

NSE: LODR/25-26

Date: 12.02.2026

**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 Thursday, 12<sup>th</sup> February, 2026 at Corporate Office of the Company, inter-alia, the Standalone and Consolidated Audited Financial Statements for the quarter and nine months ended on 31<sup>st</sup> December, 2025 as reviewed and recommended by Audit Committee, along with the declaration with respect to the Audit Report with unmodified opinion on the said financials. We enclose herewith the following:

1. Standalone and Consolidated Audited Financial Statements for the quarter and nine months ended on 31<sup>st</sup> December, 2025
2. Limited Review Report of Statutory Auditors on the Standalone and Consolidated Audited Financial Statements for the quarter and nine months ended on 31<sup>st</sup> December, 2025
3. Segment Reporting

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

The Board Meeting was commenced at 7.00 PM and concluded at 9.00 PM

Kindly take the above on records and acknowledge the Receipt.

Thanking you,

**Yours faithfully,**

**For Viviana Power Tech Limited**



**(Kavaljit Nishant Parmar)**

**Company Secretary & Compliance Officer**

Membership No. A53248

**INDEPENDENT AUDITOR'S REPORT**

**TO THE BOARDS OF DIRECTORS OF VIVIANA POWER TECH LIMITED**

**Opinion**

We have audited the accompanying Consolidated financial results of Viviana Power Tech Limited ("the Company") and its subsidiaries (the Company and its subsidiaries together referred to as the "Group") for the quarter and nine months ended 31<sup>st</sup> December 2025 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, *except for the matters stated in para "Emphasis of Matter"* the aforesaid Consolidated financial statements;

- a. includes the financial results of the subsidiaries as given in the Annexure to this report;
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. gives true and fair view in the conformity with the recognition and measurement principles laid down in the applicable accounting standards read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other financial information of the Group for the quarter and nine months ended 31<sup>st</sup> December, 2025.

**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 Consolidated Financial results* section of our report. We are independent of

the Group in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Consolidated 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 Consolidated Financial results.

### **Emphasis of Matters**

We draw attention to the matter that during the year, the current account of a directors reflected a temporary debit balance aggregating to Rs. 13.99 lakhs primarily due to cheques issued by the directors not being presented for encashment. As at the financials results date, the account reflects a credit balance. The management has clarified that the debit position was not due to any loan or advance extended to the directors but solely on account of timing differences in cheque clearance. Our opinion is not modified in respect of this matter.

### **Management and Board of Directors’ Responsibility for the Statement**

This Statement, which includes the Consolidated Financial Results is the responsibility of the Company’s Board of Directors and have been approved by them for the issuance. The Statement has been compiled from the related audited interim condensed standalone financial statements for the quarter and nine months ended December 31, 2025.

The Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated 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 Consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated 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 Consolidated Financial Results for the quarter and nine months ended December 31, 2025**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial results for the quarter and nine months ended 31 December, 2025, 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 Consolidated Financial results.

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 Consolidated 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. Evaluate the appropriateness and reasonableness of the disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of the LODR Regulations.
5. 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 Consolidated 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.
6. Evaluate the overall presentation, structure and content of the Consolidated financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



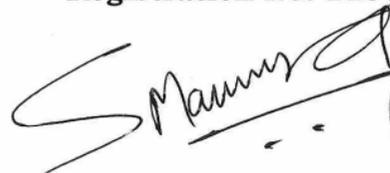
7. Obtain sufficient appropriate audit evidence regarding the Statement of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of Financial Information of such entities included in the Statement of which we are the Independent auditors.

Materiality is the magnitude of misstatements in the Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance of the Company and such other entities included in the Statement 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 of the Company and such other entities included in the Statement 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.

