



Date: November 13, 2024

To,  
Listing Department  
National Stock Exchange of India  
Exchange Plaza, Bandra-Kurla Complex,  
Bandra (E), Mumbai -400051

Symbol- TOUCHWOOD	ISIN- INE486Y01013	Series- EQ
-------------------	--------------------	------------

Subject: - Outcome of Board Meeting

Ref: Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Ma'am,

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are pleased to inform you that the Board of Directors of the Company, at its meeting held today i.e., November 13, 2024, which commenced at 12:15 P.M. and concluded at 13:15 P.M., inter alia, considered and approved:

- Un-Audited Financial Results, both Standalone & Consolidated, for the quarter & half year ended 30<sup>th</sup> September, 2024** of the Company as recommended by the Audit Committee and also, taken on record the Limited Review Reports issued on such financial results by the Statutory Auditors of the Company.

Further, pursuant to the Regulation 33 of the Listing Regulations, we enclose herewith a copy of the Un-Audited Standalone & Consolidated Financial Results and Limited Review Reports issued by Statutory Auditors of the Company.

In compliance with regulation 46(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above information will be made available on the Company's [www.touchwood.in](http://www.touchwood.in)

Kindly take the above information on your records.

Thanking you,

For Touchwood Entertainment Limited

Ritika  
Vats

Digitally signed  
by Ritika Vats  
Date: 2024.11.13  
13:20:11 +05'30'

Ritika Vats  
Company Secretary and Compliance Officer  
Membership No. A73991

Encl: As above

## TOUCHWOOD ENTERTAINMENT LIMITED

CIN: L92199DL1997PLC088865 | ISO 9001 :2015 | UAM No. DL10F0009354

Reg. Office : Sec-B, Pkt-1, Space 301 and 302, LSC-7 Community Centre, Vasant Kunj New Delhi -110070  
Corporate Office : Thapar Farm-1, Opp. Shanti Kunj Main, Sector D-3 Church Mall Road, Vasant Kunj, New Delhi - 110070  
Contact: +91-9810108253 ; Website: [www.touchwood.in](http://www.touchwood.in) E-mail: [cs@touchwood.in](mailto:cs@touchwood.in)



Regd. Off.: R-4, 3rd Floor, Greater Kailash-I, New Delhi-110048, India  
Phone: +91-11-41084299 / 41421497 •E-mail: sanjay@vsda.in •Website: www.vsda.in

**Independent Auditor's Limited Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended)**

To  
The Board of Directors of,  
Touchwood Entertainment Limited,

We have reviewed the accompanying statement of Unaudited Standalone Financial Results ('the Statement') of **M/s Touchwood Entertainment Limited** ("the company") for the quarter ended September 30th, 2024 and year to date results for the period 01<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) regulation, 2015, as amended (the "Listing Regulations")

This Financial statement 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement. 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations 33, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For VSD & Associates**  
Chartered Accountants  
FRN: 008726N

  
**(Sanjay Sharma)**  
F.C.A., Partner  
M. No. 087382



Place: New Delhi  
Dated: 13.11.2024

**UDIN: 24087382BKFWOK1406**

S.No.	Particulars	For the Quarter Ended			For the Half Year Ended			For the Year Ended 31st March 2024 (Audited)
		30th September 2024 (Unaudited)	30th June 2024 (Unaudited)	30th September 2023 (Unaudited)	30th September 2024 (Unaudited)	30th September 2023 (Unaudited)		
1	Revenue from Operations	394.71	386.27	377.71	780.98	526.42	3,271.73	
2	Other Income	0.03	10.13	20.62	10.16	22.62	75.68	
3	<b>Total Income (1+2)</b>	<b>394.75</b>	<b>396.40</b>	<b>398.33</b>	<b>791.14</b>	<b>549.04</b>	<b>3,347.41</b>	
4	<b>Expenses:</b>							
	Employees Benefits Expenses	81.82	77.22	69.08	159.04	138.02	285.26	
	Purchase of Stock in Trade	63.06	-	-	63.06	-	5.27	
	Financial Costs	3.52	3.69	0.64	7.20	1.23	5.27	
	Depreciation & Amortization Expense	16.81	16.30	11.25	33.12	42.57	42.57	
	Other Expenses	181.74	254.27	190.32	438.00	236.00	2,529.57	
	<b>Total Expenses</b>	<b>346.95</b>	<b>351.47</b>	<b>271.29</b>	<b>698.42</b>	<b>397.40</b>	<b>2,862.66</b>	
5	<b>Profit before exceptional and tax (3-4)</b>	<b>47.80</b>	<b>44.92</b>	<b>127.04</b>	<b>92.72</b>	<b>151.64</b>	<b>484.75</b>	
6	Exceptional Items -	-	-	0.13	-	0.13	0.13	
7	<b>Profit before tax (5-6)</b>	<b>47.80</b>	<b>44.92</b>	<b>127.17</b>	<b>92.72</b>	<b>151.76</b>	<b>484.88</b>	
8	Tax Expenses:							
	(1) Current Tax	12.00	11.38	41.14	23.39	48.88	123.16	
	(2) Past Period Tax	-	-	-	-	-	-	
	(3) Deferred Tax	-	-	-	-	-	(0.47)	
9	<b>Profit/Loss for After Tax (7-8)</b>	<b>35.80</b>	<b>33.54</b>	<b>86.03</b>	<b>69.34</b>	<b>102.88</b>	<b>362.18</b>	
A	Other Comprehensive Income (OCI)	-	-	-	-	-	5.54	
B	(a) Item that will not be reclassified to Profit & Loss	-	-	-	-	-	-	
	(b) Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-	-	
	(c) Item that will be reclassified to Profit & Loss	-	-	-	-	-	-	
11	(i) Income tax relating to items that will be reclassified to Profit & Loss	35.80	33.54	86.03	69.34	102.88	367.73	
12	<b>Total Comprehensive Income for the Period/Year (9+10)</b>	<b>1,108.12</b>	<b>1,108.12</b>	<b>1,108.12</b>	<b>1,108.12</b>	<b>1,108.12</b>	<b>4,108.12</b>	
13	Other Equity	-	-	-	-	-	2,515.19	
14	<b>Earning per share</b>							
	(1) Basic EPS (in Rs.)	0.32	0.30	0.78	0.63	0.93	3.32	
	(2) Diluted EPS (in Rs.)	0.32	0.30	0.81	0.63	0.97	3.42	

