

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, 33, 52 and all other applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at its meeting held on Monday, 25th May, 2026 at Corporate Office of the Company, inter-alia, considered and approved the follows:

- the Standalone and Consolidated Audited Financial Statements for the half year and year ended as on 31st March, 2026 as reviewed and recommended by Audit Committee.
- recommended Final Dividend for F.Y. 2025-26 at the rate of 10% (Re. 1/- per share) on the Equity share of Rs. 10/- each, subject to the approval of shareholders in the ensuing Annual General Meeting.

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

The Board Meeting was commenced at 5.00 PM and concluded at 8.30 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

Enclosed:

1. Standalone and Consolidated Audited Financial Statements for the half year and year ended as on 31st March, 2026 along with the Auditor's Report
2. Declaration as to unmodified opinion of Auditors Audited Financial Statements
3. Statement of utilisation of proceeds raised through Non-convertible Debentures issued during the quarter ended March 31, 2026

VIVIANA POWER TECH LIMITED

ELECTRIFYING NATION WITH TRUST

EPC Projects of Power Transmission/Distribution upto 400KV System

Regd. Add.: 313-315, Orchid Plaza, Bh. McDonald's Sama Savli Road, Vadodara - 390024

Corporate Off.: 7th Floor, Shiva Building, Besides Isha Hospital, Sarabhai Campus, Vadodara - 390008

Email: info@vivianagroup.in | Mo. No.: +91 8866797833 | Web : www.vivianagroup.in | CIN : L31501GJ2014PLC081671

INDEPENDENT AUDITOR'S REPORT

TO THE BOARDS OF DIRECTORS OF VIVIANA POWER TECH LIMITED

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone financial results of Viviana Power Tech Limited ("the Company"), for the half year and Year ended 31st March 2026, attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulation, 2015, as amended (Listing Regulations).

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

- a. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. Gives true and fair view in the conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 (the "Act") read with rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other financial information for the half year and year ended 31st March, 2026.

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 Results* 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 Standalone Financial Results.

Emphasis of Matters

We draw attention to Note 44 to the Standalone financial statements regarding the applicability and impact of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"). As stated therein, the Company has not assessed or quantified the consequential impact arising from the implementation of the New Labour Codes and, accordingly, no provision or liability has been recognised in the Standalone financial statements in this regard.

The Company has obtained an actuarial valuation of its defined benefit obligations in accordance with Indian Accounting Standard (Ind AS) 19, "Employee Benefits," and liability of Rs. 24.20 lakhs has been accounted for in the books based on the existing provisions applicable under the current laws and regulations, without considering the impact, if any, arising on account of the New Labour Codes as also mentioned in the Note 57 of the Standalone financial statements.

Further, we draw attention to the matter that during the year, the current account of directors reflected a temporary debit balance aggregating to Rs. 2.19 lakhs primarily due to cheques issued by the directors and 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 Standalone Financial Statements.

This yearly Standalone financial results have been prepared based on the Standalone financial statements, respectively.

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 India Accounting Standard (Ind AS) 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 Standalone financial results, 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 Company's management & Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone financial Results 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 Standalone 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 Standalone financial results, 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 with reference to Standalone Financial Statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.



However, future events or conditions may cause the Company to cease to continue as a going concern.

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

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements 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 Standalone Financial Statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of current period and are therefore, the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Other Matters

The Standalone financial Results includes the results for the half year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year to date figures up-to the half year of the current financial year, which were subjected to limited review by us as required under the listing regulations.

Our opinion is not modified in respect of the above matter.

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




**Place: Vadodara
Date: 25th May, 2026**

**Swati Mehta
Partner
M. No. 407106
UDIN: 26407106ZPSULT7814**

VIVIANA POWER TECH LIMITED

Registered Address: 313-315, Orchid Plaza, B/h McDonald's, Sama-Savli Road, Vadodara – 390008
 Corporate Office: 7th Floor, Shiva building, Besides Isha Hospital, Sarabhai Campus, Vadodara-390023
 Email: info@vivianagroup.in | Web: www.vivianagroup.in | CIN: L31501GJ2014PLC081671


STATEMENT OF STANDALONE AUDITED FINANCIAL RESULT FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

All amounts in ₹ lakhs,
 unless otherwise stated

Particulars	Half Year ended			Year Ended	
	H2 (FY: 25-26) March 31, 2026 (Audited)	H2 (FY: 24-25) March 31, 2025 (Audited)	H1 (FY: 25-26) September 30, 2025 (Audited)	March 31, 2026 Audited	March 31, 2025 Audited
I Revenue from operations	43,234.08	14,025.97	6,933.20	50,167.28	18,837.46
II Other Income	296.36	56.26	120.69	417.05	61.75
III Total Income (I + II)	43,530.44	14,082.23	7,053.89	50,584.33	18,899.21
IV Expenses					
(a) Cost of Material Consumed	33,999.23	9,839.40	1,291.48	35,290.71	13,474.88
(b) Employee benefit expense	339.86	188.92	196.22	536.08	357.10
(c) Financial costs	640.61	200.54	357.47	998.08	348.01
(d) Depreciation and amortization expense	19.63	14.67	16.13	35.76	29.96
(e) Other Expenses	2,912.18	2,148.27	4,279.11	7,191.29	2,395.48
Total Expenses	37,911.52	12,391.80	6,140.41	44,051.93	16,605.42
V Profit before exceptional and extraordinary items and tax (III – IV)	5,618.92	1,690.43	913.48	6,532.40	2,293.78
VI Exceptional items	-	0.94	-	-	0.94
VII Profit before extraordinary items and tax (V – VI)	5,618.92	1,689.49	913.48	6,532.40	2,292.84
VIII Extraordinary items	-	-	-	-	-
IX Profit before tax (VII- VIII)	5,618.92	1,689.49	913.48	6,532.40	2,292.84
Tax Expense					
(a) Current Tax	1,357.74	435.60	229.92	1,587.66	587.45
X (b) Tax Adjustments of Earlier Years	0.16	-	-	0.16	0.04
(c) Deferred Tax	(65.45)	2.09	(8.35)	(73.80)	4.01
XI Profit (Loss) for the period (IX-X)	4,326.46	1,251.80	691.91	5,018.37	1,701.34
XII Other Comprehensive Income					
A Items that will not be reclassified to Profit or Loss					
(i) Actuarial Gain/(Loss) on Defined Plan Liability/Foreign Currency Transition Reserve	-	-	-	-	6.19
(ii) Income tax on Actuarial Gain/(Loss)	-	-	-	-	-
B Items that will be reclassified to Profit or Loss					
(i) Exchange differences in translating foreign operation	-	-	-	-	-
(ii) Gain/(Loss) on hedging instruments	-	-	-	-	-
(iii) Income tax on above items	-	-	-	-	-
Total Other comprehensive Income	-	-	-	-	6.19
Total Comprehensive Income For The Year	4,326.46	1,251.80	691.91	5,018.37	1,707.53
Paid up equity share capital (Face value of Rs.10 each)					
XII Earning Per Equity Share					
(a) Basic (in ₹ per share)	42.84	12.73	6.83	49.80	27.68
(b) Diluted (in ₹ per share)	42.84	12.69	6.83	49.80	27.55

Notes

- 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 25/05/2026. 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.
- The financial results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Amended Rules. 2016 and in terms of regulation 33 of the SEBI (Listing Obligation and disclosure Requirements) Regulations. 2015 and SEBI Circular dated 5th July, 2016.
- 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 IndAS 108
- Figures of the previous period/year have been regrouped/restated wherever necessary to confirm to current period classification

