

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Members,  
VIJI HOUSING FINANCE LIMITED  
11/2,USHAGANJ,  
JAORA COMPOUND  
INDORE-452001 (Madhya Pradesh)  
CIN : U65990MP2016PLC41874

**Report on the Financial Statements**

We have audited the accompanying financial statements of **Viji Housing Finance Limited** ("A Company") Registered Address *11/2,Usha Ganj, Jaora Compound Indore (Madhya Pradesh)*, which comprise the Balance Sheet as at **March 31, 2017**, and the Statement of Profit and Loss and Cash Flow Statement for the period ended **March 31, 2017** and a summary of significant accounting policies and other explanatory information.

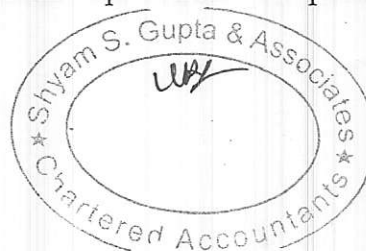
**Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error

**Auditor's Responsibility**

Our responsibility is to express an opinion on these Standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there-under.



We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

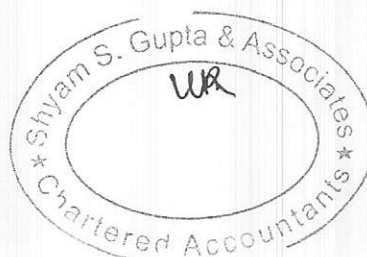
### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2017;
- (b) In the case of the Statement of Profit and Loss, of the profit for the period ended on that date; and
- (c) In the case of the Cash Flow Statement, of the cash flows for the period ended on that date.

### Report on Other Legal and Regulatory Requirements


1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" statement on the matters specified in the paragraph 3 and 4 of the Order.
2. As required by section 143 (3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
  - (c) The balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;
  - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

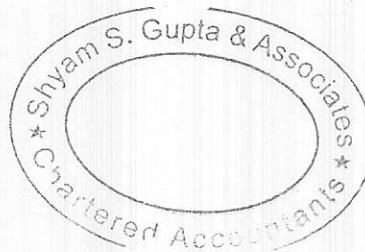


- (e) On the basis of the written representations received from the directors as on 31 March 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2017 from being appointed as a director in terms of Section 164 (2) of the Act; and
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements
  - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
  - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
  - iv. The company had provided requisite disclosures in its finance statement as to holdings as well as dealings in specified bank note during the period the from 8<sup>th</sup> November, 2016 to 30 December, 2016 and if so, whether these are in accordance with the books of accounts maintained by the company. ( Referred to Note No. 8)

Particular	SBNs	Other Denomination notes	Total
Closing cash in hand as on 08.11.2016	NIL	NIL	NIL
(+)Permitted Receipts ( Bank Withdrawals )	NIL	10000	10000
(-)Permitted Payment	NIL	3343	3343
(-)Amount deposited in Bank	NIL	NIL	NIL
Closing cash in hand as on 30.12.2016	NIL	6657	6657

**For Shyam S Gupta & Associates**  
Chartered Accountants  
FRN: 007309C

  
**Utkarsh Sohni**  
Partner  
Membership No. 423416



Place: Indore

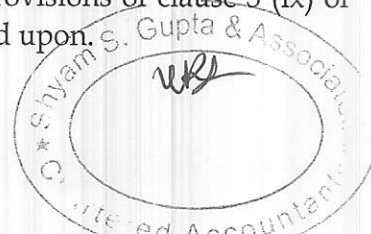
Date: May 15<sup>th</sup>, 2017

## Annexure A

### Annexure to the Independent Auditor's Report

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the financial statements for the Period ended 31 March 2017, we report that:

- I. (a) The Company has No Fixed Assets as on date.;  
(b) As Company does not possess any fixed assets thus the verification of the same is not Applicable.  
(c) There are no immovable properties held in the name of the company
- II. (a) The Company does not have inventory  
(b) The physical verification of the inventory is not possible.
- III. The Company has not granted any loans, secured or unsecured to companies, firms limited Liability partnerships or other parties covered in the register maintained u/s 189 of the Companies Act, Accordingly, provisions of clause 3 (iii) (a) to (c) other companies act, 2013. In respect of loans , Investment guarantees, and security.
- IV. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- V. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- VI. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- VII. According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2017 for a period of more than six months from the date on when they become payable.
  - a. According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- VIII. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- IX. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

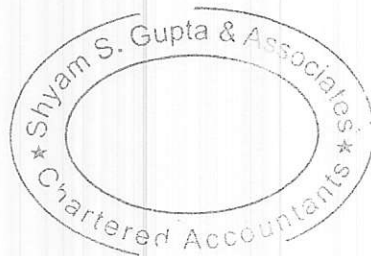


- X. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the period.
- XI. Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act; (No remuneration was paid)
- XII. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- XIII. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements required by the applicable accounting standards.
- XIV. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the period under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- XV. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- XVI. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For Shyam S. Gupta & Associates  
Chartered Accountants  
FRN: 007309C



Utkarsh Sohni  
Partner  
Membership No. 423416



Place: Indore  
Date: May 15<sup>th</sup>, 2017

## Annexure B

### ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF VIJI HOUSING FINANCE LIMITED

Referred to in paragraph 2(f) of the Independent Auditors' Report of even date to the members of Viji Housing Finance Limited on the standalone financial statements for the period ended March 31, 2017.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of

Section 143 of the Act, 2013 ("the Act")

1. We have audited the internal financial controls over financial reporting of Viji Housing Finance Limited ("the Company") as of March 31, 2017 in conjunction with our audit of the standalone financial statements of the Company for the period ended on that date.

#### Management's Responsibility for Internal Financial Controls

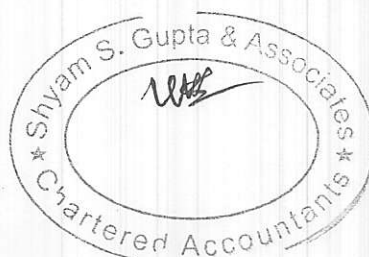
2. The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act, 2013

#### Auditor's Responsibility

3. Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance.

Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing deemed to be prescribed under section 143(10) of the Act to the extent applicable to an audit of internal financial controls, both applicable to an audit of internal financial controls and both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### Meaning of Internal Financial Controls Over Financial Reporting

6. A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

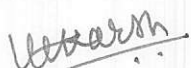
### Inherent Limitations of Internal Financial Controls over Financial Reporting

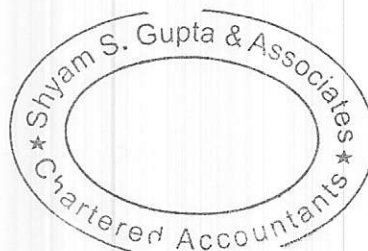
7. Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### Opinion

8. In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31<sup>st</sup>, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Shyam S. Gupta & Associates  
Chartered Accountants  
FRN: 007309C

  
Utkarsh Sohni  
Partner  
Membership No. 423416



Place: Indore

Date: May 15<sup>th</sup>, 2017

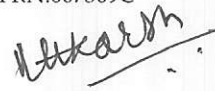
**M/S VIJI HOUSING FINANCE LIMITED**  
11/2, USHA GANI, JAORA COMPOUND, INDORE - 452001 (MP)

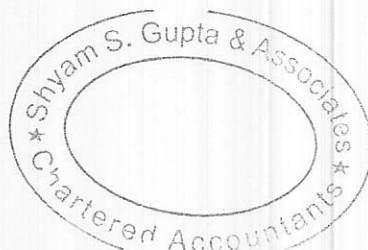
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BALANCE SHEET AS AT 31st MARCH, 2017