**Notes**

- The Unaudited standalone financial results ("the Statement") for the quarter and half year ended 30th September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th November 2024. The same along with the report of the Statutory auditor has been filed with the National Stock Exchange (NSE) and also available on the Company's website at www.touchwood.in.
- The Company has evaluated its operating segments in accordance with Ind AS 108 and has concluded that it was engaged in a multiple operating segment viz. event, management services, trading and construction services. During the quarter under review the company has started another segment of trading in goods which the company expects that in near future shall bring in good revenue and profits. Similarly for another segment the company in the recent past has received order for constructing a Pandal for holding events/marriages. The company by this quarter has received Rs. 9.70 crore as advance for the same and upto 30th Sep 2024 it has spent an amount of Rs. 5.28 crore on building a structure for holding events/marriages.
- The Unaudited Standalone Financial Results are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Companies (Indian Accounting Standards) Amendment rules, 2016.
- Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
- Based on the recommendation of the board the shareholder of the company approved a final dividend of Rs 0.40/- per equity share (4% of the face value of Rs. 10 each) amounting to Rs. 44.32 lakhs for the financial year 2023-24 at its 27th Annual General Meeting held on 27th September 2024 and same was paid out on 11th October 2024.
- The company has its Board of Director's meeting held on 28th February 2023 has issued 29,00,000 Warrants convertible into equal number of Equity shares of face value of Rs. 10/- each at a price of Rs. 102/- (including premium of Rs. 92/-) to Non-Promoter/public category upon the receipt of 25% of the subscription money. The company collected Rs. 7,39,50,000/- against such issue representing 25% of the total subscription money. Later the company received Rs. 688,50,000/- representing 75% against 9-lac share warrants and converted the same into Equity shares. The balance amount for rest of 20,00,000 share warrant totalling 510,00,000/- representing 25% of subscription money, had been earned in the financials of the company as unsubscribed portion. The last date for conversion of share warrants into Equity shares was 31st August 2024. The company has now to decide on for/against of share application money of these 20-lacs share warrants as per Regulation 13 of SEBI (ICDR) 2018.
- During the year under review the company has also invested an amount of Rs. 2.29 crore in an immovable property situated at Greater Noida.

For and on Behalf of the Board of Directors  
Touchwood Entertainment Limited



*(Signature)*  
Manjit Singh  
(Managing Director)  
DIN-00999449



Other Disclosures - Standalone

S. No.	Particulars	Standalone Results					
		For the Quarter Ended			For the Half Year Ended		For the Year Ended
		30th September 2024 (Unaudited)	30th June 2024 (Unaudited)	30th September 2023 (Unaudited)	30th September 2024 (Unaudited)	30th September 2023 (Unaudited)	31st March 2024 (Audited)
(a)	Net worth (Rs. Lakhs)	3,640.32	NA	3,358.46	3,648.32	3,358.46	3,621.31
<b>Ratios :-</b>							
(a)	Debt equity ratio (in times) (Long Term Debt/Shareholders Equity)	0.03	NA	0.01	0.03	0.01	0.04
(b)	Debt service coverage ratio (not annualised except for year end March) [(EBITDA and exceptional item) / (Interest Expenses + Principal Repayments)]	0.43	NA	2.45	0.82	3.05	3.00
(c)	Interest service coverage ratio (in times) (not annualised except for year end March) [(EBITDA and exceptional item) / (Interest Expenses)]	10.37	17.61	216.07	18.47	142.19	101.03
(d)	Current ratio (in times) (Current assets / Current liabilities)	2.42	NA	8.82	2.42	8.82	7.24
(e)	Long term debt to working capital (in times) [Long term debt / working capital]	0.04	NA	0.01	0.04	0.01	0.04
(f)	Bad debts to account receivable ratio (in%) (not annualised except for year end March) [Bad debts / Average Trade Receivables]	NA	NA	NA	NA	NA	NA
(g)	Current liability ratio (in%) [Current liabilities / Total liabilities]	33.31%	NA	10.08%	33.31%	10.08%	11.19%
(h)	Total debts to total assets ratio (in%) [Total debts / Total assets]	2.68%	NA	1.46%	2.68%	1.46%	3.98%
(i)	Debtors turnover (in times) (annualised) [Net Credit Sales / Average trade receivables]	0.46	NA	0.64	0.91	0.89	4.41
(j)	Inventory turnover (in times) (annualised) [Cost of sales / Average inventory]	NA	NA	NA	NA	NA	NA
(k)	Operating margin (in%) [(EBIT (Excl Other income and exceptional item) / Revenue from Operations)]	12.99%	9.96%	28.35%	11.49%	24.74%	12.66%
(l)	Net profit margin (in%) [Profit after tax / Total income]	9.07%	8.46%	21.60%	8.76%	18.74%	10.82%



