



LIMITED REVIEW REPORT

Review report to
The Board of Directors
Tosha International Limited
E-34, 2nd Floor, Connaught Circus,
New Delhi-110001

We have reviewed the accompanying Statement of Unaudited Financial Results ("the Statement") of Tosha International Ltd. ("the Company"), for the quarter ended December 31, 2020 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.





Based on our review conducted 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J P S & Co
Chartered Accountants
FRN 004086N



J. C. Verma
J. C. Verma
Partner
M. No. 083210

Place: New Delhi
Date: 10.02.2021
UDIN:21083210AAAAFG4067

TOSHA INTERNATIONAL LIMITED

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 31ST DECEMBER, 2020

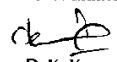
S. NO	PARTICULARS	(Amounts in Rs.)					
		QUARTER ENDED			NINE MONTHS ENDED		FINANCIAL YEAR ENDED
		31.12.20 UNAUDITED	30.09.20 UNAUDITED	31.12.19 UNAUDITED	31.12.20 UNAUDITED	31.12.19 UNAUDITED	31.03.20 AUDITED
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	4,443	-	-	34,878	28,912	301,508
III	Total Revenue(I+II)	4,443	-	-	34,878	28,912	391,508
IV	Expenses:						
	(a) Cost of Material Consumed/ Purchase of stock-in-trade	-	-	-	-	-	-
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(c) Employee Benefit Expense	313,915	363,833	361,966	941,703	1,006,054	1,367,216
	(d) Finance Cost	2,791,726	2,769,049	2,601,639	8,299,726	7,726,106	10,366,500
	(e) Depreciation and amortization expense	288,275	288,275	287,592	864,825	862,775	1,150,367
	(f) Other Expenses	636,423	46,200	478,866	701,786	1,453,621	1,861,884
V	Total Expenses	4,030,339	3,467,357	3,730,063	10,808,040	11,048,556	14,745,967
VI	Profit/(Loss) before Exceptional and tax(III-IV)	(4,025,896)	(3,467,357)	(3,730,063)	(10,773,162)	(11,019,644)	(14,354,459)
VII	Exceptional items	-	-	-	-	-	-
VIII	Profit/(Loss) before tax (V-VI)	(4,025,896)	(3,467,357)	(3,730,063)	(10,773,162)	(11,019,644)	(14,354,459)
IX	Tax Expenses						
	(1) Current Tax Net of Mat Credit	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
	(3) Tax Adjustments for earlier years	-	-	-	-	-	-
X	Profit/(Loss) for the period (VIII-IX)	(4,025,896)	(3,467,357)	(3,730,063)	(10,773,162)	(11,019,644)	(14,354,459)
XI	Other comprehensive income						
	(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(A) (ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(B) (ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other comprehensive income for the period, net of tax	-	-	-	-	-	-
XII	Total comprehensive income for the period (X+XI)	(4,025,896)	(3,467,357)	(3,730,063)	(10,773,162)	(11,019,644)	(14,354,459)
XIII	Paid-up Equity Share Capital (face value Rs 10/- per share)	114,492,700	114,492,700	114,492,700	114,492,700	114,492,700	114,492,700
XIV	Earning per equity share:						
	Basic and Diluted(Rs)	(0.35)	(0.30)	(0.33)	(0.94)	(0.96)	(1.25)

Note:

1	The above results has been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective Meetings held on 09th February, 2021.
2	This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
3	The operations of the company remain suspended since the year 1996.
4	The figures of the previous period have been regrouped/recast wherever considered necessary
5	As the operations are suspended, segment reporting is not provided.

for Tosha International Limited

Place : New Delhi
Dated : 10.02.2021


 D. K. Karnani
 Director
 DIN : 00115080

TOSHA INTERNATIONAL LIMITED
EXTRACT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED 31ST DECEMBER, 2020

(Amount in Rs.)

S. NO	PARTICULARS	QUARTER ENDED	NINE MONTHS ENDED	CORRESPONDING 3 MONTHS ENDED IN THE PREVIOUS YEAR ON
		31.12.20 UNAUDITED	31.12.20 UNAUDITED	31.12.19 UNAUDITED
1	Total income from Operations (Net)	4,443	34,878	-
2	Net Profit/(Loss) for the period(before Tax, Exceptional and /or Extraordinary items)	(4,025,896)	(10,773,162)	(2,098,568)
3	Net Profit/(Loss) for the period before Tax (after Exceptional and /or Extraordinary items)	(4,025,896)	(10,773,162)	(2,098,568)
4	Total Comprehensive Income for the period [(Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income(after tax)]	(4,025,896)	(10,773,162)	(2,098,568)
5	Equity Share Capital	114,492,700	114,492,700	114,492,700
6	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	(195,710,153)	(195,710,153)	(188,521,851)
7	Earnings Per Equity Share (of Rs. 10/- each) (for continuing and discontinued operations)-			
	1. Basic	(0.35)	(0.94)	(0.96)
	2. Diluted	(0.35)	(0.94)	(0.96)

for Tosha International Limited

Place : New Delhi

Dated : 10/02/2021



D. K. Karnani

Director

DIN : 00115080