Date: 04.08.2026

NSE: LODR/26-27

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,

Subject: Outcome of the Meeting of the Board of Directors held on Tuesday, 4th August, 2026 pursuant to Regulations 30, 33, 52, 54 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulations 30, 33, 52, 54 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we wish to inform you that the Board of Directors of Viviana Power Tech Limited, at its meeting held on Tuesday, 4th August, 2026 at the Corporate Office of the Company, inter alia, considered and approved the following:

1. Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended 30th June, 2026, as reviewed and recommended by the Audit Committee. The Board also took note of the Limited Review Report issued by the Statutory Auditors of the Company, M/s. Mukund & Rohit, Chartered Accountants, on the aforesaid financial results.

2. Proposed disinvestment of the Company's entire shareholding in its subsidiary companies, namely Viviana Life Spaces Private Limited, in which the Company presently holds 90% of the equity share capital; and Aarsh Transformers Private Limited, in which the Company presently holds 75% of the equity share capital, subject to execution of definitive agreements, completion of customary conditions precedent, receipt of applicable statutory and regulatory approvals, if any, and compliance with all applicable laws.

In respect of Viviana Life Spaces Private Limited, the proposed disinvestment will enable the Company to realign its business portfolio by disinvesting from its non-core real estate business, thereby allowing it to focus its financial and managerial resources on its core business operations.

In respect of Aarsh Transformers Private Limited, the Company has decided to undertake transformer manufacturing directly as part of its own business operations, and accordingly, the proposed disinvestment is expected to facilitate better operational integration, efficient resource utilisation and enhanced business synergies.

Pursuant to Regulation 33 of the SEBI LODR Regulations, we are enclosing the following:

a. Standalone and Consolidated Unaudited Financial Results for the quarter ended 30th June, 2026 in the prescribed format;

b. Limited Review Report issued by the Statutory Auditors on the Standalone and Consolidated Unaudited Financial Results.

This submission shall also be treated as the Integrated Filing (Financial) for the quarter ended 30th June, 2026 in terms of the SEBI Master Circular dated 30th January, 2026.

The information required under Regulation 52(4) of the SEBI LODR Regulations forms part of the enclosed Standalone and Consolidated Unaudited Financial Results.

Further, pursuant to Regulations 52(7) and 52(7A) of the SEBI LODR Regulations, we are enclosing the Statement indicating Nil Deviation/Variation in the utilisation of proceeds of the listed Non-Convertible Debentures for the quarter ended 30th June, 2026.

Further, pursuant to Regulation 54 read with Regulation 56(1)(d) of the SEBI LODR Regulations, we are enclosing:

1. Statutory Auditor's Certificate certifying the book value of assets provided as security in respect of the listed secured Non-Convertible Debentures as on 30th June, 2026;
2. Statutory Auditor's Certificate confirming compliance with the financial covenants in respect of the listed debt securities for the quarter ended 30th June, 2026; and
3. Security Cover Certificate as on 30th June, 2026 in the format prescribed under SEBI Circular No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19th May, 2022 and SEBI Circular No. SEBI/HO/DDHS-PoD3/P/CIR/2024/46 dated 16th May, 2024.

The meeting of the Board of Directors commenced at 5.00 P.M. and concluded at 7:00 P.M.

Kindly take the above information on record.

Thanking you,

Yours faithfully,
For Viviana Power Tech Limited

KAVALJIT NISHANT PARMAR
Digitally signed by KAVALJIT NISHANT PARMAR
Date: 2026.08.04 20:09:57 +05'30'

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

VIVIANA POWER TECH LTD. ★ VADODARA ★

VIVIANA POWER TECH LIMITED
Registered Address: 313-315, Orchid Plaza, B/h McDonald's, Sama-Savli Road, Vadodara – 390008
Corporate Office: 7th Floor, Shiva building, Besides Isha Hospital, Sarabhai Campus, Vadodara-390023
Email: info@vivianagroup.in | Web: www.vivianagroup.in | CIN: L31501GJ2014PLC081671

