

**Date: 29<sup>th</sup> October, 2024**

To, The Manager Listing Department National Stock Exchange of India Limited Bandra Kurla Complex, Bandra (East), Mumbai – 400 051. <b>Symbol: SILVERTUC</b>	To, The Manager, BSE Limited Phiroz Jeejeeboy Towers, Dalal Street Mumbai – 400 001. <b>Scrip Code - 543525</b>
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**Dear Sir / Madam,**

**Subject: Outcome of the Board Meeting held on Tuesday, 29<sup>th</sup> October, 2024**

With reference to the captioned subject above and reference to our notice dated 19<sup>th</sup> October, 2024 with Exchange we wish to inform you that the Meeting of the Board of Directors of the Company was held today i.e. **Tuesday, 29<sup>th</sup> October, 2024** at **4:30 p.m. and Concluded at 5:00 p.m.** through Video Conferencing/Other Audio Visual Mode.

The following decision was taken by the Board of Directors

- The Board approved Unaudited Standalone and Consolidated Financial Results for the Quarter and Half year ended 30th September, 2024 along with Limited Review Report.

Further, in compliance with the Regulation 46(2) of SEBI (LODR) Regulations, 2015 the information is being hosted on Company's website <https://www.silvertouch.com/investors/>.

Kindly take the same on your record and acknowledge the receipt.

This is for your reference and record

**For, Silver Touch Technologies Limited**

**Vishnu Thaker**  
**Company Secretary & Compliance Officer**  
**(ACS No. 60441)**

**(This is digitally signed document hence stamp is not required).**

# 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 Half Year Ended on 30th SEPTEMBER 2024

(Amount in ₹ Lakhs except earning per share)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>INCOME</b>						
	a) Net Sales /Revenue from Operation	6877.86	5216.84	4681.21	12094.70	8561.93	20676.58
	b) Other Operating Income	141.02	20.97	29.44	162.00	118.71	248.45
	<b>Total Income (a+b)</b>	<b>7018.88</b>	<b>5237.81</b>	<b>4710.65</b>	<b>12256.70</b>	<b>8680.64</b>	<b>20925.03</b>
2	<b>Expenses</b>						
	a) Purchase of Stock -in -Trade	1391.88	649.06	561.55	2040.94	847.89	2659.85
	b) Changes in Inventories of finished goods, work in progress and stock in trade	29.80	(105.49)	(26.63)	(75.69)	(19.57)	(4.84)
	c) Employee benefit Expenses	3252.41	2925.66	2514.75	6178.07	4836.41	10289.54
	d) Finance cost	93.06	48.34	26.82	141.40	66.29	143.98
	e) Depreciation and amortisation expense	148.13	122.05	90.01	270.18	178.18	356.70
	f) Other Expenses	1436.58	1166.23	1079.57	2602.81	2109.51	5350.66
	<b>Total expenses [2(a) to 2(f)]</b>	<b>6351.85</b>	<b>4805.86</b>	<b>4246.08</b>	<b>11157.71</b>	<b>8018.72</b>	<b>18795.89</b>
	<b>Profit before exceptional and extraordinary items and tax [1-2]</b>	<b>667.03</b>	<b>431.95</b>	<b>464.57</b>	<b>1098.98</b>	<b>661.92</b>	<b>2129.14</b>
3	Exceptional item	-	-	-	-	-	-
4	Extraordinary Items	-	-	-	-	-	-
5	<b>Profit before Tax [3-4-5]</b>	<b>667.03</b>	<b>431.95</b>	<b>464.57</b>	<b>1098.98</b>	<b>661.92</b>	<b>2129.14</b>
6	<b>Tax Expenses</b>						
	1) Current Tax	170.00	110.00	116.90	280.00	166.60	560.00
	2) Deferred Tax	22.56	8.90	(21.25)	31.46	(26.58)	(22.55)
	3) Tax Changes relating to Earlier Years	0.00	0.00	0.00	0.00	0.00	8.95
		192.56	118.90	95.65	311.46	140.02	546.41
7	<b>Net Profit for the period (6-7)</b>	<b>474.47</b>	<b>313.05</b>	<b>368.92</b>	<b>787.53</b>	<b>521.90</b>	<b>1582.73</b>
8	<b>Other Comprehensive Income</b>						
	<b>(i) Items that will not be reclassified to (profit) or loss</b>						
	Remeasurement of Defined Benefit Plans	(8.69)	24.62	(4.41)	15.93	12.87	20.05
	Equity Instrument through OCI	(0.76)	(4.03)	(2.63)	(4.79)	(12.50)	(2.71)
	<b>(ii) Income tax relating to items that will not be reclassified to (profit) or loss</b>						
	Remeasurement of Defined Benefit Plans	2.19	(6.20)	1.11	(4.01)	(3.24)	(5.05)
	Equity Instrument through OCI	0.19	1.01	0.66	1.21	3.15	0.68
9	<b>Other Comprehensive Income (Net of Tax)</b>	<b>(7.07)</b>	<b>15.41</b>	<b>(5.27)</b>	<b>8.34</b>	<b>0.28</b>	<b>12.97</b>
10	<b>Total Comprehensive Income for the period (VIII+VII)</b>	<b>481.54</b>	<b>297.64</b>	<b>374.19</b>	<b>779.19</b>	<b>521.62</b>	<b>1569.76</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				10349.15		9633.37
13	Basic and Diluted earning per share in Rs.	3.74	2.47	2.91	6.21	4.12	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 the board of directors at the meeting held on 29th October, 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-1**.

