



Date: February 12, 2025

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

*Symbol- TOUCHWOOD*

*ISIN- INE486Y01013*

*Series- EQ*

**Sub: Integrated filing (Financial) for the quarter and nine months ended 31st December, 2024**

Dear Sir/ Madam,

Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31,2024, NSE Circular No. NSE/CML/2025/02 dated January 02, 2025 please find enclosed herewith the Integrated Filing (Financial) of the Company for the quarter and nine months ended 31st December, 2024.

You are requested to take the above on record.

Thanking you,

**For Touchwood Entertainment Limited**

**Ritika Vats** Digitally signed  
by Ritika Vats  
Date: 2025.02.12  
17:09:16 +05'30'

**Ritika Vats**  
*Company Secretary and Compliance Officer*  
Membership No. A73991

Encl: As above

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## **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 E-mail: 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 December 31st, 2024 and year to date results for the period 01<sup>st</sup> April 2024 to 31<sup>st</sup> December 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: 12.02.2025

**UDIN: 25087382BMJRGV8395**

S.No.	Particulars	For the Quarter Ended			For the Nine Months Ended		For the Year Ended
		31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March' 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	3,610.85	394.71	651.89	4,391.84	1,178.31	3,271.73
2	Other Income	0.27	0.03	10.99	10.43	33.61	75.68
3	<b>Total Income (1+2)</b>	<b>3,611.12</b>	<b>394.75</b>	<b>662.89</b>	<b>4,402.27</b>	<b>1,211.93</b>	<b>3,347.41</b>
4	<b>Expenses:</b>			75.28	243.39	213.31	285.25
	Employees Benefits Expenses	84.35	81.82	-	299.90	-	-
	Purchase of Stock in trade	236.84	63.06	1.51	14.30	2.74	5.27
	Financial Costs	7.10	3.52	9.34	50.22	31.50	42.57
	Depreciation & Amortization Expense	17.10	16.81	440.53	3,261.62	676.53	2,529.57
	Other Expenses	2,825.62	181.74	526.66	3,869.43	924.07	2,862.66
	<b>Total Expenses</b>	<b>3,171.01</b>	<b>346.95</b>	<b>526.66</b>	<b>3,869.43</b>	<b>924.07</b>	<b>2,862.66</b>
5	<b>Profit before exceptional and tax (3-4)</b>	<b>440.11</b>	<b>47.80</b>	<b>136.22</b>	<b>532.84</b>	<b>287.86</b>	<b>484.75</b>
6	Exceptional Items -	-	-	-	-	0.13	0.13
7	<b>Profit before tax (5-6)</b>	<b>440.11</b>	<b>47.80</b>	<b>136.22</b>	<b>532.84</b>	<b>287.99</b>	<b>484.88</b>
8	<b>Tax Expenses:</b>			22.26	134.07	71.14	123.16
	(1) Current Tax	110.69	12.00	-	-	-	-
	(2) Past Period Tax	-	-	-	-	-	(0.47)
	(3) Deferred Tax	-	-	-	-	-	-
9	<b>Profit(Loss) for After Tax (7-8)</b>	<b>329.43</b>	<b>35.80</b>	<b>113.97</b>	<b>398.76</b>	<b>216.85</b>	<b>362.18</b>
10	<b>Other Comprehensive Income (OCI)</b>						5.54
A	(i) Item that will not be reclassified to Profit & Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be 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	329.43	35.80	113.97	398.76	216.85	367.73
11	<b>Total Comprehensive Income for the Periods/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>1,108.12</b>
12	Paid Up Equity Capital (Face Value of Rs. 10)						2,515.19
13	Other Equity						
14	<b>Earning per share</b>						
	(1) Basic EPS (in Rs.)	2.97	0.32	1.03	3.60	1.96	3.32
	(2) Diluted EPS (in Rs.)	2.97	0.32	1.03	3.60	2.04	3.42

**Notes:**

- The Unaudited standalone financial results ("the Statement") and segment results for the quarter and nine month ended 31st December 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th February 2025. 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 completed construction of Pandal for holding events/marriages which it started during the current financial year and has achieved a turnover of Rs. 17.44 crore for which Advance of upto Rs. 9.70 crore was received in last quarter. All the related expenses for construction of pandal have been provided in the books of accounts.
- 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.
- 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