VIVIANA®

A. FINANCIAL RESULTS

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER ENDED JUNE 30, 2026

All amounts in ₹ lakhs, unless otherwise stated

Particulars	Quarter ended Q1 (FY: 26-27) June 30, 2026 (Unaudited)	Q4 (FY: 25-26) March 31, 2026 (Audited)	Q1 (FY: 25-26) June 30, 2025 (Unaudited)	Year Ended March 31, 2026 Audited
I Revenue from operations	7,186.27	31,872.32	2,078.13	50,167.28
II Other Income	145.56	149.84	64.08	417.05
III Total Income (I + II)	**7,331.83**	**32,022.16**	**2,142.21**	**50,584.33**
IV Expenses				
(a) Cost of Material Consumed	5,089.19	24,907.90	840.70	35,290.71
(b) Employee benefit expense	222.26	190.18	27.75	536.08
(c) Financial costs	367.17	340.27	133.84	998.08
(d) Depreciation and amortization expense	13.14	8.98	7.92	35.76
(e) Other Expenses	719.32	2,476.11	861.51	7,191.29
Total Expenses	**6,411.07**	**27,923.44**	**1,871.72**	**44,051.93**
V Profit before exceptional and extraordinary items and tax (III –	**920.76**	**4,098.71**	**270.49**	6,532.40
VI Exceptional items	-	-	-	-
VII Profit before extraordinary items and tax (V – VI)	**920.76**	**4,098.71**	**270.49**	6,532.40
VIII Extraordinary items	-	-	-	-
IX Profit before tax (VII- VIII)	**920.76**	**4,098.71**	**270.49**	6,532.40
X Tax Expense				
(a) Current Tax	231.74	947.15	68.08	1,587.66
(b) Tax Adjustments of Earlier Years	-	-	-	0.16
(c) Deferred Tax	(4.32)	(68.05)	(6.37)	(73.80)
XI Profit (Loss) for the period (IX-X)	**693.34**	**3,219.61**	**208.78**	**5,018.37**
XII Other Comprehensive Income				
A Items that will not be reclassified to Profit or Loss				
(i) Actuarial Gain /(Loss) on Defined Plan Liability/Foreign Currency Transition Reserve				-
(ii) Income tax on Actuarial Gain /(Loss)				-
B Items that will be reclassified to Profit or Loss				
(i) Exchange differences in translating foreign operation				-
(ii) Gain/(Loss) on hedging instruments				-
(iii) Income tax on above items				-
Total Other comprehensive Income	-	-	-	-
Total Comprehensive Income For The Year	693.34	3,219.61	208.78	5,018.37
Paid up equity share capital (Face value of Rs.10 each)				
XII Earning Per Equity Share				
(a) Basic (in ₹ per share)	**6.85**	**31.80**	**2.08**	49.80
(b) Diluted (in ₹ per share)	**6.85**	**31.80**	**2.06**	49.80

VIVIANA POWER TECH LTD. * VADODARA *

VIVIANA POWER TECH LIMITED
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VIVIANA®

A. FINANCIAL RESULTS

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER ENDED JUNE 30, 2026

All amounts in ₹ lakhs, unless otherwise stated

Particulars	Quarter ended			Year Ended
	Q1 (FY: 26-27) June 30, 2026 (Unaudited)	Q4 (FY: 25-26) March 31, 2026 (Audited)	Q1 (FY: 25-26) June 30, 2025 (Unaudited)	March 31, 2026 Audited
Ratios				
(a) debt-equity ratio	0.90	0.81	0.57	0.81
(b) debt service coverage ratio	2.06	8.24	1.73	3.87
(c) interest service coverage ratio	3.51	13.05	3.02	7.54
(d) outstanding redeemable preference shares (quantity and value)	NA	NA	NA	NA
(e) capital redemption reserve / debenture redemption reserve	-	-	-	-
(f) net worth	12,099.53	11,406.19	6,355.19	11,406.19
(g) current ratio	1.11	1.02	0.98	1.02
(h) long term debt to working capital	3.10	4.23	(0.11)	4.23
(i) bad debts to Account receivable ratio;	-	-	-	-
(j) current liability ratio	0.54	0.79	0.95	0.79
(k) total debts to total assets	0.25	0.17	0.23	0.17
(l) debtors' turnover	0.27	1.34	0.10	2.10
(m) inventory turnover	8.55	50.90	3.35	80.11
(n) operating margin percent	16.08%	13.49%	16.75%	14.25%
(o) net profit margin percent	9.65%	10.10%	10.05%	10.00%

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 04/08/2026. The Statutory Auditors of the Company carried out audit of the above standalone financial Results pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015.
02. The financial results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Amended Rules 2016 and in terms of regulation 33 of the SEBI (Listing Obligation and disclosure Requirements) Regulations 2015 and SEBI Circular dated 5th July 2016.
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 IndAS 108
04. Figures of the previous period / year have been regrouped/restated wherever necessary to confirm to current period classification.

