**Date: 02.11.2026**

**NSE: LODR/26-27**

**To,**
**NSE Limited**
National Stock Exchange of India Ltd., Exchange Plaza,
C-1, Block G, Bandra Kurla Complex, Bandra (E)
Mumbai – 400 051

**Script Code: Viviana**

**Dear Sir/Madam,**

**Subject: Outcome of the Meeting of the Board of Directors held on Monday, 02nd November, 2026 pursuant to Regulations 30, 33, 52, 54 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulations 30, 33, 52, 54 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we wish to inform you that the Board of Directors of Viviana Power Tech Limited, at its meeting held on Monday, 02nd November, 2026 at the Corporate Office of the Company, inter alia, considered and approved the following:

1. Standalone and Consolidated Unaudited Financial Statements of the Company for the quarter and half year ended 30th September, 2026, as reviewed and recommended by the Audit Committee. The Board also took note of the Limited Review Report issued by the Statutory Auditors of the Company, M/s. Mukund & Rohit, Chartered Accountants, on the aforesaid financial results.

2. Raising of funds upto Rs. 150 Crores by way of issuance of Equity Shares or any other eligible securities ("Securities") through Rights Issue, including but not limited to any other method or combination of methods as may be considered appropriate or necessary and as permitted under applicable laws, subject to such regulatory/statutory approvals as may be required. Details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed at **Annexure-A**.

Pursuant to Regulation 33 of the SEBI LODR Regulations, we are enclosing the following:

a. Standalone and Consolidated Unaudited Financial Statements for the quarter ended 30th September, 2026 in the prescribed format;
b. Limited Review Report issued by the Statutory Auditors on the Standalone and Consolidated Unaudited Financial Results.

This submission shall also be treated as the Integrated Filing (Financial) for the quarter and half year ended 30th September, 2026 in terms of the SEBI Master Circular dated 30th January, 2026.

The information required under Regulation 52(4) of the SEBI LODR Regulations forms part of the enclosed Standalone and Consolidated Unaudited Financial Results.

KAVALJIT NISHANT PARMAR
Digitally signed by KAVALJIT NISHANT PARMAR
Date: 2026.11.02 19:54:26 +05'30'

Further, pursuant to Regulations 52(7) and 52(7A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company had submitted the certificate confirming full utilisation of the proceeds of the listed Non-Convertible Debentures during the previous quarter. Accordingly, since the proceeds have already been fully utilised and the requisite certificate has been submitted, no separate statement indicating deviation or variation in the utilisation of proceeds is being enclosed for the quarter ended 30th September, 2026.

Further, pursuant to Regulation 54 read with Regulation 56(1)(d) of the SEBI LODR Regulations, we are enclosing:

1. Statutory Auditor's Certificate certifying the book value of assets provided as security in respect of the listed secured Non-Convertible Debentures as on 30th September, 2026;
2. Statutory Auditor's Certificate confirming compliance with the financial covenants in respect of the listed debt securities for the quarter ended 30th September, 2026; and
3. Security Cover Certificate as on 30th September, 2026 in the format prescribed under SEBI Circular No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19th May, 2022 and SEBI Circular No. SEBI/HO/DDHS-PoD3/P/CIR/2024/46 dated 16th May, 2024.

The meeting of the Board of Directors commenced at 4.00 P.M. and concluded at 7.45 P.M.

Kindly take the above information on record.

Thanking you,

**Yours faithfully,**
**For Viviana Power Tech Limited**

KAVALJIT NISHANT PARMAR
Digitally signed by KAVALJIT NISHANT PARMAR
Date: 2026.11.02 19:54:51 +05'30'

**(Kavaljit Nishant Parmar)**
**Company Secretary & Compliance Officer**
Membership No. A53248

**Annexure-A**

The Details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are as follows:

| Sr. | Particulars | Details |
|---|---|---|
| 1. | Type of securities proposed to be issued | Equity Shares |
| 2. | Type of issuance | In the form of Right Issue, including but not limited to any other method or combination of methods as may be considered appropriate or necessary and as permitted under applicable laws, subject to such regulatory/ statutory approvals as may be required. |
| 3. | ~~Total number of securities proposed to be issued or~~ the total amount for which the securities will be issued; | Raising of funds upto Rs.150 Crore from which aggregate amount shall exclude aggregate value of any debt securities or instruments raised or to be raised pursuant to authority granted by Shareholders of the Company separately under Section 180 (1) (c) of the Companies Act, 2013 |
| 4. | In case of Preferential Issue the listed entity shall disclose the following additional details to the stock exchange(s): | To be determined by the Board or any committee thereof as per requirement at the appropriate time. |
| 5. | In case of bonus issue the listed entity shall disclose the additional details to the stock exchange(s) | Not Applicable |
| 6. | In case of issuance of depository receipts (ADR/GDR) or FCCB the listed entity shall disclose the additional details to the stock exchange(s) | Not Applicable |
| 7. | In case of issuance of debt securities or other non-convertible securities the listed entity shall disclose the additional details to the stock exchange(s) | Not Applicable |
| 8. | Any cancellation or termination of proposal for issuance of securities including reasons thereto | Not Applicable |

VIVIANA POWER TECH LIMITED
Registered Address: 313-315, Orchid Plaza, B/h McDonald's, Sama-Savli Road, Vadodara – 390008
Corporate Office: 7th Floor, Shiva building, Besides Isha Hospital, Sarabhai Campus, Vadodara-390023
Email: info@vivianagroup.in | Web: www.vivianagroup.in | CIN: L31501GJ2014PLC081671

VIVIANA®

## STANDALONE BALANCE SHEET AS AT SEPTEMBER, 2026

All amounts in ₹ lakhs.

