

**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,**

**Sub: Intimation of outcome of Board Meeting**

In accordance with Regulation 30 of SEBI (LODR) Regulations, 2015 we would like to inform you that the Board of Directors of the Company at its meeting held on Tuesday, 11<sup>th</sup> November, 2025 at Registered Office of the Company, inter-alia, considered and approved the following business:

- Standalone and Consolidated Unaudited Financial Statements for the quarter and half year ended on 30.09.2025 as reviewed and recommended by Audit Committee. The Board also took note of the Limited Review Report issued by the Company's Statutory Auditors, M/s Mukund & Rohit, Chartered Accountants.
- The Board proposed to include business of generation, accumulation, acquisition, promotion, partnership, establishment, takeover, investment, operation, transmission, and distribution of electric power and other forms of energy, whether from conventional or non-conventional sources related activities in the Object Clause of the Memorandum of Association of the Company, subject to approval of the shareholders through postal ballot process.

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

The Board Meeting was commenced at 11.45 AM and concluded at 2.35 PM

Kindly take the above on records and acknowledge the Receipt.

Thanking you,

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

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

We enclose herewith the following:

1. Limited Review Report on Standalone Unaudited Financial Statements
2. Standalone Unaudited Financial Statements for the quarter and half year ended on 30.09.2025
3. Standalone Unaudited Assets and Liabilities Statements half year ended on 30.09.2025
4. Standalone Unaudited Cash Flow Statement for the half year ended on 30.09.2025
5. Limited Review Report on Consolidated Unaudited Financial Statements
6. Consolidated Unaudited Financial Statements for the quarter and half year ended on 30.09.2025
7. Consolidated Unaudited Assets and Liabilities Statements for the half year ended on 30.09.2025
8. Consolidated Unaudited Cash Flow Statement for the half year ended on 30.09.2025
9. Consolidated Segment wise Revenue, Results, Assets and Liabilities
10. Fund Utilization Certificate under regulation 32 of SEBI(LODR), Regulations 2015



VIVIANA®





## 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 standalone Unaudited Financial Results of **Viviana Powertech Limited (Formerly known as Viviana Power Tech Private Limited)** for the Quarter and Six Month ended September 30, 2025. 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, 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, 2025 which have been presented solely based on the financial information compiled by the management.

Place: Vadodara  
Date: 11.11.2025

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

  
Swati Intodia  
Partner

M. No. 407106  
UDIN: 25407106BMGQFJ5975



## Unaudited Statement of Standalone Financial Results for the half year ended 30th September 2025

All amounts in ₹ lakhs,  
unless otherwise stated

Particulars	For the quarter ended			For the half year ended		For the year ended
	Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
I Revenue from operations	4,855.07	2,078.13	4,189.64	6,933.20	4,811.49	18,837.46
II Other Income	56.61	64.08	3.89	120.69	3.89	61.75
III Total Income (I + II)	4,911.68	2,142.21	4,193.53	7,053.89	4,815.38	18,899.21
IV Expenses						
(a) Cost of Material Consumed	450.78	840.70	3,346.86	1,291.48	3,635.48	13,474.88
(b) Employee benefit expense	168.47	27.75	86.13	196.22	162.21	351.13
(c) Financial costs	223.63	133.84	88.53	357.47	147.35	347.88
(d) Depreciation and amortization expense	8.21	7.92	7.65	16.13	15.29	29.96
(e) Other Expenses	3,417.61	861.51	124.57	4,279.12	253.29	2,401.58
Total Expenses	4,268.69	1,871.72	3,653.73	6,140.41	4,213.61	16,605.43
V Profit before exceptional and extraordinary items and tax	642.99	270.49	539.79	913.48	601.76	2,293.78
VI Exceptional items	-	-	-	-	-	0.94
VII Profit before extraordinary items and tax (V - VI)	642.99	270.49	539.79	913.48	601.76	2,292.84
VIII Extraordinary items	(1.60)	-	(2.12)	-	(1.60)	-
IX Profit before tax (VII- VIII)	644.58	270.49	541.91	913.48	603.36	2,292.84
Tax Expense						
(a) Current Tax	162.23	68.08	136.38	229.92	151.85	587.45
X (b) Tax Adjustments of Earlier Years	0.04	-	(0.00)	-	0.04	0.04
(c) Deferred Tax	(1.98)	(6.37)	1.20	(8.35)	1.92	4.01
XI Profit (Loss) for the period (IX-X)	484.29	208.78	404.33	691.91	449.55	1,701.34
XII Earning Per Equity Share						
(a) Basic (in ₹ per share)	8.10	3.33	6.76	10.99	7.52	27.68
(b) Diluted (in ₹ per share)	8.04	3.30	6.71	10.99	7.47	27.55

