VIVANTA
INDUSTRIES LIMITED

Date: September 08th, 2026

To,
Department of Corporate Services,
BSE Limited,
Ground Floor, P.J. Tower,
Dalal Street, Fort,
Mumbai- 400001,
Maharashtra, India

BSE Script Code: 541735 **ISIN: INE299W01022**

Dear Sir/Madam,

Subject: Notice of the Thirteen (13th) Annual General Meeting and Integrated Annual Report for the F.Y. 2025-2026

Dear Sir/ Madam,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), please find enclosed the Notice convening the 13th AGM of the Company scheduled to be held on Wednesday, 30th September, 2026 at **4:00 P.M.** (IST) through Video Conferencing /Other Audio Visual Means ('VC/OAVM') and the Integrated Annual Report for F.Y. 2025-2026 of the Company, in compliance with the circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India in this regard. Detailed instructions for remote e-voting, participation in the AGM through VC/OAVM mode and e-voting at the AGM are provided in the Notice of the AGM.

The Integrated Annual Report for F.Y. 2025-2026 Notice of AGM is being sent electronically to the shareholders who have registered their email IDs with the Company or Depository Participant(s) or Registrar and Share Transfer Agent of the Company. Further, a letter providing the web-link to access the AGM Notice and Integrated Annual Report is being sent to those Members who have not registered their e-mail address.

Pursuant to Regulation 46 of the Listing Regulations, the said Annual Report and Notice of the 13th AGM and other relevant documents are available on the Company's website at **www.vivantaindustries.com**

This is for your information and record.

Thanking You,

Yours faithfully,
For, Vivanta Industries Limited

Shah Devang Jayeshbhai Digitally signed by Shah Devang Jayeshbhai
Date: 2026.09.08 18:52:25 +05'30'

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Devang Shah
Company Secretary & Compliance Officer
Membership No.: A75008

VIVANTA
INDUSTRIES LIMITED

INNOVATE | INTEGRATE | INSPIRE

www.vivantaindustries.com

ANNUAL REPORT 2025-26

Delivering Results, Reliability and Rock-solid Dependability

240kW ULTRA-FAST EV CHARGING STATION

Powering a Sustainable Tomorrow

ADVANCED TECHNOLOGY
Next-generation charging for a greener future

RELIABLE & SECURE
Engineered for performance. Built for trust.

SUSTAINABLE IMPACT
Driving clean energy across the world

GLOBAL PRESENCE
Serving communities. Empowering progress.

GLOBAL SOLUTIONS LOCAL COMMITMENT

Vivanta is committed to building a cleaner, smarter and more connected future through innovation, integrity and international collaboration.

CLEAN ENERGY | ADVANCED ENGINEERING | ENVIRONMENT CARE | COMMUNITY FOCUS

ENERGY • ENGINEERING • ENVIRONMENT • EXCELLENCE

POWERING PROGRESS. ENRICHING LIVES.

CORPORATE INFORMATION

VIVANTA INDUSTRIES LIMITED
CIN:L74110GJ2013PLC075393
Email: compliance@vivantaindustries.com
Website: www.vivantaindustries.com
Listed at: BSE Limited, ISIN: INE299W01022, Script Code: 541735

BOARD OF DIRECTORS

Mr. Parikh H.A.	:	Executive Director-Chairperson-Managing Director
Mr. Bhatt Jainil R.	:	Non-Executive - Non-Independent Director
Mr. Rushabh Anilkumar Shah	:	Non-Executive - Independent Director
Ms. Nidhi Bansal	:	Non-Executive - Independent Director
Mr. Mukeshkumar Kanazariya	:	Non-Executive - Independent Director

KEY MANAGERIAL PERSONNEL

Mr. Devang Shah	:	Company Secretary & Compliance Officer (From 31.07.25)
Ms. Vinita Keshwani	:	Company Secretary & Compliance Officer (Up to06.05.25)
Mr. Vikas Vishnubhai Patel	:	Chief Financial Officer

STATUTORY AUDITOR	**:**	M/s. GMCA & Co. (Practising Chartered Accountants)
INTERNAL AUDITOR	**:**	M/s.Dharti Shah & CO. (Practising Chartered Accountants)
SECRETARIAL AUDITOR	**:**	M/S.Jitendra Parmar & Associates (Practising Company Secretaries)

REGISTERED OFFICE
403/TF, Sarthik II, Opp Rajpath Club,
S.G Highway, Bodakdev,
Ahmedabad- 380054, Gujarat, India

REGISTRAR & SHARE TRANSFER AGENTS
Purva Sharegistry (India) Private Limited
Unit No.9, Shiv Shakti Industrial Estate, Ground Floor,
J. R. Boricha Marg, Opp. Kasturba Hospital,
Lower Parel (East), Mumbai - 400011.
Phone: 022-41343255

BANKER
HDFC Bank Limited
Ground Floor, Astral Tower, near Mithakhali
Six Road, Navrangpura, Ahmedabad,
Gujarat – 380009, India

DEPOSITORIES
NSDL
CDSL

The Annual Report copy will be available on the Company's website address at https://www.vivantaindustries.com/annual-reports/ for download and information purposes

VIVANTA INDUSTRIES LIMITED
CIN: L74110GJ2013PLC075393
Registered Office:403/TF, Sarthik II, Opp Rajpath Club, S.G Highway, Bodakdev, Ahmedabad- 380054, Gujarat, India
Telephone: +91 79 2687 0952, Email ID: compliance@vivantaindustries.com
Website: www.vivantaindustries.com

NOTICE OF THE 13TH ANNUAL GENERAL MEETING

Notice is hereby given that the 13th Annual General Meeting of the Shareholders of **VIVANTA INDUSTRIES LIMITED (CIN: L74110GJ2013PLC075393)**will be held on Wednesday, 30th September, 2026 at 04:00 P.M. IST through Video Conferencing ("VC")/ other Audio-Visual Means ("OAVM") to transact the following business.

ORDINARY BUSINESS:

1. ADOPTION OF ANNUAL ACCOUNTS:

To receive, consider and adopt:

a. Audited Standalone Financial Statements of the Company for the Financial Year ended on 31st March, 2026 together with the Reports of Board of Directors and Independent Auditor's report thereon; and

b. Audited Consolidated Financial Statements of the Company for the Financial Year ended on 31st March, 2026 together with the Reports of Board of Directors and Independent Auditor's report thereon.

2. RE-APPOINTMENT OF MR. JAINIL RASESHKUMAR BHATT (DIN: 03362796), THE RETIRING DIRECTOR

To Appoint a Directorin place of Mr. Jainil R. Bhatt(DIN: 03362796), a director who is liable to retire by rotation and, being eligible, has offered himself for re-appointment.

SPECIAL BUSINESS:

3. TO APPROVE MATERIAL RELATED PARTY TRANSACTION(S) PROPOSED TO BE ENTERED INTO BY THE COMPANY DURING THE FINANCIAL YEAR 2026-2027.

To consider and if thought fit, to pass with or without modification(s), the following Resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Regulations 2(1)(zb), 2(1)(zc),Regulation 23 and Other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"),Sections 2(76), 177 and Section 188 and other applicable provisions of the Companies Act, 2013 ("Act") read with the rules, if any, as amended from time to time and other applicable laws, regulations, notification, circulars and rules as amended from time to time, the Company's Policy on Related Party Transactions, subject to such approval(s), consent(s) and/or permission(s) as may be required in accordance with the Memorandum of Association and Articles of Association of the Company and based on the recommendation of the Audit Committee and the Board of Directors, the consent of the Members of the Company, be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the 'Board', which term shall be deemed to include the Audit Committee or any other

Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this Resolution) for entering into and / or carrying out existing and/or new Agreements/ contracts / arrangements/ transactions (whether individually or series of transaction(s) taken together or otherwise), for the financial year 2026-2027 and for the next financial year 2027-2028 i.e., until the date of the Annual General Meeting of the Company to be held during the calendar year 2027 {maximum validity of 15 (fifteen) months}, with the Related Parties specified in **Enclosure-A** annexed heretoof the Company as per the amended SEBI Listing Regulations, whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier contracts/ arrangements/ transactions or as a fresh and independent transaction(s) or otherwise, provided that such contracts, arrangements and transactions be undertaken on the terms and conditions as may be mutually agreed between the Company and the said Related Parties on arm's length basis and in the ordinary course of business."

"RESOLVED FURTHER THAT the aggregate value of all such Related Party Transaction(s), whether individually or collectively, with the Related Parties specified in Enclosure-A shall not exceed **₹100,00,00,000/- (Rupees One Hundred Crores Only)** during the Financial Year 2026-2027."

"RESOLVED FURTHERTHAT all actions taken by the Board in connection with any matter referred to or contemplated in this Resolutionrelating to unsecured loans taken from the Directors, promoters group Companies, interestaccrued thereon paid/to bepaid, be and are hereby approved, ratified and confirmed."

"RESOLVED FURTHER THAT the Audit Committee and/or the Board of Directors of the Company be and are hereby authorised to do and perform all such acts, deeds, matters and things as may be necessary to give effect to this Resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval ofthe Members."

"RESOLVED FURTHER THAT the Audit Committee and/or the Board of Directors of the Company be and are hereby authorised to delegate all or any of the powers conferred, to any Director or any other Officer(s) / Authorised Representatives of the Company, to do all such acts and take appropriate steps, as may be considered necessary or expedient, after taking necessary approvals, if required to give effect to this Resolution."

Enclosure-A

Sr. No.	Names of related parties	Relationship
1	H. A Parikh	Managing Director and Promoter of the Company
2	Jainil R Bhatt	Non-Executive Non-Independent Director
3	Vikas Patel	Chief Financial Officer (Key Managerial Personnel)
4	Rushabh A Shah	Non-Executive Independent Director
5	Nidhi Bansal	Non Executive Independent Director
6	Mukesh Kanazariya	Non Executive Independent Director
7	Devang Shah	Company Secretary and a Compliance Officer (Appointed as on 31-7-2025)
8	Vinita Keshwani	Company Secretary and a Compliance Officer (April 2025 to 06th May 2025)
9	P. H. Parikh	Promoter of the Company and also provides an unsecured loan to Vivanta Industries Limited
10	R. A.Parikh	Promoter of the Company
11	T. A. Parikh	Promoter of the Company
12	Girishbhai B. Bhatt	Promoter of the Company

13	Vivanza Lifesciences Private Limited	Entity in which the Promoter/Director of the Company is interested
14	Vivanza Biosciences Limited	Entity in which the Promoter/Director of the Company is interested
15	Indigenius Advisory Services Private Limited	Entity in which the Promoter/Director of the Company is interested
16	Viva Energy Fertilizers Private Limited	Entity in which the Promoter/Director of the Company is interested
17	Vitaaglobal Bioscience Private Limited	Entity in which the Promoter/Director of the Company is interested
18	Vital I.P. Private Limited (Formerly known as Vital Interiors & Furnitures Private Limited)	Entity in which the Promoter/Director of the Company is interested
19	Vipronova Lifescience Private Limited	Entity in which the Promoter/Director of the Company is interested
20	Vitale Beverages Private Limited	Entity in which the Promoter/Director of the Company is interested
21	CKIM Pharma LLP	Joint Venture LLP of the Company
22	Viva Surbhi Biotech LLP	Entity in which the Promoter/Director of the Company is interested
23	Trinity Ganesh Private Limited	Subsidiary Company of the Company
24	Vaishali Lifecare Private Limited	Entity in which the Promoter/Director of the Company is interested
25	Winfra Green Projects Private Limited	Entity in which the Promoter/Director of the Company is interested
26	Meghdhanush Drones and Agro Technologies Private Limited	Entity in which the Promoter/Director of the Company is interested
27	Vital Intelligence Technology Private Limited	Entity in which the Promoter/Director of the Company is interested.
28	Kesar Pharma Limited	Entity in which the Promoter/Director of the Company is interested.
29	Kesar Finchem Private Limited	Entity in which the Promoter/Director of the Company is interested.
30	Virtual To Visual Jewellery Designs Private Limited	Entity in which the Promoter/Director of the Company is interested.
31	Vitaledge Nextgen Private Limited	Entity in which the Promoter/Director of the Company is interested.

4. TO ADOPT A NEW SET OF MEMORANDUM OF ASSOCIATION (MOA) OF THE COMPANY IN CONFORMITY WITH THE PROVISIONS OF THE COMPANIES ACT, 2013

To consider and, if thought fit, to pass with or without modifications, the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to Section 4, 13, 15 of the Companies Act, 2013 and all other applicable provisions of the Companies Act, 2013, read with Companies (Incorporation) Rules, 2014 (including any statutory modification(s) amendment(s), re-enactment(s) or substitution thereof for the time being in force, and subject to such approvals, permissions and sanctions as may be necessary, the consent of the Members of the Company be and is hereby accorded to adopt a new set of Memorandum of

Association of the Company in conformity with the provisions of the Companies Act, 2013 and Schedule I made thereunder, in substitution for and to the exclusion of the existing Memorandum of Association of the Company.”

“RESOLVED FURTHER THAT the existing Main Object Clause of the Memorandum of Association, comprising sub-clauses 1 to 3, shall remain unchanged and shall be retained in the new set of Memorandum of Association without any modification, and only the format, arrangement, headings and numbering of the clauses shall be aligned with the requirements of the Companies Act, 2013 and Schedule I thereto.”

“RESOLVED FURTHER THAT the clauses of the Memorandum of Association be suitably renumbered, reclassified and restated, wherever necessary, to bring the Memorandum of Association in conformity with the format prescribed under Schedule I to the Companies Act, 2013, without effecting any change in the substantive provisions thereof.”

“RESOLVED FURTHER THATany Director of the Company and/or the Company Secretary be and are hereby severally authorised to do all such acts, deeds, matters and things as may be considered necessary, desirable or expedient, including signing and filing the requisite forms, applications, returns and other documents with the Registrar of Companies, Ministry of Corporate Affairs or any other statutory or regulatory authority, and to take all such steps as may be required for giving effect to this Resolution.”

“RESOLVED FURTHER THATthe Board of Directors of the Company be and is hereby authorised to delegate all or any of the powers conferred upon it by this Resolution to any Committee of the Board, Director(s), Company Secretary or any other officer(s) of the Company, as may be considered necessary for the purpose of giving effect to this Resolution.”

5. TO ADOPT A NEW SET OF ARTICLES OF ASSOCIATION (AOA) OF THE COMPANY IN CONFORMITY WITH THE PROVISIONS OF THE COMPANIES ACT, 2013

To consider and, if thought fit, to pass with or without modifications, the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 5, 14 and all other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Incorporation) Rules, 2014 and other applicable rules made thereunder, including any statutory modification(s), amendment(s), re-enactment(s) or substitution thereof for the time being in force, and subject to such approvals, permissions and sanctions as may be necessary, the consent of the Members of the Company be and is hereby accorded to adopt a new set of Articles of Association of the Company in conformity with the provisions of the Companies Act, 2013, in substitution for and to the exclusion of the existing Articles of Association of the Company.”

“RESOLVED FURTHER THAT the proposed adoption of the new set of Articles of Association is solely for the purpose of aligning the Articles of Association with the provisions of the Companies Act, 2013 and the applicable rules made thereunder, and does not involve any material change in the rights of the Members except to the extent required under the Companies Act, 2013.“

“RESOLVED FURTHER THAT any Director of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things as may be considered necessary, desirable or expedient, including signing and filing the requisite forms, applications, returns and other documents with the Registrar of Companies, Ministry of Corporate Affairs or any other statutory or regulatory authority, and to take all such steps as may be required for giving effect to this Resolution..”

"RESOLVED FURTHER THATthe Board of Directors of the Company be and is hereby authorised to delegate all or any of the powers conferred upon it by this Resolution to any Committee of the Board, Director(s), Company Secretary or any other officer(s) of the Company, as may be considered necessary for the purpose of giving effect to this Resolution"

6. APPROVAL TO ADVANCE ANY LOAN/GIVE GUARANTEE/PROVIDE SECURITY U/S 185 OF THE COMPANIES ACT,2013

To consider and, if thought fit, to pass with or without modifications, the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 185 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") (including any statutory modification(s), amendment or re-enactment thereof for the time being in force) read with relevant rules framed thereunder, applicable provisions of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, if any, and subject to such other approvals, consents, sanctions and permissions as may be necessary, the approval of shareholders of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as 'the Board' which term shall be deemed to include, unless the context otherwise requires, any Committee which the Board may have constituted or hereinafter constitute), for advancing loan(s) including any loan including any loan represented by book debt and/or giving of guarantee(s) and/or providing of security(ies) in connection with any loan taken or to be taken by, any entity which is a Subsidiary or Associate or Joint Venture or group entity of the Company or any other person in which any of the Director of the Company is deemed to be interested (collectively referred to as the "Entities"), from time to time, including ratification of all such transactions already entered into, if any, up to an aggregate limit of `50,00,00,000/- (Rupees Fifty Crores only) in one or more tranches, which the Board may, in its absolute discretion deem beneficial and in the interest of the Company, provided that such loan(s) shall be utilised by borrowing entity(ies) for its/their principal business activities."

"RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board be and is hereby authorized on behalf of the Company to negotiate, finalize and agree the terms and conditions of the aforesaid loan/guarantee/security, and to take all necessary steps, to execute all such documents, instruments and writings and to do all necessary acts, deed and things in order to comply with all the legal and procedural formalities and to do all such acts, deeds or things incidental or expedient thereto and as the Board may in its absolute discretion deem fit and proper in the best interest of the Company without seeking any further approval of the members"

7. TO REVISE AUTHORITY OF THE BOARD OF DIRECTORS TO BORROW PURSUANT TO SECTION 180(1)(C) OF THE ACT

To consider and, if thought fit, to pass with or without modifications, the following resolution as a Special Resolution:

"RESOLVED THAT in supersession of the earlier Resolution passed by the Members, pursuant to the provisions of Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013, the Memorandum and Articles of Association of the Company, consent of the Members be and is hereby accorded to the Board of Directors, to borrow from time to time any sum or sums of monies on such terms and conditions as may be determined, from anyone or more of the Company's bankers and/or from anyone or more other banks, financial institutions, whether in India or abroad, and whether by way of cash credit, advance or deposits, loans or bill discounting, issue of debentures, commercial papers, long/short term loans, and whether unsecured or secured by mortgage, charge, hypothecation or lien or pledge of the Company's assets, licenses and properties, whether immovable or movable and all or any of the undertaking(s) of the Company, notwithstanding that the moneys to be borrowed together with the moneys already borrowed by the Company (apart from temporary loans obtained from the Company's bankers in the ordinary course of business) up to the aggregate of the paid-up capital of the Company, its free reserves, that is to say, reserves not set apart for any specific purpose and securities premium and if aforesaid borrowing will or may exceed the aforesaid aggregate, the total amount up to which the moneys may be borrowed by the Company and outstanding at any time shall (apart from temporary loan obtained from the bankers in the ordinary course of business) not exceed the sum of Rs. 105 Crore (Rupees One Hundred Five Crore Only);

"RESOLVED FURTHER THAT, in connection with the aforesaid, the Board be and is hereby authorized to do all such acts, deeds, matters and things as may be deemed necessary, desirable, proper or expedient for the purpose of giving effect to this Resolution and for matters connected therewith or incidental thereto;

"RESOLVED FURTHER THAT, notwithstanding the aforesaid supersession, all actions and decisions taken till date under the said Resolution shall be valid and in order."

8. TO APPROVE LOANS, INVESTMENTS OR GUARANTEE OR SECURITY UNDER SECTION 186 OF THE COMPANIES ACT, 2013 AND IN THIS REGARD

To consider and, if thought fit, to pass with or without modifications, the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 186 and all other applicable provisions, if any, of the Companies Act, 2013 ('the Act') read with the Companies(Meetings of Board and its Powers) Rules, 2014, including any statutory ymodification(s) thereto or re-enactment(s) thereof, for the time being in force, andsubject to such other consents, permissions, approvals, as may be required in that behalf, the approval of the members of the Company be and is hereby accorded to the Board of Directors of the Company to (i) give any loan to any person or other body corporate; (ii) give any guarantee or provide any security in connection with a loan toany other body corporate or person and (iii) acquire by way of subscription, purchaseor otherwise, the securities of any other body corporate, as they may in their absolutediscretion deem beneficial and in the interest of the Company, subject however thatthe aggregate of the loans and investments so far made in and the amount for which guarantees or securities have so far been provided to all persons or bodies corporate along with the additional investments, loans, guarantees or securities proposed to be made or given or provided by the Company, from time to time, in future, shall not exceed a sum of Rs. 100 Crores (Rupees One Hundred Crores only) over and above the limit of60% of the paid-up share capital, free reserves and securities premium account of theCompany or 100% of free reserves and securities premium account of the Company,whichever is more, as prescribed under Section 186 of the Companies Act, 2013."

"RESOLVED FURTHER THAT for the purpose of giving effect to the above, any Director and/or Company Secretary of the Company, be and are hereby authorised to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to all matters arising out of and incidental thereto and to sign and to execute deeds, applications, documents and file returns with Registrar of Companies, that may be required, on behalf of the Company and generally to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution."

NOTES:

1. The Ministry of Corporate Affairs ('MCA'), vide its General Circular No. 20/2020 dated 05 May 2020 read with the subsequent circulars issued from time to time, the latest one being General Circular No. 03/2025 dated 22ndSeptember 2025 (MCA Circulars), and such other applicable circulars issued by MCA and the Securities and Exchange Board of India ('SEBI') ('the Circulars'), the Company is convening the 13thAnnual General Meeting ('AGM') through Video Conferencing ('VC')/Other Audio Visual Means ('OAVM'), without the physical presence of the Members at a common venue.

2. In terms of SEBI Listing Regulations and the Circulars, the Company is sending this AGM Notice along with the Annual Report for financial year 2025-2026 in electronic form only to those Members whose email addresses are registered with the National Securities Depositories Limited ('NSDL') and/or Central Depository Services (India) Limited ('CDSL'), (NSDL and CDSL collectively 'Depositories'). A letter is also being sent to the shareholders whose email addresses are not registered, stating the web-link where the Annual Report is uploaded on the website of the Company. The Company shall send the physical copy of the Annual Report for the financial year 2025-2026 only to those Members who specifically request the same at compliance@vivantaindustris.com by quoting their DP ID and Client ID. The Notice convening the AGM and the Annual Report for financial year 2025-2026 have been uploaded on the website of the Company at www.vivantaindustries.com, the website of the BSE Limited ('BSE') at www.bseindia.com on which the equity shares of the Company are listed.

3. **Nomination facility**: Members holding shares in demat mode may contact their respective DPs to update the nomination.

4. Members may attend and participate in the AGM through the VC/OAVM facility provided by **National Securities Depository Limited (NSDL)** by using the login credentials sent to their registered e-mail addresses. Detailed instructions for attending the AGM through VC/OAVM and for casting votes through remote e-voting and e-voting during the AGM are provided in this Notice.

   Pursuant to Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, Secretarial Standard-2 issued by the Institute of Company Secretaries of India ("ICSI"), Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the applicable MCA Circulars, the Company has provided the facility of remote e-voting and e-voting during the AGM through NSDL.

   The remote e-voting period shall commence on **Sunday, 27thSeptember, 2026 at 9:00 A.M. (IST)** and shall end on **Tuesday, 29th September, 2026 at 5:00 P.M. (IST)**. The cut-off date for determining the eligibility of Members to vote electronically is **Wednesday, 23rdSeptember, 2026**.

5. Pursuant to the provisions of the Act, normally, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his / her behalf who may or may not be a Member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC / OAVM, physical attendance of Members has been dispensed with. Further, as per the MCA and SEBI Circulars, the facility for appointment of proxies by the Members will not be available for the AGM. However, in pursuance of Sections 112 and 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State, or a body corporate can attend the AGM through VC / OAVM and cast their votes through e-Voting.
   Institutional / Corporate Shareholders (i.e. other than individuals / HUF, NRI, etc.) are required to send a scanned copy (PDF / JPG Format) of its Board or governing body Resolution / Authorization etc., authorizing its representative to attend the AGM on its behalf and to vote either through remote e-voting or during the AGM. The said Resolution / Authorization should be sent electronically through

their registered email address to the Scrutinizer at csgauravbachani@gmail.com with a copy marked to evoting@nsdl.com and the company's email ID at compliance@vivantaindustries.com

6. (a) Since the AGM is being held through VC/OAVM, the Route Map to the venue of the AGM is not annexed to this Notice.
   (b) In case of joint holders, the Member whose name appears first in the Register of Members/Register of Beneficial Owners maintained by the Depositories shall be entitled to vote at the AGM.
   (c) Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
   (d) Members who have cast their votes through remote e-voting prior to the AGM may attend the AGM but shall not be entitled to vote again during the AGM.

7. The Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or Arrangements maintained under Section 189 of the Act and all other documents referred to in the Notice shall be available for electronic inspection by the Members during the AGM.
   Members whose e-mail addresses are not registered with the Company/Depository Participants are requested to register or update their e-mail addresses to receive the Notice of AGM, Annual Report and other communications electronically.

8. Members desirous of obtaining any information relating to the Financial Statements or any matter to be transacted at the AGM are requested to send their queries to the Company at least **seven days** before the AGM.

   Members who wish to express their views or ask questions during the AGM may register themselves as Speakers by sending their request, mentioning their name, DP ID/Client ID or Folio Number, e-mail address and mobile number, at least **seven days** before the AGM. Only those Members who have registered themselves as Speakers shall be permitted to speak during the AGM, subject to availability of time.

9. Members holding shares in physical form are requested to furnish/update their PAN, nomination, contact details, bank account particulars and other KYC details with the Company's Registrar and Share Transfer Agent in accordance with the applicable SEBI Circulars. Members holding shares in dematerialised form are requested to update the said details with their respective Depository Participants.

   Members holding shares in physical form are also advised to dematerialise their shareholding at the earliest. Members may note that requests relating to transfer, transmission, transposition, issue of duplicate share certificates and other service requests shall be processed in accordance with the applicable SEBI Circulars and subject to compliance with the prescribed KYC requirements.

10. Members are requested to note the provisions of Sections 124 and 125 of the Companies Act, 2013 read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 relating to transfer of unpaid/unclaimed dividend and the corresponding equity shares to the Investor Education and Protection Fund (IEPF).

11. Pursuant to Section 72 of the Companies Act, 2013, Members holding shares in physical form may register nomination with the Company's Registrar and Share Transfer Agent, while Members holding shares in dematerialised form may register nomination with their respective Depository Participants.

12. The information required pursuant to Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on General Meetings in respect of the Director(s) seeking appointment/re-appointment at the AGM forms part of this Notice.

13. The Members can join the AGM through VC/OAVM, 30 minutes before the scheduled time of the commencement of the AGM by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available on a first-come, first-served basis as per the Circulars. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairperson of the Audit Committee, Nomination and Remuneration Committee and Stakeholders' Relationship Committee, Auditors, etc. who are allowed to attend the AGM without restriction on account of a first-come, first-served basis.

14. Non-resident Indian Members are requested to inform about the following immediately to the concerned Depository Participant(s), as the case may be:

    (a) the change in the residential status on return to India for permanent settlement; and
    (b) the particulars of the NRE account with a Bank in India, if not furnished earlier.

    Members are requested to intimate changes if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held by them in electronic form.

15. In case of joint holders attending the AGM, only such joint holder who is higher in the order of names will be entitled to vote.

16. As required under Secretarial Standard - 2 on General Meetings, details in respect of Directors seeking re-appointment at the AGM are separately annexed hereto as Annexure A to the Directors' Report. Directors seeking re-appointment have furnished requisite declarations under Section 164(2) and other applicable provisions of the Companies Act, 2013, including rules framed thereunder.

17. Members may please note that SEBI has made Permanent Account Number (PAN) as the sole identification number for all participants transacting in the securities market, irrespective of the amount of such transactions. SEBI has also made it mandatory for submission of PAN in the following cases: (i) Deletion of name of the deceased member(s) (ii) Transmission of shares to the legal heir(s) and (iii) Transposition of shares. Further, the Members are requested to kindly note that as per SEBI circular, it is mandatory for Members holding shares in physical form to register their PAN, KYC details, Bank Particulars and Nomination against their folio no. PAN is also required to be linked to Aadhaar Number by the Members to be considered as a valid PAN. Members are requested to provide Form ISR1, ISR2, Nomination Form duly filled and signed along with the hard copy of the following self-attested documents to RTA for registration against their respective folio(s) :
    - Identity Proof: Copy of PAN Card/Aadhar Card
    - Address Proof: Copy of Aadhar Card/Passport/ Client Master List/Utility Bill not over 3 months old
    - Bank Details: Copy of the cancelled cheque stating the name of the Member as account holder.Contact Details: Mobile no., email ID
    - Nomination: Please provide Form SH13 duly filled and signed to RTA.

    In the absence of any of the above information registered against your folio no., your folio no. will be frozen for any updation/dividend payment as per the direction under the aforesaid Circular.

SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2021/655 dated November 3, 2021 (subsequently amended by Circular Nos. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2021/687 dated December 14, 2021, SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 March 16, 2023 and SEBI/HO/MIRSD/ POD-1/P/CIR/2023/181 dated November 17, 2023) has mandated that with effect from April 1, 2024, security holders (holding securities in physical form also) shall be paid dividend only through electronic mode. Such payment shall be made only after furnishing the PAN, choice of nomination, contact details including mobile number, bank account details and specimen signature by such shareholders. Further, relevant FAQs published by SEBI on its website can be viewed at the following link: https://www.sebi. gov.in/sebidata /faqfiles/jan-2024/1704433843359.pdf

Place: Ahmedabad
Date: 02/09/2026

By order of the Board,
For Vivanta Industries Limited

Sd/-
Devang Shah
Company Secretary and Compliance Officer
Membership No. 75008

1. Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 (“SEBI Circular”) and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.

2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secret arial Standard on General Meetings (SS-2) issued by the ICSIand Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.vivantaindustries.com The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and respectively and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on 27thSeptember, 2026 (9:00 a.m.) and ends on 29thSeptember, 2026 (5:00 p.m.) The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members,

whose names appear in the Register of Members/Beneficial Owners as on the record date (cut-off date) i.e. 23rdSeptember, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 23rdSeptember, 2026

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.
Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting periodor joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'**section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL**and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to

	NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL**and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App “**NSDL Speede**” facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.comand click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.comor contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. otsher than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csgauravbachani@gmail.com with a copy marked to evoting@nsdl.com.Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution/Power of Attorney /Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Mr. Sachin Kareliya atevoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to compliance@vivantaindustries.com
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (selfattested scanned copy of Aadhar Card) tocompliance@vivantaindustries.com.If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of theAGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in theAGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGHVC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at compliance@vivantaindustries.com. The same will be replied by the company suitably.

6. Members who would like to express their views or ask questions may register themselves as a speaker by sending the request along with their queries in advance, mentioning their name, demat account number, email ID and mobile number at compliance@vivantaindustries.com. The Speaker Registration will be open from Wednesday, 16th September 2026 to Wednesday, 23rd September 2026. Only those Members who are registered will be allowed to express their views or ask questions. The Company reserves the right to restrict the number of questions and number of speakers, depending upon availability of time as appropriate for smooth conduct of the AGM.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 10 days prior to the meeting, mentioning their name, demat account number/folio number, email ID, and mobile number at compliance@vivantaindustries.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 10 days prior to the meeting, mentioning their name, demat account number/folio number, email ID, and mobile number at compliance@vivantaindustries.com. These queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as speakers will only be allowed to express their views/ask questions during the meeting.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

As required by section 102 of the Companies Act, 2013 (Act), the following explanatory statement sets out all material facts relating to the business mentioned under Item Nos. 3 to 8 of the accompanying Notice:

Item No. 3 :

The provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021 ("SEBI Listing Regulations"), effective April 1, 2022, mandate prior approval of the Members by means of an ordinary resolution for all material Related Party Transactions ("RPT"), even if such transactions are in the ordinary course of business ofthe concerned company and atan arm's length basis.

A transaction with a related party shall be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during the financial year, exceed(s) Rs. 1,000 Crore, or 10% of the annual consolidated turnover as per the last audited financial statements of the listed entity, whichever is lower.

Further, Regulation 2(1)(zc) of the SEBI Listing Regulations defines a related party transaction to include a transaction involving a transfer of resources, services or obligations between (i) a listed entity or any of its subsidiaries, on one hand, and a related party of the listed entity or any of its subsidiaries, on the other hand, or (ii) the listed entity or any of its subsidiaries, on one hand, and any other person or entity, the purpose and effect of which is to benefit a related party of the listed entity or any of its subsidiaries, regardless of whether a price is charged, subject to the exclusions specified under the SEBI Listing Regulations.

The said limits are applicable even if the transactions are in the ordinary course of business ofthe concerned company and atan arm's length basis. The amended Regulation 2(1)(zc) of the SEBI Listing Regulations has also enhanced the definition of related party transaction which now includes a transaction involving a transfer of resources, services or obligations between a listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand, regardless of whether a price is charged or not.

Further, SEBI, vide Circular dated 8thApril, 2022 has clarified that the omnibus Members' approval for material RPTs of the Company shall be valid up to the date of the next AGM, for a period not exceeding 15 (fifteen) months (maximum validity of 15 months).

In the financial year 2026-2027 and in the next financial year 2027-2028 until the date of the Annual General Meeting of the Company, the transactions of the Company with the below-mentioned Related Parties may exceed the applicable materiality thresholds, as provided under the SEBI Listing Regulations, as amended from time to time. Information pursuant to SEBI circular no. SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021:

1. Details of summary of information provided by the Management to the Audit Committee		
Sr.No.	**Description**	**Details**
a.	Name of the related party and its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	1. H.A. Parikh, Managing Director and a Promoter of the Company 2. Jainil R Bhatt, Non-Executive Non-Independent Director of the Company. 3. Vikas Patel, Chief Financial Officer of the Company. 4. Rushabh A Shah, Non-Executive Non-Independent Director of the Company. 5. Nidhi Bansal, Non-Executive Non-Independent Director of the Company. 6.Mukesh Kanazariya, Non-Executive Non-Independent Director of the Company.

