

Date: 14.11.2023

To
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

To
The Manager,
Department of Corporate Services,
The National Stock Exchange of India Limited
BKC Complex, Bandra (East), Mumbai

Scrip Code: 590041

NSE Symbol: KAVVERITEL

Subject : Outcome of Board Meeting.

Ref : Disclosure under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sirs,

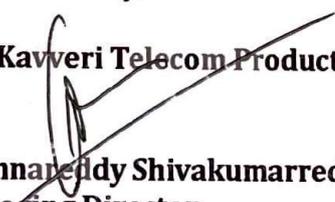
With reference to the subject, we wish to inform you that:

1. The meeting of Board of Directors commenced at 02:30 pm and ended at 7: 45 pm.
2. The Un-audited Financial Results (Standalone and Consolidated) for the Quarter and half year ended September 30, 2023 together with Limited Review Report has been recommended by Audit Committee and approved by the Board of Directors.
3. Mr. Abhishek Padmanabha Desai (DIN: 08828702), who was Independent Director of the Company, resigned from the office of Independent Director of the Company with effect from 12.10.2023.

Kindly take the same on record.

Thanking You,
Yours faithfully,

For Kavveri Telecom Products Limited


Chennareddy Shivakumarreddy
Managing Director
DIN: 01189348

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors

M/s. Kavveri Telecom Products Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. Kavveri Telecom Products Limited** (the "Company") for the quarter ended September 30, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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 Indian Accounting Standard 34, (Ind AS 34,) 'Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013, as amended, 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.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether "the Statement" is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

Without qualifying my opinion I draw attention to the following observations:

- a) In respect of preparation of financial results of the company on going concern basis, during the quarter ended 30th September 2023, the company has incurred a Net loss (after tax) of Rs. 21.69 Lakhs resulting into accumulated losses of Rs. 9045.07 Lakhs. The Company has significant decrease in revenue over the years. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as going concern,
- b) Balances in the accounts of Loans, Trade Payables, Loans & Advances, Receivables, Deposits are subject to confirmation. The impact of the same on the accounts is not ascertainable.

Based on our review conducted as 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 the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for J K Chopra & Associates
Chartered Accountants
Firm registration number: 016071S

JITENDRA
KUMAR
CHOPRA

Digitally signed by
JITENDRA KUMAR
CHOPRA
Date: 2023.11.14
19:00:29 +05'30'

Jitendra Kumar Chopra
Proprietor
Membership No: 237068
UDIN: 23237068BGXHTN9336

Date: 14th November 2023
Place: Bengaluru



STANDALONE FINANCIAL STATEMENTS

KAVVERI TELECOM PRODUCTS LIMITED

CIN: L85110KA1996PLC019627

PAN : AAACK7399F

PERIOD : 30th September 2023

KAVVERI TELECOM PRODUCTS LIMITED
CIN: L85110KA1996PLC019627
Standalone Balance Sheet as at 30th Sep, 2023

(Amount in lakhs)

PARTICULARS	30th Sep 2023	31st Mar 2023
ASSETS		
Non - Current Assets		
Property, Plant and Equipment		
Tangible assets	119.48	120.78
Intangible Assets	27.36	35.68
Capital Work in Progress	-	-
Intangible assets under development	-	-
Financial Assets		
Investments	2,834.07	2,834.07
Loans and advances	2,445.49	2,453.47
Other Non Current Assets	1,154.84	1,158.03
Deferred Tax Asset	-	-
	6,581.24	6,602.03
Current Assets		
Inventories	-	-
Financial Assets		
Trade Receivables	239.18	239.18
Cash and cash Equivalents	22.64	22.63
Other Current Assets	47.22	45.96
	309.04	307.77
Total	6,890.28	6,909.80

PARTICULARS	31st Mar 2023	31st Mar 2022
EQUITIES AND LIABILITIES		
Shareholders' Funds		
Equity share capital	2,012.43	2,012.43
Other equity	3,735.99	3,757.68
	5,748.42	5,770.11
Non- Current Liabilities		
Financial Liabilities		
Provisions	-	-
Deferred tax liabilities (Net)	-	-
	-	-
Current Liabilities		
Financial liabilities		
Borrowings	-	-
Trade Payables	51.99	48.11
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro & small enterprises	-	-
Other Current Liabilities	855.28	856.61
Provisions	234.59	234.98
	1,141.86	1,139.69
Total	6,890.28	6,909.80

For Kavveri Telecom Products Limited

CHENNAREDDY Digitally signed by
SHIVAKUMAR CHENNAREDDY
REDDY SHIVAKUMAR REDDY
Date: 2023.11.14 19:37:04
+05'30'

