OVIJI FINANCE LIMITED

CIN: L65192MP1994PLC008715 Registered Office: 11/2, Usha Ganj, Jaora Compound, Indore (M.P.)-452001 Tel. 0731-4246092, Email id- info@vijifinance.com, Website-www.vijifinance.com

Dated: 15th January, 2025

То,	То,					
The Secretary (DCS/Compliance),	The Secretary (Listing/Compliance),					
Corporate Relationship Department,	National Stock Exchange of India					
BSE Limited	Limited					
PhirozeJeejeebhoy Towers,	Exchange Plaza, BandraKurla Complex					
Dalal Street, Mumbai-400001	Mumbai-400001					
То,						
The Secretary,						
The Calcutta Stock Exchange Limited						
4, Lyons Range, Dalhousie, Murgighata,						
B B D Bagh, Kolkata,West Bengal 700001						

Sub.: Outcome of Board Meeting held on Wednesday, 15th January, 2025 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: VIJI FINANCE LIMITED (BSE SCRIP CODE: 537820; CSE SCRIP CODE: 032181; NSE SYMBOL: VIJIFIN, ISIN: INE159N01027)

Dear Sir/Madam,

With reference to the above captioned subject, we would like to inform that Board of Directors of the Company in their meeting (Serial No. 08/2024-25) held today i.e. Wednesday, 15th day of January , 2025 , has inter alia considered and approved the following businesses:-

- a. Un-audited Financial Results of the Company for the Quarter and nine months ended 31st December, 2024 along with Limited Review Report;
- Review and approve policy on Related Party Transactions w.e.f. 15th January, 2025.
- c. Other routine business with the permission of chair.

Further, copy of aforesaid un-audited financial results shall also be submitted in XBRL mode within 24 hours from the conclusion of Board Meeting.

The aforesaid un-audited financial results will be uploaded on the Company's website www.vijifinance.com and on the website of the Stock Exchanges i.e. at <u>www.bseindia.com</u>, <u>www.nseindia.com</u> and <u>www.cse-india.com</u>. Further, the extract of above results will be published in one Hindi (vernacular) and widely circulated English Newspaper.

The Meeting of the Board of Directors commenced at 4 p.m. and concluded at 5:50 p.m.

You are requested to take on record the above said information for your reference and records.

Thanking you.

Yours Faithfully,

FOR VIJI FINANCE LIMITED

Vijay Kothari Chairman & Managing Director DIN: 00172878

Enclosed: Copy of un-audited financial results for the quarter and nine months ended 31.12.2024.



Dharmendra K. Agarwal & Co.

(Chartered Accountants)

HO : 693, Gokul Vihar, Opp. Gokul Apartment, City Center, Gwalior-474011 (M.P.) Ph.: 0751-4921992, 2970992, Mobile : 9893028992, email : dk_icai@yahoo.com

Independent Auditorⁱs Review Report on the Quarterly and Nine months Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

Review Report to

The Board of Directors of Viji Finance Limited

- We have reviewed the accompanying statement of unaudited financial results of Viji Finance Limited (hereinafter referred to as "the Company") for the quarter as well as nine months ended 31thDecember, 2024(hereinafter referred to as "the Statement") attached herewith, 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, read with SEBI Circular No. CIR/CFD/CMDI/44/20919 dated March 29, 2019 ("the Circular").
- 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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 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 aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

UDIN: 25402138BMIZWL6709

Place: Indore

Date: 15.01.2025



For DHARMENDRA K AGARWAL & Co.

Chartered Accountants

CA Dharmendra Kumar Agarwal Partner Membership Number: 402138 FRN: 025525C

VIJI FINANCE LIMITED

CIN: L65192MP1994PLC008715 Regd office: 11/2 Usha Ganj, Jaora Compound, Indore 452001 M.P. Tel. 0731-4246092, Email id- info@vijifinance.com, Website-www.vijifinance.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31,2024

