



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

13<sup>th</sup> October 2025

**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 13<sup>th</sup> October 2025, inter-alia considered and approved the following business:

**Unaudited Financial Results of the Company for the quarter & half year ended 30th September, 2025.**

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, 2025.
- b) Limited Review Report for the quarter & half year ended 30th September, 2025.

An extract of the results would be published in the newspapers in accordance with the Listing Regulations.

The said results may be accessed on the Company's website at <https://tokyofinance.in/> and may also be accessed on the Stock Exchange website at <http://www.bseindia.com>.

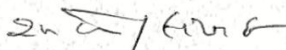
The meeting of the Board of Directors of the Company commenced at 4 p.m. and concluded at 5 p.m.

Please find the above in order and take the same on your records.

Thanking you,

**Tokyo Finance Limited**



  
**Velji L Shah**  
**Managing Director**  
**(DIN: 00007239)**

# U B G & COMPANY

## CHARTERED ACCOUNTANTS

### **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, 2025 ("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 J Parekh**

Partner

Membership No: 140694

Date: 13/10/2025

Place: Mumbai

UDIN: 25140694BMHXPP6805



STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs. In Lakhs)

PART - I							
Sr. No.	Particulars	3 Months Ended 30/09/2025	Preceding 3 Months Ended 30/06/2025	Corresponding 3 Months Ended 30/09/2024	6 Months figure for the current period ended 30/09/2025	6 Months figure for the previous period ended 30/09/2024	Year Ended 31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Revenue from operations</b>						
	(a) Interest Income	21.37	20.59	21.11	41.96	41.46	82.56
I	<b>Total Revenue from Operarion</b>	<b>21.37</b>	<b>20.59</b>	<b>21.11</b>	<b>41.96</b>	<b>41.46</b>	<b>82.56</b>
II	<b>Other Income</b>	-	-	-	-	-	0.20
III	<b>Total Income</b>	<b>21.37</b>	<b>20.59</b>	<b>21.11</b>	<b>41.96</b>	<b>41.46</b>	<b>82.76</b>
	<b>Expenses</b>						
	(a) Finance Costs	0.12	0.03	0.01	0.15	0.01	0.04
	(b) Employees Benefits Expenses	11.46	11.28	7.10	22.74	15.37	37.26
	(c) Depreciation and Amortisation Expenses	-	-	-	-	-	-
	(d) Other Expenditure	6.69	6.04	3.80	12.73	7.68	22.93
IV	<b>Total Expenses</b>	<b>18.27</b>	<b>17.35</b>	<b>10.91</b>	<b>35.62</b>	<b>23.06</b>	<b>60.23</b>
V	<b>Profit / (Loss) before tax (III -IV)</b>	<b>3.10</b>	<b>3.24</b>	<b>10.20</b>	<b>6.34</b>	<b>18.40</b>	<b>22.53</b>
	<b>Tax Expenses</b>						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	(0.30)
	(c) Prior Period taxes	-	-	-	-	-	(0.30)
VI	<b>Total Tax Expenses</b>	-	-	-	-	-	-
VII	<b>Profit / (Loss) for the period (V -VI)</b>	<b>3.10</b>	<b>3.24</b>	<b>10.20</b>	<b>6.34</b>	<b>18.40</b>	<b>22.83</b>
	<b>Other Comprehensive Income, net of income tax</b>						
	a) i) Items that will not be reclassified to Profit or Loss	(0.48)	(0.48)	0.42	(0.96)	0.84	(1.92)
	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	<b>Total Other Comprehensive Income, net of income tax (VIII)</b>	<b>(0.48)</b>	<b>(0.48)</b>	<b>0.42</b>	<b>(0.96)</b>	<b>0.84</b>	<b>(1.92)</b>
IX	<b>Total Comprehensive Income for the Period (VII+VIII)</b>	<b>2.62</b>	<b>2.76</b>	<b>10.62</b>	<b>5.38</b>	<b>19.24</b>	<b>20.91</b>
X	<b>Paid-up equity share capital : face value Rs.10/- each</b>	694.25	694.28	694.25	694.25	694.25	694.25
XI	<b>Earnings per share</b>						
	(a) Basic	0.04	0.05	0.15	0.09	0.27	0.33
	(b) Diluted	0.04	0.05	0.15	0.09	0.27	0.33

