



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

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, 2023 and year to date results for the period 01st April 2023 to 30th September 2023 ("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. 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, 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: 09.11.2023

UDIN: 23087382BGVIOUS1885



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 & Six Months Ended 30th September, 2023

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

S.No.	Particulars	For the Quarter Ended			For the Six Months Ended		For the Year Ended
		30th September 2023	30th June 2023	30th September 2022	30th September 2023	30th September 2022	31st March' 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	377.71	148.71	220.74	526.42	795.33	3,605.73
2	Other Income	20.62	2.00	2.32	22.62	2.32	12.61
3	Total Income (1+2)	398.33	150.71	223.06	549.04	797.65	3,618.35
4	Expenses:						
	Employees Benefits Expenses	69.08	68.94	49.85	138.02	96.44	267.80
	Financial Costs	0.64	0.59	0.82	1.23	4.01	5.54
	Depreciation & Amortization Expense	11.25	10.90	11.08	22.15	24.57	50.87
	Other Expenses	190.32	45.68	124.30	236.00	592.70	2,929.94
	Total Expenses	271.29	126.11	186.05	397.40	717.72	3,254.15
5	Profit before exceptional and tax (3-4)	127.04	24.59	37.01	151.64	79.94	364.20
6	Exceptional Items -	0.13	-	-	0.13	46.31	51.15
7	Profit before tax (5-6)	127.17	24.59	37.01	151.76	126.24	415.34
8	Tax Expenses:						
	(1) Current Tax	41.14	7.74	8.73	48.88	20.41	110.44
	(2) Past Period Tax	-	-	(0.34)	-	(0.34)	(0.34)
	(3) Deferred Tax	-	-	-	-	-	5.87
9	Profit(Loss) for After Tax (7-8)	86.03	16.85	28.62	102.88	106.17	299.38
10	Other Comprehensive Income						
A	(i) Item that will not be reclassified to Profit & Loss	-	-	-	-	-	9.92
	(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	Total Comprehensive Income for the Periods/Year (9+10)	86.03	16.85	28.62	102.88	106.17	309.30
12	Paid Up Equity Capital (Face Value of Rs. 10)	1,108.12	1,018.12	1,018.12	1,108.12	1,018.12	1,018.12
13	Other Equity						1,587.74
14	Earning per share						
	(1) Basic (in Rs.)	0.78	0.17	0.28	0.93	1.04	3.04
	(2) Diluted (in Rs.)	0.81	0.17	0.28	0.97	1.04	3.04

Notes:

- The unaudited standalone financial results ("the Statement") for the quarter ended 30th September 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 9th November 2023. 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 is engaged in a single operating segment viz. event management services
 - 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 previous year, the Company had issued and allotted 29,00,000 warrants optionally convertible into equal number equity shares of face value of Rs. 10/- each, on preferential basis at an issue price of Rs. 102/- per warrant to Non-Promoter/Public category upon receipt of 25% of the issue price (i.e. Rs. 26.5/- per warrant) as warrant subscription money. Balance 75% of the issue price (i.e. Rs. 76.5/- per warrant) shall be payable within 18 months from the date of allotment i.e. 28th February, 2023, at the time of exercising the option to apply for fully paid-up equity share of Rs. 10/- each of the Company, against each warrant held by the warrant holder.
- During the quarter ended 30th September, 2023, the Company upon receipt of balance 75% of the issue price (i.e. Rs. 76.5/- per warrant) for 9,00,000 warrants, has allotted equal no. of fully paid-up equity shares against conversion of said warrants exercised by the warrant holder in 2 tranches at its Board Meeting held on 8th August, 2023 & 1st September, 2023 respectively. As a result of such allotment, the paid-up equity share capital of the Company has increased from 1,01,81,245 equity shares to 1,10,81,245 equity shares of face value of Rs. 10/- each. For the remaining 20,00,000 warrants, the respective allottees have not yet exercised their option for conversion of the warrants into equity shares and accordingly balance 75% money towards such remaining warrants is yet to be received. The last day for exercising the option for conversion of the warrants into equity shares of the Company is 31st August, 2024, being 18 months from the date of allotment of warrants i.e. 28th February, 2023.
- Based on the recommendation of the board the shareholder of the company approved a final dividend of Rs.0.35/- per equity share (3.5% of the face value of Rs. 10 each) amounting to Rs. 38.78 lakhs for the financial year 2022-23 at its 26th Annual General Meeting held on 29th September 2023 and same was paid out on 6th October 2023.