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



**Shivshyam Maurya  
Partner**

**M. No. 422057**

**UDIN: 26422057 YXTBT@4S10**

**Place: Vadodara  
Date: 12-02-2026**

**VIVIANA POWER TECH LIMITED**  
Consolidated Balance Sheet as at 31st December, 2025

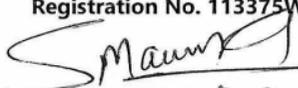
(Amounts in ₹ Lakhs)

Particulars	As at 31st December 2025	As at 31st March 2025
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's Funds</b>		
Share Capital	1,012.48	627.65
Reserves & Surplus	6,604.70	5,341.43
Money received against share warrants	-	80.47
<b>Non-Current liabilities</b>		
Long Term Borrowings	846.01	1,087.17
Other Long Term Liabilities	3,385.37	7.86
Long Term Provisions	11.70	11.70
<b>Current Liabilities</b>		
Short Term Borrowings	6,262.37	4,016.39
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	1,517.15	523.65
Total outstanding dues of creditors other than micro enterprises and small enterprises	6,788.97	8,215.31
Other Current Liabilities	4,597.22	653.39
Short Term Provisions	843.59	809.01
<b>Total</b>	<b>31,869.56</b>	<b>21,374.03</b>
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant & Equipment & Intangible Assets		
Property, Plant & Equipment	251.59	145.11
Goodwill on Consolidation	305.57	305.57
Intangible Assets	5.89	7.14
Capital Work in Progress	-	5.00
Non-current Investments	1,012.82	940.90
Deferred Tax Assets (Net)	18.98	13.17
Long Term Loans and Advances	6,442.01	2,835.64
Other Non-current Assets	4,115.67	2,797.52
<b>Current Assets</b>		
Inventories	1,327.56	1,073.67
Trade Receivables	16,138.38	11,383.72
Cash and Cash Equivalents	157.83	101.83
Short Term Loans and Advances	423.70	663.24
Other Current Assets	1,669.56	1,101.51
<b>Total</b>	<b>31,869.56</b>	<b>21,374.03</b>

See accompanying Notes to the Financial Statements

As per our Report of even date attached

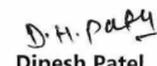
For Mukund & Rohit  
Chartered Accountants  
Registration No. 113375W

  
Shivshyam Maurya  
Partner  
Membership No: 422057  
Place: Vadodara  
Date: 12.02.2026



For & on behalf of the Board  
Viviana Power Tech Limited

  
Richi Choksi  
Director  
DIN: 07020977  
Place: Vadodara  
Date: 12.02.2026

  
Dipesh Patel  
CFO  
Place: Vadodara  
Date: 12.02.2026

  
Priyanka Choksi  
Director  
DIN: 07020969  
Place: Vadodara  
Date: 12.02.2026

  
Kavaljit Parmar  
CS  
Place: Vadodara  
Date: 12.02.2026



**VIVIANA POWER TECH LIMITED**

**Consolidated Statement of Profit and Loss for the period ended 31st December, 2025**

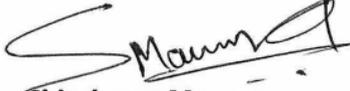
(Amounts in ₹ Lakhs)

Particulars	Period ended 31st December, 2025	Year ended 31st March, 2025
<b>INCOME</b>		
Revenue from Operations	20,849.81	21,896.15
Other Income	134.47	63.14
<b>TOTAL INCOME</b>	<b>20,984.28</b>	<b>21,959.29</b>
<b>EXPENSES</b>		
Cost of materials consumed	10,825.38	13,523.32
Employee benefits expense	417.93	367.15
Finance costs	683.30	374.88
Depreciation and amortization expenses	40.18	36.82
Other expenses	6,437.34	4,786.52
<b>TOTAL EXPENSES</b>	<b>18,404.12</b>	<b>19,088.70</b>
<b>Profit before exceptional and extraordinary items and tax</b>	<b>2,580.16</b>	<b>2,870.60</b>
Exceptional Items	-	0.94
<b>Profit before extraordinary items and tax</b>	<b>2,580.16</b>	<b>2,869.65</b>
Extraordinary Items	-	-
<b>Profit before tax</b>	<b>2,580.16</b>	<b>2,869.65</b>
<b>Tax expense:</b>		
Current tax	875.12	809.01
Deferred tax	(5.81)	(7.93)
Taxation adjustments for earlier years	0.16	0.04
<b>PROFIT FOR THE YEAR BEFORE MINORITY INTEREST</b>	<b>1,710.68</b>	<b>2,068.53</b>
Share of Profit / (Loss) to Minority Shareholders	36.12	90.11
<b>Earnings per equity share:</b>		
Basic	16.97	21.04
Diluted	16.97	20.97