	. Particulars		Quarter Ended		(Rs. In Lakhs except E Nine Months Ended Year Ended			
S.No		21 12 2024		31-12-2023	31-12-2024		Year Ended	
	22 (10) (10) (10) (10) (10) (10)	Unaudited	Unaudited	Unaudited	Unaudited	31-12-2023 Unaudited	31-03-2024	
(I)	Designed			Contraction of the second second		onadulted	Audited	
(1)	Revenue from Operations (i) Interest Income							
	(ii) Fees & Commision Income	60.19	55.98	51.23	169.63	137.58	192.4	
	Total Revenue from Operations	(0.89)	4.84		3.94	-	0.0	
(11)	Other Income	59.30	60.82	51.23	173.57	137.58	192.5	
(11)	Total Income (I+II)	14.95	1.10	•	16.05	-	0.2	
(111)	Expenses	74.25	61.92	51.23	189.62	137.58	192.7	
	a. Finance Cost						152.7	
	b. Employees benefit expenses	16.19	11.49	5.85	32.68	13.01	17.8	
	c. Depreciation and amortisation	41.19	29.77	17.70	88.66	47.09	72.2	
	expenses						1 4.14	
	d. Other expenses	8.81	9.02	8.91	26.23	26.74	35.6	
	a. other expenses	17.92	39.21	15.26	93.79	30.80	46.90	
(IV)	Total expenses (IV)	84.11						
50	Profit/(Loss) before exceptional and	04.11	89.49	47.72	241.36	117.64	172.70	
(V)	tax (III -IV)	(9.86)	(27.57)		A 4234-22040-0-126			
(VI)	Exceptional items	(5.66)	(27.57)	3.51	(51.74)	19.94	20.05	
(VII)	Profit/(Loss) before tax (V-VI)	(9.86)	(27.57)	2 5 4	100 00	(2)	-	
(VIII)	Tax expense	(5.50)	(27.37)	3.51	(51.74)	19.94	20.05	
	1.Current Tax	1000	(7.17)	0.91				
	2.Earlier year income tax	-	3.72	0.31		5.18	8.29	
	3.Deferred tax	(0.30)	(0.05)	(0.07)	(0.63)	-		
	Net Profit/ (Loss) for the period		(0.00)	(0.07)	(0.65)	(0.20)	(0.26)	
(IX)	from continuing operations (VII-VIII)	(9.56)	(24.07)	2.07	(*			
(X)	Profit /(Loss) from discontinued	(5.50)	(24.07)	2.67	(51.11)	14.96	12.02	
(X)	operations	12						
1711	Tax expense of discontinued		-		•	-	-	
(XI)	operations	S 61	N. N.					
(XII)	Profit /(Loss) from discontinued	1					•	
(\\)()	operations (after tax) (X-XI)	1	×					
(XIII)	Profit/Loss for the period	(9.56)	(24.07)	2.67	154.443			
XIV)	Other Comprehensive Income	(/	(24.07)	2.07	(51.11)	14.96	12.02	
20 22	A (i) Items that will not be	2						
	reclassified to profit or loss	-						
	(ii) Income Tax relating to items that		A			•	•	
	will not be reclassified to profit or							
	loss	-	-	2				
	Sub-total (A)			-				
							•	
	B (i) Items that will be reclassified to							
	profit or loss	<u>×</u>	, a	-	-	-	~	
	(ii) Income Tax relating to items that will be reclassified to profit or loss							
-				-	-			
	Sub-total (B)		-				•	
	Other Comprehensive Income (A+B)						•	
	Total Compact and the state	•		(•)		-		
KV)	Total Comprehensive Income for the period (XIV + XV)	(9.56)	(24.07)	2.67	(51.11)	14.96	12.02	
	Paid up Equity change and to the			0.28			\$2.02	
(VI)	Paid up Equity share capital Face value of Re. 1 /- each							
- 1	Reserve excluding revaluation	1425.00	1425.00	825.00	1425.00	825.00	825.00	
	reserve excluding revaluation	1484	10 10 10 10 10 10 10 10 10 10 10 10 10 1	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		11 P.S	063.00	
	eselvé	and the second		2			396.95	



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(XVIII)	Earning Per equity Share (for continuing operation)						
	(1) Basic (Rs.)	-0.01	-0.02	0.003	-0.04	0.02	0.01
	(2) Diluted (Rs.)	-0.01	-0.02	0.003	-0.04	0.02	0.01
	Earning Per equity Share (for discontinued operation)				0.01	0.02	0.01
	(1) Basic (Rs.)	-					
	(2) Diluted (Rs.)	-					
	Earnings per equity share (for continuing and discontinued operations)						
	(1) Basic (Rs.)	-0.01	-0.02	0.003	-0.04	0.02	0.01
	(2) Diluted (Rs.)	-0.01	-0.02	0.003	-0.04	0.02	0.01

Notes :

1. The above un-audited Financial Results of the Company have been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India (SEBI) and 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.

2. The above Un-audited Financial Results for the quarter and nine months ended 31st December,2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respectives meetings held on 15th January 2025. The Unaudited Financial Results for the quarter and nine months ended Decembr 31, 2024 have been subjected to limited review by the Statutory Auditors, who have expressed an Unmodified Opinion.

3. In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, a limited review of financial results for the quarter and nine months ended 31st December 2024 has been carried out by the Statutory Auditors.

4. The Ministry of Corporate Affairs ("MCA") vide its notification dated 11th October 2018 issued division III which provides the formats for the financial statements of non-banking financial companies as defined in the Companies (Indian Accounting Standards) (Amendements) Rules, 2016. These financial results have been prepared in accordance with the same.

5. The Company does not have any subsidiary/associate/joint venture company(ies), as on December 31,2024 therefore submission of Consolidated financial results is not applicable for the quarter and nine months ended 31st December, 2024.

6. The Company has only one segment i.e. Finance services for the quarter and nine months ended 31st December, 2024. Therefore, there is no requirement of segment reporting for the above mentioned period.

7. The earnings per share (basic and diluted) for the Interim Period have not been annualized.

8. Previous period's figures have been regrouped wherever necessary.

9. The aforesaid unaudited financial results will be uploaded on the Company's website www.vijifinance.com and will also be available on the website of the Stock Exchanges (www.bseindia.com, www.nseindia.com and www.cse-india.com) for the benefit of shareholders and investors.

Date : 15/01/2025 Place : Indore



FOR VIJI FINANCE LIMITED

Vijay Kothari Chairman & Managing Director DIN:00172878