NSE: LODR/24-25 Date: 06.05.2025

To,
NSE Limited
National Stock Exchange of India Ltd., Exchange Plaza,
C-1, Block G, Bandra Kurla Complex, Bandra (E)
Mumbai – 400 051

Script Code: Viviana

Dear Sir/Madam,

Sub: Intimation of outcome of Board Meeting

In accordance with Regulation 30 of SEBI (LODR) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at its meeting held on Tuesday, 6th May, 2025 at Registered Office of the Company, inter-alia, considered and approved the Standalone and Consolidated Audited Financial Statements for the half year and year ended as on 31st March, 2025 as reviewed and recommended by Audit Committee, along with the declaration with respect to the Audit Report with unmodified opinion on the said financials. We enclose herewith the following:

1. Standalone and Consolidated Audited Financial Statements for the half year and year ended as on 31st March, 2025 along with the Auditor's Report
2. Declaration with respect to the Audit Report with unmodified opinion on the Standalone and Consolidated Audited Financial Statements for the half year and year ended as on 31st March, 2025
3. Statement of Deviation(s) and variation

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

The Board Meeting was commenced at 4.00 PM and concluded at 6.00 PM

Kindly take the above on records and acknowledge the Receipt.

Thanking you,

Yours faithfully,
For Viviana Power Tech Limited

PARMAR KAVALJIT NISHANT
Digitally signed by PARMAR KAVALJIT NISHANT
Date: 2025.05.06 20:21:51 +05'30'

VIVIANA POWER TECH LTD. VADODARA

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

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 2025, 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 standalone financial statements;

a. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
b. Gives true and fair view in the conformity with the recognition and measurement principles laid down in the applicable accounting standards, 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, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the annual* standalone *Financial statements* section of our report. We are

MUKUND & ROHIT Chartered Accountants VADODARA

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 standalone 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 Statements.

Emphasis of Matters

We draw attention to the matter that during the year, the current account of a directors reflected a temporary debit balance aggregating to Rs. 636.94 lakhs primarily due to cheques issued by the directors not being presented for encashment. As at the balance sheet 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 Annual standalone Financial Statements.

This half-yearly and yearly standalone financial results have been prepared based on the interim and annual standalone financial statements, respectively.

The Management and the Board of Directors are responsible for the preparation and presentation of these annual standalone financial results that give a true and fair view of the net profit, and other standalone financial information in accordance with the recognitions and measurement principles laid down in accounting standard 25 prescribed under Section 133 of the Act and other accounting principles accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other



irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone 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 statements, the management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management and the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial Statements 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 annual standalone financial Statements.

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 statements, whether due to fraud or error, design and perform

MUKUND & ROHIT
Chartered Accountants
VADODARA

audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate Internal Financial Controls System in place and the operating effectiveness of such controls.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. 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 standalone 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 statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings,

MUKUND & ROHIT Chartered Accountants VADODARA

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.

Other Matters

The annual standalone financial Statements includes the results for the half year ended 31st March, 2025 being the balancing figure between the audit figures in respect of the full standalone financial year ended 31st March, 2025 and the published unaudited year to date figures up-to the first half year of the current standalone financial year, which were subjected to limited review by us as required under the listing regulations.

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W



Shivshyam Maurya
Partner
M. No. 422057
UDIN: 25422057BMJFXA6662

Place: Vadodara
Date: 06.05.2025

VIVIANA POWER TECH LIMITED

Statement of Audited Standalone Financial Results for the half year and Year ended 31st March 2025

