

Date: 09.12.2024

To,
NSE Limited
National Stock Exchange of India Ltd.

Dear Sir/Madam,

Sub: Clarification on the Financial Results

With reference to your mail dated 28th November, 2024, we would like to provide information / clarification with respect to a quick result submitted to the Exchange dated 25-Oct-2024 of VIVIANA : Viviana Power Tech Limited, as follows:

1. Consolidated Statement of Cash Flow not submitted.

Clarification: The Consolidated Statement of Cash Flow was prepared for the quarter and half year ended on 30th September, 2024 but inadvertently it's not attached with Financial Results. To rectify the same, we hereby submit the Consolidated Statement of Cash Flow.

2. Financial results submitted is not as per format prescribed by SEBI _ Statement of Utilization not submitted

Clarification: We filed the Statement of Utilization of funds as per regulation 32 of SEBI (LODR) Regulation, 2015 under the heading of Compliances > Announcements on 25th October, 2024. We hereby submit the Statement of Fund Utilization with this.

Thanking you,

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

**Kavaljit Nishant Parmar
Company Secretary**



VIVIANA POWER TECH LIMITED
(earstwhile known as VIVIANA POWER TECH PRIVATE LIMITED)

Unaudited Statement of Cash Flows for the period ended as on 30th September 2024

All amounts in ₹ lakhs,
unless otherwise stated

Particulars	Half Year Ended		For the Year Ended
	30th September 2024 Unaudited	30th September 2023 Unaudited	31st March 2024 Audited
CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax	603.36	333.14	887.51
Adjustments for non-cash / non-trade items			
Depreciation and amortization expense	15.29	10.14	24.36
Financial costs	147.35	94.01	273.63
Interest Income	(3.89)	(0.70)	(16.78)
Net loss / (gain) on sale of fixed assets	(1.60)	-	-
Net loss / (gain) on sale of investments	-	-	(10.50)
Operating Profit/(Loss) before changes in working capital	760.51	436.60	1,158.22
Adjustment for			
(Increase)/Decrease in trade receivables	(3,117.90)	(1,071.26)	(739.14)
(Increase)/Decrease in inventories	(212.83)	54.35	(98.93)
(Increase) in current & non-current loans and advances	177.90	168.00	(761.04)
(Increase) in other current & non-current assets	(454.23)	(107.80)	(188.32)
Increase / (Decrease) in trade payables	1,210.49	353.52	17.23
Increase / (Decrease) in Other Current Liabilities & provisions	(446.89)	121.91	374.95
Cash flow from operations after changes in working capital	(2,082.95)	(44.68)	(237.03)
Income tax (paid) / refund	(0.04)	(83.85)	(106.05)
Net Cash Flow from/(used in) Operating Activities "A"	(2,082.99)	(128.53)	(343.68)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of tangible assets	(2.10)	(30.41)	(74.11)
Sale of tangible assets	2.65	-	-
Proceeds from sale of investments	(0.75)	-	11.50
Interest Income	3.89	0.70	16.78
Net Cash Flow from/(used in) Investing Activities "B"	3.69	(29.71)	(45.83)
CASH FLOW FROM FINANCING ACTIVITIES			
Finance Const	(147.35)	(94.01)	(273.63)
Proceeds received from issue of equity shares (Preferential Issue)	1,996.09	-	-
Proceeds received from issue of equity shares (IPO)	-	-	690.53
Proceeds received / (repayment of) borrowings	312.51	258.29	(29.83)
Net Cash Flow from/(used in) Financing Activities "C"	2,161.26	164.28	387.07
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	81.96	6.04	(2.44)
Cash and Cash Equivalents at beginning of period	3.63	6.07	6.07
Cash and Cash Equivalents at end of period (see Note 1)	85.59	12.11	3.63
Note			
01 Cash and Cash equivalents comprise of:			
Cash on Hands	3.01	2.39	1.66
Balance with Banks	82.59	9.72	1.97
Cash and Cash Equivalents at end of period	85.59	12.11	3.63

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
(earstwhile known as VIVIANA POWER TECH PRIVATE LIMITED)