C Shiva Kumar Reddy
Whole Time Director

Place : Bangalore
Date : 14th November 2023

KAVVERI TELECOM PRODUCTS LIMITED

CIN: L85110KA1996PLC019627

Statement Of Standalone Unaudited Financial Results For Quarter And Half Year Ended 30th September, 2023

Particulars	Quarter ended			Half year Ended		Year Ended
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31st Mar 2023
Revenue						
Revenue from operations	-	-	-	-	-	11.00
Other Income	5.54	0.16	-	5.70	-	11.50
Write back of Expenses						
Write Back-Bank Loan	-	-	-	-	-	20,484.23
Write back-Loans & Advances	-	-	-	-	-	3.56
Write Back-Provision	-	-	-	-	-	2,299.13
Write Back-Salaries	-	-	-	-	-	102.26
Write Back-Staff Advance	-	-	-	-	-	20.51
Write Back-Trade Payable and Advances	-	-	-	-	-	1,062.82
Write Back-Unsecured Loans	-	-	-	-	-	19.03
Total Income	5.54	0.16	-	5.70	-	24,014.04
Expenses						
Cost of Material Consumed	-	-	0.00	-	0.00	-
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-	-
Employee Benefit Expenses	0.17	-	0.80	0.17	1.00	4.14
Finance Costs	0.01	0.38	0.02	0.02	0.03	0.13
Other Expenses	5.61	11.61	0.27	17.58	18.24	288.90
Expenses written off						
Write Off-Branch Balance	-	-	-	-	-	182.58
Write Off-Deposits	-	-	-	-	-	4.76
Write Off-DTA	-	-	-	-	-	1,722.29
Write Off-Interest Receivable	-	-	-	-	-	249.59
Write Off-Investments	-	-	-	-	-	2,548.43
Write Off-Loans & Advances (Asset)	-	-	-	-	-	1.76
Write Off-Staff	-	-	-	-	-	7.74
Write Off-Trade Receivables and Advances	-	-	-	-	-	10,015.43
Write Off-WIP/CWIP	-	-	-	-	-	54.17
Write Off-Inventory	-	-	-	-	-	5,609.63
Depreciation&Amortisation Expenses	4.81	4.81	51.44	9.62	102.87	19.25
Total Expenses	10.60	16.80	52.52	27.40	122.14	20,708.80
Profit/(loss) Before Tax	(5.05)	(16.64)	(52.52)	(21.69)	(122.14)	3,305.24
Prior Period Expenses						87.74
	(5.05)	(16.64)	(52.52)	(21.69)	(122.14)	3,217.50
Tax Expense:						
Provision for Tax	-	-	-	-	-	0.81
Deferred Tax	-	-	-	-	16.88	-
Profit/(Loss) for the period	(5.05)	(16.64)	(52.52)	(21.69)	(139.02)	3,216.70
Other comprehensive income						
Total comprehensive income for the period	(5.05)	(16.64)	(52.52)	(21.69)	(139.02)	3,216.70
Earning per equity share of Rs 10/- each:						
Basic	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	0.00
Diluted	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	0.00

Notes:

1. The above Unaudited financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The above unaudited financial results for the quarter ended 30th September, 2023 were taken on record at the meeting of the Board of Directors held on 14th November, 2023 and concluded on 14th November, 2023 after being reviewed and recommended by the Audit committee.

3. There is no segment 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 Telecom Products Limited

CHENNAREDDY Digitally signed by
CHENNAREDDY
SHIVAKUMAR
SHIVAKUMAR REDDY
REDDY Date: 2023.11.14 19:38:14
+05'30'

C Shiva Kumar Reddy
Whole Time Director

Place : Bangalore

Date : 14th November 2023

KAVVERI TELECOM PRODUCTS LIMITED
CIN: L85110KA1996PLC019627
Standalone Statement of Cash flow for the period ended

(Amount in lakhs)