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

Vipul Thakkar  
Chairman & Managing Director

DIN - 00169558

Date:- 29-10-2024

Place :- Ahmedabad



Annexure - I

**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 30th SEPTEMBER 2024**

(Amount in ₹ Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
1	<b>Segment Revenue</b>						
	<i>Within India</i>	6408.19	4917.49	4206.73	11325.68	7681.96	18741.59
	<i>Outside India</i>	469.67	299.34	474.49	769.02	879.98	1934.99
	<b>Total</b>	<b>6877.86</b>	<b>5216.84</b>	<b>4681.21</b>	<b>12094.70</b>	<b>8561.93</b>	<b>20676.58</b>
2	<b>Segment Results (Profit /loss)</b>						
	<i>Within India</i>	435.57	486.50	384.62	922.07	438.00	1783.27
	<i>Outside India</i>	242.02	90.62	166.77	332.64	341.20	678.42
	<b>Total</b>	<b>677.59</b>	<b>577.12</b>	<b>551.40</b>	<b>1254.71</b>	<b>779.20</b>	<b>2461.69</b>
3	Unallocable Expenses	151.58	166.15	116.26	317.72	235.99	581.00
4	Other Income	141.02	20.97	29.44	162.00	118.71	248.45
5	<b>Profit Before Tax</b>	<b>667.03</b>	<b>431.95</b>	<b>464.57</b>	<b>1098.98</b>	<b>661.92</b>	<b>2129.14</b>
6	Tax Expense	192.56	118.90	95.65	311.46	140.02	546.41
7	Other Comprehensive Income	(7.07)	15.41	(5.27)	8.34	0.28	12.97
8	<b>Profit for Respective Period</b>	<b>481.54</b>	<b>297.64</b>	<b>374.19</b>	<b>779.19</b>	<b>521.62</b>	<b>1569.76</b>
9	Capital Employed				11617.25	9853.33	10901.47
10	<b>Segment Assets</b>						
	<i>Within India</i>				14956.21	11542.99	11941.61
	<i>Outside India</i>				4736.78	3384.81	3983.19
	<b>Total</b>				<b>19692.99</b>	<b>14927.80</b>	<b>15924.80</b>
11	Unallocated Assets				949.31	600.22	502.57
12	<b>Total Assets</b>				<b>20642.30</b>	<b>15528.02</b>	<b>16427.37</b>
13	<b>Segment Liabilities</b>						
	<i>Within India</i>				18851.93	14448.17	15086.60
	<i>Outside India</i>				1720.11	1038.00	1299.16
	<b>Total</b>				<b>20572.04</b>	<b>15486.17</b>	<b>16385.76</b>
14	Unallocated Liabilities				70.26	41.85	41.61
15	<b>Total Liabilities</b>				<b>20642.30</b>	<b>15528.02</b>	<b>16427.37</b>

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

Vipul Thakkar  
Chairman & Managing DirectorDate:- 29-10-2024  
Place :- Ahmedabad

