



Date: November 13, 2024

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:

1. Un-Audited Financial Results, both Standalone & Consolidated, for the quarter & half year ended 30th 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

Kindly take the above information on your records.

Thanking you,

For Touchwood Entertainment Limited

Digitally signed Ritika Vats

by Ritika Vats Date: 2024.11.13

Ritika Vats

Company Secretary and Compliance Officer Membership No. A73991

Encl: As above





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 01st April 2024 to 30th 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

FRN: 108726N % NEW DELHI

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 Statement of Unaudited Standalone Financial Results for the Quarter & Half Year Ended 30th September, 2024

(Amount in INR lakhs, except per equity share data)

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S.No.	Particulars .	F	For the Quarter Ended		For the Half Year Ended	Year Ended	For the Year Ended
Γ		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March' 2024
_		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
_	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
u	Total Income (1+2)	394.75	396,40	398.33	791.14	549.04	3,347.41
4	Expenses:						
_	Employees Benefits Expenses	81.82	77 22	69.08	159.04	138.02	285 25
_	Purcahse of Stock in trade	63.06			63 06		
_	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	22.15	42 57
_	Other Expenses	181.74	254.27	190.32	436.00	236 00	2,529.57
_	Total Expenses	346.95	351.47	271.29	698,42	397.40	2,862.66
Un.	Profit before exceptional and tax (3-4)	47.80	44.92	127.04	92.72	151.64	484.75
σ	Exceptional Items -			0.13		0.13	0.13
7	Profit before tax (5-6)	47.80	44.92	127.17	92.72	151.76	484.88
00	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	Profit(Loss) for After Tax (7-8)	35.80	33.54	86.03	69.34	102.88	362.18
6	Other Comprehensive Income (OCI)						
A		,		,			5.64
	(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		•				
1		35.80	33.54	86.03	69.34	102.88	367.73
12	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
13	Other Equity						2,515 19
14							
_	(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	10les . The Heavided standstone (nancial results ("the Statement") for the privater and half searce and 20th Sentember 2024 have been reviewed by the Audit Committee.	h Sentember 2024 have been	reviewed by the Audit C		w the Board of Directors at	their meeting held on 13th h	The same
	The line idited standalone financial results ("the Statement") for the quader and half year ended 30th	h Santambar 2024 have been	reviewed by the Audit C		and approved by the Board of Directors at their meeting held on 13th November 2024. The com-	their meeting held on 13th h	משמים לה במשמים

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 Unaudited standatione 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

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 construcing 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 structule for holding events/marriages. 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

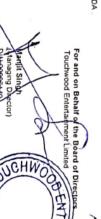
ω and Companies (Indian Accounting Standards) Amendment rules, 2016. The Unaudited Standalone Financial Results are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015

Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.

4 10 Meeting held on 27th September 2024 and same was paid out on 11th October 2024. 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. 4.4.32 lakts for the financial year 2023-24 at its 27th Annual General

The company has it's 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. 101- each at a price of Rs. 1021- (including premium of Rs. 921-) to Non-Promoteriffublic category upon the receipt of 26% of the subscription more). The company collected Rs. 7,39,50,000/- against such issue promoted receipt of 26% of the subscription more). The company collected Rs. 7,39,50,000/- against such issue promoted receipt of 26% of the subscription more). The company subscription more of the company subscription more of the financials of the company as unsubscribed portion. The 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 more, had been carried in the financials of the company as unsubscribed portion. The last date for conversion of share warrants and conversion of share warrants and conversion of 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 properly situated at Greater NOIDA



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Place: New Delhi Date: 13th November 2024

