



To,
BSE Limited
1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers,
Dalal Street, Fort, Mumbai-400001
Scrip Code: 531644

Tuesday, October 22nd 2024

Sub: Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015.

Dear Sir/Madam,

We wish to inform you that the Board of Directors at their meeting held on 22nd October, 2024, inter-alia considered and approved the following business:

1. Unaudited Financial Results of the Company for the quarter & half year ended 30th September, 2024.

Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015, we enclose herewith:

- a) Unaudited Financial Results for the quarter & half year ended 30th September, 2024.
- b) Limited Review Report for the quarter & half year ended 30th September, 2024.
- c) Statement on Impact of Audit Qualifications

The meeting commenced at 5.00 P.M. & concluded at 6.40 P.M.

Thanking you,
Tokyo Finance Limited

Haresh Velji Shah
Director
DIN:00008339



To,

Tuesday, October 22nd 2024

BSE Limited

1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers,
Dalal Street, Fort, Mumbai-400001
Scrip Code: 531644

Dear Sir/Madam,

Sub: Declaration on unmodified audit report

Pursuant to the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby declare that M/s U B G & Company Chartered Accountants (ICAI Firm Registration No.: 141076W), the Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone) for the year ended 30th September, 2024.

Kindly take this declaration on your record please.

Thanking you,

Tokyo Finance Limited

Haresh Velji Shah

Director

DIN:00008339

Limited Review Report on Quarter and Six month ended Unaudited Standalone Financial Results of Tokyo Finance Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the Board of Directors of,
Tokyo Finance Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Tokyo Finance Limited (“the Company”) for the Quarter and Six month ended September 30, 2024 (“the Statement”) being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘the Regulation’) as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (“Ind AS 34”) "Interim Financial Reporting" 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 analytical procedures applied to financial data and thus provide 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 as 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 applicable Indian Accounting Standards (“Ind AS”) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For U B G & Company.

Chartered Accountants

(Firm Registration No.: 141076W)

GAURAV

JAYESH PAREKH

Digitally signed by
GAURAV JAYESH PAREKH
Date: 2024.10.22 17:05:50
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Gaurav J Parekh

Partner

Membership No: 140694

Date: 22/10/2024

Place: Mumbai

UDIN: 24140694BKBIIJ2944



STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

PART - I

(Rs. In Lakhs)

Sr. No.	Particulars	3 Months Ended 30/09/2024	Preceding 3 Months Ended 30/06/2024	Corresponding 3 Months Ended 30/09/2023	6 Months figure for the current period ended 30/09/2024	6 Months figure for the previous period ended 30/09/2023	Year Ended 31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from operations						
	(a) Interest Income	21.11	20.35	20.45	41.46	38.91	77.96
I	Total Revenue from Operarion	21.11	20.35	20.45	41.46	38.91	77.96
II	Other Income	-	-	0.00	-	82.86	83.30
III	Total Income	21.11	20.35	20.45	41.46	121.77	161.26
	Expenses						
	(a) Finance Costs	0.01	-	-	0.01	0.01	0.02
	(b) Employees Benefits Expenses	7.10	8.27	8.51	15.37	16.78	32.53
	(c) Depreciation and Amortisation Expenses	-	-	-	-	0.08	0.08
	(d) Other Expenditure	3.80	3.88	4.58	7.68	9.54	15.55
IV	Total Expenses	10.91	12.15	13.09	23.06	26.41	48.18
V	Profit / (Loss) before tax (III -IV)	10.20	8.20	7.36	18.40	95.36	113.08
	Tax Expenses						
	(a) Current Tax	-	-	-	-	13.96	3.10
	(b) Deferred Tax	-	-	-	-	-	-
	(c) Prior Period taxes	-	-	-	-	-	1.22
VI	Total Tax Expenses	-	-	-	-	13.96	4.32
VII	Profit / (Loss) for the period (V -VI)	10.20	8.20	7.36	18.40	81.40	108.76
	Other Comprehensive Income, net of income tax						
	a) i) Items that will not be reclassified to Profit or Loss	0.42	0.42	0.26	0.84	0.53	1.68
	ii) Income tax relating to Items that will not be reclassified to Profit/Loss	-	-	-	-	-	-
	b) i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	ii) Income tax relating to Items that will be reclassified to Profit/loss	-	-	-	-	-	-
VIII	Total Other Comprehensive Income, net of income tax (VIII)	0.42	0.42	0.26	0.84	0.53	1.68
IX	Total Comprehensive Income for the Period (VII+VIII)	10.62	8.62	7.62	19.24	81.93	110.44
X	Paid-up equity share capital : face value Rs.10/- each)	694.25	694.28	694.25	694.25	694.25	694.25
XI	Earnings per share						
	(a) Basic	0.15	0.12	0.11	0.27	1.17	1.57
	(b) Diluted	0.15	0.12	0.11	0.27	1.17	1.57

