

Day & Date: Tuesday, 07th November, 2023.

**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

Ref: Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (LODR).

Sub: Financial Result.

Dear Sir/Madam,

In accordance with Regulation no. 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 kindly find enclosed the Unaudited Standalone Financial Results of the Company along with the Limited Review Report, for the half-year ended on September 2023, approved in the Board Meeting held on November 07, 2023.

The Financial Results will also be available on the Company's website at <https://www.vivianagroup.in>

Kindly take the above on records and acknowledge the Receipt.

Thanking You,
Yours Faithfully,
For VIVIANA POWER TECH LIMITED



Hiral Bhatt
Company Secretary & Compliance Officer



Mukund & Rohit Chartered Accountants

No.8, 2nd Floor, Tower E, Avishkar, Old Padra Road,
Vadodara - 390 007, Gujarat - India
P : +91 265 2357845, 2310448, 2313515
E : office@mukundrohit.com

LIMITED REVIEW REPORT

To,
The Board of Directors,
Viviana Power Tech Limited
(Formerly known as Viviana Power Tech Private Limited)
313-315, Orchid Plaza, B/h Mac Donald,
Sama-Savli Road
Vadodara – 390024

We have reviewed the accompanying statement of Unaudited Financial Results of **Viviana Powertech Limited (Formerly known as Viviana Power Tech Private Limited)** for the Six Month ended September 30, 2023. 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 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 unaudited financial results prepared in accordance with applicable Indian Accounting Standard, 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 financial results and other information for the Six Month ended September 30, 2023 which have been presented solely based on the financial information compiled by the management.

Place: Vadodara
Date: 07-11-2023

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

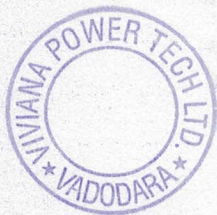
Vinay Sehgal
Partner
M. No. 109802
UDIN:23109802BGVWTO2157



Particulars	Note No	As At	As At	As At	As At
		30th Sept 2023	30th Sept 2022	31st March 2023	31st March 2022
		Unaudited	Unaudited	Audited	Audited
I. EQUITY AND LIABILITIES					
(1) Shareholders' Funds					
(a) Share Capital	3	597.00	597.00	597.00	23.00
(b) Reserves and Surplus	4	1,447.59	1,039.54	1,197.37	655.49
(2) Share application money pending allotment					
(3) Non-current Liabilities					
(a) Long-term Borrowings	5	253.52	425.78	210.76	83.25
(b) Deferred tax liabilities (Net)	6	-	-	-	-
(4) Current Liabilities					
(a) Short-term Borrowings	7	1,012.62	502.68	797.08	564.94
(b) Trade Payables	8				
-Due to micro and small enterprises		-	-	14.88	42.50
-Due to other than micro and small enterprises		677.73	116.72	309.33	406.07
(c) Other Current Liabilities	9	235.25	173.22	113.34	231.37
(d) Short-term Provisions	10	299.15	93.12	159.88	141.02
Total		4,522.87	2,948.06	3,399.65	2,147.65
II. ASSETS					
(1) Non-current Assets					
(a) Property, Plant, Equipment and Intangible Assets					
(i) Property, Plant and Equipment	11	87.32	75.00	67.64	77.64
(ii) Intangible assets					
(iii) Capital work in progress					
(iii) Intangible asset under development		2.37		1.77	-
(b) Non-current investments				1.00	-
(c) Deferred tax assets (Net)	12	7.58	1.18	6.65	1.18
(d) Long term loans and advances	13	244.57	520.83	412.60	656.64
(e) Other non-current assets	14	468.17	38.43	329.48	107.67
(2) Current Assets					
(a) Current investments	15	-	-	-	-
(b) Inventories	16	248.57	432.82	302.92	156.99
(c) Trade receivables	17	3,097.64	1,251.56	2,026.38	982.67
(d) Cash and cash equivalents	18	12.11	379.04	6.07	78.65
(e) Short-term loans and advances	19	349.14	248.52	239.74	84.16
(f) Other current assets	20	5.41	1.30	5.41	2.07
Total		4,522.87	2,948.68	3,399.65	2,147.65

Notes :

- 1 There is a disinvestment in Wholly Owned subsidiary company named Viviana Engineering Pvt Limited



VIVIANA POWER TECH LIMITED/VIVIANA POWER TECH LIMITED

For and on behalf of the Board

DIRECTOR

DIRECTOR

Nikesh Choksi
Managing Director
DIN : 07762121

Richi Choksi
Whole Time Director
DIN : 07020977

Place : Vadodara
Date : 7th November 2023

VIVIANA POWER TECH LIMITED

Statement of unaudited Financial Results for the Half year ended 30th September 2023

(Rs. In Lac)