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

VIVIANA POWER TECH LTD. * VADODARA *

Nikesh Kishorchandra Choksi
Managing Director
DIN: 07762121
Place: Vadodara
Date: 04/08/2026

VIVIANA POWER TECH LIMITED
Registered Address: 313-315, Orchid Plaza, B/h McDonald's, Sama-Savli Road, Vadodara – 390008
Corporate Office: 7th Floor, Shiva building, Besides Isha Hospital, Sarabhai Campus, Vadodara-390023
Email: info@vivianagroup.in | Web: www.vivianagroup.in | CIN: L31501GJ2014PLC081671

VIVIANA®

A. FINANCIAL RESULTS

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER ENDED JUNE 30, 2026

All amounts in ₹ lakhs, unless otherwise stated

Particulars	Quarter ended			Year Ended
	Q1 (FY: 26-27) June 30, 2026 (Unaudited)	Q4 (FY: 25-26) March 31, 2026 (Audited)	Q1 (FY: 25-26) June 30, 2025 (Unaudited)	March 31, 2026 Audited
I Revenue from operations	7,239.06	32,274.75	3,168.42	53,124.56
II Other Income	91.90	366.71	33.68	501.18
III Total Income (I + II)	**7,330.95**	**32,641.46**	**3,202.10**	**53,625.74**
IV Expenses				
(a) Cost of Material Consumed	5,089.18	26,523.59	1,559.81	37,348.97
(b) Employee benefit expense	225.49	210.59	48.23	628.52
(c) Financial costs	378.52	295.96	170.78	979.26
(d) Depreciation and amortization expense	18.07	16.30	10.92	56.48
(e) Other Expenses	787.59	1,119.12	914.65	7,556.46
Total Expenses	**6,498.86**	**28,165.56**	**2,704.39**	**46,569.69**
V Profit before exceptional and extraordinary items and tax (III –	**832.10**	**4,475.90**	**497.71**	**7,056.05**
VI Exceptional items	(0.24)	-	-	-
VII Profit before extraordinary items and tax (V – VI)	**832.34**	**4,475.90**	**497.71**	**7,056.05**
VIII Extraordinary items	-	-	-	-
IX Profit before tax (VII- VIII)	**832.34**	**4,475.90**	**497.71**	**7,056.05**
Tax Expense				
(a) Current Tax	235.52	908.40	188.01	1,783.52
X (b) Tax Adjustments of Earlier Years	-	0.00	-	0.16
(c) Deferred Tax	(4.32)	(67.99)	(6.37)	(73.80)
XI Profit (Loss) for the period (IX-X)	**601.14**	**3,635.49**	**316.07**	**5,346.17**
XII Other Comprehensive Income				
A Items that will not be reclassified to Profit or Loss				
(i) Actuarial Gain /(Loss) on Defined Plan Liability/Foreign Currency Transition Reserve				-
(ii) Income tax on Actuarial Gain /(Loss)				-
B Items that will be reclassified to Profit or Loss				
(i) Exchange differences in translating foreign operation				-
(ii) Gain/(Loss) on hedging instruments				-
(iii) Income tax on above items				-
Total Other comprehensive Income	-	-	-	-
Total Comprehensive Income For The Year	601.14	3,635.49	316.07	5,346.17
XIII Profit attributable to Owners of the parent company	601.73	3,598.81	326.56	5,273.37
XIV Profit attributable to Non-Controling Interest	(0.59)	36.68	(10.49)	72.80
Paid up equity share capital (Face value of Rs.10 each)				
XV Earning Per Equity Share				
(a) Basic (in ₹ per share)	**5.94**	**35.91**	**3.15**	**52.33**
(b) Diluted (in ₹ per share)	**5.94**	**35.91**	**3.12**	**52.33**

