Disclosure of Related Party Transactions for the half year ended as on September 30, 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 undertaken.

								_	, ,				undertaken.								
	Details of the party (listed entity /subsidiary) entering into the transaction		Details (Details of the counterparty		Details of	Value of the		the Audi related Comm	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			inter- Deta	Details of the loans, inter-corporate deposits, advances or investments			
Sr No.	Name	PAN	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	Remarks on approval by audit committee	transactio Mee n ratified whe by the th audit ratific committe n w	e Meeting where the ratificatio n was approved	ransaction during the reporting period	Opening Closing balance balance		Nature of indebtedne ss (loan/issuance of debt/any other etc.)		Cost	Tenur e (loan/advance) ate dep investm	por osit/	Sec est Tenur ed/ (%) e uns ure	by the ultimate	
			Cosmo Speciality																		
ı			Chemicals Private	Wholly-owned Subsidiary	Purchase of goods																
1	COSMO FIRST LIMITED		Limited	Company	or services		84.14	Approved			84.14	34.71	10.66								
			Cosmo Global Films	Wholly-owned Subsidiary	Purchase of goods																
2	COSMO FIRST LIMITED		Private Limited	Company	or services		1.05	Approved			1.05	0.23	0								
			Cosmo Films Korea	Step-down Subsidiary	Purchase of goods																
3	COSMO FIRST LIMITED		Limited, Korea	Company	or services		0.17	Approved			0.17	0	2.03								
4	COSMO FIRST LIMITED		Cosmo Speciality Polymers Private Limited		Purchase of goods or services		1.83	Approved			1.83	0.6	0								
5	COSMO FIRST LIMITED		Cosmo Films Inc., USA	Step-down Subsidiary Company	Sale of goods or services		134.76	Approved			134.76	67.73	0								
6	COSMO FIRST LIMITED		Cosmo Films Korea Limited, Korea	Step-down Subsidiary Company	Sale of goods or services		15.01	Approved			15.01	9.41	10.74								
7	COSMO FIRST LIMITED		Cosmo Films Japan (GK), Japan	Step-down Subsidiary Company	Sale of goods or services		16.94	Approved			16.94	8.25	0								
8	COSMO FIRST LIMITED		CF (Netherlands) Holdings Limited BV., Netherlands	Step-down Subsidiary Company	Sale of goods or services		42.68	Approved			42.68	6.49	19.15								
g	COSMO FIRST LIMITED		Cosmo Speciality Chemicals Private Limited	Wholly-owned Subsidiary Company	Sale of goods or services		2.45	Approved			2.45	0.84	0								
10	COSMO FIRST LIMITED		Cosmo Speciality Polymers Private Limited	. ,	Sale of goods or services		0.22	Approved			0.22	0.01	0.21								
			Cosmo Global Films	Wholly-owned Subsidiary	Sale of goods or						-										
11	COSMO FIRST LIMITED		Private Limited	Company	services		0.98	Approved			0.98	0.33	14.04								
12	COSMO FIRST LIMITED		Cosmo Films Inc., USA	Step-down Subsidiary Company	Any other transaction	Common IT cost recovered	0.2	Approved			0.2	0	0								
13	COSMO FIRST LIMITED		Cosmo Films Korea Limited, Korea	Step-down Subsidiary Company	Any other transaction	Common IT cost recovered	0.06	Approved			0.06	0	0								

