Date: May 30, 2026

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,

Sub: Submission of Annual Secretarial Compliance Report under Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with applicable SEBI Circulars issued in this regard, please find enclosed herewith the Annual Secretarial Compliance Report of the Company for the financial year ended March 31, 2026, issued by M/s. G Bhat & Associates, A firm of Practicing Company Secretaries.

Kindly take the same on record and acknowledge the receipt.

Thanking You,

Yours faithfully,
For Kavveri Defence & Wireless Technologies Limited

CHENNAREDDY SHIVAKUMAR REDDY Digitally signed by CHENNAREDDY SHIVAKUMAR REDDY Date: 2026.05.30

Mr. Chenna Reddy Shiva Kumar Reddy
Managing Director
DIN: 01189348
Encl.: As Above

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SECRETARIAL COMPLIANCE REPORT OF

KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LIMITED

(Formerly Kavveri Telecom Products Limited)

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

We, G Bhat and Associates, Practicing Company Secretaries have examined:

(a) all the documents and records made available to me and explanation provided by **KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LIMITED** ("the listed entity"),

(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 certification,

for the year ended 31st March, 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) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
(b) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **(Not Applicable to the listed entity during the Review Period);**
(c) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(Not Applicable to the listed entity during the Review Period)**;
(d) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and
(e) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
(f) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
(g) circulars/ guidelines issued thereunder;

Further in terms of SEBI Master Circular dated January 30, 2026 in respect requirement of disclosure of Employee Benefit Scheme Documents in terms of regulation 46(2)(za) of Listing Regulations has complied with;

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and based on the above examination, We hereby report that, during the Review Period:

I.

(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:

Si. No.	Compliance Requirement (Regulations/ circulars/ guide-lines including specific clause)	Regulations/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	The Issuer shall make an application to the exchange/s for listing within 20 days from the date of allotment of securities which are to be listed. Schedule 19, Para 2 of the ICDR Regulations, 2018.	SEBI circular no SEBI/HO/CFD/DIL2/CIR/P/2019/94 dated August 19, 2019	There was a 4 days delay in filing the application with NSE	NSE	Fine	There was a 4 days delay in filing the application with NSE	INR. 80,000/-	Submission of the listing application to the NSE was delayed by four days due to procedural delays in ISIN procurement from NSDL and CDSL, alongside technical glitches experienced during the electronic filing process. Following the submission of a waiver petition explaining these operational constraints, the NSE accepted the Company's representation and waived the penalty in its entirety	There was a 4 days delay in filing the application with NSE due to procedural delays in ISIN procurement from NSDL and CDSL, alongside technical glitches experienced during the electronic filing process.	NSE accepted the Company's representation and tread this in line with the compliance and waived the penalty in its entirety.
2.	The issuer shall make an application for trading approval within 7 working days from the grant of listing approval by the exchange.	Master Circular No. SEBI/HO/CFD/PoD-1/P/CIR/2024/0	There was a 5 days delay in filing the application with NSE	NSE	Fine	There was a 5 days delay in filing the application with NSE	INR. 1,00,000/-	There was a 5 days delay in filing the application with NSE, however, delay was primarily caused by the time required to	The delay was primarily caused by the time required to secure the mandatory	Non Compliance As per the SEBI ICDR Regulations.

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& Associates
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	SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018	154 dated November 11, 2024						secure the mandatory credit confirmation from Central Depository Services (India) Ltd.	credit confirmation from Central Depository Services (India) Ltd. (CDSL). Despite the Company initiating immediate and rigorous follow-up post-listing approval, this necessary document was significantly held up due to external procedural timelines entirely beyond the Company's direct control. The subsequent delay is attributable to the time taken by the Registrar and Transfer Agent (RTA) to complete their internal processing	

