



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 September 30, 2019 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



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

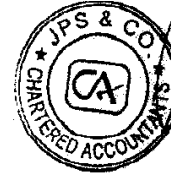


201, Pushpa Complex, T-1512/1,
Bhishma Pitamah Marg, Wazir Nagar,
New Delhi - 110003
Mob. 9810006110
e-mail : jcverma1412@yahoo.co.in
PAN: AADFJ1745L
GSTIN: 07AADFJ1745LIZ9

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.

Place: New Delhi
Date: 09 / 12 / 2020

For J P S & Co
Chartered Accountants
FRN 004086N



J.C. Verma

J. C. Verma
Partner
M. No. 083210

UDIN: 20083210AAAAGO4764



TOSHA INTERNATIONAL LIMITED
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2019

(Amounts in Rs.)

S. NO	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.19 UNAUDITED	30.06.19 UNAUDITED	30.09.18 UNAUDITED	30.09.19 UNAUDITED	30.09.18 UNAUDITED	31.03.19 AUDITED
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	7,453	21,459	23,462	28,912	45,543	78,134
III	Total Revenue(I+II)	7,453	21,459	23,462	28,912	45,543	78,134
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	4,02,991	2,41,097	2,76,668	6,44,088	5,98,913	11,02,268
	(d) Finance Cost	17,28,796	33,95,671	-	51,24,467	-	44,81,096
	(e) Depreciation and amortization expense	2,87,592	2,87,592	2,87,592	5,75,184	5,75,184	11,50,367
	(f) Other Expenses	9,18,412	56,343	78,713	9,74,755	1,15,617	5,32,704
V	Total Expenses	33,37,791	39,80,702	6,42,973	73,18,493	12,89,713	72,66,495
VI	Profit/(Loss) before Exceptional and tax (III-IV)	(33,30,338)	(39,59,243)	(6,19,511)	(72,89,581)	(12,44,170)	(71,88,301)
VII	Exceptional items	-	-	-	-	-	-
VIII	Profit/(Loss) before tax (V-VI)	(33,30,338)	(39,59,243)	(6,19,511)	(72,89,581)	(12,44,170)	(71,88,301)
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)	(33,30,338)	(39,59,243)	(6,19,511)	(72,89,581)	(12,44,170)	(71,88,301)
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)	(33,30,338)	(39,59,243)	(6,19,511)	(72,89,581)	(12,44,170)	(71,88,301)
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	11,44,92,700	11,44,92,700
XIV	Earning per equity share:						
	Basic and Diluted (Rs)	(0.29)	(0.35)	(0.05)	(0.64)	(0.11)	(0.63)

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 10th November, 2019.
- 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/reclassified wherever considered necessary.
- 5 As the operations are suspended, segment reporting is not provided.

Place: New Delhi
Dated: 11/11/2019



for Tosha International Limited

[Signature]
Director