

Related Party Transactions as on September 30, 2021

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
- c) Cosmo Speciality Polymers Private Limited

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) Petsfamilia Foundation
- e) Gayatri & Annapurana (Partnership firm)
- f) Nangia & Company LLP

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. Agrawaal, Independent Director
- d) Mrs Alpana Parida, Independent Director
- e) Mr. Rakesh Nangia, Independent Director
- 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
- c) Ms. Ruchir Jain
- d) Ms. Rachna Morarka



Related Party Transactions as on September 30, 2021

(Rs in Crores)

	Particulars	Subsidiaries and step-down subsidiaries companies	Key management personnel and their relatives	Enterprises owned or significantly influenced by key	Total
	Transactions during the year				
1	Investment made				
	Cosmo Speciality Chemicals Private Limited	15.00	-	-	15.00
	Cosmo Speciality Polymers Private Limited	3.30	-	-	3.30
2	Purchase of goods				
	Cosmo Speciality Chemicals Private Limited	32.23	-	-	32.23
3	Sales				
	Cosmo Films Inc., USA	130.89	-	-	130.89
	Cosmo Films Korea Limited, Korea	46.86	-	-	46.86
	Cosmo Films Japan (GK), Japan	10.71	-	-	10.71
	CF (Netherlands) Holdings Limited BV., Netherlands	39.44	-	-	39.44
	Cosmo Speciality Chemicals Private Limited	22.05	-	-	22.05
	Mr. Pankaj Poddar	-	Refer note-1	-	-
	Mr. Ashok Jaipuria	-	Refer note-1	-	-
	Ms. Aachal Jaipuria	-	Refer note-1	-	-
	Ms. Ruchir Jain	-	Refer note-1	-	-
	Ms. Rachna Morarka	-	Refer note-1	-	-
4	Sales return				
	CF (Netherlands) Holdings Limited BV., Netherlands	0.95	-	-	0.95
5	Other operating revenues				
	Cosmo Films Inc., USA	0.22	-	-	0.22
	Cosmo Films Korea Limited, Korea	0.12	-	-	0.12
	Cosmo Films Japan (GK), Japan	0.09	-	-	0.09
6	Reimbursement received for expenses paid (net)				
	Cosmo Speciality Chemicals Private Limited	0.84	-	-	0.84
7	Expenses incurred				
	Cosmo Films Japan (GK), Japan	0.62	-	-	0.62
	CF (Netherlands) Holdings Limited BV., Netherlands	0.52	-	-	0.52
8	Rent received				
	Parvasi Enterprises Limited	-	-	0.01	0.01
	Cosmo Speciality Chemicals Private Limited	0.42	-	-	0.42
9	Professional fees paid				
	Mrs. Yamini Kumar	-	0.75	-	0.75
	Nangia & Company LLP	-	-	0.10	0.10
10	Short term employee benefits	-	24.95	-	24.95
11	Post employment benefits**	-	0.60	-	0.60
12	Share based payments	-	1.52	-	1.52
13	Sitting fee/commission paid				
	Mr. H. K. Agrawal	-	0.21	-	0.21
	Mrs. Alpana Parida	-	0.20	-	0.20
	Mr. Pratip Chaudhuri	-	0.22	-	0.22
	Mr. H. N. Sinor	-	0.22	-	0.22
	Mr. Anil Wadhwa	-	0.21	-	0.21
	Mr. Rakesh Nangia	-	0.21	-	0.21
14	Loan given				
	Mr. Pankaj Poddar	-	0.67	-	0.67
	Mr. Anil Kumar Jain	-	2.40	-	2.40
15	Repayment of loan				
	Mr. Pankaj Poddar	-	0.83	-	0.83
	Mr. Anil Kumar Jain	-	2.40	-	2.40
16	Interest income on loan given				
	Mr. Pankaj Poddar	-	0.15	-	0.15
	Mr. Anil Kumar Jain	-	0.02	-	0.02
17	Corporate social responsibility expenditure				
	Contribution to Cosmo Foundation	-	-	1.78	1.78
	Contribution to Petsfamilia Foundation	-	-	0.01	0.01

Note-1: *Sale of Petcare products/services- Mr. Pankaj Poddar- INR 15737, Mr.Ashok Jaipuria- INR 3454, Ms. Aachal Jaipuria- INR 1383, Ms Ruchir Jain- INR 634, Ms. Rachna Morarka- INR 10864

** 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, 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	37.36	-	-	37.36
	Cosmo Films Korea Limited, Korea	39.31	-	-	39.31
	Cosmo Films Japan (GK), Japan	2.59	-	-	2.59
	CF (Netherlands) Holdings Limited BV., Netherlands	11.61	-	-	11.61
	Cosmo Speciality Chemicals Private Limited	9.05	-	-	9.05
2	Remuneration/commission payable	-	-	14.92	18.10
3	Loan outstanding				
	Mr. Pankaj Poddar	-	-	7.64	7.64
4	Interest receivable				
	Mr. Pankaj Poddar	-	-	0.03	0.03

