KAVVERI
Passion to Innovate...

TIL-TEK antennae | DCI digital communications

Date: 14-11-2025

To
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001
Scrip Code: 590041

To
The Listing Department
Department of Corporate Services,
National Stock Exchange of India Limited
BKC Complex, Bandra (East), Mumbai -400 051

NSE Symbol: KAVDEFENCE

Dear Sirs,

Subject: Intimation pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In pursuance to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the following intimation is being made that the Board of Directors of the Company at its meeting held today i.e. Friday, November 14, 2025, we wish to inform you that Board of Directors of the Company at its meeting held today commenced at 04.00 p.m (IST) and concluded at 9.30 p.m (IST), have inter alia, transacted the following items together with other agenda items:

1. Unaudited financial results for the quarter and half year ended September 30, 2025 with Statement of Impact.
2. Limited review report on the financial results of the company for the quarter and half year ended September 30, 2025 with qualified opinion.
3. Took note of discontinuation of the services availing from the existing share transfer agent i.e. M/s. Integrated Registry Management Services Private Limited.
4. Approved the appointment of New share transfer agent i.e. M/s. Satellite Corporate Services Private Limited with effect from 17th November 2025.

The above is for your information and record, you are requested to disseminate the above information on your respective websites.

Thanking you,
Yours Faithfully,
For Kavveri Defence & Wireless Technologies Limited

KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LTD. * BANGALORE

Chenna Reddy Shivakumar Reddy
Managing Director
DIN: 01189348

Annexure –A

Disclosure as required under Regulation 30 read with Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 November 11, 2024

Sl No.	Particular	Disclosure
1.	Name of the Listed entity	Kavveri Defence & Wireless Technologies Limited
2.	Name of New RTA	M/s. SATELLITE CORPORATE SERVICES PRIVATE LIMITED
3.	SEBI Registration No.	INR000003639
4.	Address: Contact: Email: Website:	A-106/107, Dattani Plaza, East West Indl. Compound, Andheri Kurla Road, Safed Pool, Sakinaka, Mumbai-400072 022 28520461/462 service@satellitecorporate.com https://www.satellitecorporate.com/
5.	Name of the Outgoing RTA	M/s. Integrated Registry Management Services Private Limited
6.	Address:	#30 Ramana Residency, 4 Cross, Sampige Road, Bangalore 560003
7.	Reason for Change	Administrative/operational reasons
8.	Effective Date of Change	17th November 2025
9.	Additional Information	• The Company will submit the intimation and relevant documents under **Regulation 7(4) and 7(5)** of SEBI LODR within the prescribed timelines. • Shareholders are being informed through appropriate communication channels.

RAJAGOPAL & BADRI NARAYANAN, Chartered Accountants

#1, 14th Cross, Jayanagar Block 2, Bangalore 560011 | +91 80-2656 2409, 2656 0987
bangalore@rnbca.com | www.rnbca.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF KAVVERI DEFENCE AND WIRELESS TECHNOLOGIES LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial results of **M/s.KAVVERI DEFENCE AND WIRELESS TECHNOLOGIES LIMITED** (the "Company"), for the half year ended September 30, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *'Review of Interim Financial Information Performed by the Independent Auditor of the Entity'*, issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS 34 prescribed under Section 133 of Companies Act 2013, as amended read with rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

MINASANDRA SRINIVASA IYENGAR RAJAGOPAL
Digitally signed by MINASANDRA SRINIVASA IYENGAR RAJAGOPAL
Date: 2025.11.14 18:06:25 +05'30'

M.S.RAJAGOPAL
Partner
Membership No.020244
Firm Reg. No.003024S

PLACE : Bangalore
DATE : 14.11.2025

UDIN - 25020244BMIVKV9084

KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LIMITED
(formerly Kavveri Telecom Products Limited)
CIN: L85110KA1996PLC019627
Unaudited Standalone Balance Sheet as at Septmeber 30, 2025

