PHOTON CAPITAL ADVISORS LIMITED

(CIN: L65910TG1983PLC004368) Regd. Office: Plot. No.90-A, Road No.9, Jubilee Hills, Hyderabad–500 033, Telangana, Tel/Fax No: 091-9951339995, Website: <u>http://www.pcalindia.com//</u>, Email Id - <u>info@pcalindia.com</u>

Date: 03-06-2022

To, The Department of Corporate Services, **BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Fort <u>Mumbai – 400 001</u>

Dear Sir,

Sub: Submission of Half yearly disclosure on Related Party Transactions u/r 23 (9) of SEBI (LODR), regulations 2015.

In compliance with regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the disclosure on Related Party Transactions on consolidated basis, for the half year ended March 31, 2022 drawn in accordance with applicable accounting standards.

Kindly take the same on record.

Thanking you,

For PHOTON CAPITAL ADVISORS LIMITED

N. Sopharan

SOBHARANI NANDURY WHOLE TIME DIRECTOR DIN: 00567002



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Format for disclosure of related party transactions for half year ended 31.03.2022

												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.								
S. No	Details of theparty (listed entity /subsidiar y) entering intothe transactio n		Details of the counterparty			Type of related party transactio n (<i>see</i>	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period (see	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtednessis incurred to make or give loans, inter- corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances orinvestments						
	Name	PAN	Name	PAN	Relation ship of the counter party with the listed entity or its subsidia ry	n (see Note 5)	(see Note 6a)	Note 6b)	Op eni ng bal an ce	Closin g balanc e	Nature of indebtedne ss(loan/ issuance of debt/ any other etc.)	Cost (se e Not e7)	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investme nt	Intere stRate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimat e recipien t of funds (end- usage		
	Photon Capital Advisor s Limited		Nicosa Consolting Ptrivate Limited		subsidiary	Sale Of Investment	3,90,69,258/-	3,90,69,258/-)		
	Photon Capital Advisor s Limited				Executive Director	Rent	1,48,680/-	1,48,680/-												

Tota									
Tota I(of									
Not									
e									
6b)									

Notes:

- 1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- 2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- 3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listedbanks.
- 4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years endingin other months, the six months period shall apply accordingly.
- 5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
- 6. In case of a multi-year related party transaction:
 - a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the auditcommittee".
 - b. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- 7. "Cost" refers to the cost of borrowed funds for the listed entity.
- 8. PAN will not be displayed on the website of the Stock Exchange(s).
- 9. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.