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

Manjit Singh
(Managing Director)
DIN:00996149



Place: New Delhi
Date: 09.11.2023

S. No.	Particulars	As at 30th September 2023	As at 31st March 2023
		(Unaudited)	(Audited)
	ASSETS		
[A]	NON CURRENT ASSETS		
(a)	Property, Plant and Equipment	227.71	206.44
(b)	Intangible Assets	0.20	0.40
(c)	Intangible Assets Under Developments	-	-
(d)	Financial Assets		
(i)	Investments	2.00	2.00
(ii)	Loans	177.13	167.24
(e)	Deferred Tax Assets [Net]	20.63	20.63
		427.67	396.70
[B]	CURRENT ASSETS		
(a)	Financial Assets		
(i)	Trade Receivables	589.28	702.76
(ii)	Cash and Cash Equivalents	1,008.84	1,707.38
(iii)	Bank Balances other than (ii) above	515.38	207.85
(b)	Other Current Assets	1,315.31	357.61
		3,428.81	2,975.59
	TOTAL ASSETS	3,856.48	3,372.30
	EQUITY AND LIABILITIES		
[A]	EQUITY		
(a)	Equity Share Capital	1,108.12	1,018.12
(b)	Other Equity	2,250.34	1,587.74
	TOTAL EQUITY	3,358.46	2,605.87
[B]	LIABILITIES		
[1]	NON-CURRENT LIABILITIES		
(a)	Financial Liabilities		
(i)	Borrowings	33.53	15.32
(b)	Provisions	75.93	75.93
		109.46	91.25
[2]	CURRENT LIABILITIES		
(a)	Financial Liabilities		
(i)	Borrowings	22.65	11.46
(ii)	Trade Payables	35.25	411.06
-	Total Outstanding due from MSME	-	-
-	Total Outstanding due other than MSME	35.25	411.06
(ii)	Other Financial Liabilities	57.09	24.16
(b)	Other Current Liabilities	204.66	106.75
(c)	Provisions	68.91	121.75
		388.55	675.18
	TOTAL EQUITY AND LIABILITIES	3,856.48	3,372.30



Place : New Delhi
Dated : 09.11.2023

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



Manjit Singh
(Managing Director)
DIN:00996149





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

Unaudited Standalone Cash Flow Statement for the six months ended 30th September, 2023

Amount in INR lakhs

Particulars	Half Year Ended 30th	Half Year Ended 30th
	September 2023	September 2022
	Unaudited	Unaudited
Cash flow from Operating Activities		
Total Comprehensive Income After Tax	102.88	106.17
Adjustments for :		
Tax Including Deferred Tax	48.88	20.07
Depreciation & Amortisation Exp.	22.15	24.57
Profit on Sale of Fixed Assets	-	-
Interest Received	(22.00)	(2.06)
Finance Cost	1.23	2.92
Operating Profit before working capital changes	153.15	151.67
Changes in Working Capital		
Derease/(Increase) in Trade Receivable	113.48	56.12
Derease/(Increase) in Other Bank Balance	(307.54)	(300.79)
Derease/(Increase) in Other Current Assets	(957.71)	(582.96)
Derease/(Increase) in Loan & Advances	(9.89)	(41.25)
Increase/(Decrease) in Employee Benefit (Non Current)	-	-
Increase/(Decrease) in Employee Benefit (Current)	5.33	6.36
Increase/(Decrease) in Trade Payable	(375.81)	(6.39)
Increase/(Decrease) in Other Financial Liability	32.93	15.48
Increase/(Decrease) in Other Current Liability	97.90	209.75
Net Cash Flow from Operation	(1,248.13)	(492.02)
Less : Income Tax paid	107.06	81.21
Net Cash Flow from Operating Activities (A)	(1,355.19)	(573.23)
Cash flow from investing Activities		
Sale/(Purchase) of Investment(Net)	-	-
Purchase of Property, Plant & Equipment	(53.99)	(21.81)
Purchase of Intangible Assets / Under Developments	-	(0.33)
Transfer of Intangible Assets / Under Developments to Subsidiary	-	-
Sale of Fixed Assets	10.76	41.57
Interest received	22.00	2.06
Investment in subsidiaries companies	-	-
Net Cash Flow from Investing Activities (B)	(21.24)	21.49
Cash Flow From Financing Activities		
Proceeds from issue of share warrants	-	-
Proceeds from issue of share capital including securities premium	688.50	-
Increase/(Decrease) in Borrowing Non Current	18.21	(14.12)
Increase/(Decrease) in Borrowing Current	11.19	(17.53)
Interest Paid	(1.23)	(2.92)
Dividend Paid	(38.78)	(15.27)
Net Cash Flow from Financing Activities (C)	677.89	(49.85)
Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)	(698.54)	(601.58)
Opening Cash & Cash Equivalents	1,707.38	710.92
Cash and cash equivalents at the end of the period	1,008.84	109.34
Cash And Cash Equivalents Comprise :		
Cash	44.35	41.66
Bank Balance :		
Current Account	964.49	67.68
Total	1,008.84	109.34

