

CFL/SEC/SE/PS/2020-21/JULY/01

July 1, 2020

The Manager (Listing) Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001 <b>Scrip Code: 508814</b>	The Manager (Listing) National Stock Exchange of India Ltd. Exchange Plaza, Plot no. C/1, G Block, Bandra – Kurla Complex Mumbai-400 051 <b>Security ID: “COSMOFILMS”</b>
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**Sub: Submission of Related Party Transactions for the  
half year ended on March 31, 2020**

Dear Sir,

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, please find enclosed herewith disclosures of Related Party Transactions on a Consolidated basis, in the format specified in the accounting standards for the half year ended on March 31, 2020.

This disclosure is also being uploaded on the website of the Company i.e. [www.cosmofilms.com](http://www.cosmofilms.com)

You are requested to take the same on your records.

Thanking You

Yours faithfully  
For **Cosmo Films Limited**

Sd/-  
**Jyoti Dixit**  
**Company Secretary & Compliance Officer**

**Encl: As Above**

*Note: In view of the lockdown due to COVID-19 pandemic, we are submitting unsigned letter.*

## Related party disclosures

In accordance with the required Indian Accounting Standard (IndAS-24) on related party disclosures where control exist and where transactions have taken place and description of the relationship as identified by management are as follows:

### i) List of related parties and relationships:

#### A. Subsidiary company

- CF (Netherlands) Holdings Limited BV., Netherlands
- Cosmo Speciality Chemicals Private Limited (incorporated on 02 March 2020)

#### B. Step-down subsidiary companies

- Cosmo Films Inc., USA
- Cosmo Films Japan (GK), Japan
- Cosmo Films Korea Limited, Korea
- CF Investment Holding Private (Thailand) Company Limited, Thailand
- Cosmo Films (Singapore) Pte. Limited, Singapore
- Cosmo Films Poland Sp Z.O.O., Poland

#### C. Enterprises over which Key managerial personnel of the Company and their relatives have significant influence:

- Sunrise Manufacturing Company Limited
- Prime Securities Limited
- Cosmo Foundation
- Gayatri & Annapurana (Partnership firm)

#### D. Key management personnel

- Mr. Ashok Jaipuria, Chairman and Managing Director of Company
- Mr. Anil Kumar Jain, Director of corporate affairs
- Mr. H. K. Agrawal, Independent Director
- Mr. Rajeev Gupta, Non-Independent Director
- Mrs. Alpana Parida, Independent Director
- Mr. Ashish Kumar Guha, Independent Director (resigned w.e.f 25 July 2019)
- Mr. Pratip Chaudhuri, Non-Independent Director
- Mr. H. N. Sinor, Independent Director
- Mr. Vivek Nangia, Independent Director
- Mr. Anil Wadhwa, Independent Director
- Mr. Pankaj Poddar, Chief Executive Officer
- Mr. Neeraj Jain, Chief Financial Officer
- Mrs. Jyoti Dixit, Company Secretary

	Particulars	Subsidiaries and step-down subsidiaries companies	Key management personnel and their Relatives	Enterprises owned or significantly influenced by key management	Total
	<b>Transactions during the period</b>				
1	<b>Investment made</b>				
	Cosmo Speciality Chemicals Private Limited	0.01	-	-	0.01
2	<b>Sales</b>				
	Cosmo Films Inc. USA	63.52	-	-	63.52
	Cosmo Films Korea Limited, Korea	19.94	-	-	19.94
	Cosmo Films Japan (GK)	0.90	-	-	0.90
	CF (Netherlands) Holdings Limited BV., Netherlands	21.42	-	-	21.42
3	<b>Sales Return</b>				
	Cosmo Films Inc. USA	4.80	-	-	4.80
4	<b>Other operating revenues</b>				
	Cosmo Films Inc., USA	0.33	-	-	0.33
	Cosmo Films Korea Limited, Korea	0.15	-	-	0.15
	Cosmo Films Japan (GK)	0.10	-	-	0.10
5	<b>Expenses incurred</b>				
	Cosmo Films Japan (GK)	1.14	-	-	1.14
	CF (Netherlands) Holdings Limited BV., Netherlands	0.56	-	-	0.56
6	<b>Rent received</b>				
	Sunrise Manufacturing Company Limited	-	-	0.01	0.01
7	<b>Corporate guarantee</b>				
	Cosmo Films Inc., USA	75.41	-	-	75.41
8	<b>Commission received on corporate guarantee</b>				
	Cosmo Films Inc., USA	0.36	-	-	0.36
9	<b>Short term employee benefits</b>	-	11.41	-	11.41
10	<b>Post employment benefits*</b>	-	0.31	-	0.31
11	<b>Share based payments</b>		0.20		0.20
12	<b>Sitting fee/commission paid</b>				
	Mr. H. K. Agrawal	-	0.15	-	0.15
	Mr. Rajeev Gupta	-	0.14	-	0.14
	Mrs. Alpana Parida	-	0.16	-	0.16
	Mr. Pratip Chaudhuri	-	0.15	-	0.15
	Mr. H. N. Sinor	-	0.16	-	0.16
	Mr. Vivek Nangia	-	0.14	-	0.14
	Mr. Anil Wadhwa	-	0.16	-	0.16
13	<b>Interest income on loan given</b>				
	Mr. Pankaj Poddar	-	0.15	-	0.15
14	<b>Corporate social responsibility expenditure</b>				
	Contribution to Cosmo Foundation	-	-	1.66	1.66

\* Does not include the provision made for gratuity and leave benefits, as they are determined on an actuarial basis for all the employees together.

Outstanding Balances as at March 31, 2020

S.No.	Particulars	Subsidiaries and step-down subsidiaries companies	Enterprises owned or significantly influenced by key management personnel or their relatives	Key management personnel and their Relatives	Total
		As at 31 March 2020	As at 31 March 2020	As at 31 March 2020	As at 31 March 2020
1	<b>Trade receivables</b>				
	Cosmo Films Korea Limited, Korea	21.86	-	-	21.86
	CF (Netherlands) Holdings Limited BV., Netherlands	13.20	-	-	13.20
2	<b>Trade payables</b>				
	Cosmo Films Inc., USA	6.45	-	-	6.45
	Cosmo Films Japan (GK)	0.70	-	-	0.70
3	<b>Advance received against sale of goods</b>				
	Cosmo Films Inc., USA	1.57	-	-	1.57
4	<b>Corporate guarantee</b>				
	Cosmo Films Inc., USA	45.99	-	-	45.99
5	<b>Remuneration payable</b>	-	-	9.07	9.07
6	<b>Loan outstanding</b>				
	Mr. Pankaj Poddar	-	-	9.65	9.65