



TOYAM INDUSTRIES LIMITED
CIN: L74110MH1985PLC285384
www.toyamindustries.com

Date: 13/08/2021

To,
The Department of Corporate Services,
BSE Limited Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

To,
The Metropolitan Stock Exchange of India
Ltd. Vibgyor Towers, 4th floor, Plot No C
62, G - Block, Opp. Trident Hotel, Bandra
Kurla Complex, Bandra (E), Mumbai -400098

Scrip ID - TOYAMIND; Scrip Code - 538607

Sub: Outcome of Board Meeting held on today i.e. 13th August, 2021


Dear Sir(s),

We are pleased to inform you that Meeting of the Board of Directors of Toyam Industries Limited held on today i.e. Friday, 13th August, 2021 at 4:00 P.M. and concluded on 5:10 P.M. at 503, Shri Krishna, New Link Road, Opp. Laxmi industrial Estate, Andheri (W), Mumbai-400 053. The Board discussed and approved the followings:

1. The Unaudited Financial Results (Consolidated and standalone) of the Company for the Quarter ended 30th, June, 2021 Pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015.
2. The Limited Review Report on the Unaudited Financial Results (Consolidated and standalone) of the Company for the Quarter ended 30th, June, 2021.
3. The appointment of Mr. Ashok Chhaganbhai Patel (DIN: 08024669) as Independent Director of the Company.

Please take the same on your record and acknowledge the receipt of the same.

For Toyam Industries Limited


Mohamed Ali Budhwani
Managing Director
DIN- 01976253



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TOYAM INDUSTRIES LIMITED

Regd.off.:503 Sri Krishna Complex, Opp. Laxmi Industrial Estate, New Link Road, Andheri West, Mumbai Maharashtra-400053

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STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021

BSE CODE : 538607 MSEI SYMBOL : TOYAMIND

Sr. No.	PARTICULARS	Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
		(In Lakhs)			
1	Income from Operations	16.73	87.64	22.59	91.89
2	Other income	12.15	316.41	7.51	392.91
3	Total Revenue	28.88	404.05	30.10	484.80
	Expenditure				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchase of Stock in Trade	-	-	-	-
	(c) Changes in inventories				
	(d) Finance cost	0.13	-	0.05	-
	(e) Employee benefit Expenses	14.16	11.04	8.71	39.13
	(f) Depreciation & amortisation Expenses	0.57	0.41	1.52	3.67
	(g) Other Expenses	9.48	375.11	14.82	410.05
4	Total Expenses	24.34	386.55	25.10	452.85
5	Profit/(Loss) before Tax and Exceptional items	4.54	17.50	5.00	31.96
6	Exceptional Items	-	-	-	-
7	Profit/(Loss) before tax	4.54	17.50	5.00	31.96
	Tax Expenses				
	(a) Current Tax	-	-	1.04	-
	(b) Income Tax for earlier years	-	-	(1.04)	-
	(c) Deferred Tax	(0.04)	1.80	(1.69)	(1.64)
8	Net Profit/(Loss) for the period	4.58	15.70	6.69	33.60
9	Other Comprehensive Income/(Loss)				
a	Items that will not be re-classified Profit or loss				
	Fair value changes of the equity instruments through OCI	-	-	(2.29)	(2.30)
	Income tax relating to items that will not be re-classified to profit or loss	-	-	-	-
b	Items that will be re-classified Profit or loss	-	-	-	-
	Income tax relating to items that will be re-classified to profit or loss	-	-	-	-
10	Total Comprehensive Income/(Loss)	4.58	15.70	4.40	31.30
11	Paid-up Equity Share Capital, FV Rs.1/-	2,124.90	2,124.90	2,124.90	2,124.90
12	Earning Per share (EPS) *Not annualised				
	(a) Basic	0.00	0.01	0.00	0.02
	(b) Diluted	0.00	0.01	0.00	0.02

MUMBAI
August 13, 2021

For TOYAM INDUSTRIES LIMITED

MOHAMED ALI RAJABALI BUDHWANI
DIRECTOR (DIN : 01976256)



TOYAM INDUSTRIES LIMITED

CIN: L74110MH1985PLC285384

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STANDALONE SEGMENT RESULTS FOR THE QUARTER ENDED JUNE 30, 2021

BSE CODE : 538607 MSEI SYMBOL : TOYAMIND

(In Lakhs)