	Notes	Current Year 31.03.2017
<b>I EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' Funds</b>		
(a) Share Capital	2	1,000,000
(b) Reserves & Surplus	3	(57,990)
<b>(2) Share Application Money Pending Allotment</b>		
<b>(3) Non - Current Liabilities</b>		
(a) Long Term Borrowings	4	76,000
(b) Deferred Tax Liabilities		
(c) Other Long Term Liabilities		
(d) Long Term Provision		
<b>(4) Current Liabilities</b>		
(a) Short Term Borrowings		
(b) Short Term Provisions		
(c) Trade Payables		
(d) Other Current Liabilities		
(e) Sundry Creditors	5	20,750
<b>Total Rs.</b>		<b>1,038,760</b>
<b>II ASSETS</b>		
<b>(1) Non- Current Assets</b>		
(a) Fixed Assets		
(i) Tangible Assets		
(ii) Intangible Assets		
(b) Non Current Investments		
(c) Deferred Tax Asset	6	260,694
(d) Long Term Loans and Advances		
<b>(2) Current Assets</b>		
(a) Current Investments		
(b) Trade Receivables	7	500,000
(c) Cash & Cash Equivalents	8	203,066
(d) Short Term Loans and Advances	9	75,000
(e) Other Current Assets		
<b>Total Rs.</b>		<b>1,038,760</b>
Significant Accounting Policies	1	
Notes on Financial Statements	1-13	-

As per our report of even date  
For Shyam S. Gupta & Associates  
Chartered Accountants  
FRN:007309C


  
Utkarsh Sohni  
Partner  
Membership No. 423416



For and on behalf of board of directors of  
Viji Housing Finance Ltd

  
Manish Tambi  
Director  
DIN : 00172883



  
Vijay Kothari  
Director  
DIN : 00172878

Date : 15th May 2017  
Place : Indore



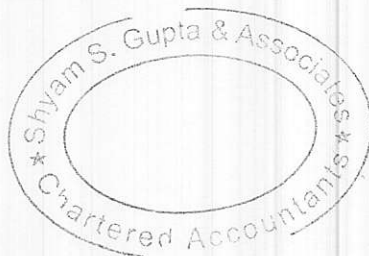
**M/S VIJI HOUSING FINANCE LIMITED**  
11/2, USHA GANI, JAORA COMPOUND, INDORE - 452001 (MP)

CIN : U65990MP2016PLC041874


**PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 31st MARCH 2017**

	Notes	Current Year 31.03.2017
I Revenue from Operations		
II Other Income	10	750,000
<b>III Total Revenue</b>	<b>(I+II)</b>	<b>750,000</b>
<b>IV. Expenses</b>		
Employee Benefit Expenses		
Finance Cost		
Depreciation and amortization expenses		
Other Expenses	11	1,068,684
<b>Total Expenses</b>		<b>1,068,684</b>
V. Profit before exceptional and extraordinary items and tax	(III-IV)	(318,684)
VI. Exceptional Items		-
VII. Profit before extraordinary items and tax	(V-VI)	(318,684)
VIII. Extraordinary Items		
IX. Profit Before Tax	(VII-VIII)	(318,684)
X. Tax Expenses		
(1) Current Year Tax		
(2) Earlier Year Tax		
(2) Deferred Tax	5	(260,694)
XI. Profit(Loss) from the continuing operations	(IX-X)	(57,990)
XII. Profit/(Loss) for the period	<b>Total Rs.</b>	<b>(57,990)</b>
XIII. Earning per Equity Share:		
(1) Basic		(0.58)
(2) Diluted		(0.58)
Significant Accounting Policies	1	
Notes on Financial Statements	1-13	


As per our report of even date  
For Shyam S. Gupta & Associates  
Chartered Accountants  
FRN:007309C  
  
Utkarsh Sohni  
Partner  
Membership No. 423416



For and on behalf of board of directors of  
Viji Housing Finance Ltd

  
Manish Tambi  
Director  
DIN : 00172883



  
Vijay Kothari  
Director  
DIN : 00172878

Date : 15th May 2017  
Palace : Indore

**M/S VIJI HOUSING FINANCE LIMITED**

11/2, USHA GANJ, JAORA COMPOUND, INDORE - 452001 (MP)

