

CFL/SEC/SE/PS/2019-20/NOV/06

November 25, 2019

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| 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, 2019**

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, 2019.

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:

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

A. Subsidiary company

a) CF (Netherlands) Holdings Limited BV., Netherlands

B. Step-down subsidiary companies

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

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

- a) Sunrise Manufacturing Company Limited,
b) Cosmo Foundation
c) Gayatri & Annapurana

D. Key management personnel

- a) Mr. Ashok Japuria, Chairman and Managing Director of Company
b) Mr. Anil Kumar Jain, Director of corporate affairs
c) Mr. H. K. Agrawal, Independent Director
d) Mr. Rajeev Gupta, Non-Independent Director
e) Mrs. Alpana Parida, Independent Director
f) Mr. Ashish Kumar Guha, Independent Director
g) Mr. Pratip Chaudhuri, Non-Independent Director
h) Mr. H. N. Sinor, Independent Director
i) Mr. Vivek Nangia, Independent Director
j) Mr. Anil Wadhwa, Independent Director
k) Mr. Pankaj Poddar, Chief Executive Officer
l) Mr. Neeraj Jain, Chief Financial Officer
m) Ms. Jyoti Dixit, Company Secretary

(in ₹ crores)

| | Particulars | Subsidiaries and step-down subsidiaries companies | Key management personnel and their Relatives | Enterprises owned or significantly influenced by key management personnel or their relatives | Total |
|----|--|---|--|--|-------|
| | Transactions during the period | | | | |
| 1 | Sale of goods | | | | |
| | Cosmo Films Inc. USA | 86.36 | - | - | 86.36 |
| | Cosmo Films Korea Limited, Korea | 16.80 | - | - | 16.80 |
| | Cosmo Films Japan (GK) | 1.72 | - | - | 1.72 |
| | CF (Netherlands) Holdings Limited BV., Netherlands | 4.63 | - | - | 4.63 |
| 2 | Sale return of goods | | | | |
| | Cosmo Films Inc. USA | 3.84 | - | - | 3.84 |
| | Cosmo Films Korea Limited, Korea | 0.77 | - | - | 0.77 |
| | CF (Netherlands) Holdings Limited BV., Netherlands | 0.65 | - | - | 0.65 |
| 3 | Purchase of fixed assets | | | | |
| | Cosmo Films Inc., USA | 0.20 | - | - | 0.20 |
| 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) | 0.10 | - | - | 0.10 |
| 5 | Reimbursement of Expenses paid (net) | | | | |
| | Cosmo Films Inc., USA | 0.14 | - | - | 0.14 |
| | Cosmo Films Japan (GK) | 1.06 | - | - | 1.06 |
| | CF (Netherlands) Holdings Limited BV., Netherlands | 0.46 | - | - | 0.46 |
| 6 | Rent received | | | | |
| | Sunrise Manufacturing Company Limited | - | - | 0.01 | 0.01 |
| 7 | Commission received on corporate guarantee | | | | |
| | Cosmo Films Inc., USA | 0.35 | - | - | 0.35 |
| 8 | Short term employee benefits | - | 7.23 | - | 7.23 |
| 9 | Post employment benefits* | - | 0.23 | - | 0.23 |
| 10 | Share based payments | - | 0.40 | - | 0.40 |
| 11 | Sitting fee/commission paid | | | | |
| | Mr. H. K. Agrawal | - | 0.06 | - | 0.06 |
| | Mr. Rajeev Gupta | - | 0.04 | - | 0.04 |
| | Mrs. Alpana Parida | - | 0.06 | - | 0.06 |
| | Mr. Ashish Kumar Guha | - | 0.05 | - | 0.05 |
| | Mr. Pratip Chaudhuri | - | 0.06 | - | 0.06 |
| | Mr. H. N. Sinor | - | 0.06 | - | 0.06 |
| | Mr. Vivek Nangia | - | 0.06 | - | 0.06 |
| | Mr. Anil Wadhwa | - | 0.06 | - | 0.07 |
| 12 | Corporate social responsibility expenditure | | | | |
| | Contribution to Cosmo Foundation | - | - | 0.72 | 0.72 |

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



| | 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 |
|---|--|---|--|--|-------|
| | Outstanding balances | | | | |
| 1 | Trade receivables | | | | |
| | Cosmo Films Inc., USA | 5.40 | | | 5.40 |
| | Cosmo Films Korea Limited, Korea | 18.28 | | | 18.28 |
| | Cosmo Films Japan (GK) | 1.42 | | | 1.42 |
| | CF (Netherlands) Holdings Limited BV., Netherlands | 2.58 | | | 2.58 |
| 3 | Corporate guarantee | | | | |
| | Cosmo Films Inc., USA | 48.79 | | | 48.79 |
| 4 | Managerial remuneration payable | | | | |
| | Mr. Ashok Jaipuria | | | 2.40 | 2.40 |
| | Mr. H. K. Agrawal | | | 0.04 | 0.04 |
| | Mr. Rajeev Gupta | | | 0.04 | 0.04 |
| | Mrs. Alpana Parida | | | 0.04 | 0.04 |
| | Mr. Ashish Kumar Guha | | | 0.04 | 0.04 |
| | Mr. Pratip Chaudhuri | | | 0.04 | 0.04 |
| | Mr. H. N. Sinor | | | 0.04 | 0.04 |
| | Mr. Vivek Nangia | | | 0.04 | 0.04 |
| | Mr. Anil Wadhwa | | | 0.04 | 0.04 |

