

NSE: LODR/24-25

Date: 25.10.2024

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 Friday, 25th October, 2024 at Registered Office of the Company, inter-alia, considered and approved the Standalone and Consolidated Unaudited Financial Statements for the half year ended on 30th September, 2024 as reviewed and recommended by Audit Committee. The Board also took note of the Limited Review Report issued by the Company's Statutory Auditors, M/s Mukund & Rohit, Chartered Accountants. We enclose herewith the following:

1. Standalone and Consolidated Unaudited Financial Statements for the half year ended on 30th September, 2024
2. Standalone and Consolidated Cash Flow Statement for the half year ended on 30th September, 2024
3. Limited Review Report issued by the Company's Statutory Auditors.

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

The Board Meeting was commenced at 11.45 AM and concluded at 2.15 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

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

Regd. Add. : 313-315, Orchid Plaza, Bh..McDonalds's Sama Savli Road,Vadodara-390008

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

LIMITED REVIEW REPORT

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

We have reviewed the accompanying statement of standalone Unaudited Financial Results of **Viviana Powertech Limited (Formerly known as Viviana Power Tech Private Limited)** for the Six Month ended September 30, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these standalone financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with applicable Indian Accounting Standard, as prescribed under section 133 of the Companies Act, 2013 read with relevant Rules and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016/ dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not audited or reviewed the standalone financial results and other information for the Six Month ended September 30, 2024 which have been presented solely based on the financial information compiled by the management.

Place: Vadodara
Date: 25.10.2024

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


Swati Intodia

Partner

M. No. 407106

UDIN: 24407106BKDAWZ2090



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

Unaudited Statement of Standalone Financial Results for the half year ended 30th September 2024

All amounts in ₹ lakhs,
unless otherwise stated

| Particulars | Half Year Ended | | | Year Ended |
|---|----------------------------------|----------------------------------|----------------------------|----------------------------|
| | 30th September 2024 Unaudited | 30th September 2023 Unaudited | 31st March 2024 Audited | 31st March 2024 Audited |
| I Revenue from operations | 4,811.49 | 2,322.01 | 4,230.90 | 6,552.91 |
| II Other Income | 3.89 | 11.20 | 16.09 | 27.28 |
| III Total Income (I + II) | 4,815.38 | 2,333.20 | 4,246.99 | 6,580.19 |
| IV Expenses | | | | |
| (a) Cost of Material Consumed | 3,635.48 | 985.45 | 2,369.02 | 3,354.47 |
| (b) Operating Expenses | 111.28 | 710.49 | 826.84 | 1,537.33 |
| (c) Employee benefit expense | 162.21 | 134.56 | 149.42 | 284.00 |
| (d) Financial costs | 147.35 | 94.01 | 179.62 | 273.63 |
| (e) Depreciation and amortization expense | 15.29 | 10.14 | 14.22 | 24.36 |
| (f) Other Expenses | 142.02 | 65.39 | 153.25 | 218.64 |
| Total Expenses | 4,213.61 | 2,000.06 | 3,692.37 | 5,692.43 |
| V Profit before exceptional and extraordinary items and tax (III) | 601.76 | 333.14 | 554.62 | 887.76 |
| VI Exceptional items | - | - | 0.25 | 0.25 |
| VII Profit before extraordinary items and tax (V – VI) | 601.76 | 333.14 | 554.37 | 887.51 |
| VIII Extraordinary items | (1.60) | - | - | - |
| IX Profit before tax (VII- VIII) | 603.36 | 333.14 | 554.37 | 887.51 |
| Tax Expense | | | | |
| (a) Current Tax | 151.85 | 83.85 | 149.55 | 227.36 |
| X (b) Tax Adjustments of Earlier Years | 0.04 | - | 4.12 | 4.12 |
| (c) Deferred Tax | 1.92 | (0.93) | 2.35 | 1.42 |
| XI Profit (Loss) for the period (IX-X) | 449.54 | 250.22 | 398.35 | 654.61 |
| XII Earning Per Equity Share | | | | |
| (a) Basic (in ₹ per share) | 7.52 | 4.19 | 6.67 | 10.96 |
| (b) Diluted (in ₹ per share) | 7.47 | 4.19 | 6.67 | 10.96 |

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 25/10/2024. The Statutory Auditors of the Company carried out limited review of the above standalone financial Results pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015.