CIN : U65990MP2016PLC041874

**CASH FLOW STATEMENT**

Ref No.	Particulars	For the period ended 31 March, 2017	
	<b>A. Cash flow from operating activities</b>		
	Net Profit / (Loss) before extraordinary items and tax		(318,684)
	<u>Adjustments for:</u>		
	Depreciation	-	
	(Profit) / Loss on sale of Investment	-	
	(Profit) / Loss on sale of Fixed Assets	-	
	Previous year income tax paid	-	
	Interest Paid	-	
	Provision for standard assets	-	
	Income Tax Provision	-	
	Net unrealised exchange (gain/loss)	-	
	Operating profit / (loss) before working capital changes		
	<u>Changes in working capital:</u>		
	<u>Adjustments for (increase) / decrease in operating assets:</u>		
	Short-term loans and advances	(575,000)	
	Long-term loans and advances	-	
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade payables	-	
	Other current liabilities	-	
	Current Assets	-	
	Short-term provisions	20,750	
	Cash flow from extraordinary items		20,750
	Cash generated from operations		(872,934)
	Net income tax (paid) / refunds		
	<b>Net cash flow from / (used in) operating activities (A)</b>		<b>(872,934)</b>
	<b>B. Cash flow from investment activities</b>		
	Fixed Asset (increase)/decrease		-
	Proceeds from sale of Fixed Asset		-
	Investment in equity shares		-
	Profit / (loss) on sale of investment		-
	Non Current Investment		-
	<b>Net cash flow from / (used in) investment activities (B)</b>		<b>-</b>
	<b>C. Cash flow from financing activities</b>		
	Increase in Share Capital	1,000,000	
	Dividend Paid	-	
	Tax on Dividend	-	
	Long term borrowings	76,000	
	<b>Net cash flow from / (used in) financing activities (C)</b>		<b>1,076,000</b>
	<b>Net increase/decrease in cash and cash equivalents (A+B+C)</b>		<b>203,066</b>
	Cash and cash equivalent at the beginning of the year		-
	<b>Cash and cash equivalent at the end of the year</b>		<b>203,066</b>
	<b>Components of Cash and Cash Equivalents at the end of the year/period</b>		
	Cash in hand		23,716
	Balance with scheduled banks		
	Current account		179,350
	Earmarked Balance Dividend Account		-
	<b>Total</b>		<b>203,066</b>

As per our report of even date  
For Shyam S. Gupta & Associates  
Chartered Accountants  
FRN : 007309C

*Utkarsh*  
Utkarsh Sohni  
Partner  
Membership No. 423416

For and on behalf of board of directors of Viji Housing Finance Ltd

*Manish Tambi*  
Manish Tambi  
Director  
DIN : 00172883

*Vijay Kothari*  
Vijay Kothari  
Director  
DIN : 00172878

Date : 15th May 2017  
Place : Indore



# VIJI HOUSING FINANCE LIMITED

11/2 USHA GANJ JAORA COMPOUND INDORE

## 1. ACCOUNTING POLICIES AND NOTES OF ACCOUNTS

For the year ended 31<sup>st</sup> March'17.

### 1.1. SYSTEM OF ACCOUNTING

The Company is following the accrual system of accounting as per the provisions of Section 128 of the Companies Act' 2013 and its accounts are in compliance with the applicable Financial Reporting Framework i.e. Schedule III of the Companies Act, 2013. The books of Accounts are prepared as per the mandatory Accounting Standards notified under the Companies (Accounting Standards) Rules, 2014

### 1.2. FIXED ASSETS

Company holds no such asset.

### 1.3. DEPRECIATION

As there is no asset, hence it is not applicable to us.

### 1.4. REVENUE RECOGNITION

Expenditure and income considered payable and receivable are account for on accrual basis.

### 1.5. INVENTORIES

Company has no inventories.

### 1.6. INVESTMENT

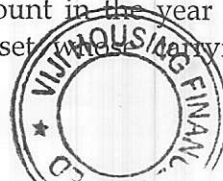
Company has no investment.

### 1.7 PRELIMINARY EXPENSES

Preliminary expenses are completely written off.

### 1.8. IMPAIRMENT OF ASSETS

An Asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is normally charged to Profit & Loss account in the year in which an asset is identified as impaired. The Company holds no such asset whose carrying cost exceeds its recoverable value as on 31/03/2017.