Segmentwise Revenue, Results, Assets and Liabilities

Amount in INR Lakhs

S. No.	Particulars	Standalone Results					
		For the Quarter Ended			For the Half Year Ended		For the Year Ended
		30th September 2024 (Unaudited)	30th June 2024 (Unaudited)	30th September 2023 (Unaudited)	30th September 2024 (Unaudited)	30th September 2023 (Unaudited)	31st March 2024 (Audited)
1	<b>Segment Revenue from Operations</b>						
a	- Event Management Services	331.02	300.27	377.71	717.29	526.42	3,271.73
b	- Trading	03.00	-	-	03.00	-	-
c	- Construction Services	-	-	-	-	-	-
	<b>Total</b>	<b>394.71</b>	<b>300.27</b>	<b>377.71</b>	<b>780.98</b>	<b>526.42</b>	<b>3,271.73</b>
	Inter segmental revenue from operations	-	-	-	-	-	-
	<b>Revenue from Operations</b>	<b>394.71</b>	<b>300.27</b>	<b>377.71</b>	<b>780.98</b>	<b>526.42</b>	<b>3,271.73</b>
2	<b>Segment Results (Profit/Loss) before Tax &amp; Finance Cost</b>						
a	- Event Management Services	47.17	44.92	127.17	92.09	151.76	454.88
b	- Trading	0.63	-	-	0.63	-	-
c	- Construction Services	-	-	-	-	-	-
	<b>Total</b>	<b>47.80</b>	<b>44.92</b>	<b>127.17</b>	<b>92.72</b>	<b>151.76</b>	<b>454.88</b>
	Less: Finance Cost	(3.52)	(3.69)	(0.64)	(7.20)	(1.23)	(5.27)
	Other unallocable expenditure (net of income)	-	-	-	-	-	-
	<b>Total Profit before Tax</b>	<b>44.28</b>	<b>41.24</b>	<b>126.53</b>	<b>85.52</b>	<b>150.53</b>	<b>479.61</b>
3	<b>Segment Assets</b>						
a	- Event Management Services	4,767.61	NA	3,856.48	4,767.61	3,856.48	4,320.77
b	- Trading	75.16	NA	-	75.16	-	-
c	- Construction Services	924.15	NA	-	924.15	-	-
d	- Unallocated	-	-	-	-	-	-
	<b>Total Assets</b>	<b>5,766.91</b>	<b>NA</b>	<b>3,856.48</b>	<b>5,766.91</b>	<b>3,856.48</b>	<b>4,320.77</b>
4	<b>Segment Liabilities</b>						
a	- Event Management Services	4,077.06	NA	3,856.48	4,077.06	3,856.48	4,320.77
b	- Trading	74.40	NA	-	74.40	-	-
c	- Construction Services	1,105.45	NA	-	1,105.45	-	-
d	- Unallocated	510.00	-	-	510.00	-	-
	<b>Total Liabilities</b>	<b>5,766.91</b>	<b>NA</b>	<b>3,856.48</b>	<b>5,766.91</b>	<b>3,856.48</b>	<b>4,320.77</b>



*[Handwritten signature]*

## TOUCHWOOD ENTERTAINMENT LIMITED

CIN:L92199DL1997PLC088005

Regd Off : Soc-B, Pkt-1, Space No-301 &amp; 302 LSC-7, Community Centre, Vasant Kunj Sector B New Delhi - 110070

Standalone Statement of Unaudited Assets &amp; Liabilities as at 30th September 2024

