

CFL/SE/2022-23/NOV/10

November 29, 2022

The Manager (Listing)

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Bombay Stock Exchange Limited National Stock Exchange of India Ltd.

Phiroze Jeejeebhoy Towers, Exchange Plaza,
Dalal Street, Plot no. C/1, G Block,

Mumbai-400 001 Bandra – Kurla Complex

Scrip Code: 508814 Mumbai-400 051

Security ID: "COSMOFIRST"

Sub: Submission of Related Party Transactions for the Half year ended on September 30, 2022

Dear Sir,

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, please find enclosed disclosure of Related Party Transactions for the half year ended on September 30, 2022.

This disclosure is also being uploaded on the website of the Company i.e. www.cosmofirst.com

You are requested to take the same on your records.

Thanking You

Yours faithfully For **Cosmo First Limited** (Formerly Cosmo Films Limited)

Jyoti Dixit

Company Secretary & Compliance Officer

Encl: As Above

(Formerly Cosmo Films Limited)
CIN: L92114DL1976PLC008355

Corporate/Regd. Office: 10th Floor, 1008, DLF Tower-A,

Jasola District Centre, New Delhi-110025

Email: enquiry@cosmofirst.com; www.cosmofirst.com

Tel: +91 11 49494949; Fax: +91 11 49494950

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

										such transaction was undertaken.												
	Details of the party (list /subsidiary) entering in transaction		Details of the counterparty								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-corporate deposits, advances or investments				Details of the l	oans, inter-co	rporate depo	sits, advances or investments		
Sr No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audi committee		Value of transaction during the reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	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)	Notes
1	Cosmo First Limited		Cosmo Speciality Chemicals Pvt Ltd		Wholly-owned Subsidiary Company	Purchase of goods or services			Repetitive Transaction	67.36	0.00	26.50										
	Cosmo First Limited		Cosmo Speciality Chemicals Pvt Ltd		Wholly-owned Subsidiary Company	Sale of goods or services			Repetitive Transaction	11.90	7.24	33.10										
	Cosmo First Limited		Cosmo Films Inc., USA		Step-down Subsidiary	Sale of goods or services			Repetitive Transaction	192.12	15.84	23.73										
	Cosmo First Limited		Cosmo Films Korea Limited, Korea		Step-down Subsidiary	Sale of goods or services			Repetitive Transaction	23.11		30.78										
	Cosmo First Limited		Cosmo Films Japan (GK), Japan		Step-down Subsidiary	Sale of goods or services			Repetitive Transaction	8.68		3.77										
	Cosmo First Limited		CF (Netherlands) Holdings Limited BV., Netherlands		Wholly-owned Subsidiary Company					69.05		37.08										
	Cosmo First Limited		Netneriands		Key management personnel of entity or	Sale of goods or services			Repetitive Transaction	69.03	14.17	37.08										
7	Cosmo First Limited		Pankaj Poddar		key management personnel of entity or parent	Sale of goods or services			Unforessen Transaction - Purchase form Pet care store	0.00	0.00	0.00										
					Promoter and Chairman and Managing				Unforessen Transaction -		0.00											
- 8	Cosmo First Limited		Ashok Jaipuria		Director	Sale of goods or services			Purchase form Pet care store	0.01	0.00	0.00										
9	Cosmo First Limited		Yamini Kumar		Promoter Group	Sale of goods or services			Unforessen Transaction - Purchase form Pet care store	0.00	0.00	0.00										
					Relative of Mr. Ashok Jaipuria, Managing				Unforessen Transaction -													
10	Cosmo First Limited		Rachna Morarka		Director of the Company	Sale of goods or services			Purchase form Pet care store	0.00	0.00	0.00										
11	Cosmo First Limited		Ruchir Jain		Relative of Mr. Anil Kumar Jain, Whole-time Director of the Company	Sale of goods or services			Unforessen Transaction - Purchase form Pet care store	0.00	0.00	0.00										
12	Cosmo First Limited		CF (Netherlands) Holdings Limited BV.,Netherlands		Wholly-owned Subsidiary Company	Any other transaction	Sales Return		Repetitive Transaction	0.82	0.00	0.00										
