



Date: 07.02.2025

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: 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, 7th February, 2025 at Registered Office of the Company, inter-alia, considered and approved the following business:

- Standalone and Consolidated Unaudited Financial Statements for the third quarter and nine months ended on 31.12.2024 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 Board proposed to include real estate developers and infra projects related activities in the Object Clause of the Memorandum of Association of the Company, subject to approval of the shareholders through postal ballot process.

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

The Board Meeting was commenced at 3.30 PM and concluded at 4.35 PM

Kindly take the above on records and acknowledge the Receipt.

We enclose herewith the following:

1. Standalone and Consolidated Unaudited Financial Statements for the third quarter ended on 31st December, 2024
2. Limited Review Report issued by the Company's Statutory Auditors.
3. Fund Utilization Certificate under regulation 32 of SEBI(LODR), Regulations 2015

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



Thanking you,

**Yours faithfully,
For Viviana Power Tech Limited**

PARMAR
KAVALJIT
NISHANT

Digitally signed by
PARMAR KAVALJIT
NISHANT
Date: 2025.02.07
16:37:32 +05'30'



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



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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 Quarter and nine months ended December 31, 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 Quarter and nine months ended December 31, 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: 25407106BMGPWU1110

Place: Vadodara
Date: 07.02.2025

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

All amounts in ₹ lakhs,
unless otherwise stated

Particulars	Quarter ended			Nine months ended		Year ended
	Q3 (FY: 24-25) December 31, 2024 (Reviewed)	Q2 (FY: 24-25) September 30, 2024 (Reviewed)	Q3 (FY:23-24) December 31, 2023	(FY: 24-25) December 31, 2024 (Reviewed)	(FY:23-24) December 31, 2023	March 31, 2024 Audited
I Revenue from operations	3,611.76	3,270.80	1,410.61	8,423.25	3,496.06	6,552.91
II Other Income	2.91	3.89	0.14	6.80	8.46	27.28
III Total Income (I + II)	3,614.67	3,274.69	1,410.74	8,430.04	3,504.52	6,580.19
IV Expenses						
(a) Cost of Material Consumed	2,715.81	2,443.91	670.91	6,351.29	1,738.46	3,354.47
(b) Operating Expenses	81.02	66.89	307.47	192.30	893.89	1,537.33
(c) Employee benefit expense	97.17	84.17	68.86	259.38	197.36	284.00
(d) Financial costs	119.98	88.09	62.27	267.33	163.63	273.63
(e) Depreciation and amortization expense	7.12	15.29	6.09	22.41	18.27	24.36
(f) Other Expenses	101.86	111.20	95.05	243.87	146.90	218.64
Total Expenses	3,122.96	2,809.55	1,210.65	7,336.57	3,158.52	5,692.43
V Profit before exceptional and extraordinary items and tax	491.71	465.14	200.09	1,093.47	346.00	887.76
VI Exceptional items	-	-	-	-	-	0.25
VII Profit before extraordinary items and tax (V – VI)	491.71	465.14	200.09	1,093.47	346.00	887.51
VIII Extraordinary items	-	(1.60)	-	(1.60)	-	-
IX Profit before tax (VII- VIII)	491.71	466.74	200.09	1,095.07	346.00	887.51
Tax Expense						
(a) Current Tax	123.75	117.47	50.36	275.61	87.08	227.36
X (b) Tax Adjustments of Earlier Years	0.00	0.04	4.11	0.04	4.11	4.12
(c) Deferred Tax	0.15	1.92	-	2.07	1.06	1.42
XI Profit (Loss) for the period (IX-X)	367.81	347.30	145.63	817.35	253.75	654.61
XII Earning Per Equity Share						
(a) Basic (in ₹ per share)	6.03	5.77	2.44	13.39	4.25	10.96
(b) Diluted (in ₹ per share)	6.01	5.77	2.44	13.34	4.25	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 07/02/2025. 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. In line with Company's commitment to uphold the highest standards of corporate governance and enhance transparency, the company has decided to voluntarily transition to the submission of quarterly financial results moving forward.
05. 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)


Nimesh Choksi
Chairman & Managing Director
DIN: 07762121



Place: Vadodara
Date: 07/02/2025



MUKUND & ROHIT

CHARTERED ACCOUNTANTS

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 Quarter ended and nine months ended December 31, 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 Quarter and nine months ended December 31, 2024 which have been presented solely based on the financial information compiled by the management.