## 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 11.11.2025. The Statutory Auditors of the Company carried out limited review of the above standalone financial Results pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015.
02. These financial results have been prepared in accordance with the recognition and measurement principles laid down in the AS 25 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles relevant thereto.
03. As per MCA notification dated 16th February 2015, the companies whose shares are listed on SME exchange are exempted from the compulsory requirement of adoption of IND AS. As the company is covered under exempted from the compulsory requirement of adoption of IND AS, the company has not adopted IND AS.
04. The Company operates in only one segment namely 'Doing Job work of Erection and Installation of Power Transmission Lines & Installation and Maintenance of Power Stations'. The Company is operating in India, which is considered as single geographical segment. Accordingly, no disclosure is required under AS-17.
05. 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 of Directors  
Viviana Power Tech LimitedNikesh Choksi  
Managing Director  
DIN: 07762121Place: Vadodara  
Date: 11.11.2025

VIVIANA POWER TECH LIMITED

Unaudited Statement of Standalone Assets and Liabilities as at 30th September 2025

All amounts in ₹ lakhs,  
unless otherwise stated

Particulars	As at Sept 30, 2025 Unaudited	As at March 31, 2025 Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>Shareholders' Funds</b>		
(a) Share capital	632.80	627.65
(b) Reserves and surplus	6,446.92	5,438.29
(c) Money received against share warrants	-	80.47
<b>Share application money pending allotment</b>	-	-
<b>Non-Current Liabilities</b>		
(a) Long-term borrowings	1,073.13	33.78
(c) Other long-term liabilities	2,380.30	7.74
(d) Long-term provisions	-	11.70
<b>Current Liabilities</b>		
(a) Short-term borrowings	5,089.98	2,934.95
(b) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises;	121.80	476.00
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	757.48	7,939.25
(c) Other current liabilities	99.36	435.25
(d) Short-term provisions	4,076.31	587.45
<b>Total</b>	<b>20,678.08</b>	<b>18,572.53</b>
<b>II. ASSETS</b>		
<b>Non Current Assets</b>		
(a) Property, Plant, Equipment and Intangible Assets		
(i) Property, Plant and Equipment	93.19	97.64
(ii) Intangible assets	6.30	7.14
(iii) Capital work in progress	5.00	5.00
(iii) Intangible asset under development	-	-
(b) Non-current investments	1.65	1.65
(c) Deferred tax assets (Net)	9.57	1.22
(d) Long term loans and advances	3,341.32	2,733.76
(e) Other non-current assets	2,893.03	2,754.98
<b>Current Assets</b>		
(a) Current investments	-	-
(b) Inventories	643.43	511.55
(c) Trade receivables	2,111.99	11,982.72
(d) Cash and cash equivalents	7.77	85.87
(e) Short-term loans and advances	6,582.96	338.81
(f) Other current assets	4,981.87	52.19
<b>Total</b>	<b>20,678.08</b>	<b>18,572.53</b>

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



Nikesh Choksi  
Managing Director  
DIN: 07762121

Place: Vadodara

Date: 11.11.2025

VIVIANA POWER TECH LIMITED

Unaudited Standalone Statement of Cash Flows for the period ended as on 30th September 2025