Sr. No	PARTICULARS	Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				-
	(a) Segment- Finance Business	24.28	389.75	30.10	466.25
	(b) Event Business	4.50	14.30	-	18.55
	Total Income from Operation	28.78	404.07	30.10	484.80
	Less: Inter Segment Revenue	-	-	-	-
	Net sales/Income From Operations	28.78	404.07	30.10	484.80
2	Segment Results				
	Profit/ Loss Before Tax				
	(a) Segment- Finance Business	0.04	3.45	6.95	13.66
	(b) Event Business	4.50	14.05	(0.25)	18.30
	Total	4.54	17.50	6.70	31.96
	Less: Inter Segment Expenses	-	-	-	-
	Total Profit Before Tax	4.54	17.50	6.70	31.96
3	Capital Employed				
	(Segment Assts-Segment Liabilities)				
	(a) Segment- Finance Business	2,124.90	2,124.90	1,556.52	2,124.90
	(b) Event Business	5.37	3.67	(13.16)	3.67
	Total Capital Employed	2,130.27	2,128.57	1,543.36	2,128.58



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CIN: L74110MH1985PLC285384

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NOTES:

1) The above standalone financial results for quarter ended June 30, 2021 ('the results') of Gokak Textiles Limited ('the Company') which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors of the Company at their meeting held on August 13, 2021. The standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. The statutory Auditors of the Company have conducted limited review of the above results and have expressed an unmodified conclusion thereon.

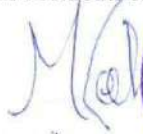

2) The COVID-19 pandemic has brought economies, businesses and lives around the world to a standstill, and our country is no exception. Based on the directives and advisories issued by central and state governments and other relevant authorities during the lockdown, our operations at offices were affected partially. Considering the unprecedented and ever evolving situation, the Company had made assessment of recoverability and carrying value of its assets consisting of tangible assets, inventories and other current assets as at June 30, 2021 and made appropriate provisions. However, the impact assessment of COVID-19 is a continuous process, given the uncertainties associated with its nature and duration. The Company will continue to closely monitor any material changes to future economic conditions. The Management has taken into account the impact of COVID-19 on the business for the foreseeable future and have concluded that the Company has sufficient resources to continue as a going concern.

3) The figures for the quarter ended March 31, 2021 are the balancing figures between the audited figures in respect of full financial year and the un-audited published year to date figures up to the quarter ended December 31, 2020, for which auditors had performed limited review.

4) The figures for the corresponding periods have been regrouped and rearranged wherever necessary, to make them comparable.

MUMBAI
August 13, 2021

For TOYAM INDUSTRIES LIMITED



MOHAMED ALI RAIABALI BUDHWANI
DIRECTOR (DIN : 01976256)



MANOJ VATSAL & CO.
CHARTERED ACCOUNTANTS

Limited Review Report on the Un-Audited Quarterly Standalone Financial Results of Toyam Industries Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Toyam Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Toyam Industries Limited** ("the Company") for the quarter ended June 30, 2021 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended 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.
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. 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 an analytical procedure 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.
4. Based on our review conducted and procedures performed as stated 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 recognised accounting practices and policies 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.
5. Attention is invited to the following:
 - a. According to the information and explanation given to us, the Company is engaged in the financing as well as non-financing activities. During the previous year ended March 31, 2021 and during the quarter ended June 30, 2021, financial assets of the Company exceeds 50 per cent of its total assets and income from financial assets exceeds 50 per cent of the total revenue of the Company and consequently the Company is required to comply with Section 45-IA and other applicable provisions of the Reserve Bank of India Act, 1934 (the RBI Act). However, information with

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MANOJ VATSAL & CO.

CHARTERED ACCOUNTANTS

respect to aforesaid compliances are not provided to us and hence we are unable to comment upon financial and legal implication thereof.

- b. In accordance with the requirements of Indian Accounting Standard (Ind AS 109) 'Financial Instruments', the Company has not provided for impairment of its financial assets using the expected credit loss ('ECL') approach which involves an estimation of the probability of loss on the financial assets over their life, considering reasonable and supportable information about past events, current conditions and forecasts of future economic conditions which could impact the credit quality of the Company's loans and advances & trade receivables. Hence we are unable to assess and quantify effect of aforesaid transactions on financial results.

Our conclusion is not modified in respect of the above matters.