		7. Devang Shah, Company Secretary and a Compliance Officer of the Company. 8. Vinita Keshwani, Company Secretary and a Compliance Officer of the Company. 9. P. H. Parikh, Promoter of the Company and also provides an unsecured loan to Vivanta Industries Limited 10. R. A.Parikh, Promoter of the Company and also provides an unsecured loan to Vivanza Biosciences Limited 11. T. A. Parikh, Promoter of the Company, also provides an unsecured loan to Vivanza Biosciences Limited 12. Girishbhai B. Bhatt, Promoter of the Company, has given an unsecured loan to Vitaaglobal Biosciences Private Limited. 13. Vivanza Lifesciences Private Limited, Entity in which the Promoter/Director of the Company is interested 14. Vivanza Biosciences Limited, Entity in which the Promoter/Director of the Company is interested 15. Indigenius Advisory Services Private Limited, Entity in which the Promoter/Director of the Company is interested 16. Viva Energy Fertilizers Private Limited, Entity in which the Promoter/Director of the Company is interested 17. Viva Energy Fertilizers Private Limited, Entity in which the Promoter/Director of the Company is interested 18. Vitaaglobal Bioscience Private Limited, Entity in which the Promoter/Director of the Company is interested 19. Vital I.P. Private Limited (Formerly known as Vital Interiors & Furnitures Private Limited) VITAL I.P. Private Limited, Entity in which the Promoter/Director of the Company is interested. 20. Vipronova Lifescience Private Limited, Entity in which the Promoter/Director of the Company is interested 21. Vitale Beverages Private Limited, Entity in which the Promoter/Director of the Company is interested 22. CKIM Pharma LLP, Joint Venture LLP of the Company and Entity in which the Promoter/Director of the Company is interested 23. Viva Surbhi Biotech LLP in which the Promoter/Director of the Company is interested 24. Trinity Ganesh Private Limited, a Subsidiary Company of the Company. 25. Vaishali Lifecare Private Limited, an entity in which the Promoter/Director of the Company is interested 26. Winfra Green Projects Private Limited, an entity in which the Promoter/Director of the Company is interested 27. Meghdhanush Drones and Agro Technologies Private Limited, Entity in which the Promoter/Director of the Company is interested 28. Vital Intelligence Technology Private Limited, Entity in which the Promoter/Director of the Company is interested 29. Kesar Pharma Ltd, Entity in which the Promoter/Director of the Company is interested 30. Kesar Finchem Private Ltd, Entity in which the

		Promoter/Director of the Company is interested. 31. Vitaledge Nextgen Private Limited, Entity in which the Promoter/Director of the Company is interested.
b.	Nature, material terms, monetary value and particulars	**Nature of Transactions**:Purchase, sale or supply of goods and materials, rendering or availing of services, contract manufacturing, leasing, reimbursement of expenses, loans, advances,investments, guarantees, security and other business transactions in the ordinary course of business. **Related Parties:**As specified in Enclosure-A annexed to this Notice. **Material Terms:**On an arm's length basis and in the ordinary course of business. **Maximum Aggregate Value:**₹100 Crores during F.Y. 2026-2027
c.	Value of Transaction	Upto Rs. 100 Crore in case of each related party.
d.	Percentage of annual consolidated turnover considering F.Y.2025-2026 as the immediately preceding financial year	39.98 %
2.	Justification for the transaction	The related party transactions are in the ordinary course of the business and at arm’s length basis.
3. Details of transaction relating to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary: Not Applicable		

Accordingly, as per the SEBI Listing Regulations, the approval of the Members is sought for all such contracts/arrangements/ transactions to be undertaken (whether individually or taken together or series of transactions or otherwise), whether by way of continuation/ extension/ renewal/ modification of earlier arrangements/ transactions or as fresh and independent transaction(s) or otherwise) with the above-mentioned Related Parties of the Company, during the financial year 2026-2027 and in the next financial year 2027-2028 until the date of the AGM of the Company.

The above transactions are in the ordinary course of business of the Company and on an arm’s length basis and as such are exempt from the provisions of Section 188(1) of the Companies Act, 2013 and the Rules made thereunder.

The Audit Committee and the Board of Directors of the Company have granted their approval for the RPTs proposed to be entered into by the Company with the aforementioned Related Parties during the financial year 2026-2027 and in the next financial year 2027-2028.

Members may please note that in terms of the provisions of the SEBI Listing Regulations, Related Parties as defined thereunder (whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve the resolution.

None of the other Related Parties like Directors, Key Managerial Personnel and their relatives have any conflict of interest with the RPTs for which approval of Members is sought.

Item No. 4 and 5 :

Pursuant to the provisions of the Companies Act, 2013, it is proposed to adopt a new set of Memorandum of Association ("MOA") and Articles of Association ("AOA") of the Company in conformity with the provisions of the Companies Act, 2013 and the rules made thereunder.

The existing MOA and AOA of the Company were framed under the provisions of the Companies Act, 1956 and contain references to the provisions of the said Act. Accordingly, it is considered expedient to adopt a new set of MOA and AOA in line with the format and provisions prescribed under the Companies Act, 2013 and Schedule I thereto.

The existing Main Object Clause of the Memorandum of Association, comprising sub-clauses 1 to 3, shall remain unchanged. No alteration or modification is proposed to the existing Main Objects of the Company. The proposed adoption of the new MOA is solely for the purpose of aligning its format, arrangement, headings and numbering with the requirements of the Companies Act, 2013 and Schedule I made thereunder.

Similarly, the proposed adoption of the new Articles of Association is intended only to align the Articles with the provisions of the Companies Act, 2013 and the applicable rules made thereunder. No material change affecting the rights of the Members is proposed, except to the extent necessary for giving effect to the provisions of the Companies Act, 2013.

Copies of the proposed Memorandum of Association and Articles of Association of the Company are available for inspection by the Members at the Registered Office of the Company during business hours on all working days up to the date of the General Meeting and shall also be available for inspection during the General Meeting.

The Board of Directors is of the opinion that the proposed adoption of the new set of Memorandum of Association and Articles of Association is in the best interest of the Company and its Members and accordingly recommends the Special Resolutions set out at Item Nos. 4 and 5 of the Notice for approval of the Members.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed Resolutions, except to the extent of their respective shareholding, if any, in the Company.

Item No. 6:

Pursuant to Section 185 of the Companies Act, 2013 (“the Act”), a Company may advance any loan including any loan represented by book debt, or give any guarantee or provide any security in connection with any loan taken by any person in whom any of the director of the Company is interested (as specified in the explanation to Section 185(2) of the Companies Act, 2013), subject to compliance with the following conditions: 1. Approval of the members of the Company by way of special resolution is obtained in the general meeting and 2. The loans are utilised by the borrowing companies for their principal business activities. In view of the above, the Board, at its meeting held on 05th September, 2026, approved a proposal to seek the consent of the members of the Company, pursuant to the provisions of Section 185 of the Act,to advance any loan including any loan represented by book debt, or give guarantee or provide any security in connection with any loans, debentures, bonds, etc., raised by any subsidiary company(ies), group companies, associates, Joint Venture companies, or body corporates in whom any of the Director of the Company is or will be deemed to be interested, from time to time, including ratification of all such transactions already entered into, if any, up to an aggregate limit of `50,00,00,000/- (Rupees Fifty Crores only). The terms of such loans,guarantees,or securities will be decided by the Board of Directors of the Company (hereinafter referred to as ‘the Board ’, which term shall be deemed to include, unless the context otherwise requires, any Committee which the Board may have constituted or hereinafter constitute).This approval will also enable the Company to provide the requisite corporate guarantee or security in relation to the raising of loans, debentures, bonds, etc., by the said subsidiary(ies), associates, Joint Venture companies, or body corporates, as and when needed. The funds raised will be used for working capital requirements, investments, capital expenditure, or general corporate purposes, as may be required from time to time for the expansion of business activities and other matters connected and incidental to the principal business activities. None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise, in the said resolution except to the extent of their shareholding in the Company,if any. The Board of Directors recommends the Special Resolution set out at Resolution No. 6 of this Notice for approval by the members.

Item No. 7:

Earlier, the Members had authorized the Board of Directors of the Company and/or any Committee thereof to borrow from time to time a sum not exceeding Rs. 90 Crore (Rupees Ninety Crore) on such terms and conditions as it may deem fit under Section 180(1)(c) of the Companies Act, 2013 vide resolution passed on 22ndAugust, 2024.

Considering the current book size and future need for working capital, the overall borrowing limits need to be increased from Rs. 90 Crore to Rs. 105 Crore. The Board accordingly recommends the revised limit to the extent of Rs. 105 Crore (Rupees One Hundred Five Crore only), outstanding at any point of time under 180(1)(c) of the Companies Act, 2013 as set out in the Resolution for approval of the Members.

Your Directors recommend and seek your approval of the business as set out in item no. 7 of the accompanying notice by way of special resolution. Neither the Directors/Key Managerial Personnel of the Company nor their relatives shall be deemed to be interested or concerned financially or otherwise in theResolution.

Item No. 8:

Members may note that pursuant to Section 186 of the Companies Act, 2013 (“Act”), theCompany can give loan or give any guarantee or provide security in connection with a loan to any other body corporate or person and acquire securities of any other body corporate, in excess of 60% of its paid up share capital, free reserves and securities premium accountor 100% of its free reserves and securities premium account, whichever is more, with approval of Members by special resolution passed at the general meeting.

Accordingly, it is proposed to seek prior approval of Members vide an enabling Resolution to provide loans, guarantees and make investments up to a sum of Rs. 100 crores (One Hundred Crores) over and above the aggregate of free reserves and securities premium account of the Company at any point of time.

The Board of Directors recommends the Special Resolution as set out at Item No. 8 of the Notice for approval by the members.

None of the Directors or Key Managerial Personnel of the Company (including relatives of Directors and Key Managerial Personnel) is in any way, whether financially or otherwise, concerned or interested in the said resolution.

Place: Ahmedabad	**By order of the Board,**	
Date: 02/09/2026	**For Vivanta Industries Limited**	
	Sd/-	**Sd/-**
	_______________	_______________
	Mr. Parikh H. A.	**Mr. Jainil R.Bhatt**
	Managing Director	**Director**
	DIN:00027820	**DIN: 03362796**

DIRECTORS' REPORT

To,
The Members,
Vivanta Industries Limited

Dear Members,
Your Directors are pleased to present the Thirteen (13th) Annual Report together with the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2026.

1. FINANCIAL HIGHLIGHTS:

Rs. In Lacs Unless otherwise Stated				
	Standalone		**Consolidated**	
Particulars	**Year ended**	**Year ended**	**Year ended**	**Year ended**
I. Total Revenue	4,674.32	2,336.09	25,333.54	11,037.92
II. Total Expenditure	4,618.50	2,454.89	25,245.73	11,169.36
III. Profit/(Loss) Before Tax (I-	55.81	-118.80	87.82	-131.44
IV. Tax Expenses	14.33	0.78	27.80	0.78
V. Profit/(Loss) After Tax (III-	41.48	-119.58	60.02	-132.22

2. PERFORMANCE AND STATE OF AFFAIRS OF THE COMPANY.

The Board of Directors ofthe Company is continuously making efforts for the growth of the Company. The Company's income from operations for the period under review was Rs. 25,333.54Lakhs as compared to Rs. 11,037.92 Lakhs in the previous year, thereby registering around 43.57% over the previous year.

EARNINGS PER SHARE (EPS)

The Standalone Basic and Diluted EPS of the Company stood at Rs. 0.03 for the year ended on 31st March, 2026 as compared to Rs. -0.09 for the year ended 31stMarch 2025.

3. DIVIDEND: -

During the year under review, the Company recorded a Profit After Tax of ₹ 41.48 Lacs on a standalone basis and ₹ 60.02 Lacs on a consolidated basis, as against a profit in the previous year. The Board is taking necessary measures to enhance operational performance and restore profitability in the coming periods."

4. TRANSFER TO RESERVE

During the financial year under review, the total Other Equity of the Company increased from ₹39,510,160.10 as on March 31st, 2025 to ₹43,658,156.84 as on March 31st, 2026, primarily on account of the profit earned during the year.

The position of the Company's Other Equity as at March 31ST, 2026 is summarized below:

Particulars	Amount (Rs.)
General Reserve	1,56,40,199
Securities Premium	1,14,75,000
Retained Earnings	1,65,42,957.84
Total Other Equity	**4,36,58,156.84**

During the year under review, no amount was transferred to the General Reserve. The Securities Premium Account remained unchanged. The Retained Earnings increased by ₹41,47,996.75 on account of the profit earned during the financial year. There was no impact on Other Comprehensive Income, Foreign Exchange Translation Reserve, or Dividend Reserve during the year.

5. SHARE CAPITAL

The paid-up Equity Share Capital as on March 31st, 2026was Rs. 12,88,25,000. During the year under review, the Company has neither issued shares with differential rights as to Dividend, voting or otherwise nor issued shares (including sweat equity shares) to the employees or Directors of the Company, under any Scheme. The Company has not issued any convertible instrument during the year.

"During the financial year 2025–2026, the Company acquired Trinity Ganesh Private Limited as its subsidiary on 19th October, 2024. The particulars of the said subsidiary, including financial highlights for the year under review, are provided in the prescribed Form AOC-1 forming part of this Annual Report."

During the financial year 2025-2026, the Company has entered into an agreement as a Joint Venture Company named CKIM Pharma LLP; its total Contribution is Rs. 2,63,68,960 and Turnover is reported as NIL. Agreement of Joint Venture was executed on 14th August, 2020.The particulars of the said Joint Venture LLP, including financial highlights for the year under review, are provided in the prescribed Form AOC-1 forming part of this Annual Report.

No disclosure is required under Section 67(3)(c) of the Companies Act, 2013 (Act) in respect of voting rights not exercised directly by the employees of the Company as the provisions of the said Section are not applicable.

6. DIVIDEND DISTRIBUTION POLICY

The Dividend Distribution Policy containing the requirements mentioned in Regulation 43A of the SEBI Listing Regulations can be accessed at the link https://vivantaindustries.com/wp-content/uploads/2023/08/Dividend-Distribution-Policy.pdf

7. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to applicable provisions of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules"), all unpaid or unclaimed dividends are required to be transferred by the Company to the Investor Education and Protection Fund ("IEPF" or "Fund") established by the Central Government, after completion of seven years from the date the dividend is transferred to unpaid/ unclaimed account. Further, according to the Rules, the shares in respect of which dividend has not been paid or claimed by the Members for seven consecutive years shall also be transferred to the demat account of the IEPF Authority.

if any dividend due to them remains unpaid in the said list, Members can approach the Company or Registrar and Transfer Agent of the Company for the release of unclaimed dividends. Members can find the details of the Nodal Officer on the Company's website at https://media.vivantaindustries.com/images/2026/04/11.%20Appointment%20of%20Devang%20Shah%20as%20Nodal%20Officer%20for%20IEPF.pdf

During the year under review, the Company was not required to transfer any dividend amount to the account of IEPF.

During the year under review, the Company has passed a Circular resolution dated 20th April, 2026 for appointment of Mr. Devang Shah as a Nodal Officer for IEPF and Authorization for filing of IEPF Forms and also filed all the IEPF-2 forms since previous years since when dividend was declared 2022-2023, 2023-2024, 2024-2025 for Statement of Unclaimed and Unpaid amounts.

8. **SIGNIFICANT MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE.**

An appeal in relation to the restoration of M/s. Springvelly Projects LLP(LLPIN: AAA-7073), in which the Company is a partner, is pending before the Hon'ble National Company Law Appellate Tribunal, New Delhi Bench. The appeal challenges the order dated July 15, 2024, passed by the Hon'ble National Company Law Tribunal, Ahmedabad Bench, dismissing the earlier petition for restoration. During the year under review, there has been no material development in the matter. The appeal continues to be pending adjudication and does not have any financial or operational impact on the Company.The existing status of Springvelly Projects LLP is Strike Off.

9. **ANNUAL RETURN ON WEBSITE**

In Accordance with section 134(3)(a) and 92(3) of the Companies Act, 2013 read with Rule 12(1) of Companies (Management and Administration) Rules 2014, the Annual Return in form MGT-7 for Financial Year 2025-2026 will be available on the website of the Company, i.e.,https://vivantaindustries.com/annual-return/.

The due date for filing the Annual Return for Financial Year 2025 -2026 is within a period of 60 days from the date of the Annual General Meeting. Accordingly, the company shall file the same with MCA within the prescribed time, and the copy of the same shall be made available on the website, i.e.,https://vivantaindustries.com/annual-return/, as is required in terms of section 92(3) of the Companies Act, 2013.

10. **DIRECTORS/ KEY MANAGERIAL PERSONNEL: -**

(A) Details of the Directorship and Key Managerial Personnel during the financial year 2025-2026

Sr. No.	Name of the Directors	DIN/PAN	Designation
1.	Mr. Parikh H.A.	00027820	Executive Managing Director, Promoter
2.	Mr. Jainil Bhatt	03362796	Non-Executive Director
3.	Mr. Mukeshkumar G. Kanazariya	10451579	Independent Director
4.	Ms. Nidhi Bansal	09693120	Women Independent Director
5.	Mr. Rushabh A. Shah	09012222	Independent Director
6.	Mr. Vikas Vishnubhai Patel	CBCPP9728D	Chief Financial Officer
7.	Mr. Devang Shah	BSRPS3532H	Company Secretary (Appointed with effect from 31st July, 2025)

Ms.Vinita Keswani resigned from the post of Company Secretary & Compliance Officer on 6th May, 2025

Details of the Key Managerial Personnel of the Company as on 31st March, 2026 are as follows:

Sr. No	Name	DIN/PAN	Designation
1.	Mr. Parikh H.A.	00027820	Managing Director, Promoter
2.	Mr. Vikas Vishnubhai Patel	CBCPP9728D	Chief Financial Officer
3.	Mr. Devang Shah	BSRPS3532H	Company Secretary and Compliance Officer (Appointed with effect from 31.07.2025)

Ms. Vinita Keswani resigned from the post of Company Secretary & Compliance Officer on 6thMay, 2025 till closing of business hours.

(B) Details of the changes in Directorship and Key Managerial Personnel during the financial year 2025-2026

DIRECTORS

In accordance with the provisions of the Act and the Articles of Association of the Company, Mr. Jainil Raseshkumar Bhatt(DIN: 03362796) designated as the Executive Director of the Company, was liable to retire by rotation at the 13^{th}Annual General Meeting and shall be reappointed subject to the approval of members at the ensuing Annual General Meeting. (Details of Directors Seeking Appointment / Re-Appointment at the forthcoming Annual General Meeting is presented under **Annexure-A**)

KEY MANAGERIAL PERSONNEL

The functions of the Company Secretary are discharged by Mr. Devang Shah, who ensures proper compliance of procedures and supports the Board and management during their tenure. He ensures compliance with applicable laws, rules, policies, and procedures, advises the Board on governance matters, facilitates the convening of meetings, and acts as a key link between the management and regulatory authorities.

Except as above, there were no other changes in the Directors and Key Managerial Personnel of the Company during the year 2025-2026 under review.

(C) Statement on declaration given by independent directors under Section 149(6) of the Act

The Independent Directors hold office for a fixed term of five years and are not liable to retire by Rotation. In accordance with Section 149(7) of the Companies Act, 2013, each Independent Director has given a written declaration to the Company confirming that he/she meets the criteria of Independence as mentioned under Section 149(6) of the Companies Act, 2013 and SEBI Regulations.

(D) Statement with regards to integrity, expertise and experience of independent directors

Your directors are of the opinion that the Independent Directors of the Company are of high integrity and suitable expertise as well as experience (including proficiency).

(E) Formal annual evaluation

The Board of Directors has carried out an annual evaluation of its own performance, board committees, and individual directors pursuant to the provisions of the Act and SEBI Listing Regulations.

The performance of the Board was evaluated by the Board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc. The performance of the committees was evaluated by the Board after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc.

The above criteria are broadly based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5^{th}, 2017. In a separate meeting of independent directors, the performance of non-independent Directors, the Board as a whole and Chairman of the Company was evaluated, taking into account the views of executive directors and non-executive directors.

Performance evaluation of independent directors was done by the entire Board, excluding the independent director being evaluated.

11. MEETINGS: -

BOARD MEETINGS: -

The Board of Directors met five times during the year on 16^{th} May, 2025, 13^{th} August, 2025, 01^{st} September, 2025, 12^{th} November, 2025and 12^{th} February, 2026.

Frequency and quorum at these meetings and the intervening gap between any two meetings were in conformity with the provisions of the Act, the Listing Regulations and Secretarial Standards issued by The Institute of Company Secretaries of India ("Secretarial Standards") and the relaxations provided by the Ministry of Corporate Affairs and the Securities and Exchange Board of India from time to time in this regard. For further details, please refer to the report on Corporate Governance annexed to this report.

COMMITTEES OF THE BOARD OF DIRECTORS
As on March 31st, 2026, the Board of Directors has the following committees:

- Audit Committee
- Nomination & Remuneration Committee
- Stakeholders' Relationship Committee
- Independent Director Committee

- **Audit Committee**

The Audit Committee of the Board consists of Three Independent and One Non-Executive Non-Independent Director. The composition, role, terms of reference as well as power of the Audit Committee are in accordance with the provisions of Regulation 18 of LODR and Section 177 of the Act and Rules framed thereunder.

The details of all related party transactions are placed periodically before the Audit Committee. All the recommendations made by the Audit Committee were accepted by the Board. The Company has in place a Vigil Mechanism; details of which are available on the Company's website.

The Audit Committee comprises the following Members as on March 31ST, 2026:

Names	Designation	Category
Mr. Rushabh A. Shah	Chairman	Non-Executive, Independent Director
Mr. Jainil Raseshkumar Bhatt	Member	Non-Executive, Non-Independent Director
Mr. Mukeshkumar Ganeshbhai Kanazariya	Member	Non-Executive, Independent Director
Ms. Nidhi Bansal	Member	Non-Executive Women Independent Director

There were 5 (Five) Meetings of the Audit Committee of the Board of Directors held during the Financial Year 2025-2026, (i.e.,16th May, 2025, 13th August, 2025, 01st September, 2025, 12th November, 2025 and 12th February, 2026.)

The Statutory Auditors and Chief Financial Officer attend the Audit Committee Meetings as Invitees. The Company Secretary and Compliance Officer act as Secretary to the Audit Committee. The Audit Committee has made observations and recommendations to the Board of Directors, which have been noted and accepted by the Board.

During the Financial Year 2025-2026, all recommendations made by the Audit Committee to the Board of Directors were accepted by the Board and there were no instances where the recommendations were not accepted.

- **Nomination and Remuneration Committee**

In compliance with Section 178 of The Act, Your Company has in place a "Nomination and Remuneration Committee". The powers, role and terms of reference of the Nomination and Remuneration Committee cover the areas as contemplated under Regulation 19 of LODR and Section 178 of The Act, and Rules and Regulations, framed thereunder, besides other terms as may be referred by the Board of Directors.

The Nomination and Remuneration Committee comprises of the following Members as on March 31st, 2026:

Name	Designation	Category
Ms. Nidhi Bansal	Chairman	Non-Executive Women Independent Director
Mr. Bhatt J. R.	Member	Non-Executive, Non- Independent Director
Mr. Mukesh GaneshbhaiKanazariya	Member	Non-Executive, Independent Director
Mr. Rushabh Shah	Member	Non-Executive, Independent Director

There were 3 (Three) Meetings of the Nomination and Remuneration Committee of the Board of Directors held during the Financial Year 2025-2026 (i.e., on 16th May,2025, 12th February, 2026 and 9th March, 2026).

- **Stakeholders' Relationship Committee:**

Pursuant to the provisions of Section 178 of the Companies Act, 2013, your Company has constituted a Stakeholders' Relationship Committee of the Board of Directors, comprising of the following Members during the Financial Year 2025-2026: -

Name	Designation	Category
Mr. Mukesh Ganeshbhai Kanazariya	Chairman	Non-Executive, Independent Director
Mr. Bhatt J. R.	Member	Non-Executive, Non-Independent Director
Ms. Nidhi Bansal	Member	Non-Executive Women Independent Director
Mr. Rushabh Shah	Member	Non-Executive, Independent Director

During the Financial Year 2025-2026, 2 (Two) Meetings of the Stakeholders' Relationship Committee were held, i.e., 17th April, 2025 and 9th March, 2026.

- **Independent Director Committee:**

Pursuant to the provisions of Section 149 of the Companies Act, 2013, your Company has constituted an Independent Director Committee of the Board of Directors, comprising the following Members during the Financial Year 2025-2026:

Name	Designation	Category
Mr. Mukesh Ganeshbhai Kanazariya	Chairman	Non-Executive, Independent Director
Ms. Nidhi Bansal	Member	Non-Executive Women Independent Director
Mr. Rushabh Shah	Member	Non-Executive, Independent Director

During the Financial Year 2025-2026, 2 (Two) Meetings of the Independent Director Committee were held, i.e., 01st April, 2025and 9th March, 2026.

12. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS: -

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the Notes to the Financial Statements.

13. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF SECTION 188 OF THE COMPANIES ACT, 2013:

Particulars of contracts or arrangements with related parties in the Form of Disclosures under Para A of Schedule V of Listing Regulations are enclosed as per **Enclosure- A.**

14. MATERIAL CHANGES AND COMMITMENTS IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No Material changes have occurred during the year which shall affect the Financial position of the Company.

15. DISCLOSURE REGARDING ISSUE OF EMPLOYEE STOCK OPTION:

Company has not issued any Employee Stock Option during the year.

16. DISCLOSURE REGARDING ISSUE OF SWEAT EQUITY SHARES

During the year, the Company has not issued Sweat Equity shares. Hence, details as per Rule 8(13) of the Companies (Share Capital and Debentures) Rules, 2014 are not reported yet.

17. ADEQUACY OF INTERNAL CONTROL SYSTEM

The Company has a proper and adequate system of internal controls which ensures that all assets are safeguarded against loss from unauthorized use or disposition and all the transactions are authorized, recorded and reported correctly. Regular internal audits and checks are carried out to provide assurance that the responsibilities at various levels are discharged effectively and that adequate systems are in existence. The management continuously reviews the internal control systems and procedures for efficient conduct of business.

18. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO: -

The foreign exchange earnings and outgo during the financial year ended 31st March, 2026 is as follows:

(In Lakhs)

Particulars	2025-2026	2024-2025
Foreign Exchange Earning	0.00	180.19
Foreign Exchange outgo	0.00	0.00

19. PERFORMANCE AND FINANCIAL POSITION OF EACH OF THE SUBSIDIARIES, ASSOCIATES, AND JOINT VENTURE COMPANIES

During the year under review, Trinity Ganesh Private Limited continued to be a subsidiary of the Company. The Company also has one associate entity, namely CKIM Pharma LLP. Pursuant to the provisions of Section 129(3) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, a statement containing the salient features of the financial statements of the subsidiary and associate in Form AOC-1 forms part of this Annual Report as an Annexure-C.

The performance of key operating subsidiary and joint venture companies in India is given below:

Trinity Ganesh Private Limited has reported a turnover of 20,65,610.95 and profit before tax of 5,112.26 in 2025-2026, as compared to profit of 3,449.22 respectively in the previous year. CKIM Pharma LLP, the joint venture has Nil turnover for 2025-2026 as compared to turnover of Rs.12,90,127.59 in the previous year.

Except as mentioned above, there have been no material changes in the nature of the business of the subsidiaries, including associates and joint ventures during the financial year 2025-2026.

20. DEPOSITS: -

During the year under review, the Company did not accept/renew any deposits within the meaning of Section 73 of the Act

21. CORPORATE SOCIAL RESPONSIBILITY (CSR):-

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within the purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on Corporate Social Responsibility.

22. NOMINATION AND REMUNERATION POLICY: -

The Board has, on the recommendation of the Nomination and Remuneration Committee framed a policy for selection and appointment of Directors, Senior Management and their remuneration. The Remuneration Policy is uploaded on the website of the Company, i.e.,https://vivantaindustries.com

23. VIGIL MECHANISM / WHISTLE BLOWER POLICY:-

Your Company is committed to highest standards of ethical, moral and legal business conduct. Accordingly, the Board of Directors has formulated a Whistle Blower Policy which is in compliance with the provisions of Section 177(9) of the Act and Listing Regulations. The policy provides a framework and process whereby concerns can be raised by its employees against any kind of discrimination, harassment, victimization or any other unfair practice being adopted against them, and can also report directly to the Chairman of Audit Committee. The policy focuses on promoting ethical behaviour in all its business activities and encourages employees to report concerns and unethical behaviour, actual or suspected fraud or violation of the company's code of conduct and ethics. Under the said mechanism, employees are free to report violations of applicable laws and regulations and the Code of Conduct. It also provides for adequate safeguards against the victimization of persons who use this mechanism. The Vigil Mechanism/Whistle Blower Policy has been posted on the Company's website at https://vivantaindustries.com/policies/. The functioning of the Vigil Mechanism is reviewed by the Audit Committee from time to time. The Company affirms that no director/employee has been denied access to the Chairman of the Audit Committee and that no compliant was received during the year.

24. PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE:

The Company has always believed in providing a safe and harassment free workplace for every individual through various interventions and practices. The Company always endeavours to create and provide an environment that is free from discrimination and harassment, including sexual harassment.

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The Internal Complaints Committee (ICC) has been set up in compliance with the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013 to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

The following are the details of sexual harassment cases for the financial year 2025-2026.

SR.NO.	Nature of Complaints	Received	Disposed Off	Pending
1	Sexual Harassment	No	No	No
2	Workplace Discrimination	No	No	No
3	Child Labour	No	No	No
4	Forced Labour	No	No	No
5	Wages and Salary	No	No	No
6	Other HR issues	No	No	No

25. CORPORATE GOVERNANCE: -

During the period under review, Compliance with the Corporate Governance Provisions as per Regulation 15(2) of the SEBI Listing Regulations are applicable to the Company. Compliance with the corporate governance provisions as specified in Regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46 and para-C, D and E of Schedule V, are applicable to the listed entity as the limits are triggered as mentioned in Regulation 15(2) of the SEBI Listing Regulations.The Corporate Governance Report during the period under review is mentioned in **"Annexure-D".**

26. AUDITORS: -

(A) STATUTORY AUDITORS:-

The appointment of Statutory Auditors of the company (M/s GMCA & Co., Chartered Accountants) (Firm Registration No.: 109850W) as recommended by Audit Committee and the Board of Directors was approved by the shareholders at the 9th Annual General Meeting of the company for a term of five (5) years commencing from April 1st, 2022 to hold office from the conclusion of the 9th Annual General Meeting until the conclusion of the 14th Annual General Meeting to be held in the year 2027.

The Statutory Auditors' Report for F.Y. 2025-2026 on the financial statements of the Company forms part of this Annual Report. Auditors have expressed their unmodified opinion on the Financial Statements and the Standalone Independent Audit Report does not contain any qualifications, reservations, adverse remarks, or disclaimer.

The information referred to in the Auditors' Report is self-explanatory and does not call for any further comments. The Statutory Auditors of the Company have not reported any fraud as specified under Section 143(12) of the Act, in the year under review.

(B) SECRETARIAL AUDITOR: -

Pursuant to the applicable provisions of the Companies Act, 2013 and the rules made thereunder, M/s. Jitendra Parmar & Associates, Practising Company Secretaries (Firm Registration No. S2023GJ903900), were appointed as the Secretarial Auditors of the Company for a term of five consecutive financial years commencing from the Financial Year 2025–2026 up to the Financial Year 2029–2030.

The Secretarial Audit Report for the financial year 2025-¬2026, in form MR¬-3, does not contain any qualification, reservation or adverse remark except mentioned below and is annexed to this report as "Annexure-E".

Compliance of SEBI Circular No: SEBI / HO / DDHS / DDHS - RACPOD1 / P / CIR / 2023 / 172 dated October 19, 2023 i.e. Non filing of Annual Disclosures of Non-applicability of Large Corporate for FY 2024-25.

The Company delayed filing of the Shareholding Pattern for the quarter ended June 30, 2025, under Regulation 31(1)(b) of the SEBI (LODR) Regulations, 2015, for which a penalty was imposed by BSE Limited and duly paid by the Company.

During the financial year 2025-¬2026, no fraud was reported by the Secretarial Auditors of the Company in their Audit Report.

(C) INTERNAL AUDITOR: -

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, and based on the recommendation of the Audit Committee, the Board of Directors appointed M/s. Dharti Shah & Co., Chartered Accountants, as the Internal Auditors of the Company for the Financial Year 2026–2027.

The Internal Auditors have conducted periodic internal audits during the year under review in accordance with the scope of work approved by the Audit Committee. The Internal Audit Reports were placed before the Audit Committee at its meetings from time to time. The Audit Committee reviewed the findings and recommendations of the Internal Auditors and was satisfied with the adequacy and effectiveness of the internal control systems and processes of the Company.

The Internal Auditors have not reported any material weakness or significant deficiency in the internal financial controls of the Company requiring separate disclosure in this Report.

27. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:-

As per Clause 34(2)(e) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Management Discussion and Analysis Report is appended to this report as "**Annexure-F".**

28. INSURANCE:-
All the properties of the Company are adequately insured.

29. ANNUAL LISTING FEE:-
Your Company has paid requisite Annual Listing Fees to BSE Limited (BSE) where its securities are listed.

30. INDUSTRIAL RELATIONS:-

The relationship with the workmen and staff remained cordial and harmonious during the year and management received full cooperation from employees.

31. PARTICULARS OF EMPLOYEES: -

During the year under review, the Company has not paid any remuneration to its Directors and Key Managerial Personnel requiring disclosure under Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Further, there were no employees whose remuneration exceeded the limits prescribed under Rule 5(2) of the said Rules (i.e., ₹1.02 crore per annum or ₹8.5 lakh per month, as applicable).

32. DIRECTORS' RESPONSIBILITY STATEMENT: -

As stipulated in Section 134(5) of the Act, the Directors subscribe to the "Directors' Responsibility Statement" and to the best of their knowledge and ability, hereby confirm that:

a) In the preparation of the Annual Accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2026and of the profit of the Company for the period ended on 31st March, 2026.

c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) The Directors had prepared the Annual Accounts on a Going Concern Basis;

e) The Directors had laid down Internal Financial Controls (IFC) and that such Internal Financial Controls are adequate and have been operating effectively.

f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems have been found adequate and operating effectively.

g) The Company has not defaulted in repayment of loans from banks and financial institutions;

h) There were no delays or defaults in payment of interest/principal of any of its debt securities;

33. SECRETARIAL STANDARDS:

Pursuant to the provisions of Section 118 of the Act, during the F.Y. 2025-2026, the Company has adhered to the applicable provisions of the Secretarial Standards, as amended from time to time, issued by the Institute of Company Secretaries of India and notified by the Ministry of Corporate Affairs.