(Amount in lakhs)

PARTICULARS	Year ended Sep 30 2025 Unaudited	Mar 31 2025 Audited
ASSETS		
Non - Current Assets		
Property, Plant & Equipment	201.10	161.48
Tangible assets	-	-
Intangible Assets	2.38	2.38
Capital Work in Progress	-	-
Intangible assets under development	-	-
Financial Assets	-	-
Investments	2,834.07	2,834.07
Loans and advances	3,853.93	2,708.67
Other Non Current Assets	3,782.68	2,589.70
Deffered Tax Asset	-	-
	10,674.16	**8,296.30**
Current Assets		
Inventories	150.01	166.64
Financial Assets	-	-
Trade receivables	121.89	521.29
Cash and Cash Equivalents	912.05	1,315.40
Other Current Assets	86.74	6.78
	1,270.69	**2,010.11**
Total	**11,944.85**	**10,306.41**

PARTICULARS	Sep 30 2025	Mar 31 2025
EQUITIES AND LIABILITIES		
Shareholders' Funds		
Equity share capital	3,437.43	2,012.43
Other equity	5,194.13	4,217.61
Money Received against Share Warrants	1,618.30	3,341.30
	10,249.86	9,571.34
Non- Current liabilities		
Financial liabilities		
Borrowings	-	-
Provisions	-	-
Deferred tax liabiliies (Net)	-	-
	-	-
Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Trade Payables		
(a)Total outstanding dues of micro enterprises and small enterprises	-	-
(b)Total outstanding dues of creditors other than micro & small enterprises	24.32	203.32
Other Financial Liabilities	-	-
Other Current Liabilities	216.19	286.69
Provisions	1,454.48	245.06
	1,694.99	735.07
Total	**11,944.85**	**10,306.41**

For Kavveri Defence & Wireless Technologies Limited

KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LTD. * BANGALORE

C Shiva Kumar Reddy
Managing Director

Place: Bangalore
Date: 14th November 2025

KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LIMITED

(formerly Kavveri Telecom Products Limited)

CIN: L85110KA1996PLC019627

Statement Of Unaudited Standalone Financial Results For the Half year Ended 30th September 2025

Standalone Quarter ended 30.09.2025

(Amount in lakhs)

Particulars	Quarter Ended				Half Year Ended		Year ended
	30-09-25	30-06-25	31-03-25	30-09-24	30-09-25	30-09-24	31-03-25
	Unaudited	Unaudited		Audited	Unaudited	Audited	Auidted
Revenue							
Revenue from operations	109.94	286.13	1,476.57	-	396.07	34.02	1,476.57
Other Income	48.10	0.15	199.03	3.31	48.25	3.67	199.03
Write back of Expenses	-	-		-	-	-	-
Write back of loans and advances	-	-	-	-	-	-	71.51
Write Back-Provision	-	-	205.11	-	-	1.00	1.00
Write Back-Trade Payable and Advances	4.13	-		-	4.13	-	25.94
Write Back-Unsecured loans	-	-	-	-	-	-	106.66
Total Income	**162.17**	**286.28**	**1,880.71**	**3.31**	**448.45**	**38.69**	**1,880.71**
Expenses							
Cost of Material Consumed	27.72	51.20	820.24	101.64	78.93	107.45	820.24
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(1.81)	13.87	(93.14)	(128.94)	12.06	(128.94)	(93.14)
Employee Benefit Expenses	36.38	35.03	83.96	25.45	71.41	31.31	83.96
Administrative and Other Operating Expenditure		-		-		-	-
Finance costs	0.03	0.17	0.44	0.02	0.20	0.03	0.44
Other expenses	67.31	89.72	139.92	20.69	157.04	38.55	139.92
Depreciation	4.49	2.80		4.86	7.29	9.67	31.74
Expenses written off							
Write Off-Deposits	-	-	342.68	-	-	-	-
Write Off loans and Advances	-						342.68
Write Off-Trade Receivables and Advances		-	10.01	-	-	-	10.01
Total Expenses	**134.12**	**192.79**	**1,304.11**	**23.72**	**326.93**	**58.07**	**1,335.85**
Profit/(loss) before Tax	**28.04**	93.49	576.60	(20.41)	121.52	(19.39)	544.85
Prior Period Expenses							
	28.04	**93.49**	**576.60**	**(20.41)**	**121.52**	**(19.39)**	**544.85**
Tax expense:							
Provision for Tax							
Deferred Tax							
Profit/(Loss) for the period	**28.04**	**93.49**	**576.60**	**(20.41)**	**121.52**	**(19.39)**	**544.85**
Other comprehensive income	-						
Total comprehensive income for the period	**28.04**	**93.49**	**576.60**	**(20.41)**	**121.52**	**(19.39)**	**544.85**
Loss attributable to:	-	-	-	-	-	-	-
Owners of the entity	**28.04**	**93.49**	**576.60**	**(20.41)**	**121.52**	**(19.38)**	**544.85**
non-Controlling interest	-	-	-	-	-	-	-
Earning per equity share of Rs 10/- each:							
(1) Basic (Rs)	**0.08**	**0.27**	2.71	**(0.10)**	**0.35**	**(0.10)**	**2.71**
(2) Diluted (Rs)	**0.08**	**0.22**	1.33	**(0.10)**	**0.35**	**(0.10)**	**1.33**