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									and submission procedures. This was a combination of an external mandatory dependency and a subsequent procedural delay in the final application filing stage.	
3.	The company should file Audited financials within 60 days from the end of Quarter 4 of the financial year as per Regulation 33 of SEBI LODR.	Regulation 33 of SEBI Listing Obligation and Disclosure Requirements.	One day delay in filing of Audited financials with the Stock Exchanges	NSE	Fine	One day delay in filing of Audited financials with the Stock Exchanges	INR. 5000/-	One day delay in filing of Audited financials with the Stock Exchanges	The meeting of the Board of Directors commenced at 04:30 PM on 30th May 2025 and ended at 09.50 P.M. on 31st May 2025 hence the said delay caused.	Nil
4.	Convertible securities or warrants which are not listed on stock exchanges such securities shall be locked in for a period of one year from the date of allotment	3rd proviso of Regulation 167(1) and Proviso to Regulation 167(2) of SEBI (ICDR) Regulati	4,00,00,000 warrants were kept under lock-in after a delay of more than 2 months from the date of allotment	NSE	Advisory Letter	4,00,00,000 warrants were kept under lock-in after a delay of more than 2 months from the date of allotment	Nil	4,00,00,000 warrants were kept under lock-in after a delay of more than 2 months from the date of allotment	The delay was primarily caused by the time required to secure the mandatory ISIN from Central Depository Services (India) Ltd.	

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		ons, 2018							(CDSL). Despite the Company initiating immediate and rigorous follow-up with the Depositories, this necessary document was significantly held up due to external procedural timelines entirely beyond the Company's direct control. The subsequent delay is attributable to the time taken by the Registrar and Transfer Agent (RTA) to complete their internal processing and submission procedures. This was a combination of an external	

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									mandatory dependency and a subsequent procedural delay in Lok in of securities.	
5.	Warrants Shall be converted within 15 days from the date of exercise.	Regulation 162(1) and 169 0f ICDR	Timeline of the payment of consideration of 75% amount money by the allotees is from 06-02-2026 to 02-03-2026	PCS	Observation	Timeline of the payment of consideration of 75% amount money by the allotees is from 06-02-2026 to 02-03-2026	NA	As explained and information given by the Company, the company received the exercise request from the eligible allottees. Upon Receipt of exercise request of the option by the allottees to convert the convertible securities within the tenure specified in sub-regulation (1) of Regulation 162, the Issuer has ensured that the allotment of equity shares pursuant to exercise of the convertible securities on 05/03/2026 and 06/03/2026 is completed within 15 days from the date of such exercise by the allottees.	With respect to the timeline for payment of the balance 75% of the consideration, we submit that the period from February 6, 2026 to March 02, 2026 falls well within the permissible tenure of eighteen (18) months from the date of allotment, as mandated under Regulation 169(2) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.	Nil

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6.	Updating the SDD on the UPSI sharing as per SEBI (Prohibition of Insider Trading) Regulations, 2015	SEBI (Prohibition of Insider Trading) Regulations, 2015	There is some delay in updating the SDD software for the sharing of UPSI under SEBI Regulations. Company needs to stick to the compliance requirements of SEBI Regulation.	PCS	Observation	There is some delay in updating the SDD software for the sharing of UPSI under SEBI Regulations. Company needs to stick to the compliance requirements of SEBI Regulation.	Nil	There is some delay in updating the SDD software for the sharing of UPSI under SEBI Regulations. Company needs to stick to the compliance requirements of SEBI Regulation.	Due to some technical error faced by the company, there are some delay while entering the same in the software, but we assure you that there is no non compliance under any other provisions of the said regulation. The same will be taken care in the coming financial years.	The Company is advised to be compliant with the PIT regulations.