Nikesh Choksi
Managing Director
DIN: 07762121



Richi Choksi
Director
DIN: 07020977

Place: Vadodara
Date: 25/10/2024

Place: Vadodara
Date: 25/10/2024



VIVIANA POWER TECH LIMITED
(earstwhile known as VIVIANA POWER TECH PRIVATE LIMITED)

Unaudited Statement of Consolidated Cash Flows for the period ended as on 30th September 2024

All amounts in ₹ lakhs,
unless otherwise stated

Particulars	Half Year Ended		For the Year Ended
	30th September 2024 Unaudited	30th September 2023 Unaudited	31st March 2024 Audited
CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax	593.54	-	887.51
Adjustments for non-cash / non-trade items			
Depreciation and amortization expense	15.29	-	24.36
Financial costs	147.35	-	273.63
Interest Income	(3.89)	-	(16.78)
Net loss / (gain) on sale of fixed assets	(1.60)	-	-
Net loss / (gain) on sale of investments	-	-	(10.50)
Operating Profit/(Loss) before changes in working capital	750.70	-	1,158.22
Adjustment for			
(Increase)/Decrease in trade receivables	(3,117.90)	-	(739.14)
(Increase)/Decrease in inventories	(217.16)	-	(98.93)
(Increase) in current & non-current loans and advances	166.97	-	(761.04)
(Increase) in other current & non-current assets	(454.23)	-	(188.32)
Increase / (Decrease) in trade payables	1,217.86	-	17.23
Increase / (Decrease) in Other Current Liabilities & provisions	(453.76)	-	374.95
Cash flow from operations after changes in working capital	(2,107.53)	-	(237.03)
Income tax (paid) / refund	(0.04)	-	(106.65)
Net Cash Flow from/(used in) Operating Activities "A"	(2,107.57)	-	(343.68)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of tangible assets	(10.21)	-	(74.11)
Sale of tangible assets	2.65	-	-
Proceeds from sale of Investments	-	-	11.50
Interest Income	3.89	-	16.78
Net Cash Flow from/(used in) Investing Activities "B"	(3.67)	-	(45.83)
CASH FLOW FROM FINANCING ACTIVITIES			
Finance Cost	(147.35)	-	(273.63)
Proceeds received from issue of equity shares (Preferential Issue)	1,996.09	-	-
Proceeds received from issue of equity shares (IPO)	-	-	690.53
Proceeds received / (repayment of) borrowings	344.46	-	(29.83)
Net Cash Flow from/(used in) Financing Activities "C"	2,193.21	-	387.07
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	81.96	-	(2.44)
Cash and Cash Equivalents at beginning of period	3.63	-	6.07
Cash and Cash Equivalents at end of period (see Note 1)	85.59	-	3.63

Note

01 Cash and Cash equivalents comprise of:

Cash on Hands	3.01	-	1.66
Balance with Banks	82.59	-	1.97
Cash and Cash Equivalents at end of period	85.59	-	3.63

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.

03 Figures for the half year ended September 30, 2023 (unaudited) are not provided in this consolidated statement of assets and liabilities, as the company did not have any investments in subsidiary(ies) or joint venture(s) during these periods.

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

(earstwhile known as VIVIANA POWER TECH PRIVATE LIMITED)

Nikesh Choksi

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Managing Director
DIN: 07762121



Richi Choksi

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Director
DIN: 07020977

Place: Vadodara
Date: 25/10/2024

Place: Vadodara
Date: 25/10/2024

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. 19,96,09,376 (Rupees nineteen crore ninety Rsix lakhs nine thousand three hundred and seventy six only) towards proceeds from preferential issue of equity shares of Rs. 19,15,62,500 and convertible warrants on preferential basis of Rs. 80,46,876 in separate bank account. Based on the information and documents provided to us, the fund utilization status as on 30th September, 2024 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	12,82,08,594	7,14,00,782	Amount utilized towards Strengthening working capital
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: 24407106BKDAYD6555



Place: Vadodara
Date: 09.12.2024