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 13th October, 2025
- Segment wise Reporting as per Indian Accounting Standard 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: 13th October, 2025



STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2025

(Rs. In Lakhs)

Particulars	30-09-25	31-03-25
	Unaudited	Audited
<b>ASSETS</b>		
<b>1 Financial Assets</b>		
(a) Cash and Cash equivalents	0.34	2.05
(b) Bank Balance Other than (a) above	-	-
(c) Loans	1,168.64	1,156.84
	<b>1,168.98</b>	<b>1,158.89</b>
<b>2 Non-Financial Assets</b>		
(a) Current tax asstes (Net)	18.23	18.23
(b) Property , Plant and Equipment	-	-
(c) Other non financial assets	9.92	8.41
	<b>28.15</b>	<b>26.64</b>
<b>Total Assets</b>	<b>1,197.13</b>	<b>1,185.53</b>
<b>LIABILITY AND EQUITY</b>		
<b>LIABILITY</b>		
<b>1 Financial Liabilities</b>		
(a) Payables		
(I) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	1.02	0.23
(ii) total outstanding dues of creditors others than micro enterprises and small enterprises	0.96	0.42
(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	16.61	10.48
(b) Other Fianacial liabilities		
	<b>18.59</b>	<b>11.13</b>
<b>2 Non - Financial Liabilities</b>		
(a) Current tax Liability (Net)	-	-
(a) Provisions	17.34	14.05
(b) Other non - Financial liabilities	0.05	4.58
	<b>17.39</b>	<b>18.63</b>
<b>3 EQUITY</b>		
(a) Equity Share capital	694.28	694.28
(b) Other Equity	466.87	461.49
	<b>1,161.15</b>	<b>1,155.77</b>
<b>Total Liabilities and Equity</b>	<b>1,197.13</b>	<b>1,185.53</b>

**Notes :**

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Place: Mumbai  
Dated: 13th October, 2025



VELJI L. SHAH  
*(Signature)*  
(Managing Director)  
DIN 00007239



CASH FLOW STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs. In Lakhs)

Particulars	30-09-25	31-03-25
	Unaudited	Audited
<b>A. CASH FLOW FROM OPERATIONS</b>		
Profit before Tax	6.34	22.53
<b>Adjustments for :</b>	-	-
Depreciation and Amortisation expenses	-	-
Provision for expected credit loss	-	-
Provision no longer required	-	-
Profit on Sale of Property, Plant and Equipments	0.03	0.42
Impairment loss allowances	-	-
Reversal of Excess Interest charged/Amount Written Off	-	-
Interest on Bank FDs	0.15	0.04
Finance Cost	6.52	22.99
Operating profit before working capital changes		
<b>Adjustments for :</b>	(11.83)	(171.11)
(Increase)/decrease in Loans	(1.52)	(4.01)
(Increase)/decrease in Other non Financial Assets	1.33	0.62
Increase/(decrease) in Payables	6.13	1.65
Increase/(decrease) in Other Financial Liability	(4.52)	2.48
Increase/(decrease) in Other non - Financial liabilities	2.33	0.95
Increase/(decrease) in Provisions	-	(0.46)
Cash generated from operations		(146.89)
Direct Taxes paid	(1.56)	
<b>B. Net cash from operating activities</b>		
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>	-	-
Investment in FD	-	-
<b>Net cash from investing activities</b>	-	-
<b>C. Cash flow from financing activities</b>	(0.15)	(0.03)
Finance Cost Paid	-	-
Proceeds from borrowings (Net)	(0.15)	-
<b>Net cash used in financing activities</b>		
	(1.71)	(146.92)
<b>Net increase in cash and cash equivalents</b>	2.05	148.97
Cash and Cash equivalents as at the beginning of the year	0.34	2.05
Cash and Cash equivalents as at the end of the year		
(Note No 12. of the Notes to Financial statements.)		

**Notes :**

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Place: Mumbai  
Dated: 13th October, 2025



VELJI L. SHAH  
*(Signature)*  
(Managing Director)  
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