Other Disclosures - Standalone

	1			Standalone			
S.	Particulars		For the Quarter Ended		For the Half	Year Ended	For the Year Ended
No.	ratuculars	30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March' 2024
		(Unaudited)	(Unaudited)	(Unsudited)	(Unaudited)	(Unaudited)	(Audited)
(a)	Net worth (Rs. Lakhs)	3,640,32	NA	3,358.46	3,648.32	3,358.46	3 623 31
Ratio	os :-						
(a)	Debt equity ratio (in times)	0.03	NA	0 0 1	0 03	0.01	0.04
	(Long Term Debt/Shareholders Equity)						
	Debt service coverage ratio (not annualised except		NA.				
b)	for year end March)	0.43	101	2.45	0.82	3 65	3 00
	[EBITDA and exceptional item / (Interest Expenses +						
	Principal Repayments)]						
	Interest service coverage ratio (in times) (not						
c)	annualised except for year end March)	19.37	17.61	216 07	18.47	142.19	101.03
	[(EBITDA and exceptional item) / (Interest Exponses)]						
(d)	Current ratio (in times)	2.42	NA	8.82	2.42	8 82	7 24
	(Current assets / Current liabilities)						
e)	Long term debt to working capital (in times)	0.04	AM	0 0 1	0 04	0 0 1	004
	[Long term debt / working capital]						
	Bad debts to account receivable ratio (in%) (not	NA.	NA	NA.	NA.	NA	NA
ŋ	annualised except for year end March)						
	[Bad debts / Average Trade Receivables]						
(9)	Current liability ratio (in%)	33.31%	AA	10.08%	33.31%	10 08%	11.19%
	[Current liabilities / Total liabilities]						
		0.000	***	4 400			
(h)	Total debts to total assets ratio (in%)	2.68%	NA	1.46%	2 65%	1.45%	3 98%
	[Total debts / Total assets]						
-		0.46	NA	0.64	201	2.40	
(i)	Debtors turnover (in times) (annualised)	0.46	NA	0.64	0.91	0.89	4 41
	[Net Credit Sales / Average trade receivables]						1
m.	I	NA	NA	NA	NA	NA	NA
(i)	Inventory turnover (in times) (annualised)	NA.	NA.	NA.	NA.	144	ren.
	[Cost of sales / Average inventory]						
k)	Operating margin (in%)	12.99%	9.96%	28.35%	11.49%	24 74%	12 66%
K)	[(EBIT (Excl Other income and exceptional item) /	12.99%	9.90%	20.33%	11.4976	24.7470	12 00 %
	Revenue from Operations)]						
	revenue nom Operations)						
T)	Net profit margin (in%)	9.07%	8 46%	21.60%	8.76%	18 74%	10 82%
.,,	[Profit after tax / Total income]	0.0770	0.4070	21.001		10.7470	1002.11
	i						



Segmentwise Rovenue, Results, Assets and Liabilities

				Standalon	a Basulia	*****	Amount in INP Laths
	and the second s		For the Quarter Ended	atangalon		Year Enried	For the Year Ended
S. No.	Particulars	30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	That Parchy 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	((Insudited)	(Audited)
1	Segment Revenue from Operations		Tomandien		Tomas		Charles and the same of the sa
3.	- Event Management Services	331 02	380 27	377.71	717 29	928 47	3,271 7
b.	- Trading	63 60			63 69		
C.	- Construction Services						
	Total	394,71	386.27	377.71	780.98	526.42	3,271.7
	Inter segmental revenue from operations						-
	Revenue from Operations	394.71	386.27	377.71	780.98	526.42	3,2/1.7
2	Segment Results (Profit/(Loss) before Tax & Finance Cost)						
a	- Event Management Services	47.17	44.92	127 17	92.09	151 76	454 8
b	- Trading	0.63			0.63		
0	- Construction Services	1					
	Total	47.80	44.92	127.17	92.72	151.76	434 8
	Less Finance Cost	(3.52)	(3.09)	(0.64)	(7 20)	(1 23)	(5.2
	Other unallocable expenditure (net of income)	10-1-7			·		479.5
	Total Profit before Tax	44.28	41.24	126.53	85.52	150.53	4/7.5
3	Segment Assets	1					4,329.77
a	- Event Management Services	4,767.61	NA		4,767 61	3,856 48	4,329 7
b	- Trading	75.16	NA	-	75 16		
c.	- Construction Services	924.15	NA.		924 15		
d.	- Unalloacated	-		3,856,48	5,766.91	3,856.48	4,320.77
	Total Assets	5,766.91	NA	3,850.46	5,760.91	5,835.46	
4	Segment Liabilities			3,856 48	4.077.06	3.856.48	4 320 77
a.	- Event Management Services	4,077.06	NA		74 40	3,830 40	1,345.11
b.	- Trading	74.40	NA		1,105 45		
C.	- Construction Services	1,105.45	NA		510 00		
d.	- Unalloacated	510 00	ASSIL	3.856.48	5,766 91	3,856.48	4,320.77
	Total Liabilities	5,766.91	// Or Modific	0,000,40			