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

Si. No.	Compliance Requirement (Regulations/ circulars/ guide-lines including specific clause)	Regulations/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
01	Regulation 17 of SEBI LODR – Composition of Board should be 6 Directors for Quarter ended 30th June 2024	Regulation 17 of SEBI LODR	The board of directors of the top 2000 listed entities shall comprise of not less than six directors.	NSE	Fine	Number of Directors in the company is below the number 6 from 1st April 2024 to 20th June 2024 as specified under Regulation 17(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Rs. 4,05,000/-	The company was not having the 6 Directors till 20th June 2024 and the company Appointed Mr. Gokul Rajendran with effect from 21st June 2024. Further, the company should ensure the compliance under the said Regulation in the future.	The company Appointed Mr. Gokul Rajendran with effect from 21st June 2024.	The Listed entity had complied with the provisions during the current review period.
02	Regulation 17 of SEBI LODR – Composition of Board should be 6 Directors for Quarter ended 31st December 2024	Regulation 17 of SEBI LODR	The board of directors of the top 2000 listed entities shall comprise of not less than six directors.	NSE	Fine	Number of Directors in the company is below the number 6 from 1st October 2024 to 30th December 2024 as specified under Regulation	Rs. 4,55,000/-	The company was not having the during the December 2024 quarter and the company Appointed Mr. Venugopal Lakshmipuram Rajagopalachar and Mr. Sankethram Reddy Chenna Reddy in the December 2024	The company Appointed Mr. Venugopal Lakshmipuram Rajagopalachar and Mr. Sankethram Reddy Chenna Reddy in the	The Listed entity had complied with the provisions during the current review period.

						17(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015		Quarter. Further, the company should ensure the compliance under the said Regulation in the future.	December 2024 Quarter.	
03	Regulation 6 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	Regulation 6 of SEBI LODR	Company is not having the Company Secretary and Compliance office er during June 2024 Quarter	NSE	Fine	Company is not having the Company Secretary and Compliance office er during June 2024 Quarter	Rs. 12,000/-	Company is not having the Company Secretary and Compliance office er during June 2024 Quarter and the Company appointed Company Secretary and Compliance office er from 10th June 2024	The Company appointed Company Secretary and Compliance office er from 10th June 2024	The Listed entity had complied with the provisions during the current review period.
04	Regulation 23 o SEBI (LODR) Regulations, 2015	Regulation 23(4) of SEBI (LODR) Regulations, 2015	The Company had not taken the prior approval of the Shareholders of the Company for the Material Related Party Transactions entered with M/s. Samoro Telecoms Private Limited (Other related party) and Mr.	SEBI	Administrative Warning	The Company is non-complied with as per Regulation 23(4) of SEBI (LODR) Regulations, 2015	Nil	The Company had not taken the prior approval of the Shareholders of the Company for the Material Related Party Transactions entered with M/s. Samoro Telecoms Private Limited (Other related party) and Mr. Sanketh Ram Reddy (Promoter group) during the period under review. Further the company is advised to do compliance as per the regulations in the future.	Owing to unforeseen circumstances, the management of the Company was unable to obtain the necessary prior approval for certain material Related Party Transactions for the reporting period, Recognizing the significance of regulatory	The Listed entity had complied with the provisions during the current review period.

			Sanketh Ram Reddy (Promoter group) during the period under review						compliance, the Company has undertaken corrective measures. Accordingly, an Extra-Ordinary General Meeting ("EGM") was duly convened on February	
									28, 2025, wherein the shareholders granted post facto approval for the said Related Party Transactions	
05	Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 18 of the SEBI (LODR)	Members in the Audit committee are below the statutory limit.	NSE	Fine	Members in the Audit committee are below the statutory limit.	Rs. 74,000/-	As per the explanation and information provided by the company the audit Committee is constitutes as per the regulation 18 of LODR.	The Company is in compliant with the provisions of Regulation 18 of LODR.	The Listed entity had complied with the provisions during the current review period.

