## Disclosure of Related Party Transactions for the half year ended as on March 31, 2025

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

					r	I		r	n							under	taken.			
Details of the party (listed entity /subsidiary) entering into the transaction			Details of the counterparty			Value of the	Value of the related	Date of Audit Committe e	Value of	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 loans, inter-corporate deposits, advances or investments				
Sr No.	lo.	AN Name	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	related party transaction as approved by the audit committee	y audit transactio	Meeting where the ratificatio n was approved	transaction during the reporting period	Opening C balance ba		Nature of indebtedne ss (loan/ issuance of debt/ any other etc.)	of other	Cost	Tenur e	Nature (loan/ advance/ intercorpor ate deposit/ investment )	Interest Tenui Rate (%) e	Secur will be	the funds utilised ultimate nt of	Note s
		Cosmo Speciality	Wholly-owned Subsidiary			Approved b	by l													
1	COSMO FIRST LIMITED	Polymers Private Limited	Company	Investment		35 Board			35	0	0									
		Cosmo Global Films	Wholly-owned Subsidiary			Approved b	ру													
2	COSMO FIRST LIMITED	Private Limited	Company	Investment		50 Board			50	0	0									
3	COSMO FIRST LIMITED	Cosmo Speciality Chemicals Private Limited	Wholly-owned Subsidiary Company	Purchase of goods or services		74.2 Approved			74.2	43.63	34.71									
		Cosmo Global Films	Wholly-owned Subsidiary	Purchase of goods							-									
4	COSMO FIRST LIMITED	Private Limited	Company	or services		0.35 Approved			0.35	0.31	0.23									
		Cosmo Films Korea	Step-down Subsidiary	Purchase of goods																
5	COSMO FIRST LIMITED	Limited, Korea	Company	or services		0.39 Approved			0.39	0.28	0									
6	COSMO FIRST LIMITED	Cosmo Speciality Polymers Private Limited	. ,	Purchase of goods or services		1.2 Approved			1.2	0	0.6									
			Step-down Subsidiary	Sale of goods or																
/	COSMO FIRST LIMITED	Cosmo Films Inc., USA	Company Chan dawa Cubaidiana	services		150.25 Approved			150.25	59.57	67.73									
		Cosmo Films Korea Limited, Korea	Step-down Subsidiary	Sale of goods or		14.98 Approved			14.98	9.08	0.41									
8	COSMO FIRST LIMITED	Cosmo Films Japan (GK),	Company Step-down Subsidiary	services Sale of goods or		14.30 Appi0ved			14.98	9.08	9.41							<u>                                      </u>		
a	COSMO FIRST LIMITED	Japan	Company	services		16.11 Approved			16.11	15.81	8.25									
	COSMO FIRST LIMITED	CF (Netherlands) Holdings Limited BV., Netherlands	Step-down Subsidiary Company	Sale of goods or services		26.22 Approved			26.22		6.49									
	COSMO FIRST LIMITED	Cosmo Speciality Chemicals Private Limited	Wholly-owned Subsidiary Company	Sale of goods or services		1.15 Approved			1.15		0.84									
12	COSMO FIRST LIMITED	Cosmo Speciality Polymers Private Limited		Sale of goods or services		0.02 Approved			0.02	0	0.01									
13	COSMO FIRST LIMITED	Cosmo Global Films Private Limited	Wholly-owned Subsidiary Company	Sale of goods or services		0.85 Approved			0.85	0.45	0.33									

