

Dated: 17th July, 2020

To,
 The Secretary
The National Stock Exchange Limited
 BandraKurla Complex Mumbai

Sub.:- Clarification for Standalone and Consolidated Financial Results filed for the Quarter and year ended March 31, 2020.

Ref: Viji Finance Limited (BSE Scrip Code 537820; ISIN: INE159N01027)

Dear Sir/Madam,

With reference to your email dated 14th July, 2020 asking clarification in respect of quick results submitted to the exchange for the Quarter and year ended March 31, 2020. In this connection we would like to submit our reply in seriatim :-

Point No. 1 - Standalone Reconciliation of profit and loss not submitted

Reply: Kindly take note of the Standalone Reconciliation of net profit/loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS:

(Rs.in Lakhs)

Particulars	Standalone	
	Year Ended	Year Ended
	31.03.2020	31.03.2019
	Audited	Audited
Net Profit as reported under Indian GAAP	14.20	33.75
Add/Less Adjustments	-	-
Net Profit before other comprehensive income under Ind AS	14.20	33.75
Other Comprehensive Income (net of Income Tax)	-	-
Total Comprehensive Income For the Quarter	14.20	33.75



Point No. 2- Standalone Reconciliation of Equity not submitted

Reply: Kindly take note of the Standalone Reconciliation of Equity between Previous GAAP and Ind-AS :

Particulars	(Rs.in Lakhs)	
	As at March 2020	As at March 2019
Equity as reported under previous GAAP	1574.08	1500.89
Add/less- Adjustment as per Ind AS	-	-
Equity as per IndAS	1574.08	1500.89

Point No. 3 - Consolidated Reconciliation of profit and loss not submitted

Reply: Kindly take note of the Consolidated Reconciliation of net profit/loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IndAS :

Particulars	(Rs.in Lakhs)	
	CONSOLIDATED	
	Year Ended	Year Ended
	31.03.2020	31.03.2019
	Audited	Audited
Net Profit as reported under Indian GAAP	13.31	33.20
Add/Less Adjustments	-	-
Net Profit before other comprehensive income under Ind AS	13.31	33.20
Other Comprehensive Income (net of Income Tax)	-	-
Total Comprehensive Income For the Quarter	13.31	33.20





Point No. 4 - Consolidated Reconciliation of Equity not submitted

Reply: Kindly take note of the Consolidated Reconciliation of Equity between Previous GAAP And Ind AS

Particulars	(Rs.in Lakhs)	
	As at March 2020	As at March 2019
Equity as reported under previous GAAP	1599.83	1526.63
Add/less- Adjustment as per Ind AS	-	-
Equity as per Ind AS	1599.83	1526.63

Point No. 5 - Financial results submitted is not as per format prescribed by SEBI

Reply: As per telephonic discussion held with your good office (Mr. Priyesh Jain Exchange remarks under the Results Adequacy and Accuracy tab on NEAPS), kindly consider the below mentioned note pursuant to Regulation 33(3)(e) of SEBI (Listing Obligations and Disclosure Requirement), 2015 as a part of the notes along with the financial results for the quarter as well as year ended March 31, 2020:

"The figures of the last quarters are the balancing figures between audited figures in respect of the full financial year up to March 31, 2020 and March 31, 2019 and the unaudited published year-to-date figures up to December 31, 2019 and December 31, 2018, being the date of the end of the third quarter of the respective financial years which were subjected to limited review."

- Kindly take this clarification on your records and oblige us.

This is for your information and record.

Thanking you.

Yours Faithfully,

For VIJI FINANCE LIMITED


Vijay Kothari
Managing Director
DIN: 00172878