Notes :

1. The above financial Statements have been prepared in accordance with the Indian Accounting Standards ("Ind AS")as prescribed under section 133 of the companies Act, 2013 read with relaavant rules issued thereunder and in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations ,2015 .

2. The above Unaudited financial results for the quarter ended 30th September,2025 were taken on record at the meeting of the Board of Directors held on 14th November, 2025 and concluded on 14th November 2025 after being reviewed and recommended by the Audit committee.

3. There is no segement wise income,only we are having single segment of income i.e telecom products services

4. The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

For Kavveri Defence & Wireless Technologies Limited

KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LTD. * BANGALORE

C Shiva Kumar Reddy
Managing Director

Place : Bangalore
Date : 14th November 2025

KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LIMITED
(formerly Kavveri Telecom Products Limited)
Unaudited Statement of Standalone Cash flow for the Half year ended 30th September 2025

Particulars	As at Sep 30,2025	As at Mar 31,2025
A. Cash flow from operating activities		
Profit / (Loss) before tax	121.52	544.85
Adjustments to reconcile profit before tax to net cash from / (used in) operating activities.		
Depreciation & Ammortisation on property, plant and equipment	7.29	31.74
KTIL Property Plant & Equipment*	-	
Interest receivable written off	-	
Loans and Advances written off	-	342.68
#REF!	-	(71.51)
Write back provisions	-	(1.00)
Write off Trade receivables and advances	-	10.01
Write Back-Trade Payable and Advances	(4.13)	(25.94)
Write back unsecured loans	-	(106.66)
Forex Gain or Loss A/c	(41.63)	(196.18)
Finance income (including fair value change in financial instruments)	-	(2.85)
Finance costs (including fair value change in financial instruments)	-	-
Increase/(Decrease) in Capital Reserve	-	-
Operating Profit before working capital changes	**83.05**	**525.14**
Working capital adjustments		
Decrease/ (increase) in Inventory	16.63	(166.64)
(Increase) / decrease in Trade Receivables	441.03	(96.94)
Decrease/ (increase) in other Current assets	(79.96)	6.09
Increase/ (decrease) in Trade Payables	(174.88)	182.17
(Decrease)/ increase in Short Term Provisions	1,209.42	12.99
Increase/ (decrease) Other Current Liabilities	(70.51)	(388.20)
Increase/ (decrease) in Short term borrowings	-	-
Sub Total	**1341.74**	**(450.53)**
Income tax paid		
Net cash flows from operating activities (A)	**1424.79**	**74.61**
B. Cash flow from investing activities		
Decrease/ (increase) in Capitalwork-in-progress/Fixed Assets	(46.91)	(58.39)
Proceeds from sale/removal of property, plant and equipment	-	
Decrease/ (increase) in other Non Current assets	(1,192.97)	(1,612.83)
(Increase) / decrease in Long term loans and advances	(1,145.26)	(573.88)
(Increase) / decrease in Long term loans and advances	-	
Net cash flows from / (used in) investing activities (B)	**(2,385.14)**	**(2,245.10)**
C. Cash flow from financing activities		
Proceeds from long term loans and borrowings		
Interest received	-	2.81
Share Warrants	(1,723.00)	3,341.30
Securities premium received	855.00	-
Proceeds from issue of Share capital	1,425.00	-
Interest payment	-	
Net Cash flows from / (used in) Financing activities (C)	**557.00**	**3344.11**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**(403.35)**	**1173.62**
Opening Balance of Cash	1,315.40	141.76
Closing Balance	**912.05**	**1315.40**
Components of Cash and Cash Equivalents		
Cash on Hand	9.46	7.91
Balances with bank in current account	902.58	1307.49
Balance at the end of the year	**912.05**	**1315.40**

