



Date: 11/06/2022

To,  
The Listing Compliance Department,  
BSE Limited,  
P. J. Tower, Dalal Street,  
Mumbai – 400001  
Scrip Code: 534809

To,  
The Listing Compliance Department,  
National Stock Exchange of India Limited,  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (East), Mumbai - 400051  
Symbol: PCJEWELLER

**Sub.: Disclosure of related party transactions for the half year ended March 31, 2022**

Dear Sir/Madam,

Please find enclosed herewith disclosure of related party transactions for the half year ended March 31, 2022 as per Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on record.

Thanking you,  
For **PC Jeweller Limited**

  
(VIJAY PANWAR)  
Company Secretary

Encl.: As above

**PC Jeweller Limited**

REGD. & CORPORATE OFF: C - 54, PREET VIHAR, VIKAS MARG, DELHI - 110 092 PH: 011 - 49714971 FAX : 011 - 49714972

info@pcjeweller.com • www.pcjeweller.com • CIN: L36911DL2005PLC134929

**PC Jeweller Limited**  
Disclosure of related party transactions for the six month ended on March 31, 2022

(₹ in crore)

|        |                                                                               |     |                                             |     |                                                                           |                                                      |                                                                           |                                                  |                                                                       | (₹ in crore)                                                                                                                                                                                                                                                                                                                                   |                                                                                                                         |      |        |                                                                     |                   |        |                    |                                                                                         |  |
|--------|-------------------------------------------------------------------------------|-----|---------------------------------------------|-----|---------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------|--------|---------------------------------------------------------------------|-------------------|--------|--------------------|-----------------------------------------------------------------------------------------|--|
|        |                                                                               |     |                                             |     |                                                                           |                                                      |                                                                           |                                                  |                                                                       | 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 were undertaken |                                                                                                                         |      |        |                                                                     |                   |        |                    |                                                                                         |  |
| S. No. | Details of the party (listed entity/subsidiary) entering into the transaction |     | Details of the counterparty                 |     |                                                                           | Type of related party transaction                    | Value of the related party transaction as approved by the audit committee | Value of transaction during the reporting period | 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 |      |        | Details of loans, inter-corporate deposits, advances or investments |                   |        |                    |                                                                                         |  |
|        | Name                                                                          | PAN | Name                                        | PAN | Relationship of the counterparty with the listed entity or its subsidiary |                                                      |                                                                           |                                                  | Opening balance                                                       | Closing balance                                                                                                                                                                                                                                                                                                                                | Nature of indebtedness (loan / issuance of debt / any other etc.)                                                       | Cost | Tenure | Nature (Loan/ advance/ inter-corporate deposit/ investment)         | Interest rate (%) | Tenure | Secured/ unsecured | Purpose for which funds will be utilized by the ultimate recipient of funds (end-usage) |  |
| 1      | PC Jeweller Limited                                                           |     | PC Universal Private Limited                |     | Wholly-owned Subsidiary                                                   | Provision for impairment of accrued interest on loan |                                                                           | 4.86                                             |                                                                       |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                         |      |        |                                                                     |                   |        |                    |                                                                                         |  |
| 2      | PC Jeweller Limited                                                           |     | Luxury Products Trendsetter Private Limited |     | Wholly-owned Subsidiary                                                   | Loan repaid by Subsidiary                            |                                                                           | 25.05                                            |                                                                       |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                         |      |        |                                                                     |                   |        |                    |                                                                                         |  |