Amount in INR lakhs

S. No.	Particulars	As at 30th September 2024	As at 31st March 2024
		(Unaudited)	(Audited)
	<b>ASSETS</b>		
[A]	<b>NON CURRENT ASSETS</b>		
(a)	Property, Plant and Equipment	700.46	400.70
(b)	Intangible Assets	0.20	0.20
(c)	Intangible Assets Under Developments	-	-
(d)	Financial Assets		
(i)	Investments	252.00	252.00
(ii)	Loans	146.79	146.79
(e)	Deferred Tax Assets [Net]	21.10	21.10
		<b>1,120.55</b>	<b>820.79</b>
[B]	<b>CURRENT ASSETS</b>		
(a)	Financial Assets		
(i)	Trade Receivables	855.17	741.80
(ii)	Investments	14.50	
(iii)	Cash and Cash Equivalents	1,542.87	2,024.99
(iv)	Bank Balances other than (ii) above	0.87	532.40
(b)	Other Current Assets	2,232.95	200.79
		<b>4,646.36</b>	<b>3,499.98</b>
	<b>TOTAL ASSETS</b>	<b>5,766.91</b>	<b>4,320.77</b>
	<b>EQUITY AND LIABILITIES</b>		
[A]	<b>EQUITY</b>		
(a)	Equity Share Capital	1,108.12	1,108.12
(b)	Other Equity	2,540.20	2,515.19
	<b>TOTAL EQUITY</b>	<b>3,648.32</b>	<b>3,623.31</b>
[B]	<b>LIABILITIES</b>		
[1]	<b>NON-CURRENT LIABILITIES</b>		
(a)	Financial Liabilities		
(i)	Borrowings	116.03	132.27
(ii)	Provisions	81.53	81.53
		<b>197.55</b>	<b>213.80</b>
[2]	<b>CURRENT LIABILITIES</b>		
(a)	Financial Liabilities		
(i)	Borrowings	38.32	39.78
(ii)	Trade Payables	284.64	93.73
	- Total Outstanding due from MSME	-	-
	- Total Outstanding due other than MSME	284.64	93.73
		64.69	16.56
(ii)	Other Financial Liabilities	1,370.91	199.75
(b)	Other Current Liabilities	162.48	133.84
(c)	Provisions		
		<b>1,921.03</b>	<b>483.66</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,766.91</b>	<b>4,320.77</b>



## TOUCHWOOD ENTERTAINMENT LIMITED

CIN:L92199DL1997PLC088865

Regd Off : Sec-B, Pkt-1, Space No-301 &amp; 302 LSC-7, Community Centre, Vasant Kunj Sector B New Delhi - 110070

Standalone Statement of Unaudited Cash Flow Statement for the half year ended 30th September, 2024

Amount in INR lakhs

Particulars	Half Year Ended 30th September 2024	Half Year Ended 30th September 2023
	Unaudited	Unaudited
<b>Cash flow from Operating Activities</b>		
Total Comprehensive Income After Tax	69.34	102.88
Adjustments for :		
Tax Including Deferred Tax	23.39	48.88
Depreciation & Amortisation Exp.	33.12	22.15
Interest Received	(9.49)	(22.00)
Dividend Received	(0.06)	-
Finance Cost	7.20	1.23
<b>Operating Profit before working capital changes</b>	123.49	153.15
<b>Changes in Working Capital</b>		
Derease/(Increase) in Trade Receivable	(113.37)	113.48
Derease/(Increase) in Other Bank Balance	531.52	(307.54)
Derease/(Increase) in Other Current Assets	(2,032.16)	(957.71)
Derease/(Increase) in Loan & Advances	-	(9.89)
Increase/(Decrease) in Employee Benefit (Current)	5.25	5.33
Increase/(Decrease) in Trade Payable	190.91	(375.81)
Increase/(Decrease) in Other Financial Liability	48.13	32.93
Increase/(Decrease) in Other Current Liability	1,171.16	97.90
	(75.07)	(1,248.13)
<b>Net Cash Flow from Operation</b>		
	-	107.06
Less : Income Tax paid		
	(75.07)	(1,355.19)
<b>Net Cash Flow from Operating Activities (A)</b>		
<b>Cash flow from investing Activities</b>	(332.88)	(53.99)
Purchase of Property, Plant & Equipment	(14.50)	-
Investment in Listed Shares	-	10.76
Sale of Fixed Assets	9.49	22.00
Interest received	0.06	-
Dividend received	(337.82)	(21.24)
	(337.82)	(21.24)
<b>Net Cash Flow from Investing Activities (B)</b>		
<b>Cash Flow From Financing Activities</b>		
Proceeds from issue of share capital including securities premium	-	688.50
Increase/(Decrease) in Borrowing Non Current	(16.24)	18.21
Increase/(Decrease) in Borrowing Current	(1.46)	11.19
Interest Paid	(7.20)	(1.23)
Dividend Paid	(44.32)	(38.78)
	(69.23)	677.89
<b>Net Cash Flow from Financing Activities (C)</b>		
	(482.13)	(698.54)
<b>Net (Decrease)/ Increase in Cash &amp; Cash Equivalents (A+B+C)</b>		
	2,024.99	1,707.38
<b>Opening Cash &amp; Cash Equivalents</b>		
	1,542.87	1,008.84
<b>Cash and cash equivalents at the end of the period</b>		
<b>Cash And Cash Equivalents Comprise :</b>		
Cash	46.43	44.35
<b>Bank Balance :</b>		
Current Account	1,496.44	964.49
<b>Total</b>	1,542.87	1,008.84

## Notes:

- (1) The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Ind AS-7 on Statement on Cash Flows.  
(2) Previous Year's figures have been regrouped, rearranged and reclassified wherever necessary to conform to the current year's  
(3) The above Statement of Cash Flow were reviewed by the Audit Committee and thereafter approved by the Boards of Directors at their respective meeting held on 13.11.2024  
(4) Figures in brackets indicates cash outflow.





**Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended)**

To  
The Board of Directors of,  
Touchwood Entertainment Limited,  
New Delhi

- a) We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **M/s Touchwood Entertainment Limited** ("the parent company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 30th, 2024 and year to date results for the period 01<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 ("the statement"), attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) regulation, 2015, as amended (the "Listing Regulations")
- b) This Financial statement is the responsibility of the holding company's management and approved by the holding company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.
- c) We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free from material misstatement. 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

- d) The Statement includes the results of the following entities:

Parent :

- i) Touchwood Entertainment Limited**





Subsidiaries :

**ii) MakeMeUp Private Limited (India)**

**iii) WedAdvisor Solutions Private Limited (India)**

- e) 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- f) We did not review the financial results of 2 subsidiaries, stated hereinabove, included in the unaudited consolidated financial results, whose interim financial information reflects total revenues of Rs. Nil and Rs. Nil, total net profit/(loss) after tax of Rs. (-4.57) lakhs and Rs. (-12.81) lakhs for the quarter ended 30<sup>th</sup> September 2024 and year-to-date period ended on 30<sup>th</sup> September 2024, respectively, as considered in the Statement. These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph (c ) above.

Our conclusion on the Statement is not modified in respect of this matter

**For VSD & Associates**

Chartered Accountants

FRN: 008726N

**(Sanjay Sharma)**

F.C.A., Partner

M. No. 087382

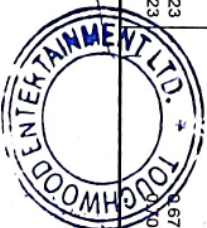


Place: New Delhi

Dated: 13.11.2024

**UDIN: 24087382BKFWOL7013**

S.No.	Particulars	For the Quarter Ended			For the Half Year Ended			For the Year Ended	
		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024		
1	Revenue from Operations	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
2	Other Income	394.71	386.27	379.39	780.98	536.66	3,324.67		
3		0.03	10.13	19.74	10.16	20.35	71.54		
	<b>Total Income (1+2)</b>	<b>394.75</b>	<b>396.40</b>	<b>399.14</b>	<b>791.14</b>	<b>557.01</b>	<b>3,396.21</b>		
4	Expenses:								
	Employees Benefits Expenses	83.68	81.83	77.09	165.51	161.35	325.95		
	Purchase of Stock in trade	63.06	-	-	63.06	-	-		
	Financial Costs	3.52	3.69	0.64	7.20	1.23	5.30		
	Depreciation & Amortization Expense	19.02	18.51	13.67	37.54	27.05	52.49		
	Other Expenses	182.24	255.68	192.56	437.92	241.20	2,566.51		
	<b>Total Expenses</b>	<b>351.52</b>	<b>359.71</b>	<b>283.96</b>	<b>711.23</b>	<b>430.84</b>	<b>2,950.25</b>		
5	Profit before exceptional and tax (3-4)	43.23	36.69	115.18	79.92	126.18	445.96		
6	Exceptional Items -	-	-	0.13	-	0.13	0.13		
7	Profit before tax (5-6)	43.23	36.69	115.30	79.92	126.31	446.08		
8	Tax Expenses:								
	(1) Current Tax	12.00	11.38	41.14	23.39	48.88	123.16		
	(2) Past Period Tax	-	-	-	-	-	-		
	(3) Deferred Tax	-	-	-	-	-	-		
9	Profit(Loss) for After Tax (7-8)	31.22	25.31	74.16	56.53	77.42	323.39	(0.47)	
10	Other Comprehensive Income								
A	(i) Item that will not be reclassified to Profit & Loss	-	-	-	-	-	-	5.54	
	(ii) Income tax relating to items that will not reclassified to Profit & Loss	-	-	-	-	-	-	-	
B	(i) Item that will be reclassified to Profit & Loss	-	-	-	-	-	-	-	
	(ii) Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-	-	-	
11	Total Comprehensive Income for the Periods/Year (9+10)	31.22	25.31	74.16	56.53	77.42	328.93	-	
12	(A) Net Profit for the Periods/Years Attributable to:								
	a) Equity holders of the Parent Company	31.50	25.82	74.79	57.31	78.49	324.63	(1.24)	
	b) Non-Controlling Interest	(0.27)	(0.51)	(0.63)	(0.78)	(1.07)	-	-	
	(B) Other Comprehensive Income for the Periods/Years attributable to:								
	a) Equity holders of the Parent Company	-	-	-	-	-	-	5.54	
	b) Non-Controlling Interest	-	-	-	-	-	-	-	
	(C) Total Comprehensive Income for the Periods/Years attributable to:								
	a) Equity holders of the Parent Company	31.50	25.82	74.79	57.31	78.49	330.18	(1.24)	
	b) Non-Controlling Interest	(0.27)	(0.51)	(0.63)	(0.78)	(1.07)	-	-	
13	Paid Up Equity Capital (Face Value of Rs. 10)	1,108.12	1,108.12	1,108.12	1,108.12	1,108.12	1,108.12	2,420.19	
14	Other Equity								
	Earning per share								
	(1) Basic (in Rs.)	0.28	0.23	0.67	0.51	0.70	2.97		
	(2) Diluted (in Rs.)	0.28	0.23	0.67	0.51	0.73	3.06		