For Kavveri Defence & Wireless Technologies Limited

C Shiva Kumar Reddy
Managing Director

Place : Bangalore
Date : 14th November 2025

RAJAGOPAL & BADRI NARAYANAN, Chartered Accountants

#1, 14th Cross, Jayanagar Block 2, Bangalore 560011 | +91 80-2656 2409, 2656 0987
bangalore@rnbca.com | www.rnbca.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF KAVVERI DEFENCE AND WIRELESS TECHNOLOGIES LIMITED

We have reviewed the accompanying statement of Unaudited Consolidated Financial results of **M/s.KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LIMITED** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2025 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

This Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on "the Statement" based on our review.

We conducted our review of "the statement" in accordance with the Standard on Review Engagement (SRE) 2410, *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"* issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

"The statement" includes the results of the following entities:

a. DCI – Digital Communications Ltd. – Incorporated in Canada.
b. Kaveri Realty 5 Inc – Incorporated in Canada
c. Til – Tek Antennane Inc - Incorporated in Canada
d. Kavveri Technologies Inc - Incorporated in Canada.

Based on our review conducted and procedures performed as stated above and, nothing has come to our attention except for the matters prescribed in basis for Qualified opinion that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations,2015,as amended, including the manner in which it is to be disclosed. or that it contains any material misstatement.

Basis for Qualified opinion

1. The balances of Loans, Trade payables, Loans and advances, Trade receivables, and deposits as at Sep 30 ,2025 are subject to confirmation and reconciliation from the respective parties. We were unable to obtain sufficient and appropriate audit evidence regarding these balances. Accordingly, we were unable to determine whether any adjustments to these balances and the related impact on the accompanying financial statements.

2. The consolidated financial statements do not include the financial results of the following subsidiaries:

   a) Kavveri Telecom Infrastructure Limited – Incorporated in India
   b) EAICOM India private Limited - Incorporated in India.
   c) Kavveri Technologies Americans Inc – Incorporated in United States of America.
   d) New England communications Systems Inc – Incorporated in United States of America.
   e) Quality communications Systems Inc – Incorporated in United States of America.
   f) Spotwave wireless Ltd – Incorporated in Canada
   g) Trackcom Systems International Inc – Incorporated in Canada.

The financial information of these subsidiaries has not been consolidated in accordance with the requirements of (Ind AS 110), Consolidated Financial Statements, and Rule 6 of Companies (Indian accounting Standards) Rules ,2015, as amended. Consequently, we were unable to obtain sufficient appropriate audit evidence regarding the financial information of these subsidiaries and their impact on the consolidated financial statements. The effect of this departure from the requirements of Ind AS on the consolidated financial statements has not been determined.