34. MANAGERIAL REMUNERATION:

The remuneration paid to the Directors and Key Managerial Personnel of the Company during the Financial Year 2025-2026 was in accordance with the Nomination and Remuneration Policy of the Company. Disclosures with respect to the remuneration of Directors and employees as required under Section 197(12) of the Companies Act, 2013 and Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 have been given as "**Annexure - G**" to this Report.

35. MAINTENANCE OF COST RECORDS:

The Company is not required to maintain cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, and accordingly such accounts and records are not made and maintained.

36. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016

No application has been made under the Insolvency and Bankruptcy Code; hence the requirement to disclose the details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year is not applicable.

37. DISCLOSURES OF VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND TAKING LOANFROM THE BANKS OR FINANCIAL INSTITUTIONS.

The Company has not entered into any one-time settlement with Banks or Financial Institutions during the year under review. Accordingly, no disclosures are required in respect of valuation differences at the time of such settlements

38. CAUTIONARY STATEMENT:

Statements in the Directors' Report and the Management Discussion and Analysis Report describing the Company's objectives, projections, expectations, estimates or forecasts may be forward-looking within the meaning of applicable laws and regulations. Actual results may differ substantially or materially from those expressed or implied therein due to risks and uncertainties. Important factors that could influence the Company's operations, inter alia, include global and domestic demand and supply conditions affecting selling prices of finished goods, input availability and prices, changes in government regulations, tax laws, economic and political developments within the country and other factors such as litigations and industrial relations.

39. RISK MANAGEMENT:

Company has implemented an integrated risk management approach through which it reviews and assesses significant risks on a regular basis to help ensure that there is a robust system of risk controls and mitigation in place. Senior management periodically reviews this risk management framework to keep it updated and address emerging challenges. Major risks identified for the Company by the management are Currency fluctuation, compliance with various applicable Laws, Regulatory changes, Manufacturing & Supply, Litigation, Technological Changes and new capital investments return. The management is, however, of the view that none of the above risks may threaten the existence of the Company as robust Risk mitigation mechanisms are put in place to ensure that there is nil or minimum impact on the Company in case any of these risks materialize.

40. DEPOSITORY SYSTEM:

Your Company's Equity Shares are available for dematerialization through National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL).

41. ADDITIONAL INFORMATION:

The additional information required to be given under the Companies Act, 2013 and the Rules made thereunder, has been laid out in the Notes attached to and forming part of the Annual Accounts. The Notes to the Accounts referred to the Auditors' Report are self-explanatory and therefore do not call for any further explanation.

42. INTERNAL FINANCIAL CONTROL

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate. During the year under review, no material or serious observation has been received from the Auditors of the Company for insufficiency or inadequacy of such controls. The information about internal financial controls is set out in the Management Discussion & Analysis Report which forms part of this Report.

43. DISCLOSURES OF TRANSACTIONS OF THE COMPANY WITH ANY PERSON OR ENTITY BELONGING TO THE PROMOTER / PROMOTER GROUP:

Transactions with persons or entities belonging to the promoter/ promoter group which hold(s) 10% or more shareholding in the Company as required under Schedule V, Part A (2A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, have been disclosed in the accompanying Financial Statements.

44. REPORTING OF FRAUDS BY AUDITORS

During the year under review, there was no fraud reported by auditors of the Company requiring a disclosure in the Board's report as given under Section 143(12) of the Act read with Companies (Audit and Auditors) Rules, 2014

45. AUDIT TRAIL APPLICABILITY (AUDIT AND AUDITORS) RULES, 2014 – RULE 11 OF THE COMPANIES ACT, 2013

The Company had used accounting software for maintaining its books of account for the financial year ended March 31st, 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.

46. AMENDMENT OF DESIGNATED PERSON (MANAGEMENT AND ADMINISTRATION) RULES, 2014 – RULE 9 OF THE COMPANIES ACT, 2013

In accordance with Rule 9 of the Companies (Management and Administration) Rules, 2014, the Company has designated Devang Shah, Company Secretary and a Compliance Officer, as the responsible person for ensuring compliance with the statutory obligations under the said Rules with effect from 31st July, 2025.

47. SUSPENSION OF TRADING

The securities of the Company have not been suspended from trading during the period under review.

APPRECIATION:

Your Directors wish to place on record sincere appreciation for the support and co-operation received from various Central and State Government Departments, organizations and agencies. Your Directors also gratefully acknowledge all stakeholders of your Company, viz., Shareholders, customers, dealers, vendors, banks and other business partners for excellent support received from them during the Financial Year under review. Your Directors also express their warm appreciation to all the employees of the Company for their unstinted commitment and continued contribution to the growth of your Company.

Place: Ahmedabad
Date: 02/09/2026

By order of the Board,
For Vivanta Industries Limited

Sd/-
Devang Shah
Company Secretary and Compliance Officer
Membership No. 75008

<u>ANNEXURE-A TO THE DIRECTORS' REPORT</u>

<u>DETAILS OF DIRECTORS SEEKING APPOINTMENT / RE-APPOINTMENT AT THE FORTHCOMING ANNUAL GENERAL MEETING</u>

[Pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 1.2.5 of Secretarial Standard-2 on General Meetings]

Name of the Director	Bhatt Jainil Raseshkumar
DIN	03362796
Age (Yrs.)	47
Date of birth	08/11/1978
Brief Resume and expertise	He is a commerce graduate and has an extensive experience in finance Domain. He also has rich experience in the field of operations and administration.
Terms and conditions of Appointment/Reappointment	Terms and Conditions of appointment or re-appointment are as per the Nomination and Remuneration Policy of the Company as displayed on the Company's website, i.e. www.vivantaindustries.com
Chairperson/Member of the Committee of the Board of Directors of the Company*	Member of Stakeholders' Relationship Committee Member of Nomination and Remuneration Committee Member of Audit Committee
Designation	Non ExecutiveNon Independent Director
No. of Shares held in the Company	11,000
Directorship in Other Listed Company	Not Applicable
Related to other directors	Not Applicable

Place: Ahmedabad
Date: 02/09/2026

By order of the Board,
For Vivanta Industries Limited

Sd/-	**Sd/-**
Mr. Parikh H. A.	**Mr. Jainil R.Bhatt**
Managing Director	**Director**
DIN:00027820	**DIN: 03362796**

ANNEXURE-B TO THE DIRECTORS' REPORT

Disclosures under Para A of Schedule V of Listing Regulations

Name of the Borrowers	**Relationship with Directors**	**Nature of Transactions**	**Outstanding amount (Rs.)**
Vitaaglobal Bioscience Private Limited	Promoter group Company	Loans and advances	3,50,000
Trinity Ganesh Private Limited	Subsidiary Company	Investments	38,25,000
CKIM Pharma LLP	Joint Venture LLP	Investments	1,70,00,000
Kesar Pharma Limited	Promoter group Company	Loans and advances	48,13,194
Vipronova Lifescience Private Limited	Promoter group Company	Loans and advances	61,72,753

For details of transactions of the Company with the person or entity belonging to the promoter/promoter group which hold(s) 10% or more shareholding in the Company, if any, kindly refer to "Related Party Transaction" provided in notes to financial statements.

Place: Ahmedabad
Date: 02/09/2026

By order of the Board,
For Vivanta Industries Limited

Sd/-	**Sd/-**
Mr. Parikh H. A.	**Mr. Jainil R.Bhatt**
Managing Director	**Director**
DIN:00027820	**DIN: 03362796**

ANNEXURE-C TO THE DIRECTORS' REPORT
Form AOC-1

(Pursuant to first provisoto sub-section(3) of section 129 read with Rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or ~~associate companies or joint ventures.~~

Part A –Subsidiaries

(Informationin respect toeachsubsidiarytobepresentedwithamountsinRs.)

Sl.No.	Particulars	Trinity Ganesh Private Limited
1.	The date since when subsidiary was acquired	19th October, 2024
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	Not Applicable
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	Rupees
4.	Share Capital	50,00,000
5.	Reserves and surplus	92,10,596.96
6.	Total Assets	19,53,94,219.80
7.	Total Liabilities	16,48,62,800.19
8.	Investments	-
9.	Turnover	2,06,56,10,947.76
10.	Profit before taxation	51,12,261.94
11.	Provision for taxation	-
12.	Profit after taxation	37,65,261.94
13.	Proposed Dividend	-
14.	Extent of Shareholding (in percentage)	-

Notes: Thefollowinginformationshallbefurnishedattheendofthestatement:

1. Names of subsidiaries which are yet to commenceoperations: **NA**
2. Names ofsubsidiaries which have been liquidated or soldduring the year: **NA**

Part B – Associates and JointVentures

Statement pursuant to Section 129(3) of the Companies Act, 2013 related to ~~Associate Companies and~~ Joint Ventures

(Amount in Lakhs)

Name of ~~Associates or~~ Joint Ventures	**CKIM Pharma LLP**
1. Latest audited Balance Sheet Date	31st March, 2026
2.Date on which the ~~Associate or~~ Joint Venture was associated or acquired	14th August, 2020
3.Shares of ~~Associate or~~ Joint Ventures held by the company on the year end	170
(a) No. Of Shares held	50%
(b) Amount of Investment in ~~Associate~~/Joint Venture	170
(c) Extent of holding %	50%
4.Description of how there is significant influence	Partner in CKIM Pharma LLP
5.Reason why the associate/joint venture is not consolidated	-
6. Net worth attributable to shareholding as per latest audited Balance Sheet	(68.02)
7. Profit or Loss for the year	(15.47)
i. Considered in Consolidation	Yes, considered in Consolidation
ii. Not Considered in Consolidation	-

Notes:

1. Names of associates or joint ventures which are yet to commence operations: NA
2. Names of associates or joint ventures which have been liquidated or sold during the year: NA

Place: Ahmedabad
Date: 02/09/2026

By order of the Board,
For Vivanta Industries Limited

Sd/-	**Sd/-**
Mr. Parikh H. A.	**Mr. Jainil R.Bhatt**
Managing Director	**Director**
DIN:00027820	**DIN: 03362796**

ANNEXURE-D TO THE DIRECTORS' REPORT
CORPORATE GOVERNANCE PHILOSOPHY

Corporate Governance Philosophy

Corporate Governance essentially involves balancing the interests of various stakeholders of the Company such as stakeholders, management, customers, suppliers, financiers, government and the community. It entails managing business with accountability and with responsibility towards the stakeholders in making accurate, adequate and timely disclosures of relevant information. It includes the processes through which the organization's objectives are set in the context of the social, regulatory and market environment.

We, at Vivanta Industries Limited **("the Company")**, believe that efficient, transparent and impeccable Corporate Governance is vital for stability, profitability and achieving the desired growth for any organization. The importance of such Corporate Governance has intensified owing to ever-growing competition in businesses in almost all economic sectors, both at national and international levels. Therefore, the Companies Act, 2013 [hereinafter referred to as **"the Act"**] and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [hereinafter referred to as **"the SEBI (LODR) Regulations, 2015"**] have innovative means to make Corporate Governance in India optimally progressive and beneficial to all the stakeholders.

Our philosophy is aimed at conducting business ethically based on the following principles:

1. Compliance with the relevant provisions of securities laws and conformity with globally accepted practices of Corporate Governance, Secretarial Standards provided by the Institute of Company Secretaries of India ("Secretarial Standards")and laws of India in true spirit;
2. Integrity in financial reporting and timeliness of disclosures;
3. Transparency in the functioning and practices of the Board;
4. Balance between economic and social goals;
5. Equitable treatment and rights of shareholders;
6. Maintenance of an ethical culture within and outside the organization;
7. Establishing a better risk management framework and risk mitigation measures and
8. Maintaining independence of auditors.

We seek to protect the shareholders' rights by providing timely and sufficient information to the shareholders, allowing effective participation in key corporate decisions and by providing an adequate mechanism to address their grievances, if any. This ensures equitable treatment of all shareholders, including minority and foreign shareholders. We ensure timely and accurate disclosure on significant matters including financial performance, ownership and governance of the Company.

We implement the prescribed accounting standards in letter and spirit while preparing the financial statements, taking into account the interests of all the stakeholders and the annual audit is conducted by an independent and qualified auditor. Investor updates are uploaded on the Company's website on a quarterly basis and intimated to the stock exchanges for the benefit of its stakeholders. Further, additional updates are provided to the stakeholders on any matter that concerns them, as and when such circumstances arise.

Our Board periodically reviews the corporate's strategies, annual budget, and sets, implements and monitors corporate objectives. It effectively monitors the Company's governance practices and ensures transparent Board processes. Further, it appoints and compensates the key executives, monitors their performance, and strives to maintain the overall integrity of the accounting and financial reporting systems.

I. Board of Directors

A. Size and composition of the Board of Directors **(the 'Board')**

We have a judicious mix of Executive, Non-Executive and Independent Directors on the Board, which is essential to separate the two main Board functions viz. Governance and Management. The composition of the Board is in conformity with Regulation 17(1) of the SEBI (LODR) Regulations, 2015. As on March 31st 2026, the Company has five Directors (of which one is a WomenDirector), three are Independent Directors, one is a Non-Executive Director, and one is an Executive Director. The Board members are from diverse backgrounds and possess rich experience and expertise in various fields.

Appointments:

Based on the recommendations of the Nomination and Remuneration Committee, the Board of Directors approved the appointments of:

The Board composition and directorships held by each Director both in the Company as well as outside the Company are detailed in Table 1.

Table 1: The composition of the Board and the number of Directorships held by them as on March 31st, 2026:

Sr. No.	Name of Director and Director's Identification Number("DIN")	Category of Directorship at Vivanta	Relationship between Directors inter-se	No. of Directorships held in Listed Companies*	Name & Category of Directors in other Listed Companies, including this listed entity	No. of Committee Position(s) in all Listed Companies#@	
						Member	Chairperson
1	Mr. Parikh H. A. DIN: 00027820	Chairman, Managing Director	None	1	1. Executive Director, Chairperson and Managing Director	0	Nil
2	Mr. Bhatt J. R. DIN: 03362796	Non-Executive, Non-Independent Director	None	1	-	3	Nil
3	Mr. Rushabh Anilkumar Shah DIN:09012222	Non-Executive, Independent Director	None	4	1. Vivanta Industries Limited Non-Executive, Independent Director 2. Hindprakash Industries Limited- Non-Executive, Independent Director 3. Yash Chemex Limited- Non-Executive, Independent Director 4. Yasons Chemex Care Limited- Non-Executive, Independent Director	6	6
4	Ms. Nidhi Bansal DIN: 09693120	Non-Executive, Independent Director	None	4	1.Vivanta Industries Limited Non-Executive, Independent Director 2. Magenta Lifecare Limited- Non-Executive, Independent Director	7	3

					3. Yarn Syndicate Limited- Non-Executive, Independent Director 4. Trans India House Impex Limited- Non-Executive, Independent Director		
5	Mr. Mukesh GaneshbhaiKanazariya DIN: 10451579	Non-Executive, Independent Director	None	1	1. Vivanta Industries Limited Non-Executive, Independent Director	2	1

* Includes directorship in Vivanta Industries Limited.

@includes only Audit Committee & Stakeholders Relationship Committee (including Vivanta Industries Limited).

#Memberships include Chairmanship.

None of the Directors of the Company:

- Is a director of more than seven listed companies;
- Is a member of more than ten committees or Chairman of more than five committees of Boards(Audit Committee and Stakeholders Relationship Committee) across all the public limited companies where he/she is a director; and
- holds Executive Director position and serves as an Independent Director in more than three listed companies.

All the other conditions as prescribed under the SEBI (LODR) Regulations, 2015, with respect to directorships, committee memberships & chairmanships, are complied with by the Directors of the Company. Further, they have made necessary disclosures regarding the same.

B. Core competencies of the Board of Directors as per Part C of Schedule V -Corporate Governance Report requirements of the SEBI(LODR)Regulations, 2015

The Company's Board is structured with a thoughtful combination of various skills, competencies and experience which brings in diversity to the Board's perspectives.

The core skills/expertise/competencies identified by the Board are as follows:

a) Legal, Finance &Accountancy,
b) IT Business Operations,
c) Human Resources & Stakeholder Engagement,
d) Sales & Delivery,
e) Risk Management,
f) Knowledge of the Industry,
g) Leadership,
h) Board Service & Governance, and
i) Environmental, Social and Governance (ESG).

The current Directors possess the above-mentioned skill sets and guide the management in the efficient functioning of the Company.

In terms of requirements of the SEBI (LODR)Regulations, 2015, the Board has identified the following skills/expertise/competencies of the Directors as on March 31st, 2026.

Specific areas of focus or expertise of individual Board members have been highlighted in the table below. However, absence of a mark against a Director's name does not necessarily mean the Director does not possess the corresponding qualification or skill at all.

Table 2: Key Board Skills/Expertise/Competencies

Director	Area of Skills/Expertise/Competencies								
	Legal/Finance/Accountancy	IT Business Operations	HumanResources& Stakeholder Engagement	Sales &Delivery	Risk Management	Knowledgeof the Industry	Leadership	Board Service &Governance	Environmental, Social and Governance (ESG)
Mr. Parikh H. A.	✓	✓	✓	✓	✓	✓	✓	✓	✓
Mr. Bhatt Jainil R.	✓	✓	✓		✓	✓	✓	✓	
Mr. Rushabh Anilkumar Shah	✓	✓	✓			✓		✓	✓
Ms. Nidhi Bansal	✓					✓		✓	
Mr. Mukesh GaneshbhaiKanazariya	✓					✓		✓	

C. Board Familiarization Programme for Independent Directors

The Company has an orientation process/familiarization programme for its Independent Directors that includes:

a. Briefing on their role, responsibilities, duties, and obligations as a member of the Board.

b. Nature of business and business model of the Company, Company's strategic and operating plans.

c. Matters relating to Corporate Governance, Policies of the Company, Risk Management, Compliance Programmes, Internal Audit, Sustainability measures, etc.

At every Board meeting, a detailed presentation is made which includes information on projects, market share, financial parameters, working capital management, fund flows, change in senior management, major litigations, compliances, etc. Efforts are also made to acquaint and train the Board members about risk assessment, mitigation plans and the emerging trends in the industry.

The details of such familiarization programmes are available on the website of the Company at https://vivantaindustries.com/policies/

D. Succession Planning

The Company believes that it will benefit immensely by identifying crucial job skills, knowledge, social relationships and organizational practices and documenting them to prepare the next generation of workforce, thereby ensuring seamless movement of talent within the organization. The Nomination and Remuneration Committee of the Board of Directors of the Company, along with the Human Resources team, works on a structured leadership succession planning for the Company.

E. Independent Directors

1. Independence

All the Independent Directors have confirmed that they meet the 'independence' criteria as provided under Regulation 16(1)(b) of the SEBI (LODR) Regulations,2015 read with Section149(6) of the Act. Also, in terms of Regulation 25(8) of the SEBI (LODR) Regulations, 2015, they have confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, which could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence.

In case of appointment of Independent Directors, the Nomination and Remuneration Committee ("NRC") satisfies itself about the independence of the Directors vis-à-vis the Company, to enable the Board to function independently of the management and discharge its functions and duties effectively. It ensures that the candidates identified for appointment as Directors are not disqualified for appointment under Section 164and other applicable provisions of the Act and the SEBI (LODR) Regulations, 2015.

As required under Rule6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, all the Independent Directors have their names included in the Independent Directors Databank maintained by the Indian Institute of Corporate Affairs and are exempt/have cleared the online proficiency self-assessment test, as applicable.

Based on these declarations and in the opinion of the Board, the Independent Directors fulfill the criteria relating to their independence as specified in the SEBI (LODR) Regulations, 2015 & the Act, and are independent of the management.

2. Limit on number of directorships

The number of companies in which each Independent Director of the Company holds office as an Independent Director is within the limits prescribed under Regulations 17A and 25 of the SEBI (LODR) Regulations, 2015.

3. Maximum tenure of the Independent Directors

None of the Independent Directors has exceeded the tenure prescribed under Regulation 25 of the SEBI (LODR) Regulations, 2015 and under Section 149(10) of the Act. Further, during the year, none of the Independent Directors of the Company resigned before the expiry of their respective tenures.

4. Formal letter of appointment to Independent Directors.

The concerned Director is issued a Letter of Appointment setting out in detail the terms of appointment, duties, responsibilities, etc. and a specimen of the same has been placed on the Company's website.

5. Separate meeting of the Independent Directors

During the financial year 2025-2026, twomeetings of the Independent Directors of the Company wereheld on April 01st, 2025 and March 09th, 2026.

F. Performance evaluation of Directors, Board as a whole &Committees thereof

The Board evaluates the performance of all the Directors, Board as a whole & Committees thereof. The performance is reviewed for every financial year either at the end of the year or beginning of the next year.

The Independent Directors annually:

a) review the performance of Non-Independent Directors and the Board as a whole; and
b) review the performance of the Chairman of the Company, taking into account the views of Executive Directors and Non-Executive Directors.

The evaluation is based on the responses of individual Directors/Committee Member son the structured questionnaires.

The Nomination and Remuneration Committee has laid down the following criteria for performance evaluation of Directors:

a) Attendance at Board and Committee meetings;
b) Chairmanship of the Board and Committees;
c) Contribution and deployment of knowledge and expertise at the Board and Committee meetings;
d) Guidance and support provided to senior management of the Company outside the Board meetings;
e) Independence of behaviour and judgement;
f) Impact and influence; and
g) Performance of the Directors.

Additionally, among other factors, the evaluation of Independent Directors is also done as per the SEBI (LODR) Regulations,2015.

G. Responsibilities of the Chairman and other Directors

The authorities and responsibilities of the Directors are clearly demarcated as under:

Our Chairman & Managing Director, Mr. Parikh H. A., guides the team in overseeing business, management of key external relationships and managing Board matters. He also plays a strategic role in Community Initiatives and Corporate Governance.

He is specifically responsible for all day-to-day operational issues like planning and executing business, reviewing and guiding the country offices, customer delivery units and support function and ensuring efficient and effective functioning of the organization as a whole.

The Independent Directors ensure Board effectiveness and in maintaining high-quality governance of the organization.

The Board of Directors oversees the functioning of the management and protects long-term interests of the Company's stakeholders.

H. Directors & Officers Insurance("D&O")

In accordance with Regulation 25(10) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is required to undertake a Directors & Officers (D&O) Liability Insurance Policy for its Independent Directors. The Company has not taken such a policy during the year under review.

I. Non-Executive Directors' shareholding

As on March 31st, 2026, apart from Mr. Jainil Bhatt, no Non-Executive Directors hold equity shares of the Company.

J. Meetings of the Board & Committees

The meetings of the Board & Committees are pre-scheduled, and an annual calendar of these meetings is circulated to the Directors and Committee members well in advance, to facilitate them to plan their schedules and to ensure meaningful participation in the meetings. Board meetings are usually held at the offices situated in the National Capital Region or at the Registered Office of the Company. The Company

adheres to the provisions of the Act and the Rules made thereunder, Secretarial Standards and the SEBI (LODR) Regulations, 2015 with respect to convening and holding the meetings of the Board, its Committees and the General Meetings of the shareholders of the Company. The Board meets at least once every quarter to review and approve the quarterly results and other items on the agenda. Additionally, the Board also meets annually for discussions on the Annual Operating Plan. Additional Board meetings are held whenever necessary.
The agenda for each meeting is drafted by the Company Secretary in consultation with the Chairman of the Board and circulated to the Board members as per statutory timelines. The Company Secretary receives details on the matters which require the approval of the Board/Committees from various departments of the Company, so that they can be included in the Board/Committee meeting agenda. The agenda items are comprehensive and informative in nature and all material information is incorporated therein to facilitate deliberations and appropriate decision-making at the Board and Committee Meetings.

Documents containing Unpublished Price Sensitive Information are shared with the Board and Committee Members at shorter notice, as per the general consent taken from the Board. Also, such Unpublished Price Sensitive Information is also recorded in System Driven Disclosure Software and the Company has maintained the Log for the same.
All the information as specified in Part A of Schedule II of the SEBI (LODR) Regulations, 2015, as and when applicable, is placed before the Board for its consideration. Accordingly, the agenda and minutes of Board and Committee meetings are prepared in compliance with the SEBI (LODR) Regulations, 2015, the Act, including the Rules framed thereunder and the Secretarial Standards.

With a view to ensure high standards of confidentiality of the agenda and other Board papers and to leverage technology and reduce paper consumption, the Company circulates the agenda and explanatory notes to the Directors/Committee members through a web-based application which can be securely accessed by the Directors/Committee members through their hand-held devices, laptops, iPads and browsers. This application meets high standards of security that are required for storage and transmission of documents for Board/Committee meetings. The quorum for Board meetings is either three members or one-third of the total strength of the Board, whichever is higher.

In terms of Regulation 17 of the SEBI (LODR) Regulations, 2015, the gap between two Board meetings must not exceed one hundred and twenty days; this is strictly followed.

During the year, five Board meetings were held on the dates given below:

16th May, 2025	13th August, 2025	01stSeptember, 2025
12th November, 2025	12th February, 2026	

Table 3: Attendance of Directors for Board meetings held during the financial year 2025-2026

Sr. No.	Name of the Directors	No. of Board meetings attended by the Directors during F.Y. 2025-2026 (Total 5 meetings held)	Attendance at the last AGM
1	Parikh H. A.	5	Yes
2	Jainil. R. Bhatt	5	Yes
3	Rushabh Anilkumar Shah	5	Yes
4	Nidhi Bansal	5	Yes
5	Mukesh Ganesh Kanazariya	5	Yes

K. Compliance management

A robust compliance management process has been set up for monitoring and ensuring regulatory compliance by the Company. The Compliance Officer oversees this process and is responsible for reporting compliance to the Board. The Company also has in place automated legal compliance management tools, the application of which has been extended to cover various locations and branches. The Company is constantly striving to strengthen the reporting system to take care of the continuously evolving compliance scenario.

II. **Committees of the Board**

The Board has constituted the following committees and is responsible for fixing their terms of reference in accordance with the statutory requirements –

- Audit Committee;
- Nomination and Remuneration Committee ("NRC");
- Stakeholders Relationship Committee ("SRC");
- Independent Directors Committee

All of these Committees are chaired by Non-Executive Directors/Independent Directors. The Audit Committee meets as per the requirements of SEBI(LODR) Regulations,2015 and the Companies Act, 2013. Except where a statutory quorum has been prescribed, the quorum for committee meetings is either two members or one-third of the total strength of the committee, whichever is higher. The Board of Directors are updated about key matters discussed at Committee meetings. Minutes of Committee meetings are also noted by the Board. The Chairpersons of the Committee(s) or person(s) so authorized by them brief the Board on the summary of the discussions and recommendations so made at their meetings. During the year, the Board of Directors accepted all recommendations of its Committees which are mandatorily required to be made. The Chairpersons of all Committees attended the Annual General Meeting of the Company held on September 30th, 2025.

A. Audit Committee
Composition

The Committee consists of three Independent Directors 1 Non-executive Non-Independent Director as on March 31st, 2026. Mr. Rushabh Shah is the Chairperson of this Committee, and Mr. Mukesh Kanazariya, Ms. Nidhi Bansal and Mr. Jainil Bhatt are the other members. Further, all members of this Committee are financially literate and the Chairperson of the Committee possesses accounting & financial management expertise. The Chief Financial Officer attends all the meetings of the Committee. Representatives of the Statutory Auditor make presentations at the Audit Committee meetings. The Company Secretary is the Secretary to the Committee. The Audit Committee meets the Statutory Auditor independently without the presence of any members of the management at least once in a year.

Role and objectives

The Audit Committee ensures prudent financial and accounting practices, fiscal discipline and transparency in financial reporting. The Board has duly defined the terms of reference of the Audit Committee on the same lines as provided under Regulation18(3) read with Schedule II of the SEBI(LODR) Regulations,2015 and Section177 of the Act, as amended from time to time. The Audit Committee's roles and objectives include:

1. oversight of the financial reporting process and the disclosure of its financial information to ensure that the financial statements are correct, sufficient and credible;
2. recommendation for appointment, remuneration and terms of appointment of auditors of the Company;
3. approval of payment to statutory auditors for any other services rendered by the statutory auditors;

4. reviewing, with the management, the annual financial statements and auditors' report thereon before submission to the Board for approval, with particular reference to:
    a) matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause(c) of sub-section (3)of Section134 of the Act;
    b) changes, if any, in accounting policies and practices and reasons for the same;
    c) major accounting entries involving estimates based on the exercise of judgment by management;
    d) significant adjustments made in the financial statements arising out of audit findings;
    e) compliance with listing and other legal requirements relating to financial statements;
    f) disclosure of any related party transactions;
    g) modified opinion(s) in the draft audit report;

5. reviewing,withthemanagement,thequarterlyfinancialstatementsbeforesubmissiontotheBoardforapproval

6. reviewing, with the management, the statement of uses/application of funds raised through an issue(public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice and the report submitted by the monitoring agency, monitoring the utilization of proceeds of a public or rights issue and making appropriate recommendations to the Board to take up steps in this matter;

7. reviewing and monitoring the auditor's independence and performance and effectiveness of audit process;
8. approval or any subsequent modification of transactions of the Company with related parties;

9. scrutiny of inter-corporate loans and investments;

10. valuation of undertakings or assets of the Company, wherever it is necessary;
11. evaluation of internal financial controls and risk management systems;
12. reviewing,withthemanagement,performanceofstatutoryandinternalauditors,adequacyoftheinternalcontrolsystems;

13. reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage;

14. discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

15. to look into the reasons for substantial defaults in the payment to the shareholders (in case of non-payment of declared dividends) and creditors;

16. to review the functioning of the whistle blower mechanism;

17. approval of appointment of chief financial officer after assessing the qualifications, experience and background of the candidate;

18. carrying out any other function as is mentioned in the terms of reference of the audit committee;

19. reviewing the utilization of loans and/or advances from/investment by the holding company in the subsidiary exceeding Rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower, including existing loans/advances/investments existing as on the date of coming into force of this provision;

20. consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the Company and its shareholders;

21. management discussion and analysis of financial condition and results of operations;

22. management letters/letters of internal control weaknesses issued by the statutory auditors;

23. reports relating to internal control weaknesses;

24. the appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee;

25. statement of deviations:

a) quarterlystatementofdeviation(s)includingreportofmonitoringagency,ifapplicable,submittedtostock exchange(s)intermsofRegulation32(1);

26. and such other roles & responsibilities pursuant to the statutory requirements under the Act, and all rules, circulars and any notifications there under and amendments thereof; the SEBI (LODR) Regulations, 2015, Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeover) Regulations,2011 and such other Regulations as may be notified by the Securities and Exchange Board of India and amendments thereof; and such other roles, powers and obligations as may be entrusted/delegated/authorized to it by the Board.

Meetings.
The Audit Committee met five times during the financial year 2025-2026 as below. The maximum gap between any two meetings was less than one hundred and twenty days. The details of attendance are given in the Table below:

16th May, 2025	13th August, 2025	01stSeptember, 2025
12th November, 2025	12th February, 2026	

Table 4: Audit Committee – attendance

Sr. No.	Name of the Committee Member	No. of meetings attended (Total5meetings held)
1	Mr. Rushabh Shah – Chairperson	5
2	Mr. Mukesh Kanazariya	5
3	Ms. Nidhi Bansal	5
4	Mr. Jainil Bhatt	5

B. Nomination and Remuneration Committee

Composition
The NRC consists of three Independent Directors and one Non-Executive Non-Independent Director as on March 31st, 2026. Nidhi Bansal is the Chairman, and Jainil Bhatt, Rushabh Shah and Mukeshkumar Kanazariya are the other members of the Committee.
Role and objectives

The role and objectives of the Committee, as provided under Regulation 19(4) read with Schedule II of the SEBI (LODR) Regulations,2015, Section178 of the Act, as amended from time to time, and as defined by the Board of Directors of the Company are as under:

1. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board of Directors a policy relating to the remuneration of the directors, key managerial personnel and other employees;
2. For every appointment of an independent director, the NRC shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:
   a. use the services of external agencies, if required;
   b. consider candidates from a wide range of backgrounds, having due regard to diversity; and
   c. consider the time commitments of the candidates.
3. Formulation of criteria for evaluation of performance of independent directors and the board of directors.
4. Devising a policy on diversity of the Board of Directors;
5. identifyingpersonswhoarequalifiedtobecomedirectorsandwhomaybeappointedinseniormanagementinaccordancewiththecriterialaiddown, and recommend to the Board of Directors their appointment and removal;
6. decide whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;
7. recommend to the Board all remuneration, in whatever form, payable to senior management.

Nomination and Remuneration Policy

The Nomination and Remuneration Policy of the Company is given elsewhere in the Annual Report and is also available at https://vivantaindustries.com/policies/

Meetings

The Committee met two times during the year; there is no minimum gap prescribed between two meetings, as a minimum of one meeting is required – 16th May, 2025 and 12th February, 2026.

16th May, 2025	12th February, 2026

The details of attendance are given in the table below:

Table 5: Nomination and Remuneration Committee-attendance

Sr. No.	Name of the Committee Member	No. of meetingsattended (Total2Meetings held)
1	Ms. Nidhi Bansal – Chairperson	2
2	Mr. Jainil Bhatt	2
3	Mr. Rushabh Shah	2
4	Mr. Mukeshkumar Kanazariya	2

C. Stakeholders Relationship Committee

Composition

The Board has formed an SRC to look into various aspects concerning the interests of shareholders. As on March 31st, 2026, the Committee is chaired by Mr. Mukeshkumar Kanazariya -Non-Executive, Non-Independent Director, Mr. Jainil Bhatt - Non-Executive, Non-Independent Director, Mr. Rushabh Shah and Ms. Nidhi Bansal are the other members of the Committee.