*[Handwritten Signature]*

## 1.9. BORROWING COST

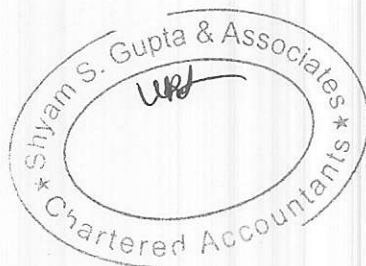
There is no borrowing cost incurred by the company.

## 1.10. ACCOUNTING FOR TAXES ON INCOME

- (a) Tax expenses for the period comprises of deferred.
- (b) Deferred tax assets and liabilities are recognized for future tax consequences attributable to the timing differences that result between taxable profit and the profit as per the financial statement. Deferred tax assets & liabilities are measured using the tax rates and the tax laws enacted or substantially enacted as on the Balance Sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty for its realization.

## 1.11 Contingent Liabilities

1. Contingent Liability:-NIL.
2. Expenditure and earning in foreign currency: NIL.
3. In the opinion of the board, all the items of current assets, loans and advances have a value in realization in the ordinary course of the business at least equal to the amount at which they are stated.
4. None of the employees of the company were in receipt of remuneration in excess of limits specified under section 134 of the companies Act,2013.



**M/S VIJI HOUSING FINANCE LIMITED**  
11/2, USHA GANI, JAORA COMPOUND, INDORE - 452001 (MP)

**2 SHARE CAPITAL**

AUTHORISED CAPITAL :

10,000,000 Equity Shares of Rs. 10 each

ISSUED, SUBSCRIBED, PAID UP CAPITAL :

100000 Equity Shares of Rs. 10 each fully paid up.

**Total Rs.**

Current Year 31.03.2017
100,000,000
1,000,000
<b>1,000,000</b>

2.1 The reconciliation of the number of shares outstanding is set out below :

Particulars	As at 31st March 2017	
	No. of Shares	Amount
Equity Shares at the beginning of the year		
Add : Shares issued through allotment	100,000	1,000,000
Less : Shares buy back of during the year	-	-
Equity Shares at the end of the year	100,000	1,000,000

2.2 Details of Shareholders holding more than 5 % shares:

Name of Shareholder	As at 31st March 2017	
	No. of Shares	% held
Viji Fnance Limited	100,000	100%

2.3 Terms/rights attached to equity shares:

The company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share.

**3 RESERVES & SURPLUS**

**(c) Surplus**

Opening balance

(+) Net Profit/(Loss) For the year

(-) Transferred to Statutory 20% Reserve

(-) Adjustment for Schedule II

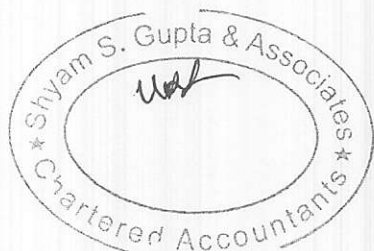
(-) Proposed Dividends

(-) Dividend Distribution Tax.

Closing Balance (c)