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

Richi Choksi
 Director
 DIN: 07020977



Place: Vadodara

Date: 25/05/2026



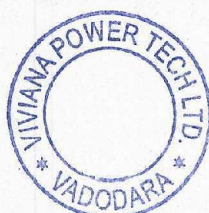
STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

All amounts in ₹ lakhs,
unless otherwise stated

Particulars	March 31, 2026 Audited	March 31, 2025 Audited
I. ASSETS		
Non Current Assets		
(a) Property, Plant, Equipment and Intangible Assets		
(i) Property, Plant and Equipment	211.94	97.64
(ii) Intangible assets	5.47	7.14
(iii) Capital work in progress	-	5.00
(iii) Intangible asset under development	-	-
(b) Financial Assets		
Non-current investments	284.93	1.65
Trade receivables	1,680.36	346.50
Loans	3,158.33	624.84
Other Financial Assets	5,319.32	2,406.29
(c) Deferred tax assets (Net)	75.02	1.22
(d) Other non-current assets	9,237.40	2,111.11
Total Non-Current Assets	19,972.77	5,601.39
Current Assets		
(a) Inventories	740.84	511.55
(b) Financial Assets		
Trade receivables	33,686.44	11,982.73
Cash and cash equivalents	1.23	85.87
Other Financial Assets	90.63	27.20
(c) Other current assets	1,010.76	363.25
Total Current Assets	35,529.90	12,970.59
Total Assets	55,502.67	18,571.98
I. EQUITY AND LIABILITIES		
Equity		
(a) Share Capital	1,012.48	627.65
(b) Other equity	10,393.71	5,512.57
Total equity	11,406.19	6,140.22
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities		
Long-term Borrowings	2,824.15	33.78
Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises;	1.09	0.03
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	24.80	7.70
Other financial liabilities	6,348.16	-
(b) Long-term Provisions	35.89	17.89
Total non-current liabilities	9,234.09	59.41
Current Liabilities		
(a) Financial liabilities		
Short-term borrowings	6,365.15	2,934.95
Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises;	2,871.05	475.99
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	18,312.70	7,939.25
Other financial liabilities	1,452.70	164.49
(b) Other current liabilities	4,273.13	270.21
(c) Current Tax Liabilities (Net)	1,587.66	587.45
Total current liabilities	34,862.39	12,372.35
Total liabilities	44,096.48	12,431.76
Total equities & liabilities	55,502.67	18,571.98

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


Richi Choksi
Director
DIN: 07020977



Place: Vadodara
Place: Vadodara

Date: 25/05/2026

VIVIANA POWER TECH LIMITED

Registered Address: 313-315, Orchid Plaza, B/h McDonald's, Sama-Savli Road, Vadodara – 390008
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 Email: info@vivianagroup.in | Web: www.vivianagroup.in | CIN: L31501GJ2014PLC081671


STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

	Year ended 31st March, 2026	Year ended 31st March, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / Loss Before Tax	6,532.40	2,292.84
Adjustments For		
Depreciation / Amortisation / Impairment	35.76	29.96
(Profit)/Loss on Sale of Property, Plant & Equipments	(7.08)	(2.11)
Interest Income	(408.13)	(47.65)
Property, Plant & Equipments written Off	-	0.52
Interest Expenses	998.08	348.01
Expenses for NCD issue	206.91	-
Operating Profit Before Working Capital Changes	7,357.95	2,621.56
Adjustments for increase / (decrease) in operating assets		
Inventories	(229.30)	(109.70)
Trade Receivables	(23,037.56)	(9,469.93)
Other non-current financial assets	(21.67)	6.14
Other non-current assets	(7,226.29)	(1,080.19)
Other current financial assets	21.28	272.04
Other current assets	(647.51)	(146.83)
Adjustments for increase / (decrease) in operating liabilities		
Trade Payables	12,786.64	8,081.55
Other non-current financial liabilities	6,348.16	-
Provisions	24.20	3.96
Other current financial liabilities	1,288.21	(218.60)
Other current liabilities	4,002.92	115.36
Cash generated from Operating Activities	667.02	75.36
Taxes (Paid) / Refunded	(587.61)	(227.40)
Net Cash flows from/(used in) Operating Activities	79.41	(152.04)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments including Capital Advances & CWIP	(146.25)	(21.64)
Sale of Property, Plant & Equipments	9.94	2.65
Interest Received	323.43	20.45
Investment in Subsidiaries	(283.28)	(1.65)
Loan given to Subsidiaries	(2,533.50)	(624.84)
Advances Given for Capex	100.00	(100.00)
Bank Balances not considered as Cash and Cash Equivalents	(2,891.36)	(1,988.25)
Net Cash flows from/(used in) Investing Activities	(5,421.03)	(2,713.28)
CASH FLOW FROM FINANCING ACTIVITIES		
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	2,790.37	(147.87)
Increase / (Decrease) in Short-term Borrowings	3,430.20	1,447.34
Interest Paid	(998.08)	(348.01)
Expenses for NCD issue	(206.91)	-
Net Cash flows from/(used in) Financing Activities	5,256.97	2,947.56
Net Increase / (Decrease) in Cash and Cash Equivalents	(84.64)	82.24
Cash and Cash Equivalents at the Beginning of the Year	85.87	3.63
Cash and Cash Equivalents at the End of the Year	1.23	85.87

	(Amounts in ₹ Lakhs)	
(i)	Year ended 31st March, 2026	Year ended 31st March, 2025
Cash and Cash Equivalents comprise of:		
Balances with Banks	1.16	81.27
Cash on Hand	0.07	4.60
Cash and Cash equivalents as restated	1.23	85.87

- (ii) The above Cash Flow Statement has been prepared in accordance with the 'Indirect Method' as set out in the Indian Accounting Standard 7 on "Statement of Cash Flows" 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.

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


 Richi Choksi
 Director
 DIN: 07020977
 Place: Vadodara

Date: 25/05/2026



VIVIANA POWER TECH LIMITED
CIN: L31501GJ2014PLC081671
Standalone Balance Sheet as at 31st March, 2026

(Amounts in ₹ Lakhs)

	Note No.	As at 31st March 2026	As at 31st March 2025	As at 1st April 2024
ASSETS				
Non-current assets				
Property, Plant and Equipment	3	211.95	97.64	110.35
Capital work-in-progress	4	-	5.00	-
Other Intangible assets	5	5.47	7.14	-
Intangible assets under development	6	-	-	8.81
Financial Assets				
Investments	7	284.93	1.65	-
Trade receivables	8	1,680.36	346.50	114.85
Loans	9	3,158.33	624.84	-
Other Financial Assets	10	5,319.32	2,406.29	424.17
Deferred tax assets (net)	24	75.02	1.22	5.23
Other non-current assets	11	9,237.40	2,111.11	930.92
Total Non-current assets		19,972.79	5,601.39	1,594.33
Current assets				
Inventories	12	740.84	511.55	401.85
Financial Assets				
Trade receivables	13	33,686.44	11,982.73	2,744.45
Cash and cash equivalents	14	1.23	85.87	3.63
Other Financial Assets	15	90.63	27.20	272.04
Current Tax Assets (Net)				
Other current assets	17	1,010.76	363.25	216.42
Total Current assets		35,529.90	12,970.59	3,638.39
TOTAL ASSETS		55,502.68	18,571.98	5,232.72
EQUITY AND LIABILITIES				
Equity				
Equity Share capital	18	1,012.48	627.65	597.00
Other Equity	19	10,393.71	5,512.57	1,847.25
Total Equity		11,406.19	6,140.22	2,444.25
Liabilities				
Non-current liabilities				
Financial Liabilities				
Borrowings	20	2,824.15	33.78	181.65
Trade Payables	21			
Total outstanding dues of micro enterprises and small enterprises		1.09	0.03	2.25
Total outstanding dues of creditors other than micro enterprises and small enterprises		24.80	7.70	32.87
Other financial liabilities	22	6,348.16	-	-
Provisions	23	35.89	17.89	12.47
Deferred tax liabilities (Net)				
Total Non-current liabilities		9,234.09	59.41	229.23
Current liabilities				
Financial Liabilities				
Borrowings	25	6,365.15	2,934.95	1,487.61
Trade Payables	26			
Total outstanding dues of micro enterprises and small enterprises		2,871.05	476.00	146.73
Total outstanding dues of creditors other than micro enterprises and small enterprises		18,312.71	7,939.25	159.60
Other financial liabilities	27	1,452.70	164.49	383.09
Other current liabilities	28	4,273.13	270.21	154.85
Current Tax Liabilities (Net)	16	1,587.66	587.45	227.36
Total Current liabilities		34,862.40	12,372.36	2,559.24
TOTAL		55,502.68	18,571.98	5,232.72