Compliance Officer

The Board has appointed Mr. Devang Shah, the Company Secretary, as a Company Secretary and a Compliance Officer in the Board Meeting held on 31st July, 2025 as required under the SEBI (LODR) Regulations, 2015.

Role and objectives

The role and objectives of the Committee as provided under Regulation 20(4) read with Schedule II of the SEBI (LODR) Regulations, 2015, Section 178 of the Act, as amended from time to time, and as defined by the Board of Directors of the Company are detailed below:

1. Resolving the grievances of the security holders including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate share certificates, general meetings, etc.;
2. Review of measures taken for effective exercise of voting rights by shareholders;
3. Review of adherence to the service standards adopted in respect of various services being rendered by the Registrar & Transfer Agent;
4. Review of the various measures and initiatives taken for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the Company.

Meetings

The meetings of the Committee are held to oversee redressal of shareholders' grievances. As required under the SEBI (LODR) Regulations, 2015, the Company files with the stock exchanges within twenty-one days from the end of each quarter, a statement giving the number of investor complaints pending at the beginning of the quarter, those received during the quarter, disposed of during the quarter and those remaining unresolved at the end of the quarter and the said statement is placed before the Board on a quarterly basis.

The Company has a dedicated e-mail ID: compliance@vivantaindustries.com for redressing shareholders' grievances expeditiously.

The Board of Directors of the Company has, by way of Circular Resolution passed on April 20th, 2026, approved the appointment of Mr. Devang Shah, Company Secretary and Compliance Officer of the Company, as the Nodal Officer for the purpose of verification of claims and coordination with the Investor Education and Protection Fund Authority, with effect from April 20th, 2026.

During the year, twomeetings of the SRC were held on 17th April, 2025 and 9th March, 2026.

17thApril, 2025	9thMarch, 2026

The details of attendance are given in Table 6 and the details of complaints from shareholders are given in Table 7.

Table 6: Stakeholders Relationship Committee – attendance

Sr. No.	Name of the Committee Member	No. of meetings attended (Total2Meetings held)
1	Mukeshkumar Kanazariya - Chairperson	2
2	Jainil Bhatt	2
3	Rushabh Shah	2
4	Nidhi Bansal	2

D. Independent Director Committee

Composition

The Board of Directors has constituted an **Independent Directors Committee** to oversee and review matters entrusted to it by the Board from time to time and to safeguard the interests of the Company and its stakeholders.

As on March 31st, 2026, the composition of the Committee was as under:

- Mr. Mukeshkumar Kanazariya – Chairperson (Non-Executive Independent Director)
- Mr. Rushabh Shah – Member
- Ms. Nidhi Bansal – Member

Compliance Officer

Mr. Devang Shah, Company Secretary and Compliance Officer of the Company, acts as the Secretary to the Committee and provides the necessary assistance for conducting its meetings and maintaining the records of the Committee.

Role and objectives

The Committee functions in accordance with the terms of reference approved by the Board of Directors. The key roles and responsibilities of the Committee, inter alia, include:

1. Reviewing matters referred to it by the Board concerning governance, regulatory compliance and stakeholder interests.
2. Providing recommendations to the Board on matters requiring independent evaluation or oversight.
3. Reviewing significant issues affecting the Company and making suitable recommendations for strengthening governance practices.
4. Monitoring such other matters as may be assigned by the Board from time to time in the interest of the Company and its stakeholders.

Meetings

During the Financial Year 2025-2026, two (2) meetings of the Independent Directors Committee were held as below:

1st April, 2025	9thMarch, 2026

The Company Secretary acts as the Secretary to the Independent Directors Committee and provides the necessary administrative and secretarial support for conducting the meetings of the Committee, maintaining its records, and facilitating effective coordination among its members.

Table 7: Independent Director Committee – attendance

Sr. No.	Name of the Committee Member	No. of meetings attended (Total2Meetings held)
1	Mukeshkumar Kanazariya - Chairperson	2
2	Rushabh Shah	2
3	Nidhi Bansal	2

Table 8: Details of complaints from shareholders during Financial Year 2025-2026

No. of complaints received	No. of complaints resolved	No. of pending complaints
0	0	0

Table 9:Senior Management Personnel

Particulars of Senior Management Personnel as per the SEBI (LODR) Regulations, 2015:

Sr. No.	Name of the Key Management Personnel	Designation
1	Mr. Parikh H. A.	Managing Director
2	Mr.Vikas Patel	Chief Financial Officer
3	Mr. Devang Shah	Company Secretary & Compliance Officer

Ms. Vinita Keswani resigned from the position of Company Secretary & Compliance Officer with effect from 6th May, 2025.
Mr. Devang Shah is appointed as a Company Secretary & Compliance Officer with effect from 31st July, 2025.

IV. Remuneration of Directors

Within the limits prescribed under the Act and by the Members' resolutions, the NRC determines and recommends to the Company's Board; thereafter, the Board considers the same for approval. The remuneration paid to the Executive Director, Mr. Parikh H. A., is Nil as on 31st March, 2026.
The terms of his employment are governed by the applicable policies of the Company at the relevant point in time and his Performance Linked Incentive is totally linked to the Company's performance.
In accordance with the Nomination and Remuneration Policy of the Company, the revisions to the remuneration payable to the Chief Financial Officer and Company Secretary is reviewed by the NRC based on their performance evaluation.
The details of remuneration to the Non-Executive Directors for the financial year 2025-2026are given in Table 10

Table 10: Sitting fees to Non-Executive Directors
(Amount inRs.)

Name of Director	Sitting Fees
Rushabh Shah	60,000
Nidhi Bansal	60,000
Mukesh Kanzariya	50,000
Total	**1,70,000**

V. Shareholders' Information

A. General body meetings

Table 11: Details in respect of the Annual General Meetings ("AGMs") of the Company held during the year 2025-2026

Date of the meeting (year)	Venue of the meeting	Time of the meeting	Resolutions Passed
30th September, 2025 (2024-25)	Held through Video Conferencing/Other Audio-Visual Means pursuant to notifications issued by the Ministry of Corporate Affairs &Securities and Exchange Board of India, hence deemed venue being the Registered Office: TF, Sarthik-II, Opp. Rajpath Club, S.G. Highway, Bodakdev, Ahmedabad-380054.	04:00 P.M.	1. Adoption of Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended March 31st, 2025 together with the reports of the Board of Directors and Independent Auditor's reports thereon. 2. Appointment of Mr. Parikh H.A. (DIN: 00027820), a Director who is liable to retire by rotation and being eligible, offers himself for re-appointment. 3. To approve the following material related party transaction(s) proposed to be entered into by the Company during the financial year 2025-2026. 4. To appoint Secretarial Auditor of the Company for a term of five consecutive years from the financial year 2025-2026 5. To consider and approve alteration of the main object clause of the Memorandum of Association of the Company.

All these resolutions were passed with requisite majority.

Table 12: Details in respect of the Extraordinary General Meetings ("EGMs") of the Company held during the year 2025-2026: There was no Extra Ordinary General Meetings were held during the year 2025-2026

Date of the meeting (year)	Venue of the meeting	Time of the meeting	Resolutions Passed
-	-	-	-

All these resolutions were passed with requisite majority.

A. Means of Communication

We have established procedures to disseminate relevant information to our shareholders, analysts, employees and the society at large in a planned manner.

a) Quarterly results

The quarterly financial results are posted on the Company's website. During the financial year, the financial results were published in English in a daily newspaper (Indian Express) and one daily newspaper (Financial Express) in Gujarati language of the region, where the registered office of the company is situated. Financial results and all material information are also regularly provided to the stock exchanges as per the requirements of the SEBI (LODR) Regulations, 2015 and are available on their websites and on the Company's website.

Table 13 – Details of Publication of Financial Results in Newspapers

Date of Publication	Particulars	Newspaper
15th August, 2025	Unaudited Standalone and Consolidated Financial Results for the Quarter ended on June 30th,2025.	The Financial Express, Indian Express
13th November, 2025	Unaudited Consolidated & Standalone Financial Results for the Quarter &Half-year ended on September 30th, 2025.	The Financial Express, Indian Express
14th February, 2026	Unaudited Consolidated & Standalone Financial Results for the Quarter & Nine months ended on December 31st, 2025.	The Financial Express, Indian Express
30th May, 2026	Audited Consolidated and Standalone Financial Results for the year ended March 31st,2026.	The Financial Express, Indian Express

b) News releases

The official news releases are intimated to the stock exchanges and are also uploaded on the Company's website.

c) Company's Website

The Company maintains a functional and regularly updated website in compliance with the requirements of **Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**. The website contains comprehensive information for shareholders, investors and the public, including details relating to the Company's business, financial information, Annual Reports, shareholding pattern, policies, codes, terms and conditions of appointment of Independent Directors, notices of general meetings, outcomes of Board and Committee meetings, disclosures submitted to the Stock Exchanges and other information as prescribed under the applicable laws and the SEBI Listing Regulations.

All statutory disclosures and material information are disseminated on the Company's website on a timely basis to ensure transparency, effective communication and easy accessibility for all stakeholders.

Weblink:https://www.vivantaindustries.com/disclosures-under-regulation-46-of-sebi-lodr-regulations/

d) Reminders to Members

The Company has sent individual letters to the Members for claiming unclaimed & unpaid dividend and unclaimed shares. Members were also reminded on several instances to dematerialize their shares/ update their PAN, Bank Account details, Nomination and other KYC details.

The formats for updating the above details are available on the Company's website at www.vivantaindustries.com

e) Designated E-mail ID

The Company has a designated e-mail ID, namely compliance@vivantaindustries.com for the shareholders.

f) Stock Exchange filings

BSE Limited's Listing Centre is a web-based application designed for corporates. All periodical and other compliance filings are filed electronically on the Listing Centre.

g) SEBI Complaints Redress System (SCORES)

Investor complaints are processed at the Securities and Exchange Board of India in a centralized web-based complaints redress system. The salient features of this system are a centralised database of all complaints, online upload of Action Taken Reports (ATRs) by concerned companies and online viewing by investors of actions taken on the complaints and their current status.

In compliance with the SEBI Circular No. SEBI/HO/OIAE/ OIAE_IAD-1/P/CIR/2023/131 dated July 31st, 2023, the Company has registered itself under the Online Dispute Resolution Portal. During the year under review, no complaints were received by the Company from equity holders as well as holders of non - convertible debentures ("Investors"), including complaints received through SEBI's SCORES portal and Smart ODR portal. Complaints were redressed to the satisfaction of the investors. The details of the Complaints are as follows:

Sr. Nos.	Particulars	No. of Complaints
1	Investor complaints pending at the beginning of the year	0
2	Investor complaints received during the year	0
3	Investor complaints disposed off during the year	0
4	Investor complaints remaining unresolved at the end of the year	0

h) Online Dispute Resolution Portal (ODR)

Members may kindly note that in accordance with SEBI Circular No. SEBI/HO/OIAE_IAD-1/P/CIR/2023/131dated July 31, 2023, the Company has registered on the SMART ODR Portal (Securities Market Approach for Resolution through Online Disputes Resolution Portal). Post exhausting the option to resolve their grievance with the Company/its Registrar and Share Transfer Agent directly and through the existing SCORES 2.0 platform, the investors can initiate dispute resolution through the ODR Portal at https://smartodr.in/login

i) Payment of Depository Fees

The Annual Custody/Issuer fee for the financial year 2025-2026 has been paid by the Company within the due date based on invoices received from the Depositories.

VI. General Shareholder Information/Address for Investors related correspondence:

1. **Registered Office:** 403/Tf,Sarthik II, Opp Rajpath Club, S.G Highway,Bodakdev, Ahmedabad, Gujarat, India, 380054.
   Company Secretary
   Website: www.vivantaindustries.com
   Mob No: +91 7574890202
   Email: compliance@vivantaindustries.com

2. **Date of Incorporation:** 31st May, 2013

3. **Registration No./CIN:** L74110GJ2013PLC075393

4. **Details of Annual General Meeting ("AGM"):**
   i. Day & Date: Wednesday,30th September, 2026
   ii. Time: 4:00 P.M.

iii. Venue: The Company is conducting the AGM through Video Conferencing/Other Audio Visual Means ("VC/OAVM") pursuant to the Circulars issued by the Ministry of Corporate Affairs & Securities and Exchange Board of India, and as such, there is no requirement to have a venue for the AGM.
For details, please refer to the AGM Notice.

5. **Cut-off Date for AGM: 23rd September, 2026**
   i. Remote e-voting: 26th September, 2026 from 09:00 A.M. to 29th September, 2026 till 05:00 P.M.

6. **Financial Year**: **April 1st, 2025 - March 31st, 2026**
   Board meeting for consideration of unaudited quarterly results – Within forty-five days from the end of the quarter, as stipulated under the SEBI (LODR) Regulations, 2015.
   Board Meeting for consideration of audited results for the financial year – Within sixty days from the end of the last quarter, as stipulated under the SEBI (LODR) Regulations, 2015.
   Annual General Meeting – Within six months from the end of the financial year and the gap between 2 AGMs shall not be more than 15 months, as stipulated under the Act.

7. **The shares of the Company are listed on the following stock exchanges:**
   BSE Scrip Code: 541735
   ISIN of the Company: INE299W01022
   The Company has paid the Annual Listing Fee for the financial year 2026-2027 to Bombay Stock Exchange.

8. **Suspension of Trading:**
   The securities of the Company were not suspended from trading on stock exchanges during the year under review.

9. **Registrar & Transfer Agent ("RTA"):**
   Purva Sharegistry (India) Private Limited,
   Registered office:Shiv Shakti Industrial Estates, J.R. Boricha Marg, Opp. Kasturba Hospital Lane, Lower Parel (E), Mumbai – 400011 (Tel : (022) 31998810 E– mail : support@purvashare.com)

10. **Shareholder engagement:**

    The officials of the Company and RTA on a continuous basis engage with the shareholders to explain to them the procedure and documents required for processing their service requests. Once the Company or RTA establishes contact with the shareholders, all efforts are made to enable the shareholders to submit requisite and valid documents and approve their service request in one go. The Company has always regarded shareholder engagement as one of the key anchors towards achieving better corporate governance.

    SEBI has requested the shareholders to approach the Company directly at the first instance for their grievance. If the Company does not resolve the complaint to the shareholders within the stipulated time, then they may lodge the complaint with SEBI/Stock Exchanges for further action.

11. **Share transfer system:**
    Transfer of Shares

    SEBI has mandated that all requests for transfer of securities, including transmission and transposition requests, shall be processed only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialisation, Members are advised to dematerialise the shares held by them in physical form. Members can contact the Company or RTA for assistance in this regard.

Members may please note that SEBI vide Circular No. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated January 30, 2026, has mandated all listed companies that a special window has been made available for transfer and demat of physical shares which were sold /purchased prior to April 01, 2019. Shareholders who have purchased the shares prior to April 01, 2019, and not lodged for transfer or lodged for transfer and were rejected/returned / not attended due to deficiencies in documentation, may lodge / re-lodge the shares for transfer between February 05, 2026 and February 04, 2027. The requisite documents, complete in all respects, must be lodged with the Company's RTA, on or before February 04, 2027.

Transmission, Transposition, Issue of Duplicate Share Certificates, etc

Members may please note that SEBI vide its CircularNo. HO/38/13/(3)2026-MIRSD-POD/I/3763/2026 dated January 30, 2026 has mandated the listed companies to issue securities in demat form only while processing service requests viz. issue of duplicate securities certificate, transmission, transposition, claim from unclaimed suspense account and corporate actions, in dematerialised ("demat") mode. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR–4, the format of which is available on the Company's website and can be accessed through the website of the Company's RTA at https://www.purvashare.com/investor-corner/investor-resources. It may be noted that any service request can be processed only after the folio is KYC compliant.

Annual Secretarial Compliance Report

The Company has obtained Annual Secretarial Compliance Report from Jitendra Parmar & Associates, Practicing Company Secretary, confirming compliance of SEBI Regulations / Circulars / Guidelines issued thereunder and applicable to the Company. There are no observations or adverse remarks in the said report except mentioned in the report.

12. Shareholding Pattern as on March 31st, 2026:

Category	No. of shares held	% of total share capital
Promoters	1,36,61,751	10.60
Public	11,51,63,249	89.40
Bodies Corporate	4,70,996	0.37
Non-Resident Indians	12,29,155	0.95
Resident Individuals holding nominal share capital up to Rs. 2 lakhs	9,95,61,647	77.28
Resident Individuals holding nominal share capital in excess of Rs. 2 lakhs	1,11,28,228	8.64
Key Managerial Personnel	22,000	0.02
Others	27,51,223	2.14
TOTAL	**12,88,25,000**	**100.00**

12. Distribution Schedule as on March 31st, 2026:

Sr.No.	No. of shares	No. of Holders	% to Total Holders	Holding	% to Holding	Amount (Rs)
1	1 to 100	47745	45.89	1816094	1.41	1816094
2	101 to 200	11486	11.04	1771757	1.38	1771757

3	201 to 500	17335	16.66	5999906	4.66	5999906
4	501 to 1000	12030	11.56	9683501	7.52	9683501
5	1001 to 5000	11993	11.53	27556592	21.39	27556592
6	5001 to 10000	1841	1.77	13779744	10.7	13779744
7	10001 to 100000	1526	1.47	36054386	27.99	36054386
8	100001 to Above	85	0.08	32163020	24.97	32163020

14. Top 10 shareholders of the Company as on March 31st, 2026:

Sr. No.	Name of the Shareholder	Category	Total no. of shares	Percentage
1	Parikh P. H.	Promoters	90,37,233	7.02
2	Parikh R. H.	Promoters	25,00,000	1.94
3	JayntibhaiHirdas Patel	Resident Individual	21,80,250	1.69
4	Parikh H. A.	Promoters	11,25,000	0.87
5	Umesh Vishnuprasad Joshi	Resident Individual	9,81,537	0.76
6	Parikh T. A.	Promoter	9,36,983	0.73
7	Prakash Yashwant Kajarekar	Resident Individual	7,50,000	0.58
8	Vivanta Industries Limited – Suspense Escrow Account	Unclaimed or Suspense or Escrow Account	6,86,318	0.53
9	Pintukumar Dahyalal Patel	Resident Individual	5,31,625	0.41
10	Rajendra Mulpuru	Resident Individual	5,00,000	0.39

Note: The shareholding has been consolidated on the basis of the Permanent Account Number (“PAN”).

1. Dematerialization of shares and liquidity:

As on March 31st, 2026, 66.02% of the total issued share capital was held in electronic form with Central Depository Services (India) (“CDSL”) and 31.85% of the total issued share capital was held in electronic form with National Depository Services (India) Limited (“NDSL”).

2. Reconciliation of Share Capital:

As stipulated by the Securities and Exchange Board of India (“SEBI”), a Practicing Company Secretary carries out the audit of Reconciliation of Share Capital and provides a report to reconcile the total admitted capital with NSDL and CDSL and the total issued and listed capital. This reconciliation is carried out every quarter and the report thereonis submitted to the stock exchanges and is also placed before the Board. The audit, inter alia, confirms that the total listed and paid-up capital of the Company is in agreement with the aggregate of the total number of shares in dematerialized form (held with CDSL) and total number of shares in physical form.

15. Disclosures with respect to Demat Suspense Account/Unclaimed Suspense Account (Unclaimed Shares):

As required under the SEBI (LODR) Regulations, 2015, the Registrar & Transfer Agent of the Company had transferred shares to the Unclaimed Suspense Account opened by the Company as required under these Regulations when no response was received from any shareholder to the reminders. The voting rights on these shares shall remain frozen till the rightful owner of such shares claims the shares. The Company maintains the details of the shareholding of each individual shareholder whose shares are transferred to the Unclaimed Suspense Account. If a claim is received from a shareholder by the Company, the shares lying in the Unclaimed Suspense Account would be transferred after due verification of documents submitted by him.

	Particulars	**Number of shareholders**	**Number of Shares**
Opening Balance	Aggregate number of shareholders and the outstanding shares in the suspense account lying at the beginning of the year	12,068	6,86,318
Less	Number of shareholders who approached listed entity for transfer of shares from suspense account during the yea	NIL	NIL
Less	Number of shareholders to whom shares were transferred from suspense account during the yea	NIL	NIL
Closing Balance	Aggregate number of shareholders and the outstanding shares in the suspense account lying at the end of the year	12,068	6,86,318

16. Outstanding GDRs/ADRs/Warrants or any convertible instruments, conversion date and likely impact on equity:

The Company has not issued any GDRs/ADRs/Warrants or any convertible instruments, and hence, the disclosures under this head are not applicable

17. Commodity price risk or foreign exchange risk and hedging activities:

During the year 2025-2026, the Company has managed foreign exchange risk and hedging to the extent necessary. The global economic and geopolitical situation continues to remain volatile. Fluctuations in major currencies due to unstable economic conditions impact revenue and profits for the industry. The Company has in place a hedging policy to minimize the risks associated with foreign currency rate fluctuations. The Company enters into forward contracts for hedging foreign currency receivable from its wholly owned subsidiaries and end customers.

The details of foreign currency exposures are disclosed in the notes forming part of the financial statements.

18. Registered office Locations:

Details of these locations are available on our website and elsewhere in the Annual Report.

19. Address for Correspondence:

Shareholders are requested to send all share transfers and correspondence relating to shares, dividends, etc. to our Registrar & Transfer Agent at:

Purva Sharegistry (India) Private Limited,
Shiv Shakti Industrial Estates, J.R. Boricha Marg, Opp. Kasturba Hospital Lane, Lower Parel (E),Mumbai – 400011, India
Tel: (022) 31998810. **E-mail:** support@purvashare.com.
Shareholders can alsocontactthe Company Secretary and Compliance Officer,
Mob. No: 7574890202, E-mail: compliance@vivantaindustries.com for any further assistance.

20. Credit Ratings:

The Company does not have any debt instrument, fixed deposit programme or any scheme or proposal for mobilization of funds. Hence, during the year, it had not obtained any credit rating for this purpose.

VII Other Disclosures:

21. Related Party Transactions:

Full disclosures of related party transactions entered into during the year 2025-2026 as per the Ind AS 24 issued by the Institute of Chartered Accountants of India ("the ICAI") have been given in Note18 of the Notes to Standalone Financial Statements after the head Significant accounting Policies for the year ended 31stMarch, 2026

The related party transactions are placed before the Audit Committee on a quarterly basis for their approval/noting, as the case may be. There have been no materially significant related party transactions, pecuniary transactions or relationships between the Company and its directors, management, associates, or relatives except for those disclosed in the financial statements for the year ended March 31st, 2026.

None of these transactions had a potential conflict with the interest of the Company. Details of all material transactions with related parties have been disclosed quarterly to the stock exchanges along with the compliance report on Corporate Governance.

22. Details of Non-Compliance:

During the year under review, the Company was not identified as a "Large Corporate" in terms of SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018, as the Company did not have outstanding long-term borrowings of ₹100 crore or more as at the beginning of the financial year. Accordingly, the requirements relating to filing of Initial and Annual disclosures of Large Corporate were not applicable to the Company. The Company has complied with all other mandatory requirements under the SEBI (LODR) Regulations, 2015, during the year.

23. Vigil Mechanism/Whistle Blower Policy:

Vivanta is committed to adhering to the highest standards of ethical, moral and legal conduct of business operations. To maintain the policy, the Company encourages Whistle Blower(s) who have concerns about any wrongful act to come forward and express these concerns without fear of punishment or unfair treatment. The Vigil (Whistle Blower) Mechanism encourages all its stakeholders to communicate and raise any behavior or practice they may be aware of and/or suspect to be unethical, illegal, or otherwise inappropriate and harmful to the Company.

This policy has been uploaded on the website of the Company for effective circulation, reference of its stakeholders and global implementation and the same is available at https://vivantaindustries.com/whistle-blower-policy/.

The Policy also aims to protect any Whistle Blower who legitimately and in good faith raises concerns or provides information against improper activities.

Everyone in the Company is responsible for ensuring that the workplace is free from all forms of discrimination, harassment and retaliation prohibited by this Policy. No employee or Director of the Company has the authority to engage in any conduct prohibited by this Policy. It is also hereby confirmed that no personnel has been denied access to the Audit Committee.

24. Code of Conduct Policy:
The Company has adopted the Code of Conduct Policy ("Code") for its Board members, Senior Management Personnel and all employees and this Code has been posted on the Company's website at https://vivantaindustries.com/wp-content/uploads/2023/02/Code-of-Conduct-for-Board-of-Director-and-Senior-Managent-Personnel-Effective-from-April-1-2019.pdf

During the year, there have been no material, financial and commercial transactions made by the management, where they had personal interest conflicting with the interest of the Company at large. All the Board members and Senior Management Personnel affirm compliance with the Code on an annual basis. The declaration of the Managing Director to this effect is provided in this Report.

25. Policy for Determination of Materiality of Event or Information:
The Company has in place this Policy for Determination of Materiality of Events or Information which are required to be disclosed to the stock exchanges. This Policy is available on the website of the Company at https://vivantaindustries.com/policies/policy-on-determination-of-materiality-of-events-effective-from-april-01-2019-3/

26. Policy on materiality of Related Party Transactions :
The Company has formulated a Policy on materiality of Related Party Transactions on dealing with Related Party Transactions and the same is available on the website of the Company at https://vivantaindustries.com/related-party-transaction-policy/.

27. Policy for Determination of Material Subsidiaries
In compliance with Regulation 16(1)(c) read with Regulation 24 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors has adopted a Policy for Determination of Material Subsidiaries. The Policy lays down the criteria for identifying material subsidiaries and the governance framework applicable to such subsidiaries in accordance with the provisions of the SEBI Listing Regulations, as amended from time to time.

The Policy is available on the website of the Company and can be accessed at https://media.vivantaindustries.com/images/2023/02/Policy-for-determining-Material-Subsidiary.pdf.

During the financial year ended March 31st, 2026, the Company did not have any material subsidiary as defined under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

28. **Preservation of Documents Policy**
Pursuant to Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has adopted a Policy for Preservation of Documents for the systematic maintenance, preservation and disposal of documents in accordance with the applicable statutory and regulatory requirements. The Policy classifies documents into those to be preserved permanently and those to be preserved for a period of not less than eight years after completion of the relevant transactions, unless a longer retention period is prescribed under any applicable law.

The Policy is available on the website of the Company at**https://media.vivantaindustries.com/images/2023/02/Policy-for-Preservation-of-Documents.pdf**

29. Code of Conduct of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI):
The Management with dissemination of information and disclosure of UPSI under the Policy and the said Policy is available on the website of the Company at https://vivantaindustries.com/policies/

30. Prohibition of Insider Trading:
With a view to regulate trading in securities by the Designated Persons, the Company has adopted a Code for the prohibition of insider trading known as the Code to regulate, monitor and report trading by Designated Persons in Securities of Vivanta Industries Limited ("the Insider Trading Code").
The management also conducted training for the Designated Persons & employees as well to create awareness on various aspects of Insider Trading and the SEBI Insider Trading Regulations and to ensure that the internal controls are adequate and effective to ensure compliance.
These activities have created substantial awareness amongst the Designated Persons. During the year under review, the Audit Committee has reviewed the compliance with the provisions of the SEBI Insider Trading Regulations and has verified that the systems for internal controls are adequate and operating effectively.

31. Role of Company Secretary:
Earlier, the functions were discharged by Ms. Vinita Keswani. Presently, Mr. Devang Shah is the Company Secretary & Compliance Officer appointed with effect from 31stJuly, 2025 and is responsible for ensuring compliance with laws, rules, policies, and procedures, advising the Board, facilitating meetings, and liaising with regulatory authorities.
The Board of Directors of the Company has, by way of Circular Resolution passed on April 20th, 2026, approved the appointment of Mr. Devang Shah, Company Secretary and Compliance Officer of the Company, as the Nodal Officer for the purpose of verification of claims and coordination with the Investor Education and Protection Fund Authority, with effect from April 20th, 2026.

32. Compliance with Mandatory Requirements:
The Company has complied with all the mandatory requirements of the SEBI (LODR) Regulations, 2015.

33. Subsidiary Companies/ Associate/Joint Ventures Companies:

The Company has one Subsidiary, i.e., "**Trinity Ganesh Private Limited,"** and one Joint Venture, i.e., **"Ckim Pharma LLP".** The Company has formulated a Policy for determining 'material subsidiaries,' and the said Policy is available on the website at https://vivantaindustries.com/policies/policy-on-determination-of-materiality-of-events-effective-from-april-01-2019-3/.

34. Utilization of funds raised through Preferential Allotment or Qualified Institutions Placement:
During the year under review, there were no funds raised through Preferential Allotment or Qualified Institutions Placement.

35. Certificate by a Practicing Company Secretary:
As required by Clause 10(i) mentioned in Part C of Schedule V of the SEBI (LODR) Regulations, 2015, a certificate has been received from a Practicing Company Secretary, that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such statutory authority.

36. Fees to the Statutory Auditors:
G M C A, & Co., Chartered Accountants (Firm Registration No. 109850W) have been appointed as the Statutory Auditors of the Company. Further, G M C A& Co., Chartered Accountants (Firm Registration No. 109850W) have been appointed as the Statutory Auditors of the Company in the Annual General Meeting held for the Financial Year 1st April, 2022 to hold the office up to the conclusion of 31st March,2027 & also appointed for rendering certain non-audit services.
The details of total fees for all services obtained during the year under review, by the Company and its subsidiaries, on a consolidated basis, from the Statutory Auditors and all entities in the network firm/network entity of which the Statutory Auditors are a part is given below:

(Amount in Lakh)

Particulars	G M C A, Chartered Accountants
Audit fees (including Fees for limited review of Quarterly Results, TDS return filing, Issuing of Net worth certificate, if issued)	0.40
Total	**0.40**

37. Prevention of Sexual Harassment at Workplace:

No complaints were received and resolved during the year under review. The mechanism for prevention of Sexual Harassment at Workplace is given elsewhere in this Annual Report.

38. Agreements binding listed entities:

No agreement has been entered into or executed by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel and employees of the Company during the financial year.

39. Disclosures of Compliance with Corporate Governance requirements:

The Company has complied with the requirements as specified in Regulations 17 to 27 and Regulation 46 of the SEBI (LODR) Regulations, 2015, to the extent applicable. All required information, policies, and corporate information are uploaded on the website of the company, i.e., https://vivantaindustries.com/.

The web links for information uploaded on the website of the Company as required under Regulation 46 are given below:

Particulars	Weblink
Details of business	https://vivantaindustries.com/
Terms and conditions of appointment of Independent Directors	https://vivantaindustries.com/terms-conditions-id/
Nomination and Remuneration Policy	https://media.vivantaindustries.com/images/2023/02/Nomination-and-Remuneration-Policy-Effective-from-April-01-2019.pdf
Composition of various Committees of Board of Directors	https://vivantaindustries.com/policies/
Code of Conduct of Board of Directors and senior management personnel	https://vivantaindustries.com/wp-content/uploads/2023/02/Code-of-Conduct-for-Board-of-Director-and-Senior-Managent-Personnel-Effective-from-April-1-2019.pdf
Vigil mechanism/Whistle Blower Policy	https://vivantaindustries.com/whistle-blower-policy/
Policy on dealing with Related Party Transactions	https://vivantaindustries.com/related-party-transaction-policy/
Policy for determining 'material' subsidiaries	https://vivantaindustries.com/wp-content/uploads/2023/02/Policy-for-determining-Material-Subsidiary.pdf
Dividend Distribution Policy	https://media.vivantaindustries.com/images/2023/08/Dividend-Distribution-Policy.pdf
Policy for Determining Material Events	https://media.vivantaindustries.com/images/2023/02/Policy-on-Determination-of-Materiality-of-Events-Effective-From-April-01-2019-2.pdf
Policy for Preservation of Documents	https://media.vivantaindustries.com/images/2023/02/Policy-for-Preservation-of-Documents.pdf

Details of familiarization programmes imparted to Independent Directors	https://vivantaindustries.com/wp-content/uploads/2024/04/Details-of-familiarization-programmes-2-1.pdf
The email address for grievance redressal and other relevant details	https://vivantaindustries.com/investor-grievances/
Contact information of the designated officials who are responsible for assisting and handling investor grievances	https://vivantaindustries.com/investor-grievances/
Notice of Board meetings where financial results shall be discussed	https://vivantaindustries.com/disclosure/
Financial Results	https://vivantaindustries.com/company-results/
Annual Report	https://vivantaindustries.com/annual-reports/
Shareholding Pattern	https://vivantaindustries.com/shareholding-pattern/
Newspaper Publications	https://vivantaindustries.com/disclosure/
Secretarial Compliance Report	https://vivantaindustries.com/secretarial-compliance-report/
Risk Management Policy	https://media.vivantaindustries.com/images/2023/02/Risk-Management-Policy.pdf

Weblinks for the Policies and Codes: The various Policies and Codes adopted by the Company in compliance of applicable provisions of the Act and Listing Regulations are available on the Company's website and can be accessed through the link https://www.vivantaindustries.com/

40. Disclosure of Accounting Treatment:
The Company has adopted the prescribed accounting standards, i.e., Indian Accounting Standards ("Ind AS"), for preparation of financial statements during the year.

As required by Regulation 34(3) read with Schedule V of the SEBI (LODR) Regulations, 2015, a Certificate on Corporate Governance issued by a Practising Company Secretary is annexed to this Report.

41. CEO and CFO Certification:

As required by Regulation 17(8) of the SEBI (LODR) Regulations, 2015, the CFO certificate to the Company's Board is annexed to this Report.

42.Compliance Certificate:

The Company has made the necessary disclosures as required in sub-para (2) to (10) of Part C of Schedule V of the SEBI (LODR) Regulations, 2015.

43. Other Policies:

The Company has adopted various policies prescribed under the Act and Listing Regulations, i.e., Policy on Determination of Materiality for Disclosures, Policy on Archival and Preservation of Documents, Dividend Distribution Policy, etc., which are available on the website of the Company at https://www.vivantaindustries.com/policies/

DECLARATION BY MANAGING DIRECTOR WITH RESPECT TO COMPLIANCE WITH CODE OF CONDUCT OF THE COMPANY

As provided under Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule V of the said Regulations, this is to confirm that all the Members of the Board of Directors and the Senior Management have affirmed compliance with the Code of Conduct for the Financial Year ended March 31st, 2026.