| 3      | PC Jeweller Limited                                                           |     | Transforming Retail Private Limited         |     | Wholly-owned Subsidiary                                                   | Expenses incurred on behalf of Subsidiary            |                                                                           | 0.03                                             |                                                                       |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                         |      |        |                                                                     |                   |        |                    |                                                                                         |  |
| 4      | PC Jeweller Limited                                                           |     | Luxury Products Trendsetter Private Limited |     | Wholly-owned Subsidiary                                                   | Expenses incurred on behalf of Subsidiary            |                                                                           | 0.01                                             |                                                                       |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                         |      |        |                                                                     |                   |        |                    |                                                                                         |  |
| 5      | PC Jeweller Limited                                                           |     | Transforming Retail Private Limited         |     | Wholly-owned Subsidiary                                                   | Expenses incurred by subsidiary on behalf of Company |                                                                           | 22.07                                            |                                                                       |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                         |      |        |                                                                     |                   |        |                    |                                                                                         |  |
| 6      | PC Jeweller Limited                                                           |     | Transforming Retail Private Limited         |     | Wholly-owned Subsidiary                                                   | Sale proceeds                                        |                                                                           | 19.23                                            |                                                                       |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                         |      |        |                                                                     |                   |        |                    |                                                                                         |  |
| 7      | PC Jeweller Limited                                                           |     | PC Universal Private Limited                |     | Wholly-owned Subsidiary                                                   | Interest income on loan                              |                                                                           | 2.55                                             |                                                                       |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                         |      |        |                                                                     |                   |        |                    |                                                                                         |  |
| 8      | PC Jeweller Limited                                                           |     | Luxury Products Trendsetter Private Limited |     | Wholly-owned Subsidiary                                                   | Interest income on loan                              |                                                                           | 0.88                                             |                                                                       |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                         |      |        |                                                                     |                   |        |                    |                                                                                         |  |
| 9      | PC Jeweller Limited                                                           |     | Transforming Retail Private Limited         |     | Wholly-owned Subsidiary                                                   | Sale of goods (net of sale return)                   |                                                                           | 14.76                                            |                                                                       |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                         |      |        |                                                                     |                   |        |                    |                                                                                         |  |
| 10     | PC Jeweller Limited                                                           |     | Luxury Products Trendsetter Private Limited |     | Wholly-owned Subsidiary                                                   | Sale of goods/services (net of sale return)          |                                                                           | 0.01                                             |                                                                       |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                         |      |        |                                                                     |                   |        |                    |                                                                                         |  |
| 11     | PC Jeweller Limited                                                           |     | Transforming Retail Private Limited         |     | Wholly-owned Subsidiary                                                   | Purchase of goods and services                       |                                                                           | 42.73                                            |                                                                       |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                         |      |        |                                                                     |                   |        |                    |                                                                                         |  |