All amounts in ₹ lakhs, unless otherwise stated

Particulars	Note No	As At 31st March 2025 (F.Y 24-25 Half Year)	As At 31st March 2024 (F.Y 23-24 Half Year)	As At 30th Sept 2024 (F.Y 24-25 Half Year)	As At 31st March 2025 (F.Y 24-25)	As At 31st March 2024 (F.Y 23-24)
		Audited	Audited	Unaudited	Audited	Audited
I Revenue from operations	22	14,025.97	4,230.90	4,811.49	18,837.46	6,552.91
II Other Income	23	56.26	16.09	5.49	61.75	27.28
III Total Income (I + II)		14,082.23	4,246.99	4,816.98	18,899.21	6,580.19
IV Expenses						
(a) Cost of Material Consumed	24	9,839.40	2,369.02	3,635.48	13,474.88	3,354.47
(b) Employee benefit expense	25	188.92	149.44	162.21	351.13	283.61
(c) Financial costs	26	200.54	179.62	147.35	347.88	273.63
(d) Depreciation and amortization expense	27	14.67	14.22	15.29	29.96	24.36
(e) Other Expenses	28	2,148.27	980.10	253.30	2,401.57	1,756.36
Total Expenses		12,391.80	3,692.38	4,213.62	16,605.42	5,692.44
V Profit before exceptional and extraordinary items and tax (III – IV)		1,690.43	554.62	603.34	2,293.78	887.76
VI Exceptional items		0.94	0.24	-	0.94	0.24
VII Profit before extraordinary items and tax (V – VI)		1,689.48	554.37	603.34	2,292.84	887.51
VIII Extraordinary items		-	-	-	-	
IX Profit before tax (VII- VIII)		1,689.48	554.37	603.34	2,292.84	887.51
Tax Expense						
(a) Current Tax		435.60	149.55	151.85	587.45	227.36
X (b) Tax Adjustments of Earlier Years		-	4.13	0.04	0.04	4.13
(c) Deferred Tax		2.09	2.35	1.92	4.01	1.42
XI Profit (Loss) for the period (IX-X)		1,251.79	398.35	449.52	1,701.34	654.61
XII Earning Per Equity Share						
(a) Basic (in ₹ per share)		20.16	6.67	7.52	27.68	10.96
(b) Diluted (in ₹ per share)		20.08	6.67	7.47	27.55	10.96

Notes

01. The above audited Standalone Financial Results have been reviewed by the audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 06/05/2025. The Statutory Auditors of the Company have audited 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

VIVIANA POWER TECH LTD. VADODARA

Nikesh Choksi
Managing Director
DIN: 07762121

Place: Vadodara
Date: 06/05/2025

VIVIANA POWER TECH LIMITED

Standalone Balance Sheet as at 31st March, 2025

(Amounts in ₹ Lakhs)

	Note No.	As at 31st March 2025	As at 31st March 2024
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	3	627.65	597.00
Reserves & Surplus	4	5,438.29	1,851.98
Money received against share warrants		80.47	-
Non-Current liabilities			
Long Term Borrowings	5	33.78	181.65
Other Long Term Liabilities	6	7.74	35.12
Long Term Provisions	7	11.70	7.74
Current Liabilities			
Short Term Borrowings	8	2,934.95	1,487.61
Trade Payables	9		
Total outstanding dues of micro enterprises and small enterprises		476.00	146.73
Total outstanding dues of creditors other than micro enterprises and small enterprises		7,939.25	159.60
Other Current Liabilities	10	435.25	537.94
Short Term Provisions	11	587.45	227.36
Total		**18,572.53**	**5,232.72**
ASSETS			
Non-current Assets			
Property, Plant & Equipment & Intangible Assets	12		
Property, Plant & Equipment		97.64	110.35
Intangible Assets		7.14	-
Capital Work in Progress		5.00	-
Intangible assets under Development		-	8.81
Non-current Investments	13	1.65	-
Deferred Tax Assets (Net)	14	1.22	5.23
Long Term Loans and Advances	15	2,733.76	930.75
Other Non-current Assets	16	2,754.98	539.19
Current Assets			
Inventories	17	511.55	401.85
Trade Receivables	18	11,982.73	2,744.45
Cash and Cash Equivalents	19	85.87	3.63
Short Term Loans and Advances	20	338.81	479.57
Other Current Assets	21	52.19	8.90
Total		18,572.53	5,232.72