* FRI : 008726N * STATE OF THE PER A CCOUNTS

OD ENTER MININGS

CIN:L92199DL1997PLC088865

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

Amount in INR lakhs

S. No.	Particulars	As at 30th September 2024	As at 31st March 2024
	,	(Unaudited)	(Auditod)
A]	ASSETS NON CURRENT ASSETS		
(c) (p)	Property, Plant and Equipment Intangible Assets Intangible Assets Under Developments Financial Assets (i) Investments	700.46 0.20 - 252.00	400.7 0.2 - 252.0
(e)	(ii) Loans Deferred Tax Assets [Net]	146.79 21.10 1,120.55	146 7 21 1 820.7
B] (a)	CURRENT ASSETS Financial Assets (i) Trade Receivables	855.17 14,50	741.8
(b)	(ii) Investments (iii) Cash and Cash Equivalents (iv) Bank Balances other than (ii) above Other Current Assets	1,542.87 0.87 2,232.95 4,646.36	2,024.9 532.4 200.7 3,499.9
	TOTAL ASSETS	5,766.91	4,320.7
(A) (b) (B) [1]	Other Equity TOTAL EQUITY LIABILITIES NON-CURRENT LIABILITIES	1,108.12 2,540.20 3,648.32	1,108.1 2,515.1 3,623.3
(a) (b)	(i) Borrowings	116.03 81.53 197.55	132.2 81.5 213.8
(a)	CURRENT LIABILITIES Financial Liabilities (i) Borrowings (ii)Trade Payables - Total Outstanding due from MSME - Total Outstanding due other than MSME (ii)Other Financial Liabilities Other Current Liabilities	38.32 284.64 - 284.64 64.69 1,370.91	39.7 93.7 93.7 16.5 199.7
(c)	Provisions	162.48 1,921.03	133.6 483.6
		5,766.91	4,320.7





CIN:L92199DL1997PLC088865

Regd Off: Sec-B, Pkt-1, Space No-301 & 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

		Amount in INR lakhs
David	Half Year Ended 30th	Half Year Ended 30th September 2023
Particulars	September 2024	Unaudited
	Unaudited	Unaudited
Cash flow from Operating Activities		, ,
Total Comprehensive Income After Tax	69.34	102.88
Adjustments for:		48.88
Tax Including Deferred Tax	23.39	22.15
Depreciation & Amortisation Exp.	33.12	(22.00)
Interest Received	. (9.49)	(22.00)
Dividend Received	(0.06)	1,23
Finance Cost	7.20	1.25
Operating Profit before working capital changes	123.49	153.15
Changes in Working Capital		113 48
Derease/(Increase) in Trade Receivable	(113.37)	(307.54)
Derease/(Increase) in Other Bank Balance	531.52	,
Derease/(Increase) in Other Current Assets	(2,032.16)	(957.71)
Derease/(Increase) in Other Current Assets	-	(9 89)
Derease/(Increase) in Loan & Advances	5.25	5 33
Increase/(Decrease) in Employee Benefit (Current)	190.91	(375.81)
Increase/(Decrease) in Trade Payable	48.13	32.93
Increase/(Decrease) in Other Financial Liability	1,171.16	97.90
Increase/(Decrease) in Other Current Liability		(1,248 13)
Net Cash Flow from Operation	(75 07)	
Less : Income Tax paid		107.06
·	(75.07)	(1,355.19)
Net Cash Flow from Operating Activities (A)		
Cash flow from investing Activities	(332.88)	(53.99)
Purchase of Property, Plant & Equipment	(14.50)	- 1
Invetment in Listed Shares	(14.00)	10.76
Sale of Fixed Assets	9.49	22.00
Interest received	0.06	-
Dividend received	(337.82)	(21.24)
	(337.82)	(21.24)
Net Cash Flow from Investing Activities (B)	(0.50)	
Cash Flow From Financing Activities		202.50
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
	(7.20)	(1.23)
Interest Paid	(44.32)	(38.78)
Dividend Paid Net Cash Flow from Financing Activities (C)	(69.23)	677.89
Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)	(482.13)	(698.54)
	2,024.99	1,707.38
Opening Cash & Cash Equivalents	2,024.99	
Cash and cash equivalents at the end of the period	1,542.87	1,008.84
Cash And Cash Equivalents Comprise :		
	46.43	44.35
Cash Bash Balanca		
Bank Balance : Current Account	1,496.44	964.49
	1,542.87	1,008.84
Total	1,542.87	1,008.64

(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.



RTA





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 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 01st April 2024 to 30th 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

Regd. Office: DD-34, Basement, Kalkaji, New Delhi-110019, India Branches: Kalkaji - New Delhi • Laxmi Nagar-Delhi • Chandigarh

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 30th September 2024 and year-to-date period ended on 30th 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