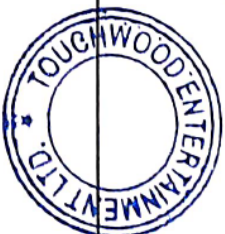



- Notes:
- The Unaudited consolidated financial results ("the Statement") for the quarter and half year ended 30th September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th November 2024. The same along with the report of the Statutory auditor has been filed with the National Stock Exchange (NSE) and also available on the Company's website at [www.touchwood.in](http://www.touchwood.in).
  - The Group has evaluated its operating segments in accordance with Ind AS 108 and has concluded that it was engaged in a multiple operating segment viz. event management services, trading and construction services. During the quarter under review the company has started another segment of trading in goods which the company expects that in near future shall bring in good revenue and profits. Similarly for another segment the company in the recent past has received order for constructing a Pandal for holding events/marriages. The company by this quarter has received Rs. 9.70 crore as advance for the same and upto 30th Sep 2024 it has spent an amount of Rs. 5.28 crore on building a structure for holding events/marriages.
  - The Unaudited consolidated financial results are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Companies (Indian Accounting Standards) Amendment rules, 2016.
  - Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
  - The Consolidated Financial Results comprise results of the Holding Company and its subsidiaries namely, MakeMeUp Private Limited & WeddAdvisor Solutions Private Limited.
  - Based on the recommendation of the board the shareholder of the company approved a final dividend of Rs. 0.40/- per equity share (4% of the face value of Rs. 10 each) amounting to Rs. 44.32 lakhs for the financial year 2023-24 at its 27th Annual General Meeting held on 27th September 2024 and same was paid out on 11th October 2024.
  - The company has its Board of Director's meeting held on 28th February 2023 has issued 29,00,000 Warrants convertible into equal number of Equity shares of face value of Rs. 10/- each at a price of Rs. 102/- (including premium of Rs. 92/-) to Non-Promoter/Public category upon the receipt of 25% of the subscription money. The company collected Rs. 7,39,50,000/- against such issue representing 25% of the subscription money. Further the company received Rs. 688,50,000/- representing 75% of 9 lac share warrants and converted the same into Equity shares. The balance 25% for rest of 20,00,000 share warrant totalling 510,00,000/- had been carried in the financials of the company as unsubscribed portion. The last date for conversion of share warrants into Equity shares was 31st August 2024. The company has now to decide on forfeiture of share application money of these 20 lacs share warrants.
  - During the year under review the company has also invested an amount of Rs. 2.29 crore in an immovable property situated at Greater NOIDA.
  - The Standalone results of the Company are available on the Company's website [www.touchwood.in](http://www.touchwood.in). The key standalone financial information of the Company is given below:

Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
	30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	
Revenue from Operations	(Unaudited) 394.71	(Unaudited) 386.27	(Unaudited) 377.71	(Unaudited) 780.98	(Unaudited) 526.42	Audited 3,271.73
Profit before tax	47.80	44.92	127.17	92.72	151.76	484.88
Tax Expenses	12.00	11.38	41.14	23.39	48.88	122.69
Profit for the period/year	35.80	33.54	86.03	69.34	102.88	362.19
Other Comprehensive Income	-	-	-	-	-	5.54
Total Comprehensive Income for the Periods/Year	35.80	33.54	86.03	69.34	102.88	367.73

For and on Behalf of the Board of Directors  
Touchwood Entertainment Limited

Mandeep Singh  
(Managing Director)  
DIN: 009961149



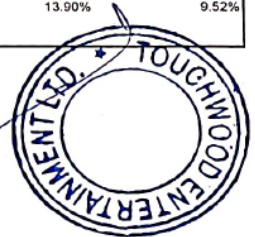
Place: New Delhi  
Date: 13th November 2024

Other Disclosures - Standalone

S. No.	Particulars	Consolidated Results					
		For the Quarter Ended			For the Half Year Ended		For the Year Ended
		30th September 2024 (Unaudited)	30th June 2024 (Unaudited)	30th September 2023 (Unaudited)	30th September 2024 (Unaudited)	30th September 2023 (Unaudited)	31st March' 2024 (Audited)
(d)	Net worth (Rs. Lakhs)	3,806.49	NA	3,342.77	3,606.49	3,342.77	3,594.28
<b>Ratios :-</b>							
(a)	Debt equity ratio (in times) (Long Term Debt/Shareholders Equity)	0.03	NA	0.01	0.03	0.01	0.04
(b)	Debt service coverage ratio (not annualised except for year end March) [(EBITDA and exceptional item) / (Interest Expenses + Principal Repayments)]	0.42	NA	2.28	0.77	2.00	2.84
(c)	Interest service coverage ratio (in times) (not annualised except for year end March) [(EBITDA and exceptional item) / (Interest Expenses)]	18.70	15.00	201.37	17.31	125.43	95.13
(d)	Current ratio (in times) (Current assets / Current liabilities)	2.51	NA	8.54	2.51	8.54	7.57
(e)	Long term debt to working capital (in times) [Long term debt / working capital]	0.04	NA	0.01	0.04	0.01	0.04
(f)	Bad debts to account receivable ratio (in%) (not annualised except for year end March) [Bad debts / Average Trade Receivables]	NA	NA	NA	NA	NA	NA
(g)	Current liability ratio (in%) [Current liabilities / Total liabilities]	33.56%	NA	10.25%	33.56%	10.25%	11.31%
(h)	Total debts to total assets ratio (in%) [Total debts / Total assets]	2.70%	NA	1.46%	2.70%	1.46%	4.01%
(i)	Debtors turnover (in times) (annualised) [Net Credit Sales / Average trade receivables]	0.46	NA	0.64	0.91	0.91	4.48
(j)	Inventory turnover (in times) (annualised) [Cost of sales / Average inventory]	NA	NA	NA	NA	NA	NA
(k)	Operating margin (in%) [(EBIT (Excl Other income and exceptional item) / Revenue from Operations)]	11.83%	7.83%	25.32%	9.85%	19.95%	11.42%
(l)	Net profit margin (in%) [Profit after tax / Total Income]	7.91%	6.38%	18.58%	7.15%	13.90%	9.52%