See accompanying Notes to the Financial Statements 1 - 49

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

Shivshyam Maurya
Partner
Membership No: 422057
Place: Vadodara
Date: 06.05.2025

MUKUND & ROHIT * Chartered Accountants * VADODARA

For & on behalf of the Board
Viviana Power Tech Limited

VIVIANA POWER TECH LTD. * VADODARA *

Nikesh Choksi	**Richi Choksi**
Director	**Director**
DIN: 07762121	**DIN: 07020977**
Place: Vadodara	**Place: Vadodara**
Date: 06.05.2025	**Date: 06.05.2025**
Dipesh Patel	**Kavaljit Parmar**
CFO	**CS**
Place: Vadodara	**Place: Vadodara**
Date: 06.05.2025	**Date: 06.05.2025**

VIVIANA POWER TECH LIMITED

Standalone Statement of Profit and Loss for the year ended 31st March, 2025

(Amounts in ₹ Lakhs)

	Note No.	Year ended 31st March, 2025	Year ended 31st March, 2024
INCOME			
Revenue from Operations	22	18,837.46	6,552.91
Other Income	23	61.75	27.28
TOTAL INCOME		**18,899.21**	**6,580.19**
EXPENSES			
Cost of materials consumed	24	13,474.88	3,354.47
Employee benefits expense	25	351.13	283.61
Finance costs	26	347.88	273.63
Depreciation and amortization expenses	27	29.96	24.36
Other expenses	28	2,401.57	1,756.36
TOTAL EXPENSES		16,605.42	**5,692.44**
Profit before exceptional and extraordinary items and tax		**2,293.78**	**887.76**
Exceptional Items		0.94	0.24
Profit before extraordinary items and tax		2,292.84	**887.51**
Extraordinary Items		-	-
Profit before tax		**2,292.84**	887.51
Tax expense:			
Current tax		587.45	227.36
Deferred tax		4.01	1.42
Taxation adjustments for earlier years		0.04	4.13
PROFIT (LOSS) FOR THE PERIOD		1,701.34	654.61
Earnings per equity share:			
Basic		27.68	10.96
Diluted		27.55	10.96

See accompanying Notes to the Financial Statements 1 - 49

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

Shivshyam Maurya
Partner
Membership No: 422057
Place: Vadodara
Date: 06.05.2025

MUKUND & ROHIT Chartered Accountants VADODARA

For & on behalf of the Board
Viviana Power Tech Limited

VIVIANA POWER TECH LTD. VADODARA

Nikesh Choksi
Director
DIN: 07762121
Place: Vadodara
Date: 06.05.2025

Richi Choksi
Director
DIN: 07020977
Place: Vadodara
Date: 06.05.2025

Dipesh Patel
CFO
Place: Vadodara
Date: 06.05.2025

Kavaljit Parmar
CS
Place: Vadodara
Date: 06.05.2025

VIVIANA POWER TECH LIMITED

Standalone Cash Flow Statement for the year ended 31st March, 2025

(Amounts in ₹ Lakhs)

