

**Date: 31<sup>st</sup> January, 2025**

To, The Manager Listing Department <b>National Stock Exchange of India Limited</b> Bandra Kurla Complex, Bandra (East), Mumbai – 400 051. <b>Symbol: SILVERTUC</b>	To, The Manager, <b>BSE Limited</b> Phiroz Jeejeeboy Towers, Dalal Street Mumbai – 400 001. <b>Scrp Code - 543525</b>
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**Subject: Submission of Un-audited Financial Results (Consolidated & Standalone) of the Company for the Third Quarter and Nine Month ended 31<sup>st</sup> December, 2024**

**Listing Regulation: Disclosure under Regulation 33 and all other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended from time to time.**

Dear Sir / Madam,

The Board of Directors of the Company at its meeting held today, i.e. Friday, 31<sup>st</sup> January, 2025 has considered and approved the Un-audited Financial Results (Consolidated & Standalone) of the Company for the Third Quarter and Nine Months ended 31<sup>st</sup> December, 2024 of the Current Financial Year 2024-25.

In this connection, we are enclosing herewith the following documents:

- Copy of the Limited Review Reports (Standalone and Consolidated) of the Statutory Auditors for the Company.
- Copy of the Un-audited Financial Results (Standalone and Consolidated) of the Company for the Third Quarter and Nine Months ended 31<sup>st</sup> December, 2024.

This disclosure along with the enclosures shall be made available on the website of the Company <https://www.silvertouch.com/investors/>.

The Board Meeting commenced at 16.30 (IST) and concluded at 17.10 (IST)

We request you to kindly take the above information on your records.

Thanking You

**For, SILVER TOUCH TECHNOLOGIES LIMITED**

**VIPUL THAKKAR**  
**CHAIRMAN AND MANAGING DIRECTOR**  
**DIN: 00169558**

# SILVER TOUCH TECHNOLOGIES LIMITED

**CIN - L72200GJ1995PLC024465**

Registered office: 2nd Floor, Saffron, Nr. Panchwati Circle, Ambawadi, Ahmedabad – 380006, Gujarat