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06	Regulation 19(1)(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 19(1)(2) of the SEBI (LODR)	Members in the Nomination and Remuneration committee are below the statutory limit.	NSE	Fine	Members in the Nomination and Remuneration committee are below the statutory limit.	Rs. 74,000/-	Members in the Nomination and Remuneration committee are below the statutory limit during the December 2024 Quarter. And the same has been filled on 07th November 2024.	The Company appointed one more director from 07th November 2024	The Listed entity had complied with the provisions during the current review period.
07	Regulation 20(2 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 20(2) of the SEBI (LODR)	Members in the Stakeholders Relationship Committee are below the statutory limit.	NSE	Fine	Members in the Stakeholders Relationship Committee are below the statutory limit.	Rs. 74,000/-	As per the explanation and information provided by the company the Stakeholders Relationship Committee is constitutes as per the regulation 18 of LODR.	The Company is in compliant with the provisions of Regulation 20(2) of LODR.	The Listed entity had complied with the provisions during the current review period.
08	Warrants Shall be converted within 15 days from the date of exercise.	Regulation 162(1) and 169 0f ICDR	Timeline of the payment of consideration of 75% amount money by the allotees is from 08-01-2025 to 24-03-2025	PCS	Clarification	Timeline of the payment of consideration of 75% amount money by the allotees is from 08-01-2025 to 24-03-2025	NA	As explained and information given by the Company, the company received the exercise request from the eligible allottees. Upon Receipt of exercise request of the option by the allottees to convert the convertible securities within the tenure specified in sub-regulation (1) of Regulation 162, the Issuer has ensured that the allotment of equity shares pursuant to	With respect to the timeline for payment of the balance 75% of the consideration, we submit that the period from January 8, 2025 to March 24, 2025 falls well within the permissible tenure of eighteen	Nil

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								exercise of the convertible securities on 22/05/2025 is completed within 15 days from the date of such exercise by the allottees	(18) months from the date of allotment, as mandated under Regulation 169(2) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.	

II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
1.	**Compliances with the following conditions while appointing/ re-appointing an auditor**		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or	Not Applicable	NIL
	ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or	Issued Audit Report for Q4 2024-2025 and limited review for Q1 of 2025-2026	
	iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	Not Applicable	

2.	**Other conditions relating to resignation of Statutory Auditor**		
	i. Reporting of concerns by Auditor with respect to the listed entity/ its material subsidiary to the Audit Committee:	Not Applicable	NIL

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	a. In case of any concern with the management of the listed entity/ material subsidiary such as non-availability of information/ non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings. **b.** In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information/ explanation from the company, the auditor has informed the Audit Committee the details of information /explanation sought and not provided by the management, as applicable. **c.** The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.		
	ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI/ NFRA in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.	Not Applicable	NIL
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.	Yes	NIL

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III. I/we hereby report that during the review period the compliance status of the listed entity is appended as below:

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 ● All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, 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 ● Timely dissemination of the documents/ information under a separate section on the website ● 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 YES 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	NIL
5.	**Details related to Subsidiaries of listed entities have been examined w.r.t.:** (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as Other subsidiaries	YES	NIL
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

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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 (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.	YES	NIL
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.	NO	There is some delay in filing disclosures under SEBI Regulations. Company needs to stick to the compliance requirements of SEBI Regulation.
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	NO	There is some delay in updating the SDD software for the sharing of UPSI under SEBI Regulations. Company needs to stick to the compliance requirements of SEBI Regulation.
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 under separate paragraph herein (**).	YES	Stock Exchange levied the penalties for noncompliance under SEBI Regulations and the same has been paid by the company.
12.	**Additional Non-compliances, if any:** No additional non compliance observed for any SEBI regulation/ circular/ guidance note etc.	NA	NIL

Assumptions & Limitation of scope and Review:

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.

2. Our responsibility is to report, based upon our examination of relevant documents and

3. information. This is neither an audit nor an expression of opinion.

4. 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.

For G Bhat & Associates
Company Secretaries

GURUPRASADA BHAT
Digitally signed by GURUPRASADA BHAT
Date: 2026.05.30 15:24:02 +05'30'

CS Guruprasada Bhat
Company Secretary in Practice
M. No.: F11713
CP. No.: 18963
UDIN: **F011713H000548711**

Place: Bangalore
Date: 30/05/2026