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



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


Manjit Singh
(Managing Director)
DIN:00996149



Place : New Delhi
Dated : 09.11.2023



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

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, 2023 and year to date results for the period 01st April 2023 to 30th September 2023 ("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. 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)**

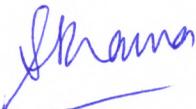
- e) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified 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. 2.49 lakhs and Rs. 11.05 lakhs, total net profit/(loss) after tax of Rs. (-11.86) lakhs and Rs. (-25.44) lakhs for the quarter ended 30th September 2023 and year-to-date period ended on 30th September 2023, 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: 09.11.2023

UDIN: 23087382BGVOUT2577



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 & Six Months Ended 30th September, 2023

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

S.No.	Particulars	For the Quarter Ended			For the Six Months Ended		Year Ended
		30th September 2023	30th June 2023	30th September 2022	30th September 2023	30th September 2022	31st March' 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	379.39	157.27	271.59	536.66	853.16	3,670.94
2	Other Income	19.74	0.61	1.25	20.35	1.25	9.80
3	Total Income (1+2)	399.14	157.88	272.84	557.01	854.41	3,680.74
4	Expenses:						
	Employees Benefits Expenses	77.09	84.26	64.28	161.35	121.32	329.15
	Financial Costs	0.64	0.59	0.86	1.23	4.05	5.59
	Depreciation & Amortization Expense	13.67	13.38	16.03	27.05	29.79	61.29
	Other Expenses	192.56	48.65	162.12	241.20	633.51	2,978.98
	Total Expenses	283.96	146.87	243.29	430.84	788.67	3,375.01
5	Profit before exceptional and tax (3-4)	115.18	11.00	29.55	126.18	65.74	305.73
6	Exceptional Items -						
	Exceptional Income	0.13	-	-	0.13	46.31	51.15
7	Profit before tax (5-6)	115.30	11.00	29.55	126.31	112.05	356.87
8	Tax Expenses:						
	(1) Current Tax	41.14	7.74	8.73	48.88	20.41	110.44
	(2) Past Period Tax	-	-	(0.34)	-	(0.34)	(0.34)
	(3) Deferred Tax	-	-	-	-	-	3.01
9	Profit(Loss) for After Tax (7-8)	74.16	3.26	21.16	77.42	91.98	243.77
10	Other Comprehensive Income						
A	(i) Item that will not be reclassified to Profit & Loss	-	-	-	-	-	9.92
	(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)	74.16	3.26	21.16	77.42	91.98	253.69
12	(A) Net Profit for the Periods/Years Attributable to :						
	a) Equity holders of the Parent Company	74.79	3.70	21.19	78.49	92.47	246.56
	b) Non-Controlling Interest	(0.63)	(0.44)	(0.03)	(1.07)	(0.49)	(2.79)
	(B) Other Comprehensive Income for the Periods/Years attributable to:						
	a) Equity holders of the Parent Company	-	-	-	-	-	9.92
	b) Non-Controlling Interest	-	-	-	-	-	-
	(C) Total Comprehensive Income for the Periods/Years attributable to:						
	a) Equity holders of the Parent Company	74.79	3.70	21.19	78.49	92.47	256.48
	b) Non-Controlling Interest	(0.63)	(0.44)	(0.03)	(1.07)	(0.49)	(2.79)
13	Paid Up Equity Capital (Face Value of Rs. 10)	1,108.12	1,018.12	1,018.12	1,108.12	1,018.12	1,018.12
14	Other Equity						1,530.30
15	Earning per share						
	(1) Basic (in Rs.)	0.67	0.03	0.21	0.70	0.90	2.49
	(2) Diluted (in Rs.)	0.70	0.03	0.21	0.73	0.90	2.49



