Date: 8th May, 2024

To,
The Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor, Plot No. C-1,
G-Block, Bandra Kurla Complex
Mumbai – 400051

NSE Symbol: VIVIANA

Sub: Audited Standalone Financial Results for the Half Year ended and year ended on 31.03.2024.

Dear Sir/Madam,

In accordance with Regulation 30 of **SEBI (Listing Obligation And Requirements) Regulations, 2015** we would like to inform you that the Board of Directors of the Company at its meeting held on **Wednesday 8th May, 2024** at Registered Office of the Company considered and approved the Audited Standalone Financial Statements for the half year and year ended as on 31st March, 2024, as reviewed and recommended by the Audit committee along with declaration with respect to Audit Report with unmodified opinion on the said financials.

Thanking You,

Yours Faithfully,

For VIVIANA POWER TECH LIMITED

VIVIANA POWER TECH LTD. VADODARA

Hiral Indravadan Bhatt
Company Secretary & Compliance Office

VIVIANA POWER TECH LIMITED

Statement of Audited Financial Results for the Half Year and Year ended 31st March 2024

(Rs. In Lac)

Particulars	Note No	As At 31st March 2024 (F.Y 23-24 Half Year)	As At 31st March 2023 (F.Y 22-23 Half Year)	As At 30th Sept 2023 (F.Y 23-24 Half Year)	As At 31st March 2024 (F.Y 23-24)	As At 31st March 2023 (F.Y 22-23)
		Audited	Unaudited	Unaudited	Audited	Audited
I. Revenue from operations	21	4,230.90	1,690.87	2,322.01	6,552.91	3,615.17
II. Other Income	22	16.08	9.79	11.20	27.28	9.84
III. Total Income (I +II)		**4,246.99**	**1,700.65**	**2,333.20**	**6,580.19**	3,625.00
IV. Expenses:						
(a) Cost of Material Consumed	23	2,369.02	548.56	985.45	3,354.47	1,040.75
(b) Operating Expenses	24	826.84	703.24	710.49	1,537.33	1,651.58
(c) Employee benefit expense	25	149.44	118.98	134.56	284.00	249.09
(d) Financial costs	26	179.62	53.96	94.01	273.63	107.22
(e) Depreciation and amortization expense	11	14.22	10.66	10.14	24.36	20.71
(f) Other expenses	27	153.26	59.43	65.39	218.65	157.68
		3,692.38	**1,494.65**	**2,000.06**	**5,692.44**	3,227.02
V. Profit before extraordinary and prior period items and tax (V - VI)		**554.62**	**206.00**	**333.14**	**887.76**	397.98
VI. Prior period item		(0.24)		-	(0.24)	-
VII. Profit Before Tax		554.37	205.99	333.14	887.51	397.98
VIII. Tax Expense						
(a) Current Tax		149.55	54.18	83.85	233.40	102.50
(b) Mat Credit entitlement						
(c) Deferred Tax		2.35	(5.47)	(0.93)	1.42	(5.47)
(d) Tax Adjustments of Earlier Years		4.13	0.08		4.13	0.08
IX. Profit for the Period (VII - VIII)		**398.35**	**157.22**	**250.22**	**648.57**	300.88
X. Earning Per Equity Share						
Basic (Absolute)		**6.67**	**2.63**	**4.19**	**10.86**	5.75
Diluted (Absolute)		**6.67**	**2.63**	**4.19**	**10.86**	5.75

Notes :

1 The above Unaudited Financial Results have been reviewed by the Statutory Auditors, recommended by the audit committee and approved by the Board of Directors.

2 The company has only one segment which is reportable in terms of AS-17 segment Reporting. Hence no separate information for segment wise disclosure is given.

3 There are no exceptional/extraordinary items during the half year ended.

4 Previous year/period figures have been regrouped/rearranged whenever necessary to make the comparable with current period figures.

For and on behalf of the Board

Nikesh Choksi
Managing Director
DIN : 07020977

Place : Vadodara
08th May 2023.

INDEPENDENT AUDITOR'S REPORT

TO THE BOARDS OF DIRECTORS OF VIVIANA POWER TECH LIMITED

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying financial results of Viviana Power Tech Limited ("the Company"), for the Half Year and Year ended 31st March 2024, Attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulation, 2015, as amended (Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements;

a. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
b. Gives true and fair view in the conformity with the recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the half year and year ended 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the annual Financial statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of

Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on Financial Statements.

Management and Board of Directors' Responsibility for the Annual Financial Statements.

This half-yearly and yearly financial results have been prepared based on the interim and annual financial statements, respectively.

The Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit, and other financial information in accordance with the recognitions and measurement principles laid down in accounting standard 25 prescribed under Section 133 of the Act and other accounting principles accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management and the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate Internal Financial Controls System in place and the operating effectiveness of such controls.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The annual financial Statements includes the results for the half year ended 31st March, 2024 being the balancing figure between the audit figures in respect of the full financial year ended 31st March, 2024 and the published unaudited year to date figures up-to the first half year of the current financial year, which were subjected to limited review by us as required under the listing regulations.

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

Vinay Sehgal
Partner
M. No. 109802
UDIN: 24109802BKACZL5228

Place: Vadodara
Date: 08.05.2024

VIVIANA POWER TECH LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2024

(Rs. In Lac)

Particulars	Note No	As At 31st March 2024	As At 31st March 2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	3	597.00	597.00
(b) Reserves and Surplus	4	1,851.98	1,197.37
(2) Share application money pending allotment			
(3) Non-current Liabilities			
(a) Long-term Borrowings	5	180.92	210.76
(4) Current Liabilities			
(a) Short-term Borrowings	6	1,487.61	797.08
(b) Trade Payables	7		
-Due to micro and small enterprises		148.97	14.88
-Due to other than micro and small enterprises		192.47	309.33
(c) Other Current Liabilities	8	482.58	113.34
(d) Short-term Provisions	9	290.46	159.88
Total		5,232.00	3,399.65
II. ASSETS			
(1) Non-current Assets			
(a) Property, Plant, Equipment and Intangible Assets			
(i) Property, Plant and Equipment	10a	110.36	67.64
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iii) Intangible asset under development	10b	8.81	1.77
(b) Non-current investments	11	-	1.00
(c) Deferred tax assets (Net)	12	5.23	6.65
(d) Long term loans and advances	13	920.50	383.19
(e) Other non-current assets	14	526.87	329.84
(2) Current Assets			
(a) Current investments	15	-	-
(a) Inventories	15	401.85	302.92
(b) Trade receivables	16	2,744.45	2,026.38
(c) Cash and cash equivalents	17	3.63	6.07
(d) Short-term loans and advances	18	480.55	256.82
(e) Other current assets	19	29.74	17.37
Total		5,232.00	3,399.65
Significant accounting policies and notes to financial statements	1-40		

As Per Our Report of Even Date Attached
For Mukund & Rohit
Chartered Accountants
FRN 113375W

MUKUND & ROHIT * Chartered Accountants * VADODARA

Vinay Sehgal
Partner
Membership No. 109802

Place : Vadodara
Date : 08.05.2024

For and on behalf of the Board of
Viviana Power Tech Limited

VIVIANA POWER TECH LTD. * VADODARA

Nikesh Choksi	**Richi Choksi**
Director	**Director**
DIN : 07762121	**DIN : 07020977**
Priyanka Choksi	**Hiral Bhatt**
C.F.O.	**C.S.**

Place : Vadodara
Date : 08.05.2024

VIVIANA POWER TECH LIMITED
PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2024

(Rs. In Lac)

	Particulars	Note No	For The Year Ended 31st March 2024	For The Year Ended 31st March 2023
I.	**Revenue from operations**	20	6,552.91	3,615.17
II.	**Other Income**	21	27.28	9.84
III.	**Total Income (I +II)**		6,580.19	3,625.00
IV.	**Expenses:**			
(a)	Cost of Material Consumed	22	3,354.47	1,040.75
(b)	Operating Expenses	23	1,537.33	1,647.59
(c)	Employee benefit expense	24	284.00	249.09
(d)	Financial costs	25	273.63	107.22
(e)	Depreciation and amortization expense	10a	24.36	20.71
(f)	Other expenses	26	218.65	161.67
			5,692.44	3,227.02
V.	**Profit before extraordinary and prior period items and tax (V - VI)**		887.76	397.98
VI.	Prior period item		(0.24)	-
VII.	**Profit Before Tax**		887.51	397.98
VIII.	**Tax Expense**			
(a)	Current Tax		227.36	102.50
(b)	Mat Credit entitlement			
(c)	Deferred Tax		1.42	(5.47)
(d)	Tax Adjustments of Earlier Years		4.13	0.08
IX.	**Profit for the Period (VII - VIII)**		654.61	300.88
X.	**Earning Per Equity Share**			
	Basic (Absolute)		10.96	5.75
	Diluted (Absolute)		10.96	5.75

Significant accounting policies and notes to financial statements 1-40

As Per Our Report of Even Date Attached
For Mukund & Rohit
Chartered Accountants
FRN 113375W

MUKUND & ROHIT * Chartered Accountants * VADODARA

Vinay Sehgal
Partner
Membership No. 109802

Place : Vadodara
Date : 08.05.2024

For and on behalf of the Board of
Viviana Power Tech Limited

VIVIANA POWER TECH LTD. * VADODARA *

Nikesh Choksi
Director
DIN : 07762121

Richi Choksi
Director
DIN : 07020977

Priyanka Choksi
C.F.O.