The accompying "Statement" includes unaudited Interim Financial results and other unaudited financial information in respect of subsidiaries, whose interim financial results and other financial information have not been reviewed by the component auditors and these unaudited interim financial results and other unaudited information have been approved and furnished to us by the management and our conclusion on the statement in so far as it relates to the affairs of the subsidiaries is based solely on such unaudited Interim financial results and other Unaudited financial information.

Our conclusion on "the Statement" in respect of matters stated above is not modified with respect to our reliance on the financial results certified by the management.

For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

MINASANDRA SRINIVASA IYENGAR RAJAGOPAL
Digitally signed by MINASANDRA SRINIVASA IYENGAR RAJAGOPAL
Date: 2025.11.14 18:04:57 +05'30'

M.S.RAJAGOPAL
Partner
Membership No.020244
Firm Reg. No.003024S

PLACE : Bangalore
DATE : 14.11.2025

UDIN : 25020244BMIVKU4663

KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LIMITED

(formerly Kavveri Telecom Products Limited)

CIN: L85110KA1996PLC019627

Unaudited Consolidated Balance Sheet as at September 30, 2025

(Amount in lakhs)

PARTICULARS	Year ended	
	Sep 30 2025 Unaudited	Mar 31 2025 Audited
ASSETS		
Non - Current Assets		
Property, Plant & Equipment		
Tangible assets	224.93	195.01
Intangible Assets	3.90	3.84
Capital Work in Progress	-	2.77
Intangible assets under development		
Financial Assets		
Investments	1,585.27	2,138.64
Loans and advances	4,873.46	2,708.67
Other Non Current Assets	3,782.68	2,589.70
Deffered Tax Asset		
	10,470.24	**7,638.63**
Current Assets		
Inventories	286.15	312.06
Financial Assets	-	-
Trade receivables	322.70	781.39
Cash and Cash Equivalents	1,072.95	1,435.08
Other Current Assets	1,038.78	2,182.19
	2,720.58	**4,710.72**
Total	**13,190.82**	**12,349.35**

PARTICULARS	Sep 30 2025	Mar 31 2025
EQUITIES AND LIABILITIES		
Shareholders' Funds		
Equity share capital	3,437.43	2,012.43
Other equity	3,780.73	3,329.96
Money Received against Share Warrants	1,618.30	3,341.30
	8,836.46	8,683.69
Non- Current liabilities		
Financial liabilities	-	-
Borrowings	-	-
Provisions	-	-
Deferred tax liabiliies (Net)	-	-
	-	-
Current Liabilities		
Financial Liabilities	-	
Borrowings	596.81	1,892.56
Trade Payables	-	
(a)Total outstanding dues of micro enterprises and small enterprises	-	-
(b)Total outstanding dues of creditors other than micro & small enterprises	628.58	619.08
Other Financial Liabilities	-	-
Other Current Liabilities	1,674.47	908.96
Provisions	1,454.51	245.06
	4,354.37	3,665.66
Total	**13,190.82**	**12,349.35**

For Kavveri Defence & Wireless Technologies Limited

KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LTD. * BANGALORE

C Shiva Kumar Reddy
Managing Director

Place: Bangalore
Date: 14th November 2025

KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LIMITED

(formerly Kavveri Telecom Products Limited)

CIN: L85110KA1996PLC019627

Statement Of Unaudited Consolidated Financial Results For the Half Year ended September 30 , 2025

(Amount in lakhs)