Notes:

- 1 The unaudited consolidated financial results ("the Statement") for the quarter ended 30th September 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 9th November 2023. 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.
- 2 The Group has evaluated its operating segments in accordance with Ind AS 108 and has concluded that it is engaged in a single operating segment viz. event management services
- 3 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
- 4 Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period
- 5 The Consolidated Financial Results comprise results of the Holding Company and its subsidiaries namely, MakeMeUp Private Limited & WedAdvisor Solutions Private Limited.
- 6 During the previous year, the Company had issued and allotted 29,00,000 warrants optionally convertible into equal number equity shares of face value of Rs. 10/- each, on preferential basis at an issue price of Rs. 102/- per warrant to Non-Promoter/Public category upon receipt of 25% of the issue price (i.e. Rs. 26.5/- per warrant) as warrant subscription money. Balance 75% of the issue price (i.e. Rs. 76.5/- per warrant) shall be payable within 18 months from the date of allotment i.e. 28th February, 2023, at the time of exercising the option to apply for fully paid-up equity share of Rs. 10/- each of the Company, against each warrant held by the warrant holder.

During the quarter ended 30th September, 2023, the Company upon receipt of balance 75% of the issue price (i.e. Rs. 76.5/- per warrant) for 9,00,000 warrants, has allotted equal no. of fully paid-up equity shares against conversion of said warrants exercised by the warrant holder in 2 tranches at its Board Meeting held on 8th August, 2023 & 1st September, 2023 respectively. As a result of such allotment, the paid-up equity share capital of the Company has increased from 1,01,81,245 equity shares to 1,10,81,245 equity shares of face value of Rs. 10/- each. For the remaining 20,00,000 warrants, the respective allottees have not yet exercised their option for conversion of the warrants into equity shares and accordingly balance 75% money towards such remaining warrants is yet to be received. The last day for exercising the option for conversion of the warrants into equity shares of the Company is 31st August, 2024, being 18 months from the date of allotment of warrants i.e. 28th February, 2023.

- 7 Based on the recommendation of the board the shareholder of the company approved a final dividend of Rs.0.35/- per equity share (3.5% of the face value of Rs. 10 each) amounting to Rs. 38.78 lakhs for the financial year 2022-23 at its 26th Annual General Meeting held on 29th September 2023 and same was paid out on 6th October 2023.
- 8 The Standalone results of the Company are available on the Company's website www.touchwood.in. The key standalone financial information of the Company is given below:

Particulars	For the Quarter Ended			For the Six Months Ended		For the Year Ended
	30th September 2023	30th June 2023	30th September 2022	30th September 2023	30th September 2022	31st March' 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from Operations	377.71	148.71	220.74	526.42	795.33	3,605.73
Profit before tax	127.17	24.59	37.01	151.76	126.24	415.34
Tax Expenses	41.14	7.74	8.38	48.88	20.07	115.96
Profit for the period/year	86.03	16.85	28.62	102.88	106.17	299.38
Other Comprehensive Income	-	-	-	-	-	9.92
Total Comprehensive Income for the Periods/Year	86.03	16.85	28.62	102.88	106.17	309.30

