin Point Laboratories Limited	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)	Wholly owned Subsidiary	Rent received		NA -The counter party is a WoS	0.32	0.00	0.00					
12	Caplin Point Laboratories Limited	Caplin Point Laboratories Colombia SAS	Wholly owned step down Subsidiary	Sale of goods or services		NA -The counter party is a WoS	0.00	0.31	0.31					
13	Caplin Point Laboratories Limited	Caplin Point Meenakshi CSR Trust	Trust in which Promoter/ Promoter Group are Board of Trustees.	CSR Contribution		6.16 Crs - Current year CSR obligation	5.24	0.00	0.00					
14	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Interest received		State Bank of India's Marginal Cost of Fund based Lending Rate (MCLR) + 2% Spread	13.17	0.00	0.00					
15	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Loan Given	425	NA	14.50	262.00	241.50	Loan	10.75	10 years (5 yrs moratorium + 5 years repayment)	Unsecured	Capex Loan
16	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Loan Repayment Received		NA	35.00							
17	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Purchase of goods or services		Aggregate limit of INR 450 Crs for each of the FY from 24-25 to 28-29 for all the RPT between CPL and/ or subsidiaries with CSL	0.83	0.00	0.00					
18	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Sale of goods or services		Aggregate limit of INR 450 Crs for each of the FY from 24-25 to 28-29 for all the RPT between CPL and/ or subsidiaries with CSL	0.04	0.00	0.05					
19	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Availing of services & Rent for ETP		Aggregate limit of INR 450 Crs for each of the FY from 24-25 to 28-29 for all the RPT between CPL and/ or subsidiaries with CSL	0.03	0.00	0.00					

S.No	Party	Counter Party	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 transaction during the reporting period Apr 24 to September 24 (in Crs)	Opening balance as on 1st April 2024 (in Crs)	Closing balance as on 30th September 2024 (in Crs)	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
20	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Common expense recovery	Aggregate limit of INR 450 Crs for each of the FY from 24-25 to 28-29 for all the RPT between CPL and/ or subsidiaries with CSL	NA	0.29	0.00	0.00					
21	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Recovery of Software and Systems related Expense	Aggregate limit of INR 450 Crs for each of the FY from 24-25 to 28-29 for all the RPT between CPL and/ or subsidiaries with CSL	NA	0.51	0.00	0.00					
22	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Sale of RODTEP Scip license	Aggregate limit of INR 450 Crs for each of the FY from 24-25 to 28-29 for all the RPT between CPL and/ or subsidiaries with CSL	NA	0.88	0.00	0.00					
23	Caplin Point Laboratories Limited	Dr R Nagendran	Independent Director	Sitting Fees	NA	NA	0.02	0.00	0.00					
24	Caplin Point Laboratories Limited	Dr. C K Gariyali	Independent Director	Sitting Fees	NA	NA	0.02	0.00	0.00					
25	Caplin Steriles Limited	Dr. C K Gariyali	Independent Director	Sitting Fees	NA	NA	0.02	0.00	0.00					
26	Caplin Point Laboratories Limited	Dr. Sridhar Ganesan	Key Management Personnel	Remuneration	NA	NA	0.28	0.00	0.00					
27	Caplin Point Laboratories Limited	Dr.Gunasakaran Sambandan	Related Party of the subsidiary	Remuneration	NA	NA	0.12	0.00	0.00					
28	Caplin Point Laboratories Limited	Dr.Gunasakaran Sambandan	Related Party of the subsidiary	Equity Shares Pursuant to employees stock option scheme	NA	NA	0.11	0.00	0.00					
29	Caplin Point Laboratories Limited	Drogueria Saimed de Honduras S.A	Wholly owned step down Subsidiary	Sale of goods or services	NA -The counter party is a WoS	NA	22.56	18.49	10.55					
30	Caplin Point Laboratories Limited	Mr. D Sathyanarayanan	Independent Director	Sitting Fees	NA	NA	0.02	0.00	0.00					
31	Caplin Point Laboratories Limited	Mr. Muralidharan D	Key Management Personnel	Remuneration	NA	NA	0.25	0.00	0.00					