| Particulars | Period Ended September 30, 2026 (Unaudited) | Year Ended March 31, 2026 Audited |
|---|---|---|
| **I. ASSETS** | | |
| **Non Current Assets** | | |
| (a) Property, Plant, Equipment and Intangible Assets | | |
| (i) Property, Plant and Equipment | 262.47 | 211.94 |
| (ii) Other Intangible assets | 4.63 | 5.47 |
| (b) Financial Assets | | |
| Non-current investments | 384.89 | 284.93 |
| Trade receivables - Long Term | 2,436.53 | 1,680.36 |
| Loans - Long Term | 334.51 | 44.38 |
| Other Financial Assets - Long Term | 6,477.57 | 5,319.32 |
| (c) Deferred tax assets (Net) | 20.40 | 75.02 |
| (d) Other non-current assets | 14,051.72 | 9,237.40 |
| **Total Non-Current Assets** | **23,972.72** | **16,858.82** |
| **Current Assets** | | |
| (a) Inventories | 1,136.09 | 740.84 |
| (b) Financial Assets | | |
| Trade receivables | 15,643.17 | 33,686.44 |
| Cash and cash equivalents | 5.50 | 1.23 |
| Loans | 4,869.34 | 3,113.96 |
| Other Financial Assets | 136.33 | 90.63 |
| (c) Other current assets | 5,824.15 | 1,010.76 |
| **Total Current Assets** | **27,614.58** | **38,643.85** |
| **Total Assets** | **51,587.30** | **55,502.67** |
| **I. EQUITY AND LIABILITIES** | | |
| **Equity** | | |
| (a) Share Capital | 1,012.48 | 1,012.48 |
| (b) Other equity | 12,254.58 | 10,393.71 |
| **Total equity** | **13,267.06** | **11,406.19** |
| **Liabilities** | | |
| **Non-Current Liabilities** | | |
| (a) Financial liabilities | | |
| Long-term Borrowings | 5,662.00 | 2,824.15 |
| Trade payables | | |
| (a) total outstanding dues of micro enterprises and small enterprises; - Long Term | 5.18 | 1.09 |
| (b) total outstanding dues of creditors other than micro enterprises and small enterprises - Long Term | 2,699.00 | 24.80 |
| Other financial liabilities - Long Term | 5,528.98 | 6,348.16 |
| (b) Long-term Provisions | 64.97 | 35.89 |
| (c) Other non-current liabilities | - | - |
| **Total non-current liabilities** | **13,960.15** | **9,234.09** |
| **Current Liabilities** | | |
| (a) Financial liabilities | | |
| Short-term borrowings | 7,076.73 | 6,365.15 |
| Trade payables | | |
| (a) total outstanding dues of micro enterprises and small enterprises; | 537.03 | 2,871.05 |
| (b) total outstanding dues of creditors other than micro enterprises and small enterprises | 10,592.31 | 18,312.70 |
| Other financial liabilities | 3,582.47 | 1,452.70 |
| (b) Other current liabilities | 339.57 | 4,273.13 |
| (c) Current Tax Liabilities (Net) | 2,231.98 | 1,587.66 |
| **Total current liabilities** | **24,360.09** | **34,862.40** |
| **Total liabilities** | **38,320.24** | **44,096.49** |
| **Total equities & liabilities** | **51,587.30** | **55,502.67** |

for and on behalf of the Board of Directors of
Viviana Power Tech Limited

Nikesh Kishorchandra Choksi
Managing Director
DIN: 07762121
Place: Vadodara
Date: 02/11/2026

VIVIANA POWER TECH LTD. * VADODARA *

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VIVIANA®

A. FINANCIAL RESULTS

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

All amounts in ₹ lakhs, unless otherwise stated

| Particulars | Quarter ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|
| | Q2 (FY: 26-27) Sept 30, 2026 (Unaudited) | Q1 (FY: 26-27) June 30, 2026 (Unaudited) | Q2 (FY: 25-26) Sept 30, 2025 (Unaudited) | September 30, 2026 Unaudited | September 30, 2025 Unaudited | March 31, 2026 Audited |
| I Revenue from operations | 11,720.81 | 7,186.27 | 4,855.07 | 18,907.08 | 6,933.20 | 50,167.28 |
| II Other Income | 495.48 | 145.56 | 56.61 | 641.03 | 120.69 | 417.05 |
| III Total Income (I + II) | 12,216.29 | 7,331.83 | 4,911.68 | 19,548.12 | 7,053.89 | 50,584.33 |
| IV Expenses | | | | | | |
| (a) Cost of Material Consumed | 8,979.67 | 5,089.19 | 450.78 | 14,068.85 | 1,291.48 | 35,290.71 |
| (b) Employee benefit expense | 233.01 | 222.26 | 168.47 | 455.27 | 196.22 | 536.08 |
| (c) Financial costs | 608.72 | 216.09 | 223.63 | 824.81 | 357.47 | 998.08 |
| (d) Depreciation and amortization expense | 17.53 | 13.14 | 8.21 | 30.67 | 16.13 | 35.76 |
| (e) Other Expenses | 737.92 | 870.40 | 3,417.61 | 1,608.32 | 4,279.11 | 7,191.29 |
| Total Expenses | 10,576.85 | 6,411.07 | 4,268.70 | 16,987.92 | 6,140.41 | 44,051.93 |
| V Profit before exceptional and extraordinary items and tax | 1,639.44 | 920.76 | 642.98 | 2,560.19 | 913.48 | 6,532.40 |
| VI Exceptional items | - | - | - | - | - | - |
| VII Profit before extraordinary items and tax (V – VI) | 1,639.44 | 920.76 | 642.98 | 2,560.19 | 913.48 | 6,532.40 |
| VIII Extraordinary items | - | - | - | - | - | - |
| IX Profit before tax (VII- VIII) | 1,639.44 | 920.76 | 642.98 | 2,560.19 | 913.48 | 6,532.40 |
| Tax Expense | | | | | | |
| (a) Current Tax | 412.59 | 231.74 | 162.23 | 644.32 | 229.92 | 1,587.66 |
| X (b) Tax Adjustments of Earlier Years | - | - | 0.04 | - | - | 0.16 |
| (c) Deferred Tax | 58.94 | (4.32) | (1.98) | 54.62 | (8.35) | (73.80) |
| XI Profit (Loss) for the period (IX-X) | 1,167.91 | 693.34 | 482.69 | 1,861.25 | 691.91 | 5,018.37 |
| XII Other Comprehensive Income | | | | | | |
| A Items that will not be reclassified to Profit or Loss | | | | | | |
| (i) Actuarial Gain /(Loss) on Defined Plan Liability/Foreign Currency Transition Reserve | (9.68) | | | (9.68) | | |
| (ii) Income tax on Actuarial Gain /( Loss) | | | | | | |
| B Items that will be reclassified to Profit or Loss | | | | | | |
| (i) Exchange differences in translating foreign operation | | | | | | |
| (ii) Gain/(Loss) on hedging instruments | | | | | | |
| (iii) Income tax on above items | | | | | | |
| Total Other comprehensive Income | (9.68) | - | - | (9.68) | - | - |
| Total Comprehensive Income For The Year | 1,158.23 | 693.34 | 482.69 | 1,851.57 | 691.91 | 5,018.37 |
| Paid up equity share capital ( Face value of Rs.10 each) | | | | | | |
| XII Earning Per Equity Share | | | | | | |
| (a) Basic (in ₹ per share) | 11.44 | 6.85 | 7.63 | 18.29 | 10.93 | 49.80 |
| (b) Diluted (in ₹ per share) | 11.44 | 6.85 | 7.63 | 18.29 | 10.93 | 49.80 |
| Ratios | | | | | | |
| (a) debt-equity ratio | 0.96 | 0.90 | 0.87 | 0.96 | 0.87 | 0.81 |
| (b) debt service coverage ratio | 5.54 | 2.63 | 3.95 | 6.57 | 3.95 | 3.87 |
| (c) interest service coverage ratio | 6.29 | 5.26 | 5.55 | 4.01 | 5.55 | 7.54 |
| (d) outstanding redeemable preference shares (quantity and value) | NA | NA | NA | NA | NA | NA |
| (e) capital redemption reserve / debenture redemption reserve | - | - | - | - | - | - |
| (f) net worth | 13,267.06 | 12,099.53 | 7,079.72 | 13,267.06 | 7,079.72 | 11,406.19 |
| (g) current ratio | 1.13 | 1.11 | 1.41 | 1.13 | 1.41 | 1.11 |
| (h) long term debt to working capital | 1.74 | 3.10 | 0.26 | 1.74 | 0.26 | 0.75 |
| (i) bad debts to Account receivable ratio; | - | - | - | - | - | - |
| (j) current liability ratio | 0.64 | 0.54 | 0.59 | 0.64 | 0.59 | 0.79 |
| (k) total debts to total assets | 0.25 | 0.25 | 0.30 | 0.25 | 0.30 | 0.17 |
| (l) debtors' turnover | 0.98 | 0.27 | 0.98 | 0.77 | 0.98 | 2.10 |
| (m) inventory turnover | 12.01 | 8.55 | 12.01 | 1.21 | 12.01 | 80.11 |
| (n) operating margin percent | 11.75% | 13.98% | 16.85% | 13.53% | 13.95% | 14.25% |
| (o) net profit margin percent | 9.88% | 9.65% | 9.94% | 9.79% | 9.98% | 10.00% |

Notes

01. The above Standalone Financial Results are reviewed by the audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 02/11/2026. The Statutory Auditors of the Company carried out audit of the above standalone financial Results pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements ) Regulation 2015

02. The financial results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Amended Rules 2016 and in terms of regulation 33 of the SEBI (Listing Obligation and disclosure Requirements) Regulations 2015 and SEBI Circular dated 5th July 2016.