See accompanying Notes to the Financial Statements

As per our Report of even date attached

For Mukund & Rohit  
Chartered Accountants  
Registration No. 113375W

  
Shivshyam Maurya

Partner  
Membership No: 422057  
Place: Vadodara  
Date: 12.02.2026



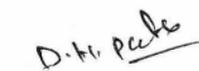
For & on behalf of the Board  
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CFO  
Place: Vadodara  
Date: 12.02.2026

  
Kavaljit Parmar

CS  
Place: Vadodara  
Date: 12.02.2026



(Amounts in ₹ Lakhs)

Particulars	Period ended 31st December, 2025	Year ended 31st March, 2025
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / Loss Before Tax	2,580.16	2,869.65
<b>Adjustments For</b>		
Depreciation / Amortisation / Impairment	40.18	36.82
(Profit)/Loss on Sale of Property, Plant & Equipments	-	(2.11)
Interest Income	(133.99)	(47.91)
Property, Plant & Equipments written Off	-	0.52
Interest Expenses	365.37	260.35
<b>Operating Profit Before Working Capital Changes</b>	<b>2,851.71</b>	<b>3,117.32</b>
<b>Adjustments for increase / (decrease) in working capital</b>		
Inventories	(253.88)	(671.82)
Trade Receivables	(4,507.84)	(8,870.92)
Loans and Advances	(3,845.97)	(2,187.69)
Other Current & Non-Current Assets	(587.61)	(1,095.66)
Trade Payables	(440.70)	8,405.38
Provisions	-	3.96
Other Liabilities	7,329.20	115.45
<b>Cash generated from Operating Activities</b>	<b>544.92</b>	<b>(1,183.98)</b>
Taxes (Paid) / Refunded	(841.02)	(227.40)
<b>Net Cash flows from/(used in) Operating Activities (A)</b>	<b>(296.11)</b>	<b>(1,411.38)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant & Equipments including Capital Advances & CWIP	(145.40)	(21.64)
Sale of Property, Plant & Equipments	-	2.65
Investment in Subsidiaries / Associates	(41.92)	(940.90)
Loans given to Subsidiaries	-	(624.84)
Purchase of Units of Mutual Funds	(30.00)	-
Bank Balances not considered as Cash and Cash Equivalents	(1,545.42)	(2,023.64)
Interest Received	133.99	47.91
Advances given for CAPEX	100.00	(100.00)
<b>Net Cash flows from/(used in) Investing Activities (B)</b>	<b>(1,528.75)</b>	<b>(3,660.46)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Shares/Share Application Money (including Share Premium)/ (Buy Back of Shares)	241.41	1,996.09
Increase /(Decrease) in Long term Borrowings	(241.16)	905.52
Increase / (Decrease) in Short-term Borrowings	2,245.99	2,528.77
Interest Paid	(365.37)	(260.35)
<b>Net Cash flows from/(used in) Financing Activities (C)</b>	<b>1,880.87</b>	<b>5,170.04</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents [A+B+C]</b>	<b>56.01</b>	<b>98.20</b>
Cash and Cash Equivalents at the Beginning of the Year	101.83	3.63
<b>Cash and Cash Equivalents at the End of the Year</b>	<b>157.83</b>	<b>101.83</b>

Notes :



**VIVIANA POWER TECH LIMITED**

~~Consolidated~~ Cash Flow Statement for the period ended 31st December, 2025

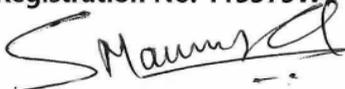
(Amounts in ₹ Lakhs)

Particulars		Period ended 31st December, 2025	Year ended 31st March, 2025
(i)	Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Cash and Cash Equivalents comprise of:			
	Cash on Hand	12.66	9.16
	Balances with Banks	145.18	92.66
	<b>Cash and Cash equivalents as restated</b>	<b>157.83</b>	<b>101.83</b>

- (ii) 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.
- (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 current period's Presentation.