32	Caplin Point Laboratories Limited	Mr. Partheeban Vivek Siddarth	Chief Operating Officer	Remuneration	NA	NA	0.09	0.00	0.00					
33	Caplin Point Laboratories Limited	Mr. S Deenadayalan	Independent Director	Sitting Fees	NA	NA	0.03	0.00	0.00					
34	Caplin Point Laboratories Limited	Mr. Venkatram G	Key Management Personnel	Remuneration	NA	NA	0.19	0.00	0.00					
35	Caplin Point Laboratories Limited	Mr. Venkatram G	Key Management Personnel	Equity Shares Pursuant to employees stock option scheme	NA	NA	0.13	0.00	0.00					
36	Caplin Point Laboratories Limited	Ms.Nisha Rajendran	Related Party of the subsidiary	Remuneration	NA	NA	0.11	0.00	0.00					
37	Caplin Point Laboratories Limited	Ms.Nisha Rajendran	Related Party of the subsidiary	Equity Shares Pursuant to employees stock option scheme	NA	NA	0.11	0.00	0.00					
38	Caplin Point Laboratories Limited	Nuevos Eticos Neo Ethicals S.A - Guatemala	Step Down Subsidiary	Sale of goods or services	250	NA	127.08	13.50	35.22					
39	Argus Salud Pharma LLP	Drogueria Saimed de Honduras S.A	Fellow subsidiary	Sale of goods or services	NA- As the transactions did not cross the threshold limit for approval	NA	0.62	0.31	0.94					

S.No	Party	Counter Party	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 transaction during the reporting period Apr 24 to September 24 (in Crs)	Opening balance as on 1st April 2024 (in Crs)	Closing balance as on 30th September 2024 (in Crs)	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
40	Argus Salud Pharma LLP	May India Property Private Limited	Partners/directors are interested	Share of profit from the LLP	NA- As the transactions did not cross the threshold limit for approval	NA	-	0.00	0.00					
41	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)	Neo Ethicals S.A - Nicaragua	Fellow subsidiary	Sale of goods or services	NA- Both the parties are WoS	NA	0.18	-	-5.66					
42	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)	Nuevos Eticos Neo Ethicals S.A - Guatemala	Fellow subsidiary	Sale of goods or services	NA- As the transactions did not cross the threshold limit for approval	NA	-	0.19	-					
43	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)	Ashvich Infotek Private Limited	Fellow subsidiary	Rent paid	NA- As the transactions did not cross the threshold limit for approval	NA	0.00	-	0.00					
44	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	20	NA	-	-9.89	-8.28					
45	Caplin Point Far East Limited, (Hong Kong)	Neo Ethicals S.A - Nicaragua	Wholly owned Subsidiary Company	Sale of goods or services	60	NA	19.76	9.20	7.69					
46	Caplin Point Far East Limited, (Hong Kong)	Neoethicals CIALTDA - Ecuador	Wholly owned Subsidiary Company	Sale of goods or services	50	NA	6.18	68.95	53.89					
47	Caplin Point Far East Limited, (Hong Kong)	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)	Fellow subsidiary	Loan	NA- Both the parties are WoS	NA	75.83	83.37	159.20	Loan	6.33	10 years (3 yrs moratorium + 7 years repayment)	Unsecured	Capex Loan
48	Caplin Point Far East Limited, (Hong Kong)	Caplin Point Laboratories Colombia SAS	Wholly owned Subsidiary Company	Investment		NA	-	3.71	3.71					
49	Caplin Point Far East Limited, (Hong Kong)	Caplin Point Laboratories Colombia SAS	Wholly owned Subsidiary Company	Expenses Reimbursement	5	NA	-	0.20	-					
50	Caplin Point Far East Limited, (Hong Kong)	Drogueria Saimed de Honduras S.A	Wholly owned Subsidiary Company	Sale of goods or services	75	NA	1.14	65.10	66.43					
51	Caplin Point Far East Limited, (Hong Kong)	Nuevos Eticos Neo Ethicals S.A - Guatemala	Subsidiary	Sale of goods or services	100	NA	37.84	112.12	75.90					
52	Caplin Steriles Limited	Ashvich Infotek Private Limited	Directors and their relatives are interested	Rent & Consultancy paid		NA	0.66	0.25	0.08					
53	Caplin Steriles Limited	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)	Fellow subsidiary	Sale of goods or services	Aggregate limit of INR 450 Crs for each of the FY from 24-25 to 28-29 for all the RPT between CPL and/ or subsidiaries with CSL	NA	35.13	-	-					