03. The Company operates in two segment namely 'Job work of erection and installation of transmission & distribution lines and maintenance of power stations' and Manufacturing of Transformers'

04. Figures of the previous period / year have been regrouped/restated wherever necessary to confirm to current period classification.

for and on behalf of the Board of Directors of
Viviana Power Tech Limited

Nikesh Kishorchandra Choksi
Managing Director
DIN: 07762121
Place: Vadodara
Date: 02/11/2026

VIVIANA POWER TECH LTD. * VADODARA *

VIVIANA POWER TECH LIMITED
Registered Address: 313-315, Orchid Plaza, B/h McDonald's, Sama-Savli Road, Vadodara – 390008
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VIVIANA®

## STANDALONE STATEMENT OF CASH FLOW AS AT SEPTEMBER, 2026

(Amounts in ₹ Lakhs)

| Particulars | | Period Ended September 30, 2026 (Unaudited) | Year Ended March 31, 2026 Audited |
|---|---|---|---|
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Net Profit / Loss Before Tax | | 2,560.19 | 6,532.40 |
| Adjustments For | | | |
| Depreciation / Amortisation / Impairment | | 30.67 | 35.76 |
| (Profit)/Loss on Sale of Property, Plant & Equipments | | - | (7.08) |
| (Profit)/Loss on Investment | | (384.63) | - |
| Interest Income | | (246.55) | (408.13) |
| Interest Expenses & Other Borrowing Cost | | 824.81 | 998.08 |
| Expenses for NCD issue | | 170.21 | 206.91 |
| **Operating Profit Before Working Capital Changes** | | **2,954.70** | **7,357.95** |
| Adjustments for increase / (decrease) in operating assets | | | |
| Inventories | | (395.25) | (229.30) |
| Trade Receivables | | 17,287.09 | (23,037.56) |
| Other non-current financial assets | | (28.05) | (21.67) |
| Other non-current assets | | (4,814.32) | (7,226.29) |
| Other current financial assets | | (45.70) | 21.28 |
| Other current assets | | (4,365.57) | (647.51) |
| Adjustments for increase / (decrease) in operating liabilities | | | |
| Trade Payables | | (7,376.11) | 12,786.65 |
| Other non-current financial liabilities | | (819.17) | 6,348.16 |
| Provisions | | 29.08 | 24.20 |
| Other current financial liabilities | | 2,129.76 | 1,288.21 |
| Other current liabilities | | (3,933.56) | 4,002.92 |
| **Cash generated from Operating Activities** | | **622.89** | **667.03** |
| Taxes (Paid) / Refunded | | (447.82) | (587.61) |
| **Net Cash flows from/(used in) Operating Activities** | **(A)** | **175.07** | **79.42** |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Purchase of Property, Plant & Equipments including Capital Advances & CWIP | | (80.37) | (146.25) |
| Sale of Property, Plant & Equipments | | - | 9.94 |
| Interest Received | | 246.55 | 323.43 |
| Dividend Received | | - | - |
| Cash flows from losing control of subsidiaries or other businesses | | 386.28 | - |
| Investment in (Others) | | (100.60) | - |
| Investment in Subsidiaries | | (1.00) | (283.28) |
| Advances given to Subsidiaries | | (283.44) | (2,533.50) |
| Advances Given for Capex | | (1,890.55) | 100.00 |
| Bank Balances not considered as Cash and Cash Equivalents | | (1,002.09) | (2,891.36) |
| **Net Cash flows from/(used in) Investing Activities** | **(B)** | **(2,725.22)** | **(5,421.03)** |
| CASH FLOW FROM FINANCING ACTIVITIES | | | |
| Proceeds from Issue of Shares/Share Application Money (including Share Premium)/ (Buy Back of Shares) | | - | 241.41 |
| Increase /(Decrease) in Long term Borrowings | | 2,837.85 | 2,790.37 |
| Increase / (Decrease) in Short-term Borrowings | | 711.58 | 3,430.20 |
| Interest Expenses & Other Borrowing Cost | | (824.81) | (998.08) |
| Expenses for NCD issue | | (170.21) | (206.91) |
| **Net Cash flows from/(used in) Financing Activities** | **(C)** | **2,554.42** | **5,256.97** |
| **Net Increase / (Decrease) in Cash and Cash Equivalents [A+B+C]** | | **4.27** | **(84.64)** |
| Cash and Cash Equivalents at the Beginning of the Year | | 1.23 | 85.87 |
| **Cash and Cash Equivalents at the End of the Year** | | **5.50** | **1.23** |

Notes :

(i)

(Amounts in ₹ Lakhs)

| Particulars | Period Ended September 30, 2026 (Unaudited) | Year Ended March 31, 2026 Audited |
|---|---|---|
| Cash and Cash Equivalents comprise of: | | |
| Balances with Banks | 3.19 | 1.16 |
| Cash on Hand | 2.31 | 0.07 |
| Others | - | - |
| **Cash and Cash equivalents as restated** | **5.50** | **1.23** |

(ii) The above Cash Flow Statement has been prepared in accordance with the 'Indirect Method' as set out in the Indian Accounting Standard 7 on "Statement of Cash Flows" issued by the Institute of Chartered Accountants of India.

(iii) Cash and cash equivalents consist of cash in hand and balances with scheduled banks/ non scheduled banks.