VIVIANA POWER TECH LTD. * VADODARA *

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VIVIANA®

A. FINANCIAL RESULTS

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER ENDED JUNE 30, 2026

All amounts in ₹ lakhs,
unless otherwise stated

Particulars		Quarter ended		Year Ended
	Q1 (FY: 26-27) June 30, 2026 (Unaudited)	Q4 (FY: 25-26) March 31, 2026 (Audited)	Q1 (FY: 25-26) June 30, 2025 (Unaudited)	March 31, 2026 Audited
Ratios				
(a) debt-equity ratio	0.94	0.86	0.87	0.86
(b) debt service coverage ratio	1.89	9.55	1.07	2.70
(c) interest service coverage ratio	3.25	16.18	3.98	8.26
(d) outstanding redeemable preference shares (quantity and value)	NA	NA	NA	NA
(e) capital redemption reserve / debenture redemption reserve	-	-	-	-
(f) net worth	12,220.49	11,618.76	6,355.54	11,618.76
(g) current ratio	1.18	1.07	0.90	1.07
(h) long term debt to working capital	1.60	1.27	(0.02)	1.27
(i) bad debts to Account receivable ratio;	-	-	-	-
(j) current liability ratio	0.58	0.80	0.96	0.80
(k) total debts to total assets	0.25	0.16	0.30	0.16
(l) debtors' turnover	0.25	1.22	0.13	2.01
(m) inventory turnover	2.19	33.03	3.04	54.37
(n) operating margin percent	15.71%	13.70%	20.38%	14.29%
(o) net profit margin percent	8.30%	11.26%	9.98%	10.06%

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 04/08/2026. The Statutory Auditors of the Company carried out audit of the above consolidated financial Results pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015.
02. The financial results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Amended Rules 2016 and In terms of regulation 33 of the SEBI (Listing Obligation and disclosure Requirements) Regulations 2015 and SEBI Circular dated 5th July 2016.
03. Pursuant to Indian Accounting Standard (Ind AS) 108 'Operating Segments', the company has identified a total number of three segments as its reportable business segments. These comprise Erection, installation of T&D lines, and maintenance of power stations, Real Estate, and Manufacturing of Transformers. The company operates exclusively in India; hence, secondary geographical segment disclosures are not applicable.
04. Figures of the previous period / year have been regrouped/restated wherever necessary to confirm to current period classification

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

VIVIANA POWER TECH LTD. * VADODARA *

Nikesh Kishorchandra Choksi
Managing Director
DIN: 07762121
Place: Vadodara
Date: 04/08/2026

VIVIANA POWER TECH LIMITED

Segment Reporting (Consolidated)

	Particulars	Erection, installation of T&D lines, and maintenance of power stations		Real Estate		Manufacturing of Transformers		Unallocated		TOTAL	
		For the Quarter ended as on 30th June, 2026	Year to date as on 30th June, 2026	For the Quarter ended as on 30th June, 2026	Year to date as on 30th June, 2026	For the Quarter ended as on 30th June, 2026	Year to date as on 30th June, 2026	For the Quarter ended as on 30th June, 2026	Year to date as on 30th June, 2026	For the Quarter ended as on 30th June, 2026	Year to date as on 30th June, 2026
(i)	Segment Revenue	7,186.27	7,186.27	50.80	50.80	1.99	1.99	-	-	7,239.06	7,239.06
	Less : Inter-Segmental Revenue	-	-	-	-	-	-	-	-	-	-
	Revenue From Operations	7,186.27	7,186.27	50.80	50.80	1.99	1.99	-	-	7,239.06	7,239.06
(ii)	Segment Results (before Finance Cost and Interest Income)	1,136.51	1,136.51	10.25	10.25	(7.44)	(7.44)	-	-	1,139.32	1,139.32
	Add : Interest Income	62.82	62.82	-	-	8.73	8.73	-	-	71.55	71.55
	Less : Finance Cost	367.17	367.17	0.03	0.03	11.32	11.32	-	-	378.52	378.52
	Profit Before Tax	832.16	832.16	10.22	10.22	(10.04)	(10.04)	-	-	832.34	832.34
	Current Tax	231.74	231.74	3.79	3.79	-	-	-	-	235.52	235.52
	Deferred Tax	(4.32)	(4.32)	-	-	-	-	-	-	(4.32)	(4.32)
	Net Profit for the year	604.75	604.75	6.43	6.43	(10.04)	(10.04)	-	-	601.14	601.14
(iii)	Other Information		-		-		-		-	-	-
	Depreciation and Amortization Expenses	13.14	13.14	0.03	0.03	4.67	4.67	-	-	17.84	17.84
(iv)	Segment Assets and Liabilities		-		-		-		-	-	-
	Segment Assets	43,514.41	43,514.41	2,169.38	2,169.38	195.52	195.52	1.00	1.00	45,880.31	45,880.31
	Less : Inter - Segmental Assets	-	-	-	-	-	-	-	-	-	-
	Net Segment Assets		-		-		-		-	-	-
	Segment Liabilities	30,620.59	30,620.59	2,707.81	2,707.81	331.42	331.42	-	-	33,659.82	33,659.82
	Less : Inter - Segmental Liabilities		-		-		-		-	-	-
	Net Segment Liabilities		-		-		-		-	-	-