Particulars		Year ended 31st March, 2025	Year ended 31st March, 2024
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit / Loss Before Tax		2,292.84	887.51
Adjustments For			
Depreciation / Amortisation / Impairment		29.96	24.36
(Profit)/Loss on Sale of Property, Plant & Equipments		(2.11)	-
(Profit)/Loss on Investment		-	(10.50)
Interest Income		(47.65)	(16.78)
Property, Plant & Equipments written Off		0.52	-
Interest Expenses		233.86	176.28
Operating Profit Before Working Capital Changes		**2,507.41**	**1,060.87**
Adjustments for increase / (decrease) in working capital			
Inventories		(109.70)	(98.93)
Trade Receivables		(9,469.93)	(739.14)
Loans and Advances		(937.41)	(770.29)
Other Current & Non-Current Assets		(39.18)	(33.94)
Trade Payables		8,081.55	17.23
Provisions		3.96	(49.65)
Other Liabilities		(102.69)	424.60
Cash generated from Operating Activities		**(65.99)**	**(189.25)**
Taxes (Paid) / Refunded		(227.40)	(106.65)
Net Cash flows from/(used in) Operating Activities	**(A)**	**(293.39)**	**(295.90)**
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant & Equipments including Capital Advances & CWIP		(21.64)	(74.11)
Sale of Property, Plant & Equipments		2.65	-
Investment in Subsidiaries		(1.65)	1.00
Loans given to Subsidiaries		(624.84)	-
Profit on Sale of Investment		-	10.50
Bank Balances not considered as Cash and Cash Equivalents		(1,988.25)	(145.86)
Interest Received		47.65	16.78
Advances given for CAPEX		(100.00)	
Net Cash flows from/(used in) Investing Activities	**(B)**	**(2,686.07)**	**(191.69)**
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issue of Shares/Share Application Money (including Share Premium)/ (Buy Back of Shares)		1,996.09	-
Increase /(Decrease) in Long term Borrowings		(147.87)	(29.12)
Increase / (Decrease) in Short-term Borrowings		1,447.34	690.53
Interest Paid		(233.86)	(176.28)
Net Cash flows from/(used in) Financing Activities	**(C)**	**3,061.71**	**485.14**
Net Increase / (Decrease) in Cash and Cash Equivalents [A+B+C]		**82.24**	**(2.44)**
Cash and Cash Equivalents at the Beginning of the Year		3.63	6.07
Cash and Cash Equivalents at the End of the Year		**85.87**	**3.63**

MUKUND & ROHIT Chartered Accountants VADODARA

VIVIANA POWER TECH LIMITED

Standalone Cash Flow Statement for the year ended 31st March, 2025

(Amounts in ₹ Lakhs)

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024

Notes :

(i)

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
Cash and Cash Equivalents comprise of:		
Cash on Hand	4.60	1.66
Balances with Banks	81.27	1.97
Cash and Cash equivalents as restated	**85.87**	**3.63**

(ii) The above Cash Flow Statement has been prepared in accordance with the 'Indirect Method' as set out in the Accounting Standard 3 on "Cash Flow Statements" issued by the Institute of Chartered Accountants of India.

(iii) Cash and cash equivalents consist of cash in hand and balances with scheduled banks/ non scheduled banks.

(iv) The previous year's figures have been recast/restated, wherever necessary to confirm to the currents period's Presentation.

See accompanying Notes to the Financial Statements

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

Shivshyam Maurya
Partner
Membership No: 422057
Place: Vadodara
Date: 06.05.2025

MUKUND & ROHIT Chartered Accountants VADODARA

For & on behalf of the Board
Viviana Power Tech Limited

VIVIANA POWER TECH LTD. VADODARA

Nikesh Choksi
Director
DIN: 07762121
Place: Vadodara
Date: 06.05.2025

Richi Choksi
Director
DIN: 07020977
Place: Vadodara
Date: 06.05.2025

Dipesh Patel
CFO
Place: Vadodara
Date: 06.05.2025

Kavaljit Parmar
CS
Place: Vadodara
Date: 06.05.2025

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 2025, 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 Consolidated financial statements;

a. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
b. Gives true and fair view in the conformity with the recognition and measurement principles laid down in the applicable accounting standards, 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, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the annual Consolidated Financial statements* section of our report. We are

independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on Consolidated Financial Statements.

Emphasis of Matters

We draw attention to the matter that during the year, the current account of a directors reflected a temporary debit balance aggregating to Rs. 636.94 lakhs primarily due to cheques issued by the directors not being presented for encashment. As at the balance sheet 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 Annual Consolidated Financial Statements.

This half-yearly and yearly Consolidated financial results have been prepared based on the interim and annual Consolidated financial statements, respectively.