See accompanying Notes to the Financial Statements

As per our Report of even date attached

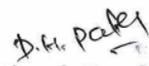
For Mukund & Rohit  
Chartered Accountants  
Registration No. 113375W  
  
Shivshyam Maurya  
Partner  
Membership No: 422057  
Place: Vadodara  
Date: 12.02.2026



For & on behalf of the Board  
Viviana Power Tech Limited

  
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Director  
DIN: 07020977  
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Kavaljit Parmar  
CS  
Place: Vadodara  
Date: 12.02.2026



VIVIANA POWER TECH LIMITED  
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

All amounts in ₹ lakhs,  
unless otherwise stated

Particulars	Quarter ended			Nine months ended			March 31, 2025 Audited
	O3 (FY: 25-26) December 31, 2025 (Audited)	O2 (FY: 25-26) September 30, 2025 (Reviewed)	O3 (FY:24-25) December 31, 2024 (Reviewed)	(FY: 25-26) December 31, 2025 (Audited)	(FY:24-25) December 31, 2024 (Reviewed)	Year Ended	
I Revenue from operations	11,786.96	5,894.43	3,611.76	20,849.81	8,423.25	21,996.15	
II Other Income	82.57	18.22	2.91	134.47	6.80	63.14	
III Total Income (I + II)	11,869.53	5,912.65	3,614.67	20,984.28	8,430.05	21,959.29	
IV Expenses							
(a) Cost of Material Consumed	8,164.44	1,101.13	2,715.81	10,825.38	6,351.29	13,523.32	
(b) Employee benefit expense	175.09	194.61	102.35	417.93	259.38	367.15	
(c) Financial costs	222.57	289.95	123.29	683.30	267.33	374.88	
(d) Depreciation and amortization expense	16.57	12.69	7.12	40.18	22.41	36.82	
(e) Other Expenses	2,046.93	3,475.75	202.57	6,437.34	436.17	4,786.52	
Total Expenses	10,625.59	5,074.13	3,151.14	18,404.12	7,336.58	19,088.69	
V Profit before exceptional and extraordinary items and tax (III)	1,243.94	838.52	463.53	2,580.16	1,093.47	2,870.60	
VI Exceptional items	-	-	-	-	-	0.94	
VII Profit before extraordinary items and tax (V - VI)	1,243.94	838.52	463.53	2,580.16	1,093.47	2,869.65	
VIII Extraordinary items	-	-	-	-	(1.60)	-	
IX Profit before tax (VII- VIII)	1,243.94	838.52	463.53	2,580.16	1,095.07	2,869.65	
Tax Expense							
(a) Current Tax	475.68	211.44	116.66	875.12	275.61	809.01	
(b) Tax Adjustments of Earlier Years	0.12	0.04	2.47	0.16	0.04	0.04	
(c) Deferred Tax	2.54	(1.98)	0.15	(5.81)	2.07	(7.93)	
XI Profit (Loss) for the period (IX-X)	765.59	629.02	344.25	1,710.68	817.35	2,068.53	
Share of Profit / (Loss) to minority interest	(25.05)	71.66	-	36.12	-	90.11	
XII Profit (Loss) for the period (XI-XII)	790.64	557.36	344.25	1,674.56	817.35	1,978.42	
XIII Earning Per Equity Share							
(a) Basic (in ₹ per share)	7.56	6.26	3.43	17.03	8.37	21.04	
(b) Diluted (in ₹ per share)	7.56	6.23	3.41	16.95	8.35	20.97	

Notes

- 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 12/02/2026. 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.
- As per MCA notification dated 15th 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.
- The Company operates in three segment namely 'Job work of erection and installation of transmission & distribution lines and maintenance of power stations, Real Estate & Manufacturing of Transformers'.
- 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 of  
Viviana Power Tech Limited

Richi Choksi  
Director  
DIN: 07020977

Place: Vadodra  
Date: 12/02/2026

**INDEPENDENT AUDITOR'S REPORT**

**TO THE BOARDS OF DIRECTORS OF VIVIANA POWER TECH LIMITED**

**Opinion**

We have audited the accompanying Standalone Financial Results of Viviana Power Tech Limited ("the Company"), for the quarter and nine months ended December 31, 2025 attached herewith (the "Standalone Financial Results") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulation, 2015, as amended (the "LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, *except for the matter stated in para "Emphasis of Matter"* the standalone 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 prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the quarter and none months ended 31<sup>st</sup> December, 2025.