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2.97 3.06	0.70 0.73	0.51 0.51	10 10% T	0.23	0.28 0.28	(1) Basic (in Rs.) (2) Diluted (in Rs.)	15
1,108.12 2,420.19	1,108.12	1,108.12	1,108.12	1,108.12	1,108.12		1 1
330.18 (1.24)	78.49 (1.07)	57.31 (0.78)	74.79 (0.63)	25.82 (0.51)	31.50 (0.27)	(C) Total Comprehensive Income for the Periods/Years attributable to: a) Equity holders of the Parent Company b) Non-Controlling Interest	
5.54				. ,		(B) Other Comprehensive Income for the Periods/Years attributable to: a) Equity holders of the Parent Company b) Non-Controlling Interest	
324.63 (1.24)	78.49 (1.07)	57.31 (0.78)	74.79 (0.63)	25.82 (0.51)	31.50 (0.27)	 (A) Net Profit for the Periods/Years Attributable to : a) Equity holders of the Parent Company b) Non-Controlling Interest 	12
328.93	77.42	56.53	74.16	25.31	31.22	(i) mount tax relaining to items that will be reclassified to Profit & Loss 11 Total Comprehensive Income for the Periods/Year (9+10)	=
						B (i) Item that will be reclassified to Profit & Loss	8
5.54	. ,	. 1				Outer Complementate income A (i) Item that will not be reclassified to Profit & Loss (ii) Income tax relation to items that will not reclassified to Profit & Loss	> 5
323.39	77.42	56.53	74.16	25.31	31.22	9 Profit(Loss) for After Tax (7-8)	9 6
(0.47)	, ,					(3) Deferred Tax	
123.16	48.88	23.39	41.14	11.38	12.00	_	_
446.08	126.31	79.92	0.13 115.30	36.69	43.23	7 Profit before tax (5-6) 8 Tax Expenses:	8 7
445.96	126.18	79.92	-	36.69	43.23	5 Profit before exceptional and tax (3-4) 6 Exceptional items -	თ თ
2,950.25	430.84	711.23		359.71	351.52	_	,
2,566.51	241.20	437.92	13.67 192.56	18.51 255.68	182.24	Other Expenses	-
5.30	1.23	7.20		3.69	3.52	Financial Costs Depreciation & Amortization Expense	
325.95	161.35	165.51 63.06	77.09	81.83	83.68 63.06		
						4 Expenses:	
3,396.21	557.01	791.14	399.14	396.40	394.75		ω
3,324.67	536.66 20.35	780 98		386.27	394.71	1 Revenue from Operations 2 Other Income	2 1
Audited	Unaudited	_	_	Unaudited	Unaudited		_
31st March' 2024	30th September 2023	30th September 2024	30th September 2023	30th June 2024	30th September 2024		Т
For the Year Ended	lalf Year Ended For the Year Ended	For the Half Year Ended		For the Quarter Ended		S.No. Particulars	S.N.
nor polity share data.	ount in INR lakhs, except		unj Sector B New Delhi - 1 ar Ended 30th September,	nunity Centre, Vasant K or the Quarter & Half Ye	No-301 & 302 LSC-7, Community Centre, lidated Financial Results for the Quarter	Regd Off: Sec-B, Pkt-1, Space No-301 & 302 LSC-7, Community Centre, Vasant Kunj Sector B New Delhi - 110070 Statement of Unaudited Consolidated Financial Results for the Quarter & Half Year Ended 30th September, 2024	
				ainment Limited	Touchwood Entertainment Limited		37
						>::0::	7

- 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.
- 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 construcing a Pandal for holding events/marriages.

 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 structule for holding events/marriages. 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 quader under review the
- ω 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 & WedAdvisor 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 tt 27th Annual General Meeting held on 27th September 2024 and same was paid out on 11th October 2024
- 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 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 subscrition money. Further the company received Rs. 688.50,000/- representing 75% of 9 lac The company has it's 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-
- 9 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 Equity shares was 31st August 2024. The company has now to decide on forfieture of share application money of these 20 lacs share warrants.
- ood.in. The key standalone financial information of the Company is given below

		For the Quarter Ended		For the Half Year Ended		For the rear clinen
Particulars	30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March' 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
	394 71	386.27	377.71	780.98	526.42	3,271.73
Revenue from Operations	77.00	44 92	127 17	92.72	151.76	484 88
Profit before tax	4.00	4	4114	23.39	48888	122.69
Tax Expenses	200.11			60.34	402.68	362 10
Profit for the period/year	30.00	00.04	0000	-		
Other Comprehensive Income			,		•	0.04
Total Comprehensive Income for the Periods/Year	35.80	33.54	86.03	69.34	102.88	367.73
	Neso.					
	100 (A)			For and on Behalf of the Board of Directors	Board of Directors	
		Sar		Touchwood Entertainment Limited	Limited	
	C FRN: 008726N	S *	-(CNIED	
	NEW DELHI		+		るが、大学	
Place: New Dehi	To Ted Account			Managing Director)	100	
				DIN:00996149	3	

