

CFL/SEC/SE/PS/2020-21/NOV/07

November 25, 2020

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 September 30, 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 September 30, 2020.

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

Digitally signed
by JYOTI DIXIT
Date: 2020.11.25
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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 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
- Pravasi Enterprises 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. Agrawaal, Independent Director
- Mr. Rajeev Gupta, Independent Director#
- Mrs Alpana Parida, Independent Director
- Mr. Pratip Chaudhuri, 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

(INR 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	4.01	-	-	4.01
2	Sales				
	Cosmo Films Inc. USA	81.38	-	-	81.38
	Cosmo Films Korea Limited, Korea	22.32	-	-	22.32
	Cosmo Films Japan (GK)	2.33	-	-	2.33
	CF (Netherlands) Holdings Limited BV., Netherlands	22.11	-	-	22.11
	Cosmo Speciality Chemicals Private Limited	1.45	-	-	1.45
3	Sales Return				
	Cosmo Films Inc. USA	4.13	-	-	4.13
4	Other operating revenues				
	Cosmo Films Inc., USA	0.33	-	-	0.33
	Cosmo Films Korea Limited, Korea	0.14	-	-	0.14
	Cosmo Films Japan (GK)	0.11	-	-	0.11
5	Expenses incurred				
	Cosmo Films Japan (GK)	0.94	-	-	0.94
	CF (Netherlands) Holdings Limited BV., Netherlands	0.52	-	-	0.52
	Cosmo Speciality Chemicals Private Limited	1.16	-	-	1.16
6	Rent received				
	Sunrise Manufacturing Company Limited	-	-	0.01	0.01
	Pravasi Enterprises Limited	-	-	0.01	0.01
	Cosmo Speciality Chemicals Private Limited	-	-	0.32	0.32
7	Corporate guarantee given				
	Cosmo Films Inc., USA*	76.21	-	-	76.21
8	Commission received on corporate guarantee				
	Cosmo Films Inc., USA	0.35	-	-	0.35
9	Short term employee benefits		17.22		17.22
10	Post employment benefits**		0.32		0.32
11	Share based payments		0.10		0.10
12	Sitting fee/commission paid				
	Mr. H. K. Agrawaal	-	0.18	-	0.18
	Mr. Rajeev Gupta#	-	0.19	-	0.19
	Mrs. Alpana Parida	-	0.20	-	0.20
	Mr. Pratip Chaudhuri	-	0.20	-	0.20
	Mr. H. N. Sinor	-	0.20	-	0.20
	Mr. Vivek Nangia#	-	0.19	-	0.19
	Mr. Anil Wadhwa	-	0.20	-	0.20
13	Interest income on loan given				
	Mr. Pankaj Poddar	-	0.18	-	0.18
14	Corporate social responsibility expenditure				
	Contribution to Cosmo Foundation	-	-	1.35	1.35

#Mr. Vivek Nangia and Mr. Rajeev Gupta ceased to be Director of the Company w.e.f. June 25, 2020 and August 7, 2020 respectively.

*Terminated during Q2 FY 2020-21

** 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 September 30, 2020

(INR Crores)

S.No.	Particulars	Subsidiaries and step-down subsidiaries companies	Enterprises owned or significantly influenced by key management personnel or their	Key management personnel and their Relatives	Total
		As at 30 September 2020	As at 30 September 2020	As at 30 September 2020	As at 30 September 2020
1	Trade receivables				
	Cosmo Films Korea Limited, Korea	18.77	-	-	18.77
	CF (Netherlands) Holdings Limited BV., Netherlands	11.09	-	-	11.09
	Cosmo Films Inc., USA	62.99	-	-	62.99
	Cosmo Films Japan (GK)	0.69	-	-	0.69
	Cosmo Speciality Chemicals Private Limited	13.89	-	-	13.89
2	Remuneration payable	-	-	8.52	9.07
3	Loan outstanding				
	Mr. Pankaj Poddar	-	-	8.60	8.60

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by JYOTI DIXIT
DIXIT Date: 2020.11.25
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