See accompanying Notes to the Financial Statements

1 - 63

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W
Swati Mehta
Partner
Membership No: 407106
Place: Vadodara
Date: 25-05-2026



For & on behalf of the Board
Viviana Power Tech Limited

Nikesh Choksi
Director
DIN: 07762121
Place: Vadodara
Date: 25-05-2026
Dipesh Patel
CFO
Place: Vadodara
Date: 25-05-2026

Richi Choksi
Director
DIN: 07020977
Place: Vadodara
Date: 25-05-2026
Kavajit Parmar
CS
Place: Vadodara
Date: 25-05-2026



VIVIANA POWER TECH LIMITED

CIN: L31501GJ2014PLC081671

Standalone Statement of Profit and Loss for the year ended 31st March, 2026

(Amounts in ₹ Lakhs)

	Note No.	Year ended 31st March, 2026	Year ended 31st March, 2025
INCOME			
Revenue From operations	29	50,167.28	18,837.46
Other Income	30	417.05	61.75
Total Income		50,584.33	18,899.21
EXPENSES			
Cost of materials consumed	31	35,290.71	13,474.88
Changes in Inventories of Work-in-Progress And Completed Units		-	-
Employee benefits expense	32	536.08	357.10
Finance costs	33	998.08	348.01
Depreciation and amortization expenses	34	35.76	29.96
Other expenses	35	7,191.29	2,395.48
Total expenses		44,051.93	16,605.42
Profit/(loss) before exceptional items and tax		6,532.40	2,293.78
Exceptional Items		-	0.94
Profit/ (loss) before tax		6,532.40	2,292.84
Tax expense:			
Current tax		1,587.66	587.45
Deferred tax		(73.80)	4.01
Taxation adjustments for earlier years		0.16	0.04
PROFIT/(LOSS) FOR THE PERIOD		5,018.37	1,701.34
Other Comprehensive Income (OCI)			
Items that will not be reclassified to profit or loss and their related income tax effects			
Re-measurements of the defined benefit plans		-	6.19
Total other comprehensive Income for the period		-	6.19
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		5,018.37	1,707.53

See accompanying Notes to the Financial Statements 1- 63

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

Swati Mehta
Partner
Membership No: 407106
Place: Vadodara
Date: 25-05-2026



For & on behalf of the Board
Viviana Power Tech Limited

Nikesh Choksi
Director
DIN: 07762121
Place: Vadodara
Date: 25-05-2026
Dipesh Patel
CFO
Place: Vadodara
Date: 25-05-2026

Richi Choksi
Director
DIN: 07020977
Place: Vadodara
Date: 25-05-2026
Kavaljit Parmar
CS
Place: Vadodara
Date: 25-05-2026



EQUITY SHARE CAPITAL

	(Amounts in ₹ Lakhs)	
	As at 31st March 2026	As at 31st March 2025
Balance at the beginning of the year	627.65	597.00
Changes in Equity Share Capital due to prior period errors	-	-
Restated balance at the beginning of the year	627.65	597.00
Changes in equity share capital during the current year	384.83	30.65
Balance at the end of the year	1,012.48	627.65

OTHER EQUITY

	Retained Earnings	Security Premium	Capital Reserve	Re-measurement of the Defined Benefit Plans	Money received against share warrants	TOTAL
As at 1st April 2024	1,096.98	655.00	100.00	-	-	1,851.98
Impact of Inc As adjustment to retained earnings	(4.73)	-	-	-	-	(4.73)
Restated balance as at 1st April 2024	1,092.25	655.00	100.00	-	-	1,847.25
Total comprehensive income for the year	1,701.34	-	-	-	-	1,701.34
Fair value changes	-	-	-	(6.19)	-	(6.19)
As at 31st March 2025	2,793.58	2,539.98	100.00	(6.19)	80.47	5,507.84
Changes in accounting policy or prior period errors	2,798.32	2,539.98	100.00	(6.19)	80.47	5,512.57
Restated balance as at 1st April 2025	2,798.32	2,539.98	100.00	(6.19)	80.47	5,512.57
Total comprehensive income for the year	5,018.37	-	-	-	-	5,018.37
As at 31st March 2026	7,816.69	2,477.02	100.00	-	-	10,393.71

See accompanying Notes to the Financial Statements

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W



Swati Mehta
Partner

Membership No: 407106
Place: Vadodara
Date: 25-05-2026

For & on behalf of the Board
Viviana Power Tech Limited



Richi Choksi
Director
DIN: 07020977

Place: Vadodara
Date: 25-05-2026

Dipesh Patel
CFO

Place: Vadodara
Date: 25-05-2026

Kavajit Parthiv
CS

Place: Vadodara
Date: 25-05-2026

VIVIANA POWER TECH LIMITED

CIN: L31501GJ2014PLC081671

Standalone Cash Flow Statement for the year ended 31st March, 2026

(Amounts in ₹ Lakhs)

	Year ended 31st March, 2026	Year ended 31st March, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / Loss Before Tax	6,532.40	2,292.84
Adjustments For		
Depreciation / Amortisation / Impairment	35.76	29.96
(Profit)/Loss on Sale of Property, Plant & Equipments	(7.08)	(2.11)
Interest Income	(408.13)	(47.65)
Property, Plant & Equipments written Off	-	0.52
Interest Expenses	998.08	348.01
Expenses for NCD issue	206.91	-
Operating Profit Before Working Capital Changes	7,357.95	2,621.56
Adjustments for increase / (decrease) in operating assets		
Inventories	(229.30)	(109.70)
Trade Receivables	(23,037.56)	(9,469.93)
Other non-current financial assets	(21.67)	6.13
Other non-current assets	(7,226.29)	(1,080.19)
Other current financial assets	21.28	272.04
Other current assets	(647.51)	(146.83)
Adjustments for increase / (decrease) in operating liabilities		
Trade Payables	12,786.64	8,081.55
Other non-current financial liabilities	6,348.16	-
Provisions	24.20	3.96
Other current financial liabilities	1,288.21	(218.60)
Other current liabilities	4,002.92	115.36
Cash generated from Operating Activities	667.02	75.36
Taxes (Paid) / Refunded	(587.61)	(227.40)
Net Cash flows from/(used in) Operating Activities (A)	79.41	(152.04)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments including Capital Advances & CWIP	(146.25)	(21.64)
Sale of Property, Plant & Equipments	9.94	2.65
Interest Received	323.43	20.45
Investment in Subsidiaries	(283.28)	(1.65)
Loan given to Subsidiaries	(2,533.50)	(624.84)
Advances Given for Capex	100.00	(100.00)
Bank Balances not considered as Cash and Cash Equivalents	(2,891.36)	(1,988.25)
Net Cash flows from/(used in) Investing Activities (B)	(5,421.03)	(2,713.28)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Shares/Share Application Money (including Share Premium)/ (Buy Back of Shares)	241.41	1,996.09
Addition of Capital by Partners	-	-
Increase / (Decrease) in Long term Borrowings	2,790.37	(147.87)
Increase / (Decrease) in Short-term Borrowings	3,430.20	1,447.34
Interest Paid	(998.08)	(348.01)
Expenses for NCD issue	(206.91)	-
Net Cash flows from/(used in) Financing Activities (C)	5,256.97	2,947.56
Net Increase / (Decrease) in Cash and Cash Equivalents [A+B+C]	(84.64)	82.24
Cash and Cash Equivalents at the Beginning of the Year	85.87	3.63
Cash and Cash Equivalents at the End of the Year	1.23	85.87