Place: Ahmedabad	**By order of the Board,**	
Date: 02/09/2026	**For Vivanta Industries Limited**	
	Sd/-	**Sd/-**
	______________	_______________
	Mr. Parikh H. A.	**Mr. Jainil R.Bhatt**
	Managing Director	**Director**
	DIN:00027820	**DIN: 03362796**

CEO & CFO Certification under Regulation 17(8) of SEBI (LODR) Regulations, 2015

We, Parikh H. A., Managing Director and Vikas VishnubhaiPatel, Chief Financial Officer of Vivanta Industries Limited **("the Company")**, to the best of our knowledge and belief, certify that:

A. We have reviewed the Financial Statements (standalone and consolidated) and the Cash Flow Statements (standalone and consolidated) for the year April 1st, 2025 to March 31st, 2026 and to the best of our knowledge and belief:
   (1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading; and
   (2) these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year i.e. April 1st, 2025 to March 31st, 2026, which are fraudulent, illegal or violative of the Company's Code of Conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or proposed to take to rectify these deficiencies.

D. We have indicated to the Auditors and the Audit Committee:
   (1) significant changes in internal control over financial reporting during the year i.e. April 1st, 2025 to March 31st, 2026;
   (2) significant changes in accounting policies during the year and that the same have been disclosed in the Notes to the Financial Statements; and
   (3) No instances of significant fraud, nor any involvement of the management or any employee having a significant role in the Company's internal control system over financial reporting, have come to the attention of the Board during the year under review.

DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT:

This is to confirm that the Company has adopted a Code of Conduct for its Board Members and Senior Management. In accordance with the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, I hereby confirm that the Company has, in respect of the financial year 2025-2026 obtained from all the members of the Board and Senior Management Personnel, the affirmation that they have complied with the 'Code of Conduct' as applicable to them

Place: Ahmedabad
Date: 02/09/2026

For and on behalf of the Board
For Vivanta Industries Limited

Sd/-	**Sd/-**
______________	______________
Mr. Parikh H. A.	**Vikas Vishnubhai Patel**
Managing Director	**Chief Financial Officer**
DIN:00027820	**PAN: CBCPP9728D**

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members,
Vivanta Industries Limited
CIN: L74110GJ2013PLC075393
Registered Office Address:
403 / TF, Sarthik II,
Opp. Rajpath Club,
S.G Highway, Bodakdev,
Ahmedabad – 380 054,
Gujarat, India

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Vivanta Industries Limited** having **CIN:** L74110GJ2013PLC075393, and having **Registered Office Address:** 403 / TF, Sarthik II, Opp. Rajpath Club, S.G Highway, Bodakdev, Ahmedabad – 380 054, Gujarat, India (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on March 31, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of Appointment in Company#
1.	Jainil Raseshkumar Bhatt	03362796	November 18, 2024
2.	Hemant Amrish Parikh	00027820	May 31, 2013
3.	Rushabh Anilkumar Shah	09012222	November 23, 2022
4.	Nidhi Bansal	09693120	May 30, 2024
5.	Mukeshkumar Ganeshbhai Kanazariya	10451579	June 18, 2024

#Date of appointment in Company is as per the MCA Portal.

Ensuring the eligibility for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For,
M/s Jitendra Parmar and Associates
Practicing Company Secretaries

____
Parmar Jitendra Pradipbhai
Proprietor

FRN No.: S2023GJ903900
COP No.: 15863
Membership No: F11336
Peer Review Number: 3523/2023
UDIN: F011336H001415629

Place: Ahmedabad
Date: September 08, 2026

CERTIFICATE ON CORPORATE GOVERNANCE

To,
The Members,
Vivanta Industries Limited
CIN: L74110GJ2013PLC075393
Registered Office Address:
403 / TF, Sarthik II,
Opp. Rajpath Club,
S.G Highway, Bodakdev,
Ahmedabad – 380 054,
Gujarat, India

We have examined the compliance of conditions of Corporate Governance by **Vivanta Industries Limited** (**"the Company"**) having **CIN:** L74110GJ2013PLC075393 for the year ended on March 31, 2026, as stipulated Regulations 17 to 27, clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D & E of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, pursuant to the Listing Agreement of the Company with the Stock Exchanges.

The compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination was limited to a review of procedures and implementations thereof adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statement of the Company.

In our opinion and to the best of our information and according to the explanations given to us, and the representations made by the Directors and the management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the year ended on March 31, 2026.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the Efficiency or effectiveness with which the management has conducted the affairs of the Company.

For,
M/s Jitendra Parmar and Associates
Practicing Company Secretaries

____
Parmar Jitendra Pradipbhai
Proprietor

FRN No.: S2023GJ903900
COP No.: 15863
Membership No: F11336
Peer Review Number: 3523/2023
UDIN: F011336H001415631

Place: Ahmedabad
Date: September 08, 2026

Form No. MR-3

SECRETARIAL AUDIT REPORT OFVIVANTA INDUSTRIES LIMITED
FORTHEFINANCIALYEARENDED ON MARCH 31, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Vivanta Industries Limited
CIN: L74110GJ2013PLC075393
Registered Office Address:
403 / TF, Sarthik II,Opp. Rajpath Club,
S.G Highway, Bodakdev,
Ahmedabad – 380 054,
Gujarat, India

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Vivanta Industries Limited (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company, to the extent the information provided by the Company, its officers, agents and authorised representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representations made by the Management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, we hereby report that in our opinion, the Company has during the audit period covering the financial year ended on March 31, 2026, generally complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records made available to us and maintained by the Company for the financial year ended on March 31, 2026 according to the applicable provisions of:

i. The Companies Act, 2013 (the Act) and the rules made thereunder;

ii. The Securities Contract (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):

a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; ***(Not applicable to the Company during the audit period)***

e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; ***(Not applicable to the Company during the audit period)***

f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; ***(Not applicable to the Company during the audit period)***

and

h) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; ***(Not applicable to the Company during the audit period)***

vi. Other laws applicable specifically to the Company namely:

a) Factories Act,1948;
b) Acts prescribed under prevention and control of pollution;
c) Acts prescribed under Environmental protection.

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India with respect to board and general meetings.

(ii) The Listing Agreements entered into by the Company with BSE Limited read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, standards etc. mentioned aboveexcept– During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, standards etc. mentioned above, certain compliances under aforesaid Act, Rules, Regulations, Guidelines, standards etc. were complied after the prescribed due dates with the applicable additional fees and / or fines, except –

- ***Compliance of SEBI Circular No: SEBI / HO / DDHS / DDHS - RACPOD1 / P / CIR / 2023 / 172 dated October 19, 2023 i.e. Non filing of Annual Disclosures of Non-applicability of Large Corporate for FY 2024-25.***
- ***The Company delayed filing of the Shareholding Pattern for the quarter ended June 30, 2025, under Regulation 31(1)(b) of the SEBI (LODR) Regulations, 2015, for which a penalty was imposed by BSE Limited and duly paid by the Company.***

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice was given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes, decisions at the Board Meetings were taken unanimously.

We further report that:

There are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations, guidelines, etc.

We further report that:

During the audit period the following events occurred which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.:

a) Ms. Vinita Keswani has tendered her resignation from the post of the Company Secretary & Compliance Officer and a Key Managerial Personnel of the Company w.e.f. May 06, 2025.

b) Approved Equity Investment for Establishing a New Manufacturing Facility in Angola on May 16, 2025.

c) Approved the Sale of Land of the Company on May 16, 2025.

d) Appointment of M/s. Rahul Doshi & Co., Chartered Accountants (FRN: 150982W, Membership No. 117160) as Internal Auditor of the Company for the Financial year 2025-26 on May 16, 2025.

e) Appointment of M/s Jitendra Parmar & Associates, Practicing Company Secretaries (FRN: S2023GJ903900, Membership No: F11336, COP No.: 15863)as Secretarial Auditor of the Company for the Financial Year 2024-25 on May 16, 2025.

f) Appointment of Mr. Devang Shah (Membership Number: A75008) as Company Secretary & Compliance Officer and a Key Managerial Personnel of the Company w.e.f. July 31, 2025.

g) The Company has convened an 12thAnnual General Meeting on **September 30, 2025**, wherein an **Ordinary Resolution** was passed for-

- Adoption of Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended March 31, 2025 together with the reports of Board of Directors and Independent Auditor's reports thereon.
- Appointment of Mr. Parikh H. A. (DIN: 00027820), a director who liable to retires by rotation and being eligible, offers himself for re-appointment.
- To approve the material related party transaction(s) proposed to be entered into by the Company during the financial year 2025-26.
- To Appoint Secretarial Auditor of the Company for a term of five consecutive years from Financial Year 2025-2026.

Special Resolution was passed for-

- To consider and approve alteration of main object clause of Memorandum of Association of the Company

h) Approved the Sale of Land of the Company on March 06, 2025.

For,
M/s Jitendra Parmar and Associates
Practicing Company Secretaries

____

Parmar Jitendra Pradipbhai
Proprietor

FRN No.: S2023GJ903900
COP No.: 15863
Membership No: F11336
Peer Review Number: 3523/2023
UDIN: F011336H001415530

Place: Ahmedabad
Date: September 08, 2026

Note:
This report is to be read with our letter of even date which is annexed as **Annexure - A** and forms an integral part of this report.

Annexure – A

To,
The Members,
Vivanta Industries Limited
CIN: L74110GJ2013PLC075393
Registered Office Address:
403 / TF, Sarthik II, Opp. Rajpath Club,
S.G Highway, Bodakdev,
Ahmedabad – 380 054,
Gujarat, India

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Where ever required, we have obtained the Management Representation about the Compliance of laws, rules and regulations and happening of events etc.

5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For,
M/s Jitendra Parmar and Associates
Practicing Company Secretaries

____
Parmar Jitendra Pradipbhai
Proprietor

FRN No.: S2023GJ903900
COP No.: 15863
Membership No: F11336
Peer Review Number: 3523/2023
UDIN: F011336H001415530

Place: Ahmedabad
Date: September 08, 2026

Jitendra Parmar & Associates
Company Secretaries
Mo. : +91 9408 555 517
E-mail. : csjitendraparmar@gmail.com

ANNUAL SECRETARIAL COMPLIANCE REPORT OF VIVANTA INDUSTRIES LIMITED FOR THE FINANCIAL YEAR ENDED ON MARCH 31, 2026

We, M/s. Jitendra Parmar and Associates, Practicing Company Secretaries, have examined;

(a) all the documents and records made available to me and explanation provided by **Vivanta Industries Limited (CIN: L74110GJ2013PLC075393)** ("the listed entity" or "the Company""),

(b) the filings/ submissions made by the listed entity to the stock exchanges,

(c) website of the listed entity,

(d) any other document/ filing, as may be relevant, which has been relied upon to make this report, for the year ended March 31, 2026 ("Review Period") in respect of compliance with the provisions of:

(a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
(b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

(a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time;

(b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended from time to time;

(c) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 as amended from time to time;

(d) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 as amended from time to time; ***(Not applicable to the Company during the Review Period)***

(e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 as amended from time to time; ***(Not applicable to the Company during the Review Period)***

(f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 as amended from time to time; ***(Not applicable to the Company during the Review Period)***

(g) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time;

(h) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 as amended from time to time;

(i) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 and circulars/ guidelines issued thereunder as amended from time to time; ***(Not applicable to the Company during the Review Period)***

and based on the above examination and explanation / clarification given by the Company and its officers, I hereby report that, during the Review Period,

JITENDRA PARMAR & ASSOCIATES
FCS 11336
C.P. 15885
FRN: S2023GJ903900
COMPANY SECRETARIES

Jitendra Parmar & Associates

Company Secretaries

Mo. : +91 9408 555 517

E-mail. : csjitendraparmar@gmail.com

(a) The listed entity has complied with the provisions of the above Regulations and circulars / guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	1.	2.
Compliance Requirement (Regulations / circulars /guidelines including specific clause)	Submission of Annual Disclosures of Large Corporate for FY 2024-25	Submission of Shareholding Pattern within prescribed timeline
Regulation / Circular No.	Pursuant to SEBI Circular No: SEBI / HO / DDHS / DDHS - RACPOD1 / P / CIR / 2023 / 172 dated October 19, 2023 with regard to fund raising by issuance of debt securities by large entities, we would like to confirm that the Company did not fulfill the criteria specified in Para 3.2 of the above-mentioned SEBI Circular for as on March 31, 2023	Regulation 31(1)(b) of SEBI (LODR) Regulations, 2015
Deviations	Non filing of Annual Disclosures of Large Corporate for FY 2024-25	Delay in filing of Shareholding Pattern for the quarter ended June 30, 2025
Action Taken by	NA	Stock Exchange i.e. BSE Limited
Type of Action	NA	Imposed Penalty as per SEBI (LODR) Regulations, 2015
Details of Violation	Non filing of Annual Disclosures of Large Corporate for FY 2024-25	Shareholding Pattern was not filed within 21 days from the end of the quarter as prescribed under Regulation 31(1)(b) of SEBI (LODR) Regulations, 2015
Fine Amount	NA	Rs. 8000/- (Eight Thousand Rupees Only)
Observations / Remarks of the Practicing Company Secretary	Non filing of Annual Disclosures of Large Corporate for FY 2024-25. The Company was required to submit annual disclosure of large corporate within 45 days from the end of the relevant financial year.	The Company has delayed filing of Shareholding Pattern under Regulation 31(1)(b) of SEBI (LODR) Regulations, 2015. The filing was made beyond the prescribed timeline stipulated under SEBI LODR.
Management Response	The Company takes all measures to timely comply with the entire requirement. However, the delay occurred purely due to oversight and Company ensures to make timely compliance in future.	The management informed that company have paid the same fine and the delay occurred due to oversight and assured timely compliance in future.
Remarks	NA	Appropriate steps are being taken by the Company to avoid recurrence of such delay.

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	1.
Observations/ Remarks of the Practicing Company Secretary in the previous reports	Non filing of Annual Disclosures of Large Corporate for FY 2023-24. The Company was required to submit annual disclosure of large corporate within 45 days from the end of the relevant financial year.

JITENDRA PARMAR & ASSOCIATES
FCS 11336
C.P. 15863
FRN: S2023GJ903900
COMPANY SECRETARIES

Observations made in the secretarial compliance report for the year ended March 31, 2025	Pursuant to SEBI Circular No: SEBI / HO / DDHS / DDHS - RACPOD1 / P / CIR / 2023 / 172 dated October 19, 2023 with regard to fund raising by issuance of debt securities by large entities, we would like to confirm that the Company did not fulfill the criteria specified in Para 3.2 of the above-mentioned SEBI Circular for as on March 31, 2023
Compliance Requirement (Regulations/circulars/ guidelines including specific clause)	Submission of Annual Disclosures of Large Corporate for FY 2023-24
Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Non filing of Annual Disclosures of Large Corporate for FY 2023-24
Remedial actions, if any, taken by the listed entity	The Company have filed the Compliance to Stock Exchange.
Comments of the PCS on the actions taken by the listed entity	The Company have filed the Compliance to Stock Exchange.

(c) We hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remarks by PCS
1.	**Secretarial Standards:** The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	Nil
2.	**Adoption and timely updation of the Policies:**		
	• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities	Yes	Nil
	• All the policies are in conformity with SEBI Regulations and have been reviewed & updated, as per the regulations / circulars / guidelines issued by SEBI	Yes	Nil
3.	**Maintenance and disclosures on Website:**		
	• The Listed entity is maintaining a functional website	Yes	Nil
	• Timely dissemination of the documents/ information under a separate section on the website	Yes	Nil
	• Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s) / section of the website	Yes	Nil
4.	**Disqualification of Director:** None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	We have relied on the Declarations submitted by each of the Directors regarding non-disqualification under Section 164 of the Companies Act, 2013.
5.	**Details related to Subsidiaries of listed entities have been examined w.r.t.:**		
	(a) Identification of material subsidiary companies	NA	The Company does not have any Material Subsidiary.

JITENDRA PARMAR & ASSOCIATES
FCS 11336
C.P. 15863
FRN: S2023GJ903900
COMPANY SECRETARIES

Jitendra Parmar & Associates

Company Secretaries

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E-mail. : csjitendraparmar@gmail.com

	(b) Disclosure requirement of material as well as other subsidiaries	Yes	Joint Venture - CKIM Pharma LLP Subsidiary - Trinity Ganesh Private Limited
6.	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	Nil
7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	Nil
8.	**Related Party Transactions:**		
	(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or	Yes	Nil
	(b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	NA	The Company has obtained prior approval of Audit Committee for all related party transactions
9.	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	Nil
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	Nil
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided underseparate paragraph herein.	None	As informed to us, no action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges etc.
12.	**Resignation of statutory auditors from the listed entity or its material subsidiaries**	NA	No such instances took place.
13.	**Additional Non-compliances, if any:** No additional non-compliance observed for any SEBI regulation / circular / guidance note etc.	None	No additional non-compliance observed for any SEBI regulation / circular / guidance note etc.

Further in terms of SEBI Circular no SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 in respect requirement of disclosure of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of Listing Regulations- ***(Not applicable to the Company during the Review Period)***;

Our report is limited to scope and review as under;

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.

Jitendra Parmar & Associates
Company Secretaries
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2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.

3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.

4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

5. We have followed the best possible practices and process as considered appropriate to obtain reasonable assurance about the correctness of the contents of the relevant secretarial records. The verification as done on test basis is to reasonably ensure that correct facts are reflected in relevant secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

6. We have limited our review, analysis and reporting up to process and system adopted by the Company for compliance with the same and have not verified detailed compliance, submissions, reporting under such laws etc. nor verified correctness and appropriateness thereof.

7. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

For,
M/s Jitendra Parmar and Associates
Practicing Company Secretary

JITENDRA PARMAR & ASSOCIATES * COMPANY SECRETARIES
FCS 11336
C. P. 15863
FRN : S2023GJ903900

Parmar Jitendra Bhailal
Proprietor

FRN No.: S2023GJ903900
COP No.: 15863
Membership No: F11336
Peer Review Number: 3523/2023
UDIN: F011336H000552844

Place: Ahmedabad
Date: May 30, 2026

ANNEXURE - F TO THE DIRECTORS' REPORT
MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Your Directors have pleasure in presenting the Management Discussion and Analysis Report for the year ended on 31st March 2026.

FORWARD LOOKING STATEMENT

This report contains certain forward-looking statements based on the current expectations, estimates and projections of the Company's management about future events and business performance. These statements are subject to various risks, uncertainties and assumptions, including economic conditions, market trends, government policies, regulatory developments and other factors beyond the Company's control. Actual results may differ materially from those expressed or implied in such forward-looking statements. The Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

- **INDUSTRIAL STURCTURE AND DEVELOPMENTS**:

The Company operates through diversified business segments comprising construction and infrastructure development, pharmaceuticals and healthcare, and trading/manufacturing of agro, renewable energy, technology and infrastructure-related products and services. The Company's diversified business portfolio enables it to capitalize on opportunities across multiple sectors while reducing dependence on any single business segment.

The Government's continued emphasis on infrastructure development, healthcare, renewable energy, sustainability and technological advancement is expected to create favourable opportunities for businesses operating in these sectors. The Company continues to evaluate emerging opportunities aligned with its long-term growth strategy and business objectives.

- **OPPORTUNITIES, THREATS AND BUSINESS OUTLOOK**

The Company continues to explore opportunities for sustainable growth through business expansion, strategic collaborations, diversification into new markets and strengthening of its operational capabilities. The management remains focused on enhancing customer satisfaction, improving operational efficiency and adopting innovative business practices to create long-term value for stakeholders.

The Company also continues to evaluate opportunities arising from infrastructure development, renewable energy initiatives, healthcare and pharmaceutical sectors, technological advancements and other emerging business areas.

The business environment continues to face challenges arising from intense competition, changing regulatory requirements, inflationary pressures, fluctuations in raw material prices, global economic uncertainties and supply chain disruptions. The Company remains committed to mitigating these challenges through prudent business planning, efficient cost management and continuous improvement in operational processes.

- **OVERVIEW**

The Financial Statements have been prepared in accordance with the provisions of the Companies Act, 2013, the applicable Indian Accounting Standards (Ind AS) and other applicable accounting principles generally accepted in India.

The management accepts responsibility for the integrity and objectivity of these Financial Statements and confirms that appropriate accounting policies have been consistently applied. Reasonable and prudent estimates and judgments have been made to ensure that the Financial Statements present a true and fair view of the Company's financial position and operational performance.

- **THREATS & COMPETITION**:

The Company operates in highly competitive markets where competition continues to intensify due to the entry of new participants, technological advancements, pricing pressures and evolving customer expectations.

The Company addresses these challenges by focusing on quality, timely execution, customer satisfaction, operational excellence and strengthening long-term business relationships. Continuous monitoring of market trends and adoption of appropriate business strategies enable the Company to remain competitive.

- **SEGMENT-WISE AND PRODUCT-WISE PERFORMANCE**

The Company operates through diversified business activities comprising construction and infrastructure development, pharmaceuticals and healthcare, and trading/manufacturing of agro, renewable energy, technology and infrastructure-related products and services.

Financial reporting has been prepared in accordance with the applicable provisions of the Indian Accounting Standards (Ind AS). Accordingly, separate segment-wise or product-wise performance is disclosed wherever applicable under the Financial Statements.

- **RISK AND CONCERNS**:

Risk management forms an integral part of the Company's business strategy. The Board and the management continuously identify, evaluate and monitor key business risks and implement appropriate mitigation measures.

The principal risks faced by the Company include changes in government policies and regulations, economic slowdown, inflation, fluctuations in raw material prices, liquidity constraints, cybersecurity risks, technological changes, supply chain disruptions and increased market competition.

The Company has established appropriate internal processes and controls to manage these risks through strategic planning, cost optimization, efficient inventory management, business diversification, compliance monitoring and strengthening of internal control mechanisms.

- **FUTURE OUTLOOK**:

The Company remains optimistic about its long-term growth prospects. The management will continue to focus on expanding business opportunities, improving operational efficiency, strengthening customer relationships, adopting technology-driven solutions and pursuing strategic growth initiatives across its diversified business segments.

The Company also intends to leverage opportunities arising from infrastructure development, healthcare, renewable energy and other emerging sectors while maintaining financial discipline and sustainable business practices.

- **INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY**:

The Company has established an adequate system of internal financial controls commensurate with the size, scale and complexity of its operations. These controls are designed to safeguard the Company's assets, ensure accuracy and completeness of accounting records, promote operational efficiency and ensure compliance with applicable laws and regulations.

The Audit Committee periodically reviews the effectiveness of the internal control framework. Internal audits are conducted by an independent firm of Chartered Accountants, and the observations and recommendations are regularly reviewed by the Audit Committee and the management for timely implementation.

- **DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE**

During the Financial Year 2025-2026, the Company continued its focus on improving operational efficiency and strengthening its diversified business operations.

Revenue from Operations during the year stood at ₹4,352.50 Lakhs, while the Company reported a Profit after Tax of ₹41.48 Lakhs. Cash and Cash Equivalents as at 31st March, 2026 amounted to ₹2.74 Lakhs.

The management remains committed to improving operational performance, optimizing resource utilization and pursuing sustainable business growth.

- **HUMAN RESOURCES AND INDUSTRIAL RELATIONS**

The Company firmly believes that its employees are its most valuable asset and key contributors to its continued success. The Human Resource function focuses on attracting, developing and retaining competent professionals through effective recruitment, training and employee development initiatives.

The Company continues to emphasize employee engagement, skill enhancement, performance management and leadership development to build a motivated and productive workforce. Industrial relations remained cordial throughout the year, and there were no significant industrial disputes affecting the Company's operations.

- **HEALTH, SAFETY AND ENVIRONMENT**:

The Company remains committed to maintaining high standards of health, safety and environmental protection across its operations. It continues to comply with all applicable environmental, health and labour laws and regularly undertakes measures to promote a safe and healthy workplace while minimizing environmental impact.

- **CAUTIONARY STATEMENT**

Statements made in this Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions may constitute "forward-looking statements" within the meaning of applicable securities laws and regulations.
Actual results may differ materially from those expressed or implied due to various factors including changes in economic conditions, government policies, taxation, regulatory developments, market demand, competition, inflation, foreign exchange fluctuations, supply chain disruptions and other factors beyond the Company's control. The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements based on subsequent developments, information or events.

Place: Ahmedabad
Date: 02/09/2026

For and on behalf of the Board,
For Vivanta Industries Limited

Sd/-	**Sd/-**
Mr. Parikh H. A.	**Mr. Jainil R.Bhatt**
Managing Director	**Director**
DIN:00027820	**DIN: 03362796**

ANNEXURE-G TO THE DIRECTORS' REPORT
MANAGERIAL REMUNERATION

1. Details pertaining to remuneration as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary during the Financial Year 2025-2026 and the ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the Financial Year 2025-2026 is as under:

(Rs in Lakhs)

Sr. No	Name of Director/KMP and its Designation	Designation of Director/KMP	Remuneration to the Director/KMP for the Financial Year 2025-2026	Percentage increase/ decrease in remuneration in the Financial Year 2025-2026	Ratio of Remuneration of each Director to the Median Remuneration of Employees
1	Mr. Parikh H.A.	Managing & Executive Director	--	--	--
2.	Mr. Bhatt Jainil R.	Non-Executive Director	--	--	--
3.	Mr. Rushabh Shah	Non-Executive Independent Director	--	--	--
4.	Ms. Nidhi Bansal	Non-Executive Independent Director	--	--	--
5.	Mr.MukeshKanazariya	Non-Executive Independent Director	--	--	--
6.	Mr. Vikas Patel	Chief Financial Officer	--	--	--
7.	Ms. Vinita Keswani	Company Secretary	0.70	--	--
8.	Mr. Devang Shah	Company Secretary	5.60	--	--

<u>**Notes:**</u>

42. Ms.Vinita Keswani resigned from the post of Company Secretary & Compliance Officer on 6th May, 2025.

<u>**Notes:**</u>

43. Mr. Rushabh Shah, Ms. Nidhi Bansal and Mr. Mukesh Kanazariyahave been paid sitting fees, not remuneration for the financial year 2025-2026.

*Remuneration mentioned above is for the full year. For this purpose, sitting fees paid to the Non-Executive Independent Director have not been considered asremuneration.

I. Median Remuneration of Employees (MRE) of the Company is Rs. 6,97,500 for the Financial Year 2025-2026. There was no increase in the remuneration during the year.
II. The number of permanent employees on the rolls of the Company is Seven for the year ended 31st March, 2026.
III. Average percentage increase made in the salaries of employees other than the managerial personnel in the last Financial Year was Nil. Average percentage increase made in the salary of the managerial personnel in the last Financial Year was 0.20%

It is hereby affirmed that the remuneration paid is as per the Remuneration Policy of the Company.

2. During the year under review, the Company has not paid any remuneration to its Directors and Key Managerial Personnel requiring disclosure under Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Further, there were no employees whose remuneration exceeded the limits prescribed under Rule 5(2) of the said Rules (i.e., ₹1.02 crore per annum or ₹8.5 lakh per month, as applicable).

Place: Ahmedabad
Date: 02/09/2026

For and on behalf of the Board,
For Vivanta Industries Limited

Sd/-	**Sd/-**
______________	_______________
Mr. Parikh H. A.	**Mr. Jainil R.Bhatt**
Managing Director	**Director**
DIN:00027820	**DIN: 03362796**

Independent Auditors’ Report

To,
The Members,
Vivanta Industries Limited

Opinion

We have audited the accompanying financial statements of Vivanta Industries Limited (“the Company”), which comprise the balance sheet as at March 31, 2026, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the (‘Act’) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its **Profit** and cash flows for the year ended on that date.

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 Standalone Financial Results" 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 financial statements under the provisions of the Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the annual standalone financial statements for the year ended March 31, 2026. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that give a true and fair view of the Net Profit and other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally 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 the 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 Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing Statement, 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 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 Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 this Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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.
- 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to these financial results, in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Company 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 Statement 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 Group and of its Joint Venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results 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, 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 Statement includes the standalone results for the year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the

published audited year-to-date figures up to the fourth quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
Our opinion on the same is not modified in respect of above matters

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143 (11) of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143(3) of the Act, we report that:
    a. We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
    b. In our opinion proper books of account as required by Law have been kept by the Company so far as appears from our examinations of those books;
    c. The Balance Sheet, Statement of Profit and Loss and Cash Flow Statement, dealt with by this Report are in agreement with the books of account;
    d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standard) Rules, 2015, as amended.
    e. On the basis of written representations received from the directors as on **31/03/2026** and taken on record by the Board of Directors, none of the directors are disqualified as on **31/03/2026**, from being appointed as a director in terms of sub-section (2) of section 164 of the Companies Act, 2013.

3. In accordance with the Ministry of Corporate Affairs (MCA) mandate effective from 1 April 2023, companies are required to maintain an audit trail for transactions affecting books of accounts. It is noted that Vivanta Industries Limited has implemented this audit trail reporting feature. This information is disclosed for transparency in our audit report.

Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2026

For, G M C A & Co.
Chartered Accountants
FRN: 109850W

CA. Amin G Shaikh
(Partner)
Membership No. 108894
UDIN: 26108894DQMMDN6069

Date: 14/05/2026
Place: Ahmedabad

Annexure A to the Independent Auditors' Report on the financial statements of VIVANTA INDUSTRIES LIMITED for the year ended 31 March 2026

To,
The Members of VIVANTA INDUSTRIES LIMITED

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(I) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of Intangible assets.

(b) Property, Plant and Equipment were physically verified by the management in accordance with a planned programme of verifying them at reasonable intervals having regard to the size of the Company and the nature of its assets.

(c) The title deeds of all the immovable properties (other than properties where the Company is the lessee, and the lease agreements are duly executed in favor of the lessee) are held in the name of the Company.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of use asset) or intangible assets during the year ended March 31, 2026.

(e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year. In our opinion the coverage and the procedure of such verification by the management is appropriate. Discrepancies of 10% or more in aggregate for each class of inventory were not noticed on such physical verification.

(b) The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Therefore, the requirement to report on clause 3(ii)(b) of the Order is not applicable to the Company.

(iii) (a) During the year the Company hasprovided loans, advances in the nature of loans, provided guarantee and security to companies as follows:

(Rs. In lakhs)

	Loans
Aggregate amount granted/ provided during the year, - Corporates - Others	 25.00/- -
Balance outstanding as at balance sheet date in respect of above case, - Corporates - Others	 3.50/- -

(b) During the year the investments made and the terms and conditions of the grant of all loans and advances in the nature of loan during the year are, prima facie, not prejudicial to the Company's interest.

(c) The company has granted interest free loan which is violation of the Act.

(d) There are no amounts of loan granted to companies which are overdue for more than ninety days.

(e) There were no loans which had fallen due during the year, that have been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.

(f) The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the company.

(iv) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in relation to loans given and investments made.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.

(vi) We have reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013, related to the manufacturingactivities and are of the opinion that prima facie, the specified accounts and recordshavebeen made and maintained. We have not, however, made a detailed examinationof the same.

(vii) (a) The Company is regular in depositing with appropriate authorities undisputed statutory duesincluding goods and services tax, provident fund, employees' state insurance, incometax,sales- tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues applicable to it. According to the information and explanations given to usand based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than sixmonths from the date they became payable.

(b) The Company is regularly depositing with appropriate authorities undisputed statutory dues. Therefore, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) On an overall examination of the standalone financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) On an overall examination of the standalone financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause (ix)(f) of the Order is not applicable to the Company.

(x) (a) The Company has not raised any money during the year by way of initial public offer /further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

(b) The Company has not made any preferential allotment or private placement of shares/fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor and secretarial auditor or by us in Form ADT– 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) We have taken into consideration that no whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

(xii) The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a),(b) and (c) of the Order is not applicable to the Company.

(xiii) Transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the standalone financial statements, as required by the applicable accounting standards.

(xiv) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(xv) The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.

(xvi) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a), (b), (c) & (d) of the Order is not applicable to the Company.

(xvii) The Company has not incurred cash losses in the current year and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year and accordingly the requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

(xix) On the basis of the ageing report, financial ratios and expected dates of realization of financial assets and payment of financial liabilities, any other information accompanying the financial statements, Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company.

(xx) Corporate social responsibility under section 135(5) of Companies Act, 2013 is not applicable to the Company. Therefore, the requirement to report on clause 3(xx)(a) and 3(xx)(b) of the Order is not applicable to the Company.

For, G M C A & Co.
Chartered Accountants
FRN: 109850W

CA. Amin G Shaikh
(Partner)
Membership No. 108894
UDIN: 26108894DQMMDN6069

Date: 14/05/2026
Place: Ahmedabad

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **M/s Vivanta Industries Limited**(“the Company”) as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting

principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls over financial reporting with reference to these Standalone Financial Statements and such internal financial controls over financial reporting with reference to these Standalone Financial Statements were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For, G M C A & Co.
Chartered Accountants
FRN: 109850W

CA. Amin G Shaikh
(Partner)
Membership No. 108894
UDIN: 26108894DQMMDN6069

Date: 14/05/2026
Place: Ahmedabad

VIVANTA INDUSTRIES LIMITED
(CIN:L74110GJ2013PLC075393)
STANDALONE BALANCE SHEET AS AT 31/03/2026

Rs. In Lacs

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I. ASSETS			
1 Non-current Assets			
(a) Property , Plant and Equipment	1	344.48	365.10
(b) Goodwill	1	762.14	762.14
(c) Capital work in progress		-	-
(d) Financial Assets :			-
i) Investments	2	323.00	323.00
ii) Loans	3	1,031.73	1,081.78
iii) Other Financial Assets		-	-
(e) Deferred tax assets (Net)		2.40	0.77
(f) Other non-current assets		-	-
Total Non-current Assets		2,463.76	2,532.80
2 Current Assets			
(a) Inventories		148.71	148.71
(b) Financial Assets :			
i) Investments		-	-
ii) Trade Receivables	4	1,693.64	3,078.04
iii) Cash & Cash Equivalents	5	2.74	5.71
iii) Loans	6	215.40	377.74
iii) Other Financial Assets			
(c) Other Current Assets		-	-
Total - Current Assets		2,060.49	3,610.20
Total Assets		4,524.25	6,142.99
II. Equity & Liabilities			
1. Equity			
(a) Share Capital	7	1,288.25	1,288.25
(b) Other Equity	8	436.58	395.10
Total Equity		1,724.83	1,683.35
2. Liabilities			
A) Non Current Liabilities			
(a) Financial Liabilities			
i) Borrowings	9	1,581.12	1,785.05
(b) Deferred Tax Liabilties (Net)		-	-
(c) Other Non Current Liabilities	10	429.45	301.98
Total Non- Current Liabilities		2,010.57	2,087.03
B) Current Liabilities			
(a) Financial Liabilities			
i) Borrowings	11	-	-
ii) Trade Payables	12	705.68	2,283.13
iii) Other Financial Liabilities		-	-
(b) Other Current Liabilities	13	-	-
(c) Short Term Provisions	14	83.17	89.48
Total Current Liabilities		788.85	2,372.61
Total Equity & Liabilities		4,524.25	6,142.99

Contingent Liabilities & Commitments Nil

For Vivanta Industries Ltd.

