



# Mukund & Rohit Chartered Accountants

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## LIMITED REVIEW REPORT

To,  
The Board of Directors,  
Viviana Power Tech Limited  
(Formerly known as Viviana Power Tech Private Limited)  
313-315, Orchid Plaza,  
Sama Savli Road,  
Vadodara - 390008.

We have reviewed the accompanying statement of Unaudited Financial Results of **Viviana Power Tech Limited (Formerly known as Viviana Power Tech Private Limited)** for the half year ended September 30, 2022. 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 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.

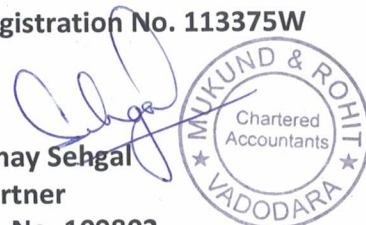
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards (Indian GAAPs), as prescribed under section 133 of the Companies Act, 2013 read 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 financial results and other information for the half year ended September 30, 2022 which have been presented solely based on the financial information compiled by the management.

Place: Vadodara  
Date: 10.11.2022

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

Vinay Sehgal  
Partner  
M. No. 109802  
UDIN: 22109802BCTAGR9295



**VIVIANA POWER TECH LIMITED**

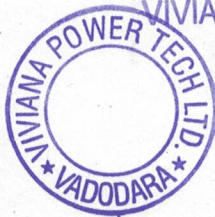
**Statement of unaudited Financial Results for the Half year ended 30th September 2022**

(Rs. In Lac)

Particulars	Note No	For The Half	For The Half	For The Year Ended	For The Year
		Year Ended 30th	Year Ended	31st March 2022	Ended 31st
		Sept 2022	30th Sept 2021	Audited	March 2021
		Unaudited	Unaudited		Audited
I. Revenue from operations	21	1,924.30	1,368.60	3,261.26	2,252.42
II. Other Income	22	0.05	41.60	43.51	9.02
III. Total Income (I +II)		<b>1,924.35</b>	<b>1,410.20</b>	<b>3,304.77</b>	<b>2,261.44</b>
IV. Expenses:					
(a) Cost of Material Consumed	23	492.19	590.17	1,114.37	1,187.74
(b) Operating Expenses	24	948.54	411.02	1,343.05	536.68
(c) Employee benefit expense	25	130.11	107.26	225.21	194.78
(d) Financial costs	26	53.26	57.89	101.71	64.69
(e) Depreciation and amortization expense	11	10.05	9.53	19.05	17.57
(f) Other expenses	27	98.22	65.59	99.87	106.25
		<b>1,732.36</b>	<b>1,241.45</b>	<b>2,903.26</b>	<b>2,107.71</b>
V. Profit before extraordinary and prior period items and tax ( V - VI )		<b>191.99</b>	<b>168.76</b>	<b>401.51</b>	<b>153.73</b>
VI. Prior period item		-	(23.03)	(23.03)	0.43
VII. Profit Before Tax		191.99	145.72	378.48	154.16
VIII. Tax Expense					
(a) Current Tax		48.32	36.68	100.00	39.50
(b) Mat Credit entitlement		-	(1.34)	(1.34)	(1.72)
(c) Deferred Tax		-	-	-	-
(d) Tax Adjustments of Earlier Years		-	-	-	-
IX. Profit for the Period ( VII - VIII )		<b>143.66</b>	<b>110.39</b>	<b>279.82</b>	<b>116.38</b>
X. Earning Per Equity Share					
Basic (Absolute)		<b>2.41</b>	<b>1.85</b>	<b>4.69</b>	<b>1.95</b>
Diluted (Absolute)		<b>2.41</b>	<b>1.85</b>	<b>4.69</b>	<b>1.95</b>

**Notes :**

- The above Unaudited Financial Results have been reviewed by the Statutory Auditors, recommended by the audit committee and approved by the Board of Directors.
- The company has only one segment which is reportable in terms of AS-17 segment Reporting. Hence no separate information for segment wise disclosure is given.
- There are no exceptional/extraordinary items during the half year ended.
- 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  
**VIVIANA POWER TECH LIMITED**

*(Signature)*

**DIRECTOR**  
Nikesh Choksi  
Managing Director  
DIN : 07020977

**VIVIANA POWER TECH LIMITED**

*(Signature)*

**DIRECTOR**  
Richi Choksi  
Whole Time Director  
DIN : 07762121

Place : Vadodara  
Date : 10th November 2022

VIVIANA POWER TECH LIMITED

Unaudited Statement of assets and liabilities for the half year ended 30th September 2022

(Rs. In Lac)