VIVIANA POWER TECH LIMITED

CIN: L31501GJ2014PLC081671

Standalone Cash Flow Statement for the year ended 31st March, 2026

Notes :

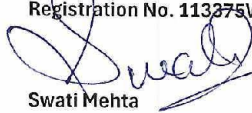
(i)	(Amounts in ₹ Lakhs)	
	Year ended 31st March, 2026	Year ended 31st March, 2025
Cash and Cash Equivalents comprise of:		
Balances with Banks	1.16	81.27
Cash on Hand	0.07	4.60
Cash and Cash equivalents as restated	1.23	85.87

- (ii) The above Cash Flow Statement has been prepared in accordance with the 'Indirect Method' as set out in the Indian Accounting Standard 7 on "Statement of Cash Flows" 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



Swati Mehta
Partner
Membership No: 407106
Place: Vadodara
Date: 25-05-2026



For & on behalf of the Board
Viviana Power Tech Limited




Nikesh Choksi
Director
DIN: 07762121
Place: Vadodara
Date: 25-05-2026


Dipesh Patel
CFO
Place: Vadodara
Date: 25-05-2026





Richi Choksi
Director
DIN: 07020977
Place: Vadodara
Date: 25-05-2026


Kavaljit Parmar
CS
Place: Vadodara
Date: 25-05-2026

INDEPENDENT AUDITOR'S REPORT

TO THE BOARDS OF DIRECTORS OF VIVIANA POWER TECH LIMITED

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated financial results of Viviana Power Tech Limited ("the Company"), for the half year and Year ended 31st March 2026, Attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulation, 2015, as amended (Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, *except for the matters stated in para "Emphasis of Matter" the aforesaid 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 Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 (the "Act") read with rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other financial information for the half year and year ended 31st March, 2026.

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 Consolidated Financial Results* 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 Consolidated Financial Results.

Emphasis of Matters

We draw attention to Note 44 to the Consolidated financial statements regarding the applicability and impact of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the “New Labour Codes”). As stated therein, the Company has not assessed or quantified the consequential impact arising from the implementation of the New Labour Codes and, accordingly, no provision or liability has been recognised in the Consolidated financial statements in this regard.

The Company has obtained an actuarial valuation of its defined benefit obligations in accordance with Indian Accounting Standard (Ind AS) 19, “Employee Benefits,” and liability of Rs. 24.20 lakhs has been accounted for in the books based on the existing provisions applicable under the current laws and regulations, without considering the impact, if any, arising on account of the New Labour Codes as also mentioned in the Note 45 of the Standalone financial statements.

We draw attention to the matter that during the year, the current account of directors reflected a temporary debit balance aggregating to Rs. 16.18 lakhs primarily due to cheques issued by the directors and 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 Consolidated Financial Statements.

This yearly Consolidated financial results have been prepared based on the Consolidated financial statements, respectively.

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 Indian Accounting Standard (Ind AS) 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 Consolidated financial results, 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 Company's management & Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated financial Results 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 results, 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 with reference to Consolidated Financial Statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.



However, future events or conditions may cause the Company to cease to continue as a going concern.

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

Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Statements 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 Consolidated Financial Statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated financial statements of current period and are therefore, the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Other Matters

The Consolidated financial Results includes the results for the half year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year to date figures up-to the half year of the current financial year, which were subjected to limited review by us as required under the listing regulations.

Our opinion is not modified in respect of the above matter.

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



**Place: Vadodara
Date: 25th May 2026**

**Swati Mehta
Partner
M. No. 407106
UDIN: 26407106VWUBJN7324**

VIVIANA POWER TECH LIMITED

Registered Address: 313-315, Orchid Plaza, B/h McDonald's, Sama-Savli Road, Vadodara – 390008
 Corporate Office: 7th Floor, Shiva building, Besides Isha Hospital, Sarabhai Campus, Vadodara-390023
 Email: info@vivianagroup.in | Web: www.vivianagroup.in | CIN: L31501GJ2014PLC081671


STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULT FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

All amounts in ₹ lakhs,
 unless otherwise stated

Particulars	Half Year ended			Year Ended	
	H2	H2	H1	March 31, 2026	March 31, 2025
	(FY: 25-26) March 31, 2026 (Audited)	(FY: 24-25) March 31, 2025 (Audited)	(FY: 25-26) September 30, 2025 (Audited)	Audited	Audited
I Revenue from operations	44,061.71	17,084.67	9,062.85	53,124.56	21,896.15
II Other Income	449.28	57.65	51.90	501.18	63.14
III Total Income (I + II)	44,510.99	17,142.32	9,114.75	53,625.74	21,959.29
IV Expenses					
(a) Cost of Material Consumed	34,688.03	9,887.84	2,660.94	37,348.97	13,523.32
(b) Employee benefit expense	385.68	204.94	242.84	628.52	367.15
(c) Financial costs	518.53	227.54	460.73	979.26	374.88
(d) Depreciation and amortization expense	32.87	21.54	23.61	56.48	36.83
(e) Other Expenses	3,166.04	4,533.22	4,390.42	7,556.46	4,786.52
Total Expenses	38,791.15	14,875.08	7,778.54	46,569.69	19,088.70
V Profit before exceptional and extraordinary items and tax (III – IV)	5,719.84	2,267.24	1,336.21	7,056.05	2,870.59
VI Exceptional Items	-	0.94	-	-	0.94
VII Profit before extraordinary items and tax (V – VI)	5,719.84	2,266.30	1,336.21	7,056.05	2,869.65
VIII Extraordinary items	-	-	-	-	-
IX Profit before tax (VII- VIII)	5,719.84	2,266.30	1,336.21	7,056.05	2,869.65
Tax Expense					
(a) Current Tax	1,392.13	657.16	391.39	1,783.52	809.01
X (b) Tax Adjustments of Earlier Years	0.16	-	-	0.16	0.04
(c) Deferred Tax	(65.45)	(9.85)	(8.35)	(73.80)	(1.80)
XI Profit (Loss) for the period (IX-X)	4,392.99	1,618.99	953.17	5,346.16	2,062.39
Share of Profit / (Loss) to Minority Shareholders	11.63	90.11	61.17	72.80	90.11
XII Other Comprehensive Income					
A Items that will not be reclassified to Profit or Loss					
(i) Actuarial Gain /(Loss) on Defined Plan Liability/Foreign Currency Transition Reserve	-	-	-	-	-
(ii) Income tax on Actuarial Gain /(Loss)	-	-	-	-	-
B Items that will be reclassified to Profit or Loss					
(i) Exchange differences in translating foreign operation	-	-	-	-	-
(ii) Gain/(Loss) on hedging instruments	-	-	-	-	-
(iii) Income tax on above items	-	-	-	-	-
Total Other comprehensive Income	-	-	-	-	-
Total Comprehensive Income For The Year	4,392.99	1,618.99	953.17	5,346.16	2,062.39
PROFIT (LOSS) FOR THE PERIOD	4,381.35	1,528.88	892.00	5,273.35	1,972.28
Paid up equity share capital (Face value of Rs.10 each)					
XII Earning Per Equity Share					
(a) Basic (in ₹ per share)	43.50	16.47	9.41	52.33	32.09
(b) Diluted (in ₹ per share)	43.50	16.42	9.44	52.33	31.94

