



VIJI 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: 14th October, 2026

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

Subject: Outcome of Board Meeting held on Wednesday, 14th October, 2026 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Reference: 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 held today i.e. Wednesday, 14th October, 2026, has inter alia, considered and approved the following businesses:

- Un-Audited Financial Results of the Company for the Quarter as well as half year ended on 30th September, 2026 along with the Statement of Assets and Liabilities, Cash Flow Statement, Limited Review Report thereon; ***(Copy of Financial results for the quarter as well as half year ended 30th September, 2026 enclosed herewith).***
- Approval of Notice of Postal Ballot seeking shareholder's approval for the appointment of M/s. DDS & Associates, Chartered Accountants (FRN: 120362W), as Statutory Auditors of the Company to fill the casual vacancy arising due to the resignation of M/s. Dharmendra K. Agarwal & Co., Chartered Accountants (FRN: 025525C) with Explanatory Statement thereto, e-voting, instruction & other particulars as required and the Board of Directors has authorized Company Secretary of the Company to conduct postal ballot e- voting process and sign and send the notice of Postal Ballot along with other documents and proceed for postal ballot e-voting process with due course of time.
- Other routine business with the permission of chair.

Further, copy of aforesaid un-audited financial results shall also be submitted in XBRL mode through the Integrated filing financials within prescribed time 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 www.bseindia.com, www.nseindia.com and www.cse-india.com. Further, publication containing a Quick Response code and the details of the webpage where complete financial results of the Company are available will be published in Hindi and English Newspapers with in prescribed time limit.

The Meeting of the Board of Directors commenced at 04.30 p.m and concluded at 7.10 p.m.

The above information shall also be made available on the website of the Company at www.vijifinance.com

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

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Vijay Kothari
Date: 2026.10.14
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Vijay Kothari

Chairman & Managing Director

DIN: 00172878

Encl: Copy of un-audited financial results for the quarter and half year ended 30.09.2026

DHARMENDRA K AGARWAL & CO.

CHARTERED ACCOUNTANTS

693, GokulVihar, Opposite GokulAppartment, City Center, Gwalior (M.P.)

Mob: 9893028992, Off: 0751-4921992

PAN of Firm – AAPFD5717N

GST of Firm – 23AAPFD5717N1Z1

Independent Auditor's Review Report on Unaudited Financial Results of the Viji Finance Limited for the quarter and Half Yearly ended 30th September, 2026 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

1. We have reviewed the accompanying statement of unaudited financial results of Viji Finance Limited ("the Company") for the quarter and Half Yearly ended 30th September, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements 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/44/2019 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.

Unique Document Identification Number (UDIN) for this document is 26402138UWFCPS2807

For DHARMENDRA K AGARWAL & Co
Chartered Accountants

CA Dharmendra Agarwal
Partner
Membership No. 402138
FRN: 025525C
14th October 2026, Indore



**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 HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in Lacs except EPS)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from Operations						
	(i) Interest Income	121.54	88.80	57.25	210.34	113.77	507.84
	(ii) Fees & Commission Income	155.00	42.37	0.33	197.37	0.33	0.33
	Total Revenue from Operation	276.54	131.17	57.58	407.71	114.10	508.17
(II)	Other Income	8.69	76.20	8.02	84.89	17.35	15.82
(III)	Total Income (I+II)	285.23	207.37	65.60	492.60	131.45	523.99
(IV)	Expenses						
	a. Finance Cost	10.68	17.83	17.01	28.51	34.94	52.44
	b. Employees benefit expenses	11.30	5.40	20.28	16.70	40.56	59.11
	c. Depreciation and amortisation	8.47	8.05	8.24	16.52	16.4	32.65
	d. Other expenses	53.00	23.18	30.16	76.18	83.02	115.68
	Other Expenses exceeding 10% of the total expenses relating to continuing operations of the company :						
	Consulting Charges	5.94	-	-			4.05
	Listing Fees	12.74	0.00	28.23	12.74	28.23	38.20
	Provision on Sub Standard Assets		-	-		40.75	40.75
	ROC Fees	40.50	10.80	-	51.30		-
	Rent expense	11.44			11.44		-
	Interest & Penalty	7.00	-	-			-
	Total expenses (IV)	83.45	54.46	75.69	137.91	174.92	259.88
(V)	Profit/(Loss) before exceptional and	201.78	152.91	-10.09	354.69	-43.47	264.11
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit/(Loss) before tax (V-VI)	201.78	152.91	-10.09	354.69	-43.47	264.11
(VIII)	Tax expense	50.68	39.20	-0.40	89.88	-0.78	66.65
	1.Current Tax	52.46	39.76	0.00	92.22	0	68.67
	2.Earlier year income tax	0.00	0.00	0.00	0.00	0.00	-
	3.Deferred tax	(1.78)	(0.56)	(0.40)	(2.34)	(0.78)	-2.02
(IX)	Net Profit/ (Loss) for the period from continuing operations (VII-VIII)	151.10	113.71	-9.69	264.81	-42.69	197.46
(X)	Profit /(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
(XI)	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
(XII)	Profit /(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
(XIII)	Profit/Loss for the period	151.10	113.71	(9.69)	264.81	-42.69	197.46
(XIV)	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Sub-total (A)	0.00	0.00	0.00	0.00	0.00	0.00
					0.00		
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Sub-total (B)	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income (A+B)	0.00	0.00	0.00	0.00	0.00	0.00
(XV)	Total Comprehensive Income for the period (XIII + XIV)	151.10	113.71	(9.69)	264.81	-42.69	197.46