Particulars	Note No	As At	As At	As At	As At
		30th Sept 2022	30th Sept 2021	31st March 2022	31st March 2021
		Unaudited	Unaudited	Audited	Audited
<b>I. EQUITY AND LIABILITIES</b>					
<b>(1) Shareholders' Funds</b>					
(a) Share Capital	3	597.00	23.00	23.00	23.00
(b) Reserves and Surplus	4	1,040.16	485.89	655.49	375.67
<b>(2) Share application money pending allotment</b>					
<b>(3) Non-current Liabilities</b>					
(a) Long-term Borrowings	5	425.78	215.81	83.25	233.16
(b) Deferred tax liabilities (Net)	6	-	-	-	0.17
<b>(4) Current Liabilities</b>					
(a) Short-term Borrowings	7	502.68	529.71	564.94	488.02
(b) Trade Payables	8	-	-	42.50	-
-Due to micro and small enterprises		-	-	42.50	-
-Due to other than micro and small enterprises		116.72	552.32	406.07	576.24
(c) Other Current Liabilities	9	173.22	118.02	231.37	92.33
(d) Short-term Provisions	10	93.12	87.02	141.03	95.57
<b>Total</b>		<b>2,948.68</b>	<b>2,011.77</b>	<b>2,147.66</b>	<b>1,884.16</b>
<b>II. ASSETS</b>					
<b>(1) Non-current Assets</b>					
(a) Property, Plant, Equipment and Intangible Assets					
(i) Property, Plant and Equipment	11	75.00	85.45	77.64	87.19
(ii) Intangible assets		-	-	-	-
(iii) Capital work in progress		-	-	-	-
(iii) Intangible asset under development		-	-	-	-
(b) Deferred tax assets (Net)	12	1.18	0.17	1.18	-
(c) Long term loans and advances	13	520.83	729.19	656.64	341.25
(d) Other non-current assets	14	38.43	192.36	107.67	53.40
<b>(2) Current Assets</b>					
(a) Current investments	15	-	-	-	24.99
(b) Inventories	16	432.82	222.37	156.99	208.34
(c) Trade receivables	17	1,251.56	630.69	982.67	892.42
(d) Cash and cash equivalents	18	379.04	40.02	78.65	163.06
(e) Short-term loans and advances	19	248.52	106.75	84.16	108.75
(f) Other current assets	20	1.30	4.77	2.07	4.77
<b>Total</b>		<b>2,948.68</b>	<b>2,011.77</b>	<b>2,147.66</b>	<b>1,884.16</b>

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For and on behalf of the Board  
VIVIANA POWER TECH LIMITED



Nikesh Choksi  
Managing Director  
DIN : 07762121  
DIRECTOR

VIVIANA POWER TECH LIMITED

Richi Choksi  
Whole Time Director  
DIN : 07020977  
DIRECTOR

Place : Vadodara  
Date : 10th November 2022

VIVIANA POWER TECH LIMITED

Unaudited statement of Cash Flow for the Half Year Ended 30th September 2022

Particulars	For The Half Year Ended 30th Sept 2022	For The Year Ended 31st March 2022
	Unaudited	Audited
<b>A. Cash Flow From Operating Activities</b>		
Net Profit before tax and extraordinary items(as per	191.99	378.48
Adjustments for non Cash/ Non trade items:		
Depreciation & Amortization Expenses	10.05	19.05
Finance Cost	53.26	101.71
Interest received		-3.63
<b>Operating profits before Working Capital Changes</b>	<b>255.30</b>	<b>495.61</b>
<b>Adjusted For:</b>		
(Increase) / Decrease in trade receivables	-268.89	-85.03
Increase / (Decrease) in trade payables	331.86	-127.66
(Increase) / Decrease in inventories	-275.83	51.35
Increase / (Decrease) in other current liabilities	58.15	123.99
(Increase) / Decrease in Short Term Loans & Advances	248.52	108.75
(Increase) / Decrease in other current Assets	1.30	2.71
<b>Cash generated from Operations</b>	<b>350.40</b>	<b>569.70</b>
Income Tax (Paid) / Refund		-123.66
<b>Net Cash flow from Operating Activities(A)</b>	<b>350.40</b>	<b>446.04</b>
<b>B. Cash Flow From Investing Activities</b>		
Purchase of tangible assets	7.41	-9.50
Current Investments / (Purchased) sold	0.00	24.99
Interest Received	1.30	5.69
Cash advances and loans made to other parties	-114.44	-391.13
Cash advances and loans received back		
<b>Net Cash used in Investing Activities(B)</b>	<b>-105.73</b>	<b>-369.95</b>
<b>C. Cash Flow From Financing Activities</b>		
Finance Cost	-53.26	-101.71
Increase in / (Repayment) of Short term Borrowings	62.26	85.08
Increase in / (Repayment) of Long term borrowings	-342.53	-149.91
<b>Net Cash used in Financing Activities(C)</b>	<b>-333.54</b>	<b>-166.54</b>
<b>D. Net Increase / (Decrease) in Cash &amp; Cash</b>	<b>-88.86</b>	<b>-90.45</b>
<b>E. Cash &amp; Cash Equivalents at Beginning of period</b>	<b>88.87</b>	<b>179.31</b>
<b>F. Cash &amp; Cash Equivalents at End of period</b>		<b>88.87</b>
<b>G. Net Increase / (Decrease) in Cash &amp; Cash Equivalents(F-E)</b>	<b>-88.87</b>	<b>-90.45</b>
<b>H. Difference (F-(D+E))</b>	<b>0.00</b>	<b>0.00</b>
<b>Notes:</b>		
<b>1 Cash and Cash equivalents comprise of:</b>		
Cash on Hand	3.05	5.41
Balance with Banks	380.48	83.46
<b>Cash and Cash equivalents</b>	<b>383.54</b>	<b>88.87</b>

2 Figures of the previous year have been regrouped / reclassified wherever necessary.



*N. Choksi*  
Nikesh Choksi  
Managing Director  
DIN : 07020977

*R. Choksi*  
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