E-mail: cs@silvertouch.com Phone: 079-26563158

## Standalone Unaudited Financial Results for the Quarter and Nine Months Ended on 31st DECEMBER 2024

(Amount in ₹ Lakhs except earning per share)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>INCOME</b>						
	a) Net Sales /Revenue from Operation	6834.83	6877.86	4785.55	18929.53	13347.48	20676.58
	b) Other Operating Income	68.43	141.02	64.83	230.42	183.54	248.45
	Total Income (a+b)	<b>6903.26</b>	<b>7018.88</b>	<b>4850.38</b>	<b>19159.95</b>	<b>13531.02</b>	<b>20925.03</b>
2	<b>Expenses</b>						
	a) Purchase of Stock -in -Trade	542.59	1391.88	377.63	2583.53	1225.51	2659.85
	b) Changes in Inventories of finished goods, work in progress and stock in trade	63.60	29.80	(64.49)	(12.09)	(84.05)	(4.84)
	c) Employee benefit Expenses	3184.74	3252.41	2557.69	9362.80	7394.11	10289.54
	d) Finance cost	116.10	93.06	49.88	257.50	116.18	143.98
	e) Depreciation and amortisation expense	143.88	148.13	86.87	414.06	265.06	356.70
	f) Other Expenses	2183.19	1436.58	1379.32	4785.99	3488.82	5350.66
	Total expenses [2(a) to 2(f)]	<b>6234.09</b>	<b>6351.85</b>	<b>4386.91</b>	<b>17391.80</b>	<b>12405.63</b>	<b>18795.89</b>
	<b>Profit before exceptional and extraordinary items and tax [1-2]</b>	<b>669.17</b>	<b>667.03</b>	<b>463.47</b>	<b>1768.15</b>	<b>1125.39</b>	<b>2129.14</b>
3	Exceptional item	-	-	-	-	-	-
4	Extraordinary Items	-	-	-	-	-	-
6	<b>Profit before Tax [3-4-5]</b>	<b>669.17</b>	<b>667.03</b>	<b>463.47</b>	<b>1768.15</b>	<b>1125.39</b>	<b>2129.14</b>
7	<b>Tax Expenses</b>						
	1) Current Tax	170.00	170.00	100.00	450.00	266.60	560.00
	2) Deferred Tax	(27.34)	22.56	3.15	4.12	(23.43)	(22.55)
	3) Tax Changes relating to Earlier Years	0.00	0.00	0.00	0.00	0.00	8.95
		<b>142.66</b>	<b>192.56</b>	<b>103.15</b>	<b>454.12</b>	<b>243.17</b>	<b>546.41</b>
8	<b>Net Profit for the period (6-7)</b>	<b>526.51</b>	<b>474.47</b>	<b>360.32</b>	<b>1314.04</b>	<b>882.22</b>	<b>1582.73</b>
9	<b>Other Comprehensive Income</b>						
	<b>(i) Items that will not be reclassified to (profit) or loss</b>						
	Remeasurement of Defined Benefit Plans	2.23	(8.69)	2.69	18.16	15.56	20.05
	Equity Instrument through OCI	7.92	(0.76)	(2.10)	3.13	(14.60)	(2.71)
	<b>(ii) Income tax relating to items that will not be reclassified to (profit) or loss</b>						
	Remeasurement of Defined Benefit Plans	(0.56)	2.19	(0.68)	(4.57)	(3.92)	(5.05)
	Equity Instrument through OCI	(1.99)	0.19	0.53	(0.79)	3.68	0.68
10	<b>Other Comprehensive Income (Net of Tax)</b>	<b>7.60</b>	<b>(7.07)</b>	<b>0.44</b>	<b>15.94</b>	<b>0.72</b>	<b>12.97</b>
11	<b>Total Comprehensive Income for the period (VIII+VII)</b>	<b>518.91</b>	<b>481.54</b>	<b>359.88</b>	<b>1298.10</b>	<b>881.50</b>	<b>1569.76</b>
12	Paid up Equity Share Capital (Face Value - Rs 10/-Each)	1268.10	1268.10	1268.10	1268.10	1268.10	1268.10
13	Other equity				10868.06		9633.37
14	Basic and Diluted earning per share in Rs.	4.15	3.74	2.84	10.36	6.96	12.48

### Other Disclosures :

- The above standalone financial results which have been subjected to limited review by the Statutory Auditors of the Company, were reviewed by the audit Committee and subsequently approved by the board of directors at the meeting held on 31st January, 2025 in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015. The Statutory Auditor have expressed an unqualified opinion.
- The figures of the previous period have been regrouped/rearranged wherever necessary to make them comparable with those of the current period.
- The above financial results are available on the Website of the Company i.e. www.silvertouch.com and on the Website of NSE and BSE
- Segment Reporting**  
As per regulations of Ind AS 108 segment wise revenue results are given for financial results for the Reporting period in **Annexure-1**.

For and on behalf of Board of Directors  
SILVER TOUCH TECHNOLOGIES LIMITED



Vipul Thakkar  
Chairman & Managing Director

DIN - 00169558

Date:- 31-01-2025

Place :- Ahmedabad

# SILVER TOUCH TECHNOLOGIES LIMITED

CIN - L72200GJ1995PLC024465

Registered office: 2nd Floor, Saffron, Nr. Panchwati Circle, Ambawadi, Ahmedabad – 380006, Gujarat

E-mail: cs@silvertouch.com Phone: 079-26563158

## Standalone Unaudited Segment Wise Revenue, Results And Assets And Liabilities For The Half Year Ended On 31st DECEMBER 2024