Other Disclosures - Standalone

ı	1		For the Quarter Ended	Consolidated	For the Half	Vear Ended	For the Year Ended
S.	Particulars	30th September 2024	30th June 2024		30th September 2024	30th September 2023	31st March' 2024
No.		(Unaudited)	(Unaudited)	30th September 2023	(Unaudited)	(Unaudited)	(Audited)
_		3,606.49	(Danidited) NA	(Unaudited) 3,342.77	3,600 49	3,342.77	3,594.28
(a)	Net worth (Rs. Lakhs)	0,000.40	NA	3,34277	3,600 49	5,548,77	
(a)	os:- 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	15.98	201.37	17.31	125.43	95.13
	Current ratio (in times) (Current assets / Current liabilities)	2.51	NA	8.54	2.51	8.54	7.57
	Long term debt to working capital (in times) [Long term debt / working capital]	0.04	NA	0.01	0.04	0.01	0.04
)	Bad debts to account receivable ratio (in%) (not annualised except for year end March) [Bad debts / Average Trade Receivables]	NA	NA	AN	NA	N/	A NA
	Current liability ratio (in%) (Current liabilities / Total liabilities)	33,56%	NA	10.25%	33.56%	10.259	6 11.31%
	Total debts to total assets ratio (in%) Total debts / Total assets	2.70%	NA	1.46%	2.70%	1.469	6 4,019
	Debtors turnover (in times) (annualised) Net Credil Sales / Average trado receivablos)	0.46	NA	0.64	0.91	0.91	4.48
	nventory turnover (in times) (annualised) Cost of sales / Average inventory]	NA	NA	NA .	, NA	N	A N
10	Operating margin (in%) (EBIT (Excl Other income and exceptional item) / Revenue from Operations)]	11.83%	7.83%	25.32%	9.85%	19,95	% 11.429
	let profit margin (in%) Profit after tax / Total income)	7.91%	6.38%	18.58%	7.15%	13.90	9.52

* FRN: 698726N * NEW DELHI

CHIERTANTER TANK

Segmentwise Revenue, Results, Assets and Liabilities

S. No. Particulars For the Quarter Ended For the Quarter Ended 30th September 2024 30th September 2024 30th September 2023 30th September 2024 30th September 2023 30th September 2024 30th September 2023 31th March 2024 30th September 2024 30th September 2024 30th September 2024 30th September 2023 31th March 2024 30th September 2023 31th March 2024 30th September 2024 40th	A.	Pilar							
S. No. Particulars	60								Amount in INR lakhs
Segment Revenue from Operations Construction Services Construction Servi	12	S. No.	Particulars		For the Quarter Ended	Consolidat			
Segment Revenue from Operations Cunaudited Cunaudit			1	30th September 2024				Year Ended	For the Year Ended
Segment Revenue from Operations Construction Services 331 02 386.27 379.39 717.29 536.60 3,324.67	L	_	· · · · · · · · · · · · · · · · · · ·		2024			30th September 2023	31st March' 2024
a - Event Management Services	- 1	1	Segment Revenue from Operations		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Construction Services Cons	- 1	a.	- Event Management Services	331.00					
Construction Services Total	- 1	ь			386 27	379 39	717 29	536.66	3 324 67
Total Inter segmental revenue from operations Revenue from Operations 394.71 386.27 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.39 780.98 536.66 3,324.67 370.99 780.98 536.66 3,324.67 370.99 780.98 536.66 3,324.67 370.99 780.98 536.66 3,324.67 370.99 780.98 536.69 3,324.67 370.99 780.98 536.69 3,324.67 370.99 780.98 536.69 3,324.67 370.99 780.98 536.69 3,324.67 370.99 780.98 536.69 3,324.67 370.99 370	- 1	c	- Construction Services	63 69	-			555 65	5,52407
Revenue from Operations Revenue from Operations Revenue from Operations 394.71 336.27 379.39 780.98 536.66 3,324.67 2	- 1			20.00					
Revenue from Operations 394.71 3366.27 379.39 780.98 536.66 3.324.67 2 Segment Results (Profit)(Loss) before Tax & Finance Cost) - Event Management Services - Construction Services 10	- 1	- 1	Inter segmental revenue from operations	394.71	386,27	379.39	780.98	676.66	2 224.67
Segment Results Profit/ Loss before Tax & Finance Cost	- 1	- 1	Revenue from Operations				755.55	530.00	3,324.67
2 Segment Results (Profut(cas) before Tax & Finance Cost) a - Event Management Services b - Trading c - Construction Services Total Less. Finance Cost Cother unalicacited Cother Unalicac	- 1	- 1		394.71	386.27	379.39	780 00	£30.00	2221
1 - Event Management Services 42 60 36 09 115 30 79 29 126 31 446 08	-	2	Segment Results (Profit/It oss) before Yax & Flances Co. II				700.00	536.66	3,324.67
Trading 42 60 36 69 115 30 79 29 126 31 446 08	- 1	a	- Event Management Services	1					
Construction Services	- 1	b .	- Trading	42 60	36.00	115.20			
Total 13.23 38.69 115.30 79.92 126.31 146.08	- 1	c	- Construction Services	0.63		115 30		126.31	446.08
Less Finance Cost Less Finance Cost Cher unalicable expenditure (net of income) Total Profit before Tax 39.71 440.79 4	1	- 1			.	- 1	0.63	-	_
Cher unalicaceble expenditure (net of income)	1	- lu	ess Finance Cost	43.23	36.60		- 1	-	
Total Profit before Tax 39.71 33.01 114.66 72.72 125.07 440.79 Segment Assets -Event Management Services 75.16 72.76 75.16	1	0	Other unallocable expands to a feet					126.31	446.08
39.71 33.01 114.66 72.72 125.07 440.79	1	Į T	otal Profit before Tax	(5.52)	(3.69)	(0.64)	(7.20)	(1 23)	
Segment Assets Segment Assets Segment Liabilities Segment Services A,035.62 NA 3,846.50 A,035.62 A,035.	1	- 1	THE PERSON PAR	39.71	22.04		-	, ,	(5.50)
Segment Services 4,726 17	1	· le.	annest to the	00:11	33.01	114.66	72.72	125.07	440.70
- Trading	1 3		Equipm Assets	1					440.79
- Construction Services	1 :		Event Management Services	1		- 1	- 1		
Construction Services 75 16 924 15 924 15 75 16 924 15 75 16 924 15 75 16 924 15 75 16	"				NA	3.846.50	4 700 47		
Total Assets 924 15 924 15	1 5	1-9	Construction Services		- 1	1,010.00		3,846.50	4,293.80
Segment Liabilities 5,725.47 3,846.50 5,725.47 3,846.50 4,293.80	0			924.15	- 1			- 1	
4 Segment Liabilities 3,846.50 5,725.47 3,846.50 4,293.80 - Event Management Services 4,035.62 NA 3,846.50 4,035.62 74.40 - Construction Services 74.40 - 3,846.50 74.40 - Unillocated 1,105.45 - 74.40 - Total Liabilities 5,725.47 510.00	ı	To	Mal Assets		-		924.15	- 1	
Segment Liabilities Segment Services Segment Segment Services Segment Segment Services Segment Seg		- 1		5,725.47		2 945 50	-	-	
a - Event Management Services - 4,035.62 NA 3,846.50 4,035.62 3,846.50 4,293.80 c - Construction Services 74,40 - 74.4	4	Sec	gment Liabilities			3,040.50	5,725.47	3,846.50	4.293 80
- Trading 4,035.62 NA 3,846.50 4,035.62 3,846.50 4,293.80 d - Unalloacated 1,105.45 - 74.40 -	a.	- E	vent Management Services	1	1	1			-1,200.00
C - Construction Services 74.40 3,846.50 4,035.62 3,846.50 4,293.80 d - Unalloacated 1,105.45 74.40 1,105.45 1,105.45 1,105.45 510.00 5,725.47 510.00	b.	- T	rading	4.035.63	8/0	1			
d - Unalloacated 1,105.45 - 74.40 4,293.80 7 1,105.45 - 1,105.45 - 1,105.45 - 1,105.45 - 1,105.45 - 510.00 - 5,725.47 - 510.00	C.				1444	3,846.50	4.035.62	3 846 50	
Total Liabilities 510 00 1,105 45 510 00 510 00	ď.				-	-		3,846.50	4,293.80
5.725.47 510.00					- 1	- 1		- 1	-
					-			- 1	
				5,725.47	-	3,846.50			-