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 25/05/2026. 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.
- The financial results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Amended Rules. 2016 and in terms of regulation 33 of the SEBI (Listing Obligation and disclosure Requirements) Regulations. 2015 and S EBI Circular dated 5th July. 2016.
- The Company operates in three segment namely 'Doing Job work of Erection and Installation of Power Transmission Lines & Installation and Maintenance of Power Stations'; 'Real Estate' & 'Manufacturing of Transformers'. The Company is operating in India, which is considered as single geographical segment. Accordingly, no disclosure is required under IndAS 108
- Figures of the previous period/year have been regrouped/restated wherever necessary to confirm to current period classification

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

Richi Choksi
 Director
 DIN: 07020977



Place: Vadodara

Date: 25/05/2026



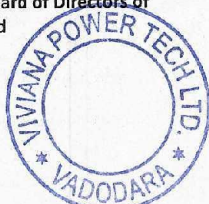
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

All amounts in ₹ lakhs,
unless otherwise stated

Particulars	March 31, 2026	March 31, 2025
	Audited	Audited
I. ASSETS		
Non Current Assets		
(a) Property, Plant, Equipment and Intangible Assets		
(i) Property, Plant and Equipment	309.97	145.10
(ii) Intangible assets	5.47	7.14
(iii) Goodwill	-	305.57
(iv) Capital work-in-progress	-	5.00
(b) Financial Assets		
Non-current investments	2,097.42	940.90
Trade receivables	1,680.36	346.50
Loans	14.20	-
Other Financial Assets	5,377.28	2,481.02
(c) Deferred tax assets (Net)	75.02	7.03
(d) Other non-current assets	9,339.49	2,805.64
Total Non-Current Assets	18,899.20	7,043.91
Current Assets		
(a) Inventories	1,442.76	1,073.68
(b) Financial Assets		
Trade receivables	38,868.71	12,432.96
Cash and cash equivalents	163.44	101.83
Loans	257.55	-
Other Financial Assets	90.63	230.21
(c) Other current assets	2,502.18	485.30
Total Current Assets	43,325.27	14,323.98
Total Assets	62,224.48	21,367.89
I. EQUITY AND LIABILITIES		
Equity		
(a) Share Capital	1,012.48	627.65
(b) Other equity	10,606.28	5,409.56
Total equity	11,618.76	6,037.21
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities		
Long-term Borrowings	3,464.63	1,087.17
Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises;	1.19	0.16
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	144.85	7.70
Other financial liabilities	6,350.70	-
(b) Long-term Provisions	38.14	17.89
(c) Other non-current liabilities	-	566.29
Total non-current liabilities	9,999.52	1,679.21
Current Liabilities		
(a) Financial liabilities		
Short-term borrowings	6,532.98	4,016.39
Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises;	3,032.78	523.65
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	18,495.31	8,215.31
Other financial liabilities	6,072.33	-
(b) Other current liabilities	4,404.90	87.10
(c) Provisions	480.24	-
(d) Current Tax Liabilities (Net)	1,587.66	809.01
Total current liabilities	40,606.21	13,651.46
Total liabilities	50,605.72	15,330.68
Total equities & liabilities	62,224.48	21,367.89

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

Richi Choksi
Director
DIN: 07020977



Place: Vadodara
Place: Vadodara

Date: 25/05/2026



CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

	Year ended 31st March, 2026	Year ended 31st March, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / Loss Before Tax	7,056.05	2,869.65
Adjustments For		
Depreciation / Amortisation / Impairment	56.48	36.83
(Profit)/Loss on Sale of Property, Plant & Equipments	(7.08)	(2.12)
Interest Income	(456.46)	(47.91)
Property, Plant & Equipments written Off	-	0.52
Share in Profit from Partnership Firm	(216.27)	-
Sundry Balance W/off	(4.09)	-
Interest Expenses	1,075.50	260.35
Expenses for NCD issue	206.91	-
Operating Profit Before Working Capital Changes	7,711.04	3,117.32
Adjustments for increase / (decrease) in operating assets		
Inventories	(369.08)	(671.83)
Trade Receivables	(27,769.61)	(9,920.16)
Loans	(271.76)	-
Other non-current financial assets	(40.28)	(33.21)
Other non-current assets	(6,577.70)	(1,973.60)
Other current financial assets	139.59	(74.86)
Other current assets	(2,016.88)	(152.19)
Adjustments for increase / (decrease) in operating liabilities		
Trade Payables	12,927.32	8,405.38
Other non-current financial liabilities	6,350.70	-
Provisions	500.49	3.96
Other non-current liabilities	(566.29)	223.06
Other current financial liabilities	6,072.33	-
Other current liabilities	4,317.79	(107.85)
Cash generated from Operating Activities	407.68	(1,183.98)
Taxes (Paid) / Refunded	(809.17)	(227.40)
Net Cash flows from/(used in) Operating Activities	(401.49)	(1,411.38)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments including Capital Advances & CWIP	(217.31)	(21.64)
Sale of Property, Plant & Equipments	9.94	2.65
Interest Received	456.46	47.91
Investment in Subsidiaries	(883.05)	(940.90)
Loan given to Subsidiaries	-	(624.84)
Advances Given for Capex	100.00	(100.00)
Bank Balances not considered as Cash and Cash Equivalents	(2,855.98)	(2,023.64)
Net Cash flows from/(used in) Investing Activities	(3,389.94)	(3,660.46)
CASH FLOW FROM FINANCING ACTIVITIES		
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	2,377.46	906.25
Increase / (Decrease) in Short-term Borrowings	2,516.60	2,528.05
Interest Paid	(1,075.50)	(260.35)
Expenses for NCD issue	(206.92)	-
Net Cash flows from/(used in) Financing Activities	3,853.04	5,170.04
Net Increase / (Decrease) in Cash and Cash Equivalents	61.61	98.19
Cash and Cash Equivalents at the Beginning of the Year	101.83	3.64
Cash and Cash Equivalents at the End of the Year	163.44	101.83

(Amounts in ₹ Lakhs)

Notes :

(i)	Year ended 31st March, 2026	Year ended 31st March, 2025
Cash and Cash Equivalents comprise of:		
Balances with Banks	156.77	92.66
Cash on Hand	6.67	9.16
Cash and Cash equivalents as restated	163.44	101.83

(ii) The above Cash Flow Statement has been prepared in accordance with the 'Indirect Method' as set out in the Indian Accounting Standard 7 on "Statement of Cash Flows" 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.