All amounts in ₹ lakhs,  
unless otherwise stated

Particulars	Half Year Ended	
	As at Sept 30, 2025 Unaudited	As at Sept 30, 2024 Unaudited
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax		
Adjustments for non-cash / non-trade items	913.48	603.36
Depreciation and amortization expense		
Financial costs	16.13	15.29
Interest income	357.47	147.35
Net loss / (gain) on sale of fixed assets	(120.48)	(3.89)
Net loss / (gain) on sale of investments	-	(1.60)
Operating profit/(loss) before changes in working capital	-	-
Adjustment for	1,166.59	760.51
(Increase)/decrease in trade receivables		
(Increase)/decrease in inventories	9,870.73	(3,117.90)
(Increase) in current & non-current loans and advances	(131.88)	(212.83)
(Increase) in other current & non-current assets	(4,338.76)	177.90
Increase / (decrease) in trade payables	(5,067.73)	(454.23)
Increase / (decrease) in other current liabilities & provisions	(7,535.98)	1,210.49
Cash flow from operations after changes in working capital	5,283.91	(446.89)
Income tax (paid) / refund	(753.11)	(2,082.95)
Net cash flow from/(used in) operating activities "A"	-	(0.04)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	(753.11)	(2,082.99)
Purchase of tangible assets		
Sale of tangible assets	(10.84)	(2.10)
Proceeds from sale of investments	-	2.65
Loans given to subsidiaries & others	-	(0.75)
Bank balances not considered as cash and cash equivalents	(1,869.05)	-
Interest income	(643.91)	-
Net cash flow from/(used in) investing activities "B"	120.48	3.89
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	(2,403.31)	3.69
Finance cost		
Proceeds received from issue of equity shares (Preferential issue)	(357.47)	(147.35)
Proceeds received from issue of equity shares (IPO)	241.41	1,996.09
Proceeds received / (repayment of) borrowings	-	-
Net cash flow from/(used in) financing activities "C"	3,194.38	312.51
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	3,078.32	2,161.26
Cash and cash equivalents at beginning of period	(78.10)	81.96
Cash and cash equivalents at end of period (see note 1)	85.87	3.63
	7.77	85.59
Note		
01 Cash and Cash equivalents comprise of:		
Cash on Hands		
Balance with Banks	6.03	3.01
Cash and Cash Equivalents at end of period	1.74	82.59
	7.77	85.59

02 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.

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



Nikesh Choksi  
Managing Director  
DIN: 07762121

Place: Vadodara  
Date: 11.11.2025



## 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 consolidated unaudited Financial Results of **Viviana Powertech Limited (Formerly known as Viviana Power Tech Private Limited)** for the Quarter and Six Month ended September 30, 2025. 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, 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, 2025 which have been presented solely based on the financial information compiled by the management.

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

Swati Intodia  
Partner

M. No. 407106

UDIN: 25407106BMG1QFK3962



Place: Vadodara  
Date: 11.11.2025

Particulars	For the quarter ended			For the half year ended		For the year ended
	Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
I Revenue from operations	5,894.43	3,168.42	4,189.64	9,062.85	4,811.49	21,896.15
II Other Income	18.22	33.68	3.89	51.90	3.89	63.14
III Total Income (I + II)	5,912.65	3,202.10	4,193.53	9,114.75	4,815.38	21,959.29
IV Expenses						
(a) Cost of Material Consumed	1,101.13	1,559.81	3,346.86	2,660.94	3,635.48	13,523.32
(b) Employee benefit expense	194.61	48.23	86.90	242.84	162.98	367.15
(c) Financial costs	289.95	170.78	88.53	460.73	147.35	374.88
(d) Depreciation and amortization expense	12.69	10.92	7.65	23.61	15.29	36.83
(e) Other Expenses	3,475.75	914.66	133.62	4,390.41	262.34	4,786.53
Total Expenses	5,074.13	2,704.40	3,663.56	7,778.53	4,223.44	19,088.71
V Profit before exceptional and extraordinary items and tax	838.51	497.70	529.97	1,336.21	591.94	2,870.58
VI Exceptional items	-	-	-	-	-	0.94
VII Profit before extraordinary items and tax (V - VI)	838.51	497.70	529.97	1,336.21	591.94	2,869.64
VIII Extraordinary items	(1.60)	-	(2.12)	-	(1.60)	-
IX Profit before tax (VII- VIII)	840.11	497.70	532.09	1,336.21	593.54	2,869.64
Tax Expense						
(a) Current Tax	211.44	188.00	133.91	391.39	149.38	809.01
X (b) Tax Adjustments of Earlier Years	0.04	-	(0.00)	-	0.04	0.04
(c) Deferred Tax	(1.98)	(6.37)	0.10	(8.35)	0.82	(7.93)
XI Profit for the year before minority interest	630.61	316.07	398.07	953.17	443.31	2,068.52
Share of Profit / (Loss) to minority interest	71.66	(10.49)	-	61.17	-	90.11
XII Profit (Loss) for the period (XI-XII)	558.95	326.56	398.07	892.00	443.31	1,978.41
XIII Earning Per Equity Share						
(a) Basic (in ₹ per share)	10.55	5.04	6.66	15.14	7.42	32.19
(b) Diluted (in ₹ per share)	10.47	4.99	6.61	15.14	7.36	32.04