02. As per MCA notification dated 16th February 2015, the companies whose shares are listed on SME exchange are exempted from the compulsory requirement of adoption of IND AS. As the company is covered under exempted from the compulsory requirement of adoption of IND AS, the company has not adopted IND AS.

03. The Company operates in 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
(earstwhile known as VIVIANA POWER TECH PRIVATE LIMITED)



Nikesh Choksi
Managing Director
DIN: 07762121

Place: Vadodara
Date: 25/10/2024





Richi Choksi
Director
DIN: 07020977

Place: Vadodara
Date: 25/10/2024

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

Unaudited Statement of Standalone Assets and Liabilities as at 30th September 2024

All amounts in ₹ lakhs,
unless otherwise stated

| Particulars | As at | As at | As at | As at |
|--|----------------------------------|----------------------------------|----------------------------|----------------------------|
| | 30th September 2024 Unaudited | 30th September 2023 Unaudited | 31st March 2024 Audited | 31st March 2023 Audited |
| I. EQUITY AND LIABILITIES | | | | |
| Shareholders' Funds | | | | |
| (a) Share Capital | 627.65 | 597.00 | 597.00 | 597.00 |
| (b) Reserves and Surplus | 4,186.49 | 1,447.59 | 1,851.98 | 1,197.37 |
| (c) Money received against share warrants | 80.47 | - | - | - |
| Share application money pending allotment | - | - | - | - |
| Non-Current Liabilities | | | | |
| (a) Long-term Borrowings | 76.54 | 253.52 | 180.92 | 210.76 |
| Current Liabilities | | | | |
| (a) Short-term borrowings | 1,904.50 | 1,012.62 | 1,487.61 | 797.09 |
| (b) Trade payables | | | | |
| (a) total outstanding dues of micro enterprises and small enterprises; | 174.98 | - | 148.97 | 14.88 |
| (b) total outstanding dues of creditors other than micro enterprises and small enterprises | 1,376.95 | 677.73 | 192.47 | 309.33 |
| (c) Other Current Liabilities | 54.56 | 235.25 | 482.58 | 113.34 |
| (d) Short-term provisions | 423.44 | 299.15 | 290.46 | 159.88 |
| Total | 8,905.59 | 4,522.87 | 5,231.99 | 3,399.65 |
| II. ASSETS | | | | |
| Non Current Assets | | | | |
| (a) Property, Plant, Equipment and Intangible Assets | | | | |
| (i) Property, Plant and Equipment | 96.99 | 87.32 | 110.36 | 67.64 |
| (ii) Intangible assets | 7.93 | - | - | - |
| (iii) Capital work in progress | - | - | - | - |
| (iii) Intangible asset under development | - | 2.37 | 8.81 | 1.77 |
| (b) Non-current investments | 0.75 | - | - | 1.00 |
| (c) Deferred tax assets (Net) | 3.31 | 7.58 | 5.23 | 6.65 |
| (d) Long term loans and advances | 833.79 | 244.57 | 920.50 | 412.60 |
| (e) Other non-current assets | 983.75 | 468.17 | 526.87 | 329.48 |
| Current Assets | | | | |
| (a) Current investments | - | - | - | - |
| (b) Inventories | 614.68 | 248.57 | 401.85 | 302.92 |
| (c) Trade receivables | 5,862.35 | 3,097.64 | 2,744.45 | 2,026.37 |
| (d) Cash and cash equivalents | 85.59 | 12.11 | 3.63 | 6.07 |
| (e) Short-term loans and advances | 389.35 | 349.14 | 480.55 | 239.74 |
| (f) Other current assets | 27.09 | 5.41 | 29.74 | 5.41 |
| Total | 8,905.59 | 4,522.87 | 5,231.99 | 3,399.65 |

Notes

01. During the half year ended 30th September 2024, the Company issued 3,06,500 equity shares on a preferential basis. Listing and trading approval for these shares is currently pending with the National Stock Exchange.