  
Manjit Singh  
(Managing Director)  
DIN:00996149



Segmentwise Revenue, Results, Assets and Liabilities

Amount in INR lakhs

S. No.	Particulars	Standalone Results					
		For the Quarter Ended			For the Nine Months Ended		For the Year Ended
		31st December 2024 (Unaudited)	30th September 2024 (Unaudited)	31st December 2023 (Unaudited)	31st December 2024 (Unaudited)	31st December 2023 (Unaudited)	31st March' 2024 (Audited)
<b>1</b>	<b>Segment Revenue from Operations</b>						
a.	- Event Management Services	1,625.17	331.02	651.89	2,342.46	1,178.31	3,271.73
b.	- Trading	241.57	63.69	-	305.26	-	-
c.	- Construction Services	1,744.11	-	-	1,744.11	-	-
	<b>Total</b>	<b>3,610.85</b>	<b>394.71</b>	<b>651.89</b>	<b>4,391.84</b>	<b>1,178.31</b>	<b>3,271.73</b>
	Inter segmental revenue from operations	-	-	-	-	-	-
	<b>Revenue from Operations</b>	<b>3,610.85</b>	<b>394.71</b>	<b>651.89</b>	<b>4,391.84</b>	<b>1,178.31</b>	<b>3,271.73</b>
<b>2</b>	<b>Segment Results (Profit/(Loss) before Tax &amp; Finance Cost)</b>						
a.	- Event Management Services	231.77	47.17	136.22	323.86	287.99	484.88
b.	- Trading	4.73	0.63	-	5.36	-	-
c.	- Construction Services	203.61	-	-	203.61	-	-
	<b>Total</b>	<b>440.11</b>	<b>47.80</b>	<b>136.22</b>	<b>532.84</b>	<b>287.99</b>	<b>484.88</b>
	Less: Finance Cost	(7.10)	(3.52)	(1.51)	(14.30)	(2.74)	(5.27)
	Other unallocable expenditure (net of income)	-	-	-	-	-	-
	<b>Total Profit before Tax</b>	<b>433.01</b>	<b>44.28</b>	<b>134.71</b>	<b>518.54</b>	<b>285.24</b>	<b>479.61</b>
<b>3</b>	<b>Segment Assets</b>						
a.	- Event Management Services	5,118.45	4,767.61	4,072.86	5,118.45	4,072.86	4,320.77
b.	- Trading	360.21	75.16	-	360.21	-	-
c.	- Construction Services	71.25	924.15	-	71.25	-	-
d.	- Unallocated	-	-	-	-	-	-
	<b>Total Assets</b>	<b>5,549.92</b>	<b>5,766.91</b>	<b>4,072.86</b>	<b>5,549.92</b>	<b>4,072.86</b>	<b>4,320.77</b>
<b>4</b>	<b>Segment Liabilities</b>						
a.	- Event Management Services	4,582.41	4,077.06	4,072.86	4,582.41	4,072.86	4,320.77
b.	- Trading	353.63	74.40	-	353.63	-	-
c.	- Construction Services	103.88	1,105.45	-	103.88	-	-
d.	- Unallocated	510.00	510.00	-	510.00	-	-
	<b>Total Liabilities</b>	<b>5,549.92</b>	<b>5,766.91</b>	<b>4,072.86</b>	<b>5,549.92</b>	<b>4,072.86</b>	<b>4,320.77</b>





**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 December 31st, 2024 and year to date results for the period 01<sup>st</sup> April 2024 to 31<sup>st</sup> December 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. 0.03 lakhs and Rs. Nil, total net profit/(loss) after tax of Rs. (-4.64) lakhs and Rs. (-17.44) lakhs for the quarter ended 31<sup>st</sup> December 2024 and year-to-date period ended on 31<sup>st</sup> December 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: 12.02.2025