(iv) The previous year's figures have been recast/restated, wherever necessary to confirm to the currents period's Presentation.

for and on behalf of the Board of Directors of
Viviana Power Tech Limited

VIVIANA POWER TECH LTD. * VADODARA *

Nikesh Kishorchandra Choksi
Managing Director
DIN: 07762121
Place: Vadodara
Date: 02/11/2026

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VIVIANA

Segment Reporting (Standalone)

Summarised Segment Information are as follows :

| Particulars | Erection, Installation of T&D lines, | | Manufacturing of Transformers | | Unallocated | | TOTAL | |
|---|---|---|---|---|---|---|---|---|
| | For the Quarter ended as on 30th September, 2026 | Year to date as on 30th September, 2026 | For the Quarter ended as on 30th September, 2026 | Year to date as on 30th September, 2026 | For the Quarter ended as on 30th September, 2026 | Year to date as on 30th September, 2026 | For the Quarter ended as on 30th September, 2026 | Year to date as on 30th September, 2026 |
| (i) Segment Revenue | 11,720.81 | 18,907.08 | - | - | - | - | 11,720.81 | 18,907.08 |
| Less : Inter-Segmental Revenue | - | - | - | - | - | - | - | - |
| **Revenue From Operations** | **11,720.81** | **18,907.08** | - | - | - | - | **11,720.81** | **18,907.08** |
| (ii) Segment Results (before Finance Cost and Interest Income) | 1,754.78 | 2,746.06 | -11.78 | -11.78 | - | - | 1,743.00 | 2,734.28 |
| Add : Interest Income | 495.48 | 641.03 | | | - | - | 495.48 | 641.03 |
| Less : Finance Cost | 608.72 | 824.81 | | | - | - | 608.72 | 824.81 |
| **Profit Before Tax** | **1,641.54** | **2,562.29** | **-11.78** | **-11.78** | - | - | **1,629.76** | **2,550.51** |
| Current Tax | 412.59 | 644.32 | | | - | - | 412.59 | 644.32 |
| Deferred Tax | 58.94 | 54.62 | | | - | - | 58.94 | 54.62 |
| **Net Profit for the year** | **1,170.01** | **1,863.35** | **-11.78** | **-11.78** | - | - | **1,158.23** | **1,851.57** |
| (iii) Other Information | | | | | - | - | - | - |
| Depreciation and Amortization Expenses | 16.51 | 29.66 | 1.02 | 1.02 | - | - | 17.53 | 30.67 |
| (iv) Segment Assets and Liabilities | | | | | - | - | - | - |
| Segment Assets | 51,463.11 | 51,463.11 | 124.19 | 124.19 | - | - | 51,587.30 | 51,587.30 |
| Less : Inter - Segmental Assets | - | - | - | - | - | - | - | - |
| **Net Segment Assets** | **51,463.11** | **51,463.11** | **124.19** | **124.19** | - | - | 51,587.30 | **51,587.30** |
| Segment Liabilities | 38,290.72 | 38,290.72 | 29.52 | 29.52 | | | 38,320.24 | 38,320.24 |
| Less : Inter - Segmental Liabilities | - | - | - | - | - | - | - | - |
| **Net Segment Liabilities** | **38,290.72** | **38,290.72** | **29.52** | **29.52** | - | - | 38,320.24 | **38,320.24** |

or and on behalf of the Board of Directors of
iviana Power Tech Limited

ikesh Kishorchandra Choksi
lanaging Director
IN: 07762121
lace: Vadodara
ate: 02/11/2026

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VIVIANA®

CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER, 2026

All amounts in ₹ lakhs

| Particulars | Period Ended September 30, 2026 (Unaudited) | Year Ended March 31, 2026 Audited |
|---|---|---|
| I. ASSETS | | |
| Non Current Assets | | |
| (a) Property, Plant, Equipment and Intangible Assets | | |
| (i) Property, Plant and Equipment | 262.47 | 309.97 |
| (ii) Other Intangible assets | 4.63 | 5.47 |
| (iii) Goodwill | - | - |
| (iv) Capital work-in-progress | 252.00 | |
| (b) Financial Assets | | |
| Non-current investments | 374.06 | 2,097.42 |
| Trade receivables | 2,436.53 | 1,680.36 |
| Loans | - | 14.20 |
| Other Financial Assets | 6,477.57 | 5,377.28 |
| (c) Deferred tax assets (Net) | 20.40 | 75.02 |
| (d) Other non-current assets | 14,051.82 | 9,339.49 |
| Total Non-Current Assets | 23,879.48 | 18,899.21 |
| Current Assets | | |
| (a) Inventories | 1,136.09 | 1,442.76 |
| (b) Financial Assets | | |
| Trade receivables | 15,643.17 | 38,868.71 |
| Cash and cash equivalents | 18.24 | 163.44 |
| Loans | 4,869.34 | 257.55 |
| Other Financial Assets | 136.27 | 90.63 |
| (c) Other current assets | 5,824.15 | 2,502.18 |
| Total Current Assets | 27,627.26 | 43,325.27 |
| Total Assets | 51,506.74 | 62,224.48 |
| I. EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Share Capital | 1,012.48 | 1,012.48 |
| (b) Other equity | 12,191.76 | 10,606.28 |
| Total equity | 13,204.24 | 11,618.76 |
| Liabilities | | |
| Non-Current Liabilities | | |
| (a) Financial liabilities | | |
| Long-term Borrowings | 5,662.00 | 3,464.63 |
| Trade payables | | |
| (a) total outstanding dues of micro enterprises and small enterprises; | 5.28 | 1.19 |
| (b) total outstanding dues of creditors other than micro enterprises and small enterprises | 2,699.00 | 144.85 |
| Other financial liabilities | 5,528.98 | 6,350.70 |
| (b) Long-term Provisions | 64.97 | 38.14 |
| (c) Other non-current liabilities | - | - |
| Total non-current liabilities | 13,960.25 | 9,999.51 |
| Current Liabilities | | |
| (a) Financial liabilities | | |
| Short-term borrowings | 7,076.73 | 6,532.98 |
| Trade payables | | |
| (a) total outstanding dues of micro enterprises and small enterprises; | 537.03 | 3,032.78 |
| (b) total outstanding dues of creditors other than micro enterprises and small enterprises | 10,583.30 | 18,495.31 |
| Other financial liabilities | 3,582.47 | 6,072.33 |
| (b) Other current liabilities | 332.43 | 4,404.90 |
| (c) Provisions | - | 480.24 |
| (d) Current Tax Liabilities (Net) | 2,230.30 | 1,587.67 |
| Total current liabilities | 24,342.25 | 40,606.21 |
| Total liabilities | 38,302.50 | 50,605.72 |
| Total equities & liabilities | 51,506.74 | 62,224.48 |

for and on behalf of the Board of Directors of
Viviana Power Tech Limited

Nikesh Kishorchandra Choksi
Managing Director
DIN: 07762121
Place: Vadodara
Date: 02/11/2026

VIVIANA POWER TECH LTD. * VADODARA *

VIVIANA POWER TECH LIMITED
Registered Address: 313-315, Orchid Plaza, B/h McDonald's, Sama-Savli Road, Vadodara – 390008
Corporate Office: 7th Floor, Shiva building, Besides Isha Hospital, Sarabhai Campus, Vadodara-390023
Email: info@vivianagroup.in | Web: www.vivianagroup.in | CIN: L31501GJ2014PLC081671