(Amount in ₹ Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
1	<b>Segment Revenue</b>						
	<i>Within India</i>	6499.84	6408.19	3973.56	17825.53	11655.52	18741.59
	<i>Outside India</i>	334.99	469.67	811.98	1104.01	1691.96	1934.99
	<b>Total</b>	<b>6834.83</b>	<b>6877.86</b>	<b>4785.54</b>	<b>18929.53</b>	<b>13347.47</b>	<b>20676.58</b>
2	<b>Segment Results (Profit /loss)</b>						
	<i>Within India</i>	651.98	435.57	102.48	1574.05	540.48	1783.27
	<i>Outside India</i>	91.39	242.02	485.39	424.04	826.59	678.42
	<b>Total</b>	<b>743.37</b>	<b>677.59</b>	<b>587.87</b>	<b>1998.08</b>	<b>1367.07</b>	<b>2461.69</b>
3	Unallocable Expenses	142.63	151.58	189.20	460.35	425.19	581.00
4	Other Income	68.43	141.02	64.80	230.42	183.51	248.45
5	<b>Profit Before Tax</b>	<b>669.17</b>	<b>667.03</b>	<b>463.47</b>	<b>1768.15</b>	<b>1125.39</b>	<b>2129.14</b>
6	Tax Expense	142.66	192.56	103.15	454.12	243.17	546.41
7	Other Comprehensive Income	7.60	(7.07)	0.44	15.94	0.72	12.97
8	<b>Profit for Respective Period</b>	<b>518.91</b>	<b>481.54</b>	<b>359.88</b>	<b>1298.10</b>	<b>881.50</b>	<b>1569.76</b>
9	Capital Employed				12136.16	10254.23	10901.47
10	<b>Segment Assets</b>						
	<i>Within India</i>				16215.84	12058.35	11941.61
	<i>Outside India</i>				5023.99	3384.81	3983.19
	<b>Total</b>				<b>21239.83</b>	<b>15443.15</b>	<b>15924.80</b>
11	Unallocated Assets				850.08	647.52	502.57
12	<b>Total Assets</b>				<b>22089.91</b>	<b>16090.68</b>	<b>16427.37</b>
13	<b>Segment Liabilities</b>						
	<i>Within India</i>				20133.15	15010.83	15086.60
	<i>Outside India</i>				1916.39	1038.00	1299.16
	<b>Total</b>				<b>22049.54</b>	<b>16048.83</b>	<b>16385.76</b>
14	Unallocated Liabilities				40.37	41.85	41.61
15	<b>Total Liabilities</b>				<b>22089.91</b>	<b>16090.68</b>	<b>16427.37</b>

For and on behalf of Board of Directors  
SILVER TOUCH TECHNOLOGIES LIMITED

  
Vipul Thakkar  
Chairman & Managing Director



Date:- 31-01-2025  
Place :- Ahmedabad



**Limited Review Report on unaudited standalone financial results of Silver Touch Technologies Limited for the quarterly and year to date ended on 31<sup>st</sup> December, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,

**The Board of Directors of,  
Silver Touch Technologies Limited**

**Opinion**

We have reviewed the accompanying Statement of unaudited standalone financial results of Silver Touch Technologies Limited ("the Company") for the quarter ended 31<sup>st</sup> December 2024 and year to date results for the period from 1st April, 2024 to 31<sup>st</sup> December, 2024 ("the Statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

1. This Statement, which 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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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. Our responsibility is to issue a report on the Statement based on our review.

2. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. Our conclusion is not modified in respect of this matter.

**For AMBALAL PATEL & CO.  
Chartered Accountants  
Firm Reg. No. : 100305W**

*NRBhava*



**CA Nilay R. Bhavsar  
Partner  
M. No.: 137932  
UDIN: 25137932BMIIRR1308  
Place: Ahmedabad  
Date: 31/01/2025**

# SILVER TOUCH TECHNOLOGIES LIMITED

CIN-L72200GJ1995PLC024465

Registered office: 2nd Floor, Saffron, Nr. Panchwati Circle, Ambawadi, Ahmedabad – 380006, Gujarat