Place: Vadodara
Date: 07.02.2025



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


Swati Intodia
Partner

M. No. 407106
UDIN: 25407106BMGPWV8070

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

All amounts in ₹ lakhs,
unless otherwise stated

Particulars	Quarter ended			Nine months ended		Year ended
	Q3 (FY: 24-25) December 31, 2024 (Reviewed)	Q2 (FY: 24-25) September 30, 2024 (Reviewed)	Q3 (FY: 23-24) December 31, 2023	(FY: 24-25) December 31, 2024 (Reviewed)	(FY: 23-24) December 31, 2023	March 31, 2024 Audited
I Revenue from operations	3,611.76	3,270.80	1,410.61	8,423.25	3,496.06	6,552.91
II Other Income	2.91	3.89	0.14	6.80	8.46	27.28
III Total Income (I + II)	3,614.67	3,274.69	1,410.74	8,430.04	3,504.52	6,580.19
IV Expenses						
(a) Cost of Material Consumed	2,715.81	2,443.91	670.91	6,351.29	1,738.46	3,354.47
(b) Operating Expenses	84.21	67.81	307.47	196.40	893.89	1,537.33
(c) Employee benefit expense	102.35	84.94	68.86	265.33	197.36	284.00
(d) Financial costs	123.29	88.09	62.27	270.64	163.63	273.63
(e) Depreciation and amortization expense	7.12	15.29	6.09	22.41	18.77	74.36
(f) Other Expenses	118.35	119.32	95.05	268.50	146.90	218.64
Total Expenses	3,151.14	2,819.36	1,210.65	7,374.57	3,158.52	5,692.43
V Profit before exceptional and extraordinary items and tax	463.53	455.32	200.09	1,055.48	346.00	887.76
VI Exceptional items	-	-	-	-	-	0.25
VII Profit before extraordinary items and tax (V – VI)	463.53	455.32	200.09	1,055.48	346.00	887.51
VIII Extraordinary items	-	(1.60)	-	(1.60)	-	-
IX Profit before tax (VII- VIII)	463.53	456.92	200.09	1,057.07	346.00	887.51
Tax Expense						
(a) Current Tax	116.66	115.00	50.36	266.04	87.08	227.36
X (b) Tax Adjustments of Earlier Years	2.47	0.04	4.11	2.51	4.11	4.12
(c) Deferred Tax	0.15	1.92	-	2.07	1.06	1.42
XI Profit (Loss) for the period (IX-X)	344.25	339.96	145.63	786.45	253.75	654.61
XII Earning Per Equity Share						
(a) Basic (in ₹ per share)	5.64	5.65	2.44	12.89	4.25	10.96
(b) Diluted (in ₹ per share)	5.62	5.64	2.44	12.84	4.25	10.96

Notes

- The above Standalone Financial Results are reviewed by the audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 07/02/2025. 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.
- 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.
- 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.
- In line with Company's commitment to uphold the highest standards of corporate governance and enhance transparency, the company has decided to voluntarily transition to the submission of quarterly financial results moving forward.
- 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)



Nimesh Choksi
Chairman & Managing Director
DIN: 07762121



Place: Vadodara
Date: 07/02/2025

MUKUND & ROHIT

CHARTERED ACCOUNTANTS

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	31/12/2024					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable	-					
Is there a Deviation / Variator 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 shareholders	-					
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
01. Strengthening working capital requirements. 02. Enhancement of marketing and distribution networks. 03. Development of new product lines or services.	-	₹ 22,50,00,000	-	₹ 19,15,62,500	Nil	Unutilised 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) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

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



Swati
 Swati Intodia
 Partner
 MRN: 407106
 UDIN: 25407106BMGPWT6104

Place: Vadodara
 Date: 07.02.2025