Cosmo Films Japan (GK), Japan Company transaction recovered 0.1 Approved 0.1 0 0 Cosmo Speciality Chemicals Private Limited Company transaction recovered 0.15 Approved 0.15 Approved 0.15 Approved 0.15 O 0 Cosmo Global Films Private Limited Company transaction recovered 0.15 Approved 0.15 O 0 Cosmo Global Films Private Limited Company transaction recovered 0.15 Approved 0.15 O 0 Cosmo Global Films Private Limited Company transaction recovered 0.08 Approved 0.08 O 0	
14 COSMO FIRST LIMITED Japan Company transaction recovered 0.1 Approved 0.1 0 0 Cosmo Speciality Chemicals Private Company transaction recovered 0.1 Approved 0.1 0 0 Cosmo Speciality Chemicals Private Company transaction recovered 0.15 Approved 0.15 ApproveDapproveDapproveDapprov	
Cosmo Speciality Chemicals Private Umited Company Company Wholly-owned Subsidiary Cosmo Global Films Wholly-owned Subsidiary Wholly-owned Subsidiary Any other Cost Common IT Cost Cost Common IT Cost Cost Common IT Cost Cost Common IT Cost Cost Cost Cost Cost Cost Cost Cost	
Chemicals Private Limited Wholly-owned Subsidiary Company transaction recovered 0.15 Approved 0.15 Approved 0.15 Osmo Global Films Wholly-owned Subsidiary Any other Cost Cost Cost Cost Cost Cost Cost Cost	
15 COSMO FIRST LIMITED Limited Company transaction recovered 0.15 Approved 0.15 0 0 Cosmo Global Films Wholly-owned Subsidiary Any other cost	
Cosmo Global Films Wholly-owned Subsidiary Any other Cost	
Cosmo Global Films Wholly-owned Subsidiary Any other cost	
The common first connection is a second constant of the connection is a second connection in the secon	
	
Reimbursem	
CF (Netherlands) ent received	
Holdings Limited BV., Step-down Subsidiary Any other for expenses	
17 COSMO FIRST LIMITED Netherlands Company transaction paid 7.21 Approved 7.21 0 0 0	
Reimbursem	
ent received	
18 COSMO FIRST LIMITED Cosmo Films Inc., USA Company transaction paid 2.95 Approved 2.95 D 0 0	
19 COSMO FIRST LIMITED Japan Company transaction incurred 0.64 Approved 0.64 0 0	
CF (Netherlands)	
Holdings Limited BV., Step-down Subsidiary Any other Expenses	
20 COSMO FIRST LIMITED Netherlands Company transaction incurred 0.6 Approved 0.6 0 0	
Enterprises over which Key	
managerial personnel of	
the Company and their	
Parvasi Enterprises relatives have significant Any other Rent Repetitive	
21 COSMO FIRST LIMITED Limited influence transaction Received 0.02 Transaction 0.02 0 0	
Cosmo Speciality	
Chemicals Private Wholly-owned Subsidiary Any other Rent	
22 COSMO FIRST LIMITED Limited Company transaction Received 0.46 Approved 0.46 0 0	
Cosmo Speciality Wholly-owned Subsidiary Any other Rent	
23 COSMO FIRST LIMITED Polymers Private Limited Company transaction Received 0.24 Approved 0.24 0 0	
Cosmo Films Japan (GK), Step-down Subsidiary Any other	
24 COSMO FIRST LIMITED Japan Company transaction Rent Paid 0.4 Approved 0.4 0 0	
Enterprises over which Key	
managerial personnel of	
the Company and their	
relatives have significant Sale of goods or As per support	
25 COSMO FIRST LIMITED Cosmo Ferrites Ltd influence services 0.24 Service Agreement 0.12 0 0	
Cosmo Speciality Cosmo Speciality	
Chemicals Private Wholly-owned Subsidiary Sale of goods or	
Cosmo Global Films Wholly-owned Subsidiary Sale of goods or	
27 COSMO FIRST LIMITED Private Limited Company services 0.03 Approved 0.03 0 0	
Esternism work block (v.)	