# SILVER TOUCH TECHNOLOGIES LIMITED

CIN-L72200GJ1995PLC024465

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30th SEPTEMBER 2024

(Amount in ₹ Lakhs)

Particulars		30th SEPTEMBER 2024	31st MARCH 2024
<b>I. ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Property, plant & Equipments		3739.47	2126.88
(b) Capital work-in-progress		563.91	974.20
(c) Other Intangible assets		48.33	55.80
(d) Financial Assets			
(i) Investments		210.40	208.89
(ii) Other financial assets		1335.19	1276.14
<b>2 Current assets</b>			
(a) Inventories		142.57	66.88
(b) Financial Assets			
(i) Investments		73.90	63.49
(i) Trade receivables		7746.93	6977.59
(ii) Cash and Cash Equivalents		627.22	227.90
(iii) Bank balances other than Cash & Cash Equivalents		679.23	326.08
(iv) Loans		964.98	867.05
(vi) Others Current Financial Assets		3688.29	2732.11
(c) Current Tax Assets (Net)		109.31	0.00
(d) Other current assets		712.56	524.36
	<b>TOTAL</b>	<b>20642.30</b>	<b>16427.37</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>1 EQUITY</b>			
(a) Equity Share capital		1268.10	1268.10
(b) Other Equity		10349.15	9633.37
<b>2 LIABILITIES</b>			
<b>Non-current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		1045.14	697.41
(ii) Other financial liabilities		778.36	589.91
(b) Provisions		445.91	420.41
(c) Deferred tax liabilities (Net)		70.26	41.61
<b>Current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		2413.01	382.81
(ii) Trade payables			
(A) Total outstanding dues of MSMEs			
(B) Total outstanding dues of creditors other than MSMEs		1941.28	1915.58
(b) Other current liabilities		1114.91	539.79
(c) Provisions		1216.19	880.96
(d) Current Tax Liabilities (Net)		0.00	57.43
	<b>TOTAL</b>	<b>20642.30</b>	<b>16427.37</b>

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



Vipul Thakkar  
Chairman & Managing Director  
DIN - 00169558



Date:- 29-10-2024

Place:- Ahmedabad

**SILVER TOUCH TECHNOLOGIES LIMITED**  
**CIN-L72200GJ1995PLC024465**  
**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30th SEPTEMBER 2024**

PARTICULARS	2024-25		2023-24	
	(Amount in ₹ Lakhs)			
<b>A. Cash inflow/(outflow) from the operating activities</b>				
<b>Profit for the year</b>		<b>1098.98</b>		<b>2129.14</b>
<b>Adjustments for:</b>				
Depreciation & Amortization	270.18		356.70	
Interest paid	96.79		103.55	
Interest Income	(71.75)		(128.55)	
Provision of Gratuity payable	52.82		83.72	
Remeasurement of Defined Benefit Plans	(15.93)		(20.05)	
Equity Instrument through OCI	4.79		2.71	
Gain/loss on sale of Asset	(53.28)		(2.49)	
Gain/loss on sale of Investments	0.00		0.00	
Expected Credit losses - Trade receivables	0.00		(2.79)	
		283.62		392.81
<b>Operating Profit before working capital changes</b>		<b>1382.61</b>		<b>2521.95</b>
<b>Adjustment for (Increase)/Decrease in Working Capital :</b>				
Inventories	(75.69)		(4.84)	
Receivables	(769.34)		(1501.78)	
Other Non Current Asset	(59.05)		(417.35)	
Loans & Advances	(1762.21)		(353.91)	
Current Liabilities & Provisions	908.73	(1757.56)	114.75	(2163.13)
<b>Cash inflow/(outflow) from operating activities</b>				
Direct Tax paid	(280.00)	(280.00)	(568.95)	(568.95)
<b>Net cash inflow/(outflow) from operating activities (A)</b>		<b>(654.95)</b>		<b>(210.14)</b>
<b>B. Cash inflow/(outflow) from investing activity</b>				
Investments	(11.92)		(85.42)	
Interest Income	71.75		128.55	
Purchase of Assets	(1579.78)		(804.62)	
Sale/Disposal of Fixed Assets	168.04		16.02	
<b>Net cash inflow/(outflow) from investing activity (B)</b>		<b>(1351.91)</b>		<b>(745.46)</b>
<b>C. Cash inflow/(outflow) from financing activity</b>				
Long Term Loans Availed / (Paid)	347.72		289.27	
Short Term Loans Availed / (Paid)	2030.20		(276.85)	
Other Financial Asset Availed / (Paid)	188.44		403.12	
Interest Paid	(96.79)		(103.55)	
Interim Dividend and Tax thereon	(63.41)		0.00	
<b>Net cash inflow/(outflow) from Financing activity (C)</b>		<b>2406.18</b>		<b>312.00</b>
<b>Net Cash changes in cash and cash equivalent (A+B+C)</b>		<b>399.32</b>		<b>(643.60)</b>
<b>Cash &amp; Cash Equivalent at the beginning of the Period</b>		227.90		871.50
<b>Cash &amp; Cash Equivalent at the end of the Period</b>		627.22		227.90
<b>Net Increase in cash and cash equivalent</b>		<b>399.32</b>		<b>(643.60)</b>