VIVIANA POWER TECH LTD. * VADODARA *

LIMITED REVIEW REPORT

To,
The Board of Directors,
Viviana Power Tech 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 Power Tech Limited** for the Quarter ended June 30, 2026. 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 ended June 30, 2026 which have been presented solely based on the financial information compiled by the management.

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

Swati Mehta
Partner
M. No. 407106
UDIN: 26407106OHGFQI2934

MUKUND & ROHIT Chartered Accountants VADODARA

Place: Vadodara
Date: 04.08.2026

MUKUND & ROHIT

CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT

To,
The Board of Directors,
Viviana Power Tech 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 Power Tech Limited** for the Quarter ended June 30, 2026. 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 ended June 30, 2026 which have been presented solely based on the financial information compiled by the management.

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

MUKUND & ROHIT Chartered Accountants VADODARA

Swati Mehta
Partner
M. No. 407106
UDIN: 26407106VQDDIF9272

Place: Vadodara
Date: 04.08.2026

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

Independent Statutory Auditor's Certificate in respect of listed debt securities of Viviana Power tech Limited

1. We, Mukund & Rohit, Chartered Accountants, Statutory Auditors of Viviana Power Tech Limited ("the Company") having its registered office at 313-315, Orchid Plaza, B/h Mac Donald, Sama - Savli Road, Vadodara – 390024 Gujarat, India and the Company has requested vide engagement letter dated 2nd July 2026 to obtain a certificate with respect to book values of the assets provided as security in respect of listed secured debt securities of the Company as at 30th June 2026 and compliance with respect to financial covenants of the listed debt securities for the quarter ended 30th June 2026 in terms of Requirements of Regulation 54 read with Regulation 56 (1) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("LODR Regulations") and SEBI (Debenture Trustees) Regulations, 1993 as amended ("DT Regulations").

Management's Responsibility

2. The Company's Management is responsible for the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.

3. The Management of the Company is also responsible for ensuring that the Company complies with all the relevant requirements of the SEBI circulars, SEBI Regulations, Companies Act, 2013 and other applicable laws and regulations, as applicable. Further, the Company is also responsible to comply with the requirements of Debenture Trust deed executed with the respective Debenture Trustee.

4. The Management is also responsible to ensure that Assets Cover Ratio as on 30th June 2026 is in compliance with the requirements relating to minimum asset cover as specified in SEBI Master Circular No. SEBI/HO/DDHS-PoD-l/P/CIR/2025/117 dated 13th August 2025 (which consolidates and supersedes, inter alia, SEBI Circular No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19th May 2022), with the minimum asset cover requirement of hundred percent as per SEBI Regulation.

Auditor's Responsibility

5. Our responsibility is to provide reasonable assurance for the book values of the assets provided as security in respect of listed secured debt securities of the Company as at 30th June 2026 based on the standalone unaudited financial results and compliance with respect to financial covenants of the listed debt securities for the quarter ended 30th June 2026, as specified in SEBI Master Circular No.

MUKUND & ROHIT
Chartered Accountants
VADODARA

SEBI/HO/DDHS-PoD-I/P/CIR/2025/117 dated 13th August 2025 (which consolidates and supersedes, inter alia, SEBI Circular No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19th May 2022).

6. A reasonable assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the reporting criteria.

7. We have reviewed the Standalone Financial Results for the quarter ended 30th June 2026, prepared by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and issued an unmodified conclusion dated 4th August 2026. Our review of these financial results for the quarter ended 30th June 2026 was conducted in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India ("ICAI").

8. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) I, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

10. We have no responsibility to update this certificate for events and circumstances occurring after the date of this certificate.

Conclusion

11. Based on examination of books of accounts and other relevant records/documents and based on the procedures performed by us, as referred to in paragraph 5 above and according to the information and explanations received, we hereby certify that:

a) Book values of the assets provided as security in respect of listed secured debt securities of the Company as on 30th June 2026 is as under:

(Rs. in lakhs)

Particulars of Asset provided as Security	**Book value as on 30.06.2026**
Trade Receivables	17,943.50

b) Compliance of financial covenants of the listed debt securities

We have examined the compliances made by Viviana Power Tech Limited in respect of the financial covenants of the listed debt securities and certify that such covenants/terms of the issue have been complied by Viviana Power Tech Limited for the quarter ended 30th June 2026.

MUKUND & ROHIT ★ Chartered Accountants ★ VADODARA

12. The above certificate has been given on the basis of information provided by the Management and the records produced before us for verification.

Restriction on Use

13. This certificate has been issued to the management of Viviana Power Tech Limited to comply with requirements of LODR Regulations. Our certificate should not be used for any other purpose or by any person other than the Company and its Debenture Trustee(s). Accordingly, we do not accept or assume any liability or duty of care to any other person to whom this certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

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

MUKUND & ROHIT Chartered Accountants VADODARA

Swati Mehta
Partner
MRN: 407106
UDIN: 26407106EVXWRT7015

Place: Vadodara
Date: 04.08.2026

Annexure I- Format of Security Cover

Column A	Column B	Column C (i)	Column D (ii)	Column E (iii)	Column F (iv)	Column G (V)	Column H (vi) (a)	Column H (vi) (b)	Column I (vii)	Column J	Column K	Column L	Column M	Column N
Particulars		Exclusive Charge	Exclusive Charge	Pari-Passu Charge	Pari-Passu Charge	Pari-Passu Charge	Debt Securities not backed by any assets offered as Security	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate			
	Description of asset for which this certificate relate	Debt for which this certificate being issued	Other Secured Debt	Debt for which this certifica te being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with Pari Pasu Charge)	Other assets on which there is pari-Passu charge (excluding items Covered in column F)			debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets viii	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)
		Book Value	Book Value	Yes/ No	Book Value	Book Value			Nil				Relating to Column F	
ASSETS	First pari passu charge by way of hypothecation over the Company's present and future trade receivables, ranking pari passu with other secured lenders, maintaining a minimum security cover of 1.25 times the outstanding amount of the Secured Non-Convertible Debentures, in accordance with the Debenture Trust Deed.													
Property,Plant and Equipment (PPE)														
Capital Work-in-Progress (CWIP)														
Right of Use Assets														
Goodwill														
Intangible Assets														
Intangible Assets under Development														
Investments														
Loans														
Inventories						940.73			-940.73	0				
Trade Receivables					17943.50					17943.50				
Cash and Cash Equivalents														
Bank Balances other than Cash and Cash Equivalents														
Others						10993.85			-10993.85	0				
Total					**17943.50**	**11934.58**			-11934.58	**17943.50**				
LIABILITIES														
Debt securities to which this certificate pertains					4500.00					4500.00				
Other debt sharing pari-passu charge with above debt														
Other Debt														
Subordinated debt														
Borrowings														
Bank						4395.04				4395.04				
Debt Securities														
Others														
Trade payables						6471.50			-6471.50	0				
Lease Liabilities														
Provisions														
Others														
Total					**4500.00**	**10866.54**			**-6471.50**	**8895.04**				
Cover on Book Value						**2.02**								
Cover on Market Value (ix)														
Security Cover Ratio						1.25								

i *This column shall include book value of assets having exclusive charge and outstanding book value of debt for which this certificate is issued.*

ii *This column shall include book value of assets having exclusive charge and outstanding book value of all corresponding debt other than column C.*

iii *This column shall include debt for which this certificate is issued having any pari passu charge - Mention Yes, else No.*

iv *This column shall include a) book value of assets having pari-passu charge b) outstanding book value of debt for which this certificate is issued and c). other debt sharing pari- passu charge along with debt for which certificate is issued.*

v *This column shall include book value of all other assets having pari passu charge and outstanding book value of corresponding debt.*

vi *This column shall include all those assets which are not charged and shall include all unsecured borrowings including subordinated debt and shall include only those assets which are paid-for.*

vii *In order to match the liability amount with financials, it is necessary to eliminate the debt which has been counted more than once (included under exclusive charge column as also under pari passu). On the assets side, there shall not be elimination as there is no overlap.*

viii *Assets which are considered at Market Value like Land, Building, Residential/ Commercial Real Estate to be stated at Market Value. Other assets having charge to be stated at book value/Carrying Value.*

ix *The market value shall be calculated as per the total value of assets mentioned in Column O.*