E-mail: cs@silvertouch.com Phone: 079-26563158

## Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended on 31st December 2024

(Amount in ₹ Lakhs except earning per share)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>INCOME</b>						
	a) Net Sales /Revenue from Operation	7315.19	7400.11	5204.12	20381.53	14608.74	22430.29
	b) Other Operating Income	123.40	85.22	129.49	221.99	239.28	297.43
	Total Income (a+b)	<b>7438.59</b>	<b>7485.33</b>	<b>5333.61</b>	<b>20603.51</b>	<b>14848.02</b>	<b>22727.73</b>
2	<b>Expenses</b>						
	a) Purchase of Stock -in -Trade	791.34	1622.52	346.17	3133.40	1579.92	3237.58
	b) Changes in Inventories of finished goods, work in progress and stock in trade	63.60	29.80	(64.48)	(12.09)	(84.05)	(4.84)
	c) Employee benefit Expenses	3373.01	3449.83	2754.99	9939.14	7871.05	10899.29
	d) Finance cost	121.91	99.41	50.44	269.97	117.74	147.44
	e) Depreciation and amortisation expense	182.22	183.98	123.11	521.62	373.15	496.95
	f) Other Expenses	2237.74	1467.13	1553.66	4999.11	3772.89	5798.66
	Total expenses [2(a) to 2(f) ]	<b>6769.82</b>	<b>6852.68</b>	<b>4763.89</b>	<b>18851.15</b>	<b>13630.71</b>	<b>20575.08</b>
	<b>Profit before exceptional and extraordinary items and tax [1-2]</b>	<b>668.77</b>	<b>632.65</b>	<b>569.72</b>	<b>1752.36</b>	<b>1217.31</b>	<b>2152.64</b>
3	Exceptional item	-	-	-	-	-	-
4	Extraordinary Items	-	-	-	-	-	-
5	<b>Profit before Tax [3-4-5]</b>	<b>668.77</b>	<b>632.65</b>	<b>569.72</b>	<b>1752.36</b>	<b>1217.31</b>	<b>2152.64</b>
6	Tax Expenses						
	1) Current Tax	170.00	170.00	100.00	450.00	266.60	560.00
	2) Deferred Tax	(27.34)	22.56	3.15	4.12	(23.43)	(22.55)
	3) Tax Changes relating to Earlier Years	0.00	0.00	0.00	0.00	0.00	8.95
		<b>142.66</b>	<b>192.56</b>	<b>103.15</b>	<b>454.12</b>	<b>243.17</b>	<b>546.41</b>
7	<b>Net Profit for the period (6-7)</b>	<b>526.11</b>	<b>440.09</b>	<b>466.57</b>	<b>1298.24</b>	<b>974.14</b>	<b>1606.24</b>
8	<b>Other Comprehensive Income</b>						
	<b>A (i) Items that will not be reclassified to (profit) or loss</b>						
	Remeasurement of Defined Benefit Plans	2.23	(8.70)	2.69	18.16	15.56	20.05
	Equity Instrument through OCI	7.92	(0.77)	(2.10)	3.13	(14.60)	(2.71)
	<b>A (ii) Income tax relating to items that will not be reclassified to (profit) or loss</b>						
	Remeasurement of Defined Benefit Plans	(0.56)	2.19	(0.68)	(4.57)	(3.92)	(5.05)
	Equity Instrument through OCI	(1.99)	0.20	0.53	(0.79)	3.68	0.68
	<b>B (i) Items that will not be reclassified to (profit) or loss</b>						
	Remeasurement of Defined Benefit Plans	0.00	0.00	31.14	0.00	23.86	(0.90)
	Equity Instrument through OCI	5.05	(3.48)	(14.89)	45.02	(7.23)	(49.55)
	<b>B (ii) Income tax relating to items that will not be reclassified to (profit) or loss</b>						
	Remeasurement of Defined Benefit Plans	0.00	0.00	(7.84)	0.00	(6.01)	0.23
	Equity Instrument through OCI	(1.27)	0.87	3.74	(11.33)	1.81	12.47
9	<b>Other Comprehensive Income (Net of Tax)</b>	<b>11.38</b>	<b>(9.69)</b>	<b>12.59</b>	<b>49.62</b>	<b>13.15</b>	<b>(24.78)</b>
10	<b>Total Comprehensive Income for the period (VIII+VII)</b>	<b>514.74</b>	<b>449.78</b>	<b>453.98</b>	<b>1248.62</b>	<b>960.99</b>	<b>1631.01</b>
11	Paid up Equity Share Capital (Face Value - Rs 10/-Each)	1268.10	1268.10	1268.10	1268.10	1268.10	1268.10
12	Other equity				11204.62		10019.41
13	Basic and Diluted earning per share in Rs.	4.15	3.47	3.68	10.24	7.68	12.67