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

Place: Vadodara
Date: 25/10/2024




Richi Choksi
Director
DIN: 07020977

Place: Vadodara
Date: 25/10/2024

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) | (106.65) |
| 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 (Prefrential 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)



Nimesh Choksi
Managing Director
DIN: 07762121

Place: Vadodara
Date: 25/10/2024



Richi Choksi
Director
DIN: 07020977

Place: Vadodara
Date: 25/10/2024



LIMITED REVIEW REPORT

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

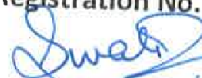
We have reviewed the accompanying statement of consolidated unaudited Financial Results of **Viviana Powertech Limited (Formerly known as Viviana Power Tech Private Limited)** for the Six Month ended September 30, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these consolidated financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated unaudited financial results prepared in accordance with applicable Indian Accounting Standard, as prescribed under section 133 of the Companies Act, 2013 read with relevant Rules and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016/ dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not audited or reviewed the consolidated financial results and other information for the Six Month ended September 30, 2024 which have been presented solely based on the financial information compiled by the management.

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



Swati Intodia
Partner

M. No. 407106

UDIN: 24407106BKDAXA6016



Place: Vadodara
Date: 25.10.2024

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

Unaudited Statement of Consolidated Financial Results for the half year ended 30th September 2024

All amounts in ₹ lakhs,
unless otherwise stated

| Particulars | Half Year Ended | | | Year Ended |
|---|----------------------------------|----------------------------------|----------------------------|----------------------------|
| | 30th September 2024 Unaudited | 30th September 2023 Unaudited | 31st March 2024 Audited | 31st March 2024 Audited |
| I Revenue from operations | 4,811.49 | - | - | - |
| II Other Income | 3.89 | - | - | - |
| III Total Income (I + II) | 4,815.38 | - | - | - |
| IV Expenses | | | | |
| (a) Cost of Material Consumed | 3,635.48 | - | - | - |
| (b) Operating Expenses | 112.19 | - | - | - |
| (c) Employee benefit expense | 162.98 | - | - | - |
| (d) Financial costs | 147.35 | - | - | - |
| (e) Depreciation and amortization expense | 15.29 | - | - | - |
| (f) Other Expenses | 150.14 | - | - | - |
| Total Expenses | 4,223.43 | - | - | - |
| V Profit before exceptional and extraordinary items and tax (III) | 591.95 | - | - | - |
| VI Exceptional items | - | - | - | - |
| VII Profit before extraordinary items and tax (V – VI) | 591.95 | - | - | - |
| VIII Extraordinary items | (1.60) | - | - | - |
| IX Profit before tax (VII- VIII) | 593.54 | - | - | - |
| Tax Expense | | | | |
| (a) Current Tax | 149.38 | - | - | - |
| X (b) Tax Adjustments of Earlier Years | 0.04 | - | - | - |
| (c) Deferred Tax | 0.82 | - | - | - |
| XI Profit (Loss) for the period (IX-X) | 443.31 | - | - | - |
| XII Earning Per Equity Share | | | | |
| (a) Basic (in ₹ per share) | 7.42 | - | - | - |
| (b) Diluted (in ₹ per share) | 7.36 | - | - | - |

Notes

01. The above Consolidated Financial Results are reviewed by the audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 25/10/2024. The Statutory Auditors of the Company carried out limited review of the above consolidated 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 IND AS. As the company is covered under exempted from the compulsory requirement of adoption of IND AS, the company has not adopted IND AS.