**Total Rs.**

Current Year 31.03.2017
-
(57,990)
<b>(57,990)</b>



**M/S VIJI HOUSING FINANCE LIMITED**  
11/2, USHA GANI, JAORA COMPOUND, INDORE - 452001 (MP)

**4 LONG TERM BORROWINGS**

Vijay Kothari

Current Year 31.03.2017	
	76,000
Total Rs.	<u>76,000</u>

**5 SUNDRY CREDITORS**

L N Joshi & Co  
Shyam S Gupta & Associates

Current Year 31.03.2017	
	15,000
	5,750
Total Rs.	<u>20,750</u>

**6 DEFERRED TAX ASSETS**

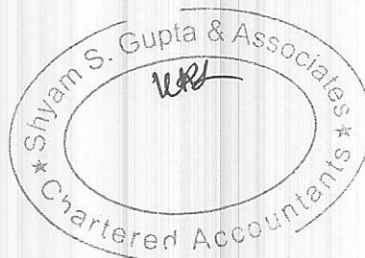
Deferred tax Assets

Current Year 31.03.2017	
	260,694
Total Rs.	<u>260,694</u>

**7 TRADE RECEIVABLE**

Shree Vinayak Developers

Current Year 31.03.2017	
	500,000
Total Rs.	<u>500,000</u>



**M/S VIJI HOUSING FINANCE LIMITED**  
11/2, USHA GANI, JAORA COMPOUND, INDORE - 452001 (MP)

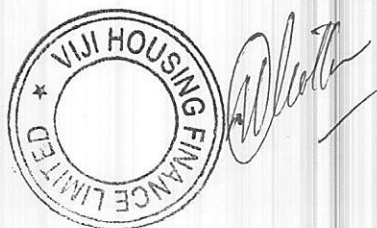
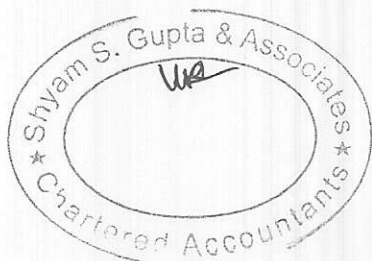
		Current Year 31.03.2017
8	<u>CASH &amp; BANK BALANCES</u>	
	Cash In Hand	23,716
	Balances With Scheduled Banks :	
	- In Current Accounts	179,350
	Balance with Banks in Earmarked Account:	
	- Earmarked Balance Dividend Account	-
	<b>Total Rs.</b>	<b>203,066</b>

		Current Year 31.03.2017
9	<u>SHORT TERM LOANS AND ADVANCES</u>	
	TDS Receivable	75,000
	<b>Total Rs.</b>	<b>75,000</b>

		Current Year 31.03.2017
10	<u>REVENUE FROM OPERATIONS</u>	
	Consultancy Income	750000
	<b>Total Rs.</b>	<b>750,000</b>

		Current Year 31.03.2017
11	<u>OTHER EXPENSES</u>	
	Audit Fee	5,750
	ROC Filling fees	1,200
	Legal Expenses	107
	Logo Designing Expenses	1,500
	Office Expenses	4,897
	Stationery & Printing Expenses	640
	Company registration Fee & Stampduties	1,039,590
	Miscellaneous Incorporation Expenses	15,000
	<b>Total Rs.</b>	<b>1,068,684</b>

		2016-17
	Details of Auditor's Remuneration	
	Statutory Audit Fee including Tax Audit fee	5,750
	<b>Total Rs.</b>	<b>5,750</b>



12. EARNING PER SHARE

2016-2017

i. Net profit after tax as per statement of profit and loss Attributable to equity share holders	(57,990)
ii. Weighted Average Number of equity Share used as denominator for calculating EPS	100000
iii. Basic earning per share	(0.58)
iii. Diluted earning per share	(0.58)

13. Disclosure pursuant to related party disclosure (AS-18)

Key Managerial personnel and relatives

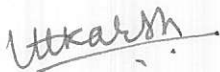
Vijay Kothari	Director
Manish Tambi	Director
Hiren Kamdar	Director
Viji Finance Ltd	Holding Company

Nature of Transaction	Relation	Outstanding as on 31.03.2017
Loan Taken	Vijay Kothari , Director	76000

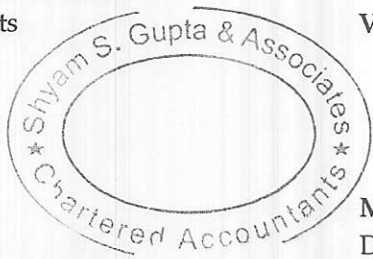
As per our report of even date

For Shyam S. Gupta & Associates  
Chartered Accountants  
FRN:007309C

For and on behalf of board of directors of  
Viji Housing Finance Ltd



Utkarsh Sohni  
Partner  
Membership No. 423416




Manish Tambi  
Director  
DIN : 00172883




Vijay Kothari  
Director  
DIN : 00172878

Date : 15th May 2017  
Palace : Indore