



## LIMITED REVIEW REPORT

**Review report to**  
**The Board of Directors**  
**Tosha International Limited**  
**E-34, 2<sup>nd</sup> 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 June 30, 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,



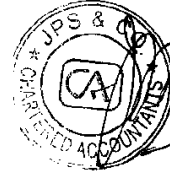
**J P S & CO**  
**Chartered Accountants**  
Firm Registration No. 004086N



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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  
Partner  
M. No. 083210

Place: New Delhi  
Date: 09/12/2020

UDIN: 20083210AAAAGQ5708

**TOSHA INTERNATIONAL LIMITED**  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2020**

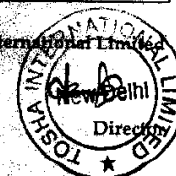
(Amount in Rs.)

S. NO.	PARTICULARS	QUARTER ENDED			FINANCIAL YEAR ENDED
		30.06.2020 UNAUDITED	30.06.2019 UNAUDITED	31.03.2020 UNAUDITED	31.03.20 AUDITED
I	Revenue from Operations	-	-	-	-
II	Other Income	30,435	21,459	3,62,596	3,91,508
III	Total Revenue(I+II)	30,435	21,459	3,62,596	3,91,508
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	2,63,955	2,41,097	3,61,162	13,67,216
	(d) Finance Cost	27,38,951	33,95,671	26,40,394	1,03,66,500
	(e) Depreciation and amortization expense	2,88,275	2,87,592	2,87,592	11,50,367
	(f) Other Expenses	19,163	56,343	40,883	18,61,884
V	Total Expenses	33,10,344	39,80,702	36,97,814	1,47,45,967
VI	Profit/(Loss) before Exceptional and tax(III-IV)	(32,79,909)	(39,59,243)	(33,34,814)	(1,43,54,459)
VII	Exceptional items				
III	Profit/(Loss) before tax (V-VI)	(32,79,909)	(39,59,243)	(33,34,814)	(1,43,54,459)
IX	Tax Expense				
	(1) Current Tax	-	-	-	-
	(2) Current Tax MAT	-	-	-	-
	(3) MAT Credit entitlement	-	-	-	-
	Net Current tax Liability/ (Assets)	-	-	-	-
	(4) Deferred Tax Liability/(Assets)	-	-	-	-
	(5) Adjustments of tax for earlier years	-	-	-	-
X	Profit/(Loss) for the period (VIII-IX)	(32,79,909)	(39,59,243)	(33,34,814)	(1,43,54,459)
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)	(32,79,909)	(39,59,243)	(33,34,814)	(1,43,54,459)
XIII	Paid-up Equity Share Capital (face value Rs 10/- per share)	11,44,92,700	11,44,92,700	11,44,92,700	11,44,92,700
XIV	Earning per equity share:				
	Basic and Diluted(Rs)	(0.29)	(0.35)	(0.29)	(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 07th August, 2020.
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 : 08/08/2020