



**Independent Auditor's Limited Review Report on Standalone Unaudited
Financial 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

We have reviewed the accompanying statement of Unaudited Financial Results of **M/s Touchwood Entertainment Limited** ("the company") for the quarter ended December 31st, 2021 and for the period from 1st April 2021 to 31st December 2021 ("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: 11.02.2022

UDIN: 22087382ABIHOI4082

Touchwood Entertainment Limited
CIN:L92199DL1997PLC088865
Plot No. 645, Near E.T.P Block, Sarojini Nagar, New Delhi-110023
Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December, 2021

(Amount in Rs.)

S.No.	Particulars	For the Quarter Ended			For the Nine Months Ended		Year Ended
		31st December 2021	30th September 2021	31st December 2020	31st December 2021	31st December 2020	31st March 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	4,80,65,944.00	11,74,69,679.00	2,14,89,671.00	16,98,49,763.00	2,97,79,279.80	10,05,80,856.20
2	Other Income	13,92,961.04	1,80,000.00	2,21,720.00	15,73,630.46	5,24,266.00	5,76,022.19
3	Total Revenue (1+2)	4,94,58,905.04	11,76,49,679.00	2,17,11,391.00	17,14,23,393.46	3,03,03,545.80	10,11,56,878.39
4	Expenses:						
	Employees Benefits Expenses	66,39,327.25	49,84,078.25	56,63,160.00	1,65,65,528.75	1,54,57,095.00	2,29,15,160.00
	Financial Costs	7,27,179.70	1,95,526.77	1,13,070.52	10,98,596.75	3,26,942.59	5,16,642.93
	Depreciation & Amortization Expense	13,74,752.11	14,16,877.63	16,32,118.00	42,93,362.95	46,46,692.30	62,32,176.96
	Other Expenses	2,86,08,208.67	10,42,00,829.22	43,16,419.65	13,54,80,027.99	1,31,53,407.65	5,72,44,834.63
	Total Expenses	3,73,49,467.73	11,07,97,311.87	1,17,24,768.17	15,74,37,516.44	3,35,84,137.54	8,69,08,814.52
5	Profit before exceptional and tax (3-4)	1,21,09,437.31	68,52,367.13	99,86,622.83	1,39,85,877.02	(32,80,591.74)	1,42,48,063.87
6	Exceptional Items - Prior Period Items						
	Prior Period Income	7,500.00	16,66,709.00	-	19,01,183.68		-
7	Profit before tax (5-6)	1,21,16,937.31	85,19,076.13	99,86,622.83	1,58,87,060.70	(32,80,591.74)	1,42,48,063.87
8	Tax Expenses:						
	(1) Current Tax	36,88,791.12	13,63,233.00	(12,21,569.38)	50,52,024.12	(12,21,569.38)	43,24,403.00
	(2) Past Period Tax	1,21,035.00	-	-	1,21,035.00	-	3,17,134.00
	(3) Deferred Tax	-	-	-	-	-	(1,97,837.00)
9	Profit(Loss) for After Tax (7-8)	83,07,111.19	71,55,843.13	1,12,08,192.21	1,07,14,001.57	(20,59,022.36)	98,04,363.87
10	Other Comprehensive Income						
A	(i) Item that will not be reclassified to Profit & Loss	-	-	-	-	-	25,20,299.00
	(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 Year (9+10)	83,07,111.19	71,55,843.13	1,12,08,192.21	1,07,14,001.57	(20,59,022.36)	1,23,24,662.87
12	Paid Up Equity Capital (Face Value of Rs. 10)	10,18,12,450.00	10,18,12,450.00	10,18,12,450.00	10,18,12,450.00	10,18,12,450.00	10,18,12,450.00
13	Other Equity	3,33,10,572.61	3,33,10,572.61	1,89,26,887.39	3,33,10,572.61	1,89,26,887.39	3,33,10,572.61
14	Earning per share						
	(1) Basic	0.82	0.70	1.10	1.05	(0.20)	1.21
	(2) Diluted	0.82	0.70	1.10	1.05	(0.20)	1.21

Notes:

- The Unaudited Financial Results for the quarter ended 31st December 2021 have been taken on record by the Board of Directors as at meeting held on 11th February 2022.
- The 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
- The above Financial Results are reviewed by the Audit Committee and approved by the Boards of Directors at their respective meeting held on 11th February 2022.
- Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period
- Company operates in single segment and the results pertain to a single segment.
- The Financial Results for the quarter ended 31st December 2021 are reviewed by the statutory auditors of the company as per Regulation 33 SEBI (Listing obligation and disclosure) Regulation, 2015

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


Manjit Singh
(Managing Director)
DIN:00996149

Place: New Delhi
Date: 11.02.2022