

Date: 09th November, 2023

To,
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai- 400 051,
Maharashtra, INDIA

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street Mumbai-400 001
Maharashtra, INDIA

Symbol: SIGMA

Scrip Code: 543917

Sub.: Disclosure under Regulation 23(9) of the SEBI (LODR) Regulations, 2015, as amended

Please note that pursuant to regulation 23 (9) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, please find enclosed herewith the disclosure of Related Party Transactions for the half year ended September 30, 2023.

We hereby request you to take note of the same and update record of the Company accordingly.

Thanking you.
Yours faithfully,
For, Sigma Solve Limited



Prakash R Parikh
Managing Director
DIN: 03019773

Encl.:- As Above

In Lacs

S. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits,			Details of the loans, inter-corporate deposits, advances or investments				Purpose for which the funds will be utilised
	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)	Cost (see Note 7)	Tenure	Nature (loan/advance/inter-)	Interest Rate (%)	Tenure	Secured/unsecured	
1	Sigma Solve INC		Biren Zaverchand		Director	Remuneration	₹ 20.81	₹ 20.81										
2	Sigma Solve INC		Prarakhbai Parikh		Director	Remuneration	₹ 23.63	₹ 23.63										
3	Sigma Solve INC		Shivani Patel		Director	Remuneration	₹ 18.10	₹ 18.10										
4	Sigma Solve INC		Pujan Zaverchand		Director	Remuneration	₹ 18.10	₹ 18.10										
5	Sigma Solve INC		Biren Zaverchand		Director				₹ 0.63	₹ 0.00				Loan			Unsecured	
6	Sigma Solve INC		Prarakhbai Parikh		Director				₹ 0.63	₹ 0.00				Loan			Unsecured	
7	Sigma Solve Limited		Sigma solve INC		Subsidiary	Sales	₹ 1,229.04	₹ 1,229.04	₹ 479.64	₹ 657.24				Debt				
8	Sigma Solve Limited		Prakash Parikh		Director	Remuneration	₹ 4.50	₹ 4.50										
9	Sigma Solve Limited		Kalpna Parikh		Director	Remuneration	₹ 3.60	₹ 3.60										
10	Sigma Solve Limited		Chinmay Shah		Officer	Remuneration	₹ 3.79	₹ 3.79										
11	Sigma Solve Limited		Sourabh Shah		Company secretary	Remuneration	₹ 0.12	₹ 0.12										
12	Sigma Solve Limited		Prakash Parikh		Director	Rent	₹ 0.00	₹ 0.00										
13	Sigma Solve Limited		Kalpna Parikh		Director	Rent	₹ 0.00	₹ 0.00										
14	Sigma Solve Limited		Prakash Parikh		Director	Loan Payable	-₹ 3.66	-3.66	₹ 3.12	₹ 6.78				Loan			Unsecured	
15	Sigma Solve Limited		Kalpna Parikh		Director	Loan Payable	-₹ 2.96	-2.96	₹ 2.96	₹ 5.91				Loan			Unsecured	
16	Sigma Solve Limited		Sigma Solve Australia Pty Ltd		Related	Sales	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00								
Total (of Note 6b)																		

Opening
Closing

81,1806 Avg
83,058

82,6153

Notes:

- 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.
- 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.
- 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 listed banks.
- For companies this information has to be provided for six months ended September 30. Companies with six months period shall apply accordingly.

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.

In case of a multi-year related party transaction:

- 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 audit committee".
- 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".

"Cost" refers to the cost of borrowed funds for the listed entity.

PAN will not be displayed on the website of the Stock Exchange(s).

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.



Prakash Parikh