54	Caplin Steriles Limited	Caplin One Labs Limited (Formerly Known as Caplin Onco Limited)	Fellow subsidiary	Rent paid	Aggregate limit of INR 450 Crs for each of the FY from 24-25 to 28-29 for all the RPT between CPL and/ or subsidiaries with CSL	NA	0.16	-	-					
55	Caplin Steriles Limited	Caplin Steriles USA Inc.	Wholly owned Subsidiary Company	Equity Investment	Aggregate limit of INR 450 Crs for each of the FY from 24-25 to 28-29 for all the RPT between CPL and/ or subsidiaries with CSL	NA	13.41	2.50	15.91					
56	Caplin Steriles Limited	Dr K C John	Independent Director	Sitting Fees	NA	NA	0.02	-	-					
57	Caplin Steriles Limited	Mr R Viswanathan	Independent Director	Sitting Fees	NA	NA	0.01	-	-					

S.No	Party	Counter Party	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 transaction during the reporting period Apr 24 to September 24 (in Crs)	Opening balance as on 1st April 2024 (in Crs)	Closing balance as on 30th September 2024 (in Crs)	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
58	Caplin Steriles Limited	Mr. M Sathya Narayanan	Key Management Personnel	Remuneration	NA	NA	0.37	-	-					
				Equity Shares Pursuant to employees stock option scheme										
59	Caplin Steriles Limited	Mr. M Sathya Narayanan	Key Management Personnel	Remuneration	NA	NA	0.50	-	-					
60	Caplin Steriles Limited	Ms. S. Rukmani	Key Management Personnel	Remuneration	NA	NA	0.07	-	-					
61	Caplin Steriles Limited	Nuevos Eticos Neo Ethicals S.A - Guatemala	Fellow subsidiary	Sale of goods or services	Aggregate limit of INR 450 Crs for each of the FY from 24-25 to 28-29 for all the RPT between CPL and/or subsidiaries with CSL	NA	0.88	-	0.09					
62	Caplin Steriles Limited	Sunsolo Solar Private Limited	Associate Company	Purchase of goods or services	NA- As the transactions did not cross the threshold limit for approval	NA	1.17	-	-					
63	Drogueria Saimed De Honduras	Neo Ethicals S.A - Nicaragua	Fellow subsidiary	Purchase of goods or services	NA- Both the parties are WoS	NA	-	2.66	2.66					
64	Neo Ethicals SA Nicaragua	Neoethicals CIA.LTDA - Ecuador	Fellow subsidiary	Purchase of goods or services	NA- Both the parties are WoS	NA	-	1.44	1.44					
65	Neo Ethicals SA Nicaragua	Caplin Point El Salvador, S.A. De C.V.	Fellow subsidiary	Purchase of goods or services	NA- Both the parties are WoS	NA	-	0.17	0.17					
66	Neoethicals CIA.LTDA - Ecuador	Drogueria Saimed de Honduras S.A	Fellow subsidiary	Sale of goods or services	NA- Both the parties are WoS	NA	-	0.14	-					
67	Nuevos Eticos Neoethicals S.A Guatemala	Neo Ethicals S.A - Nicaragua	Fellow subsidiary	Purchase of goods or services	NA -Both the parties are Foreign entities	NA	-	1.49	-					
68	Nuevos Eticos Neoethicals S.A Guatemala	Neo Ethicals S.A - Nicaragua	Fellow subsidiary	Sale of goods or services	NA -Both the parties are Foreign entities	NA	1.36	6.50	7.87					
69	Nuevos Eticos Neoethicals S.A Guatemala	Neoethicals CIA.LTDA - Ecuador	Fellow subsidiary	Purchase of goods or services	NA -Both the parties are Foreign entities	NA	-	2.29	2.32					
70	Nuevos Eticos Neoethicals S.A Guatemala	Neoethicals CIA.LTDA - Ecuador	Fellow subsidiary	Sale of goods or services	NA -Both the parties are Foreign entities	NA	0.38	2.43	2.82					
71	Nuevos Eticos Neoethicals S.A Guatemala	Drogueria Saimed de Honduras S.A	Fellow subsidiary	Purchase of goods or services	NA -Both the parties are Foreign entities	NA	-	0.93	0.94					
72	Nuevos Eticos Neoethicals S.A Guatemala	Drogueria Saimed de Honduras S.A	Fellow subsidiary	Sale of goods or services	NA -Both the parties are Foreign entities	NA	0.29	3.81	1.85					
73	Nuevos Eticos Neoethicals S.A Guatemala	Mr. Ashok Gorkey Partheeban	Business Head Latam	Remuneration	NA	NA	1.25	-	-					
74	Caplin Steriles USA Inc	Dr.Gunasakaran Sambandan	Director	Remuneration	NA	NA	0.17							