**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 Standalone 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.

### **Emphasis of Matters**

We draw attention to the matter that during the year, the current account of a directors reflected a temporary debit balance aggregating to Rs. 13.99 lakhs primarily due to cheques issued by the directors not being presented for encashment. As at the financials results date, the account reflects a credit balance. The management has clarified that the debit position was not due to any loan or advance extended to the directors but solely on account of timing differences in cheque clearance. Our opinion is not modified in respect of this matter.

### **Management and Board of Directors' Responsibility for the Statement**

This Statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and have been approved by them for the issuance. The Statement has been compiled from the related audited interim condensed standalone financial results for the quarter and nine months ended December 31, 2025.

The Management and the Board of Directors are responsible for the preparation and presentation of these Standalone 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 Statement, 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 of the Company.

**Auditor's Responsibilities for the Audit of the Standalone Financial Results for the quarter and nine months ended December 31, 2025**

Our objectives are to obtain reasonable assurance about whether the financial results for the quarter and nine months ended December 31, 2025 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 financial Results.

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. Evaluate the appropriateness and reasonableness of the disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of the LODR Regulations.
5. 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 statement 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.



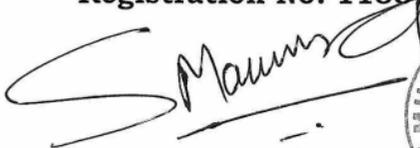
6. Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
7. Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

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.

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

  
**Shivshyam Maurya**  
Partner



**Place: Vadodara  
Date: 12-02-2026**

**M. No. 422057  
UDIN: 26422057 RW RCI R8796**

**VIVIANA POWER TECH LIMITED**  
Standalone Balance Sheet as at 31st December, 2025

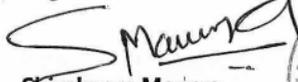
(Amounts in ₹ Lakhs)

Particulars	As at 31st December 2025	As at 31st March 2025
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's Funds</b>		
Share Capital	1,012.48	627.65
Reserves & Surplus	7,174.10	5,438.29
Money received against share warrants	-	80.47
<b>Non-Current liabilities</b>		
Long Term Borrowings	748.05	33.78
Other Long Term Liabilities	3,385.37	7.74
Long Term Provisions	11.70	11.70
<b>Current Liabilities</b>		
Short Term Borrowings	5,681.78	2,934.95
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	1,313.93	476.00
Total outstanding dues of creditors other than micro enterprises and small enterprises	6,634.28	7,939.25
Other Current Liabilities	3,779.86	434.98
Short Term Provisions	640.51	587.45
<b>Total</b>	<b>30,382.04</b>	<b>18,572.26</b>
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant & Equipment & Intangible Assets		
Property, Plant & Equipment	148.74	97.64
Intangible Assets	5.89	7.14
Capital Work in Progress	-	5.00
Non-current Investments	40.48	1.65
Deferred Tax Assets (Net)	6.97	1.22
Long Term Loans and Advances	7,941.56	2,733.76
Other Non-current Assets	4,103.00	2,754.98
<b>Current Assets</b>		
Inventories	644.72	511.55
Trade Receivables	15,544.58	10,933.49
Cash and Cash Equivalents	10.65	85.87
Short Term Loans and Advances	266.76	338.53
Other Current Assets	1,668.70	1,101.43
<b>Total</b>	<b>30,382.04</b>	<b>18,572.26</b>

See accompanying Notes to the Financial Statements

As per our Report of even date attached

For Mukund & Rohit  
Chartered Accountants  
Registration No. 113375W

  
Shivshyam Maurya  
Partner  
Membership No: 422057  
Place: Vadodara  
Date: 12.02.2026



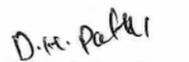
For & on behalf of the Board  
Viviana Power Tech Limited