**UDIN: 25087382BMJRGW8436**

## Notes:

- The Unaudited consolidated financial results ("the Statement") and segment results for the quarter and nine month ended 31st December 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th February 2025. 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 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 completed construction of Pandal for holding events/marriages which it started during the current financial year and has achieved a turnover of Rs. 17.44 crore for which Advance of upto Rs. 9.70 crore was received in last quarter. All the related expenses for construction of pandal have been provided in the books of accounts.
- 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.
- 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 Nine Months Ended		For the Year Ended
	31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March' 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	3,610.85	394.71	651.89	4,391.84	1,178.31	3,271.73
Profit before tax	440.11	47.80	136.22	532.84	287.99	484.88
Tax Expenses	110.69	12.00	22.26	134.07	71.14	122.69
<b>Profit for the period/year</b>	<b>329.43</b>	<b>35.80</b>	<b>113.97</b>	<b>398.76</b>	<b>216.85</b>	<b>362.19</b>
Other Comprehensive Income	-	-	-	-	-	5.54
<b>Total Comprehensive Income for the Periods/Year</b>	<b>329.43</b>	<b>35.80</b>	<b>113.97</b>	<b>398.76</b>	<b>216.85</b>	<b>367.73</b>

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



  
Manjit Singh  
(Managing Director)  
DIN: 00996149



Place: New Dehi  
Date: 12th February 2025

**Segmentwise Revenue, Results, Assets and Liabilities**

Amount in INR lakhs

S. No.	Particulars	Consolidated Results					
		For the Quarter Ended			For the Nine Months Ended		For the Year Ended
		31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March' 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)	
<b>1</b>	<b>Segment Revenue from Operations</b>						
a.	- Event Management Services	1,625.21	331.02	690.43	2,342.50	1,227.09	3,324.67
b.	- Trading	241.57	63.69	-	305.26	-	-
c.	- Construction Services	1,744.11	-	-	1,744.11	-	-
	<b>Total</b>	<b>3,610.88</b>	<b>394.71</b>	<b>690.43</b>	<b>4,391.87</b>	<b>1,227.09</b>	<b>3,324.67</b>
	Inter segmental revenue from operations	-	-	-	-	-	-
	<b>Revenue from Operations</b>	<b>3,610.88</b>	<b>394.71</b>	<b>690.43</b>	<b>4,391.87</b>	<b>1,227.09</b>	<b>3,324.67</b>
<b>2</b>	<b>Segment Results (Profit/(Loss) before Tax &amp; Finance Cost)</b>						
a.	- Event Management Services	227.13	42.60	131.11	306.42	257.41	446.08
b.	- Trading	4.73	0.63	-	5.36	-	-
c.	- Construction Services	203.61	-	-	203.61	-	-
	<b>Total</b>	<b>435.47</b>	<b>43.23</b>	<b>131.11</b>	<b>515.39</b>	<b>257.41</b>	<b>446.08</b>
	Less: Finance Cost	(7.10)	(3.52)	(1.52)	(14.30)	(2.75)	(5.30)
	Other unallocable expenditure (net of income)	-	-	-	-	-	-
	<b>Total Profit before Tax</b>	<b>428.37</b>	<b>39.71</b>	<b>129.59</b>	<b>501.09</b>	<b>254.67</b>	<b>440.79</b>
<b>3</b>	<b>Segment Assets</b>						
a.	- Event Management Services	5,073.23	4,726.17	4,060.06	5,073.23	4,060.06	4,293.80
b.	- Trading	360.21	75.16	-	360.21	-	-
c.	- Construction Services	71.25	924.15	-	71.25	-	-
d.	- Unallocated	-	-	-	-	-	-
	<b>Total Assets</b>	<b>5,504.70</b>	<b>5,725.47</b>	<b>4,060.06</b>	<b>5,504.70</b>	<b>4,060.06</b>	<b>4,293.80</b>
<b>4</b>	<b>Segment Liabilities</b>						
a.	- Event Management Services	4,537.19	4,035.62	4,060.06	4,537.19	4,060.06	4,293.80
b.	- Trading	353.63	74.40	-	353.63	-	-
c.	- Construction Services	103.88	1,105.45	-	103.88	-	-
d.	- Unallocated	510.00	510.00	-	510.00	-	-
	<b>Total Liabilities</b>	<b>5,504.70</b>	<b>5,725.47</b>	<b>4,060.06</b>	<b>5,504.70</b>	<b>4,060.06</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  
Statement of Unaudited Consolidated Financial Results for the Quarter & Nine Months Ended 31st December, 2024