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

Richi Choksi
Director
DIN: 07020977
Place: Vadodara



Date: 25/05/2026

Segment Reporting (Consolidated)

Viviana Power Tech Limited

Summarised Segment Information are as follows :

Particulars	Segment A (EPC)		Segment B (Real Estate)		Segment C (Mfg Of Transformers)		TOTAL	
	Viviana Power Tech Limited Asoj Energy Storage System Private Limited Viviana Engineering Private Limited		Viviana Life Spaces Private Limited Viviana Life Spaces (Partnership Firm) Viviana Westin II		Aarsh Transformers			
	For the Year ended 31st March,2026	For the Year ended 31st March,2025	For the Year ended 31st March,2026	For the Year ended 31st March,2025	For the Year ended 31st March,2026	For the Year ended 31st March,2025	For the Year ended 31st March,2026	For the Year ended 31st March,2025
(i) Segment Revenue	50,167.28	18,837.46	2,028.06	2,985.70	929.22	73.00	53,124.56	21,896.15
Less : Inter-Segmental Revenue From Operations	-	-	-	-	-	-	-	-
(ii) Segment Results (before Finance Cost and Interest Income)	7,196.22	2,593.07	540.32	639.90	18.73	-42.37	7,755.26	3,190.60
Add : Interest Income	408.13	47.65	58.88	0.05	47.18	0.21	514.19	47.91
Less : Finance Cost	999.35	347.88	0.41	5.90	106.50	15.08	1,106.26	368.86
Profit Before Tax	6,605.00	2,292.84	598.79	634.05	-40.59	-57.24	7,163.20	2,869.65
Current Tax	-	587.45	195.87	-	-	221.56	195.87	809.01
Deferred Tax	-5.75	4.01	-	-	-	-	-5.75	4.01
Net Profit for the year	6,610.75	1,701.38	402.92	634.05	-40.59	-278.80	6,973.08	2,056.62
(iii) Other Information								
Depreciation and Amortization Expenses	35.76	29.96	1.17	1.34	19.54	5.53	56.48	36.83
(iv) Segment Assets and Liabilities								
Segment Assets	55,443.47	18,578.34	10,246.60	1,186.83	1,345.05	1,932.77	67,035.12	21,697.94
Less : Inter - Segmental Assets	-3,158.33	-	-2.26	-	-	-	-3,160.59	-
Net Segment Assets	58,601.81	18,578.34	10,248.86	1,186.83	1,345.05	1,932.77	70,195.72	21,697.94
Segment Liabilities	55,443.47	12,426.12	10,246.60	1,702.97	1,345.05	1,715.26	67,035.12	15,844.35
Less : Inter - Segmental Liabilities	-43.25	-	-2,257.68	-	-858.54	-	-3,159.47	-
Net Segment Liabilities	55,486.72	12,426.12	12,504.28	1,702.97	2,203.59	1,715.26	70,194.59	15,844.35

for and on behalf of the Board of Directors of

Viviana Power Tech Limited

Richi Choksi

Richi Choksi

Director

DIN: 07020977

Place: Vadodara

Place: Vadodara



Date: 25/05/2024

VIVIANA POWER TECH LIMITED
Consolidated Balance Sheet as at 31st March, 2026

(Amounts in ₹ Lakhs)

	Note No.	As at 31st March 2026	As at 31st March 2025	As at 1st April 2024
ASSETS				
Non-current assets				
Property, Plant and Equipment	3	309.97	145.10	110.35
Capital work-in-progress	4	-	5.00	-
Goodwill	5	-	305.57	-
Other Intangible assets	6	5.47	7.14	-
Intangible assets under development	7	-	-	8.81
Financial Assets				
Investments	8	2,097.42	940.90	-
Trade receivables	9	1,680.36	346.50	114.85
Loans	10	14.20	-	-
Other Financial Assets	11	5,377.28	2,481.02	424.17
Deferred tax assets (net)	12	75.02	7.03	5.23
Other non-current assets	13	9,339.49	2,805.64	931.16
Total Non-current assets		18,899.20	7,043.90	1,594.58
Current assets				
Inventories	14	1,442.76	1,073.68	401.85
Financial Assets				
Trade receivables	15	38,868.71	12,432.96	2,744.45
Cash and cash equivalents	16	163.44	101.83	3.63
Loans	17	257.55	-	-
Other Financial Assets	18	90.63	230.21	155.36
Current Tax Assets (Net)		-	-	-
Other current assets	19	2,502.18	485.30	333.11
Total Current assets		43,325.27	14,323.98	3,638.39
TOTAL ASSETS		62,224.48	21,367.88	5,232.96
EQUITY AND LIABILITIES				
Equity				
Equity Share capital	19	1,012.48	627.65	597.00
Other Equity	20	10,606.28	5,409.56	1,847.25
Total Equity		11,618.76	6,037.21	2,444.25
Liabilities				
Non-current liabilities				
Financial Liabilities				
Borrowings	21	3,464.63	1,087.17	180.92
Trade Payables	22	-	-	-
Total outstanding dues of micro enterprises and small enterprises		1.19	0.16	2.25
Total outstanding dues of creditors other than micro enterprises and small enterprises		144.85	7.70	32.87
Other financial liabilities		6,350.70	-	-
Provisions	23	38.14	17.89	12.47
Other non-current liabilities	25	-	566.29	343.24
Total Non-current liabilities		9,999.52	1,679.21	571.75
Current liabilities				
Financial Liabilities				
Borrowings	26	6,532.98	4,016.39	1,488.34
Trade Payables	27	-	-	-
Total outstanding dues of micro enterprises and small enterprises		3,032.78	523.65	146.73
Total outstanding dues of creditors other than micro enterprises and small enterprises		18,495.31	8,215.31	159.60
Other financial liabilities		6,072.33	-	-
Other current liabilities	28	4,404.90	87.10	194.95
Provisions	29	480.24	-	227.36
Current Tax Liabilities (Net)	30	1,587.66	809.01	-
Total Current liabilities		40,606.21	13,651.45	2,216.97
TOTAL		62,224.48	21,367.88	5,232.96

See accompanying Notes to the Financial Statements 1 - 58

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W
Swati Mehta
Partner
Membership No: 407106
Place: Vadodara
Date: 25-05-2026



For & on behalf of the Board
Viviana Power Tech Limited

Nikesh Choksi
Director
DIN: 07762121
Place: Vadodara
Date: 25-05-2026
Dipesh Patel
CFO
Place: Vadodara
Date: 25-05-2026

Richi Choksi
Director
DIN: 07020977
Place: Vadodara
Date: 25-05-2026
Kavajit Parmar
CS
Place: Vadodara
Date: 25-05-2026



VIVIANA POWER TECH LIMITED

Consolidated Statement of Profit and Loss for the year ended 31st March, 2026

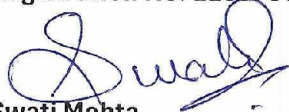
(Amounts in ₹ Lakhs)

		Year ended 31st March, 2026	Year ended 31st March, 2025
INCOME			
Revenue From operations	31	53,124.56	21,896.15
Other Income	32	501.18	63.14
Total Income		53,625.74	21,959.29
EXPENSES			
Cost of materials consumed	33	37,348.97	13,523.32
Changes in Inventories of Work-in-Progress And Completed Units		-	-
Employee benefits expense	34	628.52	367.15
Finance costs	35	979.26	374.88
Depreciation and amortization expenses	36	56.48	36.83
Other expenses	37	7,556.46	4,786.52
Total expenses		46,569.69	19,088.71
Profit/(loss) before exceptional items and tax		7,056.05	2,870.59
Exceptional Items		-	0.94
Profit/ (loss) before tax		7,056.05	2,869.65
Tax expense:			
Current tax		1,783.52	809.01
Deferred tax		(73.80)	(1.80)
Taxation adjustments for earlier years		0.16	0.04
PROFIT/(LOSS) FOR THE PERIOD		5,346.16	2,062.39
Share of Profit / (Loss) to Minority Shareholders		72.80	90.11
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		5,346.16	2,062.39
PROFIT (LOSS) FOR THE PERIOD		5,273.35	1,972.28
Earnings per equity share			
Basic		52.33	32.09
Diluted		52.33	31.94