(XVI)	Paid up Equity share capital Face value of Re. 1 /- each	2,310.00	1729.00	1425.00	2310.00	1425.00	1425.00
(XVII)	Reserves excluding revaluation reserve						911.29
(XVIII)	Earnings per equity shares (for continuing operation):						
	(1) Basic (Rs.)	0.07	0.07	(0.01)	0.11	-0.03	0.14
	(2) Diluted (Rs.)	0.07	0.07	(0.01)	0.11	-0.03	0.14
	Earnings Per Equity Share (for discontinued operation)						
	(1) Basic (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
	Earnings Per Equity Share (for continuing & discontinued operation)						
	(1) Basic (Rs.)	0.07	0.07	(0.01)	0.11	-0.03	0.14
	(2) Diluted (Rs.)	0.07	0.07	(0.01)	0.11	-0.03	0.14

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 half year ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14th October, 2026. The Unaudited Financial Results for the quarter and half year ended September 30, 2026 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 and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Limited Review of the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2026, has been carried out by M/s. Dharmendra K. Agarwal & Co., the erstwhile Statutory Auditors of the Company, in accordance with SEBI Circular No. CIR/CFD/CMD1/114/2019 dated 18th October, 2019.

4. The Preferential Allotment Committee, at its meeting held on 16th June, 2026, allotted 8,85,00,000 warrants on a preferential basis to 19 investors, who paid 25% of the issue price upfront.

Subsequently, upon receipt of the balance 75% of the issue price, the Preferential Allotment Committee allotted 8,85,00,000 equity shares upon conversion of warrants against receipt of the aggregate balance consideration of ₹18,58,50,000.

Consequent upon the aforesaid allotments, the issued, subscribed and paid-up equity share capital of the Company stands increased to ₹23,10,00,000/-, comprising 23,10,00,000 fully paid-up equity shares of face value Re. 1/- each.

5. The Company has only one segment i.e. Finance services for the quarter and half year ended 30th September, 2026. Therefore, there is no requirement of segment reporting for the above mentioned period

6. An amount of ₹42.37 lakhs, representing fees and commission income, was classified under "Other Income" in the financial results for the quarter ended June 30, 2026. In the financial results for the quarter ended September 30, 2026, the corresponding figure for the previous quarter ended June 30, 2026, has been regrouped under the "Fees and Commission Income" head for appropriate presentation. This regrouping is purely presentational in nature and has no impact on the profit or loss of the Company or its overall financial performance. The regrouping has been made solely for the purpose of appropriate classification of income.

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

8. The Statement of Assets & Liabilities as at September, 30, 2026 is annexed with the financial results along with the Cash Flow Statements.

9. The figures of previous period/year have been re-stated/re-grouped/re-arranged/re-classified wherever necessary.

10. 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. Further, publication containing a Quick Response code and the details of the webpage where complete financial results of the Company are available, will be published in English and Hindi Newspapers with in prescribed time limit.

Date : 14.10.2026

Place : Indore

UDIN: 26402138UWFCPS2807

FOR VIJI FINANCE LIMITED

**Vijay
Kothari**

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Vijay Kothari
Chairman & Managing Director
DIN:00172878



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STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2026

(Amount in Lacs)