## 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 11/11/2025. The Statutory Auditors of the Company carried out limited review of the above standalone financial Results pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure
02. As per MCA notification dated 16th February 2015, the companies whose shares are listed on SME exchange are exempted from the compulsory requirement of adoption of IND AS. As the company is covered under exempted from the compulsory requirement of adoption of IND AS, the company has not adopted IND AS.
03. The Company operates in three segment namely Job work of erection and installation of transmission & distribution lines and maintenance of power stations; Real Estate and Manufacturing of Transformers. The Company is operating in India, which is considered as single geographical segment.
04. 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 of Directors  
Viviana Power Tech Limited



Nikesh Choksi  
Managing Director  
DIN: 07762121

Place: Vadodara  
Date: 11.11.2025

VIVIANA POWER TECH LIMITED

Unaudited Statement of Consolidated Assets and Liabilities as at 30th September 2025

All amounts in ₹ lakhs,  
unless otherwise stated

Particulars	As at Sept 30, 2025 Unaudited	As at March 31, 2025 Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>Shareholders' Funds</b>		
(a) Share capital	632.80	627.65
(b) Reserves and surplus	6,386.78	5,341.42
(c) Money received against share warrants	-	80.47
<b>Share application money pending allotment</b>	-	-
<b>Non-Current Liabilities</b>		
(a) Long-term borrowings	2,072.06	1,087.17
(c) Other long-term liabilities	2,380.30	7.86
(d) Long-term provisions	-	11.70
<b>Current Liabilities</b>		
(a) Short-term borrowings	5,093.16	4,016.39
(b) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises;	121.80	523.65
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,056.86	8,215.31
(c) Other current liabilities	179.81	653.39
(d) Short-term provisions	5,174.14	809.01
<b>Total</b>	<b>23,097.70</b>	<b>21,374.02</b>
<b>II. ASSETS</b>		
<b>Non Current Assets</b>		
(a) Property, Plant, Equipment and Intangible Assets		
(i) Property, Plant and Equipment	200.37	145.10
(ii) Goodwill on consolidation	305.57	305.57
(ii) Intangible assets	6.30	7.14
(iii) Capital work in progress	5.00	5.00
(iii) Intangible asset under development	-	-
(b) Non-current investments	946.36	940.90
(c) Deferred tax assets (Net)	9.57	13.16
(d) Long term loans and advances	2,119.14	2,835.64
(e) Other non-current assets	2,893.03	2,797.52
<b>Current Assets</b>		
(a) Current investments	-	-
(b) Inventories	1,341.96	1,073.67
(c) Trade receivables	3,398.39	12,432.96
(d) Cash and cash equivalents	72.19	101.83
(e) Short-term loans and advances	6,817.94	663.25
(f) Other current assets	4,981.87	52.28
<b>Total</b>	<b>23,097.70</b>	<b>21,374.02</b>