Parikh H. A.
Managing Director
DIN : 00027820

Jainil R Bhatt
Director
DIN : 03362796

Vikas Patel
CFO
PAN : CBCPP9728D

Devang Shah
Company Secretary

Place : Ahmedabad
Date: 28/05/2026

For, G M C A & Co.
Chartered Accountants
FRN : 109850W

CA. Amin G. Shaikh
Partner
Membership No. 108894
UDIN: 26108894DQMMDN6069

VIVANTA INDUSTRIES LIMITED
(CIN:L74110GJ2013PLC075393)
STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE PERIOD FROM 01-04-2025 TO 31-03-2026

Rs. In Lacs

	Particulars	Note No.	2025-26	2024-25
I	Revenue From Operations	15	4,352.50	2,285.31
II	Other Income	16	321.82	50.78
III	Total Income (I+II)		4,674.32	2,336.09
IV	Expenses			
	Purchase of Stock in Trade	17	4,346.32	2,231.06
	Changes in Inventories		-	-8.01
	Employee Benefit Expenses	18	23.99	37.06
	Finance Costs	19	6.64	7.38
	Depreciation & Amortisation Expenses	20	20.91	20.89
	Other Expenses	21	220.65	166.51
	Total Expenses		4,618.50	2,454.89
V	Profit Before Exceptional & Extraordinary Items & Tax (III-IV)		55.81	-118.80
VI	Exceptional Items		-	
VII	Profit Before Extraordinary Items & Tax		55.81	-118.80
	Extraordinary Items		-	
VIII	Profit Before Tax		55.81	-118.80
IX	Tax Expenses			
	Current Tax		15.96	-
	Deferred Tax		-1.63	0.78
X	Profit/(Loss) for the period from Continuing Operations(IX-X)		41.48	-119.58
XI	Profit/(Loss) from Discontinuing Operations			
XII	Tax Expense of Discontinuing Operations		-	
XIII	Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)		-	
XIV	Profit/(Loss) for the Period(XI+XIV)		41.48	-119.58
	Other Comprehensive Income			
	Items that will not be reclassified to profit or loss		-	
	Total comprehensive income for the year, net of tax		41.48	-119.58
XV	Earning Per Equity Share			
	Basic		0.03	-0.09
	Diluted		0.03	-0.09

The Notes referred to above form an integral part of the Balance Sheet

For Vivanta Industries Ltd.

Parikh H. A.
Managing Director
DIN : 00027820

Jainil R Bhatt
Director
DIN : 03362796

Vikas Patel
CFO
PAN : CBCPP9728D

Devang Shah
Company Secretary

Place : Ahmedabad
Date: 28/05/2026

For, G M C A & Co.
Chartered Accountants
FRN : 109850W

CA. Amin G. Shaikh
Partner
Membership No. 108894
UDIN: 26108894DQMMDN6069

VIVANTA INDUSTRIES LIMITED

(CIN:L74110GJ2013PLC075393)

Standalone Cashflow Statement for the year ended on 31st March, 2026

Rs. In Lacs

		Particulars	2025-26	2024-25
A	Cash flow from Operating Activities			
0	Net Profit Before Tax		55.81	-118.80
	Adjustments for:			
	Add	Depreciation	20.91	20.89
	Add	Foreign Exchange Gain/Loss	-	-
	Add	Dividend Reserve	-	-
	Less	Asset liablity written off	-	-
	Add	Interest Expense	6.64	7.38
	Less	Short Term Capital Gain (Mutual Fund)		-
	Operating Profit / (Loss) before Working Capital Changes		83.36	-90.53
	Adjustments for:			
	Increase/(Decrease) in Trade Payables		-1,577.45	1141.10
	Increase/(Decrease) in Other Current Liabilities		-	0.00
	Increase/(Decrease) in Other Non Current Liabilities		127.47	0.03
	Increase/(Decrease) in Provisions		-6.31	-69.80
	(Increase)/Decrease in Trade Receivables		1,384.40	-1155.86
	(Increase)/Decrease in inventories		-	-8.01
	(Increase)/Decrease in other current assets		-	0.00
	Cashflow generated from Operating Activities		11.47	-183.07
	Income Tax Paid (Net of Refund)		-15.96	-
	Net Cashflow generated from Operating Activities A		-4.49	-183.07
B	Cash flow from Investment Activities			
	Purchase of Property , Plant and Equipment		-0.29	-41.73
	Sale of Property , Plant and Equipment		-	-
	Sale of Investments		-	-
	Purchase of Investments		-	-
	Share Application Money Received Back		-	-
	Asset written off		-	-
	Net Cashflow generated from Investments Activities B		-0.29	-41.73
C	Cash flow from Financiang Activities			
	Interest Expenses		-6.64	-7.38
	Issue of shares (with Security Premium)			
	(Increase)/Decrease in other non-current assets		-	-
	(Increase)/Decrease in Long term loans & advances		50.05	-52.02
	(Increase)/Decrease in Short term loans & advances		162.34	13.07
	Increase/(Decrease) in current liabilities		-	-
	Dividend Paid on Equity shares		-	-
	Increase/(Decrease) in non current liabilities		-203.94	212.92
	Net Cashflow generated from Financing Activities C		1.82	166.58
	Net Change in Cash & Cash Equivalents (A+B+C)		-2.97	-58.22
	Opening Cash & Cash Equivalents		5.71	63.93
	Closing Cash & Cash Equivalents		2.74	5.71

For Vivanta Industries Ltd.

Parikh H. A.
Managing Director
DIN : 00027820

Jainil R Bhatt
Director
DIN : 03362796

Vikas Patel
CFO
PAN : CBCPP9728D

Devang Shah
Company Secretary

Place : Ahmedabad
Date: 28/05/2026

For, G M C A & Co.
Chartered Accountants
FRN : 109850W

CA. Amin G. Shaikh
Partner
Membership No. 108894
UDIN: 26108894DQMMDN6069

VIVANTA INDUSTRIES LIMITED

(CIN:L74110GJ2013PLC075393)

Statement of changes in equity for the period ended March 31, 2026

Rs. In Lacs

A. Equity Share Capital	31st March, 2026		31st March, 2025	
Particulars	No. Shares	Amount	No. Shares	Amount
i) Opening Balance at the beginning of Financial Year	128,825,000.00	1,288.25	125,000,000.00	1,250.00
Shares cancelled during the year	-	-	-	-
Shares issued during the year	-	-	3,825,000.00	38.25
Closing Balance at the end of Financial Year	128,825,000.00	1,288.25	128,825,000.00	1,288.25

B. Other Equity

Rs. In Lacs

Particulars	Reserves and Surplus			Total
	General reserve	Securities Premium	Retained Earnings	
Balance as at 1st April, 2024	156.40	-	243.52	399.92
Change during the Year	-	114.75	-119.57	-4.82
Balance as at March 31, 2025	156.40	114.75	123.95	395.10
Change during the Year	-	-	41.48	41.48
Foreign Exchange Gain /Loss	-	-	-	-
Dividend Reserve	-	-	-	-
Other comprehensive income	-	-	-	-
Total Comprehensive Income / (loss) for the year	-	-	41.48	41.48
Balance as at March 31, 2026	156.40	114.75	165.43	436.58

See accompanying notes to the financial statements

In terms of our report attached

For Vivanta Industries Ltd.

Parikh H. A.
Managing Director
DIN : 00027820

Jainil R Bhatt
Director
DIN : 03362796

Vikas Patel
CFO
PAN : CBCPP9728D

Devang Shah
Company Secretary

Place : Ahmedabad
Date: 28/05/2026

For, G M C A & Co.
Chartered Accountants
FRN : 109850W

CA. Amin G. Shaikh
Partner
Membership No. 108894
UDIN: 26108894DQMMDN6069

1 Property , Plant and Equipment

Rs. In Lacs

Particulars	Gross Block					Depreciation			Net Block	
	As at 01/04/2025	Addition	Deduction	Acquire through Business Combination	As at 31/03/2026	As at 01/04/2025	Depreciation Charge	As at 31/03/2026	As at 31/03/2026	As at 31/03/2025
Tata Tiago	10.10	-	-	-	10.10	3.65	2.97	6.62	3.48	6.45
Furniture	16.54	-	-	-	16.54	15.71	-	15.71	0.83	0.83
Kia Seltos	15.72	-	-	-	15.72	7.47	1.87	9.34	6.39	8.26
Fax Machine	0.16	-	-	-	0.16	0.16	-	0.16	-	-
Computer	1.36	0.11	-	-	1.47	1.36	-	1.36	0.11	-
Honda Jazz Car	7.70	-	-	-	7.70	7.32	-	7.32	0.39	0.39
Scorpio Car	6.00	-	-	-	6.00	5.51	-	5.51	0.49	0.49
Air Conditioner	2.88	-	-	-	2.88	2.73	-	2.73	0.14	0.14
Attendance Machine	0.14	-	-	-	0.14	0.14	-	0.14	-	-
Plant & Machinery	1.06	-	-	-	1.06	0.85	0.07	0.92	0.14	0.21
Honda Dio	0.47	-	-	-	0.47	0.45	-	0.45	0.02	0.02
Mercidies car	92.66	-	-	-	92.66	25.41	10.84	36.25	56.41	67.25
Mobile	1.73	-	-	-	1.73	0.41	0.41	0.81	0.91	1.32
Drone	10.00	-	-	-	10.00	4.77	4.73	9.50	0.50	5.23
Sanand property & Dev.	274.51	-	-	-	274.51	-	-	-	274.51	274.51
PRINTER	-	0.19	-	-	0.19	-	0.02	0.02	0.17	-
				-						
Total Tangible Assets	441.03	0.29	-	-	441.32	75.93	20.91	96.84	344.48	365.10
Previous Year	399.30	41.73	-	-	441.03	55.04	20.89	75.93	365.10	344.26
Goodwill										
Goodwill	762.14	-	-		762.14	-	-	-	762.14	762.14
Total	762.14	-	-		762.14	-	-	-	762.14	762.14

VIVANTA INDUSTRIES LIMITED
(CIN:L74110GJ2013PLC075393)
Notes to the Financial Statements

2	Investment		Rs. In Lacs
	Particular	31st March, 2026	31st March, 2025
	Investment in Partnership Firm	170.00	170.00
	Investment in Subsidiary Company	153.00	153.00
	Total	323.00	323.00
3	Non Current Loan & Advances		Rs. In Lacs
	Particular	31st March, 2026	31st March, 2025
	Other Loans & Advances		
	Unsecured, Considered good		
	Loan to Corporate Bodies	690.66	790.66
	Loan to Directors	0.72	0.72
	Other Loans	209.27	209.77
	Deposits	1.67	1.67
	Balance with govt	129.41	78.96
	Total	1,031.73	1,081.78
4	Trade Receivables		Rs. In Lacs
	Particular	31st March, 2026	31st March, 2025
	Outstanding for less than 6 months from the due date	-	-
	Unsecured, considered good		
	Outstanding for more than 6 months from the due date	1,693.64	3,078.04
	Unsecured, considered good		
	Total	1,693.64	3,078.04

Trade Receivable Ageing as at March 31, 2026

Particulars	Outstanding for following periods from the date of transaction					
	Less than 6 months	6 months -1 year	O/S for 1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivable- considered good	89.56	1,269.34	228.84	-	105.90	1,693.64
Undisputed Trade Receivable- considered doubtful	-	-	-	-	-	-
Undisputed Trade Receivable-	-	-	-	-	-	-
Disputed Trade Receivable-	-	-	-	-	-	-
Total	89.56	1,269.34	228.84	-	106	1,693.64

Trade Receivable Ageing as at March 31, 2025

Particulars	Outstanding for following periods from the date of transaction					
	Less than 6 months	6 months -1 year	O/S for 1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivable- considered good	1,526.31	1,276.97	17.44	0.05	257.28	3,078.04
Undisputed Trade Receivable- considered doubtful	-	-	-	-	-	-
Undisputed Trade Receivable-	-	-	-	-	-	-
Disputed Trade Receivable-	-	-	-	-	-	-
Total	1,526.31	1,276.97	17.44	0.05	257	3,078.04

5	Cash & Cash Equivalents		Rs. In Lacs
	Particular	31st March, 2026	31st March, 2025
	Balances with Banks	0.92	1.85
	Cash on Hand	1.82	3.86
	Total	2.74	5.71
6	Current Assets		Rs. In Lacs
	Particular	31st March, 2026	31st March, 2025
	Loans and Advances		
	Other Short term Loans & Advances	-	-
	Advance to Creditors	214.58	376.00
	Other Current Asset	0.82	1.74
	Total	215.40	377.74

7	Share Capital		
	Authorized, Issued, Subscribed and Paidup share capital		Rs. In Lacs
	Particulars	31st March, 2026	31st March, 2025
		Amount	Amount
	Authorised Share Capital		
	14,00,00,000 Equity Shares of Rs. 1 Each	1,400.00	1,400.00
	PY. 12,50,00,000 Equity Shares of Rs. 1 Each		
	Total	1,400.00	1,400.00
	Issued Share Capital		
	12,88,25,000 Equity Shares of Rs. 1 Each	1288.25	1288.25
	PY. 12,50,00,000 Equity Shares of Rs. 1 Each		
	Total	1,288.25	1,288.25
	Subscribed & Fully Paid		
	12,88,25,000 Equity Shares of Rs. 1 Each	1,288.25	1,288.25
	PY. 12,50,00,000 Equity Shares of Rs. 1 Each		
	Total	1,288.25	1,288.25

Details of the Shares for the Preceding Five Years		
Particulars	01-04-2020 to 31-03-2025	01-04-2019 to 31-03-2024
Number Of Equity Shares Bought Back	-	-
Number Of Preference Shares Reedeemed	-	-
Number of Equity Share Issue as Bonus Share	-	-
Number of Preference Share Issue as Bonus Share	-	-
Number of Equity Shares Allotted For Contracts	-	-
Without Payment Received In Cash	-	-
Number of Preference Shares Allotted For Contracts	-	-
Without Payment Received In Cash	38.25	-

Reconciliation of Share Capital				Rs. In Lacs
Particulars	31st March, 2026		31st March, 2025	
	No. of Shares	Amount	No. of Shares	Amount
Equity Shares				
(Face Value Rs. 1)				
Shares Outstanding at the Beginning of the Year	1,250.00	1,250.00	1,250.00	1,250.00
Shares issued during the year	38.25	38.25	38.25	38.25
Shares cancelled during the year	-	-	-	-
Shares Outstanding at the End of the Year	1,288.25	1,288.25	1,288.25	1,288.25

Share Holders Holding More than 5% Share				
Name of the Share Holders	31st March, 2026		31st March, 2025	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Parth Hemant Parikh	9,037,233.00	701,512.36	9,037,233.00	7.23
TARLA AMRISH PARIKH	937,018.00	72,735.73	937,018.00	0.75

Shares held by Promoters at the end of the year				
Name of the Promoter	31st March, 2026		31st March, 2025	
	No. of Shares	% of total share	No. of Shares	% of total share
Parth Hemant Parikh	9,037,233.00	7.02	9,037,233.00	7.23
TARLA AMRISH PARIKH	937,018.00	0.73	937,018.00	0.75
RAVINA HEMANT PARIKH	2,000,000.00	1.55	2,000,000.00	1.60
HEMANT AMRISH PARIKH	900,000.00	0.70	900,000.00	0.72
GIRISHNHAI BHATT	50,000.00	0.04	50,000.00	0.04

8	Other Equity		Rs. In Lacs
	Particulars	31st March, 2026	31st March, 2025
	General Reserve		
	Opening balance	154.59	154.59
	(-)Transfer to Share Capital		-
	(-)Dividend		-
	+ Adjustment in persuant to the scheme of Demerger		
	Closing Balances	154.59	154.59
	Securities Premium		
	Opening balance	114.75	-
	(+) Addition during the current year		114.75
	Closing Balances	114.75	114.75
	Profit & Loss A/c		
	Opening balance	123.95	243.52
	(-) Transfer of Current Year Profit	41.48	-119.57
	Closing balance	165.43	123.95
	Foreign Exchange Gain/Loss	0.92	0.92
	Dividend Reserve	0.90	0.90
	Total	436.58	395.10

9	Non Current Borrowing		Rs. In Lacs
	Particulars	31st March, 2026	31st March, 2025
	Deferred Payment Credit		
	Secured loan:		
	Icici Bank Ev Car Loan A/c	8.01	9.12
	Icici Bank Ltd Auto Loan A/C	52.97	61.72
	Hdfc Bank Car Loan A/c	2.29	5.51
			-
	Unsecured Loan:		-
	Loan from Corporate Body	370.20	595.25
	Loan from Directors	1,011.23	1,011.23
	Loan From Others	136.43	102.22
	Total	1,581.12	1,785.05

10	Current Borrowing		Rs. In Lacs
	Particulars	31st March, 2026	31st March, 2025
	-Loan From Others	-	-
	Total	-	-

11	Other Non- Current Liabilities		Rs. In Lacs
	Particulars	31st March, 2026	31st March, 2025
	Advance From Customer	429.45	301.98
	Total	429.45	301.98

12	Trade Payables					Rs. In Lacs
	Particulars				31st March, 2026	31st March, 2025
	Due to - Micro & Small Enterprises				0	0
	Other than Micro and small enterprise				705.68	2,283.13
	Total				705.68	2,283.13

Trade Payable Ageing as at March 31, 2026					
Outstanding for following periods from due date of payment					
Particulars	Less than 1 Year	1-2 Year	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	
Others	221.45	426.34	57.68	0.20	705.68
Disputed Dues- MSME	-	-	-	-	
Disputed Dues- Others	-	-	-	-	
Total	221.45	426.34	57.68	0.20	705.68

Trade Payable Ageing as at March 31, 2025					
Outstanding for following periods from due date of payment					
Particulars	Less than 1 Year	1-2 Year	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	
Others	1582.79	633.35	65.04	1.96	2283.14
Disputed Dues- MSME	-	-	-	-	
Disputed Dues- Others	-	-	-	-	
Total	1,582.79	633.35	65.04	1.96	2,283.14

The Company has not received any intimation on suppliers regarding their status under the Micro, Small and Medium Enterprise Development (MSMED) Act, 2006 and hence disclosure as required under section 22 of The Micro, Small and Medium Enterprise regarding:
(a) Amount due and outstanding to suppliers as at the end of the accounting year;
(b) interest paid during the year;
(c) interest payable at the end of the accounting year;
(d) interest accrued and unpaid at the end of the accounting year; have not been given , the company is making efforts to get the confirmation from the suppliers as regards their status under the said act.

13	Other Current Liabilities					Rs. In Lacs
	Particulars				31st March, 2026	31st March, 2025
	Duties & Taxes				-	-
	Other Payable				-	-
	Total				-	-

14	Short Term provision					Rs. In Lacs
	Particulars				31st March, 2026	31st March, 2025
	Unpaid Audit Fees				-	-
	Unpaid Salary				-2.36	7.04
	Provision for Income Tax				46.01	30.04
	TDS				39.52	52.40
	Total				83.17	89.50

15	Revenue from operations					Rs. In Lacs
	Particulars				31st March, 2026	31st March, 2025
	Consultancy Fees				-	-
	Civil Construction Income A/c				-	-
	Contract Charges				-	-
	GST SALES				4,352.50	444.85
	IT Consulting & Support Services				-	-
	Buisness Devlopement A/c				-	-
	Application Devlopment A/c				-	-
	Commission on sale A/c				-	-
	Digital Marketing				-	-
	Sales Exempt				-	1,840.45
	Construction & Maintaincae A/c				-	-
	Professional Fee A/c				-	-
	Total				4,352.50	2,285.31

16	Other Income					Rs. In Lacs
	Particulars				31st March, 2026	31st March, 2025
	Export related income				320.85	50.75
	Interest Income				0.96	0.03
	Total				321.82	50.78

17	Purchase of stock-in-trade		Rs. In Lacs
	Particulars	31st March, 2026	31st March, 2025
	(A) Purchase of Products		
	GST Nil Retail	1,980.00	1,706.64
	Digital Marketing	-	-
	Contractual Charges	-	-
	Gst Purchase A/c	2,366.32	264.46
	Gst Purchase A/c 12%	-	144.58
	Gst Purchase A/c 28%	-	-
	Gst Exempt	-	115.39
	Project consultancy charges	-	-
	Providing technical support /services	-	-
	Construction & Maintaincae A/c	-	-
	Commission	-	-
	Application Devlopment A/c	-	-
	Total	4,346.32	2,231.06

18	Employee Benefit Expenses		Rs. In Lacs
	Particulars	31st March, 2026	31st March, 2025
	Directors Remuneration	-	-
	Salary & Wages	23.99	37.06
	Bonus Exps A/c	-	-
	Total	23.99	37.06

19	Finance Cost		Rs. In Lacs
	Particulars	31st March, 2026	31st March, 2025
	Interest Exp	0.01	-
	Bank Charges	0.42	0.10
	Car Loan Interest	6.20	7.28
	Total	6.64	7.38

20	Depreciation & Amortization Expenses		Rs. In Lacs
	Particulars	31st March, 2026	31st March, 2025
	Depreciation	20.89	20.89
	Total	20.89	20.89

21	Other Expenes			Rs. In Lacs
	Particulars		31st March, 2026	31st March, 2025
	Payment To Auditors *		-	0.40
	Advertisement Exp. With Gst A/C		0.89	1.08
	Annual Custody Fees		1.88	0.69
	Annual Listing Fees		3.25	3.32
	Bad Debts		45.80	-
	Domain Renewal Charges		-	0.45
	Email Renewal Charges A/C		0.21	0.06
	E Voting Charges Gst A/C		0.46	0.87
	Exchange Flucuation Loss/Gain		-	0.10
	Issuer Fees		9.59	3.64
	Product Analysis Exps		0.03	-
	Office Maintainace Exps		0.42	1.30
	Other Fees To Cdsl		0.02	0.61
	Penalty Charges Bse Gst A/C		0.17	4.68
	Printing & Stationery Gst A/C		0.01	0.10
	Processing Fees		0.58	3.33
	Proffesional Fees		2.23	5.21
	Roc Fees		0.02	1.27
	Membership Expenses		-	0.05
	Reparing & Maintainace Exps		-	0.33
	Computer Expense		0.03	-
	Website Expense With Gst		0.50	0.03
	Service Charges		7.03	1.81
	Sitting Fees Exps		0.12	0.32
	Travelling Exps		2.26	5.68
	Insurance fees		-	10.68
	Software Expense		0.03	-
	Export Related Expense		141.72	-
	GST Fees		-	118.68
	Dossier Expense		2.13	-
	Misc Expenses		1.26	1.83
	Total		220.65	166.51
	* Payment to Auditors			
	For Audit Fees		-	0.40
	For Others	-	-	-

Significant Accounting Policies

- **Company Overview**
  Vivanta Industries Limited ("the company") is a listed company domiciled in India and incorporated under the provisions of the Companies Act, 1956. The company is engaged in the business of trading of Agro Products, Project Management Consultancy (PMC), Trunkey Projects, Technologies supply & consultancy. The company is listed on Bombay Stock Exchange.

- **Statement of Compliance**
  The Standalone Financial Statements comply, in all material aspects, with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act.
  Accordingly, the Company has prepared these Standalone Financial Statements which comprise theBalance Sheet as at 31 March 2026, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended as on that date, and accounting policies and other explanatory information.

- **Basis for Preparation and Presentation**
  The Standalone Financial Statements have been prepared on the historical cost basis, except forcertain financial instruments and defined benefit plans which are measured at fair value at the end of each reporting period. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.
  All assets and liabilities have been classified as current or non-current as per the Company'snormal operating cycle and other criteria set out in the Schedule III to the Act.

- **Current versus non-current classification**
  The Company presents assets and liabilities in the balance sheet based on current/non-currentclassification. An asset is classified as current when it satisfies any of the following criteria:

- It is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle. it is held primarily for the purpose of being traded;
- It is expected to be realised within 12 months after the reporting date; or
- It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

All other assets are classified as non-current.

A liability is classified as current when it satisfies any ofthe following criteria:

- It is expected to be settled in the Company's normaloperating cycle;
- It is held primarily for the purpose of being traded;
- It is due to be settled within 12 months after thereporting date; or the Company does not have anunconditional right to defer settlement of the liabilityfor at least 12 months after the reporting date
- Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.
- All other liabilities are classified as non-current.
- Deferred tax assets and liabilities are classified as non-current assets and liabilities.

- **Property ,Plant and Equipment**

Property, plant and equipment are stated at acquisition cost net of tax / duty credit availed, less accumulated depreciation and accumulated impairment losses, if any. Properties in the course of construction are carried at cost, less any recognized impairment losses. All costs, including borrowing costs incurred up to the date the asset is ready for its intended use, is capitalized along with respective asset.

- **Foreign exchange transactions**
  Foreign exchange transactions are recorded using the exchange rates prevailing on the dates of the respective transactions. Exchange differences arising on foreign exchange transactions settled during the year are recognized in the statement of profit and loss for the year.

(In Lakhs)

Particulars	2025-26	2024-25		
Foreign Exchange Earning	0	180.19		
Foreign Exchange Outgo	0	0		

18. Notes on Accounts

- **Contingent Liabilities**
  There is no contingent liability as informed by management.
- **Capital Expenditure Commitments:** Nil

- **Related Party Transactions:-**
  As per Indian Accounting Standard (Ind AS-24) issued by the Institute of Chartered Accountants of India, the disclosures of transactions with the related parties are given below:
  List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Sr. No.	Names	Relationship
1	Hemant A Parikh	Managing Director, Promoter of the Company
2	Jainil R Bhatt	Non ExecutiveNon Independent Director
3	Vikas Patel	Chief Financial Officer (Key Managerial Personnel)
4	Rushabh A Shah	Non ExecutiveIndependent Director
5	Nidhi Bansal	Non Executive Independent Director
6	Mukesh Kanazariya	Non Executive Independent Director
7	Devang Shah	Company Secretary and a Compliance officer (Appointed as on 31-7-2025)
8	Vinita Keshwani	Company Secretary and a Compliance Officer (April 2025 To 06th May 2025)
9	Parth Hemant Parikh	Promoter of the Company and also provides an unsecured loan to Vivanta Industries Limited
10	Parth Hemant Parikh	Promoter of the Company and also provides an unsecured loan to Vivanza Biosciences Limited
11	Ravina Aditya parikh	Promoter of the Company
12	Ravina Aditya parikh	Promoter of the Company and also provides an unsecured loan to Vivanza Biosciences Limited
13	Tarla Amrishbhai Parikh	Promoter of the Company
14	Tarla Amrishbhai Parikh	Promoter of the Company and also provides an

		unsecured loan to Vivanza Biosciences Limited
15	Girishbhai B. Bhatt	Promoter of the Company
16	Vivanza Lifesciences Private Limited	Jainil R Bhatt is a Director of the Company is Director in Vivanza Lifesciences Private Limited
17	Vivanza Lifesciences Private Limited	Mr. Hemant A. Parikh is a Director of the Company has provides an unsecured loan to Vivanza Lifesciences Private limited
18	Vivanza Biosciences Limited	Jainil R Bhatt is a Director of the Company is a CFO of Vivanza Biosciences Private Limited
19	Indigenius Advisory Services Private Limited	Jainil R Bhatt is a Director of the Company is Director in Indigenius Advisory Services Private Limited
20	Viva Energy Fertilizers Private Limited	Mr. Hemant A Parikh Director of the Company is Director in Viva Energy Fertilizers Private Limited
21	Viva Energy Fertilizers Private Limited	Ravina Aditya parikhPromoter of the Company has given unsecured loan to Viva Energy Fertilizers Private Limited.
22	Viva Energy Fertilizers Private Limited	Mr. Hemant A Parikh Director of the Company has given an unsecured loan to this company.
23	Vitaaglobal Bioscience Private Limited	Mr. Hemant A Parikh Director of the Company are Director in Vitaaglobal Bioscience Private Limited and also provides and unsecured loan to this company.
24	Vitaaglobal Bioscience Private Limited	Mr. Girish BhattPromoter of the Company has given unsecured loan to Vitaaglobal Biosciences Private Limited.
25	Vital I.P. Private Limited (Formerly known as Vital Interiors & Furnitures Private Limited) VITAL I.P. Private Limited	Mr. Hemant A Parikh Director of the Company are Director ofvital I.P. Private limited (Formerly known as Vital Interiors & Furnitures Private Limited)
26	Vital I.P. Private Limited (Formerly known as Vital Interiors & Furnitures Private Limited) VITAL I.P. Private Limited	Mr. Hemant A Parikh Director of the Company has provided an unsecured loan to this Company
27	Vipronova Lifescience Private Limited	Mr. Hemant A Parikh and Parth Hemat Parikh Promoter of the Company was a Director in VipronovaLifescience Private Limited
28	Vitale Beverages Private Limited	Mr. Hemant A Parikh Director of the Company has provides an unsecured loan to this Company
29	Vitale Beverages Private Limited	Mr. Hemant A Parikh Director of the Company are Director in Vitale Beverages Private Limited
30	CKIM Pharma LLP	Joint Venture LLP of the Company and Mr. Hemant Parikh is a Designated Partner in this LLP
31	Viva Surbhi Biotech LLP	Mr. Hemant A. Parikh is a Director in Viva Surbhi Biotech LLP
32	Trinity Ganesh Private Limited	Subsidiary Company of the Company
33	Vaishali Lifecare Private Limited	Mr. Hemant A. Parikh Director of the Company has given an unsecured loan to this Company.
34	Winfra Green Projects Private Limited	Mr. Girish Bhatt, Promoter of the Company has given an unsecured loan to this Company
35	Winfra Green Projects Private Limited	Mr. Hemant A. Parikh Director of the Company has given an unsecured loan to this Company.

36	Winfra Green Projects Private Limited	Mr. Parth Parikh Promoter of the Company has given an unsecured loan to this Company.
37	Meghdhanush Drones and Agro Technologies Private Limited	Mr. Parth Parikh Promoter of the Company has given an unsecured loan to this Company.
38	Winfra Green Projects Private Limited	Ms. Ravina Aditya Parikh Promoter of the Company has given an unsecured loan to this Company.
39	Winfra Green Projects Private Limited	Ms. Tarla Parikh Promoter of the Company has given an unsecured loan to this Company.
40	Vital Intelligence Technology Private Limited	Mr. Parth Parikh Promoter of the Company has given an unsecured loan to this Company.

- **Transactions with Related Parties**
  Transactions that have taken place during the period April 1st, 2025 to March 31st, 2026 with related parties by the company stated below.

(Rs. In Lakhs)

Sr. Nos.	Names	Nature of the Transactions	Amount Outstanding
1	Rushabh A Shah	Salary Payable Salary Paid **Closing Balance**	0.40 0.45 **0.05**
2	Rushabh A Shah	Professional fees Payable Professional fees Paid **Closing Balance**	0.15 0.15 **NIL**
3	VITAA Global Bioscience Pvt Ltd	**Opening Balance** Loan Granted Loan Repaid **Closing Balance**	**3.50** - - **3.50**
4	Vikas Patel	**Opening Balance** Salary Payable Salary paid **Closing Balance**	**0.30** 0.60 0.60 **0.30**
5	Vivanza Biosciences Limited	**Opening Balance** Loan Given Loan Repayment **Closing Balance**	**NIL** 3.52 2.59 0.93
6	V-Create Paper Solution Private	**Opening Balance** Loan Taken Loan Repayment **Closing Balance**	**0.06** - - **0.06**
7	Vivanza Lifesciences Private Limited	**Opening Balance** Loan Taken Loan Repayment **Closing Balance**	**0.02** NIL NIL **0.02**
8	Vaishali Lifecare Private Limited	**Opening Balance** Loan Taken Loan Repayment **Closing Balance**	**NIL** - - **NIL**

9	CKIM Pharma LLP	**Opening Balance** Loan Taken Loan Repayment **Closing Balance**	**170.00** - - **170.00**
10	Hemant A Parikh	**Opening Balance** Loan Taken Loan Repayment **Closing Balance**	**37.80** - - **37.80**
11	Nidhi Bansal	Sitting fees Payable Sitting fees Paid **Closing Balance**	0.12 0.12 **NIL**
12	Nidhi Bansal	Salary Payable Salary Paid **Closing Balance**	0.40 0.48 **0.08**
13	Devang Shah	Salary Payable Salary Paid **Closing Balance**	3.10 4.45 **1.34**
14	Mukesh Kanzariya	Salary Payable Salary Paid **Closing Balance**	0.32 0.50 **0.18**
15	Vipronova Lifescience Pvt Ltd	Opening Balance Sales **Closing Balance**	61.73 0.00 **61.73**
16	Vitale Beverages Pvt Ltd	Opening Balance Repayment of loan **Closing Balance**	5.80 0.00 **5.80**
17	Winfra Green Projects Pvt Ltd	Opening Balance Loan Given Loan Repayment **Closing Balance**	471.92 374.14 152.48 **250.25**
18	Vinita Keshwani	Salary Payable Salary Paid **Closing Balance**	0.70 1.28 **0.00**

- **Payment to the Auditors Remarks Vivanta**
  (Rs. In Lakhs)

Particulars	**2025-26**	**2024-25**
Audit Fees	0.40	0.40
Company Matter	0	0
Income Tax Fees	0	0
Others	0	0
Total	**0.40**	**0.40**

- **Earnings per Share:-**

The earning considered in ascertaining the company's EPS comprises the profit available for shareholders i.e. profit after tax and statutory/regulatory appropriations. The number of shares used in computing Basic EPS is the weighted average number of shares outstanding during the year as per the guidelines of Ind AS-33.