Particulars	Quarter ended			Half year Ended		Year Ended
	30-09-25	30-06-25	30-09-24	30-09-25	30-09-24	31-03-25
Revenue						
Revenue from operations	209.89	391.40	129.81	601.29	191.86	1712.00
Other Income	53.88	6.51	11.59	60.39	16.62	263.80
Write back of Expenses						
Write Back-Loans and Advances	-	-		-	-	71.51
Write Back-Provision	-	-	-	-	1.00	1.00
Write Back-Trade Payable and Advances	4.13	-	-	4.13	-	25.94
Write Back-Unsecured Loans	-	-	-	-	-	106.66
Total Income	**267.89**	**397.91**	**141.41**	**665.80**	**209.47**	**2,180.91**
Expenses						
Cost of Material Consumed	87.94	124.67	142.31	212.62	156.22	948.80
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(1.81)	13.87	(128.94)	12.06	(128.94)	(93.14)
Employee Benefit Expenses	52.63	51.51	34.71	104.14	52.25	130.33
Other expenses	76.76	96.87	40.26	173.65	68.92	166.17
Finance costs	0.78	0.17	0.04	0.95	0.08	3.63
Other expenses					-	
Depreciation & Amortisation	4.49	2.80	4.86	7.29	9.67	31.74
Expenses written off			-	-	-	
Write Off-Deposits	-	-	-	-	-	
Write Off-Interest Receivable	-	-	-	-	-	
Write Off-Trade Receivables and Advances	-	-	-	-	-	10.01
Write Off-Loans & advances	-	-		-		342.68
Total Expenses	**220.79**	**289.90**	**93.24**	**510.70**	**158.20**	**1,540.22**
Profit/(loss) before Tax	**47.11**	**108.01**	**48.16**	**155.11**	**51.27**	**640.69**
Prior Period Expenses						-
	47.11	**108.01**	**48.16**	**155.11**	**51.27**	**640.69**
Tax expense:						
Provision for Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
Profit/(Loss) for the period	**47.11**	**108.01**	**48.16**	**155.11**	**51.27**	**640.69**
Other comprehensive income						
Total comprehensive income for the period	**47.11**	**108.01**	**48.16**	**155.11**	**51.27**	**640.69**
Loss attributable to:						
Owners of the entity	**47.11**	**108.01**	**48.16**	**155.11**	**51.27**	**640.69**
Non-Controlling interest	-	-	-	-	-	-
Earning per equity share of Rs 10/- each:						
(1) Basic (Rs)	**0.03**	**0.31**	**0.24**	**0.11**	**0.25**	**3.18**
(2) Diluted(Rs)	**0.03**	**0.25**	**0.24**	**0.11**	**0.25**	**1.56**

Notes :

1. The Company has adopted Indian Accounting Standards (IND AS) prescribed under section 133 of Companies Act, 2013, read with relevant rules issued there under. The date of transition of the Ind As is 1st April 2016 and accordingly, these unaudited financilas results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" and other accounting principles generally accepted in India. The impact of transition has been accounted for in the opening reserves and the comparaitive period have been reinstated accordingly.

2. In the unaudited consolidated financial results, the results of the following subsidiaries are not included
   a) Kavveri Telecom Infrastructure Limited
   b) EAICOM India Private Limited
   c) Kavveri Technologies Americans Inc.
   d) New England Communications Systems Inc.
   e) Quality Communications Systems Inc.
   f) Spotwave Wireless Ltd
   f) Tackcom systems International Inc

3. The above Unaudited financial results for the quarter ended 30th September,2025 were taken on record at the meeting of the Board of Directors held on 14th November, 2025 and concluded on 14th November 2025 after being reviewed and recommended by the Audit committee.