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
Amount in (Rs. Ia

		<u>Particulars</u> ASSETS	As at 30th September 2024	Amount in (Rs. lakhs)
3		NON CURRENT ASSETS	Unaudited	As at 31st March 2024 Audited
	(a)	Property, Plant and E		
	(c)	Intangible Assets	700.00	
	(d)	Intangible Assets Under Developments Financial Assets	706.22	407.4
	(-/	Financial Assets (i) Investigation of the second of the s	13.09	16.5
		(i) Investments (ii) Loans	12.50	12.5
	(e)	Deferred T		
	,	Deferred Tax Assets [Net]	158.19	-
			21.10	158.1
3]		CUPPEUS	911.10	21.1
•	(a)	CURRENT ASSETS	311.10	615.7
	(4)	Financial Assets		
		(i) Trade Receivables		
		(ii) Investments	855.17	
		(iii) Cash and Cash Equivalents	14.50	741.8
	(b)	(1) Dulik Dalances other the	1,643.06	
	(0)	Other Current Assets	0.87	2,135.2
			2,300.77	532.4
			4,814.37	268.5 3,678.0
		TOTAL ASSETS		3,678.0
			5,725.47	4,293.8
A]		EQUITY AND LIABILITIES EQUITY		
	(a)	Equity Share Capital		
	(p)	Other Equity	1,108.12	
	(c)	Non Controlling Interest	2,433.17	1,108.1
·DI		TOTAL EQUITY	65.19	2,420.19
[B]		LIABILITIES	3,606.49	65.9
[1]	1-1	NON-CURRENT LIABILITIES	,,,,,,,	3,594.28
	(a)	Financial Liabilities		
	(h)	(i) Borrowings		
	(b)	Provisions	116.03	132.27
[2]		CURRENT	81.53	81.53
L-1	(a)	CURRENT LIABILITIES Financial Liabilities	197.55	213.80
	(4)	(i) Borrowings		210.00
		(ii) Trade Payables	2010	
		- Total Outstanding due for a Marie	38.32	39.78
		- Total Outstanding due from MSME	284.64	93.73
		- Total Outstanding due other than MSME (iii) Other Financial Liabilities	204.0	-
	(b)	Other Current Liabilities	284.64	93.73
	(c)	Provisions	65.05	18.62
			1,370.95 ————————————————————————————————————	199.75
			1,921.43	133.84
		TOTAL EQUITY AND LIABILITIES	1,021.43	485.72
		TO THE ENGITT AND LIABILITIES	5,725.47	4,293.80