Hiral Bhatt
C.S.

Place : Vadodara
Date : 08.05.2024

VIVIANA POWER TECH LIMITED

CASH FLOWS FOR THE YEAR ENDED 31st March 2024

(Rs. in lac)

	Particulars	For The Year Ended 31st March 2024	For The Year Ended 31st March 2023
A.	**Cash Flow From Operating Activities**		
	Net Profit before tax	**887.51**	**397.98**
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	24.36	20.71
	Finance Cost	273.63	107.22
	Net (Gain)/Loss on Sale of Investments	(10.50)	-
	Interest received	(16.78)	(8.82)
	Operating profits before Working Capital Changes	**1,158.22**	**517.10**
	Adjusted For:		
	(Increase)/Decrease in trade receivables	(739.14)	(1,072.62)
	Increase/(Decrease) in trade payables	17.23	(124.36)
	(Increase)/Decrease in inventories	(98.93)	(145.93)
	Increase/(Decrease) in other current liabilities	374.95	(101.67)
	(Increase)/Decrease in Loans & Advances	(761.04)	98.34
	(Increase)/Decrease in Current & Non-Current Assets	(188.34)	(216.34)
	Cash generated from Operations	**(237.04)**	**(1,045.48)**
	Income Tax (Paid) / Refund	(106.65)	(100.08)
	Net Cash flow from Operating Activities(A)	**(343.69)**	**(1,145.55)**
B.	**Cash Flow From Investing Activities**		
	Purchase of tangible assets	(74.11)	(12.48)
	Current Investments / (Purchased) sold	11.50	-
	Interest Received	16.78	8.82
	Investment in Wholly Owned Subsidiary	-	(1.00)
	Net Cash used in Investing Activities(B)	**(45.83)**	**(4.67)**
C.	**Cash Flow From Financing Activities**		
	Finance Cost	(273.63)	(107.22)
	Issue of Shares (Net of IPO Expense)	-	815.00
	Increase in / (Repayment) of Short term Borrowings	690.53	232.14
	Increase in / (Repayment) of Long term borrowings	(29.84)	127.51
	Net Cash used in Financing Activities(C)	**387.06**	**1,067.43**
D.	**Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)**	**(2.45)**	**(82.79)**
E.	Cash & Cash Equivalents at Beginning of period	6.07	88.87
F.	Cash & Cash Equivalents at End of period	3.63	6.07
G.	**Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)**	**(2.44)**	**(82.80)**
H.	**Difference (F-(D+E))**	-	-

Notes:

1 **Cash and Cash equivalents comprise of:**

Cash on Hand	**1.66**	**4.22**
Balance with Banks	**1.97**	**1.85**
Cash and Cash equivalents	**3.63**	**6.07**

2 Figures of the previous year have been regrouped / reclassified wherever necessary.

3 The above Cash Flow Statement has been prepared in accordance with the 'Indirect Method' as set out in the Accounting Standard 3 on "Cash Flow Statements" issued by the Institute of Chartered Accountants of India.

4 Cash and cash equivalents consist of cash in hand and balances with scheduled banks/ non scheduled banks.

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

For Mukund & Rohit
Chartered Accountants
FRN 113375W

MUKUND & ROHIT * Chartered Accountants * VADODARA

Vinay Sehgal
Partner
Membership No. 109802

Place : Vadodara
Date : 08.05.2024

For and on behalf of the Board of
Viviana Power Tech Limited

VIVIANA POWER TECH LTD. * VADODARA

Nikesh Choksi
Director
DIN : 07762121

Richi Choksi
Director
DIN : 07020977

Priyanka Choksi
C.F.O.

Hiral Bhatt
C.S.

Place : Vadodara
Date : 08.05.2024

VIVIANA®

08th May, 2024

To,
The Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor, Plot No. C-1,
G-Block, Bandra Kurla Complex
Mumbai – 400051

NSE Symbol: VIVIANA

Sub.: Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, i hereby declare that Mukund & Rohit, Chartered Accountants (Firm Reg. No.: 113375W), Vadodara, Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on the Audited financial Results of the Company for the quarter and Year ended 31st March, 2024.

Kindly take the same on your record.

For VIVIANA POWER TECH LIMITED

Priyanka Richi Choksi
(CFO)

Nikesh Kishorchandhra Choksi
(Managing Director)