MUKUND & ROHIT Chartered Accountants VADODARA

VIVIANA POWER TECH LTD. VADODARA

To,
Viviana Power Tech limited,
313-315, Orchid Plaza,
Sama- Savli Road,
Vadodara-390008

Certificate for disclosure of utilization of issue proceeds

1. This report is issued in accordance with the terms of our agreement dated 02.07.2026.

2. The accompanying Statement (Annexure) contains details of object-wise utilisation of issue proceeds along with variation if any, in accordance with Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, by the Viviana Power Tech Limited (the "Company"), which we have initialled for identification purposes only.

Managements' Responsibility for the Statement

3. The preparation of the accompanying Statement is the responsibility of the Management of the Company. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4. The Management is also responsible for ensuring that the Company complies with the requirements of the Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and for providing all relevant information to the Securities and Exchange Board of India.

Auditor's Responsibility

5. Pursuant to the requirements, it is our responsibility to obtain reasonable assurance and form an opinion as to whether the Statement is in agreement with the books and records of the Company.

6. We conducted our examination of the Annexure in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

MUKUND & ROHIT Chartered Accountants VADODARA

Conclusion

8. Based on our examination as above, and the information and explanations given to us, in our conclusion, the Statement is in agreement with the records produced before us for verification and fairly presents, in all material respects, and there is no circulation of funds or mere passing of book entries in this regard.

Restriction on Use

9. This report is addressed to and provided to the Board of Directors of the Company solely for the purpose of compliance with Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to submit the accompanying Statement to the National Stock Exchange of India Limited and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

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

MUKUND & ROHIT Chartered Accountants VADODARA

Swati Mehta
Partner
MRN: 407106
UDIN: 26407106BGHKPR3303

Place: Vadodara
Date:04.08.2026

Certificate under regulation 52(7) & 52(7A) of the SEBI (LODR) Regulations, 2015

A. Statement of utilization of issue proceeds:

Name of Issuer	ISIN	Mode of fund raising (Public Issue / Private Placement)	Type of instrument	Date of raising fund	Amount raised	Fund utilized	Any deviation (Yes / No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10
Viviana Power Tech Limited	INE0MEG07011	Private Placement	Non - Convertible Debentures	03-March-2026	Rs. 25 Crores	Rs. 25 Crores	Nil	Nil	Nil
Viviana Power Tech Limited	INE0MEG07029	Private Placement	Non - Convertible Debentures	28-April-2026	Rs. 20 Crores	Rs. 20 Crores	Nil	Nil	Nil

B. Statement of deviation/variation in use of Issue proceeds:

Name of listed entity	Viviana Power Tech Limited	Viviana Power Tech Limited
Mode of Fund Raising	Private Placement	Private Placement
Type of instrument	Non - Convertible Debentures	Non - Convertible Debentures
Date of Raising Funds	03-March- 2026	28-April- 2026
Amount Raised	Rs. 25 Crores	Rs. 20 Crores

MUKUND & ROHIT
Chartered Accountants
VADODARA

Report filed for quarter ended	30-June-2026	30-June-2026
Is there a Deviation / Variation in use of funds raised?	Nil	Nil
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	Not Applicable	Not Applicable
If yes, details of the approval so required	Not Applicable	Not Applicable
Date of approval	Not Applicable	Not Applicable
Explanation for the Deviation / Variation	Not Applicable	Not Applicable
Comments of the audit committee after review/board of directors (in case there is no audit committee)	Nil	Nil
Comments of the auditors, if any	Nil	Nil
Objects for which funds have been raised and where there has been a deviation, in the following table:		