6. The corresponding financial results of the Company for the quarter ended June 30, 2020 were reviewed by the predecessor auditor who expressed modified conclusion on those financial results on August 14, 2020.
7. Attention is drawn to the fact that the figures for the quarter ended March 31, 2021 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the quarter ended December 31, 2020 which were subject to limited review.

For

Manoj Vatsal & Co.

Chartered Accountants

ICAI Firm Reg. No. 010155C


Mith Jain

Partner

Membership No. 181081



Place: Mumbai

Date: August 13, 2021

ICAI UDIN: 21181081AAAACA4111

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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021

BSE CODE : 538607 MSEI SYMBOL : TOYAMIND

Sr. No.	PARTICULARS	Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
		(In Lakhs)			
1	Income from Operations	16.73	87.64	22.59	91.89
2	Other income	12.15	316.41	7.51	392.91
3	Total Revenue	28.88	404.05	30.10	484.80
	Expenditure				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchase of Stock in Trade	-	-	-	-
	(c) Changes in inventories	-	-	-	-
	(d) Finance cost	0.13	-	0.05	-
	(e) Employee benefit Expenses	14.16	11.04	8.71	39.13
	(f) Depreciation & amortisation Expenses	0.57	0.41	1.52	3.67
	(g) Other Expenses	9.48	375.11	14.82	410.05
4	Total Expenses	24.34	386.55	25.10	452.85
5	Profit/(Loss) before Tax and Exceptional items	4.54	17.50	5.00	31.96
6	Exceptional Items	-	-	-	-
7	Profit/(Loss) before tax	4.54	17.50	5.00	31.96
	Tax Expenses				
	(a) Current Tax	-	-	1.04	-
	(b) Income Tax for earlier years	-	-	(1.04)	-
	(c) Deferred Tax	(0.04)	1.80	(1.69)	(1.64)
8	Net Profit/(Loss) for the period	4.58	15.70	6.69	33.60
9	Other Comprehensive Income/(Loss)				
a	Items that will not be re-classified Profit or loss				
	Fair value changes of the equity instruments through OCI	-	-	(2.29)	(2.30)
	Income tax relating to items that will not be re-classified to profit or loss	-	-	-	-
b	Items that will be re-classified Profit or loss				
	Income tax relating to items that will be re-classified to profit or loss	-	-	-	-
10	Total Comprehensive Income/(Loss)	4.58	15.70	4.40	31.30
11	Paid-up Equity Share Capital, FV Rs.1/-	2,124.90	2,124.90	2,124.90	2,124.90
12	Earning Per share (EPS) *Not annualised				
	(a) Basic	0.00	0.01	0.00	0.02
	(b) Diluted	0.00	0.01	0.00	0.02

For TOYAM INDUSTRIES LIMITED

MOHAMED ALI RAJABATI KUDHWANI
DIRECTOR (DIN : 01976256)

MUMBAI
August 13, 2021



TOYAM INDUSTRIES LIMITED

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CONSOLIDATED SEGMENT RESULTS FOR THE QUARTER ENDED JUNE 30, 2021 BSE CODE : 538607 MSEI SYMBOL : TOYAMIND					
(In Lakhs)					
Sr. No	PARTICULARS	Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				-
	(a) Segment- Finance Business	24.28	389.75	30.10	466.25
	(b) Event Business	4.50	14.30	-	18.55
	Total Income from Operation	28.78	404.07	30.10	484.80
	Less: Inter Segment Revenue	-	-	-	-
	Net sales/Income From Operations	28.78	404.07	30.10	484.80
2	Segment Results				
	Profit/ Loss Before Tax				
	(a) Segment- Finance Business	0.04	3.45	6.95	13.66
	(b) Event Business	4.50	14.05	(0.25)	18.30
	Total	4.54	17.50	6.70	31.96
	Less: Inter Segment Expenses	-	-	-	-
	Total Profit Before Tax	4.54	17.50	6.70	31.96
3	Capital Employed				
	(Segment Assts-Segment Liabilities)				
	(a) Segment- Finance Business	2,124.90	2,124.90	1,556.52	2,124.90
	(b) Event Business	5.37	3.67	(13.16)	3.67
	Total Capital Employed	2,130.27	2,128.57	1,543.36	2,128.58






TOYAM INDUSTRIES LIMITED

CIN: L74110MH1985PLC285384

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NOTES:

- 1) The above consolidated financial results for quarter ended June 30, 2021 ('the results') of Gokak Textiles Limited ('the Company') which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors of the Company at their meeting held on August 13, 2021. The consolidated financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. The statutory Auditors of the Company have conducted limited review of the above results and have expressed an unmodified conclusion thereon.
- 2) The COVID-19 pandemic has brought economies, businesses and lives around the world to a standstill, and our country is no exception. Based on the directives and advisories issued by central and state governments and other relevant authorities during the lockdown, our operations at offices were affected partially. Considering the unprecedented and ever evolving situation, the Group had made assessment of recoverability and carrying value of its assets consisting of tangible assets, inventories and other current assets as at June 30, 2021 and made appropriate provisions. However, the impact assessment of COVID-19 is a continuous process, given the uncertainties associated with its nature and duration. The Group will continue to closely monitor any material changes to future economic conditions. The Management has taken into account the impact of COVID-19 on the business for the foreseeable future and have concluded that the Group has sufficient resources to continue as a going concern.
- 3) The figures for the quarter ended March 31, 2021 are the balancing figures between the audited figures in respect of full financial year and the un-audited published year to date figures up to the quarter ended December 31, 2020, for which auditors had performed limited review.
- 4) The figures for the corresponding periods have been regrouped and rearranged wherever necessary, to make them comparable.

MUMBAI
August 13, 2021

For TOYAM INDUSTRIES LIMITED

MOHAMED ALI RAIABALLI BUDHWAN
DIRECTOR (DIN: 019762561)





MANOJ VATSAL & CO.

CHARTERED ACCOUNTANTS

Limited Review Report on the Un-Audited Quarterly Consolidated Financial Results of Toyam Industries Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Toyam Industries Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Toyam Industries Limited** (hereinafter referred to as the “Holding Company”) and its subsidiary (the Holding Company and its subsidiary together referred to as “the Group”) for the quarter ended June 30, 2021 (“Consolidated Statement”), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).
2. This Consolidated Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company'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 Consolidated Statement based on our review.
3. We conducted our review of the Consolidated 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 financial statements are free of material misstatement. 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 SEBI under Regulation 33 (8) of the Listing Regulations to the extent applicable.

4. This Consolidated Statement includes the results of Holding Company and its Subsidiary “**Kumite 1 League Private Limited**”.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Consolidated 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

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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. Attention is invited to the following:

- a. According to the information and explanation given to us, the Holding Company is engaged in the financing as well as non-financing activities. During the previous year ended March 31, 2021 and during the quarter ended June 30, 2021, financial assets of the Company exceeds 50 per cent of its total assets and income from financial assets exceeds 50 per cent of the total revenue of the Company and consequently the Company is required to comply with Section 45-IA and other applicable provisions of the Reserve Bank of India Act, 1934 (the RBI Act). However, information with respect to aforesaid compliances are not provided to us and hence we are unable to comment upon financial and legal implication thereof.
- b. In accordance with the requirements of Indian Accounting Standard (Ind AS 109) 'Financial Instruments', the Holding Company has not provided for impairment of its financial assets using the expected credit loss ('ECL') approach which involves an estimation of the probability of loss on the financial assets over their life, considering reasonable and supportable information about past events, current conditions and forecasts of future economic conditions which could impact the credit quality of the Company's loans and advances & trade receivables. Hence we are unable to assess and quantify effect of aforesaid transactions on financial statement.

Our conclusion is not modified in respect of the above matters.

7. We did not review the interim financial statements/ information of 1 subsidiary included in the consolidated whose Ind AS financial statements include total revenue of Nil and total loss (net) of Rs. Nil including other comprehensive income for the quarter ended June 30, 2021 as considered in the consolidated unaudited financial results. These interim financial information have been prepared by the Management, and our conclusion on the Consolidated statement insofar as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the management and the procedure performed by us as stated above. Our conclusion is not modified in respect of the above matter.
8. The corresponding financial results of the Company for the quarter ended June 30, 2020 were reviewed by the predecessor auditor who expressed modified conclusion on those financial results on August 14, 2020.

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CHARTERED ACCOUNTANTS

9. Attention is drawn to the fact that the figures for the quarter ended March 31, 2021 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the quarter ended December 31, 2020 which were subject to limited review.

For

Manoj Vatsal & Co.

Chartered Accountants

ICAI Firm Reg. No. 010155C

Mith Jain

Partner

Membership No. 181081



Place: Mumbai

Date: August 13, 2021

ICAI UDIN: 21181081AAAACB7542

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