Notes

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

Nikesh Choksi  
Managing Director  
DIN: 07762121

Place: Vadodara

Date: 11.11.2025



## Unaudited Consolidated Statement of Cash Flows for the period ended as on 30th September 2025

All amounts in ₹ lakhs,  
unless otherwise stated

Particulars	Half Year Ended	
	As at Sept 30, 2025 Unaudited	As at Sept 30, 2024 Unaudited
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	1,336.21	593.54
<b>Adjustments for non-cash / non-trade items</b>		
Depreciation and amortization expense	23.61	15.29
Financial costs	460.73	147.35
Interest income	(51.69)	(3.89)
Net loss / (gain) on sale of fixed assets	-	(1.60)
Net loss / (gain) on sale of investments	-	-
<b>Operating profit/(loss) before changes in working capital</b>	<b>1,768.87</b>	<b>750.70</b>
<b>Adjustment for</b>		
(Increase)/decrease in trade receivables	9,034.57	(3,117.90)
(Increase)/decrease in inventories	(268.29)	(217.16)
(Increase) in current & non-current loans and advances	(5,006.79)	166.97
(Increase) in other current & non-current assets	(5,025.10)	(454.23)
Increase / (decrease) in trade payables	(7,560.31)	1,217.86
Increase / (decrease) in other current liabilities & provisions	5,860.90	(453.76)
<b>Cash flow from operations after changes in working capital</b>	<b>(1,196.16)</b>	<b>(2,107.53)</b>
Income tax (paid) / refund	-	(0.04)
<b>Net cash flow from/(used in) operating activities "A"</b>	<b>(1,196.16)</b>	<b>(2,107.57)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of tangible assets	(74.00)	(10.21)
Sale of tangible assets	-	2.65
Proceeds from sale of investments	-	-
Loans given to subsidiaries & others	(6.21)	-
Bank balances not considered as cash and cash equivalents	(643.91)	-
Interest income	51.69	3.89
<b>Net cash flow from/(used in) investing activities "B"</b>	<b>(672.42)</b>	<b>(3.67)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Finance cost	(460.73)	(147.35)
Proceeds received from issue of equity shares (Preferential issue)	241.41	1,996.09
Proceeds received / (repayment of) borrowings	2,061.65	344.45
<b>Net cash flow from/(used in) financing activities "C"</b>	<b>1,842.33</b>	<b>2,193.20</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(26.26)</b>	<b>81.96</b>
Cash and cash equivalents at beginning of period	97.78	3.63
Cash and cash equivalents at end of period (see note 1)	71.53	85.59
<b>Note</b>		
<b>01 Cash and Cash equivalents comprise of:</b>		
Cash on Hands	56.58	3.01
Balance with Banks	14.95	82.59
<b>Cash and Cash Equivalents at end of period</b>	<b>71.53</b>	<b>85.59</b>

02 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.

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

Nikesh Choksi  
Managing Director  
DIN: 07762121

Place: Vadodara  
Date: 11.11.2025



## Segment information

Segment information is based on the consolidated financial statements.

### Segment wise revenue, results and capital employed for the year ended 30/09/2025

Notes to consolidated financial statements for the year ended 30/09/2025

The managing director of the company examines the group's performance from a product perspective only and has identified three reportable operative business segments. The group's significant source of risk and rewards are derived from 01. Job work of erection and installation of transmission & distribution lines and maintenance of power stations; 02. Real estate and 03. Manufacturing of transforms, the performance of which is reviewed by the managing director on a periodic basis and hence considered as

#### (a) Business Segment

All amounts in ₹ lakhs,  
unless otherwise stated

Particulars	Job work of erection and installation of transmission & distribution lines and maintenance of power stations	Real Estate	Manufacturing of Transformers	Total Segments	Unallocated	Consolidated Total
<b>Segment Revenue</b>						
External sales and other income	6,933.20	1,909.25	220.40	9,062.85	-	9,062.85
Inter segment sales and other income	-	-	-	-	-	-
<b>Total revenue</b>	<b>6,933.20</b>	<b>1,909.25</b>	<b>220.40</b>	<b>9,062.85</b>	<b>-</b>	<b>9,062.85</b>
<b>Profit before Tax</b>	<b>844.68</b>	<b>460.39</b>	<b>31.14</b>	<b>1,336.21</b>	<b>-</b>	<b>1,336.21</b>
Tax Expense	221.57	161.47	-	383.04	-	383.04
<b>Profit for the year</b>	<b>623.11</b>	<b>298.92</b>	<b>31.14</b>	<b>953.17</b>	<b>-</b>	<b>953.17</b>
Combine result of all segments in Profit						
Combine result of all segments in Loss						
Segment result as a percentage of the greater of the totals arrived at 4 & 5 above						
<b>Segment assets</b>	<b>18,078.06</b>	<b>3,293.45</b>	<b>1,208.95</b>	<b>22,580.46</b>	<b>-</b>	<b>22,580.46</b>
<b>Segment liabilities</b>	<b>13,598.36</b>	<b>2,081.16</b>	<b>398.60</b>	<b>16,078.12</b>	<b>-</b>	<b>16,078.12</b>
<b>Capital expenditure</b>	<b>563.98</b>	<b>7.43</b>	<b>107.59</b>	<b>679.01</b>	<b>-</b>	<b>679.01</b>
<b>Depreciation and write downs</b>	<b>153.92</b>	<b>0.28</b>	<b>7.56</b>	<b>161.76</b>	<b>-</b>	<b>161.76</b>
<b>Non-cash expenses other than depreciation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