ADMIN. OFFICE : 401- A, Gala Quest, Paranjpe B scheme Road No.1, near Shirodkar hospital, Vile Parle (East) Mumbai-400057, India.
Tel : 91-22-6145 3300 * Fax : 91-22-6691 4499 * E-mail : info.tokyofinance@gmail.com * Website : www.tokyofinance.in
REGD. OFFICE : Plot No.363/1, (1,2,3), Shree Ganesh Industrial Estate,Kachigaum Road,Daman – 396 210(U.T.), India.
Tel : (0260) 2242977 / 2244471 * Fax : (0260) 2243271* CIN – L65923DD1994PLC009783



STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2024

Particulars		(Rs. In Lakhs)	
		30-09-24	31-03-24
		Unaudited	Audited
ASSETS			
1	Financial Assets		
	(a) Cash and Cash equivalents	4.61	148.97
	(b) Bank Balance Other than (a) above	-	-
	(c) Loans	1,147.01	988.95
		1,151.62	1,137.92
2	Non-Financial Assets		
	(a) Current tax asstes (Net)	14.67	14.67
	(b) Property , Plant and Equipment	-	-
	(c) Other non financial assets	10.44	4.40
		25.11	19.07
	Total Assets	1,176.73	1,156.99
LIABILITY AND EQUITY			
LIABILITY			
1	Financial Liabilities		
	(a) Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	0.92	0.03
	(ii) total outstanding dues of creditors others than micro enterprises and small enterprises	0.15	-
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors others than micro enterprises and small enterprises	-	-
	(b) Other Fianacial liabilities	8.99	8.82
		10.06	8.85
2	Non - Financial Liabilities		
	(a) Current tax Liability (Net)	-	-
	(a) Provisions	12.40	11.18
	(b) Other non - Financial liabilities	0.17	2.10
		12.57	13.28
3	EQUITY		
	(a) Equity Share capital	694.28	694.28
	(b) Other Equity	459.82	440.58
		1,154.10	1,134.86
	Total Liabilities and Equity	1,176.73	1,156.99



CASH FLOW STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER 2024

		(Rs. In Lakhs)	
Particulars		30-09-24	31-03-24
		Unaudited	Audited
A.	CASH FLOW FROM OPERATIONS		
	Profit before Tax	18.40	113.08
	Adjustments for :		
	Depreciation and Amortisation expenses	-	0.08
	Provision for expected credit loss	-	-
	Provision no longer required	-	-
	Profit on Sale of Property, Plant and Equipments	-	(82.85)
	Impairment loss allowances	0.40	0.19
	Reversal of Excess Inteterest charged/Amount Written Off	-	-
	Interest on Bank FDs	-	(0.05)
	Finance Cost	0.01	0.02
	Operating profit before working capital changes	18.81	30.47
	Adjustments for :		
	(Increase)/decrease in Loans	(158.46)	(74.85)
	(Increase)/decrease in Other non Financial Assets	(6.04)	(3.90)
	Increase/(decrease) in Payables	1.04	0.03
	Increase/(decrease) in Other Financial Liability	0.17	5.48
	Increase/(decrease) in Other non - Financial liabilities	(1.93)	1.79
	Increase/(decrease) in Provisions	2.06	1.92
	Cash generated from operations		
	Direct Taxes paid	-	-
B.	Net cash from operating activities	(144.35)	(39.06)
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	Investment in FD	-	30.26
	Net cash from investing activities	-	30.26
C.	Cash flow from financing activities		
	Finance Cost Paid	-	-
	Proceeds from borrowings (Net)	(0.01)	0.01
	Net cash used in financing activities	(0.01)	0.01
	Net increase in cash and cash equivalents	(144.36)	(12.29)
	Cash and Cash equivalents as at the beginning of the year	148.97	161.26
	Cash and Cash equivalents as at the end of the year	4.61	148.97
	(Note No 12. of the Notes to Financial statements.)		

Notes :

- The above Financial Result of The Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 22nd, October , 2024.
- Segment wise Reporting as per Indian Accounting Standered 108 is not applicable as the Company operates only in one segments i.e. Financial Activity
- Previous Year's figures have been regrouped/rearranged wherever required.



VELJI L. SHAH

(Managing Director)
DIN 00007239

Place: Mumbai
Dated: 22nd, October 2024



STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31st DECEMBER 2014

Particulars	2014	
	2014	2013
Share Capital	100,000	100,000
Reserves	100,000	100,000
Fixed Assets	100,000	100,000
Current Assets	100,000	100,000
Current Liabilities	100,000	100,000
Net Assets	100,000	100,000

The above statement of financial position is based on the books of account of the company and is true and correct to the best of our knowledge and belief.

Director