VIVIANA®

A. FINANCIAL RESULTS

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

All amounts in ₹ lakhs, unless otherwise stated

| Particulars | Quarter ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|
| | Q2 (FY: 26-27) Sept 30, 2026 (Unaudited) | Q1 (FY: 26-27) June 30, 2026 (Unaudited) | Q2 (FY: 25-26) Sept 30, 2025 (Unaudited) | September 30, 2026 Unaudited | September 30, 2025 Unaudited | March 31, 2026 Audited |
| I Revenue from operations | 11,668.02 | 7,239.06 | 5,894.43 | 18,907.08 | 9,062.85 | 53,124.56 |
| II Other Income | 536.63 | 91.90 | 18.22 | 628.53 | 51.90 | 501.18 |
| III Total Income (I + II) | 12,204.66 | 7,330.95 | 5,912.65 | 19,535.61 | 9,114.75 | 53,625.74 |
| IV Expenses | | | | | | |
| (a) Cost of Material Consumed | 8,979.68 | 5,089.18 | 1,101.13 | 14,068.85 | 2,660.94 | 37,348.97 |
| (b) Employee benefit expense | 229.77 | 225.49 | 194.61 | 455.27 | 242.84 | 628.52 |
| (c) Financial costs | 602.76 | 222.04 | 289.95 | 824.80 | 460.73 | 979.26 |
| (d) Depreciation and amortization expense | 12.60 | 18.07 | 12.69 | 30.67 | 23.61 | 56.48 |
| (e) Other Expenses | 670.11 | 944.07 | 3,475.75 | 1,614.18 | 4,390.41 | 7,556.46 |
| Total Expenses | 10,494.92 | 6,498.86 | 5,074.13 | 16,993.77 | 7,778.53 | 46,569.69 |
| V Profit before exceptional and extraordinary items and | 1,709.74 | 832.10 | 838.52 | 2,541.84 | 1,336.22 | 7,056.05 |
| VI Exceptional items | - | (0.24) | - | - | - | - |
| VII Profit before extraordinary items and tax (V – VI) | 1,709.74 | 832.34 | 838.52 | 2,541.84 | 1,336.22 | 7,056.05 |
| VIII Extraordinary items | - | - | - | - | - | - |
| IX Profit before tax (VII- VIII) | 1,709.74 | 832.34 | 838.52 | 2,541.84 | 1,336.22 | 7,056.05 |
| Tax Expense | | | | | | |
| X (a) Current Tax | 407.12 | 235.52 | 211.44 | 642.64 | 391.39 | 1,783.52 |
| (b) Tax Adjustments of Earlier Years | - | - | 0.04 | - | - | 0.16 |
| (c) Deferred Tax | 58.94 | (4.32) | (1.98) | 54.62 | (8.35) | (73.80) |
| XI Profit (Loss) for the period (IX-X) | 1,243.69 | 601.14 | 629.02 | 1,844.58 | 953.18 | 5,346.17 |
| XII Other Comprehensive Income | | | | | | |
| A Items that will not be reclassified to Profit or Loss | | | | | | |
| (i) Actuarial Gain /(Loss) on Defined Plan Liability/Foreign Currency Transition Reserve | (9.68) | | | (9.68) | - | - |
| (ii) Income tax on Actuarial Gain /( Loss) | | | | - | - | - |
| B Items that will be reclassified to Profit or Loss | | | | | | |
| (i) Exchange differences in translating foreign operation | | | | - | - | - |
| (ii) Gain/(Loss) on hedging instruments | | | | - | - | - |
| (iii) Income tax on above items | | | | - | - | - |
| Total Other comprehensive Income | (9.68) | - | - | (9.68) | - | - |
| Total Comprehensive Income For The Year | 1,234.00 | 601.14 | 629.02 | 1,834.90 | 953.18 | 5,346.17 |
| XIII Profit attributable to Owners of the parent company | 1,234.00 | 601.73 | 557.36 | 1,834.90 | 892.01 | 5,273.37 |
| XIV Profit attributable to Non-Controling Interest | | (0.59) | 71.66 | - | 61.17 | 72.80 |
| Paid up equity share capital ( Face value of Rs.10 each) | | | | | | |
| XII Earning Per Equity Share | | | | | | |
| (a) Basic (in ₹ per share) | 12.19 | 5.94 | 10.55 | 18.12 | 15.14 | 52.33 |
| (b) Diluted (in ₹ per share) | 12.19 | 5.94 | 10.47 | 18.12 | 15.14 | 52.33 |
| Ratios | | | | | | |
| (a) debt-equity ratio | 0.96 | 0.94 | 1.02 | 0.96 | 1.02 | 0.86 |
| (b) debt service coverage ratio | 5.80 | 2.39 | 1.84 | 6.56 | 1.84 | 2.70 |
| (c) interest service coverage ratio | 6.43 | 4.83 | 3.79 | 4.00 | 3.79 | 8.26 |
| (d) outstanding redeemable preference shares (quantity and value) | NA | NA | NA | NA | NA | NA |
| (e) capital redemption reserve / debenture redemption reserve | - | - | - | - | - | - |
| (f) net worth | 13,204.24 | 12,220.49 | 7,019.59 | 13,204.24 | 7,019.59 | 11,618.76 |
| (g) current ratio | 1.13 | 1.18 | 1.43 | 1.13 | 1.43 | 1.07 |
| (h) long term debt to working capital | 1.72 | 1.60 | 0.42 | 1.72 | 0.42 | 1.27 |
| (i) bad debts to Account receivable ratio; | - | - | - | - | - | - |
| (j) current liability ratio | 0.64 | 0.58 | 0.72 | 0.64 | 0.72 | 0.80 |
| (k) total debts to total assets | 0.74 | 0.25 | 0.31 | 0.74 | 0.31 | 0.16 |
| (l) debtors' turnover | 1.44 | 0.25 | 158.96 | 1.44 | 158.96 | 2.01 |
| (m) inventory turnover | 0.07 | 2.19 | 24.26 | 0.07 | 24.26 | 54.37 |
| (n) operating margin percent | 12.01% | 13.55% | 19.05% | 14.64% | 19.52% | 14.29% |
| (o) net profit margin percent | 10.58% | 8.30% | 10.67% | 9.70% | 10.52% | 10.06% |

Notes

01. The above Consolidated Financial Results are reviewed by the audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 02/11/2026. The Statutory Auditors of the Company carried out audit of the above consolidated financial Results pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements ) Regulation 2015

02. The financial results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Amended Rules 2016 and in terms of regulation 33 of the SEBI (Listing Obligation and disclosure Requirements) Regulations 2015 and SEBI Circular dated 5th July 2016.

03. The Company operates in two segment namely 'Job work of erection and installation of transmission & distribution lines and maintenance of power stations; and Manufacturing of Transformers'

04. Figures of the previous period / year have been regrouped/restated wherever necessary to confirm to current period classification.

for and on behalf of the Board of Directors of
Viviana Power Tech Limited

Nikesh Kishorchandra Choksi
Managing Director
DIN: 07762121
Place: Vadodara
Date: 02/11/2026

VIVIANA POWER TECH LTD. * VADODARA *

VIVIANA POWER TECH LIMITED
Registered Address: 313-315, Orchid Plaza, B/h McDonald's, Sama-Savli Road, Vadodara – 390008
Corporate Office: 7th Floor, Shiva building, Besides Isha Hospital, Sarabhai Campus, Vadodara-390023
Email: info@vivianagroup.in | Web: www.vivianagroup.in | CIN: L31501GJ2014PLC081671