|    |                     |                                             |                              |                                                |       |       |       |  |  |  |  |  |  |  |  |  |  |  |  |
|----|---------------------|---------------------------------------------|------------------------------|------------------------------------------------|-------|-------|-------|--|--|--|--|--|--|--|--|--|--|--|--|
| 12 | PC Jeweller Limited | Luxury Products Trendsetter Private Limited | Wholly-owned Subsidiary      | Purchase of goods and services                 | 5.58  |       |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 13 | PC Jeweller Limited | Transforming Retail Private Limited         | Wholly-owned Subsidiary      | Reversal of provision for expected credit loss | 0.37  |       |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 14 | PC Jeweller Limited | PC Universal Private Limited                | Wholly-owned Subsidiary      | Reversal of Provision for expected credit loss | 0.01  |       |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 15 | PC Jeweller Limited | Balram Garg                                 | Promoter & Managing Director | Adjustment towards loan                        | 0.08  |       |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 16 | PC Jeweller Limited | Balram Garg                                 | Promoter & Managing Director | Rent paid                                      | 0.03* | 0.01  |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 17 | PC Jeweller Limited | Balram Garg                                 | Promoter & Managing Director | Adjustment towards rent                        | 0.01  |       |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 18 | PC Jeweller Limited | Vijay Panwar                                | Company Secretary            | Remuneration                                   | 0.21  |       |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 19 | PC Jeweller Limited | Ramesh Kumar Sharma                         | Executive Director           | Managerial remuneration                        | 0.20  |       |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 20 | PC Jeweller Limited | Sanjeev Bhatia                              | Chief Financial Officer      | Remuneration                                   | 0.20  |       |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 21 | PC Jeweller Limited | Krishan Kumar Khurana                       | Independent Director         | Sitting fee                                    | 0.03  |       |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 22 | PC Jeweller Limited | Miyar Ramanath Nayak                        | Independent Director         | Sitting fee                                    | 0.01  |       |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 23 | PC Jeweller Limited | Manohar Lal Singla                          | Independent Director         | Sitting fee                                    | 0.03  |       |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 24 | PC Jeweller Limited | Sannovanda Machaiah Swathi                  | Independent Director         | Sitting fee                                    | 0.01  |       |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 25 | PC Jeweller Limited | Suresh Kumar Jain                           | Independent Director         | Sitting fee                                    | 0.01  |       |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 26 | PC Jeweller Limited | PC Universal Private Limited                | Wholly-owned Subsidiary      | Loan to Subsidiary                             |       | 79.07 | 79.07 |  |  |  |  |  |  |  |  |  |  |  |  |
| 27 | PC Jeweller Limited | Luxury Products Trendsetter Private Limited | Wholly-owned Subsidiary      | Loan to Subsidiary                             |       | 41.97 | 16.92 |  |  |  |  |  |  |  |  |  |  |  |  |
| 28 | PC Jeweller Limited | PC Universal Private Limited                | Wholly-owned Subsidiary      | Interest accrued on loan                       |       | 47.28 | 49.59 |  |  |  |  |  |  |  |  |  |  |  |  |
| 29 | PC Jeweller Limited | Luxury Products Trendsetter Private Limited | Wholly-owned Subsidiary      | Interest accrued on loan                       |       | 13.09 | 13.88 |  |  |  |  |  |  |  |  |  |  |  |  |
| 30 | PC Jeweller Limited | PC Universal Private Limited                | Wholly-owned Subsidiary      | Provision for impairment of loan to subsidiary |       | 25.31 | 30.18 |  |  |  |  |  |  |  |  |  |  |  |  |
| 31 | PC Jeweller Limited | Transforming Retail Private Limited         | Wholly-owned Subsidiary      | Provision for expected credit loss             | 0.37  | -     |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 32 | PC Jeweller Limited | PC Universal Private Limited                | Wholly-owned Subsidiary      | Provision for expected credit loss             | 0.01  | -     |       |  |  |  |  |  |  |  |  |  |  |  |  |
| 33 | PC Jeweller Limited | PC Universal Private Limited                | Wholly-owned Subsidiary      | Trade receivable                               | 0.56  | 0.56  |       |  |  |  |  |  |  |  |  |  |  |  |  |