03. The Company operates in 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
(earstwhile known as VIVIANA POWER TECH PRIVATE LIMITED)



Nikesh Choksi
Managing Director
DIN: 07762121

Place: Vadodara
Date: 25/10/2024



Richi Choksi
Director
DIN: 07020977

Place: Vadodara
Date: 25/10/2024



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

Unaudited Statement of Consolidated Assets and Liabilities as at 30th September 2024

All amounts in ₹ lakhs,
unless otherwise stated

| Particulars | As at | As at | As at | As at |
|--|----------------------------------|-----------------------------------|-----------------------------|----------------------------|
| | 30th September 2024 Unaudited | 30th September 2023 Unaudited* | 31st March 2024 Audited* | 31st March 2023 Audited |
| I. EQUITY AND LIABILITIES | | | | |
| Shareholders' Funds | | | | |
| (a) Share Capital | 627.65 | - | - | 597.00 |
| (b) Reserves and Surplus | 4,180.26 | - | - | 1,207.84 |
| (c) Money received against share warrants | 80.47 | - | - | - |
| Share application money pending allotment | | | | |
| | - | - | - | - |
| Minority Interest | | | | |
| | (4.49) | - | - | - |
| Non-Current Liabilities | | | | |
| (a) Long-term Borrowings | 108.49 | - | - | 210.76 |
| Current Liabilities | | | | |
| (a) Short-term borrowings | 1,904.50 | - | - | 797.08 |
| (b) Trade payables | | | | |
| (a) total outstanding dues of micro enterprises and small enterprises; | 182.51 | - | - | 14.88 |
| (b) total outstanding dues of creditors other than micro enterprises and small enterprises | 1,376.79 | - | - | 309.34 |
| (c) Other Current Liabilities | 55.12 | - | - | 113.34 |
| (d) Short-term provisions | 422.94 | - | - | 166.41 |
| Total | 8,934.24 | - | - | 3,416.65 |
| II. ASSETS | | | | |
| Non Current Assets | | | | |
| (a) Property, Plant, Equipment and Intangible Assets | | | | |
| (i) Property, Plant and Equipment | 96.99 | - | - | 67.64 |
| (ii) Intangible assets | 12.33 | - | - | - |
| (iii) Capital work in progress | 8.11 | - | - | - |
| (iii) Intangible asset under development | - | - | - | 1.77 |
| (b) Non-current investments | - | - | - | - |
| (c) Deferred tax assets (Net) | 4.42 | - | - | 6.65 |
| (d) Long term loans and advances | 839.69 | - | - | 412.60 |
| (e) Other non-current assets | 983.75 | - | - | 329.48 |
| Current Assets | | | | |
| (a) Current investments | - | - | - | - |
| (b) Inventories | 619.01 | - | - | 302.92 |
| (c) Trade receivables | 5,862.35 | - | - | 2,026.37 |
| (d) Cash and cash equivalents | 86.11 | - | - | 24.07 |
| (e) Short-term loans and advances | 394.40 | - | - | 239.74 |
| (f) Other current assets | 27.09 | - | - | 5.41 |
| Total | 8,934.24 | - | - | 3,416.65 |

Notes

* Figures for the half year ended September 30, 2023 (unaudited), and for the year ended March 31, 2024 (audited) 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. The Company is presenting its first consolidated unaudited financial statement. Consequently, the statement of unaudited cash flows has not been prepared.

for and on behalf of the Board of Directors of
Viviana Power Tech Limited
(earstwhile known as VIVIANA POWER TECH PRIVATE LIMITED)



Nimesh Choksi
Managing Director
DIN: 07762121

Place: Vadodara
Date: 25/10/2024



Richi Choksi
Director
DIN: 07020977

Place: Vadodara
Date: 25/10/2024