- Note :**
- The Cash Flow Statement has been prepared under the Indirect Method as set out in Ind AS-7 on Cash Flow Statement notified by Companies(Accounting Standards)Rules, 2021.
  - Figures in bracket represent Outflow of cash.

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

  
**Vipul Thakkar**  
Chairman & Managing Director  
DIN - 00169558



Date:- 29-10-2024  
Place :- Ahmedabad



**Ambalal Patel & Co.**  
Chartered Accountants

Head Office :-  
1st Floor, Sapphire Business Centre,  
Above SBI Vadaj Branch, Usmanpura,  
Ashram Road, Ahmedabad-380013.  
Tel. : (079) 27556860, 27556870  
Fax : 27556860  
E-mail : apcca1@gmail.com  
Web Site : www.apcca.com.

Branch Office :-  
G/42, Sardar Patel Complex,  
Nr. Sardar Chowk,  
Unjha -384170.  
Tel.:(02767) 253655  
E-mail : apccaunjha@gmail.com

**Limited Review Report on unaudited standalone financial results of Silver Touch Technologies Limited for the quarterly and year to date ended on 30<sup>th</sup> September ,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 30<sup>th</sup> September 2024 and year to date results for the period from 1st April, 202 to 30th September, 2024 ("the Statement").

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



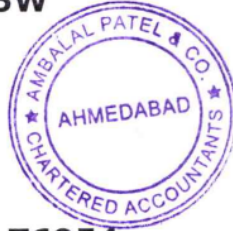
less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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**

*NR Bhavsar*

**CA Nilay R. Bhavsar**  
**Partner**  
**M.No. 137932**  
**UDIN: 24137932BJZZLT6954**  
**Place: Ahmedabad**  
**Date: 29/10/2024**