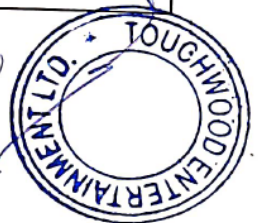
*[Handwritten signature]*



Segmentwise Revenue, Results, Assets and Liabilities

Amount in INR Lakhs

S. No.	Particulars	Consolidated Results					
		For the Quarter Ended			For the Half Year Ended		For the Year Ended
		30th September 2024 (Unaudited)	30th June 2024 (Unaudited)	30th September 2023 (Unaudited)	30th September 2024 (Unaudited)	30th September 2023 (Unaudited)	31st March 2024 (Audited)
1	<b>Segment Revenue from Operations</b>						
a	- Event Management Services						
b	- Trading	331.02	386.27	379.39	717.29	536.66	3,324.67
c	- Construction Services	63.69	-	-	63.69	-	-
	<b>Total</b>	<b>394.71</b>	<b>386.27</b>	<b>379.39</b>	<b>780.98</b>	<b>536.66</b>	<b>3,324.67</b>
	Inter segmental revenue from operations	-	-	-	-	-	-
	<b>Revenue from Operations</b>	<b>394.71</b>	<b>386.27</b>	<b>379.39</b>	<b>780.98</b>	<b>536.66</b>	<b>3,324.67</b>
2	<b>Segment Results (Profit/(Loss) before Tax &amp; Finance Cost)</b>						
a	- Event Management Services						
b	- Trading	42.60	36.09	115.30	79.29	126.31	446.08
c	- Construction Services	0.63	-	-	0.63	-	-
	<b>Total</b>	<b>43.23</b>	<b>36.09</b>	<b>115.30</b>	<b>79.92</b>	<b>126.31</b>	<b>446.08</b>
	Less: Finance Cost	(3.52)	(3.69)	(0.64)	(7.20)	(1.23)	(5.30)
	Other unallocable expenditure (net of income)	-	-	-	-	-	-
	<b>Total Profit before Tax</b>	<b>39.71</b>	<b>32.40</b>	<b>114.66</b>	<b>72.72</b>	<b>125.07</b>	<b>440.78</b>
3	<b>Segment Assets</b>						
a	- Event Management Services						
b	- Trading	4,726.17	NA	3,846.50	4,726.17	3,846.50	4,293.80
c	- Construction Services	75.16	-	-	75.16	-	-
d	- Unallocated	924.15	-	-	924.15	-	-
	<b>Total Assets</b>	<b>5,725.47</b>	<b>-</b>	<b>3,846.50</b>	<b>5,725.47</b>	<b>3,846.50</b>	<b>4,293.80</b>
4	<b>Segment Liabilities</b>						
a	- Event Management Services						
b	- Trading	4,035.62	NA	3,846.50	4,035.62	3,846.50	4,293.80
c	- Construction Services	74.40	-	-	74.40	-	-
d	- Unallocated	1,105.45	-	-	1,105.45	-	-
	<b>Total Liabilities</b>	<b>5,215.47</b>	<b>-</b>	<b>3,846.50</b>	<b>5,215.47</b>	<b>3,846.50</b>	<b>4,293.80</b>



**TOUCHWOOD ENTERTAINMENT LIMITED**

CIN:L92199DL1997PLC088865

Regd Off : Sec-B, Pkt-1, Space No-301 & 302 LSC-7, Community Centre, Vasant Kunj Sector B New Delhi - 110070  
Consolidated Statement of Unaudited Assets & Liabilities as at 30th September 2024