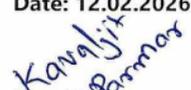
  
Richi Choksi  
Director  
DIN: 07020977  
Place: Vadodara  
Date: 12.02.2026



Priyanka Choksi  
Director  
DIN: 07020969  
Place: Vadodara  
Date: 12.02.2026



  
Dipesh Patel  
CFO  
Place: Vadodara  
Date: 12.02.2026

  
Kavaljit Parmar  
CS  
Place: Vadodara  
Date: 12.02.2026

**VIVIANA POWER TECH LIMITED**  
**Standalone Statement of Profit and Loss for the period ended 31st December, 2025**

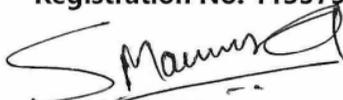
(Amounts in ₹ Lakhs)

Particulars	Period ended 31st December, 2025	Year ended 31st March, 2025
<b>INCOME</b>		
Revenue from Operations	18,294.96	18,837.46
Other Income	267.21	61.75
<b>TOTAL INCOME</b>	<b>18,562.17</b>	<b>18,899.21</b>
<b>EXPENSES</b>		
Cost of materials consumed	10,382.81	13,474.88
Employee benefits expense	345.90	357.10
Finance costs	657.81	348.01
Depreciation and amortization expenses	26.78	29.96
Other expenses	4,715.18	2,395.48
<b>TOTAL EXPENSES</b>	<b>16,128.49</b>	<b>16,605.42</b>
<b>Profit before exceptional and extraordinary items and tax</b>	<b>2,433.68</b>	<b>2,293.78</b>
Exceptional Items	-	0.94
<b>Profit before extraordinary items and tax</b>	<b>2,433.68</b>	<b>2,292.84</b>
Extraordinary Items	-	-
<b>Profit before tax</b>	<b>2,433.68</b>	<b>2,292.84</b>
<b>Tax expense:</b>		
Current tax	640.51	587.45
Deferred tax	(5.75)	4.01
Taxation adjustments for earlier years	0.16	0.04
<b>PROFIT (LOSS) FOR THE PERIOD</b>	<b>1,798.76</b>	<b>1,701.34</b>
<b>Earnings per equity share:</b>		
Basic	17.91	17.81
Diluted	17.83	17.30

See accompanying Notes to the Financial Statements

As per our Report of even date attached

For Mukund & Rohit  
Chartered Accountants  
Registration No. 113375W



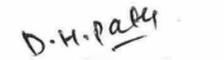
Shivshyam Maurya  
Partner  
Membership No: 422057  
Place: Vadodara  
Date: 12.02.2026



For & on behalf of the Board  
Viviana Power Tech Limited



Richi Choksi  
Director  
DIN: 07020977  
Place: Vadodara  
Date: 12.02.2026

  
Dipesh Patel  
CFO  
Place: Vadodara  
Date: 12.02.2026



Priyanka Choksi  
Director  
DIN: 07020969  
Place: Vadodara  
Date: 12.02.2026

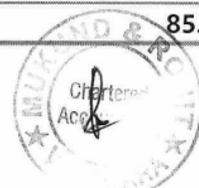
  
Kavaljit Parmar  
CS  
Place: Vadodara  
Date: 12.02.2026



**VIVIANA POWER TECH LIMITED**  
**Standalone Cash Flow Statement for the period ended 31st December, 2025**

(Amounts in ₹ Lakhs)