VIVIANA®

CONSOLIDATED STATEMENT OF CASH FLOW AS AT SEPTEMBER, 2026

(Amounts in ₹ Lakhs)

| Particulars | | Period Ended September 30, 2026 (Unaudited) | Year Ended March 31, 2026 Audited |
|---|---|---|---|
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | |
| Net Profit / Loss Before Tax | | 2,541.84 | 7,056.05 |
| Adjustments For | | | |
| Depreciation / Amortisation / Impairment | | 30.67 | 56.48 |
| (Profit)/Loss on Sale of Property, Plant & Equipments | | - | (7.08) |
| (Profit)/Loss on Investment | | (384.63) | - |
| Interest Income | | (237.21) | (456.46) |
| Sundry balances written off | | | (4.09) |
| Interest Expenses & Other Borrowing Cost | | 824.80 | 1,075.50 |
| Share in Profit from Partnership Firm | | - | (216.27) |
| Expenses for NCD issue | | 170.21 | 206.91 |
| **Operating Profit Before Working Capital Changes** | | **2,945.68** | **7,711.05** |
| **Adjustments for increase / (decrease) in operating assets** | | | |
| Inventories | | 306.67 | (369.08) |
| Trade Receivables | | 22,469.36 | (27,769.61) |
| Loans | | (4,597.59) | (271.76) |
| Other non-current financial assets | | (98.19) | (40.28) |
| Other non-current assets | | (4,712.33) | (6,577.70) |
| Other current financial assets | | (45.64) | 139.59 |
| Other current assets | | (3,321.97) | (2,016.88) |
| **Adjustments for increase / (decrease) in operating liabilities** | | | |
| Trade Payables | | (7,849.52) | 12,927.32 |
| Other non-current financial liabilities | | (821.72) | 6,350.70 |
| Provisions | | (453.41) | 500.49 |
| Other non-current liabilities | | - | (566.29) |
| Other current financial liabilities | | (25.44) | 6,072.33 |
| Other current liabilities | | (4,072.47) | 4,317.79 |
| **Cash generated from Operating Activities** | | **(276.55)** | **407.69** |
| Taxes (Paid) / Refunded | | (447.82) | (809.17) |
| **Net Cash flows from/(used in) Operating Activities** | **(A)** | **(724.37)** | **(401.48)** |
| **CASH FLOW FROM INVESTING ACTIVITIES** | | | |
| Purchase of Property, Plant & Equipments including Capital Advances & CWIP | | (172.99) | (217.31) |
| Sale of Property, Plant & Equipments | | - | 9.94 |
| Interest Received | | 237.21 | 456.46 |
| Investment in (Others) | | (100.60) | - |
| Disinvestment in Subsidiaries / Non-current investments | | | (883.05) |
| Advances Given for Capex | | (128.48) | 100.00 |
| Bank Balances not considered as Cash and Cash Equivalents | | (1,002.09) | (2,855.98) |
| **Net Cash flows from/(used in) Investing Activities** | **(B)** | **(1,166.95)** | **(3,389.94)** |
| **CASH FLOW FROM FINANCING ACTIVITIES** | | | |
| Proceeds from Issue of Shares/Share Application Money (including Share Premium)/ (Buy Back of Shares) | | - | 241.41 |
| Increase /(Decrease) in Long term Borrowings | | 2,197.37 | 2,377.44 |
| Increase / (Decrease) in Short-term Borrowings | | 543.75 | 2,516.60 |
| Interest Expenses & Other Borrowing Cost | | (824.80) | (1,075.50) |
| Expenses for NCD issue | | (170.21) | (206.91) |
| **Net Cash flows from/(used in) Financing Activities** | **(C)** | **1,746.12** | **3,853.03** |
| **Net Increase / (Decrease) in Cash and Cash Equivalents [A+B+C]** | | **(145.20)** | **61.61** |
| Cash and Cash Equivalents at the Beginning of the Year | | 163.44 | 101.83 |
| **Cash and Cash Equivalents at the End of the Year** | | **18.24** | **163.44** |

Notes :

(i)

(Amounts in ₹ Lakhs)

| | Period Ended September 30, 2026 (Unaudited) | Year Ended March 31, 2026 Audited |
|---|---|---|
| Cash and Cash Equivalents comprise of: | | |
| Balances with Banks | 15.93 | 156.77 |
| Cash on Hand | 2.31 | 6.67 |
| Others | - | - |
| **Cash and Cash equivalents as restated** | **18.24** | **163.44** |

(ii) The above Cash Flow Statement has been prepared in accordance with the 'Indirect Method' as set out in the Indian Accounting Standard 7 on "Statement of Cash Flows" issued by the Institute of Chartered Accountants of India.

(iii) Cash and cash equivalents consist of cash in hand and balances with scheduled banks/ non scheduled banks.

(iv) The previous year's figures have been recast/restated, wherever necessary to confirm to the currents period's Presentation.

for and on behalf of the Board of Directors of
Viviana Power Tech Limited

VIVIANA POWER TECH LTD. * VADODARA *

Nikesh Kishorchandra Choksi
Managing Director
DIN: 07762121
Place: Vadodara
Date: 02/11/2026

VIVIANA POWER TECH LIMITED
Registered Address: 313-315, Orchid Plaza, B/h McDonald's, Sama-Savli Road, Vadodara – 390008
Corporate Office: 7th Floor, Shiva building, Besides Isha Hospital, Sarabhai Campus, Vadodara-390023
Email: info@vivianagroup.in | Web: www.vivianagroup.in | CIN: L31501GJ2014PLC081671

VIVIANA®

Segment Reporting (Consolidated)

Summarised Segment Information are as follows :

| Particulars | Erection, Installation of T&D lines, and | | Manufacturing of Transformers | | Unallocated | | TOTAL | |
|---|---|---|---|---|---|---|---|---|
| | For the Quarter ended as on 30th September, 2026 | Year to date as on 30th September, 2026 | For the Quarter ended as on 30th September, 2026 | Year to date as on 30th September, 2026 | For the Quarter ended as on 30th September, 2026 | Year to date as on 30th September, 2026 | For the Quarter ended as on 30th September, 2026 | Year to date as on 30th September, 2026 |
| (i) Segment Revenue | 11,668.02 | 18,907.08 | - | - | - | - | 11,668.02 | 18,907.08 |
| Less : Inter-Segmental Revenue | - | - | - | - | - | - | - | - |
| Revenue From Operations | 11,668.02 | 18,907.08 | - | - | - | - | 11,668.02 | 18,907.08 |
| (ii) Segment Results (before Finance Cost and Interest Income) | 1,777.97 | 2,740.21 | -11.78 | -11.78 | - | - | 1,766.19 | 2,728.43 |
| Add : Interest Income | 536.63 | 628.53 | | | | | 536.63 | 628.53 |
| Less : Finance Cost | 602.76 | 824.80 | | | | | 602.76 | 824.80 |
| Profit Before Tax | 1,711.84 | 2,543.94 | -11.78 | -11.78 | - | - | 1,700.06 | 2,532.16 |
| Current Tax | 407.12 | 642.64 | | | | | 407.12 | 642.64 |
| Deferred Tax | 58.94 | 54.62 | | | | | 58.94 | 54.62 |
| Net Profit for the year | 1,245.79 | 1,846.68 | -11.78 | -11.78 | - | - | 1,234.00 | 1,834.90 |
| (iii) Other Information | | | | | | | - | - |
| Depreciation and Amortization Expenses | 12.60 | 30.87 | 1.02 | 1.02 | - | - | 13.62 | 31.69 |
| (iv) Segment Assets and Liabilities | | | | | | | | |
| Segment Assets | 51,382.55 | 51,382.55 | 124.19 | 124.19 | - | - | - | - |
| Less : Inter - Segmental Assets | - | - | - | - | - | - | 51,506.74 | 51,506.74 |
| Net Segment Assets | 51,382.55 | 51,382.55 | 124.19 | 124.19 | - | - | - | - |
| Segment Liabilities | 38,272.98 | 38,272.98 | 29.52 | 29.52 | - | - | 51,506.74 | 51,506.74 |
| Less : Inter - Segmental Liabilities | - | - | - | - | - | - | 38,302.50 | 38,302.50 |
| Net Segment Liabilities | 38,272.98 | 38,272.98 | 29.52 | 29.52 | - | - | - | - |
| | | | | | | | 38,302.50 | 38,302.50 |

for and on behalf of the Board of Directors of
Viviana Power Tech Limited

VIVIANA POWER TECH LTD. * VADODARA *

Nikesh Kishorchandra Choksi
Managing Director
DIN: 07762121
Place: Vadodara
Date: 02/11/2026