### Other Disclosures :

- The above consolidated financial results which have been subjected to limited review by the Statutory Auditors of the Company, were reviewed by the audit Committee and subsequently approved the board of directors at the meeting held on 31st December, 2024 in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015. The Statutory Auditor have expressed an unqualified opinion.
- The figures of the previous period have been regrouped/rearranged wherever necessary to make them comparabel with those of the current period.
- The above financial results are available on the Website of the Company i.e. www.silvertouch.com and on the Website of NSE and BSE
- Segment Reporting**  
As per regulations of Ind AS 108 segment wise revenue results are given for financial results for the Reporting period in Annexure-2.

For and on behalf of Board of Directors  
SILVER TOUCH TECHNOLOGIES LIMITED

Vipul Thakkar  
Chairman & Managing Director

DIN - 00169558

Date:- 31/01/2025

Place :- Ahmedabad



# SILVER TOUCH TECHNOLOGIES LIMITED

CIN-L72200GJ1995PLC024465

Registered office: 2nd Floor, Saffron, Nr. Panchwati Circle, Ambawadi, Ahmedabad – 380006, Gujarat

E-mail: cs@silvertouch.com Phone: 079-26563158

## Consolidated Unaudited Segment Wise Revenue, Results And Assets And Liabilities For The Quarter and Nine months Ended On 31st December 2024

(Amount in ₹ Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
1	<b>Segment Revenue</b>						
	<i>Within India</i>	6526.75	6418.64	3946.08	17862.88	11628.04	18741.59
	<i>Outside India</i>	788.44	981.47	1258.04	2518.65	2980.70	3688.70
	<b>Total</b>	<b>7315.19</b>	<b>7400.11</b>	<b>5204.12</b>	<b>20381.53</b>	<b>14608.74</b>	<b>22430.29</b>
2	<b>Segment Results (Profit /loss)</b>						
	<i>Within India</i>	585.32	523.48	511.70	1595.31	540.48	919.26
	<i>Outside India</i>	164.04	159.10	297.98	542.93	1121.47	1892.46
	<b>Total</b>	<b>749.36</b>	<b>682.58</b>	<b>809.68</b>	<b>2138.23</b>	<b>1661.94</b>	<b>2811.73</b>
3	Unallocable Expenses	203.99	135.15	369.45	607.86	683.91	956.52
4	Other Income	123.40	85.22	129.49	221.99	239.28	297.43
5	<b>Profit Before Tax</b>	<b>668.77</b>	<b>632.65</b>	<b>569.72</b>	<b>1752.36</b>	<b>1217.31</b>	<b>2152.64</b>
6	Tax Expense	142.66	192.56	103.15	454.12	243.17	546.41
7	Other Comprehensive Income	11.38	(9.69)	12.59	49.62	12.03	(24.78)
8	<b>Profit for Respective Period</b>	<b>514.74</b>	<b>449.79</b>	<b>453.98</b>	<b>1248.62</b>	<b>962.11</b>	<b>1631.01</b>
9	<b>Segment Assets</b>						
	<i>Within India</i>				12771.42		15823.55
	<i>Outside India</i>				9252.97		879.75
	<b>Total</b>				<b>22024.39</b>	<b>0.00</b>	<b>16703.30</b>
10	Unallocated Assets				850.96		505.57
11	<b>Total Assets</b>				<b>22875.35</b>	<b>0.00</b>	<b>17208.87</b>
12	<b>Segment Liabilities</b>						
	<i>Within India</i>				20578.52		16544.52
	<i>Outside India</i>				2209.48		564.42
	<b>Total</b>				<b>22788.00</b>	<b>0.00</b>	<b>17108.94</b>
13	Unallocated Liabilities				87.35		99.93
14	<b>Total Liabilities</b>				<b>22875.35</b>	<b>0.00</b>	<b>17208.87</b>