13	Cosmo First Limited		Cosmo Films Inc., USA		Step-down Subsidiary	Any other transaction	Other Operating Revenues		Repetitive Transaction	0.36	0.12	0.18										
14	Cosmo First Limited		Cosmo Films Korea Limited, Korea		Step-down Subsidiary	Any other transaction	Other Operating Revenues		Repetitive Transaction	0.12	0.07	0.06										
15	Cosmo First Limited		Cosmo Films Japan (GK), Japan		Step-down Subsidiary	Any other transaction	Other Operating Revenues		Repetitive Transaction	0.16	0.05	0.08										
	Cosmo First Limited		Cosmo Speciality Chemicals Pvt Ltd		Wholly-owned Subsidiary Company	Any other transaction	Other Operating Revenues		Repetitive Transaction	0.26	0.08	0.13										
	Cosmo First Limited		Cosmo Speciality Chemicals Pvt Ltd		Wholly-owned Subsidiary Company	Any other transaction	Reimbursement received for expenses paid		Repetitive Transaction	0.14		0.07										
	Cosmo First Limited		Cosmo Films Japan (GK), Japan		Step-down Subsidiary	Any other transaction	Expenses Incurred		Repetitive Transaction	0.07	0.00	0.04										
	Cosmo First Limited		CF (Netherlands) Holdings Limited BV Netherlands		Wholly-owned Subsidiary Company	Any other transaction	Expenses Incurred		Repetitive Transaction	0.47		0.24										
- 17	Cosmo First Emined		D v Avenerianus		Enterprises over which Key managerial personnel of the Company and their relatives	Pary other transaction	Expenses meured		Repetitive Transaction	0.47	0.00	0.24										
20	Cosmo First Limited		Pravasi Enterprises Ltd		have significant influence	Any other transaction	Rent Received	0.02	2 Repetitive Transaction	0.01	0.00	0.01										
21	Cosmo First Limited		Cosmo Speciality Chemicals Pvt Ltd		Wholly-owned Subsidiary Company	Any other transaction	Rent Received		Repetitive Transaction	0.46	0.00	0.23										
22	Cosmo First Limited		Cosmo Speciality Poymers Pvt Ltd		Wholly-owned Subsidiary Company	Any other transaction	Rent Received		Repetitive Transaction	0.21	0.00	0.21										
23	Cosmo First Limited		Cosmo Films Japan (GK), Japan		Step-down Subsidiary	Any other transaction	Rent Paid		Repetitive Transaction	0.35	0.00	0.18										
24	Cosmo First Limited		Yamini Kumar		Promoter Group	Purchase of goods or services		2.10	0 Approved	0.99	0.00	0.55										<u> </u>
					Enterprises over which Key managerial personnel of the Company and their relatives																	
25	Cosmo First Limited		Nangia & Company LLP		have significant influence Enterprises over which Key managerial	Purchase of fixed assets			Approved	0.05	0.00	0.03										
26	Cosmo First Limited		Cosmo Ferrites Limited		personnel of the Company and their relatives have significant influence	Sale of goods or services		0.4:	5 Approved	0.23	0.00	0.12										
27	Cosmo First Limited		Cosmo Speciality Chemicals Pvt Ltd		Wholly-owned Subsidiary Company Enterprises over which Key managerial	Sale of goods or services			Approved	0.12	0.00	0.06										
28	Cosmo First Limited		Nangia Anderson LLP		personnel of the Company and their relatives have significant influence	Purchase of goods or services			Approved	0.03	0.00	0.00										
	Cosmo First Limited		Ashok Jaipuria		Promoter and Chairman and Managing Director	Any other transaction	Post employment benefits		Repetitive Transaction	0.56		0.00										
	Cosmo First Limited		Anil Kumar Jain		Key management personnel of entity or parent	Any other transaction	Post employment benefits		Repetitive Transaction	0.04		0.00										
	Cosmo First Limited		Pankaj Poddar		Key management personnel of entity or parent	Remuneration			Repetitive Transaction	4.15	4.60	2.81										
	Cosmo First Limited		Ashok Jaipuria		Promoter and Chairman and Managing Director	Remuneration			Repetitive Transaction	16.47	28.75	12.11										
	Cosmo First Limited		Anil Kumar Jain		Key management personnel of entity or parent	Remuneration			Repetitive Transaction	1.70	1.21	1.02										
	Cosmo First Limited		Jvoti Dixit		Key management personnel of entity or parent	Remuneration			Repetitive Transaction	0.14		0.00										
					Key management personnel of entity or				1			0.00										
35	Cosmo First Limited		Neeraj Jain		parent	Remuneration			Repetitive Transaction	1.05	0.60	0.51										