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

S.No.	Particulars	For the Quarter Ended			For the Nine Months Ended		For the Year Ended
		31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March' 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	3,610.88	394.71	690.43	4,391.87	1,227.09	3,324.67
2	Other Income	0.32	0.03	9.12	10.48	29.47	71.54
3	<b>Total Income (1+2)</b>	<b>3,611.21</b>	<b>394.75</b>	<b>699.55</b>	<b>4,402.35</b>	<b>1,256.56</b>	<b>3,396.21</b>
4	<b>Expenses:</b>						
	Employees Benefits Expenses	86.35	83.68	87.05	251.86	248.40	325.95
	Purchase of Stock in trade	236.84	63.06	-	299.90	-	-
	Financial Costs	7.10	3.52	1.52	14.30	2.75	5.30
	Depreciation & Amortization Expense	19.31	19.02	11.69	56.85	38.74	52.49
	Other Expenses	2,826.13	182.24	468.19	3,264.05	709.39	2,566.51
	<b>Total Expenses</b>	<b>3,175.73</b>	<b>351.52</b>	<b>568.44</b>	<b>3,886.96</b>	<b>999.28</b>	<b>2,950.25</b>
5	<b>Profit before exceptional and tax (3-4)</b>	<b>435.47</b>	<b>43.23</b>	<b>131.11</b>	<b>515.39</b>	<b>257.29</b>	<b>445.96</b>
6	Exceptional Items -						
	Exceptional Income	-	-	-	-	0.13	0.13
7	<b>Profit before tax (5-6)</b>	<b>435.47</b>	<b>43.23</b>	<b>131.11</b>	<b>515.39</b>	<b>257.41</b>	<b>446.08</b>
8	Tax Expenses:						
	(1) Current Tax	110.69	12.00	22.26	134.07	71.14	123.16
	(2) Past Period Tax	-	-	-	-	-	-
	(3) Deferred Tax	-	-	-	-	-	(0.47)
9	<b>Profit(Loss) for After Tax (7-8)</b>	<b>324.79</b>	<b>31.22</b>	<b>108.85</b>	<b>381.32</b>	<b>186.27</b>	<b>323.39</b>
10	<b>Other Comprehensive Income</b>						
A	(i) Item that will not be reclassified to Profit & Loss	-	-	-	-	-	5.54
	(ii) Income tax relating to items that will not be 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	<b>Total Comprehensive Income for the Periods/Year (9+10)</b>	<b>324.79</b>	<b>31.22</b>	<b>108.85</b>	<b>381.32</b>	<b>186.27</b>	<b>328.93</b>
12	<b>(A) Net Profit for the Periods/Years Attributable to :</b>						
	a) Equity holders of the Parent Company	325.14	31.50	108.53	382.45	186.89	324.63
	b) Non-Controlling Interest	(0.36)	(0.27)	0.32	(1.13)	(0.62)	(1.24)
	<b>(B) Other Comprehensive Income for the Periods/Years attributable to:</b>						
	a) Equity holders of the Parent Company	-	-	-	-	-	5.54
	b) Non-Controlling Interest	-	-	-	-	-	-
	<b>(C) Total Comprehensive Income for the Periods/Years attributable to:</b>						
	a) Equity holders of the Parent Company	325.14	31.50	108.53	382.45	186.89	330.18
	b) Non-Controlling Interest	(0.36)	(0.27)	0.32	(1.13)	(0.62)	(1.24)
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
14	Other Equity						2,420.19
15	<b>Earning per share</b>						
	(1) Basic (in Rs.)	2.93	0.28	0.98	3.44	1.68	2.97
	(2) Diluted (in Rs.)	2.93	0.28	0.98		1.75	3.06



*[Handwritten signature]*

- a. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.**

The Statement on deviation or variation is attached as Annexure 1.