		Enterprises over which Key												
		managerial personnel of												
		the Company and their				Omnibus Approval								
		relatives have significant	Sale of goods or			for unforseen								
14 COSMO FIRST LIMITED	Zigly Foundation	influence	services		0.01	transactions		0.01	0	0.01				
				Common IT										
		Step-down Subsidiary	Any other	Cost										
15 COSMO FIRST LIMITED	Cosmo Films Inc., USA	Company	transaction	Recovered	0.22	Approved		0.22	0.12	0.11				
	Cosmo Films Korea	Step-down Subsidiary	Any other	Common IT										
16 COSMO FIRST LIMITED	Limited, Korea	Company	transaction	Cost Recovered	0.05	Approved		0.05	0.03	0.02				
	Limited, Korea	company	transaction	Common IT	0.05	Approved		0.05	0.05	0.02				
	Cosmo Films Japan (GK),	Step-down Subsidiary	Any other	Cost										
17 COSMO FIRST LIMITED	Japan	Company	transaction	Recovered	0.08	Approved		0.08	0.05	0.04				
	Cosmo Speciality			Common IT										
	Chemicals Private	Wholly-owned Subsidiary	Any other	Cost										
18 COSMO FIRST LIMITED	Limited	Company	transaction	Recovered	0.15	Approved	 	0.15	0.09	0.08				
	Cosmo Global Films	Wholly-owned Subsidiary	Any other	Common IT Cost										
19 COSMO FIRST LIMITED	Private Limited	Company	transaction	Recovered	0.04	Approved		0.04	0	0.04				
		company	transaction	Recovered	0.04	rippioved		0.04	Ū	0.04				
	CE (Netherlands)			Reimbursem										
	CF (Netherlands)	Ston down Subsidion	Any other	ent received										
20 COSMO FIRST LIMITED	Holdings Limited BV., Netherlands	Step-down Subsidiary Company	Any other transaction	for expenses paid	7.05	Approved		7.05	0	2.36				
	Cosmo Films Japan (GK),	Step-down Subsidiary	Any other	Expenses	7.02	Approved		7.05	0	2.50				
21 COSMO FIRST LIMITED	Japan	Company	transaction	incurred	0.84	Approved		0.84	0.33	0.54				
	CF (Netherlands)	company	and and a decircular		0.0	, ippi o ved		0.01	0.00	0.5 .				
	Holdings Limited BV.,	Step-down Subsidiary	Any other	Expenses										
22 COSMO FIRST LIMITED	Netherlands	Company	transaction	incurred	0.52	Approved		0.52	0.27	0.26				
	Cosmo Speciality													
	Chemicals Private	Wholly-owned Subsidiary	Any other	Expenses										
23 COSMO FIRST LIMITED	Limited	Company	transaction	incurred	0.5	Approved		0.5	0	0				
		Enterprises over which Key												
		managerial personnel of												
		the Company and their				<b>D</b>								
	Parvasi Enterprises	relatives have significant	Any other	Rent	0.07	Repetitive		0.02	0.02	0.01				
24 COSMO FIRST LIMITED	Limited Cosmo Speciality	influence	transaction	Received	0.02	Transaction	 	0.02	0.03	0.01			 	 
	Chemicals Private	Wholly-owned Subsidiary	Any other	Bant										
25 COSMO FIRST LIMITED	Limited	Company	transaction	Rent Received	0 47	Approved		0.47	0.7	0.23				
	Linneu	company			0.47			0.47	0.7	0.25				
	Cosmo Speciality	Wholly-owned Subsidiary	Any other	Rent										
26 COSMO FIRST LIMITED	Polymers Private Limited	Company	transaction	Received	0.31	Approved		0.31	0.31	0.12				
	Cosmo Films Japan (GK),	Step-down Subsidiary	Any other											
27 COSMO FIRST LIMITED	Japan	Company	transaction	Rent Paid	0.37	Approved		0.37	0.19	0.19				
	Ms. Yamini Kumar		Purchase of goods	5										
28 COSMO FIRST LIMITED	(Jaipuria)	Promoter Group	or services		2.5	Approved		0.91	0.63	0.28				

j			1				 				 		
		Enterprises over which Key											
		managerial personnel of											
		the Company and their											
		relatives have significant	Sale of goods or			As per Support							
29 COSMO FIRST LIMITED	Cosmo Ferrites Ltd	influence	services		0.24	Service Agreement	0.12	0.06	0.06				
	Cosmo Speciality												
	Chemicals Private	Wholly-owned Subsidiary	Sale of goods or										
30 COSMO FIRST LIMITED	Limited	Company	services		0.12	Approved	0.12	0.06	0.06				
	Cosmo Global Films	Wholly-owned Subsidiary	Sale of goods or										
31 COSMO FIRST LIMITED	Private Limited	Company	services		0.03	Approved	0.03	0.02	0.02				
		Enterprises over which Key											
		managerial personnel of											
		the Company and their											
		relatives have significant	Sale of goods or						_				
32 COSMO FIRST LIMITED	Nangia & Company LLP	influence	services	Chart Tager	0.15	On Actual basis	 0.15	0.35	0		 _		
			Any other	Short Term Employee									
33 COSMO FIRST LIMITED	Mr. Ashok Jaipuria	Promoter	transaction	Benefit	8 58	Approved	8.58	0	0				
	With Shok Sulparia		transaction	Short Term	0.50	Approved	0.50	Ű	Ū				
	Ms. Yamini Kumar		Any other	Employee									
34 COSMO FIRST LIMITED	(Jaipuria)	Promoter Group	transaction	Benefit	0.34	Appoved	0.34	0	0				
			Any other	Post		Approved by							
35 COSMO FIRST LIMITED	Mr. Ashok Jaipuria	Promoter	Any other transaction	Employeme nt Benefit	1 0 2	Board	1.02	0	0				
35 COSMO FIRST LIMITED	IVIT. ASTIOK Jaipuria	Promoter	transaction	Post	1.02	Board	1.02	0	U				
	Ms. Yamini Kumar		Any other	Employeme		Approved by							
36 COSMO FIRST LIMITED	(Jaipuria)	Promoter Group	transaction	nt Benefit	0.09	Board	0.09	0	0				
			Any other			Approved by							
37 COSMO FIRST LIMITED	Mr. Ashok Jaipuria	Promoter	transaction	Loan Given	10	Board	10	0	10				
			A 11	Loan									
		-	Any other	Repayment		Approved by							
38 COSMO FIRST LIMITED	Mr. Ashok Jaipuria	Promoter	transaction	Received	10	Board	 10	0	0				
		Key management personnel of entity or	Any other	Loan									
39 COSMO FIRST LIMITED	Mr. Pankaj Poddar	parent	Any other transaction	Repayment Received	0.54	Approved	0.54	0	0				
39 COSIVIO FIRST LIIVITED		Key management	transaction	Received	0.54	Approved	0.54	0	U				
		personnel of entity or											
40 COSMO FIRST LIMITED	Mr. Pankaj Poddar	parent	Interest received		0.07	Approved	0.07	0	0				
	ivit. Furikaj Foddal	parent	Interest received		0.07	Approved by	0.07	Ű	Ū				
41 COSMO FIRST LIMITED	Mr. Ashok Jaipuria	Promoter	Interest received		0.01	Board	0.01	0	0				
								-	-				
		Enterprises over which Key											
		managerial personnel of											
		the Company and their											
		relatives have significant	Any other	CSR									
42 COSMO FIRST LIMITED	Cosmo Foundation	influence	transaction	Expenditure	2.21	Appoved	0.97	1.26	0.97				
		Enterprises over which Key											
		managerial personnel of											
		the Company and their											
		relatives have significant	Any other	Charity and	a / -			0.0-					
43 COSMO FIRST LIMITED	Zigly Foundation	influence	transaction	Donations	0.13	Appoved	0.05	0.05	0.05				