ISIN	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the half year according to applicable object (INR Crores and in %	Remarks, if any
INE0MEG07011	To meet the fund requirements for expansion and growth of business activities of	Nil	Rs. 25 Crores	Nil	Rs. 25 Crores	Nil	Nil

	the Company						
INE0MEG07029	To meet working capital requirements, general corporate purposes and also for creation of Debenture Service Reserve in relation to the Debentures	Nil	Rs. 20 Crores	Nil	Rs. 20 Crores	Nil	Nil

Deviation could mean:

(a) Deviation in the objects or purposes for 'which the funds have been raised

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed

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

MUKUND & ROHIT Chartered Accountants VADODARA

Swati Mehta
Partner
MRN: 407106
UDIN: 26407106BGHKPR3303

Place: Vadodara
Date: 04.08.2026

MUKUND & ROHIT
CHARTERED ACCOUNTANTS

<u>Annexure regarding disinvestment in Subsidiaries</u>

Disclosure under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

<table>
<tr><th>Sr. No.</th><th>Particulars</th><th>Details</th></tr>
<tr><td>1.</td><td>Name of the target entities</td><td>Aarsh Transformers Private Limited and
Viviana Life Spaces Private Limited</td></tr>
<tr><td>2.</td><td>Nature of transaction</td><td>Proposed sale/disinvestment of the Company's entire shareholding in the subsidiary companies.</td></tr>
<tr><td>3.</td><td>Reason for the proposed disinvestment</td><td>Strategic restructuring and business reorganisation of the Company.</td></tr>
<tr><td>4.</td><td>Percentage of shareholding proposed to be disposed of</td><td>Aarsh Transformers Private Limited – 75%;
Viviana Life Spaces Private Limited – 90%.</td></tr>
<tr><td>5.</td><td>Shareholding before the proposed transaction</td><td>Aarsh Transformers Private Limited – 75%;
Viviana Life Spaces Private Limited – 90%.</td></tr>
<tr><td>6.</td><td>Shareholding after the proposed transaction</td><td>Nil, upon completion of the transaction.</td></tr>
<tr><td>7.</td><td>Consideration</td><td>To be determined/finalised in accordance with the definitive transaction documents.</td></tr>
<tr><td>8.</td><td>The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division of the listed entity during the last financial year (F.Y. 2025-26)
(Rs. in lakhs)</td><td>
<table>
<tr><th>Particulars</th><th>Amount contributed by Aarsh Transformers Pvt Ltd (F.Y. 2025-26)</th><th>% against conso-lidation</th></tr>
<tr><td>Revenue</td><td>929.22</td><td>1.75</td></tr>
<tr><td>Net worth</td><td>(105.55)</td><td>(0.91)</td></tr>
<tr><th>Particulars</th><th>Amount contributed by Viviana Life Spaces Pvt Ltd (F.Y. 2025-26)</th><th>% against conso-lidation</th></tr>
<tr><td>Revenue</td><td>1.05</td><td>0.00</td></tr>
<tr><td>Net worth</td><td>480.01</td><td>4.13</td></tr>
</table>
</td></tr>
<tr><td>9.</td><td>Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof</td><td>Mrs. Priyanka Richi Choksi is buyer of stake in Viviana Life Spaces Private Limited. She is Promoter of the Viviana Power Tech Company.

Mrs. Renu Sakrani is the buyer of stake in Aarsh Transformers Private Limited. She is not belong to Promoter or Promoter Group of the Viviana Power Tech Company.</td></tr>
<tr><td>10.</td><td>Expected date of completion</td><td>On or before 31st December, 2026, subject to fulfilment of all conditions and approvals.</td></tr>
</table>

11.	Effect of the proposed transaction	Upon completion, Aarsh Transformers Private Limited and Viviana Life Spaces Private Limited are proposed to cease to be subsidiaries of the Viviana Power Tech Limited.
12.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arms-length"	Yes, the transaction is a related party transaction since the acquirer, viz., Mrs. Priyanka Richi Choksi is Promoter of the Viviana Power Tech Limited. The transfer of shares was done at "arms – length" based on a valuation report.
13.	whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations.	Not Applicable
14.	Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/ merger, shall be disclosed by the listed entity with respect to such slump sale	Not Applicable

KAVALJIT NISHANT PARMAR

Digitally signed by KAVALJIT NISHANT PARMAR
Date: 2026.08.04 20:10:41 +05'30'