# 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 Half Year Ended on 30th September 2024

(Amount in ₹ Lakhs except earning per share)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>INCOME</b>						
	a) Net Sales /Revenue from Operation	7400.11	5666.23	5152.21	13066.34	9404.62	22430.29
	b) Other Operating Income	85.22	13.36	23.08	98.58	109.79	297.43
	Total Income (a+b)	7485.33	5679.59	5175.29	13164.92	9514.41	22727.73
2	<b>Expenses</b>						
	a) Purchase of Stock -in -Trade	1622.52	719.53	796.90	2342.05	1233.75	3237.58
	b) Changes in Inventories of finished goods, work in progress and stock in trade	29.80	(105.49)	(26.63)	(75.69)	(19.57)	(4.84)
	c) Employee benefit Expenses	3449.83	3116.30	2671.27	6566.13	5116.06	10899.29
	d) Finance cost	99.41	48.65	26.82	148.06	67.30	147.44
	e) Depreciation and amortisation expense	183.98	155.42	126.06	339.40	250.04	496.95
	f) Other Expenses	1467.13	1294.24	1123.91	2761.37	2219.23	5798.66
	Total expenses [2(a) to 2(f) ]	6852.68	5228.65	4718.34	12081.33	8866.82	20575.08
	<b>Profit before exceptional and extraordinary items and tax [1-2]</b>	<b>632.65</b>	<b>450.94</b>	<b>456.95</b>	<b>1083.59</b>	<b>647.59</b>	<b>2152.64</b>
3	Exceptional item	-	-	-	-	-	-
4	Extraordinary Items	-	-	-	-	-	-
5	<b>Profit before Tax [3-4-5]</b>	<b>632.65</b>	<b>450.94</b>	<b>456.95</b>	<b>1083.59</b>	<b>647.59</b>	<b>2152.64</b>
6	Tax Expenses						
7	1) Current Tax	170.00	110.00	116.90	280.00	166.60	560.00
	2) Deferred Tax	22.56	8.90	(20.45)	31.46	(26.58)	(22.55)
	3) Tax Changes relating to Earlier Years	0.00	0.00	0.00	0.00	0.00	8.95
		192.56	118.90	96.45	311.46	140.02	546.41
8	<b>Net Profit for the period (6-7)</b>	<b>440.09</b>	<b>332.04</b>	<b>360.50</b>	<b>772.13</b>	<b>507.57</b>	<b>1606.24</b>
9	<b>Other Comprehensive Income</b>						
	<b>A (i) Items that will not be reclassified to (profit) or loss</b>						
	Remeasurement of Defined Benefit Plans	(8.70)	24.63	(4.41)	15.93	12.87	20.05
	Equity Instrument through OCI	(0.77)	(4.02)	(2.63)	(4.79)	(12.50)	(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	2.19	(6.20)	1.11	(4.01)	(3.24)	(5.05)
	Equity Instrument through OCI	0.20	1.01	0.66	1.21	3.15	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	(10.46)	0.00	(7.28)	(0.90)
	Equity Instrument through OCI	(3.48)	43.45	5.04	39.97	7.66	(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	2.63	0.00	1.83	0.23
	Equity Instrument through OCI	0.87	(10.93)	(1.27)	(10.06)	(1.93)	12.47
10	<b>Other Comprehensive Income (Net of Tax)</b>	<b>(9.69)</b>	<b>47.94</b>	<b>(9.33)</b>	<b>38.25</b>	<b>0.56</b>	<b>(24.78)</b>
11	<b>Total Comprehensive Income for the period (VIII+VII)</b>	<b>449.78</b>	<b>284.10</b>	<b>369.83</b>	<b>733.88</b>	<b>507.01</b>	<b>1631.01</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				10689.89		10019.41
14	Basic and Diluted earning per share in Rs.	3.47	2.62	2.84	6.09	4.00	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 29th October, 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:- 29-10-2024

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 Half Year Ended On 30th September 2024**

(Amount in ₹ Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
1	<b>Segment Revenue</b>						
	<i>Within India</i>	6418.64	4917.49	4206.73	11336.13	7681.96	18741.59
	<i>Outside India</i>	981.47	748.74	945.48	1730.21	1722.66	3688.70
	<b>Total</b>	<b>7400.11</b>	<b>5666.23</b>	<b>5152.20</b>	<b>13066.34</b>	<b>9404.62</b>	<b>22430.29</b>
2	<b>Segment Results (Profit /loss)</b>						
	<i>Within India</i>	523.48	486.50	234.00	1009.99	28.78	919.26
	<i>Outside India</i>	159.10	219.79	343.55	378.88	823.49	1892.46
	<b>Total</b>	<b>682.58</b>	<b>706.29</b>	<b>577.55</b>	<b>1388.87</b>	<b>852.26</b>	<b>2811.73</b>
3	Unallocable Expenses	135.15	268.71	143.68	403.87	314.46	956.52
4	Other Income	85.22	13.36	23.10	98.58	109.79	297.43
5	<b>Profit Before Tax</b>	<b>632.65</b>	<b>450.94</b>	<b>456.97</b>	<b>1083.59</b>	<b>647.59</b>	<b>2152.64</b>
6	Tax Expense	192.56	118.90	96.45	311.46	140.02	546.41
7	Other Comprehensive Income	(9.69)	47.94	9.32	38.25	(0.56)	(24.78)
8	<b>Profit for Respective Period</b>	<b>449.79</b>	<b>284.10</b>	<b>351.19</b>	<b>733.88</b>	<b>508.13</b>	<b>1631.01</b>
9	<b>Segment Assets</b>						
	<i>Within India</i>				11908.06	9945.34	15823.55
	<i>Outside India</i>				8615.56	5649.70	879.75
	<b>Total</b>				<b>20523.62</b>	<b>15595.04</b>	<b>16703.30</b>
10	Unallocated Assets				952.25	601.00	505.57
11	<b>Total Assets</b>				<b>21475.87</b>	<b>16196.04</b>	<b>17208.87</b>
12	<b>Segment Liabilities</b>						
	<i>Within India</i>				19433.58	14625.29	16544.52
	<i>Outside India</i>				1972.00	1480.36	564.42
	<b>Total</b>				<b>21405.58</b>	<b>16105.65</b>	<b>17108.94</b>
13	Unallocated Liabilities				70.29	90.39	99.93
14	<b>Total Liabilities</b>				<b>21475.87</b>	<b>16196.04</b>	<b>17208.87</b>

