

CFL/SEC/SE/PS/2021-22/JUNE/03

June 12, 2021

The Manager (Listing) Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001 Scrip Code: 508814	The Manager (Listing) National Stock Exchange of India Ltd. Exchange Plaza, Plot no. C/1, G Block, Bandra – Kurla Complex Mumbai-400 051 Security ID: “COSMOFILMS”
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Sub: Submission of Related Party Transactions for the Half year ended on March 31, 2021

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, 2021.

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

You are requested to take the same on your records.

Thanking You

Yours faithfully
For **Cosmo Films Limited**

Jyoti Dixit
Company Secretary & Compliance Officer

Encl: As Above

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 and certified by management are as follows:

List of related parties and relationships:**A. Subsidiary company**

- a) CF (Netherlands) Holdings Limited BV., Netherlands
b) Cosmo Speciality Chemicals Private Limited (incorporated on 2 March 2020)

B. Step-down subsidiary companies

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

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

- a) Sunrise Manufacturing Company Limited
b) Pravasi Enterprises Limited
c) Cosmo Foundation
d) Gayatri & Annapurana (Partnership firm)
e) Nangia & Company LLP
f) Fawkes Management Private Ltd

D. Key management personnel

- a) Mr. Ashok Jaipuria, Chairman and Managing Director of Company
b) Mr. Anil Kumar Jain, Director of corporate affairs
c) Mr. H. K. Agrawal, Independent Director
d) Mrs Alpana Parida, Independent Director
e) Mr. Rakesh Nangia, Independent Director (joined w.e.f. 10 November 2020)
f) Mr. Pratip Chaudhuri, Non-Independent Director
g) Mr. H. N. Sinor, Independent Director
h) Mr. Anil Wadhwa, Independent Director
i) Mr. Pankaj Poddar, Chief Executive Officer
j) Mr. Neeraj Jain, Chief Financial Officer
k) Mrs. Jyoti Dixit, Company Secretary

E. Relative of key management personnel

- a) Mrs. Yamini Kumar
b) Mrs. Aanchal Jaipuria Bhandari
c) Mr. Ambrish Jaipuria
d) Mrs. Abha Jaipuria

(Rs. in Crores)

	Particulars	Subsidiaries and step-down subsidiaries companies	Key management personnel and their relatives	Enterprises owned or significantly influenced by key management	Total
	Transactions during the year				
1	Investment made				
	Cosmo Speciality Chemicals Private Limited	18.00	-	-	18.00
2	Purchase of goods				
	Cosmo Speciality Chemicals Private Limited	21.09	-	-	21.09
3	Sales				
	Cosmo Films Inc., USA	63.33	-	-	63.33
	Cosmo Films Korea Limited, Korea	33.95	-	-	33.95
	Cosmo Films Japan (GK), Japan	3.06	-	-	3.06
	CF (Netherlands) Holdings Limited BV., Netherlands	14.57	-	-	14.57
	Cosmo Speciality Chemicals Private Limited	19.03	-	-	19.03
4	Sales return				
	Cosmo Films Inc., USA	0.01	-	-	0.01
	CF (Netherlands) Holdings Limited BV., Netherlands	0.60	-	-	0.60
5	Sales of property, plant and equipment				
	Cosmo Speciality Chemicals Private Limited	11.36	-	-	11.36
6	Other operating revenues				
	Cosmo Films Inc., USA	0.22	-	-	0.22
	Cosmo Films Korea Limited, Korea	0.13	-	-	0.13
	Cosmo Films Japan (GK), Japan	0.08	-	-	0.08
7	Reimbursement received for expenses paid (net)				
	Cosmo Films Inc., USA	0.10	-	-	0.10
	Cosmo Speciality Chemicals Private Limited	1.03	-	-	1.03
8	Expenses incurred				
	Cosmo Films Japan (GK), Japan	0.90	-	-	0.90
	CF (Netherlands) Holdings Limited BV., Netherlands	0.68	-	-	0.68
9	Rent received				
	Parvasi Enterprises Limited	-	-	0.01	0.01
	Cosmo Speciality Chemicals Private Limited	0.23	-	-	0.23
10	Professional fees paid				
	Mrs. Yamini Kumar	-	0.83	-	0.83
	Nangia & Company LLP	-	-	0.18	0.18
12	Short term employee benefits	-	18.33	-	18.33
13	Post employment benefits*	-	0.44	-	0.44
14	Share based payments	-	0.22	-	0.22
15	Buyback of shares				
	Mr. Ashok Jaipuria	-	1.26	-	1.26
	Mr. Anil Kumar Jain	-	0.09	-	0.09
	Mr. Rakesh Nangia	-	0.11	-	0.11
	Mr. Pankaj Poddar	-	0.04	-	0.04
	Mr. Ambrish Jaipuria	-	1.29	-	1.29
	Mrs. Aanchal Jaipuria Bhandari	-	0.33	-	0.33
	Mrs. Yamini Kumar	-	0.19	-	0.19
	Mrs Abha Jaipuria	-	0.09	-	0.09
	Gayatri & Annapurana	-	-	27.41	27.41
	Fawkes Management Private Ltd	-	-	0.74	0.74
	Parvasi Enterprises Limited	-	-	0.02	0.02
16	Sitting fee/commission paid				
	Mr. H. K. Agrawal	-	0.13	-	0.13
	Mrs. Alpana Parida	-	0.13	-	0.13
	Mr. Pratip Chaudhuri	-	0.14	-	0.14
	Mr. H. N. Sinor	-	0.13	-	0.13
	Mr. Anil Wadhwa	-	0.13	-	0.13
	Mr. Rakesh Nangia	-	0.13	-	0.13
17	Repayment of loan				
	Mr. Pankaj Poddar	-	(2.04)	-	(2.04)
18	Interest income on loan given				
	Mr. Pankaj Poddar	-	0.21	-	0.21
19	Corporate social responsibility expenditure				
	Contribution to Cosmo Foundation	-	-	1.78	1.78

* 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, 2021

(Rs. in Crores)

	Particulars	Subsidiaries and step-down subsidiaries companies	Enterprises owned or significantly influenced by key management	Key management personnel and their relatives	Total
	Outstanding balances				
1	Trade receivables				
	Cosmo Films Inc., USA	33.04	-	-	33.04
	Cosmo Films Korea Limited, Korea	18.69	-	-	18.69
	Cosmo Films Japan (GK), Japan	2.06	-	-	2.06
	CF (Netherlands) Holdings Limited BV., Netherlands	12.22	-	-	12.22
2	Trade payables				
	Cosmo Speciality Chemicals Private Limited	4.27	-	-	4.27
3	Receivables against sale of property, plant and equipment				
	Cosmo Speciality Chemicals Private Limited	11.36	-	-	11.36
4	Remuneration/commission payable	-	-	18.10	18.10
5	Loan outstanding				
	Mr. Pankaj Poddar	-	-	7.61	7.61
6	Interest receivable				
	Mr. Pankaj Poddar	-	-	0.08	0.08