The Management and the Board of Directors are responsible for the preparation and presentation of these annual Consolidated financial results that give a true and fair view of the net profit, and other financial information in accordance with the recognitions and measurement principles laid down in accounting standard 25 prescribed under Section 133 of the Act and other accounting principles accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and

MUKUND & ROHIT Chartered Accountants VADODARA

estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial statements, the management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management and the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Statements 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 annual Consolidated Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the Consolidated Financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is



sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate Internal Financial Controls System in place and the operating effectiveness of such controls.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings,

MUKUND & ROHIT Chartered Accountants VADODARA

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.

Other Matters

The annual Consolidated Financial Statements includes the results for the half year ended 31st March, 2025 being the balancing figure between the audit figures in respect of the full financial year ended 31st March, 2025 and the published unaudited year to date figures up-to the first half year of the current financial year, which were subjected to limited review by us as required under the listing regulations.

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

MUKUND & ROHIT * Chartered Accountants * VADODARA

Place: Vadodara
Date: 06.05.2025

Shivshyam Maurya
Partner
M. No. 422057
UDIN: 25422057BMJFWZ3826

VIVIANA POWER TECH LIMITED

Audited Statement of Consolidated Financial Results for the half year and Year ended 31st March 2025

All amounts in ₹ lakhs, unless otherwise stated

Particulars	As At 31st March 2025 (F.Y 24-25 Half Year)	As At 31st March 2024 (F.Y 23-24 Half Year)	As At 30th Sept 2024 (F.Y 24-25 Half Year)	As At 31st March 2025 (F.Y 24-25)	As At 31st March 2024 (F.Y 23-24)
	Audited	Audited	Unaudited	Audited	Audited
I Revenue from operations	17,084.67	4,230.90	4,811.49	21,896.15	6,552.91
II Other Income	57.65	16.09	5.49	63.14	27.28
III Total Income (I + II)	17,142.32	4,246.99	4,816.98	21,959.29	6,580.19
IV Expenses					
(a) Cost of Material Consumed	9,887.84	2,369.02	3,635.48	13,523.32	3,354.47
(b) Employee benefit expense	204.94	149.44	162.21	367.15	283.61
(c) Financial costs	227.54	179.62	147.35	374.88	273.63
(d) Depreciation and amortization expense	21.54	14.22	15.29	36.83	24.36
(e) Other Expenses	4,533.22	980.10	253.30	4,786.52	1,756.36
Total Expenses	14,875.08	3,692.40	4,213.62	19,088.70	5,692.43
V Profit before exceptional and extraordinary items and tax (III – IV)	2,267.24	554.59	603.35	2,870.59	887.76
VI Exceptional items	0.94	0.24	-	0.94	0.24
VII Profit before extraordinary items and tax (V – VI)	2,266.30	554.35	603.35	2,869.65	887.52
VIII Extraordinary items	-	-	-	-	-
IX Profit before tax (VII- VIII)	2,266.30	554.35	603.34	2,869.65	887.52
Tax Expense					
(a) Current Tax	657.16	149.55	151.85	809.01	227.36
X (b) Tax Adjustments of Earlier Years	-	4.13	0.04	0.04	4.13
(c) Deferred Tax	(9.85)	2.35	1.92	(7.93)	1.42
XI Profit For The Year Before Minority Interest	1,618.99	398.32	449.54	2,068.52	654.61
(a) Share of Profit / (Loss) to Minority Shareholders	90.11			90.11	-
XII Profit (Loss) for the period	1,528.88	398.32	449.54	1,978.41	654.61
XIII Earning Per Equity Share					
(a) Basic (in ₹ per share)	24.67	6.67	7.52	32.19	10.96
(b) Diluted (in ₹ per share)	24.57	6.67	7.47	32.04	10.96

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 06/05/2025. 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 three segment namely 'Doing Job work of Erection and Installation of Power Transmission Lines & Installation and Maintenance of Power Stations, Manufacturing of Transformers and Real Estate'. The Company is operating in India, which is considered as single geographical segment.