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


Vipul Thakkar  
Chairman & Managing Director  
Date:- 29-10-2024  
Place :- Ahmedabad



# SILVER TOUCH TECHNOLOGIES LIMITED

CIN-L72200GJ1995PLC024465

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30th September 2024

(Amount in ₹ Lakhs)

Particulars	30th September 2024	31st March 2024
<b>I. ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, plant & Equipments	3933.62	2345.82
(b) Capital work-in-progress	1056.47	1492.78
(c) Other Intangible assets	478.04	525.94
(d) Financial Assets		
(i) Non-current investments	22.73	20.80
(ii) Others financial Asset	1339.05	1279.94
(e) Other Non-Current Assets	278.09	00.00
<b>2 Current assets</b>		
(a) Inventories	142.57	66.88
(b) Financial Assets		
(i) Current investments	73.90	63.49
(ii) Trade receivables	7967.55	7329.23
(iii) Cash and cash equivalents	898.47	422.75
(iv) Bank balances other than Cash & Cash Equivalents	699.23	326.08
(v) Loans	00.00	23.05
(vi) other current financial Asset	3759.21	2839.46
(c) Current Tax Assets (Net)	112.25	-54.43
(d) Other current assets	714.70	527.07
<b>TOTAL</b>	<b>21475.87</b>	<b>17208.87</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Equity Share capital	1268.10	1268.10
(b) Other Equity	10689.89	10019.41
<b>2 LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1054.57	715.17
(ii) Other financial liabilities	798.86	603.65
(b) Provisions	445.91	420.41
(c) Deferred tax liabilities (Net)	70.29	99.93
(d) Other non-current liabilities	183.02	00.00
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	2413.01	382.81
(ii) Trade payables		
(A) Total outstanding dues of MSMEs	00.00	00.00
(B) Total outstanding dues of creditors other than MSMEs	1989.94	2053.00
(b) Other current liabilities	1235.99	675.19
(c) Provisions	1326.28	971.21
<b>TOTAL</b>	<b>21475.87</b>	<b>17208.87</b>

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

  
Vipul Thakkar  
Chairman & Managing Director  
DIN - 00169558



Date:- 29-10-2024

Place:- Ahmedabad

# SILVER TOUCH TECHNOLOGIES LIMITED

CIN-L72200GJ1995PLC024465

## UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED ON 30th September 2024

(Amount in ₹ Lakhs)