CIN:L92199DL1997PLC088865

Regd Off: Sec-B, Pkt-1, Space No-301 & 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

Particulars	orlandited Consolidated Cash Flow Statement for the six r	nonths ended som cope	Amount in (Rs. lakhs)
Particulars		Half Year Ended 30th	Half Year Ended 30th
Cash flow from Operating Activities	Particulars		September 2023
Total Comprehensive Income After Tax	i dittivuidio		Unaudited
Total Comprehensive Income After Tax Adjustments for: 7 As Including Deferred Tax Adjustments for: 7 As Including Deferred Tax Propreciation & Amortisation Exp. 10 (409) 10 (1891) 10 Interest Received 10 (0.66) 10 (0.66) 10 (0.66) 11 (0.66) 12 (0.66) 12 (0.66) 13 (0.66) 14 (0.66) 15 (0.66) 16 (0.66) 17 (0.66) 18 (0.66) 19 (0.66) 19 (0.66) 10 (0.66) 11 (1.28 (2	Cash flow from Operating Activities	Official	
Adjustments for 23 39		50.50	77.42
Tax Including Deferred Tax Depreciation & Amontisation Exp. Increas Received (9.49) (18-91) Interest Received (9.06) (1-2) (9.49) Interest Received (9.06) (1-2) (9.29) Interest Received (9.06) (9.37) (9.29) Interest Received (9.37) (9.29) (9.29) (9.29) Interest Received (9.37) (9.29) (9.29) (9.29) (9.29) (9.29) Interest Received (9.37) (9.29)	Total Comprehensive Income After Tax	56.53	
Tax Incuding Deferred ax		23 39	
Interest Received (9.09) 1.23			
Dividend Received 6.52		(9.49)	(18.91)
Changes in Working Capital Changes		(0.06)	1 22
Changes in Working Capital Changes Changes in Working Capital (113.37) 112.82 (207.54)	= 170m = 100 (0.1 m) = 10	6.52	1.23
Changes in Working Capital (113.37) 112.82 (207.54)	Finance Cost		135.68
Derease/(Increase) in Trade Receivable	Operating Profit before working capital changes	114.43	755.55
Derease/(Increase) in Trade Receivable	Changes in Working Capital	(140.27)	112.82
Derease/(Increase) in Other Bank Balance (2,032.19) (21.29) (21.29) Derease/(Increase) in Corner Current Assets (2,032.19) (21.29) Derease/(Increase) in Loan & Advances (3,76.68) (3,			
Derease/(Increase) in Other Current Assets 5.25 5.33 Increase (Decrease) in Employee Benefit (Current) 190.91 37.16 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 1,171.20 96.88 107.06 Ites: Income Tax paid 107.06			
Increase/(Decrease) in Employee Benefit (Current) 190.91 31.10 Increase/(Decrease) in Trade Payable 190.91 1,171.20 96.88 Increase/(Decrease) in Other Financial Liability 1,171.20 96.88 Increase/(Decrease) in Other Current Liability 1,171.20 96.88 10,76 10,76 Increase/(Decrease) in Other Current Liability 1,171.20 96.88 10,76 10,76 Increase/(Decrease) in Borrowing Non Current 1,140 1,149 1		(2,032.19)	(21.29)
Increase/(Decrease) in Trade Payable 46.43 96.88 1,171.20 1,171.20	Derease/(Increase) in Loan & Advances	5.25	
Increase/(Decrease) in Other Financial Liability 1,171.20 96.88 Increase/(Decrease) in Other Current 1,171.20 increase/(Decrease) in Other Current		190.91	
Increase/(Decrease) in Other Current Liability		46.43	
Net Cash Flow from Operation		1,171.20	96.88
Net Cash Flow from Operation 107.06 107.06 107.06	Increase/(Decrease) in Other Current Liability		(4 252 95)
Less : Income Tax paid (85.83)	Net Cash Flow from Operation	(85.83)	,
Net Cash Flow from Operating Activities (A) (85.83) (1,359.91)		-	107.06
Net Cash Flow from Operating Activities (332.88) (53.99)	Less : Income Tax paid		(4.250.91)
Purchase of Property, Plant & Equipment Invetment in Listed Shares 10.76	Net Cash Flow from Operating Activities (A)	(85.83)	(1,339.91)
Purchase of Property, Plant & Equipment Invetment in Listed Shares 10.76	Cach flow from investing Activities		(53.00)
Invertment in Listed Shares 10.76 Sale of Fixed Assets 9.49 18.91 Interest received 0.06	Purchase of Property, Plant & Equipment	, , ,	(55.99)
Sale of Fixed Assets 9.49 18.91 Interest received 0.06		(14.50)	10.76
Interest received		0.49	
(337.82) (24.32) (24.3	Interest received		-