4. There is no segement wise income,only we are having single segment of income i.e telecom products services

5. The figures for the previous period/year have been regrouped/reclassified, wherever necessary

For Kavveri Defence & Wireless Technologies Limited

KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LTD. BANGALORE

C Shiva Kumar Reddy
Managing Director

Place : Bangalore
Date : 14th November 2025

KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LIMITED

(formerly Kavveri Telecom Products Limited)

Unaudited Statement of Consolidated Cash Flow for the Half Year ended September 30 , 2025

(Amount in lakhs)

Particulars	As at Sep 30,2025	As at Mar 31,2025
A. Cash flow from operating activities		
Profit / (Loss) before tax	155.11	640.69
Adjustments to reconcile profit before tax to net cash from / (used in) operating activities.		
Depreciation on Plant and Machinery	7.29	15.09
Ammortisation of Impairment of Intangiable assets	-	16.65
Interest receivable written off	-	
Loans and Advances written off	-	342.68
Loans and Advances written back	-	(71.51)
Write back provisions	-	(1.00)
Write off Sundry debtors and creditors	-	10.01
Write back Sundry debtors and creditors	4.13	(25.94)
Write back unsecured loans	-	(106.66)
Forex Gain or Loss A/c	(41.63)	(196.18)
Finance income (including fair value change in financial instruments)	-	
Finance costs (including fair value change in financial instruments)	-	(2.81)
Increase/(Decrease) in Capital Reserve	-	(1.74)
Operating Profit before working capital changes	**124.89**	**619.28**
Working capital adjustments		
Decrease/ (increase) in Inventory	25.91	(162.25)
(Increase) / decrease in Trade Receivables	500.32	(139.76)
Decrease/ (increase) in other Current assets	1,143.41	(107.52)
Increase/ (decrease) in Trade Payables	9.50	116.86
(Decrease)/ increase in Short Term Provisions	1,209.45	12.99
Increase/ (decrease) Other Current Liabilities	765.51	(2,167.64)
Increase/ (decrease) in Short term borrowings	(1,295.75)	1,892.56
Sub Total	**2358.37**	**(554.76)**
Income tax paid		-
Net cash flows from operating activities (A)	**2483.26**	**64.52**
B. Cash flow from investing activities		
Decrease/ (increase) in Capitalwork-in-progress/PPE	(46.91)	(61.48)
Decrease/ (increase) in other Non Current assets	(1,192.98)	(1,488.42)
(Increase) / decrease in Investments	2.32	5.46
(Increase) / decrease in Long term loans and advances	(2,164.79)	(573.88)
Interest received	-	2.81
Net cash flows from / (used in) investing activities (B)	**(3,402.36)**	**(2,115.51)**
C. Cash flow from financing activities		
Proceeds from long term loans and borrowings		
Interest received		
Share Warrants	(1,723.00)	3,341.30
Securities premium received	855.00	-
Proceeds from issue of Share capital	1,425.00	-
Interest payment		-
Net Cash flows from / (used in) Financing activities (C)	**557.00**	**3341.30**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**(362.10)**	**1290.31**
Opening Balance of Cash	1,435.08	144.75
Closing Balance	**1072.98**	**1435.08**
Components of Cash and Cash Equivalents		
Cash on Hand	10.77	7.91
Balances with bank in current account	1062.18	1427.17
Balance at the end of the year	**1072.95**	**1435.08**

For Kavveri Defence & Wireless Technologies Limited

C Shiva Kumar Reddy
Managing Director

KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LTD. BANGALORE

Place : Bangalore
Date : 14th November 2025

Statement on Impact of Audit Qualifications (for Limited Review report with modified opinion) submitted along-with Half yearly Unaudited Financial Results – (Consolidated)

Statement on Impact of Audit Qualifications for the Half Year ended September 30, 2025
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.

Sl. No.	Particulars	Unaudited Figures (as reported before adjusting for qualifications) (Rs. in lakhs)	Adjusted Figures (unaudited figures after adjusting for qualifications) (Rs. in lakhs)
1	Turnover / Total income	267.89	NA
2	Total Expenditure	220.79	NA
3	Net Profit/(Loss)	47.11	NA
4	Earnings Per Share	0.03	NA
5	Total Assets	13,190.82	NA
6	Total Liabilities	13,190.82	NA
7	Net Worth	8836.46	NA
8	Any other financial item(s) (as felt appropriate by the management)	NA	-