	PARTICULARS	AS AT 30.09.2026	AS AT 31.03.2026
		Unaudited	Audited
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	142.90	43.67
(b)	Bank Balance other than (a) above	0.00	0.00
(c)	Derivative financial instruments	0.00	0.00
(d)	Receivables	0.00	0.00
	(I) Trade Receivables	0.00	0.00
	(II) Other Receivables	12.90	0.00
(e)	Loans	5207.31	2943.16
(f)	Investments	74.19	194.80
(g)	Other Financial assets (to be specified)	82.97	42.85
2	Non-financial Assets		
(a)	Inventories	0.00	0.00
(b)	Current tax assets (Net)	0.00	0.00
(c)	Deferred tax Assets (Net)	4.82	2.48
(d)	Investment Property	0.00	0.00
(e)	Biological assets other than bearer plants	0.00	0.00
(f)	Property, Plant and Equipment	124.52	138.39
(g)	Capital work-in-progress	0.00	0.00
(h)	Intangible assets under development	0.00	0.00
(i)	Goodwill	0.00	0.00
(j)	Other Intangible assets	0.00	0.00
(k)	Other non-financial assets (to be specified)	0.00	0.00
	Total Assets	5649.61	3365.35
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial instruments	0.00	0.00
(b)	Payables	0.00	0.00
	(I) Trade Payables	0.00	0.00
	(i) total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	57.89	121.06
(c)	Debt Securities	0.00	0.00
(d)	Borrowings (Other than Debt Securities)	337.53	724.89
(e)	Deposits	0.00	0.00
(f)	Subordinated Liabilities	0.00	0.00
(g)	Other financial liabilities (to be specified)	0.00	0.00
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	92.22	68.67
(b)	Provisions	82.87	114.44
(c)	Deferred tax liabilities (Net)	0.00	0.00
(d)	Other non-financial liabilities (to be specified)	0.00	0.00
3	EQUITY		
(a)	Equity Share capital	2310.00	1425.00
(b)	Other Equity	2769.10	911.29
	Total Liabilities and Equity	5649.61	3365.35

Date : 14.10.2026

Place : Indore

For Viji Finance Limited

Vijay
Kothari

Vijay Kothari
Chairman & Managing Director
DIN: 00172878

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by Vijay Kothari
Date: 2026.10.14
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**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

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER , 2026

	Particulars	Half year ended	
		30th September, 2026	30th September, 2025
		Unaudited	Unaudited
A)	Cash flows from used in operating activities		
	Profit before tax	354.69	-43.47
	Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	-	-
	Adjustments for decrease (increase) in trade receivables, current	-12.90	-
	Adjustments for decrease (increase) in trade receivables, non-current	-	-
	Adjustments for decrease (increase) in other current assets	-	-
	Adjustments for decrease (increase) in other non-current assets	-	-
	Adjustments for other financial assets, non-current	(2264.15)	12.58
	Adjustments for other financial assets, current	(40.12)	19.01
	Adjustments for other bank balances	-	-
	Adjustments for increase (decrease) in other current liabilities	-	-
	Adjustments for increase (decrease) in other non-current liabilities	-	-
	Adjustments for depreciation and amortisation expense	16.52	16.40
	Adjustments for provisions, current	(31.57)	49.92
	Adjustments for provisions, non-current	-	-
	Adjustments for other financial liabilities, current	(63.17)	36.34
	Other adjustments for which cash effects are investing or financing cash flow	-	-
	Adjustments for dividend income	-	-
	Adjustments for interest income	-	-
	Other adjustments to reconcile profit (loss)	-	-
	Other adjustments for non-cash items	-	-
	Total adjustments for reconcile profit (loss)	(2395.39)	134.25
	Net cash flows from (used in) operations	(2040.70)	90.78
	Dividends received	-	-
	Interest paid	-	-
	Interest received	-	-
	Income taxes paid (refund)	68.67	-
	Other inflows (outflows) of cash	-	-
	Net cash flows from (used in) operating activities	(2109.37)	90.78
B)	Cash flows from used in investing activities		
	Purchase of property, plant and equipment	(2.66)	0.00
	Proceeds from sales of property, plant and equipment	-	-
	Purchase of investment at FTPL	-	-
	Proceeds from sales of investment at FTPL	120.61	-
	Net cash flows from (used in) investing activities	117.95	0.00
C)	Cash flows from used in financing activities		
	Proceeds from issue of Equity shares (net of issue expenses)	885.00	-
	Expenses incurred on issuance of Non-convertible debentures	-	-
	Proceeds from Borrowings (Other than Debt Securities)	-	-
	Repayment of Borrowings (Other than Debt Securities)	(387.36)	-104.82
	(Decrease) / Increase in loans repayable on demand and cash credit/overdraft	-	-
	Increase / (decrease) in Fixed deposits (net)	-	-
	Securities premium received on issue of shares	1,593.00	-
	Dividend paid (including tax on dividend)	-	-
	Net cash flows from (used in) financing activities	2,090.64	-104.82
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	99.22	-14.04
	Effect of exchange rate changes on cash and cash equivalents	0.00	0.00
	Effect of exchange rate changes on cash and cash equivalents	0.00	0.00
	Net increase (decrease) in cash and cash equivalents	99.22	-14.04
	Cash and cash equivalents cash flow statement at beginning of period	43.67	549.40
	Cash and cash equivalents cash flow statement at end of period	142.90	535.36

Date: 14.10.2026

Place: Indore

FOR VIJI FINANCE LIMITED

Vijay
Vijay Kothari Kothari
Chairman & Managing Director
DIN:00172878

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by Vijay Kothari
Date: 2026.10.14
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