MUKUND & ROHIT

CHARTERED ACCOUNTANTS

## LIMITED REVIEW REPORT

**To,**
**The Board of Directors,**
**Viviana Power Tech Limited**
**313-315, Orchid Plaza, B/h Mac Donald,**
**Sama-Savli Road**
**Vadodara – 390024**

We have reviewed the accompanying statement of standalone Unaudited Financial Results of **Viviana Powertech Limited** for the Quarter and Six Month ended September 30, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these standalone financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with applicable Indian Accounting Standard (Ind AS), as prescribed under section 133 of the Companies Act, 2013 read with relevant Rules and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016/ dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not audited or reviewed the standalone financial results and other information for the Quarter and Six Month ended September 30, 2026 which have been presented solely based on the financial information compiled by the management.

**For, Mukund & Rohit**
**Chartered Accountants**
**Registration No. 113375W**

**Swati Mehta**
**Partner**
**M. No. 407106**
**UDIN: 26407106MFBFCX3093**

MUKUND & ROHIT ★ Chartered Accountants ★ VADODARA

**Place: Vadodara**
**Date: 02.11.2026**

MUKUND & ROHIT

CHARTERED ACCOUNTANTS

## LIMITED REVIEW REPORT

**To,**
**The Board of Directors,**
**Viviana Power Tech Limited**
**313-315, Orchid Plaza, B/h Mac Donald,**
**Sama-Savli Road**
**Vadodara – 390024**

We have reviewed the accompanying statement of consolidated unaudited Financial Results of **Viviana Powertech Limited** for the Quarter and Six Month ended September 30, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these consolidated financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated unaudited financial results prepared in accordance with applicable Indian Accounting Standard (Ind AS), as prescribed under section 133 of the Companies Act, 2013 read with relevant Rules and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016/ dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not audited or reviewed the consolidated financial results and other information for the Quarter and Six Month ended September 30, 2026 which have been presented solely based on the financial information compiled by the management.

**For, Mukund & Rohit**
**Chartered Accountants**
**Registration No. 113375W**

**Swati Mehta**
**Partner**
**M. No. 407106**
**UDIN: 26407106PISRUZ4691**

MUKUND & ROHIT ★ Chartered Accountants ★ VADODARA

**Place: Vadodara**
**Date: 02.11.2026**

To,
**The Board of Directors,**
**Viviana Power Tech Limited**
**313-315, Orchid Plaza, B/h Mac Donald,**
**Sama-Savli Road**
**Vadodara – 390024**

## Independent Statutory Auditor's Certificate in respect of listed debt securities of Viviana Power tech Limited

1. We, Mukund & Rohit, Chartered Accountants, Statutory Auditors of Viviana Power Tech Limited ("the Company") having its registered office at 313-315, Orchid Plaza, B/h Mac Donald, Sama - Savli Road, Vadodara – 390024 Gujarat, India and the Company has requested vide engagement letter dated 2nd July 2026 to obtain a certificate with respect to book values of the assets provided as security in respect of listed secured debt securities of the Company for the Quarter and six month ended 30th September, 2026 and compliance with respect to financial covenants of the listed debt securities for the quarter and six month ended 30th September 2026 in terms of Requirements of Regulation 54 read with Regulation 56 (1) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("LODR Regulations") and SEBI (Debenture Trustees) Regulations, 1993 as amended ("DT Regulations").

### Management's Responsibility

2. The Company's Management is responsible for the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.

3. The Management of the Company is also responsible for ensuring that the Company complies with all the relevant requirements of the SEBI circulars, SEBI Regulations, Companies Act, 2013 and other applicable laws and regulations, as applicable. Further, the Company is also responsible to comply with the requirements of Debenture Trust deed executed with the respective Debenture Trustee.

4. The Management is also responsible to ensure that Assets Cover Ratio as on 30th September 2026 is in compliance with the requirements relating to minimum asset cover as specified in SEBI Master Circular No. SEBI/HO/DDHS-PoD-l/P/CIR/2025/117 dated 13th August 2025 (which consolidates and supersedes, inter alia, SEBI Circular No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19th May 2022), with the minimum asset cover requirement of hundred percent as per SEBI Regulation.

### Auditor's Responsibility

5. Our responsibility is to provide reasonable assurance for the book values of the assets provided as security in respect of listed secured debt securities of the Company as at 30th September 2026 based on the standalone unaudited financial results and compliance with respect to financial covenants of the listed debt

securities for the quarter and six month ended 30th September 2026, as specified in SEBI Master Circular No. SEBI/HO/DDHS-PoD-1/P/CIR/2025/117 dated 13th August 2025 (which consolidates and supersedes, inter alia, SEBI Circular No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19th May 2022).

6. A reasonable assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the reporting criteria.

7. We have reviewed the Standalone Financial Results for the quarter and six month ended 30th September 2026, prepared by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and issued an unmodified conclusion dated 2nd November 2026. Our review of these financial results for the quarter and six month ended 30th September 2026 was conducted 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 ("ICAI").

8. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) I, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

10. We have no responsibility to update this certificate for events and circumstances occurring after the date of this certificate.

**Conclusion**

11. Based on examination of books of accounts and other relevant records/documents and based on the procedures performed by us, as referred to in paragraph 5 above and according to the information and explanations received, we hereby certify that:

a) Book values of the assets provided as security in respect of listed secured debt securities of the Company as on 30th September 2026 is as under:

**(Rs. in lakhs)**

| **Particulars of Asset provided as Security** | **Book value as on 30.09.2026** |
|---|---|
| Trade Receivables | 18,079.71 |

b) Compliance of financial covenants of the listed debt securities

We have examined the compliances made by Viviana Power Tech Limited in respect of the financial covenants of the listed debt securities and certify that such covenants/terms of the issue have been complied by Viviana Power Tech Limited for the quarter ended 30th September 2026.

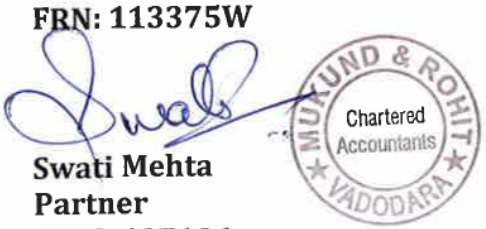
MUKUND & ROHIT ★ Chartered Accountants ★ VADODARA

12. The above certificate has been given on the basis of information provided by the Management and the records produced before us for verification.