04. Previous year / period figures have been regrouped / rearranged whenever necessary to make the comparable with current period figures.

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

VIVIANA POWER TECH LTD. VADODARA

Nikesh Chokshi
Managing Director
DIN: 07762121

Place: Vadodara
Date: 06/05/2025

VIVIANA POWER TECH LIMITED

Consolidated Balance Sheet as at 31st March, 2025

(Amounts in ₹ Lakhs)

	Note No.	As at 31st March 2025	As at 31st March 2024
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	3	627.65	597.00
Reserves & Surplus	4	5,341.42	1,851.98
Money received against share warrants		80.47	-
Minority interest		-	-
Non-Current liabilities			
Long Term Borrowings	5	1,087.17	181.65
Deferred Tax Liabilities (Net)		-	-
Other Long Term Liabilities	6	7.86	35.12
Long Term Provisions	7	11.70	7.74
Current Liabilities			
Short Term Borrowings	8	4,016.39	1,487.61
Trade Payables	9		
Total outstanding dues of micro enterprises and small enterprises		523.65	146.73
Total outstanding dues of creditors other than micro enterprises and small enterprises		8,215.31	159.60
Other Current Liabilities	10	653.39	537.94
Short Term Provisions	11	809.01	227.36
Total		**21,374.01**	**5,232.72**
ASSETS			
Non-current Assets			
Property, Plant & Equipment & Intangible Assets	12		
Property, Plant & Equipment		145.10	110.35
Goodwill on Consolidation		305.57	-
Intangible Assets		7.14	-
Capital Work in Progress		5.00	-
Intangible assets under Development		-	8.81
Non-current Investments	13	940.90	-
Deferred Tax Assets (Net)	14	13.16	5.23
Long Term Loans and Advances	15	2,835.64	930.75
Other Non-current Assets	16	2,797.52	539.19
Current Assets			
Current Investments		-	-
Inventories	17	1,073.67	401.85
Trade Receivables	18	12,432.96	2,744.45
Cash and Cash Equivalents	19	101.83	3.63
Short Term Loans and Advances	20	663.24	479.57
Other Current Assets	21	52.27	8.90
Total		**21,374.01**	**5,232.72**
See accompanying Notes to the Financial Statements	1 - 51		

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

Shivshyam Maurya
Partner
Membership No: 422057
Place: Vadodara
Date: 06.05.2025

MUKUND & ROHIT * Chartered Accountants * VADODARA

For & on behalf of the Board
Viviana Power Tech Limited

VIVIANA POWER TECH LTD. * VADODARA *

Nikesh Choksi	Richi Choksi
Director	**Director**
DIN: 07762121	DIN: 07020977
Place: Vadodara	Place: Vadodara
Date: 06.05.2025	Date: 06.05.2025
Dipesh Patel	Kavaljit Parmar
CFO	CS
Place: Vadodara	Place: Vadodara
Date: 06.05.2025	Date: 06.05.2025

VIVIANA POWER TECH LIMITED

Consolidated Statement of Profit and Loss for the year ended 31st March, 2025

(Amounts in ₹ Lakhs)

	Note No.	Year ended 31st March, 2025	Year ended 31st March, 2024
INCOME			
Revenue from Operations	22	21,896.15	6,552.91
Other Income	23	63.14	27.28
TOTAL INCOME		**21,959.29**	**6,580.19**
EXPENSES			
Cost of materials consumed	24	13,523.32	3,354.47
Purchase of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-process and Stock-in-Trade		-	-
Employee benefits expense	25	367.15	283.61
Finance costs	26	374.88	273.63
Depreciation and amortization expenses	27	36.83	24.36
Other expenses	28	4,786.52	1,756.36
TOTAL EXPENSES		**19,088.70**	**5,692.44**
Profit before exceptional and extraordinary items and tax		**2,870.59**	**887.76**
Exceptional Items		0.94	0.24
Profit before extraordinary items and tax		**2,869.65**	**887.51**
Extraordinary Items		-	-
Profit before tax		**2,869.65**	**887.51**
Tax expense:			
Current tax		809.01	227.36
Deferred tax		(7.93)	1.42
Taxation adjustments for earlier years		0.04	4.13
MAT Credit Availed		-	-
PROFIT FOR THE YEAR BEFORE MINORITY INTEREST		**2,068.52**	**654.61**
Share of Profit / (Loss) to Minority Shareholders		90.11	-
PROFIT (LOSS) FOR THE PERIOD		**1,978.41**	**654.61**
Earnings per equity share:			
Basic		32.19	10.96
Diluted		32.04	10.96

