

# PHOTON CAPITAL ADVISORS LIMITED

(CIN: L65910TG1983PLC004368)

Regd. Office: # Plot No.90-A, Road No.9, Jubilee Hills, Hyderabad – 500 033, Telangana

Tel/Fax No: 9951339995, Website: <http://www.pcalindia.com/>

Email Id - [infor@pcalindia.com](mailto:infor@pcalindia.com)

---

Date: 13.11.2018

To,  
The Manager  
DCS - CRD,  
BSE Limited,  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai - 400 001.

Dear Sir,

**Sub: Outcome of board meeting held on 13.11.2018.**  
**Ref: Scrip Code: 509084**

With reference to the above mentioned subject, please note that the Board of directors in their just concluded Board meeting has inter-alia transacted the following business:

1. Declaration of un-audited financial results for the quarter ended 30.09.2018.
2. Taken note of Limited Review Report.

This is for your information and records.

Thanking you,

Yours faithfully,

For **PHOTON CAPITAL ADVISORS LIMITED**

  
**TEJASWY NANDURY**  
**WHOLE TIME DIRECTOR**  
**DIN- 00041571**



Encl: 1. Un-audited financial results for the quarter ended 30.09.2018.  
2. Limited Review Report

**PHOTON CAPITAL ADVISORS LTD.**

CIN : L65910TG1983PLC004368

Plot. No.90-A, Road No. 9 ,Jubilee Hills, Hyderabad- 500 033 Ph. +91 9951339995, Email: info@pcalindia.com / groupcal@gmail.com, Website: www.pcalindia.com

**Unaudited Financial Results for the Quarter and Half Year ended 30th September 2018**

(₹ in lakhs)

S.no	Particulars	Quarter ended			Half Year ended		Year Ended
		30-Sep-18	30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17	31-Mar-18
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income from Operations</b>						
	(a) Income from operations	5.02	0.55	15.30	5.57	72.86	128.86
	(b) Other income	39.24	0.02	0.53	25.64	0.73	0.85
	<b>Total income</b>	<b>44.26</b>	<b>0.57</b>	<b>15.83</b>	<b>31.21</b>	<b>73.59</b>	<b>129.71</b>
2	<b>Expenses</b>						
	(a) Loss from investment activities	-	-	-	-	-	0.43
	(b) Employee benefits expenses	5.84	5.84	5.11	11.68	11.12	21.12
	(c) Finance cost	0.01	0.01	0.01	0.03	0.03	0.05
	(d) Depreciation & amortisation expense	0.04	0.03	0.71	0.07	1.41	2.14
	(e) Other expenses	6.76	17.94	80.86	11.07	84.65	239.71
	<b>Total expenses</b>	<b>12.64</b>	<b>23.83</b>	<b>86.69</b>	<b>22.85</b>	<b>97.21</b>	<b>263.45</b>
3	<b>Profit / (Loss) Before Tax</b>	<b>31.62</b>	<b>(23.25)</b>	<b>(70.86)</b>	<b>8.36</b>	<b>(23.62)</b>	<b>(133.74)</b>
	<b>Tax expense</b>						
	a) Current tax	-	-	1.65		11.55	17.93
	b) Deferred tax	0.12	0.06	(0.04)	0.18	58.23	80.73
	<b>Total</b>	<b>0.12</b>	<b>0.06</b>	<b>1.61</b>	<b>0.18</b>	<b>69.78</b>	<b>98.67</b>
4	<b>Profit / (Loss) for the period</b>	<b>31.50</b>	<b>(23.32)</b>	<b>(72.47)</b>	<b>8.18</b>	<b>(93.40)</b>	<b>(232.41)</b>
5	<b>Other Comprehensive Income</b>						
	<b>Items that will not be reclassified to statement of profit and loss, net of tax</b>						
	On account of reclassification of financial instruments at fair value	(3.41)	1.26	0.76	(2.15)	(46.39)	(45.31)
	On account of remeasurement of employee benefits	(0.25)	(0.25)	-	(0.50)	-	0.90
6	<b>Total Comprehensive Income / (loss) for the period</b>	<b>27.84</b>	<b>(22.31)</b>	<b>(71.71)</b>	<b>5.53</b>	<b>(139.79)</b>	<b>(276.82)</b>
7	Paid-up equity share capital (Rs.10/- per share)	151.37	151.37	151.37	151.37	151.37	151.37
8	Earnings Per Share (EPS) - Basic and Diluted - not annualised	2.08	(1.54)	(4.79)	0.54	(6.17)	(15.35)

**Notes:**

1.The above results were reviewed by the Audit committee and approved by the Board of Directors at its meeting held on 13th November, 2018.

2.The financial results of the Company have been prepared in accordance with Ind AS prescribed under Section-133 of the Companies Act,2013 ("the Act") read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations,2015 and SEBI Circular dated 5th July, 2016.

3. The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.

For Photon Capital Advisors Limited

Place : Hyderabad

Date : 13-11-2018



*Tejasw Nandury*  
**Tejasw Nandury**  
 Whole Time Director

DIN : 00041571



**M. ANANDAM & CO.,**  
CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF  
INTERIM FINANCIAL STATEMENTS**

To  
The Board of Directors of **Photon Capital Advisors Limited**,

We have reviewed the accompanying Statement of Unaudited Financial Results of **Photon Capital Advisors Limited** ("the Company"), for the quarter and six months ended 30<sup>th</sup> September, 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by the Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information* performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad  
Date: 13.11.2018

For M. Anandam & Co.,  
Chartered Accountants  
(Firm Regn.No.0001255)

*K. Subbulakshmi*  
K. Subbulakshmi  
Partner  
M.No:205983

