

Caplin Point Laboratories Limited - Disclosure of Related Party Transactions for the Half Year Ended September 30, 2022



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			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 April 01, 2022 (in Crs)	Closing balance as on September 30, 2022 (in Crs)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	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	Drogueria Saimed De Honduras	Wholly owned step down Subsidiary	Sale of Goods	150.00		15.50	-1.48	0.00									
2	Caplin Point Laboratories Limited	Nuevos Eticos Neoethicals	Step Down Subsidiary	Sale of Goods	250.00		69.26	10.85	-2.98									
3	Caplin Point Laboratories Limited	Neo Ethicals CIA	Wholly owned step down Subsidiary	Sale of Goods	150.00		26.46	0.30	5.40									
4	Caplin Point Laboratories Limited	Neo Ethicals SA	Wholly owned step down Subsidiary	Sale of Goods	150.00		49.35	-14.84	1.32									
5	Caplin Point Laboratories Limited	Ashvich Infotek Private Limited	Directors are interested	Rent & Consultancy	10.00		0.19	-0.04	-0.04									
6	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Purchase of Goods	1.25		0.50	0.00	0.00									
7	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Purchase of Fixed Assets	1.25		0.07	0.00	0.00									
8	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	& Corporate Office common expenses recovery	2.50		0.31	0.00	0.00									
9	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Capex Services recovery	2.50		0.57	0.00	0.00									
10	Caplin Point Laboratories Limited	Caplin Steriles Limited	Subsidiary	Capex Loan	425		24.25	39.75	64.00				Term Loan	9% p.a	7 years moratorium + 5 years repayment	Unsecured	For Capex Project	
11	Caplin Point Laboratories Limited	Dr. Sridhar Ganesan	Key Management Personnel	Managerial Remuneration			0.28	0.00	0.00									
12	Caplin Point Laboratories Limited	Mr. Muralidharan D	Key Management Personnel	Remuneration			0.16	0.00	0.00									
13	Caplin Point Laboratories Limited	Mr. Muralidharan D	Key Management Personnel	Equity Shares Pursuant to employees stock option scheme			0.33	0.00	0.00									
14	Caplin Point Laboratories Limited	Mr. Partheeban Vivek Siddarth	Chief Operating Officer	Remuneration			0.09	0.00	0.00									
15	Caplin Point Laboratories Limited	Mr. Dinesh R G	Key Management Personnel	Remuneration			0.03	0.00	0.00								Mr. Dinesh R G resigned as a company secretary w.e.f June 24, 2022	

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	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance as on April 01, 2022 (in Crs)	Closing balance as on September 30, 2022 (in Crs)	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/unsecured	
41	Neo Ethicals SA Nicaragua	Caplin Point El Salvador	Fellow subsidiary	Purchase of Goods			0.00	0.16	0.17								There was no transaction during period. The difference between opening and closing balance is because of currency exchange rate
42	Neo Ethicals SA Nicaragua	Drogueria Saimed de	Fellow subsidiary	Purchase of Goods			1.39	0.79	2.29								
43	Argus Salud Pharma LLP	May India Property Private Limited	Partners/directors are interested	Share of profit from the LLP			0.00	0.00005	0.00005								
44	Caplin Point Far East Limited, (Hong Kong)	Drogueria Saimed De Honduras	Wholly owned Subsidiary Company	Sale of goods or services	75.00		16.80	82.44	93.81								
45	Caplin Point Far East Limited, (Hong Kong)	Nuevos Eticos Neoethicals	Subsidiary	Sale of goods or services	75.00		28.12	76.85	71.28								
46	Caplin Point Far East Limited, (Hong Kong)	Neo Ethicals CIA	Wholly owned Subsidiary Company	Sale of goods or services	50.00		27.38	24.49	49.16								
47	Caplin Point Far East Limited, (Hong Kong)	Neo Ethicals SA	Wholly owned Subsidiary Company	Sale of goods or services	60.00		4.47	33.54	36.11								
48	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			0.00	-15.91	-17.12								There was no transaction during period. The difference between opening and closing balance is because of currency exchange rate
49	Caplin Onco Limited	Ashvich Infotek Private Limited	Director's relatives are interested	Rent paid by COL			0.01	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 PAN will not be displayed on the website of the Stock Exchange(s)