

General information about company

Scrip code	500418
NSE Symbol	TOKYOPLAST
MSEI Symbol	NOTLISTED
ISIN*	INE932C01012
Name of company	TOKYO PLAST INTERNATIONAL LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2021
Date of end of financial year	31-03-2022
Date of board meeting when results were approved	13-05-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27-04-2022
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	The Company is engaged in the business of "Plastic Thermoware Products" and therefore, has only one reportable segment in accordance with Ind AS 108 Operating Segments
Start date and time of board meeting	13-05-2022 20:00
End date and time of board meeting	13-05-2022 20:25
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	2083.17	7993.21
	Other income	-0.61	1.82
	Total income	2082.56	7995.03
2	Expenses		

(a)	Cost of materials consumed	871.24	4101.09
(b)	Purchases of stock-in-trade	185.32	362.4
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	99.12	-199.57
(d)	Employee benefit expense	432.52	1489.09
(e)	Finance costs	29.5	135.81
(f)	Depreciation, depletion and amortisation expense	76.16	292.69
(f)	Other Expenses		
1	Other Expenses	504.01	1838.96
10			
	Total other expenses	504.01	1838.96
	Total expenses	2197.87	8020.47

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	-115.31	-25.44
4	Exceptional items	0	0
5	Total profit before tax	-115.31	-25.44
7	Tax expense		
8	Current tax	-23.37	0
9	Deferred tax	-9.17	-9.95
10	Total tax expenses	-32.54	-9.95
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	-82.77	-15.49
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	-82.77	-15.49

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
C	Whether results are audited or unaudited	Audited	Audited

D	Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified to Profit or Loss	117.98	120.98
	Total Amount of items that will not be reclassified to profit and loss	117.98	120.98
2	Income tax relating to items that will not be reclassified to profit or loss	-30.67	-31.45
3	Amount of items that will be reclassified to profit and loss		
1	Items that will be reclassified to Profit or Loss	0.22	0.22
	Total Amount of items that will be reclassified to profit and loss	0.22	0.22
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	148.87	152.65

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	66.1	137.16
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	0	0
	Total profit or loss, attributable to non-controlling interests	0	0
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	950.14	950.14
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		4868.61
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-0.87	-0.16
	Diluted earnings (loss) per share from continuing operations	-0.87	-0.16
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		

	Basic earnings (loss) per share from continuing and discontinued operations	-0.87	-0.16
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.87	-0.16
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities			
		Particulars	Current year ended (dd-mm-yyyy)
		Date of start of reporting period	01-04-2021
		Date of end of reporting period	31-03-2022
		Whether results are audited or unaudited	Audited
		Nature of report standalone or consolidated	Consolidated
	Assets		
1	Non-current assets		
	Property, plant and equipment		1672.05
	Capital work-in-progress		526.98
	Investment property		0
	Goodwill		0
	Other intangible assets		0
	Intangible assets under development		0
	Biological assets other than bearer plants		0
	Investments accounted for using equity method		0
	Non-current financial assets		
	Non-current investments		2
	Trade receivables, non-current		0
	Loans, non-current		0
	Other non-current financial assets		107.14
	Total non-current financial assets		109.14
	Deferred tax assets (net)		167.22
	Other non-current assets		584.08
	Total non-current assets		3059.47
2	Current assets		
	Inventories		2343.64
	Current financial asset		
	Current investments		0
	Trade receivables, current		1660.48
	Cash and cash equivalents		80.02
	Bank balance other than cash and cash equivalents		0
	Loans, current		0
	Other current financial assets		283.96
	Total current financial assets		2024.46

	Current tax assets (net)	50.36
	Other current assets	1322.45
	Total current assets	5740.91

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2021
	Date of end of reporting period	31-03-2022
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	8800.38
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	950.14
	Other equity	4868.61
	Total equity attributable to owners of parent	5818.75
	Non controlling interest	
	Total equity	5818.75
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	0
	Trade payables, non-current	0
	Other non-current financial liabilities	351.7
	Total non-current financial liabilities	351.7
	Provisions, non-current	292.69
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	38.54
	Total non-current liabilities	682.93
Current liabilities		
Current financial liabilities		
	Borrowings, current	1486.34
	Trade payables, current	315.52
	Other current financial liabilities	360.98
	Total current financial liabilities	2162.84
	Other current liabilities	113.36
	Provisions, current	22.5
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	2298.7

3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	2981.63
	Total equity and liabilities	8800.38
Disclosure of notes on assets and liabilities		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2022	01-04-2021
Date of end of reporting period	31-03-2022	31-03-2022
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement, indirect

Particulars	Year ended (dd-mm-yyyy)
A Date of start of reporting period	01-04-2021
B Date of end of reporting period	31-03-2022
C Whether results are audited or unaudited	Audited
D Nature of report standalone or consolidated	Consolidated

Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-25.44
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	108.88
	Adjustments for decrease (increase) in inventories	-428.21
	Adjustments for decrease (increase) in trade receivables, current	488.69
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	125.68
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-83.04
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-123.58
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-45.94
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	292.69
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	71.1
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-12.43
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	-5.41
	Adjustments for dividend income	0
	Adjustments for interest income	2.28
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	386.15
	Net cash flows from (used in) operations	360.71
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	360.71
	Cash flows from used in investing activities	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0.95
Purchase of property, plant and equipment	329.93
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	1.74
Income taxes paid (refund)	0
Other inflows (outflows) of cash	1.5
Net cash flows from (used in) investing activities	-325.74
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	92.63
Repayments of borrowings	0

	Payments of finance lease liabilities	52.91
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	108.88
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-69.16
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-34.19
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-34.19
	Cash and cash equivalents cash flow statement at beginning of period	114.21
	Cash and cash equivalents cash flow statement at end of period	80.02