

Date: 25.10.2024

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: Standalone and Consolidated Unaudited Financial Statements for the half year ended on 30<sup>th</sup> September, 2024**

In accordance with Regulation 33 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, 25<sup>th</sup> 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 30<sup>th</sup> 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.

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

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: 2024.10.25 14:23:28  
+05'30'



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**(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](mailto:info@vivianagroup.in) | Mo.No.: +91 8866797833 | Web : [www.vivianagroup.in](http://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 30th September 2024 Unaudited	As at 30th September 2023 Unaudited	As at 31st March 2024 Audited	As at 31st March 2023 Audited
<b>I. EQUITY AND LIABILITIES</b>				
<b>Shareholders' Funds</b>				
(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	-	-	-
<b>Share application money pending allotment</b>	-	-	-	-
<b>Non-Current Liabilities</b>				
(a) Long-term Borrowings	76.54	253.52	180.92	210.76
<b>Current Liabilities</b>				
(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
<b>Total</b>	<b>8,905.59</b>	<b>4,522.87</b>	<b>5,231.99</b>	<b>3,399.65</b>
<b>II. ASSETS</b>				
<b>Non Current Assets</b>				
(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
<b>Current Assets</b>				
(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
<b>Total</b>	<b>8,905.59</b>	<b>4,522.87</b>	<b>5,231.99</b>	<b>3,399.65</b>

**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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit before tax	603.36	333.14	887.51
<b>Adjustments for non-cash / non-trade items</b>			
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
<b>Adjustment for</b>			
(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
<b>Cash flow from operations after changes in working capital</b>	(2,082.95)	(44.68)	(237.03)
Income tax (paid) / refund	(0.04)	(83.85)	(106.65)
<b>Net Cash Flow from/(used in) Operating Activities "A"</b>	<b>(2,082.99)</b>	<b>(128.53)</b>	<b>(343.68)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
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
<b>Net Cash Flow from/(used in) Investing Activities "B"</b>	<b>3.69</b>	<b>(29.71)</b>	<b>(45.83)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
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)
<b>Net Cash Flow from/(used in) Financing Activities "C"</b>	<b>2,161.26</b>	<b>164.28</b>	<b>387.07</b>
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>81.96</b>	<b>6.04</b>	<b>(2.44)</b>
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
<b>Note</b>			
<b>01 Cash and Cash equivalents comprise of:</b>			
Cash on Hands	3.01	2.39	1.66
Balance with Banks	82.59	9.72	1.97
Cash and Cash Equivalents at end of period	85.59	12.11	3.63

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

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



**Nikesh Choksi**  
Managing Director  
DIN: 07762121



**Richi Choksi**  
Director  
DIN: 07020977

Place: Vadodara  
Date: 25/10/2024

Place: Vadodara  
Date: 25/10/2024

