VIVIANA®

Date: 05th August, 2026

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (East), Mumbai – 400051

Symbol: VIVIANA
ISIN: INE0MEG07011 & INE0MEG07029

Dear Sir/Madam,

Sub: Submission of Security Cover Certificate under Regulation 54 read with Regulation 56(1)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 30th June, 2026

Pursuant to Regulation 54 read with Regulation 56(1)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the applicable SEBI Circulars issued from time to time, we hereby submit the Security Cover Certificate as on 30th June, 2026, duly certified by the Statutory Auditors of the Company.

The certificate confirms the adequacy of the security cover maintained by the Company in respect of its listed secured Non-Convertible Debentures in accordance with the applicable regulatory requirements.

Kindly take the above on record.

Thanking you.

Yours faithfully,
For Viviana Power Tech Limited

KAVALJIT NISHANT PARMAR
Digitally signed by KAVALJIT NISHANT PARMAR
Date: 2026.08.05 23:03:40 +05'30'

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

VIVIANA POWER TECH LTD. * VADODARA *

Regd. Add. : 313-315, Orchid Plaza, Bh..McDonalds's Sama Savli Road, Vadodara – 390024
Corpo. Office: 7th Floor, Shiva Building, Besides Isha Hospital, Sarabhai Campus, Vadodara - 390008
Email: info@vivianagroup.in| Mo.No.:+91 8866797833 | Web : www.vivianagroup.in | CIN : L31501GJ2014PLC081671

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 as at 30th June 2026 and compliance with respect to financial covenants of the listed debt securities for the quarter ended 30th June 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 June 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 June 2026 based on the standalone unaudited financial results and compliance with respect to financial covenants of the listed debt securities for the quarter ended 30th June 2026, as specified in SEBI Master Circular No.

MUKUND & ROHIT VADODARA Chartered Accountants

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).

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 ended 30th June 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 4th August 2026. Our review of these financial results for the quarter ended 30th June 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 June 2026 is as under:

(Rs. in lakhs)

Particulars of Asset provided as Security	Book value as on 30.06.2026
Trade Receivables	17,943.50

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 June 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

MUKUND & ROHIT Chartered Accountants VADODARA

Swati Mehta
Partner
MRN: 407106
UDIN: 26407106EVXWRT7015

Place: Vadodara
Date: 04.08.2026

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
Particulars		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			
	Description of asset for which this certificate relate	Debt for which this certificate being issued	Other Secured Debt	Debt for which this certifica te being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with Pari Pasu Charge)	Other assets on which there is pari- Passu charge (excludin g items Covered in column F)			debt amount considere d 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[viii]	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)
		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						940.73			-940.73	0				
Trade Receivables					17943.50					17943.50				
Cash and Cash Equivalents														
Bank Balances other than Cash and Cash Equivalents														
Others						10993.85			-10993.85	0				
Total					**17943.50**	**11934.58**			-11934.58	**17943.50**				
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														
Bank						4395.04				4395.04				
Debt Securities														
Others														
Trade payables						6471.50			-6471.50	0				
Lease Liabilities														
Provisions														
Others														
Total					**4500.00**	**10866.54**			**-6471.50**	**8895.04**				
Cover on Book Value						**2.02**								
Cover on Market Value (ix)														
Security Cover Ratio						1.25								

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 VADODARA

VIVIANA POWER TECH LTD. VADODARA