See accompanying Notes to the Financial Statements 1 - 58

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W


Swati Mehta

Partner
Membership No: 407106
Place: Vadodara
Date: 25-05-2026



For & on behalf of the Board
Viviana Power Tech Limited



Nikesh Choksi
Director
DIN: 07762121
Place: Vadodara
Date: 25-05-2026





Richi Choksi
Director
DIN: 07020977
Place: Vadodara
Date: 25-05-2026


Dipesh Patel
CFO
Place: Vadodara
Date: 25-05-2026


Kavaljit Parmar
CS
Place: Vadodara
Date: 25-05-2026

VIVIANA POWER TECH LIMITED
Consolidated Cash Flow Statement for the year ended 31st March, 2026

(Amounts in ₹ Lakhs)

	Year ended 31st March, 2026	Year ended 31st March, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / Loss Before Tax	7,056.05	2,869.65
Adjustments For		
Depreciation / Amortisation / Impairment	56.48	36.83
(Profit)/Loss on Sale of Property, Plant & Equipments	(7.08)	(2.12)
(Profit)/Loss on Investment	-	-
Interest Income	(456.46)	(47.91)
Dividend Income	-	-
Property, Plant & Equipments written Off	-	0.52
Share in Profit from Partnership Firm	(216.27)	-
Sundry balances written off	(4.09)	-
Provision / Advances/ Sundry Balances written back		
Interest Expenses	1,075.50	260.35
Expenses for NCD issue	206.91	-
Unrealised foreign exchange (Gain) / Loss		-
Operating Profit Before Working Capital Changes	7,711.05	3,117.32
Adjustments for increase / (decrease) in operating assets		
Inventories	(369.08)	(671.83)
Trade Receivables	(27,769.61)	(9,920.16)
Loans	(271.76)	-
Other non-current financial assets	(40.28)	(33.21)
Other non-current assets	(6,577.70)	(1,973.60)
Other current financial assets	139.59	(74.86)
Other current assets	(2,016.88)	(152.19)
Current & Non-current Tax assets	-	-
Adjustments for increase / (decrease) in operating liabilities		
Trade Payables	12,927.32	8,405.38
Other non-current financial liabilities	6,350.70	-
Provisions	500.49	3.96
Other non-current liabilities	(566.29)	223.06
Other current financial liabilities	6,072.33	-
Other current liabilities	4,317.79	(107.85)
Cash generated from Operating Activities	407.69	(1,183.98)
Taxes (Paid) / Refunded	(809.17)	(227.40)
Net Cash flows from/(used in) Operating Activities (A)	(401.49)	(1,411.38)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments including Capital Advances & CWIP	(217.31)	(21.64)
Sale of Property, Plant & Equipments	9.94	2.65
Interest Received	456.46	47.91
Dividend Received	-	-
Investment in Subsidiaries	(883.05)	(940.90)
Loan given to Subsidiaries		(624.84)
Advances Given for Capex	100.00	(100.00)
Bank Balances not considered as Cash and Cash Equivalents	(2,855.98)	(2,023.64)
Net Cash flows from/(used in) Investing Activities (B)	(3,389.94)	(3,660.46)



VIVIANA POWER TECH LIMITED
Consolidated Cash Flow Statement for the year ended 31st March, 2026

CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Shares/Share Application Money (including Share Premium)/ (Buy Back of Shares)	241.41	1,996.09
Addition of Capital by Partners	-	-
Increase / (Decrease) in Long term Borrowings	2,377.46	906.25
Increase / (Decrease) in Short-term Borrowings	2,516.60	2,528.05
Interest Paid	(1,075.50)	(260.35)
Expenses for NCD issue	(206.92)	-
Net Cash flows from/(used in) Financing Activities (C)	3,853.04	5,170.04
Net Increase / (Decrease) in Cash and Cash Equivalents [A+B+C]	61.61	98.19
Cash and Cash Equivalents at the Beginning of the Year	101.83	3.64
Cash and Cash Equivalents at the End of the Year	163.44	101.83

Notes :

(Amounts in ₹ Lakhs)

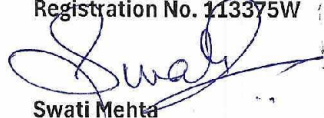
(i)	Year ended 31st March, 2026	Year ended 31st March, 2025
Cash and Cash Equivalents comprise of:		
Balances with Banks	156.77	92.66
Cash on Hand	6.67	9.16
Others	-	-
Cash and Cash equivalents as restated	163.44	101.83

- (ii) The above Cash Flow Statement has been prepared in accordance with the 'Indirect Method' as set out in the Indian Accounting Standard 7 on "Statement of Cash Flows" 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



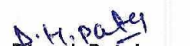
Swati Mehta
Partner
Membership No: 407106
Place: Vadodara
Date: 25-05-2026



For & on behalf of the Board
Viviana Power Tech Limited

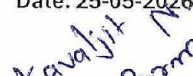


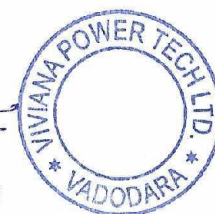
Nikesh Choksi
Director
DIN: 07762121
Place: Vadodara
Date: 25-05-2026


Dipesh Patel
CFO
Place: Vadodara
Date: 25-05-2026



Richi Choksi
Director
DIN: 07020977
Place: Vadodara
Date: 25-05-2026


Kavaljit Parmar
CS
Place: Vadodara
Date: 25-05-2026



VIVIANA POWER TECH LIMITED
Consolidated Financial Statement of changes in Equity (CFSOCIE)

	(Amounts in ₹ Lakhs)		(Amounts in ₹ Lakhs)					(Amounts in ₹ Lakhs)	
	As at 31st March 2026	As at 31st March 2025	Equity component of compound financial Instruments	Retained Earnings	Security Premium	Reserves and Surplus General Reserve	Re-measurement of the Defined Benefit Plans		Nonny received against shares warrants
EQUITY SHARE CAPITAL									
Balance at the beginning of the year	627.65	597.00	-	-	-	-	-	-	1,851.98
Changes in Equity Share Capital due to prior period errors	-	-	-	-	-	-	-	-	(4.73)
Restated balance at the beginning of the year	627.65	597.00	-	-	-	100.00	-	-	1,847.25
Changes in equity share capital during the current year	394.83	30.65	-	-	-	-	-	-	-
Balance at the end of the year	1,022.48	627.65	-	-	-	100.00	-	-	(373.54)
PREFERENCE SHARE CAPITAL									
Balance at the beginning of the year	-	-	-	-	-	-	-	-	-
Changes in Equity Share Capital due to prior period errors	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the year	-	-	-	-	-	-	-	-	-
Changes in equity share capital during the current year	-	-	-	-	-	-	-	-	-
Balance at the end of the year	-	-	-	-	-	-	-	-	-
OTHER EQUITY									
As at 1st April 2024	-	-	-	1,096.98	655.00	100.00	-	-	3,857.26
Impact of Ind As adjustment to retained earnings	-	-	-	(4.73)	-	-	-	-	80.47
Restated balance as at 1st April 2024	-	-	-	1,092.25	655.00	100.00	-	-	3,857.26
Total comprehensive income for the year	-	-	-	(373.94)	-	-	-	-	(373.94)
Dividends	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	1,972.26	1,864.93	-	-	-	3,837.19
Issue of Convertible Warrants	-	-	-	-	-	-	-	80.47	80.47
Fair value changes	-	-	-	-	-	-	(6.18)	-	(6.18)
As at 31st March 2025	-	-	-	2,690.55	2,539.93	100.00	(6.18)	80.47	5,406.84
As at 1st April 2025	-	-	-	2,695.31	2,533.09	100.00	(6.18)	80.47	5,409.36
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-
Impact of Ind As adjustment to retained earnings	-	-	-	-	-	-	-	-	-
Restated balance as at 1st April 2025	-	-	-	2,695.31	2,539.93	100.00	(6.18)	80.47	5,406.84
Total comprehensive income for the year	-	-	-	5,353.04	-	-	-	-	5,353.04
Dividends	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-
Issue of Shares	-	-	-	-	-	-	-	-	-
Utilised	-	-	-	-	-	-	-	-	-
Fair value changes	-	-	-	-	-	-	-	-	-
As at 31st March 2026	8,029.26	2,477.02	100.00	-	-	-	-	-	10,606.28