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

Place: New Dehi
Date: 09.11.2023

Manjit Singh
(Managing Director)
DIN:00996149



S. No.	Particulars	As at 30th September 2023	As at 31st March 2023
		Amount in (Rs. lakhs)	Amount in (Rs. lakhs)
	ASSETS		
[A]	NON CURRENT ASSETS		
(a)	Property, Plant and Equipment	235.98	216.14
(b)	Intangible Assets	32.52	23.68
(c)	Intangible Assets Under Developments	-	12.50
(d)	Financial Assets		
(i)	Investments	-	-
(ii)	Loans	188.53	167.24
(e)	Deferred Tax Assets [Net]	20.63	20.63
		477.65	440.19
[B]	CURRENT ASSETS		
(a)	Financial Assets		
(i)	Trade Receivables	589.94	702.76
(ii)	Cash and Cash Equivalents	1,051.05	1,757.39
(iii)	Bank Balances other than (ii) above	515.38	207.85
(b)	Other Current Assets	1,212.47	283.31
		3,368.85	2,951.30
	TOTAL ASSETS	3,846.50	3,391.49
	EQUITY AND LIABILITIES		
[A]	EQUITY		
(a)	Equity Share Capital	1,108.12	1,018.12
(b)	Other Equity	2,168.50	1,530.30
(c)	Non Controlling Interest	66.14	67.21
	TOTAL EQUITY	3,342.77	2,615.63
[B]	LIABILITIES		
[1]	NON-CURRENT LIABILITIES		
(a)	Financial Liabilities		
(i)	Borrowings	33.53	15.32
(b)	Provisions	75.93	75.93
		109.46	91.25
[2]	CURRENT LIABILITIES		
(a)	Financial Liabilities		
(i)	Borrowings	22.65	11.46
(ii)	Trade Payables	36.28	412.96
	- Total Outstanding due from MSME	-	-
	- Total Outstanding due other than MSME	36.28	412.96
(iii)	Other Financial Liabilities	61.57	30.46
(b)	Other Current Liabilities	204.86	107.98
(c)	Provisions	68.91	121.75
		394.27	684.61
	TOTAL EQUITY AND LIABILITIES	3,846.50	3,391.49

Place : New Delhi
Dated : 09.11.2023



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



Manjit Singh
(Managing Director)
DIN:00996149





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 Cash Flow Statement for the six months ended 30th September, 2023

Amount in INR lakhs

Particulars	Half Year Ended 30th	Half Year Ended 30th
	September 2023	September 2022
	Unaudited	Unaudited
Cash flow from Operating Activities		
Total Comprehensive Income After Tax	77.42	91.98
Adjustments for :		
Tax Including Deferred Tax	48.88	19.65
Depreciation & Amortisation Exp.	27.05	29.79
Profit on Sale of Fixed Assets	-	-
Interest Received	(18.91)	(0.99)
Finance Cost	1.23	2.96
Operating Profit before working capital changes	135.68	143.39
Changes in Working Capital		
Derease/(Increase) in Trade Receivable	112.82	55.92
Derease/(Increase) in Other Bank Balance	(307.54)	(300.79)
Derease/(Increase) in Other Current Assets	(929.17)	(590.18)
Derease/(Increase) in Loan & Advances	(21.29)	(29.85)
Increase/(Decrease) in Employee Benefit (Non Current)	-	-
Increase/(Decrease) in Employee Benefit (Current)	5.33	6.36
Increase/(Decrease) in Trade Payable	(376.68)	(6.02)
Increase/(Decrease) in Other Financial Liability	31.10	18.79
Increase/(Decrease) in Other Current Liability	96.88	213.98
Net Cash Flow from Operation	(1,252.85)	(488.40)
Less : Income Tax paid	107.06	80.76
Net Cash Flow from Operating Activities (A)	(1,359.91)	(569.16)
Cash flow from investing Activities		
Purchase of Property, Plant & Equipment	(53.99)	(24.00)
Purchase of Intangible Assets	-	(0.33)
Purchase of Intangible Assets / Under Developments	-	-
Transfer of Intangible Assets / Under Developments to Subsidiaries	-	-
Sale of Fixed Assets	10.76	41.57
Interest received	18.91	0.99
	(24.32)	18.23
Net Cash Flow from Investing Activities (B)	(24.32)	18.23
Cash Flow From Financing Activities		
Proceeds from issue of share warrants	-	-
Proceeds from issue of share capital including securities premium	688.50	-
Increase/(Decrease) in Borrowing Non Current	18.21	(14.12)
Increase/(Decrease) in Borrowing Current	11.19	(17.53)
Proceeds from Issue of Share Capital (including Securities Premium)	-	70.00
Interest Paid	(1.23)	(2.96)
Dividend Paid	(38.78)	(15.27)
Net Cash Flow from Financing Activities (C)	677.89	20.11
Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)	(706.34)	(530.82)
Opening Cash & Cash Equivalents	1,757.39	716.49
Cash and cash equivalents at the end of the period	1,051.05	185.67
Cash And Cash Equivalents Comprise :		
Cash	52.60	45.13
Bank Balance :		
Current Account	998.45	140.54
Total	1,051.05	185.67

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.



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

Manjit Singh
(Managing Director)
DIN:00996149