36 Cosmo First Limited	Key Managerial Personnel	Key management personnel of entity or	Any other transaction	Share Based Payments	Repetitive Transaction	2.65	0.00	1.33					
30 Cosmo I not Emmed	Tee y Manageriai i Crionaes	paren	7 my omer transaction	Diane Dabed Laymens	repetitive Transaction	2.00	0.00	1.55				_	
37 Cosmo First Limited	H.K. Agrawal	Independent Director	Any other transaction	Sitting Fees & Commission paid	Repetitive Transaction	0.32	0.00	0.01					
38 Cosmo First Limited	Alpana Parida	Independent Director	Any other transaction	Sitting Fees & Commission paid	Repetitive Transaction	0.31	0.00	0.01					
39 Cosmo First Limited	Pratip Chaudhuri	Non-Independent Director	Any other transaction	Sitting Fees & Commission paid	Repetitive Transaction	0.33	0.00	0.01					
40 Cosmo First Limited	H.N. Sinor	Independent Director	Any other transaction	Sitting Fees & Commission paid	Repetitive Transaction	0.32	0.00	0.01					
41 Cosmo First Limited	Anil Wadhwa		Any other transaction	Sitting Fees & Commission paid	Repetitive Transaction	0.32	0.00	0.01					
42 Cosmo First Limited	Rakesh Nangia	Independent Director	Any other transaction	Sitting Fees & Commission paid	Repetitive Transaction	0.31	0.00	0.01					
43 Cosmo First Limited	Ariun Sineh	Independent Director	Any other transaction	Sitting Fees & Commission paid	Repetitive Transaction	0.14	0.00	0.01					
44 Cosmo First Limited	Pankai Poddar	Key management personnel of entity or parent	Any other transaction	Loan Repayment	Approved	0.48	0.00	0.00					
45 Cosmo First Limited	Pankai Poddar	Key management personnel of entity or parent	Interest received		Approved	0.29	0.01	0.17					
46 Cosmo First Limited	Cosmo Foundation	Enterprises over which Key managerial personnel of the Company and their relatives		CSR Expenditure	Repetitive Transaction	1.85	0.00	0.60					
		Enterprises over which Key managerial personnel of the Company and their relatives				100							
47 Cosmo First Limited	Petsfamilia Foundation	Enterprises over which Key managerial	Any other transaction	CSR Expenditure	Repetitive Transaction	0.05	0.00	0.00				+	+
48 Cosmo First Limited	Sitaram Jaipuria Foundation		Any other transaction	CSR Expenditure	Repetitive Transaction	0.80	0.00	0.50					\perp
49 Cosmo First Limited	Pankaj Poddar	Key management personnel of entity or parent	Loan		Repetitive Transaction	0.64	7.24	6.60					

Total value of transaction during the reporting period