See accompanying Notes to the Financial Statements 1 - 51

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

Shivshyam Maurya
Partner
Membership No: 422057
Place: Vadodara
Date: 06.05.2025

MUKUND & ROHIT * Chartered Accountants * VADODARA

For & on behalf of the Board
Viviana Power Tech Limited

VIVIANA POWER TECH LTD. * VADODARA *

Nikesh Choksi
Director
DIN: 07762121
Place: Vadodara
Date: 06.05.2025

Richi Choksi
Director
DIN: 07020977
Place: Vadodara
Date: 06.05.2025

Dipesh Patel
CFO
Place: Vadodara
Date: 06.05.2025

Kavaljit Parmar
CS
Place: Vadodara
Date: 06.05.2025

VIVIANA POWER TECH LIMITED

Consolidated Cash Flow Statement for the year ended 31st March, 2025

(Amounts in ₹ Lakhs)

Particulars		Year ended 31st March, 2025	Year ended 31st March, 2024
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit / Loss Before Tax		2,869.65	887.51
Adjustments For			
Depreciation / Amortisation / Impairment		36.83	24.36
(Profit)/Loss on Sale of Property, Plant & Equipments		(2.11)	-
(Profit)/Loss on Investment		-	(10.50)
Interest Income		(47.91)	(16.78)
Dividend Income		-	-
Property, Plant & Equipments written Off		0.52	-
Sundry balances written off		-	-
Provision / Advances/ Sundry Balances written back		-	-
Interest Expenses		260.35	176.28
Unrealised foreign exchange (Gain) / Loss		-	-
Operating Profit Before Working Capital Changes		**3,117.32**	**1,060.87**
Adjustments for increase / (decrease) in working capital			
Inventories		(671.82)	(98.93)
Trade Receivables		(9,920.16)	(739.14)
Loans and Advances		(2,187.69)	(770.29)
Other Current & Non-Current Assets		(46.42)	(33.94)
Trade Payables		8,405.38	17.23
Provisions		3.96	(49.65)
Other Liabilities		115.45	424.60
Cash generated from Operating Activities		**(1,183.98)**	**(189.25)**
Taxes (Paid) / Refunded		(227.40)	(106.65)
Net Cash flows from/(used in) Operating Activities	**(A)**	**(1,411.38)**	**(295.90)**
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant & Equipments including Capital Advances & CWIP		(21.64)	(74.11)
Sale of Property, Plant & Equipments		2.65	-
Purchase of Intangible Assets		-	-
Sale proceeds of Intangible Assets		-	-
Investment in Subsidiaries		(940.90)	1.00
Loans given to Subsidiaries		(624.84)	-
Profit on Sale of Investment		-	10.50
Bank Balances not considered as Cash and Cash Equivalents		(2,023.64)	(145.86)
Interest Received		47.91	16.78
Dividend Received			
Advances given for CAPEX		(100.00)	
Net Cash flows from/(used in) Investing Activities	**(B)**	**(3,660.46)**	**(191.69)**
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issue of Shares/Share Application Money (including Share Premium)/ (Buy Back of Shares)		1,996.09	-
Redemption of Share Capital			
Increase /(Decrease) in Long term Borrowings		905.52	(29.12)
Increase / (Decrease) in Short-term Borrowings		2,528.77	690.53
Interest Paid		(260.35)	(176.28)
Redemption of Share Capital			
Net Cash flows from/(used in) Financing Activities	**(C)**	**5,170.04**	**485.14**
Net Increase / (Decrease) in Cash and Cash Equivalents [A+B+C]		**98.20**	**(2.44)**
Cash and Cash Equivalents at the Beginning of the Year		3.63	6.07
Cash and Cash Equivalents at the End of the Year		**101.83**	**3.63**