To,

**Viviana Power Tech limited,  
313-315, Orchid Plaza,  
Sama- Savli Road,  
Vadodara-390008**

**Certificate for disclosure for utilization of issue proceeds as on 30<sup>th</sup>  
September 2025**

1. This report is issued in accordance with the terms of our agreement dated 11.11.2025
2. The accompanying Statement (Annexure) contains details of object-wise utilisation of issue proceeds along with variation if any, in accordance with Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, by the **Viviana Power Tech Limited** (the "Company"), which we have initialled for identification purposes only.

**Managements' Responsibility for the Statement**

3. The preparation of the accompanying Statement is the responsibility of the Management of the Company. This responsibility includes designing, implementing and maintaining 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.
4. The Management is also responsible for ensuring that the Company complies with the requirements of the Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and for providing all relevant information to the Securities and Exchange Board of India.

**Auditor's Responsibility**

5. Pursuant to the requirements, it is our responsibility to obtain reasonable assurance and form an opinion as to whether the Statement is in agreement with the books and records of the Company.
6. We conducted our examination of the Annexure in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of



# MUKUND & ROHIT

CHARTERED ACCOUNTANTS

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.

7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

## Opinion

8. Based on our examination as above, and the information and explanations given to us, in our opinion, the Statement is in agreement with the records produced before us for verification and fairly presents, in all material respects, the manner of the realisation of funds in cash and non-circulation of funds or mere passing book entries other than those stated in the offer document.

## Restriction on Use

9. This report is addressed to and provided to the Board of Directors of the Company solely for the purpose of compliance with Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to submit the accompanying Statement to the National Stock Exchange of India Limited and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

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



Swati Intodia  
Partner

MRN: 407106

UDIN: 25407106BMG@FL5362



Place: Vadodara

Date: 11-11-2025

# MUKUND & ROHIT

CHARTERED ACCOUNTANTS

## Annexure

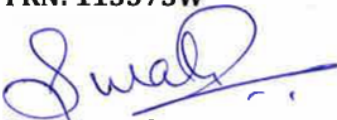
To  
Board of Directors  
Viviana Power Tech Limited

This is to certify that Viviana Power Tech Limited has received aggregating to Rs. 22,37,50,000 (Rupees twenty two crore thirty seven lakh fifty thousand only) towards proceeds from preferential issue of equity shares of Rs. 19,15,62,500 and convertible warrants on preferential basis of Rs. 3,21,87,500 in separate bank account. Based on the information and documents provided to us, the fund utilization status as on 30<sup>th</sup> September, 2025 is as under;

Sr. No.	Object disclosed in offer document	Amount disclosed in offer document Amount (₹)	Actual utilized amount Amount (₹)	Unutilized Amount Amount (₹)	Remarks
01	Strengthening working capital requirements	22,50,00,000	22,37,50,000	-	There is no unutilized amount from the receipt of eligible total proceeds. The Company has offered a total of 3,58,500 eligible equity shares (including warrants) at Rs. 625/- per share and has received the full amount aggregating to Rs. 22,37,50,000/-. There is no further amount pending for receipt and allotment."
02	Enhancement of marketing and distribution networks.				
03	Development of new product lines or services.				

This certificate is issued on the request of client for the purpose of uploading the document on the NSEAPS portal as per the SEBI Regulation.

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



Swati Intodia  
Partner

MRN: 407106

UDIN: 25407106 BM61QFL5362



Place: Vadodara

Date: 11-11-2025