Particulars	Year ended 31st December, 2025	Year ended 31st March, 2025
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / Loss Before Tax	2,433.68	2,292.84
<b>Adjustments For</b>		
Depreciation / Amortisation / Impairment	26.78	29.96
(Profit)/Loss on Sale of Property, Plant & Equipments	-	(2.11)
Interest Income	(266.83)	(47.65)
Property, Plant & Equipments written Off	-	0.52
Sundry balances written off	5.00	-
Interest Expenses	346.91	233.86
<b>Operating Profit Before Working Capital Changes</b>	<b>2,545.54</b>	<b>2,507.41</b>
<b>Adjustments for increase / (decrease) in working capital</b>		
Inventories	(133.17)	(109.70)
Trade Receivables	(4,364.25)	(8,420.68)
Loans and Advances	(2,747.83)	(937.41)
Other Current & Non-Current Assets	(581.32)	(1,088.43)
Trade Payables	(474.79)	8,081.55
Provisions	-	3.96
Other Liabilities	6,730.26	(102.69)
<b>Cash generated from Operating Activities</b>	<b>974.44</b>	<b>(65.99)</b>
Taxes (Paid) / Refunded	(587.61)	(227.40)
<b>Net Cash flows from/(used in) Operating Activities (A)</b>	<b>386.83</b>	<b>(293.39)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant & Equipments including Capital Advances & CWIP	(76.63)	(21.64)
Sale of Property, Plant & Equipments	-	2.65
Investment in Subsidiaries	(8.83)	(1.65)
Loans given to Subsidiaries	(2,488.20)	(624.84)
Purchase of Units of Mutual Funds	(30.00)	-
Bank Balances not considered as Cash and Cash Equivalents	(1,580.81)	(1,988.25)
Interest Received	266.83	47.65
Advances given for CAPEX	100.00	(100.00)
<b>Net Cash flows from/(used in) Investing Activities (B)</b>	<b>(3,817.63)</b>	<b>(2,686.07)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Shares/Share Application Money (including Share Premium)/ (Buy Back of Shares)	241.41	1,996.09
Increase /(Decrease) in Long term Borrowings	714.27	(147.87)
Increase / (Decrease) in Short-term Borrowings	2,746.82	1,447.34
Interest Paid	(346.91)	(233.86)
<b>Net Cash flows from/(used in) Financing Activities (C)</b>	<b>3,355.59</b>	<b>3,061.71</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents [A+B+C]</b>	<b>(75.22)</b>	<b>82.24</b>
Cash and Cash Equivalents at the Beginning of the Year	85.87	3.63
<b>Cash and Cash Equivalents at the End of the Year</b>	<b>10.65</b>	<b>85.87</b>



**VIVIANA POWER TECH LIMITED**  
**Standalone Cash Flow Statement for the period ended 31st December, 2025**

(Amounts in ₹ Lakhs)

Particulars	Year ended 31st December, 2025	Year ended 31st March, 2025
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**Notes :**

(i)	Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
	Cash and Cash Equivalents comprise of:		
	Cash on Hand	6.06	4.60
	Balances with Banks	4.59	81.27
	<b>Cash and Cash equivalents as restated</b>	<b>10.65</b>	<b>85.87</b>

- (ii) 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.
- (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 current period's Presentation.

See accompanying Notes to the Financial Statements

As per our Report of even date attached

For Mukund & Rohit  
Chartered Accountants  
Registration No. 113375W



Shivshyam Maurya  
Partner  
Membership No: 422057  
Place: Vadodara  
Date: 12.02.2026