For and on behalf of Board of Directors  
SILVER TOUCH TECHNOLOGIES LIMITED

  
Vipul Thakkar  
Chairman & Managing Director  
Date:- 31/01/2025  
Place :- Ahmedabad





**Limited Review Report on unaudited consolidated financial results of Silver Touch Technologies Limited for the quarter and year to date ended on 31<sup>st</sup> December, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,

**The Board of Directors of,  
Silver Touch Technologies Limited**

**Opinion**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Silver Touch Technologies Limited ("the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 31<sup>st</sup> December, 2024 and year to date results for the period from 1st April, 2024 to 31<sup>st</sup> December, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31<sup>st</sup> December, 2024 and the corresponding period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's management and approved by the parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "interim Financial Reporting' ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.





3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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.
4. The Statement includes the results of the following entities:
- Silver Touch Technologies Limited (Parent)
- Subsidiaries,
- i. Silver Touch Technologies Inc. - Subsidiary
  - ii. Silver Touch Technologies (UK) Limited - Subsidiary
  - iii . Silver touch Technologies Canada Limited – Subsidiary
  - iv. Vision Autotests Private Limited – Subsidiary (Previously known as Shark Identity Private Limited)
  - v. Silver touch Autotech Private Limited- Subsidiary
  - vi. AI4Pharma Tech Limited – Subsidiary
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. Our conclusion is not modified in respect of this matter.



7. We have reviewed the interim financial information of **Three** Subsidiaries (as mentioned in point iv.,v.,vi mentioned in paragraph 4 above) included in the consolidated unaudited financial statement, whose interim financial information reflects total revenues of Rs.26.91 Lakhs and Rs. 37.35 Lakhs, total net profit/(loss) after tax of Rs. 37.53 Lakhs and Rs.9.53 Lakhs and total comprehensive income / loss of Rs. Nil and Rs. Nil, for the quarter ended 31<sup>st</sup> December 2024 and for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024, respectively, as considered in the unaudited consolidated financial results. This unaudited interim financial information have been furnished to us by the Parent's management and not reviewed by us 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 financial information provided by management.
8. Our conclusion on the Statement is not modified in respect of the above matters.
9. The consolidated unaudited financial results includes the interim financial information of subsidiaries (as mentioned in point i., ii., iii. mentioned in paragraph 4 above), which have not been reviewed/audited by us or any other auditor, as audit is not applicable in respective countries, whose interim financial information reflect total revenue of Rs. 860.40 Lakhs and Rs.2513.10 Lakhs, total net profit/(loss) after tax of Rs. 11.57 Lakhs and Rs.24.17 Lakhs and total comprehensive income / loss of Rs. Nil and Rs. Nil for the quarter ended 31<sup>st</sup> December, 2024 and for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024, respectively, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are material to the Group.



10. Based on our review conducted as above, and except for the possible effects of the matter described in paragraph 9 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For AMBALAL PATEL & CO.  
Chartered Accountants  
Firm Reg. No. : 100305W**

*NRBhavsar*

**CA Nilay R. Bhavsar  
Partner  
M. No.: 137932  
UDIN: 25137932BMIIRS6606**



**Place: Ahmedabad  
Date: 31/01/2025**