See accompanying Notes to the Financial Statements

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 114575W
Sudhakar
Partner
Membership No: 407106
Place: Vadodra
Date: 25-05-2026

For & on behalf of the Board
Viviana Power Tech Limited
Nitesh Choksi
Director
DIN: 07762121
Place: Vadodra
Date: 25-05-2026
Rishi Choksi
Director
DIN: 07020977
Place: Vadodra
Date: 25-05-2026
Kavalli Parmar
CS
Place: Vadodra
Date: 25-05-2026





Date: 25.05.2026

NSE: LODR/25-26

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: Declaration under Regulation 33(3)(d) and 52(3) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015


In accordance with Regulation 33(3)(d) and 52 (3) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, I hereby declare that M/s. Mukund & Rohit, Chartered Accountants (Firm Reg. No. 113375W), Vadodara Statutory Auditors of the Company, have issued an Audit Report with Unmodified Opinion on the Standalone and Consolidated Audited Financial Results of the Company for the half year and year ended as on 31st March, 2026.

Kindly take the above on records and acknowledge the Receipt.

Thanking you,

Yours faithfully,

For Viviana Power Tech Limited



(Dipesh Patel)
Chief Financial Officer



VIVIANA POWER TECH LIMITED

(Formerly known as Viviana Power Tech Private Limited)

ELECTRIFYING NATION WITH TRUST

Epc Projects of Power Transmission / Distribution upto 400KV System

Registered Address : 313-315, Orchid Plaza, Bh. McDonald's, Sama Savli Road, Vadodara - 390008

Corporate office : 7th Floor, Shiva Building, Sarabhai Compound, Opp. Vadiwadi, Vadodara - 390023

Email : info@vivianagroup.in | Mo. No.: +91 8866797833 | Web : www.vivianagroup.in | CIN : L31501GJ2014PLC081671

Ref.: Statement of Utilization Certificate for the Quarter ended March 31, 2026 under Regulation 52(7) and 52(7A) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 52(7) and 52(7A) of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, the Company hereby confirms that there were no deviations in use of proceeds of issue of Non-Convertible Debt Securities from the objects as stated in the respective offer documents during the quarter ended March 31, 2026, and submits the statement indicating the utilization of issue proceeds of non-convertible securities during the quarter ended March 31, 2026:

A. Statement of utilization of issue proceeds:									
Name of Issuer	ISIN	Mode of fund raising (Public Issue / Private Placement)	Type of instrument	Date of raising fund	Amount raised	Fund utilized	Any deviation (Yes / No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
Viviana Power Tech Limited	INE0MEG07011	Private Placement	Non -Convertible Debentures	03-March-2026	INR 25 Crores	INR 25 Crores	No	NA	NA
									10

B. Statement of deviation / variation in use of issue proceeds:

Name of listed entity	Viviana Power Tech Limited
Mode of Fund Raising	Private Placement
Type of instrument	Non -Convertible Debentures
Date of Raising Funds	03-March-2026
Amount Raised	INR 25 Crores
Report filed for quarter end	31-March-2026
Is there a Deviation / Variation in use of funds raised?	No



VIVIANA POWER TECH LIMITED

ELECTRIFYING NATION WITH TRUST

EPC Projects of Power Transmission / Distribution up to 400KV System

Corporate Office: 7th Floor, Shiva building, Besides Isha Hospital, Sarabhai Campus, Vadodara-390023

Registered Address: 313-315, Orchid Plaza, B/h McDonald's, Sama-Savli Road, Vadodara - 390008

Email: info@vivianagroup.in | Mo.No.+91 8866797833 | Web: www.vivianagroup.in | CIN: L31501GJ2014PLC081671

Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	Not Applicable					
If yes, details of the approval so required	Not Applicable					
Date of approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the audit committee after review/board of directors (in case there is no audit committee)	Nil					
Comments of the auditors, if any	Nil					
Objects for which funds have been raised and where there has been a deviation, in the following table:						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the half year according to applicable object (INR Crores and in %	Remarks, if any
..... N.A.						

Deviation could mean:

- Deviation in the objects or purposes for which the funds have been raised
- Deviation in the amount of funds actually utilized as against what was originally disclosed

Yours faithfully,

For Viviana Power Tech Limited



D. H. Patel

(Dipesh Pate)

Chief Financial Officer

VIVIANA POWER TECH LIMITED

ELECTRIFYING NATION WITH TRUST

EPC Projects of Power Transmission / Distribution up to 400KV System

Corporate Office: 7th Floor, Shiva building, Besides Isha Hospital, Sarabhai Campus, Vadodra-390023

Registered Address: 313-315, Orchid Plaza, B/h McDonald's, Sama-Savli Road, Vadodra - 390008

Email: info@vivianagroup.in | Mo. No.+91 8866797833 | Web: www.vivianagroup.in | CIN: L31501GJ2014PLC081671

Annexure

Disclosure in compliance with Regulation 52 (4) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended:

Sr. No.	Particulars	Year ended 31-March-2026	Year ended 31-March-2025
1.	Debt equity ratio (Refer note 1)	0.8110	0.4836
2.	Net worth (₹ in lakh) (Refer note 2)	11406.19	6140.22
3.	Interest service coverage ratio (Refer note 3)	11.9212	9.8044
4.	Capital redemption reserve (₹ in lakh)	0	0
5.	Debenture redemption reserve (₹ in lakh)	0	0
6.	Net profit after tax (₹ in lakh)	5018.37	1701.34
7.	Earnings per share (₹) (Face value of ₹ 10/- each)		
	- Basic	49.80	27.68
	- Diluted	49.80	27.55
8.	Total debt to total assets (Refer note 4)	6.039925	6.255858
9.	Net profit margin (%) (Refer note 5)	10 %	9.032 %

Notes:

1. Debt equity ratio = Total debt (Debt securities + borrowings (other than debt securities) + subordinated liabilities) / Net worth
2. Net worth = Equity share capital + other equity + non-controlling interest
3. Interest service coverage ratio = Profit before interest and tax / interest expense
4. Total debt to total assets = (Total debt (Debt securities + borrowings (other than debt securities) + subordinated liabilities)) / Total assets
5. Net profit margin = Net profit for the period / Total income
6. Current ratio, Debt service coverage ratio, Long term debt to working capital, Bad debts to account receivables ratio, Current liability ratio, Debtors turnover, Inventory turnover and Operating margin (%) are not applicable owing to the business model of the Company.



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