For & on behalf of the Board  
Viviana Power Tech Limited

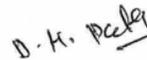


Richi Choksi  
Director  
DIN: 07020977  
Place: Vadodara  
Date: 12.02.2026

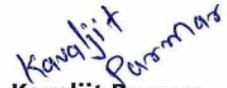




Priyanka Choksi  
Director  
DIN: 07020969  
Place: Vadodara  
Date: 12.02.2026



Dipesh Patel  
CFO  
Place: Vadodara  
Date: 12.02.2026



Kavaljit Parmar  
CS  
Place: Vadodara  
Date: 12.02.2026

**VIVIANA POWER TECH LIMITED**  
**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025**

All amounts in ₹ lakhs,  
 unless otherwise stated

Particulars	Quarter ended				Nine months ended		March 31, 2025 Audited
	Q3 (FY: 25-26) December 31, 2025 (Audited)	Q2 (FY: 25-26) September 30, 2025 (Reviewed)	Q3 (FY: 24-25) December 31, 2024 (Reviewed)	(FY: 25-26) December 31, 2025 (Audited)	(FY: 24-25) December 31, 2024 (Reviewed)	Year Ended	
I Revenue from operations	11,361.76	4,855.07	3,611.76	18,294.96	8,423.25	18,837.46	
II Other Income	146.52	56.61	2.91	267.21	6.80	61.75	
III Total Income (I + II)	11,508.28	4,911.68	3,614.67	18,562.17	8,430.05	18,899.21	
IV Expenses							
(a) Cost of Material Consumed	9,091.33	450.78	2,715.81	10,382.81	6,351.29	13,474.88	
(b) Employee benefit expense	149.68	168.47	97.17	345.90	259.38	357.10	
(c) Financial costs	300.34	223.63	119.98	657.81	267.33	348.01	
(d) Depreciation and amortization expense	10.65	8.21	7.12	26.78	22.41	29.96	
(e) Other Expenses	436.06	3,417.61	182.88	4,715.18	436.17	2,395.48	
Total Expenses	9,988.07	4,268.70	3,122.96	16,128.49	7,336.58	16,605.42	
V Profit before exceptional and extraordinary items and tax (III)	1,520.21	642.98	491.71	2,433.68	1,093.47	2,293.78	
VI Exceptional items	-	-	-	-	-	0.94	
VII Profit before extraordinary items and tax (V - VI)	1,520.21	642.98	491.71	2,433.68	1,093.47	2,292.84	
VIII Extraordinary items	-	-	-	-	(1.60)	-	
IX Profit before tax (VII - VIII)	1,520.21	642.98	491.71	2,433.68	1,095.07	2,292.84	
Tax Expense							
(a) Current Tax	410.20	162.23	123.75	640.51	275.61	587.45	
(b) Tax Adjustments of Earlier Years	0.12	0.04	-	0.16	0.04	0.04	
(c) Deferred Tax	2.60	(1.98)	0.15	(5.75)	2.07	4.01	
XI Profit (Loss) for the period (IX-X)	1,107.29	482.69	367.81	1,798.76	817.35	1,701.34	
XII Earning Per Equity Share							
(a) Basic (in ₹ per share)	10.94	4.81	3.66	17.91	8.37	17.30	
(b) Diluted (in ₹ per share)	10.94	4.78	3.64	17.83	8.35	17.25	

**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 12/02/2026. 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. 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 INDI AS. As the company is covered under exemption from the compulsory requirement of adoption of INDI AS, the company has not adopted INDI AS.
03. 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.
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 of  
 Viviana Power Tech Limited

*[Signature]*

Ridhi Choksi  
 Managing Director  
 DIN: 07020977

Place: Vadodara  
 Date: 12/02/2026



## Segment information

Segment information is based on the consolidated financial statements.

### Segment wise revenue, results and capital employed for the period ended 31/12/2025

Notes to consolidated financial statements for the period ended 31/12/2025

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	18,294.96	2,008.39	546.45	20,849.80	-	20,849.80
Inter segment sales and other income	-	-	-	-	-	-
<b>Total revenue</b>	<b>18,294.96</b>	<b>2,008.39</b>	<b>546.45</b>	<b>20,849.80</b>	<b>-</b>	<b>20,849.80</b>
<b>Profit before Tax</b>	<b>2,917.57</b>	<b>459.91</b>	<b>(114.02)</b>	<b>3,263.46</b>	<b>-</b>	<b>3,263.46</b>
Tax Expense	634.92	234.55	-	869.47	-	869.47
<b>Profit for the year</b>	<b>2,282.65</b>	<b>225.36</b>	<b>(114.02)</b>	<b>2,393.99</b>	<b>-</b>	<b>2,393.99</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>26,960.72</b>	<b>3,040.27</b>	<b>1,305.52</b>	<b>31,306.51</b>	<b>-</b>	<b>31,306.51</b>
<b>Segment liabilities</b>	<b>21,849.49</b>	<b>1,693.26</b>	<b>709.62</b>	<b>24,252.38</b>	<b>-</b>	<b>24,252.38</b>
<b>Capital expenditure</b>	<b>460.21</b>	<b>6.59</b>	<b>96.25</b>	<b>563.05</b>	<b>-</b>	<b>563.05</b>
<b>Depreciation and write downs</b>	<b>21.25</b>	<b>0.85</b>	<b>18.08</b>	<b>40.18</b>	<b>-</b>	<b>40.18</b>
<b>Non-cash expenses other than depreciation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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



Richi Choksi  
Director  
DIN: 07020977  
Place: Vadodara  
Date: 12/12/2026