Particulars	Note No	For The Half	For The Half	For The Year	For The Year Ended 31st
		Year Ended 30th Sept 2023	Year Ended 30th Sept 2022	Ended 31st March 2023	March 2022
		Unaudited	Unaudited	Audited	Audited
I. Revenue from operations	21	2,322.01	1,924.30	3,615.17	3,261.26
II. Other Income	22	11.20	0.05	9.84	43.42
III. Total Income (I +II)		2,333.20	1,924.35	3,625.00	3,304.67
IV. Expenses:					
(a) Cost of Material Consumed	23	985.45	492.19	1,040.75	1,114.37
(b) Operating Expenses	24	710.49	948.54	1,651.58	1,343.05
(c) Employee benefit expense	25	134.56	130.11	249.09	225.21
(d) Financial costs	26	94.01	53.26	107.22	101.62
(e) Depreciation and amortization expense	11	10.14	10.05	20.71	19.05
(f) Other expenses	27	65.39	98.22	157.68	99.87
		2,000.06	1,732.36	3,227.02	2,903.16
V. Profit before extraordinary and prior period items and tax (V - VI)		333.14	191.99	397.98	401.51
VI. Prior period item		-	-	-	(23.03)
VII. Profit Before Tax		333.14	191.99	397.98	378.48
VIII. Tax Expense					
(a) Current Tax		83.85	48.32	102.50	100.00
(b) Mat Credit entitlement					
(c) Deferred Tax		(0.93)	-	(5.47)	(1.34)
(d) Tax Adjustments of Earlier Years				0.08	
IX. Profit for the Period (VII - VIII)		250.22	143.66	300.88	279.82
X. Earning Per Equity Share					
Basic (Absolute)		4.19	2.41	5.75	121.66
Diluted (Absolute)		4.19	2.41	5.75	121.66

Notes :

- The above Unaudited Financial Results have been reviewed by the Statutory Auditors, recommended by the audit committee and approved by the Board of Directors.
- 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.
- There are no exceptional/extraordinary items during the half year ended.
- Previous year/period figures have been regrouped/rearranged whenever necessary to make the comparable with current period figures.



VIVIANA POWER TECH LIMITED For and on behalf of the Board

Nikesh Choksi
DIRECTOR

Nikesh Choksi
Managing Director
DIN : 07020977

VIVIANA POWER TECH LIMITED

Richi Choksi
DIRECTOR

Richi Choksi
Whole Time Director
DIN : 07762121

Place : Vadodara
Date : 7th November 2023

VIVIANA POWER TECH LIMITED		
Unaudited statement of Cash Flow for the Half Year Ended 30th September 2023		
Particulars	For The Half Year Ended 30th Sept 2023	For The Year Ended 31st March 2023
	Unaudited	Audited
A. Cash Flow From Operating Activities		
Net Profit before tax	333.14	397.98
Adjustments for non Cash/ Non trade items:		
Depreciation & Amortization Expenses	10.14	20.71
Finance Cost	94.01	107.22
Interest received	-0.70	-8.82
Operating profits before Working Capital Changes	436.60	517.10
Adjusted For:		
(Increase) / Decrease in trade receivables	-1,071.26	-1,072.62
Increase / (Decrease) in trade payables	353.52	-124.36
(Increase) / Decrease in inventories	54.35	-145.93
Increase / (Decrease) in other current liabilities	121.91	-101.67
(Increase) / Decrease in Loans & Advances	168.00	88.46
(Increase) / Decrease in Current & Non-current Assets	-107.80	-206.47
Cash generated from Operations	-44.68	-1,045.48
Income Tax (Paid) / Refund	-83.85	-100.08
Net Cash flow from Operating Activities(A)	-128.53	-1,145.56
B. Cash Flow From Investing Activities		
Addition in Assets	-30.41	-12.48
Current Investments / (Purchased) sold	0.00	
Interest Received	0.70	8.82
Investment in Wholly Owned subsidiary	0.00	-1.00
Net Cash used in Investing Activities(B)	-29.72	-4.67
C. Cash Flow From Financing Activities		
Finance Cost	-94.01	-107.22
Issue of shares (Net of IPO Expense)	0.00	815.00
Increase in / (Repayment) of Short term Borrowings	215.54	232.14
Increase in / (Repayment) of Long term borrowings	42.76	127.51
Net Cash used in Financing Activities(C)	164.29	1,067.43
D. Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	6.04	-82.80
E. Cash & Cash Equivalents at Beginning of period	6.07	88.87
F. Cash & Cash Equivalents at End of period	12.11	6.07
G. Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	6.04	-82.80
H. Difference (F-(D+E))	0.00	0.00
Notes:		
1 Cash and Cash equivalents comprise of:		
Cash on Hand	2.39	4.22
Balance with Banks	9.72	1.85
Cash and Cash equivalents	12.11	6.07

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



Nikesh Choksi
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Managing Director
DIN : 07020977

Richi Choksi
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Whole Time Director
DIN : 07762121

VIVIANA POWER TECH LIMITED

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DIRECTOR

DIRECTOR