

**PHOTON CAPITAL ADVISORS LTD.**

CIN : L65910TG1983PLC004368

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Unaudited Financial Results for the Quarter ended 30th June 2018**PART-I**

(Rupees in lakhs)

Particulars	Quarter Ended			Year Ended
	30-Jun-18	31-Mar-18	30-Jun-17	31-Mar-18
	Unaudited	Audited	Unaudited	Audited
1 Income from Operations				
(a) Net sales/income from operations	0.55	55.32	57.56	128.86
(b) Other income	0.02	0.03	0.20	0.85
Total income	0.57	55.34	57.77	129.71
2 Expenses				
(a) Loss from investment activities	-	-	-	0.43
(b) Employee benefits expenses	5.84	5.05	6.01	21.12
(c) Finance cost	0.01	0.01	0.02	0.05
(d) Depreciation & amortisation expense	0.03	0.07	0.70	2.14
(e) Other expenses	17.94	35.39	3.79	239.71
Total expenses	23.83	40.53	10.52	263.45
3 Profit / (Loss) Before Tax	(23.25)	14.81	47.24	(133.74)
4 Other income	-	-	-	-
Tax expense				
a) Current	-	6.39	9.90	17.93
b) Deferred	0.06	22.53	58.27	80.73
d) Total	0.06	28.92	68.17	98.67
4 Profit / (Loss) for the period	(23.32)	(14.11)	(20.93)	(232.41)
5 Other Comprehensive Income				
Items that will not be reclassified to statement of profit and loss, net of tax				
On account of reclassification of financial instruments at fair value	1.26	0.47	(47.15)	(45.31)
On account of remeasurement of employee benefits	(0.25)	0.90	-	0.90
6 Total Comprehensive Income / (loss) for the period	(22.30)	(12.74)	(68.07)	(276.82)
7 Paid-up equity share capital (Rs.10/- per share)	151.37	151.37	151.37	151.37
8 Earnings Per Share (EPS) - Basic and Diluted - not annualised	(1.54)	(0.93)	(1.38)	(15.35)

Notes:

1.The above results for the quarter ended 30th June, 2018 were reviewed by the Audit committee and approved by the Board of Directors at its meeting held on 13th August, 2018. The Statutory Auditors have carried out limited review of the unaudited financial results of the Company for the quarter ended 30 June, 2018 in accordance with Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.

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 quarter ended 31 March, 2018 are the balancing figures in respect of full financial year and the published unaudited year to date figures upto the third quarter of that financial year.

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

Place : Hyderabad
Date : 13-08-2018



For Photon Capital Advisors Limited

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 ended 30th June, 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 5th 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 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad

Date: 13.08.2018



For M. Anandam & Co.,
Chartered Accountants
(Firm Regn.No.000125S)

K. Subbulakshmi
K. Subbulakshmi

Partner

M.No: 205983.