(Rs. In Lakhs)

Particulars	31-03-2026	31-03-2025
Net Profit Attributable to share holders	41.48	(119.58)
Weighted average number of equity shares (Nos.)	1288.25	1288.25
Basic and diluted earnings per share (Rs.)	**0.03 EPS**	**(0.93) EPS**
Nominal value of equity share (Rs.)	1	1

- **Capital Management**

The Company manages its capital to ensure that entities in the Company will be able to continue as going concerns whilemaximizing the return to stakeholders through the optimization of the debt and equity balance. The capital structure of theCompany consists of net debt (borrowings offset by cash and bank balances) and total equity of the Company.

(Rs. In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
- Total equity attributable to the		
equity share holders of the company	1,288.25	1,288.25
- As percentage of total capital	44.94%	42.00%
- Current loans and borrowings	00.00	00.00
- Non-current loans and borrowings	1,581.12	1,785.05
- **Total loans and borrowings**	**1,581.12**	**1,785.05**
- Cash and cash equivalents	2.74	5.71
- Net loans & borrowings	**1,578.38**	**1,779.34**
- As a percentage of total capital	55.06%	58.00%
Total capital (loans and borrowings and equity)	**2,866.63**	**3,067.59**

- **Fair Value measurements**

A. Financial instruments by category

(Rs. In Lakhs)

Particulars	As at 31st March, 2026			As at 31st March, 2025		
	Amortized Cost	FVTPL	FVTOCI	Amortized Cost	FVTPL	FVTOCI
Financial Asset						
Investment	-	323.00	-	-	323.00	-
Loans	-	1,031.73	-	-	1,081.78	-
Trade receivables	-	1,693.64	-	-	3,078.04	-
Cash & Cash Equivalents	-	2.74	-	-	5.71	-

Other Financial Asset	-	-	-	-	-	-
Total Financial Asset	**-**	**3,051.12**	**-**	**-**	**4,488.53**	**-**
Financial Liabilities Non Current Borrowing	-	1,581.12	-	-	1,785.05	-
Current Borrowings	-	-	-	-	-	-
Trade Payables	-	705.68	-	-	2,283.13	-
Other Financial Liabilities	-	-	-	-	-	-
Total Financial Liabilities	**-**	**2,286.80**	**-**	**-**	**4,068.18**	**-**

***** Excluding investments in subsidiaries, joint control entities and associates measured at cost in accordance with Ind AS-27

Fair value hierarchy

The following section explains the judgments and estimates made in determining the fair values of the financial instruments that are recognized and measured at fair value through profit or loss. To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its financial investments into the three levels prescribed under the accounting standard. An explanation of each level follows underneath the table.

B. Fair value hierarchy for assets

Financial assets measured at fair value at March 31, 2026

(Rs. In Lakhs)

	Level 1	Level 2	Level 3	Total
Financial Assets Investment	-	-	323.00	323.00

Financial assets measured at fair value at March 31, 2025

(Rs. In Lakhs)

	Level 1	Level 2	Level 3	Total
Financial Assets Investment	-	-	323.00	323.00

Notes:

Level 1 hierarchy includes financial instruments measured using quoted prices (unadjusted) in active market foridentical assets that the entity can access at the measurement date. This represents mutual funds that have pricequoted by the respective mutual fund houses and are valued using the closing Net asset value (NAV).

Level 2 hierarchy includes the fair value of financial instruments measured using quoted prices for identical or similarassets in markets that are not active.

Level 3 if one or more of the significant inputs is not based on observable market data, the instrument is included inlevel 3. This is the case for unlisted compound instruments.

There are no transfers between any of these levels during the year. The Company's policy is to recognize transfersinto and transfers out of fair value hierarchy levels as at the end of the reporting period.

C. **Fair value of financial assets and liabilities measured at amortized cost**

The Management has assessed that fair value of loans, trade receivables, cash and cash equivalents, other bankbalances, other financial assets and trade payables approximate their carrying amounts largely due to their short termnature. Difference between carrying amount of Bank deposits, other financial assets, borrowings and otherfinancial liabilities subsequently measured at amortized cost is not significant in each of the years presented.

For financial assets and liabilities that are measured at fair value, the carrying amounts are equal to the fair values.

- **Financial risk management**

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board has established the Audit Committee, which is responsible for developing and monitoring the Company's risk management policies. The Committee holds regular meetings and report to board on itsactivities. The Company's risk management policies are established to identify and analyses the risks faced by the Company, to setappropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systemsare reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through itstraining and management standards and procedures, aims to maintain a disciplined and constructive control environmentin which all employees understand their roles and obligations.

The audit committee oversees how management monitors compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company.The audit committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hocreviews of risk management controls and procedures, the results of which are reported to the audit committee.

This note explains the sources of risk which the entity is exposed to and how the entity manages the risk.

Risk	**Exposure arising from**	**Measurement**	**Management of risk**
Credit Risk	Cash and cash equivalents, trade receivables, Financial assets measured at amortized cost.	Aging analysis	Diversification of funds to bank deposits, Liquid funds and Regular monitoring of credit limits
Liquidity Risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of surplus cash, committed credit lines and borrowing facilities

(a) Credit risk

Credit risk is the risk of financial loss to the company if a customer or counterparty to a financial instrument fails tomeet its contractual obligations. The company is exposed to the credit risk from its trade receivables, unbilledrevenue, investments, cash and cash equivalents, bank deposits and other financial assets. The maximum exposureto credit risk is equal to the carrying value of the financial assets. The objective of managing counterparty credit risk isto prevent losses in financial assets.

Trade Receivables

Trade receivables comprise a widespread customer base. Management evaluates credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors

For trade receivables, provision is provided by the company as per the below mentioned policy:

(Rs. In Lakhs)

Particulars	Gross Carrying Amount	Expected credit losses rate (%)	Expected Credit Losses	Carrying amount of Trade Receivable
Considered for Goods				
0-12 Months	1,358.90	0	0	1,358.90
More than 1 Year	334.74	0	0	334.74
Total	**1,693.64**	**0**	**0**	**1,693.64**

(b) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with itsfinancial liabilities that are settled by delivering cash or another financial asset. The Company's approach tomanaging liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they aredue, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to theCompany's reputation.

Liquidity Table

The Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repaymentperiods is given below. The tables have been drawn up based on the undiscounted cash flows of financial liabilitiesbased on the earliest date on which the Company can be required to pay. The tables include both interest andprincipal cash flows. The contractual maturity is based on the earliest date on which the Company may be requiredto pay.

As at March 31, 2026

(Rs. In Lakhs)

Financial Liabilities	Payable within 0 to 12 months	More than 12 months	Total
Non-current financial liabilities			
Borrowings	-	1,581.12	1,581.12
Current financial liabilities			
Borrowings	-	-	-
Trade Payables	221.45	484.23	705.68
Other Financial Liability	-	-	-
Total financial liabilities	**221.45**	**2065.35**	**2286.80**

As at March 31, 2025

(Rs. In Lakhs)

Financial Liabilities	Payable within 0 to 12 months	More than 12 months	Total
Non-current financial liabilities			
Borrowings	-	1,785.05	1,785.05
Current financial liabilities			
Borrowings	-	0.00	0.00
Trade Payables	1,582.78	700.35	2,283.13
Other Financial Liability	-	-	-
Total financial liabilities	**1,582.78**	**2,485.40**	**4,068.18**

(c) Market Risk

Market risk is the risk arising from changes in market prices – such as foreign exchange rates and interest rates – willaffect the Company's income or the value of its holdings of financial instruments. The Company is exposed to market risk primarily related to interest rate risk and themarket value of the investments. Thus, the exposure to market risk is a function of investing and borrowing activities

- **Interest rate risk**

  Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

  Company's borrowings are Interest free, so there has been no exposure arise regarding Interest Rate Risk.

(d) Price RiskExposure

The Company's exposure to securities price risk arises from investments held in mutual funds and classified inthe balance sheet at fair value through profit or loss. To manage its price risk arising from such investments, theCompany diversifies its portfolio. Further these are all debt base securities for which the exposure is primarilyon account of interest rate risk. Quotes (NAV) of these investments are available from the mutual fund houses.Profit for the year would increase/decrease as a result of gains/losses on these securities classified as at fairvalue through profit or loss.

➢ **<u>Others</u>**

- As informed by the management that the loans are interest free, which in our opinion is violation of Section 186 (7) of the Companies Act, 2013.
- Confirmation of the concerned parties for the amount due to them and/or due from them as per accounts of the company are not received. Necessary adjustments, if any, will be made when accounts are reconciled or settled. Balance of sundry debtors and creditors, loans and advancesaccepted and given in the balance sheet are subject to confirmation.
- In the opinion of board of directors the value of loans and advances and other current assets have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in balance sheet.

  The previous year's figures have been reworked, regrouped, rearranged, and reclassified wherever necessary. Amounts and other disclosures for the preceding year are included as an integral part of the current year financial statements and are to be read in relation to the amounts and other disclosures relating to the current year

➢ **<u>Financial Ratios for the Financial Year 2025-26</u>**:

Sr No.	Ratios	Numerator	Denominator	Ratios as on 31st March 2026	Ratios as on 31st March 2025	% change in Ratio	Remark - Any change in the ratio by more than 25% as compared to the preceding year.
(i)	Current Ratio	Current Assets	Current Liabilities	2.61	1.52	71.84	Due to Increase in Current Assets.
(ii)	Debt-Equity Ratio	Total Debt	Shareholder's Equity	0.92	1.06	(13.52)	Within the Limit.

(iii)	Debt Service Coverage Ratio	Earnings available for Debt Servicing	Total Debt service	0.04	(0.06)	(165.83)	Due to Increase in Profit.
(iv)	Return on Equity Ratio	Profit After Taxes	Average Equity	2.405	(7.104)	(133.85)	Due to Increase in Profit.
(v)	Inventory turnover ratio (in days)	Average Inventory	Cost of Goods Sold	12.489	23.759	(47.44)	Due to Decrease in Inventory.
(vi)	Trade Receivables turnover ratio(In days)	Revenue from Operations	Average Trade Receivables	1.824	0.914	99.60	Due to Increase in Revenue & Decrease in Trade Receivables.
(vii)	Trade payables turnover ratio(In days)	Purchase of Goods &services and Other expense	Average Trade Payables	2.908	1.303	123.21	Due to Decrease in Trade Payables.
(vii)	Net Capital turnover	Revenue from Operations	Working Capital	3.423	1.847	85.31	Due to Increase in Revenue.
(ix)	Net Profit Ratio	Net Profit After Taxes	Revenue from Operations	0.953	(5.232)	(118.22)	Due to Increase in Profit
(x)	Return on Capital Employed	Earning Before Interest and Tax	Capital Employed	1.889	(3.212)	(158.81)	Due to Increase in Profit
(xi)	Return on Investment	Income from Investments	Cost of Investment	-			-

For, Vivanta Industries Limited

Parikh H. A.
Director
DIN: 00027820

Jainil R Bhatt
Director
Din: 03362796

Vikas Patel
CFO
PAN : CBCPP9728D

Devang Shah
Company Secretary

Date: 28/05/2026
Place: Ahmedabad

For, G M C A & Co.
Chartered Accountants
FRN: 109850W

CA.Amin G Shaikh
(Partner)
Membership No. 108894
UDIN: 26108894DQMMDN6069

Independent Auditor's Report

To
The Members of
Vivanta Industries Limited

Opinion

We have audited the consolidated financial statements of **Vivanta Industries Limited**(hereinafter referred to as the "Holding Company" or the "Corporation") and its subsidiaries (Holding Company and its subsidiaries together referred as a "Group") and its associates, which comprise the consolidated balance sheet as at 31 March 2026, and the consolidated statement of profit and loss (including other comprehensive income), consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors on separate financial statements of such subsidiaries and associates as were audited by the other auditors, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group and its associates as at 31 March 2026, of its **ConsolidatedProfit** and other comprehensive income, consolidated changes in equity and consolidated cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group, its associate and joint ventures in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in terms of the Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

- We draw the attention regarding non charging of Interest on Loans & Advances to Related Parties and other parties' u/s. 186 of the Companies Act, 2013.
- The company has in past granted/ renewed loans and advances to other companies, which has been identified as non – performing asset. Accordingly, company has not recognized any income from the same. In the opinion of the directors, the process of recovery is going on and the same is not fully doubtful of recovery.

Management's and Board of Directors' Responsibilities for the Consolidated Financial Statements

The Holding Company's management and Board of Directors are responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated state of affairs, consolidated profit/ loss and other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group including its associate and joint ventures in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. The respective Management and Board of Directors of the companies included in the Group and of its associate and joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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, which have been used for the purpose of preparation of the consolidated financial statements by the Management and Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group and of its associate and joint ventures are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associate and joint ventures is responsible for overseeing the financial reporting process of each company.

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 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:

- 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.

- 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 Act, we are also responsible for expressing our opinion on the internal financial controls with reference to the consolidated financial statements and the operating effectiveness of such controls based on our audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors

- Conclude on the appropriateness of Management and Board of Directors use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. 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 Group and its associate and joint ventures to cease to continue as a going concern.

- 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.

- Obtain sufficient appropriate audit evidence regarding the financial information of such entities or business activities within the Group and its associate and joint ventures and joint operations to express an opinion on the consolidated financial statements, of which we are the independent auditors. We are responsible for the direction, supervision and performance of the audit of financial information of such entities. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

  We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, 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.

  From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143 (11) of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143(3) of the Act, we report that:
   a) We have sought and obtained all the information and an explanation which is to the best ofour knowledge and beliefs were necessary for the purposes of our audit.
   b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
   c) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standard) Rules, 2015, as amended

e) On the basis of written representations received from the directors as on **31st March, 2026,** taken on record by the Board of Directors, none of the directors is disqualified as on **31st March, 2026**, from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.
ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
iii. There is no amount required to be transferred, to the investor's education & Protection Fund by the Company.

3. In accordance with the Ministry of Corporate Affairs (MCA) mandate effective from 1 April 2023, companies are required to maintain an audit trail for transactions affecting books of accounts. It is noted that Vivanta Industries Limited has implemented this audit trail reporting feature. This information is disclosed for transparency in our audit report.

Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2026.

For, G M C A & Co.
Chartered Accountants
FRN: 109850W

CA. Amin G Shaikh
(Partner)
Membership No. 108894
UDIN:26108894TLRZAN8183

Date: 14/05/2026
Place: Ahmedabad

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **M/S VIVANTA INDUSTRIES LIMITED**("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding company, its subsidiary companies, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on, "internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI)". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Holding Company and its subsidiary companies, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For, G M C A & Co.
Chartered Accountants
FRN: 109850W

CA. Amin G Shaikh
(Partner)
Membership No. 108894
UDIN:26108894TLRZAN8183

Date: 14/05/2026
Place: Ahmedabad

VIVANTA INDUSTRIES LIMITED

(CIN:L74110GJ2013PLC075393)

CONSOLIDATED BALANCE SHEET AS AT 31/03/2026

Rs. in Lacs

Particulars	Note No.	As at 31st March,2026	As at 31st March,2025
I. ASSETS			
1 Non Current Asset			
(a) Property, Plant and Equipment	1	484.71	522.86
(b) Capital Work-In-Progress		-	-
(c) Other Intangible Asset	1	-	-
(d) Goodwill	1	1,067.33	1,067.33
(e) Financial Asset			
(i) Investments		-	-
(ii) Other Non current Financial Assets	2	1,059.39	1,081.78
(f) Deferred Tax Assets(Net)		2.40	0.77
Total Non-Current Assets		2,613.83	2,672.73
2. Current Assets			
(a) Inventories	3	333.10	509.33
(b) Financial Assets			
(i) Trade Receivables	4	3,111.14	8,255.78
(ii) Cash And Cash Equivalent	5	30.20	22.02
(iii) Loan	6	568.97	939.16
(c) Other Current Asset	7	3.61	-
Total Cuurent Assets		4,047.02	9,726.29
Total Assets		6,660.85	12,399.02
II. Equity & liabilities			
1. Equity			
(a) Equity Share Capital	8	1,288.25	1,288.25
(b) Other Equity	9	456.42	396.40
(c) Non Controling Interest		17.92	17.29
Total Equity		1,762.59	1,701.94
2. Liabilities			
(a) Non Current Liabilities			
(i) Borrowings	10	1,768.32	2,186.00
(ii) Deferred tax liabilities		-	-
(iii) Other Non-Current Liabilities	11	429.45	301.98
(b) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	-	-
(ii) Trade Payables	13	2,571.23	8,003.01
(iii) Other Financial Liabilities			-
(b) Other Current Liabilities	14	27.83	115.63
(C) Provisions	15	101.43	90.46
Total Liabilities		4,898.26	10,697.08
Total		6,660.85	12,399.02

Contingent Liabilities & Commitments NIL

For Vivanta Industries Ltd.

Parikh H. A.
Managing Director
DIN : 00027820

Jainil R Bhatt
Director
DIN : 03362796

Vikas Patel
CFO
PAN : CBCPP9728D

For, G M C A & Co.
Chartered Accountants
FRN : 109850W

Devang Shah
Company Secretary

CA. Amin G. Shaikh
Partner
Membership No. 163940
UDIN: 26108894TLRZAN8183

Place : Ahmedabad
Date: 28/05/2026

VIVANTA INDUSTRIES LIMITED
(CIN:L74110GJ2013PLC075393)
CONSOLIDATED STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE PERIOD FROM 01-04-2025 TO 31-03-2026

Rs. in Lacs

	Particulars	Note No.	2025-26	2024-25
I	Revenue From Operations	16	25,008.61	10,980.34
II	Other Income	17	324.93	57.58
III	Total Revenue (I+II)		25,333.54	11,037.92
IV	Expenses			
	Cost of Material Consumed		20,536.55	8,570.44
	Purchase of Stock in Trade		4,346.32	2,240.01
	Changes in Inventories		-	93.97
	Employee Benefit Expenses	18	49.06	38.32
	Finance Costs	19	7.39	8.10
	Depreciation & Amortisation Expenses	1	38.81	41.06
	Other Expenses	20	267.60	177.46
	Total Expenses		25,245.73	11,169.36
V	Profit Before Exceptional & Extraordinary Items & Tax (III-IV)		87.82	(131.44)
VII	Exceptional Items		-	-
VIII	Profit Before Extraordinary Items & Tax		87.82	(131.44)
	Extraordinary Items			-
IX	Profit Before Tax		87.82	(131.44)
X	Tax Expenses			
	Current Tax		29.43	-
	Current Tax/ Interest on Income Tax/ Deferred Tax		(1.63)	0.78
XI	Profit/(Loss) for the period from Continuing Operations(IX-X)		60.02	(132.22)
XII	Profit/(Loss) from Discontinuing Operations			
XIII	Tax Expense of Discontinuing Operations			
XIV	Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)		-	-
XV	Profit/(Loss) for the Period(XI+XIV)		60.02	(132.22)
	Other Comprehensive Income			
	Items that will not be reclassified to profit or loss			-
	Total comprehensive income for the year, net of tax		60.02	(132.22)
XVI	Earning Per Equity Share			
	Basic		0.05	(0.10)
	Diluted		0.05	(0.10)
The Notes referred to above form an integral part of the Balance Sheet				

For Vivanta Industries Ltd.

Parikh H. A.
Managing Director
DIN : 00027820

Jainil R Bhatt
Director
DIN : 03362796

Devang Shah
Company Secretary

Vikas Patel
CFO
PAN : CBCPP9728D

For, G M C A & Co.
Chartered Accountants
FRN : 109850W

CA. Amin G. Shaikh
Partner
Membership No. 163940
UDIN: 26108894TLRZAN8183

Place : Ahmedabad
Date: 28/05/2026

VIVANTA INDUSTRIES LIMITED

(CIN:L74110GJ2013PLC075393)

Consolidated Cashflow Statement for the year ended on 31st March, 2026

Rs. in Lacs

		Particulars	2025-26	2024-25
A	Cash flow from Operating Activities			
	Net Profit Before Tax		87.82	(131.44)
	Adjustments for:			
	Add	Depreciation	38.81	41.06
	Add	Foreign Exchange Gain/Loss	-	-
	Add	Dividend Reserve	-	-
	Less	Dividend Income	-	-
	Less	Diffrence due to consolidation	-	-
	Add	Interest Expenses	7.39	8.10
	Operating Profit / (Loss) before Working Capital Changes		134.01	(82.28)
	Adjustments for:			
	Increase/(Decrease) in Trade Payables		(5,431.78)	6,740.95
	Increase/(Decrease) in other current liabilities		(87.80)	107.90
	Increase/(Decrease) in provisions		10.97	(68.91)
	(Increase)/Decrease in Trade Receivables		5,144.64	(6,333.13)
	(Increase)/Decrease in inventories		176.23	(368.63)
	(Increase)/Decrease in other current assets		(3.61)	0.03
	(Increase)/Decrease in short term loans & advances		370.19	(534.23)
	Cashflow generated from Operating Activities		312.85	(538.30)
	Income Tax Paid (Net of Refund)		(29.43)	-
	Net Cashflow generated from Operating Activities A		283.42	(538.30)
B	Cash flow from Investment Activities			
	Purchase of Property, Plant and Equipment		(0.65)	(41.73)
	Goodwill		-	(99.98)
	Sale of Investments		-	
	Purchase of Investments		-	
	Consolidation Adjustments		-	(15.46)
	Shares to Minority Shareholders		(0.63)	(44.18)
	Dividend Income		-	-
	Net Cashflow generated from Investments Activities B		(1.28)	(201.35)
C	Cash flow from Financiang Activities			
	Interest Expenses		(7.39)	(8.10)
	Net Change in Unsecured Loans Taken		-	-
	Increase/(Decrease) in Shorterm Borrowings		-	-
	Increase/(Decrease) in Long term Borrowings		(417.68)	601.99
	Increase/(Decrease) in non current liabilities		127.47	(55.31)
	(Increase) /Decrease in Long term Loans & Advances (Assets)		23.64	4.81
	Issue of Shares and Consolidation		-	153.00
	Dividend Paid		-	-
	Net Cashflow generated from Financing Activities C		(273.96)	696.38
	Net Change in Cash & Cash Equivalents (A+B+C)		8.18	(43.27)
	Opening Cash & Cash Equivalents		22.02	65.29
	Closing Cash & Cash Equivalents		30.19	22.02

For Vivanta Industries Ltd.

Parikh H. A.
Managing Director
DIN : 00027820

Jainil R Bhatt
Director
DIN : 03362796

Vikas Patel
CFO
PAN : CBCPP9728D

Devang Shah
Company Secretary

For, G M C A & Co.
Chartered Accountants
FRN : 109850W

CA. Amin G. Shaikh
Partner
Membership No. 163940
UDIN: 26108894TLRZAN8183

Place : Ahmedabad
Date: 28/05/2026

VIVANTA INDUSTRIES LIMITED
(CIN:L74110GJ2013PLC075393)
Statement of changes in equity for the period ended March 31, 2026

Rs. in Lacs

A. Equity Share Capital	2025-26		2024-25	
Particulars	No. Shares	Amount	No. Shares	Amount
i) Opening Balance at the beginning of Financial Year	128,825,000.00	1,288.25	125,000,000.00	1,250.00
Shares cancelled during the year	-	-	-	-
Shares issued during the year	-	-	3,825,000.00	38.25
Closing Balance at the end of Financial Year	128,825,000.00	1,288.25	128,825,000.00	1,288.25

B. Other Equity

Rs. in Lacs

Particulars	Reserves and Surplus			Total
	General reserve	Security Premium	Retained Earnings	
Balance as at 1st April, 2024	154.59	114.75	259.28	528.62
Change during the Year	-	-	(132.22)	(132.22)
Balance as at March 31, 2025	154.59	114.75	127.06	396.40
Change during the Year	-	-	60.02	60.02
Post acquisition share	-	-	-	-
Other comprehensive income	-	-	-	-
Elimination	-	-	-	-
Total Comprehensive Income / (loss) for the year	-	-	60.02	456.42
Balance as at March 31, 2026	154.59	114.75	187.08	456.42

See accompanying notes to the financial statements
In terms of our report attached

For Vivanta Industries Ltd.

Parikh H. A.
Managing Director
DIN : 00027820

Jainil R Bhatt
Director
DIN : 03362796

Vikas Patel
CFO
PAN : CBCPP9728D

Devang Shah
Company Secretary

Place : Ahmedabad
Date: 28/05/2026

For, G M C A & Co.
Chartered Accountants
FRN : 109850W

CA. Amin G. Shaikh
Partner
Membership No. 163940
UDIN: 26108894TLRZAN8183

1 Property , Plant and Equipment

Particulars						Depreciation					Net Block	
						As at 01/04/2025	Written Off	Depreciation Charge	Deduction	As at 31/03/2026	As at 31/03/2026	As at 31/03/2025
Furniture	21.98	-	-	-	21.98	17.27	-	0.39	-	17.66	4.32	4.71
Fax Machine	0.16	-	-	-	0.16	0.16	-	-	-	0.16	-	-
Printer	-	0.19	-	-	0.19	-	-	-	-	-	0.19	-
Computer	2.01	0.11	0.01	-	2.11	1.66	-	0.19	-	1.85	0.26	0.35
Honda Jazz Car	7.70	-	-	-	7.70	7.32	-	-	-	7.32	0.39	0.39
Scorpio Car	6.00	-	-	-	6.00	5.51	-	-	-	5.51	0.49	0.49
Air Conditioner	20.41	-	-	-	20.41	10.01	-	1.51	-	11.52	8.89	10.40
Attendance Machine	0.14	-	-	-	0.14	0.14	-	-	-	0.14	-	-
Plant & Machinery	43.27	-	-	-	43.27	18.22	-	3.59	-	21.82	21.46	25.05
Honda Dio	0.47	-	-	-	0.47	0.45	-	-	-	0.45	0.02	0.02
Mercidies car	92.66	-	-	-	92.66	25.41	-	10.84	-	36.25	56.41	67.25
Seltos Htx Ivt- KIA	15.72	-	-	-	15.72	7.47	-	1.87	-	9.34	6.39	8.26
D G Set	0.53	-	-	-	0.53	0.25	-	0.07	-	0.32	0.21	0.28
Building	162.90	-	-	-	162.90	46.73	-	11.62	-	58.35	104.55	116.17
Mobile	1.80	0.36	-	-	2.16	0.41	-	0.51	-	0.92	1.23	1.39
Transformer	3.69	-	-	-	3.69	1.76	-	0.50	-	2.26	1.42	1.92
Tata Tiago	10.10	-	-	-	10.10	3.65	-	2.97	-	6.62	3.48	6.45
Drone	10.00	-	-	-	10.00	4.77	-	4.73	-	9.50	0.50	5.23
Sanand property & Dev.	274.51	-	-	-	274.51	-	-	-	-	-	274.51	274.51
							-					
Total Tangible Assets	674.05	0.66	0.01	-	674.70	151.19	-	38.81	-	189.99	484.71	522.86
Previous Year	543.04	41.73	-	89.29	674.05	110.13	-	41.07	-	151.20	522.85	432.90
Goodwill	1,067.33	-	-	-	1,067.33	-	-	-	-	-	1,067.33	1,067.33
Total	1,067.33	-	-	-	1,067.33	-	-	-	-	-	1,067.33	1,067.33

VIVANTA INDUSTRIES LIMITED
(CIN:L74110GJ2013PLC075393)
Notes to the Financial Statements

2 Other Non current Financial Assets — Rs. in Lacs

Particulars	As at 31st March, 2026	As at 31st March, 2025
Loan to Corporate Bodies	691	791
Loan to Directors	1	1
Other Loans	237	210
Deposits	2	2
Balance with govt	129	79
Total	1,059.39	1,081.78

3 Inventory

Particulars	As at 31st March, 2026	As at 31st March, 2025
Stock In Trade	333.10	140.70
Total	333.10	140.70

4 Trade Receivables

Particulars	As at 31st March, 2026	As at 31st March, 2025
Outstanding for less than 6 months from the due date	-	-
Unsecured, considered good		
Outstanding for more than 6 months from the due date	3,111.14	8,255.78
Unsecured, considered good		
Total	3,111.14	8,255.78

Trade Receivable Ageing as at March 31, 2026						
	Outstanding for following periods from the date of transaction					
Particulars	Less than 6 months	6 months -1 year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivable- considered good	89.56	1,664.04	1,251.64	-	105.90	3,111.14
Undisputed Trade Receivable- considered doubtful	-	-	-	-	-	-
Undisputed Trade Receivable- considered doubtful	-	-	-	-	-	-
Disputed Trade Receivable- considered doubtful	-	-	-	-	-	-
Total	89.56	1,664.04	1,251.64	-	105.90	3,111.14

Trade Receivable Ageing as at March 31, 2025						
	Outstanding for following periods from the date of transaction					
Particulars	Less than 6 months	6 months -1 year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivable- considered good	5,712.25	2,268.46	17.44	0.05	257.59	8,255.78
Undisputed Trade Receivable- considered doubtful	-	-	-	-	-	-
Undisputed Trade Receivable- considered doubtful	-	-	-	-	-	-
Disputed Trade Receivable- considered doubtful	-	-	-	-	-	-
Total	5,712.25	2,268.46	17.44	0.05	257.59	8,255.78

5 Cash & Cash Equivalents

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balances with Banks	26.75	16.55
In Current Account	26.75	16.55
In Fixed Deposits held as margin money	-	-
	-	-
Secured Loan	-	-
SBI CC A\C	-	-
	-	-
Cash on Hand	3.45	5.47
Total	30.20	22.02

6 Loans

Particulars				As at 31st March, 2026	As at 31st March, 2025
Other Loans & Advances					
Unsecured, Considered good					
Advance to Suppliers				225	859
GST Credit Input				6	12
Other Short term Loans & Advances				50	27
Other Loans				288	41
Total				568.97	939.16

7 Other Current Assets

Particulars				As at 31st March, 2026	As at 31st March, 2025
Others				3.61	-
Total				3.61	-

8 Equity Share Capital

1 Authorized, Issued, Subscribed and Paidup share capital

Particulars	31st March, 2026	31st March, 2025
	Amount	Amount
Authorised Share Capital		
14,00,00,000 Equity Shares of Rs. 1 Each	1,400.00	1,400.00
PY 12,50,00,000 Equity Shares of Rs. 10 Each		
Total	1,400.00	1,400.00
Issued Share Capital		
12,88,25,000 Equity Shares of Rs. 1 Each	1,288.25	1,288.25
PY 12,50,00,000 Equity Shares of Rs. 1 Each		
Total	1,288.25	1,288.25
Subscribed & Fully Paid		
12,88,25,000 Equity Shares of Rs. 1 Each	1,288.25	1,288.25
PY 12,50,00,000 Equity Shares of Rs. 1 Each		
Total	1,288.25	1,288.25

1 Details of the Shares for the Preceding Five Years

Particulars				01-04-2021 to 31-03-2026
Number Of Equity Shares Bought Back				-
Number Of Preference Shares Reedeemed				-
Number of Equity Share Issue as Bonus Share				-
Number of Preference Share Issue as Bonus Share				-
Number of Equity Shares Allotted For Contracts				-
Without Payment Received In Cash				-
Number of Preference Shares Allotted For Contracts				-
Without Payment Received In Cash				38.25

1 Reconciliation of Share Capital

Particulars	31st March, 2026		31st March, 2025	
	No. of Shares	Amount	No. of Shares	Amount
Equity Shares				
(Face Value Rs. 1)				
Shares Outstanding at the Beginning of the Year	3,825,000.00	38.25	125,000,000.00	1,250.00
Shares cancelled during the year (Under the		-		-
Shares issued during the year (Under the Scheme		-		-
Shares issued during the year (Against Shares of	-	-	3,825,000.00	38.25
Shares Outstanding at the End of the Year	3,825,000.00	38.25	3,825,000.00	38.25

1 Share Holders Holding More than 5% Share

Name of the Share Holders	31st March, 2026		31st March, 2025	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Parth Hemant Parikh	9,037,233.00	7.02	9,037,233.00	7.23
Tarla Amrish Parikh	937,018.00	0.73	937,018.00	0.75

Shares held by Promoters at the end of the year

Name of the Promoter	As at 31st March, 2026		As at 31st March, 2025	
	No. of Shares	% of total share	No. of Shares	% of total share
Parth Hemant Parikh	9,037,233.00	7.02	9,037,233.00	7.23
Tarla Amrish Parikh	937,018.00	0.73	937,018.00	0.75
Ravina Hemant Parikh	2,000,000.00	1.55	2,000,000.00	1.60
Hemant Amrish Parikh	900,000.00	0.70	900,000.00	0.72
Girishbhai Bhatt	50,000.00	0.04	50,000.00	0.04

9 Other Equity

Particulars	As at 31st March, 2026	As at 31st March, 2025
General Reserve		
Opening balance	154.59	154.59
(-)Transfer to Share Capital	-	-
(-)Dividend	-	-
(-)Adjustment during the year on account of Demerger	-	-
+ Adjustment in persuant to the scheme of Demerger		
Closing Balances	154.59	154.59
Security Premium A/c		
Opening balance	114.75	-
(+) Addition during the current year	-	114.75
Closing Balances	114.75	114.75
Profit & Loss A/c		
Opening balance	(44.58)	87.64
	-	-
(+) Amount of Share Capital transferred on Capital Reduction Scheme	-	-
Post acquisition share	-	-
(+) Transfer of Current Year Profit	60.02	(132.22)
Closing balance	15.45	(44.58)
Elimination	(171.64)	(171.64)
Total	456.42	396.40

10 Non Current Borrowings

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured Loans repayable on Demand		
Loan from Corporate Body	370	595
Loan from Directors	1,011	1,011
Loan From Others	324	503
Dealer as Deposit	-	-
Hdfc Bank Car Loan A/c	2	6
Icici Bank Ev Car Loan A/c	8	9
Icici Bank Ltd Auto Loan A/C	53	62
Total	1,768.32	2,186.00

11 Other Non Current Liabilities

Post acquisition share	As at 31st March, 2026	As at 31st March, 2025
Advance from Trade receivable	429.45	301.98
Others	-	-
Total	429.45	301.98

12 Current Borrowings

Post acquisition share	As at 31st March, 2026	As at 31st March, 2025
Unsecured Loans repayable on Demand		
Loan from Corporate Body	-	-
Loan from Directors	-	-
Loan From Others	-	-
Total	-	-

13 Trade Payables

Particulars				As at 31st March, 2026	As at 31st March, 2025
Unsecured Loans repayable on Demand					
Due to Micro & Small Enterprises				-	-
Others				2,571.23	8,003.01
Total				2,571.23	8,003.01

Trade Payable Ageing as at March 31, 2026

Outstanding for following periods from due date of payment					
Particulars	Less than 1 Year	1-2 Year	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	
Others	1,952.08	561.27	57.68	0.20	2,571.23
Disputed Dues- MSME	-	-	-	-	
Disputed Dues- Others	-	-	-	-	
Total	1,952.08	561.27	57.68	0.20	2,571.23

Trade Payable Ageing as at March 31, 2025

Outstanding for following periods from due date of payment					
Particulars	Less than 1 Year	1-2 Year	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	
Others	7,063.77	633.40	65.27	240.57	8,003.01
Disputed Dues- MSME	-	-	-	-	
Disputed Dues- Others	-	-	-	-	
Total	7,064	633.40	65.27	240.57	8,003.01

The Company has not received any intimation on suppliers regarding their status under the Micro, Small and Medium Enterprise Development (MSMED) Act, 2006 and hence disclosure as required under section 22 of The Micro, Small and Medium Enterprise regarding:
(a) Amount due and outstanding to suppliers as at the end of the accounting year;
(b) interest paid during the year;
(c) interest payable at the end of the accounting year;
(d) interest accrued and unpaid at the end of the accounting year; have not been given , the company is making efforts to get the confirmation from the suppliers as regards their status under the said act.