Enterprises over which Key	
managerial personnel of	
managerial personnel of the Company and their	
managerial personnel of	

			T				 				 	-	
			Any other	Short term									
29 COSMO FIRST LIMITED	Mr. Ashok Jaipuria	Promoter	transaction	employee benefits	11 11	Amarayad	11.11	0	0				
29 COSMIO FIRST LIMITED	IVIT. ASTION Jaipuria	Promoter	transaction		11.11	Approved	11.11	U	U				
	Ms. Yamini Kumar		Any other	Short term employee									
30 COSMO FIRST LIMITED	(Jaipuria)	Promoter Group	transaction	benefits	2 99	Approved	2.99	0	0				
30 6031110 1 11(3) 61(11)12	(sa.pa.ra)	r romoter ereap	ti di ibdetion	Post	2.55	, pp. crea	2.55		-				
			Any other	Employment		Approved by							
31 COSMO FIRST LIMITED	Mr. Ashok Jaipuria	Promoter	transaction	Benefit	1.02	Board	1.02	0	0				
				Post									
	Ms. Yamini Kumar		Any other	Employment		Approved by							
32 COSMO FIRST LIMITED	(Jaipuria)	Promoter Group	transaction	Benefit	0.34	Board	0.34	0	0				
		Key management											
		personnel of entity or											
33 COSMO FIRST LIMITED	Mr. Pankaj Poddar	parent	Interest received		0.06	Approved	0.06	0	0				
		Enterprises over which Key											
		managerial personnel of											
		the Company and their											
		relatives have significant	Any other	CSR									
34 COSMO FIRST LIMITED	Cosmo Foundation	influence	transaction	Expenditure	1.17	Approved	1.17	0	0				
		Enterprises over which Key											
		managerial personnel of											
		the Company and their											
		relatives have significant	Any other	Charity &									
35 COSMO FIRST LIMITED	Zigly Foundation	influence	transaction	donations	0.07	Approved	0.07	0	0				
	3,					I I I							
		Enterprises over which Key											
		managerial personnel of											
		the Company and their											
	Sitaram Jaipuria	relatives have significant	Any other	CSR									
36 COSMO FIRST LIMITED	Foundation	influence	transaction	Expenditure	0.25	Approved	0.25	0	0				
30 COSIVIO I INST EIIVITTED	Todridation	Step-down Subsidiary	transaction	Expenditure	0.23	Approved	0.25	U	0				
37 COSMO FIRST LIMITED	Cosmo Films Inc., USA	Company	Advance		n	Approved	0	96.03	81.83				
3, COSIVIO I INST LIIVII I ED	Cosmo Films Japan (GK),	Step-down Subsidiary	avarice		0	ppioveu	0	55.05	01.03				
38 COSMO FIRST LIMITED	Japan	Company	Advance		n	Approved	0	16.59	15.04				
35 COSIVIO I INST ENVITED	Sapan	Company	rance			рр. этса		10.33	13.04				
	Cosmo Speciality	Wholly-owned Subsidiary	Purchase of goods	s l									
39 COSMO FIRST LIMITED	Polymers Private Limited	Company	or services		0	Approved	0	0.52	0				
33 COSIVIO FIRST LIMITED	Cosmo Films Japan (GK),	Step-down Subsidiary		c	U	лрргочец	U	0.32	U				
40 COSMO EIRST LIMITED	Japan		Purchase of goods or services	3	0	Approved	0	4.55	0				
40 COSMO FIRST LIMITED	Jahaii	Company	OI SELVICES		U	• •	U	4.33	U				
41 COCMO FIRST LINALTED	Mr. Ashok Jaipuria	Promotor	Pomunoration		44.44	Approved by	11 11	0.54	6.40				
41 COSMO FIRST LIMITED		Promoter	Remuneration		11.11	Board Approved by	11.11	9.51	6.49				
42 COSMO FIRST LIMITED	Ms. Yamini Kumar	Promoter Group	Pomunoration		2.00	Approved by Board	2.99	0	2.01				
42 COSMO FIRST LIMITED	(Jaipuria)		Remuneration		2.99	DUdid	2.99	U	2.01				
		Key management											
42 605140 51555	Man Domini D. III	personnel of entity or			_	A		2 4-	2.52				
43 COSMO FIRST LIMITED	Mr. Pankaj Poddar	parent	Loan		0	Approved	0	3.47	3.53				
44 605440 51057 11441777		Step-down Subsidiary	Purchase of fixed				0.44						
		Company	assets		0.44	Approved		0	U				
44 COSMO FIRST LIMITED Total value of transaction during t	Cosmo Films Inc., USA the reporting period	Company	assets		0.44	Approved	0.44 345.4	0	0				Ī