S. No.	Particulars	Amount in (Rs. lakhs)	
		As at 30th September 2024	As at 31st March 2024
		Unaudited	Audited
[A]	<b>ASSETS</b>		
	<b>NON CURRENT ASSETS</b>		
(a)	Property, Plant and Equipment		407.41
(b)	Intangible Assets		16.56
(c)	Intangible Assets Under Developments	706.22	12.50
(d)	Financial Assets	13.09	12.50
	(i) Investments	12.50	
	(ii) Loans		
(e)	Deferred Tax Assets [Net]	-	-
		158.19	158.19
		21.10	21.10
		<b>911.10</b>	<b>615.76</b>
[B]	<b>CURRENT ASSETS</b>		
(a)	Financial Assets		
	(i) Trade Receivables		741.80
	(ii) Investments	855.17	
	(iii) Cash and Cash Equivalents	14.50	
	(iv) Bank Balances other than (ii) above	1,643.06	2,135.25
(b)	Other Current Assets	0.87	532.40
		2,300.77	268.58
		<b>4,814.37</b>	<b>3,678.04</b>
	<b>TOTAL ASSETS</b>	<b>5,725.47</b>	<b>4,293.80</b>
[A]	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
(a)	Equity Share Capital		
(b)	Other Equity	1,108.12	1,108.12
(c)	Non Controlling Interest	2,433.17	2,420.19
	<b>TOTAL EQUITY</b>	65.19	65.97
[B]	<b>LIABILITIES</b>		
[1]	<b>NON-CURRENT LIABILITIES</b>		
(a)	Financial Liabilities		
	(i) Borrowings		132.27
(b)	Provisions	116.03	81.53
		81.53	81.53
		<b>197.55</b>	<b>213.80</b>
[2]	<b>CURRENT LIABILITIES</b>		
(a)	Financial Liabilities		
	(i) Borrowings		39.78
	(ii) Trade Payables	38.32	39.78
	- Total Outstanding due from MSME	284.64	93.73
	- Total Outstanding due other than MSME	-	-
	(iii) Other Financial Liabilities	284.64	93.73
(b)	Other Current Liabilities	65.05	18.62
(c)	Provisions	1,370.95	199.75
		162.48	133.84
		<b>1,921.43</b>	<b>485.72</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,725.47</b>	<b>4,293.80</b>



*[Handwritten signature]*



## TOUCHWOOD ENTERTAINMENT LIMITED

CIN:L92199DL1997PLC088865

Regd Off : Sec-B, Pkt-1, Space No-301 &amp; 302 LSC-7, Community Centre, Vasant Kunj Sector B New Delhi - 110070

Unaudited Consolidated Cash Flow Statement for the six months ended 30th September, 2024

Amount in (Rs. lakhs)

Particulars	Half Year Ended 30th September 2024	Half Year Ended 30th September 2023
	Unaudited	Unaudited
<b>Cash flow from Operating Activities</b>		
Total Comprehensive Income After Tax	56.53	77.42
Adjustments for :		
Tax Including Deferred Tax	23.39	48.88
Depreciation & Amortisation Exp.	37.54	27.05
Interest Received	(9.49)	(18.91)
Dividend Received	(0.06)	-
Finance Cost	6.52	1.23
<b>Operating Profit before working capital changes</b>	<b>114.43</b>	<b>135.68</b>
<b>Changes in Working Capital</b>		
Derease/(Increase) in Trade Receivable	(113.37)	112.82
Derease/(Increase) in Other Bank Balance	531.52	(307.54)
Derease/(Increase) in Other Current Assets	(2,032.19)	(929.17)
Derease/(Increase) in Loan & Advances	-	(21.29)
Derease/(Increase) in Loan & Advances	5.25	5.33
Increase/(Decrease) in Employee Benefit (Current)	190.91	(376.68)
Increase/(Decrease) in Trade Payable	46.43	31.10
Increase/(Decrease) in Other Financial Liability	1,171.20	96.88
Increase/(Decrease) in Other Current Liability		
<b>Net Cash Flow from Operation</b>	<b>(85.83)</b>	<b>(1,252.85)</b>
Less : Income Tax paid	-	107.06
<b>Net Cash Flow from Operating Activities (A)</b>	<b>(85.83)</b>	<b>(1,359.91)</b>
<b>Cash flow from investing Activities</b>		
Purchase of Property, Plant & Equipment	(332.88)	(53.99)
Investment in Listed Shares	(14.50)	-
Sale of Fixed Assets	-	10.76
Interest received	9.49	18.91
Dividend received	0.06	-
<b>Net Cash Flow from Investing Activities (B)</b>	<b>(337.82)</b>	<b>(24.32)</b>
<b>Cash Flow From Financing Activities</b>		
Proceeds from issue of share capital including securities premium	-	688.50
Increase/(Decrease) in Borrowing Non Current	(16.24)	18.21
Increase/(Decrease) in Borrowing Current	(1.46)	11.19
Interest Paid	(6.52)	(1.23)
Dividend Paid	(44.32)	(38.78)
<b>Net Cash Flow from Financing Activities (C)</b>	<b>(68.55)</b>	<b>677.89</b>
<b>Net (Decrease)/ Increase in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(492.20)</b>	<b>(706.34)</b>
Opening Cash & Cash Equivalents	2,135.25	1,757.39
<b>Cash and cash equivalents at the end of the period</b>	<b>1,643.06</b>	<b>1,051.05</b>
<b>Cash And Cash Equivalents Comprise :</b>		
Cash	59.46	52.60
<b>Bank Balance :</b>		
Current Account	1,583.60	998.45
<b>Total</b>	<b>1,643.06</b>	<b>1,051.05</b>

**Notes:**

(1) The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Ind AS-7 on Statement on Cash Flows.

(2) Previous Year's figures have been regrouped, rearranged and reclassified wherever necessary to conform to the current year's classification.

(3) The above Statement of Cash Flow were reviewed by the Audit Committee and thereafter approved by the Boards of Directors at their respective meeting held on 13.11.2024.