14 Other Current Liabilities

Particulars				As at 31st March, 2026	As at 31st March, 2025
Statutory Dues				11.32	5.67
Advance from Trade receivable				16.51	109.96
Sundry creditors others				-	-
Total				27.83	115.63

15 Provisions

Particulars				As at 31st March, 2026	As at 31st March, 2025
Unpaid Audit Fees				0.75	0.75
Unpaid Salary				1.54	7.04
Provision for Income Tax				59.48	30.04
TDS				39.51	52.48
Others				0.15	0.15
Total				101.43	90.46

16 Revenue from Operations

Particulars				As at 31st March, 2026	As at 31st March, 2025
GST Taxable Supply				25,008.61	10,980.34
GST NIL Rates Supply				-	-
GST Zero Rated Supply				-	-
Total				25,008.61	10,980.34

17 Other Income

Particulars	As at 31st March, 2026	As at 31st March, 2025
Asset Liablity W/off	-	3.80
Export Income	320.85	50.75
Sample Preparation Charges	-	3.00
Gain from Foreign Exchange Fluctuation	-	-
Interest Income	0.96	0.03
Misc Receipts	3.12	-
Total	324.93	57.58

18 Employee Benefit Expenses

Particulars	As at 31st March, 2026	As at 31st March, 2025
Directors Remuneration	-	
Salary & Wages	49.06	38.32
Total	49.06	38.32

19 Finance Costs

Particulars	As at 31st March, 2026	As at 31st March, 2025
Interest Expense	0.01	8.10
Bank Charges	1.18	-
Car loan Interest	6.20	-
Total	7.39	8.10

20 Other Expenes

Particulars	As at 31st March, 2026	As at 31st March, 2025
Payment to Auditors *	1.22	1.59
Annual listing Fees	3.25	3.32
Legal & Professional Fees	2.87	5.63
Processing charges	0.58	3.33
ROC Fees	0.63	1.29
Daily Margin NCDEX	10.72	0.75
Travelling Exp	2.26	5.68
Dossier Expense	2.13	-
Transportation & Freight Expense	15.68	-
Bad Debts	45.80	-
Miscellenous Expenses	3.67	7.33
BSE Fees	-	-
Other Fees to CDSL	0.35	0.61
Rent Exprense	1.13	-
Office Maintanance Exp	0.47	1.30
Advertisement Exp with GST A/c	0.89	1.08
Export Related Expense	141.72	-
Domain	-	0.45
Service Charges	7.03	1.81
Annual Custody	1.88	0.69
Car MiscExp	-	-
Email Renewable Charges	0.21	0.06
E voting	0.46	0.87
Interest Exprense	1.06	-
Issuer Fees	9.59	3.64
Software Expense	0.17	-
Penalty Charges	0.17	4.68
Printing & Stationary	0.01	0.10
Courier Charges	-	-
Repairing	-	-
Websites Exps	0.61	0.16
Exchange Fluctuation Loss/Gain	-	0.43
Freight	-	2.08
Filling Exps	-	-
License Exps	-	-
Sitting Fees	0.12	0.32
GST Fees	-	118.68
Commision & Brokerage Expense	12.86	-
General Exps	-	0.52
Computer Expense	0.03	-
Product Analysis Exps	0.03	-
Membership Expenses	-	0.05
Reparing & Maintainace Exps	-	0.33
Insurance fees	-	10.69
Total	267.60	177.46
* Payment to Auditors		
For Audit Fees	1.22	1.59
For Others	0	0

21. Significant Accounting Policies

- **Company Overview**
  Vivanta Industries Limited ("the company") is a listed company domiciled in India and incorporated under the provisions of the Companies Act, 1956. The company is engaged in the business of trading of Agro Products, Project Management Consultancy (PMC), Trunkey Projects, Technologies supply & consultancy.The company is listed on Bombay Stock Exchange.

- **Basis of preparation and presentation**

  i. **Basis of Preparation**
  The Consolidated Financial Statements of the Group have been prepared to comply with the Indian Accounting Standards ('Ind AS'), including the rules notified under the relevant provisions of the Companies Act, 2013.The Consolidated Financial Statements comprises of Vivanta Industries Limitedand its joint venture, being the entities that it has share. Controls are assessed in accordance with the requirement of Ind AS 28– Investment in Associates and joint venture.

  ii. **Basis of Measurement**
  The financial statements have been prepared on a historical cost basis, except for the following:
    - certain financial assets and liabilities (including derivative instruments) that are measured at fair value (refer accounting policy regarding financial instruments)
    - asset held for sale and biological Assets – measured at fair value less cost to sell.
    - defined benefit plans – plan assets measured at fair value less present value of defined benefit obligation; and
    - share-based payments

- **Basis of Consolidation**
  a) The financial statements of the Holding Company and its Joint Venture are combined on a line-by-line basis by adding together like items of assets, liabilities, equity, incomes, expenses, and cash flows, after fully eliminating intra-group balances and intra-group transactions.
  b) Profits or losses resulting from intra-group transactions that are recognized in assets, such as Inventory and Property, Plant and Equipment, are eliminated in full.
  c) Goodwill represents the difference between the Company's share in the net worth of joint venture and the cost of acquisition at each point of time of making the investment in the joint venture.
  d) The Consolidated Financial Statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances.
  e) The Financial statements of the current financial year are consolidated financial statements, whereas the comparative information is standalone financial statement of preceding financial year.

- **Functional and Presentation Currency:**
  Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). Indian Rupee is the functional currency of the company.

The financial Statements are presented in Indian Rupees and all values are rounded to the nearest lakhs as per the requirement of Schedule III, except when otherwise indicated.

- **Current versus non-current classification**

  The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is classified as current when it satisfies any of the following criteria:

- It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle. it is held primarily for the purpose of being traded.
- it is expected to be realized within 12 months after the reporting date; or
- It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

All other assets are classified as non-current.

A liability is classified as current when it satisfies any ofthe following criteria:

- it is expected to be settled in the Company's normaloperating cycle.
- it is held primarily for the purpose of being traded.
- it is due to be settled within 12 months after thereporting date; or the Company does not have anunconditional right to defer settlement of the liabilityfor at least 12 months after the reporting date

Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.
All other liabilities are classified as non-current.
Deferred tax assets and liabilities are classified as non-current assets and liabilities

- **Goodwill**

  Goodwill arising on an acquisition of a business is carried at cost as established at the date of acquisition of the business less accumulated impairment losses, if any.

  For the purposes of impairment testing, goodwill is allocated to each of the Group's cash-generating units (or groups of cash-generating units) that is expected to benefit from the synergies of the combination.

  A cash-generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is indication that the unit may be impaired. If the recoverable amount of the cash-generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognized directly in the consolidated Statement of Profit and Loss. An impairment loss recognized for goodwill is not reversed in subsequent periods. On disposal of the relevant cash-generating unit, the attributable amount of goodwill is included in the determination of the profit or loss on disposal.

- **Property, plant and Equipment**

  Property, plant, and equipment are stated at acquisition cost net of tax / duty credit availed, less accumulated depreciation and accumulated impairment losses, if any. Properties in the course of construction are carried at cost, less any recognized impairment losses. All costs, including borrowing costs incurred up to the date the asset is ready for its intended use, is capitalized along with respective asset.
  Depreciation is recognized based on the cost of assets less their residual values over their useful lives, using the straight-line method. The useful life of property, plant and equipment is considered based on life prescribed in schedule II to the Companies Act, 2013 for year2025-26

Asset	Useful Life
Office equipment	5 Years
Furniture	10 Years
Office Premise	60 Years
Vehicle	10 Years
Plant & Machinery	15 Years

- **Financial Instruments**
  Financial assets and financial liabilities are recognized when an entity becomes a party to the contractual provisions of the instruments.
  Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

- **Financial Assets**
  - **Classification**
    The Company classifies its financial assets in the following measurement categories:
    - those to be measured subsequently at fair value (either through OCI, or through profit or loss), and
    - those measured at amortized cost.
    - those measured at carrying cost for equity instruments of subsidiaries and joint ventures.
  - **Initial recognition and measurement**
    All financial assets, are recognized initially at fair value

- **Financial liabilities and equity instruments**
  Classification as debt or equity
  Debt and equity instruments issued by the Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

- **Equity instruments**
  An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all its liabilities. Equity instruments issued by the Company are recognized at the proceeds received, net of direct issue costs.

- **Financial liabilities**
  All financial liabilities are measured at amortized cost using the effective interest method or at FVTPL.

- **Financial liabilities at amortized cost**
  Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortized cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortized cost are determined based on the effective interest method. Interest expense that is not capitalized as part of costs of an asset is included in the 'Finance costs' line item.
  Trade and other payables are recognized at the transaction cost, which is its fair value.

- **Fair value measurement**

  Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the financial asset or settle the financial liability takes place either:

  • In the principal market, or

  • In the absence of a principal market, in the most advantageous market

  The principal or the most advantageous market must be accessible by the Company.

  A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use.

- **Revenue recognition**

  The Company has adopted Ind AS 115 from 1st April, 2019 and opted for modified retrospective application with the cumulative effect of initially applying this standard recognized at the date of initial application. The standard has been applied to all open contracts as on 1st April, 2019, and subsequent contracts with customers from that date.

  Performance obligation:

  The revenue is recognized on fulfillment of performance obligation.

- **Sale of products:**

  The Company earns revenue primarily from sale of Pharmaceutical Products, Pharma Products. Payment for the sale is made as per the credit terms in the agreements with the customers. The credit period is generally short term, thus there is no significant financing component.

  The Company's contracts with customers do not provide for any right to returns, refunds or similar obligations. The Company's obligation to repair or replace faulty products under standard warranty terms is recognized as a provision.

  Revenue is recognized when the performance obligations are satisfied and the control of the product is transferred, being when the goods are delivered as per the relevant terms of the contract at which point in time the Company has a right to payment for the asset, customer has possession and legal title to the asset, customer bears significant risk and rewards of ownership and the customer has accepted the asset or the Company has objective evidence that all criteria for acceptance have been satisfied.

- **Borrowing costs**

  Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

- **Taxation**

  Tax on Income comprises current and deferred tax. It is recognized in statement of profit and loss except to the extent that it relates to a business combination, or items recognized directly in equity or in other comprehensive income.

- **Current tax**

  Tax on income for the current period is determined on the basis on estimated taxable income and tax credits computed in accordance with the provisions of the relevant tax laws and based on the expected outcome of assessments / appeals. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

- **Deferred tax**
  Deferred tax is recognized for the future tax consequences of deductible temporary differences between the carrying values of assets and liabilities and their respective tax bases at the reporting date, using the tax rates and laws that are enacted or substantively enacted as on reporting date. Deferred tax assets are recognized to the extent that it is probable that future taxable income will be available against which the deductible temporary differences can be utilized. Deferred tax relating to items recognized outside the statement of profit and loss is recognized outside the statement of profit and loss, either in other comprehensive income or directly in equity. The carrying amount of deferred tax assets is reviewed at each reporting date.
- **Earnings per share**
  The Company presents basic and diluted earnings per share (EPS) data for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to the ordinary shareholders of the company by the weighted average number of ordinary shares outstanding during the period. Where ordinary shares are issued but not fully paid, they are treated in the calculation of basic earnings per share as a fraction of an ordinary share to the extent that they were entitled to participate in dividends during the period relative to a fully paid ordinary share. Diluted earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares considered for deriving basic EPS and also weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

- **Foreign exchange transactions**
  Foreign exchange transactions are recorded using the exchange rates prevailing on the dates of the respective transactions. Exchange differences arising on foreign exchange transactions settled during the year are recognized in the statement of profit and loss for the year.

(In Lakhs)

Particulars	2025-26	2024-25
Foreign Exchange Earning	0	180.19
Foreign Exchange Outgo	0	0

22. Notes on Accounts

- **Contingent Liabilities**
  There is no contingent liability as informed by management.

- **Capital Expenditure Commitments: Nil**

- **Quantitative stocks:**
- **Related Party Transactions: -**
  As per Indian Accounting Standard (Ind AS-24) issued by the Institute of Chartered Accountants of India, the disclosures of transactions with the related parties are given below:
  List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Sr. No.	Name	Relationship
1	Hemant A Parikh	Managing Director, Promoter of the Company
2	Jainil R Bhatt	Non ExecutiveNon Independent Director
3	Vikas Patel	Chief Financial Officer (Key Managerial

		Personnel)
4	Rushabh A Shah	Non ExecutiveIndependent Director
5	Nidhi Bansal	Non Executive Independent Director
6	Mukesh Kanazariya	Non Executive Independent Director
7	Devang Shah	Company Secretary and a Compliance officer (Appointed as on 31-7-2025)
8	Vinita Keshwani	Company Secretary and a Compliance Officer (April 2025 To 06th May 2025)
9	Parth Hemant Parikh	Promoter of the Company and also provides an unsecured loan to Vivanta Industries Limited
10	Parth Hemant Parikh	Promoter of the Company and also provides an unsecured loan to Vivanza Biosciences Limited
11	Ravina Aditya parikh	Promoter of the Company
12	Ravina Aditya parikh	Promoter of the Company and also provides an unsecured loan to Vivanza Biosciences Limited
13	Tarla Amrishbhai Parikh	Promoter of the Company
14	Tarla Amrishbhai Parikh	Promoter of the Company and also provides an unsecured loan to Vivanza Biosciences Limited
15	Girishbhai B. Bhatt	Promoter of the Company
16	Vivanza Lifesciences Private Limited	Jainil R Bhatt is a Director of the Company is Director in Vivanza Lifesciences Private Limited
17	Vivanza Lifesciences Private Limited	Mr. Hemant A. Parikh is a Director of the Company has provides an unsecured loan to Vivanza Lifesciences Private limited
18	Vivanza Biosciences Limited	Jainil R Bhatt is a Director of the Company is a CFO of Vivanza Biosciences Private Limited
19	Indigenius Advisory Services Private Limited	Jainil R Bhatt is a Director of the Company is Director in Indigenius Advisory Services Private Limited
20	Viva Energy Fertilizers Private Limited	Mr. Hemant A Parikh Director of the Company is Director in Viva Energy Fertilizers Private Limited
21	Viva Energy Fertilizers Private Limited	Ravina Aditya parikhPromoter of the Company has given unsecured loan to Viva Energy Fertilizers Private Limited.
22	Viva Energy Fertilizers Private Limited	Mr. Hemant A Parikh Director of the Company has given an unsecured loan to this company.
23	Vitaaglobal Bioscience Private Limited	Mr. Hemant A Parikh Director of the Company are Director in Vitaaglobal Bioscience Private Limited and also provides and unsecured loan to this company.
24	Vitaaglobal Bioscience Private Limited	Mr. Girish BhattPromoter of the Company has given unsecured loan to Vitaaglobal Biosciences Private Limited.
25	Vital I.P. Private Limited (Formerly known as Vital Interiors &Furnitures Private Limited) VITAL I.P. Private Limited	Mr. Hemant A Parikh Director of the Company are Director ofvital I.P. Private limited (Formerly known as Vital Interiors &Furnitures Private Limited)
26	Vital I.P. Private Limited (Formerly known as Vital Interiors &Furnitures Private Limited)	Mr. Hemant A Parikh Director of the Company has provided an unsecured loan to this

	VITAL I.P. Private Limited	Company
27	VipronovaLifescience Private Limited	Mr. Hemant A Parikh and Parth Hemat Parikh Director of the Company was a Director in VipronovaLifescience Private Limited
28	Vitale Beverages Private Limited	Mr. Hemant A Parikh Director of the Company has provides an unsecured loan to this Company
29	Vitale Beverages Private Limited	Mr. Hemant A Parikh Director of the Company are Director in Vitale Beverages Private Limited
30	CKIM Pharma LLP	Joint Venture LLP and Mr. Hemant Parikh is a Designated Partner in this LLP
31	Viva Surbhi Biotech LLP	Mr. Hemant A. Parikh is a Director in Viva Surbhi Biotech LLP
32	Trinity Ganesh Private Limited	Subsidiary Company
33	Vaishali Lifecare Private Limited	Mr. Hemant A. Parikh Director of the Company has given an unsecured loan to this Company.
34	Winfra Green Projects Private Limited	Mr. Girish Bhatt, Promoter of the Company has given an unsecured loan to this Company
35	Winfra Green Projects Private Limited	Mr. Hemant A. Parikh Director of the Company has given an unsecured loan to this Company.
36	Winfra Green Projects Private Limited	Mr. Parth Parikh Promoter of the Company has given an unsecured loan to this Company.
37	Meghdhanush Drones and Agro Technologies Private Limited	Mr. Parth Parikh Promoter of the Company has given an unsecured loan to this Company.
38	Winfra Green Projects Private Limited	Ms. Ravina Aditya Parikh Promoter of the Company has given an unsecured loan to this Company.
39	Winfra Green Projects Private Limited	Ms. Tarla Parikh Promoter of the Company has given an unsecured loan to this Company.
40	Vital Intelligence Technology Private Limited	Mr. Parth Parikh Promoter of the Company has given an unsecured loan to this Company.
41	Mahabir Agrawal Prasad	Partner in CKIM Pharma LLP
42	Shankar Agrawal	Partner in CKIM Pharma LLP

- **Transactions with Related Parties**

  Transactions that have taken place during the period April 1, 2025 to March 31, 2026 with related parties by the company stated below.

(Rs. In Lacs)

Sr. No.	Name	Nature of the Transaction	Amount Outstanding
1	Rushabh A Shah	Salary Payable Salary Paid **Closing Balance**	0.40 0.45 **0.05**
2	Rushabh A Shah	Professional fees Payable Professional fees Paid **Closing Balance**	0.15 0.15 **NIL**
3	VITAA Global Bioscience Pvt Ltd	**Opening Balance** Loan Granted Loan Repaid	**3.50** - -

		Closing Balance	**3.50**
4	Vikas Patel	**Opening Balance** Salary Payable Salary paid **Closing Balance**	**0.30** 0.60 0.60 **0.30**
5	Vivanza Biosciences Limited	**Opening Balance** Loan Given Loan Repayment **Closing Balance**	**NIL** 3.52 2.59 0.93
6	V-Create Paper Solution Private	**Opening Balance** Loan Taken Loan Repayment **Closing Balance**	**0.06** - - **0.06**
7	Vivanza Lifesciences Private Limited	**Opening Balance** Loan Taken Loan Repayment **Closing Balance**	**0.02** NIL NIL **0.02**
8	Vaishali Lifecare Private Limited	**Opening Balance** Loan Taken Loan Repayment **Closing Balance**	**NIL** - - **NIL**
9	CKIM Pharma LLP	**Opening Balance** Loan Taken Loan Repayment **Closing Balance**	**170.00** - - **170.00**
10	Hemant A Parikh	**Opening Balance** Loan Taken Loan Repayment **Closing Balance**	**37.80** - - **37.80**
11	Nidhi Bansal	Sitting fees Payable Sitting fees Paid **Closing Balance**	0.12 0.12 **NIL**
12	Nidhi Bansal	Salary Payable Salary Paid **Closing Balance**	0.40 0.48 **0.08**
13	Devang Shah	Salary Payable Salary Paid **Closing Balance**	3.10 4.45 **1.34**
14	Mukesh Kanzariya	Salary Payable Salary Paid **Closing Balance**	0.32 0.50 **0.18**
15	VipronovaLifescience Pvt Ltd	Opening Balance Sales **Closing Balance**	61.73 0.00 **61.73**

16	Vitale Beverages Pvt Ltd	Opening Balance Repayment of loan **Closing Balance**	5.80 0.00 **5.80**
17	Winfra Green Projects Pvt Ltd	Opening Balance Loan Given Loan Repayment **Closing Balance**	471.92 374.14 152.48 **250.25**
18	Vinita Keshwani	Salary Payable Salary Paid **Closing Balance**	0.70 1.28 **0.00**

- **Payment to the Auditors**

(Rs. InLacs)

Particulars	**2025-26**	**2024-25**
Audit Fees	1.22	1.59
Company Matter	0	0
Income Tax Fees	0	0
Others	0	0
Total	**1.22**	**1.59**

- **Earnings per Share:-**

  The earning considered in ascertaining the company's EPS comprises the profit available for shareholders i.e. profit after tax and statutory/regulatory appropriations. The number of shares used in computing Basic EPS is the weighted average number of shares outstanding during the year as per the guidelines of IndAS-33.

(Rs. In Lacs)

Particulars	**31-03-2026**	**31-03-2025**
Net Profit Attributable to share holders	60.02	(132.21)
Number of Shares Weighted average number of equity shares (Nos.) Basicearnings per share (Rs.)	1288.25 112.50 0.05	1288.25 112.50 0.10
Diluted earnings per share (Rs.)	0.05	0.10
Nominal value of equity share (Rs.)	1	1

- **Capital Management**

  The Company manages its capital to ensure that entities in the Company will be able to continue as going concerns while maximizing the return to stakeholders through the optimization of the debt and equity balance. The capital structure of the Company consists of net debt (borrowings offset by cash and bank balances) and total equity of the Company.

(Rs. In Lacs)

Particulars	**As at**	**As at**
	31st March, 2026	**31st March, 2025**
Total equity attributable to the equity share holders of the company	1,288.25	1,288.25
As percentage of total capital	29.86%	27.18%
Non-Current loans and borrowings	1,768.32	2,186.00

Current loans and borrowings	-	-
Total loans and borrowings	**3,056.57**	**3,474.25**
Cash and cash equivalents	30.20	22.01
Net loans & borrowings	3,026.37	3,452.24
As a percentage of total capital	70.14%	72.82%
Total capital (loans and borrowings and equity)	**4,314.62**	**4,740.49**

- **Fair Value measurements**

Financial instruments by category

(Rs. In Lacs)

Particulars	As at 31st March, 2026			As at 31st March, 2025		
	Amortized Cost	FVTPL	FVTOCI	Amortized Cost	FVTPL	FVTOCI
Financial Asset						
Investment	-	-	-	-	-	-
Other Non Current Loans	-	1,059.39	-	-	1,081.78	-
Trade receivables	-	3,111.14	-	-	8,256.78	-
Cash & Cash Equivalents	-	30.20	-	-	22.01	-
Current Loans	-	568.97	-	-	939.15	-
Total Financial Asset	**-**	**4,769.7**	**-**	**-**	**10,299.72**	**-**
Financial Liabilities						
Non Current Borrowings	-	1,768.32	-	-	2,186.00	-
Trade Payables	-	2,571.23	-	-	8,003.01	-
Current Borrowing	-	-	-	-	-	-
Total Financial Liabilities	**-**	**4,339.55**	**-**	**-**	**10,189.01**	**-**

***** Excluding investments in subsidiaries, joint control entities and associates measured at cost in accordance with Ind AS-27

Fair value hierarchy

The following section explains the judgments and estimates made in determining the fair values of the financial instruments that are recognized and measured at fair value through profit or loss. To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its financial investments into the three levels prescribed under the accounting standard. An explanation of each level follows underneath the table.

B. Fair value hierarchy for assets

Financial assets measured at fair value at March 31, 2026

	Level 1	Level 2	Level 3	Total
Financial Assets				
Investment	-	-	-	-

Notes:

Level 1 hierarchy includes financial instruments measured using quoted prices (unadjusted) in active market for identical assets that the entity can access at the measurement date. This represents mutual funds that have price quoted by the respective mutual fund houses and are valued using the closing Net asset value (NAV).

Level 2 hierarchy includes the fair value of financial instruments measured using quoted prices for identical or similar assets in markets that are not active.

Level 3 if one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted compound instruments.

There are no transfers between any of these levels during the year. The Company's policy is to recognize transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period.

C. Fair value of financial assets and liabilities measured at amortized cost

The Management has assessed that fair value of loans, trade receivables, cash and cash equivalents, other bank balances, other financial assets and trade payables approximate their carrying amounts largely due to their short term nature. Difference between carrying amount of Bank deposits, other financial assets, borrowings and other financial liabilities subsequently measured at amortized cost is not significant in each of the years presented.

For financial assets and liabilities that are measured at fair value, the carrying amounts are equal to the fair values.

- **Financial risk management**

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board has established the Audit Committee, which is responsible for developing and monitoring the Company's risk management policies. The Committee holds regular meetings and report to board on itsactivities. The Company's risk management policies are established to identify and analyses the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

The audit committee oversees how management monitors compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company. The audit committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the audit committee.

This note explains the sources of risk which the entity is exposed to and how the entity manages the risk.

Risk	**Exposure arising from**	**Measurement**	**Management of risk**
Credit Risk	Cash and cash equivalents, trade receivables, Financial assets measured at amortized cost.	Aging analysis	Diversification of funds to bank deposits, Liquid funds and Regular monitoring of credit limits
Liquidity Risk	Borrowings and other liabilities	Rolling cash flow Forecasts	Availability of surplus cash, committed credit lines and borrowing facilities

(a) Credit risk

Credit risk is the risk of financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The company is exposed to the credit risk from its trade receivables, unbilled revenue, investments, cash and cash equivalents, bank deposits and other financial assets. The maximum exposure to credit risk is equal to the carrying value of the financial assets. The objective of managing counterparty credit risk is to prevent losses in financial assets.

Trade Receivables

Trade receivables comprise a widespread customer base. Management evaluates credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors

For trade receivables, provision is provided by the company as per the below mentioned policy:

(Rs. In Lacs)

Particulars	Gross Carrying Amount	**Expected credit losses rate (%)**	Expected Credit Losses	Carrying amount of Trade Receivable
Considered for Goods				
0-12 Months	1753.60	0	0	1753.60
More than 1 Year	1357.54	0	0	1357.54
Total	**3111.14**	**0**	**0**	**3111.14**

(b) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

Liquidity Table

The Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods is given below. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The tables include both interest and principal cash flows. The contractual maturity is based on the earliest date on which the Company may be required to pay.

As at March 31, 2026

(Rs. In Lacs)

Financial Liabilities	**Payable within 0 to 12 months**	**More than 12 months**	**Total**
Non-current financial liabilities			
Borrowings	-	1,768.32	1,768.32
Current financial liabilities			
Borrowings	-	-	-
Trade Payables	1952.08	619.15	2571.23
Other Financial Liability	-	-	-
Total financial liabilities	**1952.08**	**2387.47**	**4,339.55**

As at March 31, 2025

(Rs. In Lacs)

Financial Liabilities	**Payable within 0 to 12 months**	**More than 12 months**	**Total**
Non-current financial liabilities			
Borrowings	-	2,186.00	2,186.00
Current financial liabilities			
Borrowings	-	-	-
Trade Payables	7,063.77	939.24	8,003.01
Other Financial Liability	-	-	-
Total financial liabilities	**7063.77**	**3125.24**	**10,189.01**

(C) Market Risk

Market risk is the risk arising from changes in market prices – such as foreign exchange rates and interest rates – will affect the Company's income or the value of its holdings of financial instruments. The Company is exposed to market risk primarily related to interest rate risk and the market value of the investments. Thus, the exposure to market risk is a function of investing and borrowing activities

- **Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Most of the Company's borrowings are on a floating rate of interest. The Company has exposure to interest rate risk, arising principally on changes in Marginal Cost of Funds based Lending Rate (MCLR). The Company uses a mix of interest rate sensitive financial instruments to manage the liquidity and fund requirements for its day to day operations like short term credit lines besides internal accruals.

(D) Price Risk Exposure

The Company's exposure to securities price risk arises from investments held in mutual funds and classified in the balance sheet at fair value through profit or loss. To manage its price risk arising from such investments, the Company diversifies its portfolio. Further these are all debt base securities for which the exposure is primarily on account of interest rate risk. Quotes (NAV) of these investments are available from the mutual fund houses. Profit for the year would increase/decrease as a result of gains/losses on these securities classified as at fair valuethrough profit or loss.

➢ **Additional Information, as required Under Schedule III to the companies Act,2013, Of Enterprises Consolidated as Subsidiary/ Associates/ Joint Ventures.**

Name of the Enterprise	**Net Assets i.e. Total Assets minus Total Liabilities**		**Share in Profit or Loss**		**Share in Other Comprehensive Income**		**Share in Total Comprehensive Income**	
	As % of Consolidated Net Assets	Amount (`inLacs)	As % of Consolidated Profit or Loss	Amount (`in INR)	As % of consolidated Other Comprehensive Income	Amount (`in INR)	As % of consolidated Total Comprehensive Income	Amount (`in INR)

Parent								
Vivanta Industries Limited	**97.86%**	**1,724.83**	**69.11%**	**41.48**	**0.00%**	**0.00**	**0.00%**	**0.00**
Joint Venture								
Indian								
CKIM Pharma LLP	**(4.92%)**	**(86.63)**	**(31.84%)**	**(19.11)**	**0.00%**	**0.00**	**0.00%**	**0.00**
Indian Subsidiary								
Trinity Ganesh Private Limited	**7.06%**	**142.11**	**62.73%**	**37.65**	**0.00%**	**0.00**	**0.00%**	**0.00**

- **<u>Others</u>**
  - In opinion of the management of the company, all loans, advances and deposits are recoverable thus there is no need to make any provision thereon.
  - Balance of sundry debtors and creditors, loans and advances accepted and given in the balance sheet are subject to confirmation.
  - As informed by the management that the loans are interest free, which in our opinion is violation of Section 186 (7) of the Companies Act, 2013.
  - Above Disclosure is made after taking into account the principle of materiality.
  - In the events of non-availability of suitable supporting vouchers, Directors have given us certificate that these expenses are incurred mainly for the business activities of the company.
  - The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary. Amounts and other disclosures for the preceding year are included as an integral part of the current year financial statements and are to be read in relation to the amounts and other disclosures relating to the current year.

  - **<u>Financial Ratios for the Financial Year 2025-26</u>**:

Sr No.	Ratios	Numerator	Denominator	Ratios as on 31st March 2026	Ratios as on 31st March 2025	% Change in ratio	Remark - Any change in the ratio by more than 25% as compared to the preceding year.
(i)	Current Ratio	Current Assets	Current Liabilities	1.50	1.18	27.18	1. Due to decrease in current assets. 2. Due to increase in current Liability.

(ii)	Debt-Equity Ratio	Total Debt	Shareholder's Equity	1.25	1.46	(14.60)	Majorly Due to increase in Long term borrowing.
(iii)	Debt Service Coverage Ratio	Earnings available for Debt Servicing	Total Debt service	0.054	(0.056)	(196.43)	Majorly Due to decrease in EBIT.
(iv)	Return on Equity Ratio	Profit After Taxes	Average Equity	3.46	(7.89)	(143.92)	Due to decrease in Company Profit.
(v)	Inventory turnover ratio (in days)	Cost of Goods Sold	Average Inventory	10.32	7.18	43.71	1.Due to decrease in cogs. 2.Due to increase in avg inventory.
(vi)	Trade Receivables turnover ratio(In days)	Revenue from Operations	Average Trade Receivables	4.40	2.16	103.71	Within the Limit.
(vii)	Trade payables turnover ratio(In days)	Purchase of Goods &services and Other expense	Average Trade Payables	0.82	0.48	71.26	1.Due to decrease in purchase. 2.Due to increase in avg trade payable.
(vii)	Net Capital turnover	Revenue from Operations	Working Capital	18.57	7.24	156.53	Due to decrease in Working Capital.
(ix)	Net Profit Ratio	Net Profit After Taxes	Revenue from Operations	0.35	(1.20)	(129.26)	1. Due to decrease in company Profit. 2. Due to increase in revenue from operation.
(x)	Return on Capital Employed	Earning Before Interest and Tax	Capital Employed	2.40	(2.94)	(18.22)	1. Due to decrease in EBIT. 2. Due to increase in Long term Borrowing.

(xi)	Return on Investment	Income from Investments	Cost of Investment		-		

For, Vivanta Industries Limited

Parikh H. A.
Director
DIN: 00027820

Jainil R Bhatt
Director
Din: 03362796

Vikas Patel
CFO
PAN : CBCPP9728D

Devang Shah
Company Secretary

Date: 28/05/2026
Place: Ahmedabad

For, G M C A & Co.
Chartered Accountants
FRN: 109850W

CA.Amin G Shaikh
(Partner)
Membership No. 108894
UDIN: 26108894TLRZAN8183

Notes:

BOOK-POST

To,

If undelivered please retrun to:

VIVANTA
INDUSTRIES LIMITED

VIVANTA INDUSTRIES LIMITED

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