Net Cash Flow from Investing Activities (B) (337.82) (24.32)	Dividend received		
Cash Flow From Financing Activities - 688.50 Proceeds from issue of share capital including securities premium Increase/(Decrease) in Borrowing Non Current Increase/(Decrease) in Borrowing Current Increase/(Decrease) in Borrowing Current Increase/(Decrease) in Borrowing Current Increase/(Decrease) in Borrowing Current Increase In	Net Cash Flow from Investing Activities (B)		(24.32)
Proceeds from issue of share capital including securities premium Increase/(Decrease) in Borrowing Non Current Increase/(Decrease) in Borrowing Current Increase/(Decrease) in Borrowing Current Increase/(Decrease) in Borrowing Current Interest Paid Dividend Paid Net Cash Flow from Financing Activities (C) Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C) Opening Cash & Cash Equivalents Cash and cash equivalents at the end of the period Cash And Cash Equivalents Comprise: Cash Bank Balance: - 688.50 18.21 1.19 (16.24) (11.46) 11.19 (6.52) (1.23) (68.55) 677.89 (68.55) 677.89 (706.34) 1,757.39			
Proceeds from issue of share capital including securities premium (16.24) 18.21 Increase/(Decrease) in Borrowing Non Current (1.46) 11.19 Increase/(Decrease) in Borrowing Current (6.52) (1.23) (38.78) (2.35) (38.78) (38.78) (38.78) (38.78) (6.55) (200 52
Increase/(Decrease) in Borrowing Non Current Increase/(Decrease) in Borrowing Current Interest Paid Dividend Paid Net Cash Flow from Financing Activities (C) Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C) Opening Cash & Cash Equivalents Cash and cash equivalents at the end of the period Cash And Cash Equivalents Comprise: Cash Bank Balance: 11.19 (1.46) (1.46) (1.23) (1.23) (38.78) (6.52) (70.34) (44.32) (68.55) 677.89 (492.20) (706.34) 1,757.39 1,757.39	Proceeds from issue of share capital including securities premium		
Increase/(Decrease) in Borrowing Current (6.52) (1.23) Interest Paid (44.32) (38.78) Dividend Paid (44.32) (68.55) 677.89 Net Cash Flow from Financing Activities (C) Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C) (492.20) (706.34) Opening Cash & Cash Equivalents Cash and cash equivalents at the end of the period 1,643.06 1,051.05 Cash And Cash Equivalents Comprise: Cash Bank Balance:	Increase/(Decrease) in Borrowing Non Current		
Interest Paid	Increase/(Decrease) in Borrowing Current		
Dividend Paid Net Cash Flow from Financing Activities (C) (68.55) (68.55) (68.55) (68.55) (68.55) (68.55) (68.55) (77.89) Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C) (492.20) (706.34) Opening Cash & Cash Equivalents (2,135.25) 1,757.39 Cash and cash equivalents at the end of the period Cash And Cash Equivalents Comprise: Cash Bank Balance:			
Net Cash Flow from Financing Activities (c) Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C) Opening Cash & Cash Equivalents Cash and cash equivalents at the end of the period Cash And Cash Equivalents Comprise: Cash Bank Balance:	Dividend Paid		
Net (Decrease)/ Increase in Cash & Cash Equivalents (AFBFC) Opening Cash & Cash Equivalents Cash and cash equivalents at the end of the period Cash And Cash Equivalents Comprise: Cash Bank Balance:	Net Cash Flow from Financing Activities (C)	(00,007)	
Cash and cash equivalents at the end of the period 1,643.06 1,051.05 Cash And Cash Equivalents Comprise: 59.46 52.60 Bank Balance: 1,643.06 1,051.05	Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)	(492.20)	(706.34)
Cash and cash equivalents at the end of the period Cash And Cash Equivalents Comprise: Cash Bank Balance: 1 59.46 52.60	Opening Cash & Cash Equivalents	2,135.25	1,757.39
Cash And Cash Equivalents Comprise: Cash Bank Balance: 1 59.46 52.60	Cash and cash equivalents at the end of the period	1,643.06	1,051.05
Cash Bank Balance: 4 59.46 52.60			
Cash Bank Balance:		59.46	52.60
		1,583.60	998.45

Total

- (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.

1,051.05

1,643.06