MUKUND & ROHIT Chartered Accountants VADODARA

VIVIANA POWER TECH LIMITED

Consolidated Cash Flow Statement for the year ended 31st March, 2025

(Amounts in ₹ Lakhs)

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024

Notes :

(i)

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
Cash and Cash Equivalents comprise of:		
Cash on Hand	9.16	1.66
Balances with Banks	92.66	1.97
Cash and Cash equivalents as restated	**101.83**	**3.63**

(ii) The above Cash Flow Statement has been prepared in accordance with the 'Indirect Method' as set out in the Accounting Standard 3 on "Cash Flow Statements" issued by the Institute of Chartered Accountants of India.

(iii) Cash and cash equivalents consist of cash in hand and balances with scheduled banks/ non scheduled banks.

(iv) The previous year's figures have been recast/restated, wherever necessary to confirm to the currents period's presentation.

See accompanying Notes to the Financial Statements

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

Shivshyam Maurya
Partner
Membership No: 422057
Place: Vadodara
Date: 06.05.2025

MUKUND & ROHIT * Chartered Accountants * VADODARA

For & on behalf of the Board
Viviana Power Tech Limited

VIVIANA POWER TECH LTD. * VADODARA *

Nikesh Choksi	Richi Choksi
Director	Director
DIN: 07762121	DIN: 07020977
Place: Vadodara	Place: Vadodara
Date: 06.05.2025	Date: 06.05.2025
Dipesh Patel	Kavaljit Parmar
CFO	CS
Place: Vadodara	Place: Vadodara
Date: 06.05.2025	Date: 06.05.2025

VIVIANA®

Date: 06.05.2025

NSE: LODR/24-25

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) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

In accordance with Regulation **33(3)(d) 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, 2025.

Kindly take the above on records and acknowledge the Receipt.

Thanking you,

Yours faithfully,
For Viviana Power Tech Limited

VIVIANA POWER TECH LTD. * VADODARA *

D.H.Patel

(Dipesh Patel)
Chief Financial Officer

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC

Statement on deviation / variation in utilisation of funds raised	
Name of Listed Entity	VIVIANA POWER TECH LIMITED
Mode of Fund Raising	Preferential Issues
Date of Raising Funds	12-07-2024
Amount Raised	₹ 22,50,00,000
Report Filed for Quarter Ended	31-03-2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	-
Is there a Deviation/Variation in use of funds raised	NO
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the s	-
IF Yes, Date of shareholder Approval	-
Explanation for the Deviation / Variation	-
Comments of the Audit Committee after review	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	01. Strengthening working capital requirements. 02. Enhancement of marketing and distribution networks. 03. Development of new product lines or services.

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1. Strengthening working capital requirements. 2. Enhancement of marketing and distribution networks. 3. Development of new product lines on services	-	₹ 22,50,00,000	-	₹ 19,15,62,500	Nil	Unutlised fund of Rs. 80,46,876/- (Received towards convertible share warrants)

Deviation or variation could mean
(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Destation in the amount of funds actually utiltred as against what was originally disclosed or
(c) Change in terms of a contract referred to in the fund-raising document ie prospectus, letter of offer, etc.

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

MUKUND & ROHIT * Chartered Accountants * VADODARA

Shivshyam Maurya
Partner
MRN: 422057
UDIN: 25422057BMJFWY8486

Place: Vadodara
Date:06.05.2025

MUKUND & ROHIT
CHARTERED ACCOUNTANTS