II. Audit Qualification (each audit qualification separately):

Sl No.	Particulars	Remarks
1	Details of Audit Qualification:	The balances of Loans, Trade payables, Loans and advances, Trade receivables, and deposits as at Sep 30 ,2025 are subject to confirmation and reconciliation from the respective parties. We were unable to obtain sufficient and appropriate audit evidence regarding these balances. Accordingly, we were unable to determine whether any adjustments to these balances and the related impact on the accompanying financial statements.
a.	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion

b.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	New
c.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	NA
e.	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:	In respect of qualification above, the opinion of the Management is as follows: Management will rectify the same in the upcoming quarter and make a complete disclosure of the same.
f.	(ii) If management is unable to estimate the impact, reasons for the same:	NA
g.	(iii) Auditors' Comments on (i) or (ii) above:	

Sl No.	Particulars	Remarks
2	Details of Audit Qualification:	The consolidated financial statements do not include the financial results of the following subsidiaries: a) Kavveri Telecom Infrastructure Limited – Incorporated in India b) EAICOM India private Limited - Incorporated in India. c) Kavveri Technologies Americans Inc – Incorporated in United States of America. d) New England communications Systems Inc – Incorporated in United States of America. e) Quality communications Systems Inc – Incorporated in United States of America. f) Spotwave wireless Ltd – Incorporated in Canada g) Trackcom Systems International Inc – Incorporated in Canada. The financial information of these subsidiaries has not been consolidated in accordance with the

		requirements of (Ind AS 110), Consolidated Financial Statements, and Rule 6 of Companies (Indian accounting Standards) Rules ,2015, as amended. Consequently, we were unable to obtain sufficient appropriate audit evidence regarding the financial information of these subsidiaries and their impact on the consolidated financial statements. The effect of this departure from the requirements of Ind AS on the consolidated financial statements has not been determined. The accompying "Statement" includes unaudited Interim Financial results and other unaudited financial information in respect of subsidiaries, whose interim financial results and other financial information have not been reviewed by the component auditors and these unaudited interim financial results and other unaudited information have been approved and furnished to us by the management and our conclusion on the statement in so far as it relates to the affairs of the subsidiaries is based solely on such unaudited Interim financial results and other Unaudited financial information.
a.	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion
b.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Repetitive
c.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	NA
e.	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:	In respect of qualification above, the opinion of the Management is as follows: Kavveri Telecom Infrastructure Limited is undergoing Insolvency process Under IBC 2016 and Spotwave Wireless Ltd is undergoing bankruptcy proceedings in Canada and other companies are non-operating companies currently, hence the same is not considered for Consolidated financials.

f.	(ii) If management is unable to estimate the impact, reasons for the same:	NA
g.	(iii) Auditors' Comments on (i) or (ii) above:	

III. **Signature Part**

For and on behalf of the Board
Managing Director
CHENNAREDDY SHIVAKUMARREDDY
DIN: 01189348
Place: Bangalore
Date: 14.11.2025

For and on behalf of the Board

KASTURI RAJUPETA
Digitally signed by KASTURI RAJUPETA
Date: 2025.11.14 21:09:48 +05'30'

Chief Financial Officer
RAJPETA KASTURI HANUMENTHAREDDY
PAN: ADDPK6263D
Place: Bangalore
Date: 14.11.2025

For and on behalf of the Board

Director
KEERTHI NARAYAN
DIN: 06745995
Place: Bangalore
Date: 14.11.2025

For RAJAGOPAL & BADRI NARAYANAN.,
Chartered Accountants
Firm Registration No: 003024S

MINASANDRA SRINIVASA IYENGAR RAJAGOPAL

Digitally signed by MINASANDRA SRINIVASA IYENGAR RAJAGOPAL
Date: 2025.11.14 21:23:27 +05'30'

M.S. RAJAGOPAL
Membership No. 020244
Date: 14-11-2025
Place: Bangalore