**Restriction on Use**

13. This certificate has been issued to the management of Viviana Power Tech Limited to comply with requirements of LODR Regulations. Our certificate should not be used for any other purpose or by any person other than the Company and its Debenture Trustee(s). Accordingly, we do not accept or assume any liability or duty of care to any other person to whom this certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

**For & on behalf of**
**Mukund & Rohit**
**Chartered Accountants**
**FRN: 113375W**




**Swati Mehta**
**Partner**
**MRN: 407106**
**UDIN: 26407106KTJBMW8426**

**Place: Vadodara**
**Date: 02.11.2026**

MUKUND & ROHIT

CHARTERED ACCOUNTANTS

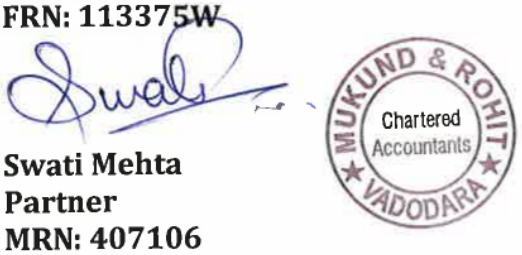
**ANNEXURE TO THE CERTIFICATE IN RESPECT OF LISTED DEBT SECURITIES OF VIVIANA POWER TECH LIMITED**

**FOR THE QUARTER ENDED: 30/09/2026**

**Financial Covenant Summary**

| Particulars | Required Ratio / Value | Actual Ratio / Value | Covenant Met? (Yes / No / Remarks) |
|---|---|---|---|
| **a. Total Debt / Equity** | Maximum 2.25X | 0.96 times | Yes |
| **b. After-tax Net Income (Excluding extraordinary Income)** | INR 18 crore | INR 12.17 crore | To be maintained on yearly basis. |
| **c. Minimum Tangible Net Worth** | INR 65 crore | INR 133.21 crore | Yes |
| **d. Debt Service Coverage Ratio** | Minimum 2.50X | 5.54 times | Yes |

**For & on behalf of**
**Mukund & Rohit**
**Chartered Accountants**
**FRN: 113375W**




**Swati Mehta**
**Partner**
**MRN: 407106**
**UDIN: 26407106KTJBMW8426**

**Place: Vadodara**
**Date: 02.11.2026**

Annexure I- Format of Security Cover

| Column A | Column B | Column C (i) | Column D (ii) | Column E (iii) | Column F (iv) | Column G (v) | Column H (vi) (a) | Column H (vi) (b) | Column I (vii) | Column J | Column K | Column L | Column M | Column N | Column O |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Exclusive Charge | Exclusive Charge | Pari-Passu Charge | Pari-Passu Charge | Pari-Passu Charge | Debt Securities not backed by any assets offered as Security | Assets not offered as Security | Elimination (amount in negative) | (Total C to H) | Related to only those items covered by this certificate | | | | |
| Particulars | | | | | | | | | | | | | | | |
| | Description of asset for which this certificate relate | Debt for which this certificate being issued | Other Secured Debt | Debt for which this certificate being issued | Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with Pari Passu Charge) | Other assets on which there is pari-Passu charge (excluding items Covered in column F) | | | debt amount considered more than once (due to exclusive plus pari passu charge) | | Market Value for Assets charged on Exclusive basis | Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable) | Market Value for Pari passu charge Assets[vii] | Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable) | Total Value (=K+L+M+ N) |
| | | Book Value | Book Value | Yes/ No | Book Value | Book Value | | | Nil | | | | Relating to Column F | | |
| ASSETS | First pari passu charge by way of hypothecation over the Company's present and future trade receivables, ranking pari passu with other secured lenders, maintaining a minimum security cover of 1.25 times the outstanding amount of the Secured Non-Convertible Debentures, in accordance with the Debenture Trust Deed. | | | | | | | | | | | | | | |
| Property Plant and Equipment (PPE) | | | | | | | | | | | | | | | |
| Capital Work-in-Progress ( CWIP) | | | | | | | | | | | | | | | |
| Right of Use Assets | | | | | | | | | | | | | | | |
| Goodwill | | | | | | | | | | | | | | | |
| Intangible Assets | | | | | | | | | | | | | | | |
| Intangible Assets under Development | | | | | | | | | | | | | | | |
| Investments | | | | | | | | | | | | | | | |
| Loans | | | | | | | | | | | | | | | |
| Inventories | | | | | | 1136.09 | | | -1136.09 | 0 | | | | | |
| Trade Receivables | | | | | 18079.71 | | | | | 18079.71 | | | | | |
| Cash and Cash Equivalents | | | | | | | | | | | | | | | |
| Bank Balances other than Cash and Cash Equivalents | | | | | | | | | | | | | | | |
| Others | | | | | | 9634.55 | | | -9634.55 | 0 | | | | | |
| Total | | | | | 18079.71 | 10770.64 | | | -10770.64 | 18079.71 | | | | | |
| | | | | | | | | | | | | | | | |
| LIABILITIES | | | | | | | | | | | | | | | |
| Debt securities to which this certificate pertains | | | | | 4500.00 | | | | | 4500.00 | | | | | |
| Other debt sharing pari-passu charge with above debt | | | | | | | | | | | | | | | |
| Other Debt | | | | | | | | | | | | | | | |
| Subordinated debt | | | | | | | | | | | | | | | |
| Borrowings | | | | | | 6154.98 | | | | 6154.98 | | | | | |
| Bank | | | | | | | | | | | | | | | |
| Debt Securities | | | | | | | | | | | | | | | |
| Others | | | | | | 8552.45 | | | -8552.45 | 0 | | | | | |
| Trade payables | | | | | | | | | | | | | | | |
| Lease Liabilities | | | | | | | | | | | | | | | |
| Provisions | | | | | | | | | | | | | | | |
| Others | | | | | | | | | | | | | | | |
| Total | | | | | 4500.00 | 14707.43 | | | -8552.45 | 10654.98 | | | | | |
| Cover on Book Value | | | | | | 1.70 | | | | | | | | | |
| Cover on Market Value (ix) | | | | | | | | | | | | | | | |
| Security Cover Ratio | | | | | | 1.70 | | | | | | | | | |

i This column shall include book value of assets having exclusive charge and outstanding book value of debt for which this certificate is issued.

ii This column shall include book value of assets having exclusive charge and outstanding book value of all corresponding debt other than column C

iii This column shall include debt for which this certificate is issued having any pari passu charge - Mention Yes, else No.

iv This column shall include a) book value of assets having pari-passu charge b) outstanding book value of debt for which this certificate is issued and c). other debt sharing pari- passu charge along with debt for which certificate is issued.

v This column shall include book value of all other assets having pari passu charge and outstanding book value of corresponding debt

vi This column shall include all those assets which are not charged and shall include all unsecured borrowings including subordinated debt and shall include only those assets which are paid-for.

vii In order to match the liability amount with financials, it is necessary to eliminate the debt which has been counted more than once (included under exclusive charge column as also under pari passu). On the assets side, there shall not be elimination as there is no overlap.

viii Assets which are considered at Market Value like Land, Building, Residential/ Commercial Real Estate to be stated at Market Value. Other assets having charge to be stated at book value/Carrying Value.

ix The market value shall be calculated as per the total value of assets mentioned in Column O

MUKUND & ROHIT

CHARTERED ACCOUNTANTS

MUKUND & ROHIT ★ VADODARA ★ Chartered Accountants

UDIN: 26407106KTJBMW8426