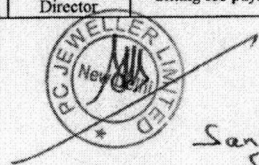


|    |                     |                                             |                              |                                                      |                            |        |        |  |  |  |  |  |  |  |  |  |  |
|----|---------------------|---------------------------------------------|------------------------------|------------------------------------------------------|----------------------------|--------|--------|--|--|--|--|--|--|--|--|--|--|
| 34 | PC Jeweller Limited | Transforming Retail Private Limited         | Wholly-owned Subsidiary      | Trade receivable                                     |                            | 11.39  | 8.02   |  |  |  |  |  |  |  |  |  |  |
| 35 | PC Jeweller Limited | PC Universal Private Limited                | Wholly-owned Subsidiary      | Reimbursement receivable                             |                            | 0.02   | 0.02   |  |  |  |  |  |  |  |  |  |  |
| 36 | PC Jeweller Limited | Luxury Products Trendsetter Private Limited | Wholly-owned Subsidiary      | Trade payable                                        |                            | 21.54  | 0.04   |  |  |  |  |  |  |  |  |  |  |
| 37 | PC Jeweller Limited | Transforming Retail Private Limited         | Wholly-owned Subsidiary      | Investment                                           |                            | 0.01   | 0.01   |  |  |  |  |  |  |  |  |  |  |
| 38 | PC Jeweller Limited | Luxury Products Trendsetter Private Limited | Wholly-owned Subsidiary      | Investment                                           |                            | 2.33   | 0.01** |  |  |  |  |  |  |  |  |  |  |
| 39 | PC Jeweller Limited | PC Jeweller Global DMCC                     | Wholly-owned Subsidiary      | Investment                                           |                            | 133.86 | 133.86 |  |  |  |  |  |  |  |  |  |  |
| 40 | PC Jeweller Limited | PC Universal Private Limited                | Wholly-owned Subsidiary      | Investment                                           |                            | 0.05   | 0.05   |  |  |  |  |  |  |  |  |  |  |
| 41 | PC Jeweller Limited | PCJ Gems & Jewellery Limited                | Wholly-owned Subsidiary      | Investment                                           |                            | 0.05   | 0.05   |  |  |  |  |  |  |  |  |  |  |
| 42 | PC Jeweller Limited | PC Universal Private Limited                | Wholly-owned Subsidiary      | Provision for impairment of investment in subsidiary |                            | 0.05   | 0.05   |  |  |  |  |  |  |  |  |  |  |
| 43 | PC Jeweller Limited | Balram Garg                                 | Promoter & Managing Director | Loan outstanding                                     |                            | 4.37   | 4.29   |  |  |  |  |  |  |  |  |  |  |
| 44 | PC Jeweller Limited | Balram Garg                                 | Promoter & Managing Director | Rent paid recoverable                                |                            | 0.10   | -      |  |  |  |  |  |  |  |  |  |  |
| 45 | PC Jeweller Limited | Vijay Panwar                                | Company Secretary            | Advances paid                                        | As per terms of employment | 0.15   | 0.15   |  |  |  |  |  |  |  |  |  |  |
| 46 | PC Jeweller Limited | Vijay Panwar                                | Company Secretary            | Remuneration payable                                 |                            | 0.03   | 0.03   |  |  |  |  |  |  |  |  |  |  |
| 47 | PC Jeweller Limited | Ramesh Kumar Sharma                         | Executive Director           | Advances paid                                        | As per terms of employment | 0.50   | 0.50   |  |  |  |  |  |  |  |  |  |  |
| 48 | PC Jeweller Limited | Ramesh Kumar Sharma                         | Executive Director           | Managerial remuneration payable                      |                            | 0.03   | 0.03   |  |  |  |  |  |  |  |  |  |  |
| 49 | PC Jeweller Limited | Sanjeev Bhatia                              | Chief Financial Officer      | Advances paid                                        | As per terms of employment | 0.48   | 0.48   |  |  |  |  |  |  |  |  |  |  |
| 50 | PC Jeweller Limited | Sanjeev Bhatia                              | Chief Financial Officer      | Remuneration payable                                 |                            | 0.03   | 0.03   |  |  |  |  |  |  |  |  |  |  |
| 51 | PC Jeweller Limited | Krishan Kumar Khurana                       | Independent Director         | Sitting fee payable                                  |                            | 0.02   | 0.02   |  |  |  |  |  |  |  |  |  |  |
| 52 | PC Jeweller Limited | Miyar Ramanath Nayak                        | Independent Director         | Sitting fee payable                                  |                            | 0.02   | 0.02   |  |  |  |  |  |  |  |  |  |  |
| 53 | PC Jeweller Limited | Manohar Lal Singla                          | Independent Director         | Sitting fee payable                                  |                            | 0.03   | 0.03   |  |  |  |  |  |  |  |  |  |  |
| 54 | PC Jeweller Limited | Suresh Kumar Jain                           | Independent Director         | Sitting fee payable                                  |                            | 0***   | 0***   |  |  |  |  |  |  |  |  |  |  |

\* For FY 2021-22

\*\* After share option investment reversal

\*\*\* Amount being less than Rs.50,000/-, hence, rounded off to Nil



Sanjeev Bhatia  
CFO