- b. Format for disclosing outstanding default on Loans and Debt Securities.**

Not Applicable

- c. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)**

Not Applicable

- d. Statement on impact of audit qualifications (for audit report with modified opinion) submitted alongwith Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)**

Not Applicable

**ANNEXURE - A**

**Statement of Deviation/ Variation in utilization of Funds Raised**

<b>Name of listed entity</b>	Touchwood Entertainment Limited					
<b>Mode of Fund Raising</b>	Preferential Issue					
<b>Type of Instrument</b>	Optionally convertible Equity Share Warrants					
<b>Date of Raising Funds</b>	28 <sup>th</sup> February, 2023					
<b>Amount Raised</b>	<p><b>Rs. 14,28,00,000/- (Rupees Fourteen Crore, Twenty-Eight Lakhs)</b></p> <p><b>[*Rs. 7,39,50,000/- (being 25% of Warrant Issue Price) for 29,00,000 warrants and Rs. 6,88,50,000 (Being 75% Warrant Exercise Price for 9,00,000 warrants)]</b></p> <p>The balance 75% of the issue price for 20,00,000 warrants is to be paid by the warrant holder at the time of allotment of equity shares pursuant to exercise of option by them on conversion of warrants at any time within a period of 18 months from the date of allotment.</p> <p>The warrant holder did not exercise the conversion option to convert its 20,00,000 warrants into equal number of equity shares within 18 months from the date of allotment i.e. on or before August 31, 2024.</p> <p>Therefore, the upfront amount received by the Company i.e. ₹5,10,00,000 (Indian Rupees Five Crore and Ten Lakhs Only), representing 25% of the issue price for 20,00,000 warrants stands forfeited as per the provisions of regulation 169(3) of Securities and Exchange Board of India (Issue of capital and Disclosure requirements) Regulations, 2018.</p>					
<b>Report filed for Quarter ended</b>	31 <sup>st</sup> December, 2024					
<b>Monitoring Agency</b>	Not Applicable					
<b>Monitoring Agency Name, if applicable</b>	Not Applicable					
<b>Is there a Deviation / Variation in use of funds raised</b>	Yes, Variation in the objects of the preferential issue as stated in the explanatory statement dated February 05, 2023					
<b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders</b>	Yes					
<b>If Yes, Date of shareholder Approval</b>	September 29, 2023					
<b>Explanation for the Deviation / Variation</b>	Variation in the objects of the preferential issue, as stated in the explanatory statement dated September 1, 2023.					
<b>Comments of the Audit Committee after review</b>	The same was reviewed and approved by the Audit committee.					
<b>Comments of the auditors, if any</b>	Not Applicable					
<b>Objects for which funds have been raised and where there has been a deviation, in the following table</b>						
<b>Original Object</b>	<b>Modified Object, if any</b>	<b>Original Allocation (In Rs.)</b>	<b>Modified allocation, if any (In Rs.)</b>	<b>Funds Utilized</b>	<b>Amount of Deviation / Variation for the quarter according to</b>	<b>Remarks if any</b>

					applicable object	
To fund the capital requirement for the growth and expansion of the business of the subsidiary companies of Touchwood Entertainment Limited which shall enhance the business of the Company and for any other purpose as may be decided and approved by the Board.	For the growth and expansion of the business of the subsidiary companies of Touchwood Entertainment Limited which shall enhance the business of the Company.	*14,28,00,000	2,50,00,000	2,50,00,000	NA.	No funds were utilized before variation in the objects of the Issue. The amount of Rs. 2,50,00,000 has been utilized subsequent to variation in the objects of the Preferential Issue.
	Capital Expenditures for Business Expansion and Purchase of Movable/Immovable Assets.	-	10,00,00,000	33,215,690	NA.	No funds were utilized before variation in the objects of the Issue. The amount of Rs. 33,215,690 has been utilized subsequent to variation in the objects of the Preferential Issue.
	Working Capital requirements, General Corporate Purposes and Repayment of Loans	-	1,78,00,000	1,78,00,000	NA.	No funds were utilized before variation in the objects of the Issue. The amount of Rs. 1,78,00,000 has been utilized subsequent to variation in the objects of the Preferential Issue.

**\*Rs. 14,28,00,000 (being 25% of Warrant Issue Price for 29,00,000 warrants plus 75% Warrant Exercise Price for 9,00,000 warrants)**

**\*\* 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 totaling 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 to forfeit the share application money of these 20 lacs share warrants.**

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund-raising document i.e., prospectus, letter of offer, etc.

**For Touchwood Entertainment Limited**

**Manjit Singh**  
Digitally signed by Manjit Singh  
Date: 2025.02.12 16:56:43 +05'30'

**Manjit Singh**  
**Managing Director**  
**DIN: 00996149**