PARTICULARS	30-09-2024		31-03-2024	
<b>A. Cash inflow/(outflow) from the operating activities</b>				
Profit for the year		1083.59		2152.64
<b>Adjustments for:</b>				
Depreciation	339.40		496.95	
Interest paid	103.45		107.01	
Interest Income	00.82		-98.26	
Provision of Gratuity payable	52.82		83.72	
Provision of Gratuity payable(OCI)	-15.93		-20.05	
Remeasurement of Defined Benefit Plans	04.79		02.71	
Unrealized Gain loss on a foreign Loan transfer to OCI	00.00		-00.90	
Gain/ loss on sale of asset	-53.28		-02.49	
Expected Credit losses - Trade receivables	00.00		02.79	
Provision for CSR Expenditure	00.00	432.06	00.00	571.49
<b>Operating Profit before working capital changes</b>		<b>1515.65</b>		<b>2724.13</b>
<b>Adjustment for (Increase)/Decrease in Working Capital :</b>				
Inventories	-75.69		-04.84	
Receivables	-638.32		-1829.64	
Other Non Current Asset	-59.10		-420.44	
Loans & Advances	-1894.68		-435.86	
Current Liabilities & Provisions	827.44	-1840.35	256.34	-2434.45
Direct Tax paid	-130.00	-130.00	-08.95	-08.95
<b>Net cash inflow/(outflow) from operating activities (A)</b>		<b>-454.69</b>		<b>280.73</b>
<b>B. Cash inflow/(outflow) from investing activity</b>				
Investments	-12.34		-16.11	
Purchase of Assets	-1622.44		-1328.00	
Interest Income	-00.82		98.26	
Sale of Fixed Assets	168.04		33.60	
<b>Net cash inflow/(outflow) from investing activity (B)</b>		<b>-1467.55</b>		<b>-1212.26</b>
<b>C. Cash inflow/(outflow)from financing activity</b>				
Long term Borrowing Availed/(Paid)	339.40		287.14	
Short term Borrowing Availed/(Paid)	2030.20		-276.85	
Other Financial asstes Availed / (Paid)	195.21		384.83	
Interest Paid	-103.45		-107.01	
Interim Dividend and Tax thereon	-63.41		00.00	
<b>Net cash inflow/(outflow) from Fianancing activity (C)</b>		<b>2397.96</b>		<b>288.11</b>
<b>Net Cash changes in cash and cash equivalent (A+B+C)</b>		<b>475.72</b>		<b>-643.42</b>
<b>Cash &amp; Cash Equivalent at the beginning of the Period</b>		<b>422.75</b>		<b>1066.17</b>
<b>Cash &amp; Cash Equivalent at the end of the Period</b>		<b>898.47</b>		<b>422.75</b>
<b>Net Increase in cash and cash equivalent</b>		<b>475.72</b>		<b>-643.42</b>

**Note :**

1. The Cash Flow Statement has been prepared under the Indirect Method as set out in Ind AS-7 on Cash Flow Statement notified by Companies(Accounting Standards)Rules, 2021.
2. Figures in negative represent Outflow of cash.

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



**Vipul Thakkar  
Chairman & Managing Director  
DIN - 00169558**

**Date:- 29-10-2024  
Place:- Ahmedabad**





**Ambalal Patel & Co.**  
Chartered Accountants

**Head Office :-**  
1st Floor, Sapphire Business Centre,  
Above SBI Vadaj Branch, Usmanpura,  
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Tel. : (079) 27556860, 27556870  
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Web Site : www.apcca.com.

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Unjha -384170.  
Tel.:(02767) 253655  
E-mail : apccaunjha@gmail.com

**Limited Review Report on unaudited consolidated financial results of Silver Touch Technologies Limited for the quarter and year to date ended on 30th September, 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**

We have reviewed the accompanying Statement of unaudited consolidated financial results of Silver Touch Technologies Limited ("the Parent"), and its subsidiaries its associates and jointly controlled entities (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30th September, 2024 and year to date results for the period from 1st April, 2024 to 30th September, 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')).

1. 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.
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. 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.



3. The Statement includes the results of the following entities:
- Silver Touch Technologies Limited (Parent)  
Subsidiaries,
    - Silver Touch Technologies Inc. - Subsidiary
    - Silver Touch Technologies (UK) Limited - Subsidiary
    - Vision Autotests Private Limited - Subsidiary (Previously known as Shark Identity Private Limited)
    - Silver touch Technologies Canada Limited - Subsidiary
    - Silver touch Autotech Private 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. We did not review the interim financial information of five Subsidiaries included in the Statement, whose interim financial information reflects total income of Rs, 1653.98 lakhs and total comprehensive profit of Rs. 739.52 lakhs for the half year ended 30th September 2024, as considered in the unaudited consolidated financial results. These un-audited 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.

Our conclusion is not modified in respect of this matter.

**For AMBALAL PATEL & CO.**

**Chartered Accountants**

**Firm Reg. No. : 100305W**

*NR Bhavsar*

**CA Nilay R. Bhavsar**

**Partner**

**M.No. 137932**

**UDIN: 24137932BJZZLU6249**

**Place: Ahmedabad**

**Date: 29/10/2024**