											-			
		Enterprises over which Key	,											
		managerial personnel of	(											
		the Company and their												
	Sitaram Jaipuria	relatives have significant	Any other	66D										
44 COSMO FIRST LIMITED	Foundation	influence	transaction	CSR Expenditure	0.25 Appoved		0.25	0	0.25					
44 COSIVIO FIRST LIMITED	Cosmo Global Films	Wholly-owned Subsidiary	Sale of goods or	Experialture	0.23 Appoved		0.23	0	0.25					
45 COSMO FIRST LIMITED	Private Limited	Company	services		0 Appoved		· · · · · ·	63.37	9.15					
43 COSIVIO FIRST LIMITED	CF (Netherlands)	company	Services		0 Appoved			03.37	5.15					
	Holdings Limited BV.,	Step-down Subsidiary	Sale of goods or											
46 COSMO FIRST LIMITED	Netherlands	Company	services		0 Appoved		0	23.34	15.3					
	Cosmo Films Korea	Step-down Subsidiary	Sale of goods or		0 Appored			23.34	15.5					
47 COSMO FIRST LIMITED	Limited, Korea	Company	services		0 Appoved			0	6.71					
		Step-down Subsidiary	Services		o Appored			0	0.71					
48 COSMO FIRST LIMITED	Cosmo Films Inc., USA	Company	Advance		0 Appoved		( )	112.46	96.03					
	Cosmo Films Japan (GK),	Step-down Subsidiary						112.40	50.05					+
49 COSMO FIRST LIMITED	Japan	Company	Advance		0 Appoved		0	9.32	16.59					
	Cosmo Speciality													
	Chemicals Private	Wholly-owned Subsidiary	Purchase of goods	s										
50 COSMO FIRST LIMITED	Limited	Company	or services	-	0 Appoved		C	13.89	21.5					
	Cosmo Films Korea	Step-down Subsidiary	Purchase of goods	s	- P.F									
51 COSMO FIRST LIMITED	Limited, Korea	Company	or services		0 Appoved		C	12.8	15.47					
	,	. ,												
	Cosmo Speciality	Wholly-owned Subsidiary	Purchase of goods	s										
52 COSMO FIRST LIMITED	Polymers Private Limited	Company	or services		0 Appoved		C	0	0.52					
	Cosmo Films Japan (GK),	Step-down Subsidiary	Purchase of goods	s										
53 COSMO FIRST LIMITED	Japan	Company	or services		0 Appoved		C	0	4.55					
					Approved by									
54 COSMO FIRST LIMITED	Mr. Ashok Jaipuria	Promoter	Remuneration		8.58 Board		8.58	5.89	9.51					
		Key management												
		personnel of entity or												
55 COSMO FIRST LIMITED	Mr. Pankaj Poddar	parent	Loan		0 Approved		C	4.01	3.47					
	Cosmo Films Korea	Step-down Subsidiary	Purchase of fixed											
56 COSMO FIRST LIMITED	Limited, Korea	Company	assets		0 Approved		C	2.21	0					
									T		T			
	CF (Netherlands)			Reimbursem										
	Holdings Limited BV.,	Step-down Subsidiary	Any other	ent paid for										
57 COSMO FIRST LIMITED	Netherlands	Company	transaction	expenses incurred	0 Approved		0	2.5	0					
	Cosmo Global Films	Wholly-owned Subsidiary	Sale of goods or					2.5	0					
58 COSMO FIRST LIMITED	Private Limited	Company	services		0 Approved		, r	0.02	0					
		company						0.02	0					+
	Cosmo Speciality	Wholly-owned Subsidiary	Sale of goods or											
59 COSMO FIRST LIMITED	Polymers Private Limited	Company	services		0 Approved		C	34.77	0					
Total value of transaction during t	-,	F - 7				1	423.18	-	-			I		
stal value of transaction during f	the reporting period						423.18							