Particulars	30th Sep 2023	31st Mar 2023
A. Cash flow from operating activities		
Profit / (Loss) before tax	(21.69)	3,217.50
Adjustments to reconcile profit before tax to net cash from / (used in) operating activities.		
Depreciation on property, plant and equipment	1.30	2.60
Amortisation and impairment of intangible assets	8.33	16.65
WIP Written Off	-	54.17
Inventory written off	-	5,609.63
Investments Written off	-	2,548.43
Write off of DTA	-	1,722.29
Interest receivable written off	-	249.59
Loans and advance written off	-	1.76
Write Off-Staff	-	7.74
Write Back-Staff Advance	-	(20.51)
Write back-Loans & Advances (Asset)	-	(3.56)
Write back- Bank Loans	-	(20,484.23)
Write Back-Salaries	-	(102.26)
Write Back-Provision	-	(2,299.13)
Write Off-Branch Balance	-	182.58
Write Off-Deposits	-	4.76
Write Off-Sundry Crs & Drs	-	10,015.43
Prior Period Expenses	-	87.74
Write Back-Sundry Crs & Drs	-	(1,062.82)
Write Back-Unsecured Loans	-	(19.03)
(Gain)/loss on sale of property, plant and equipment	-	175.03
Finance income (including fair value change in financial instruments)	(5.70)	(7.36)
Finance costs (including fair value change in financial instruments)	-	-
Operating Profit before working capital changes	(17.77)	(103.00)
Working capital adjustments		
Decrease/ (increase) in Inventory	-	-
(Increase) / decrease in Trade Receivables	-	(4,385.54)
Decrease/ (increase) in other Current assets	1.26	95.01
Increase/ (decrease) in Trade Payables	3.89	(2,590.72)
Increase/ (decrease) in short term provisions	(0.39)	491.20
(Increase) /Decrease in Short term loans and advances	-	-
Increase/ (decrease) Other Current Liabilities	(1.34)	(270.68)
Sub Total	3.41	(6,660.73)
Income tax paid	-	0.81
Net cash flows from operating activities (A)	(14.36)	(6,763.74)
B. Cash flow from investing activities		
(Increase)/ decrease in Capital-work-in-progress/Fixed Assets	-	-
(Increase)/ decrease in Non-current assets	0.69	6,448.24
Proceeds from sale of assets	-	-
Interest received	5.70	7.36
purchase of intangible assets	-	-
(Increase)/ decrease in Long term loans and advances	7.98	206.45
Net cash flows from / (used in) investing activities (B)	14.37	6,662.05
C. Cash flow from financing activities		
(Increase) /Decrease in long term loans and advances	-	-
Increase/ (decrease) in long term provisions	-	57.71
Proceeds from long term loans and borrowings	-	39.13
Interest payment	-	-
Net Cash flows from / (used in) Financing activities (C)	-	96.85
Net increase / (decrease) in cash and cash equivalents (A+B+C)	0.01	(4.85)
Opening Balance of Cash	22.63	28.28
Closing Balance	22.64	22.63
Components of Cash and Cash Equivalents		
Cash on Hand	1.70	1.70
Balances with bank in current account	20.95	20.94
Balance at the end of the year	22.64	22.63

For Kavveri Telecom Products Limited

CHENNAREDDY
SHIVAKUMAR REDDY

Digitally signed by
CHENNAREDDY SHIVAKUMAR
REDDY
Date: 2023.11.14 19:38:45 +05'30'

C Shiva Kumar Reddy
Whole Time Director

Place : Bangalore

Date : 14th November 2023

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors

M/s. Kavveri Telecom Products Limited

We have reviewed the accompanying unaudited Consolidated financial results of **M/s. Kavveri Telecom Products Limited** (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2023 ("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 (the "Listing Regulations").

This Statement, which is the responsibility of the Holding Company's Management and 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("Ind AS 34"), 'Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013, as amended, 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.

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). This standard requires that we plan and perform the review to obtain moderate assurance as to whether "the Statement" is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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.
- b. Kaveri Realty 5 Inc.
- c. Til – Tek Antennae Inc.
- d. Kavveri Technologies Inc.

Based on our review conducted and procedures performed as stated 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 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.

Without qualifying my opinion I draw attention to the following observations:

- b) In respect of preparation of financial statements of "the group" on going concern basis, during the quarter ended, "the group" has incurred a Net Loss (after tax) of Rs. 39.41 Lakhs resulting into accumulated losses of Rs. 10351.18 Lakhs. "The group" has significant decrease in revenue over the years. These conditions indicate the existence of a material uncertainty that may cast significant doubt on "the group's" ability to continue as going concern.
- c) Balances in the accounts of Loans, Trade Payables, Loans & Advances, Receivables, Deposits are subject to confirmation. The impact of the same on the accounts is not ascertainable.
- d) In the 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.

The accompanying "Statement" includes unaudited interim financial results and other unaudited financial information in respect of subsidiaries, whose interim financial results and other financial information reflect total revenues of Rs. 49.44 Lakhs, and total comprehensive income/(loss) of Rs. (3.29) Lakhs, for the quarter ended September 30th 2023, as considered in "the Statement" whose interim financial results and other financial information have not been reviewed by their auditors.

These unaudited interim financial results and other unaudited financial 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 J K Chopra & Associates
Chartered Accountants
Firm registration number: 016071S

JITENDRA
KUMAR CHOPRA

Digitally signed by
JITENDRA KUMAR CHOPRA
Date: 2023.11.14 18:58:29
+05'30'

Jitendra Kumar Chopra
Proprietor
Membership No: 237068
UDIN: 23237068BGXHT03182

Date: 14th November 2023
Place: Bengaluru



CONSOLIDATED FINANCIAL STATEMENTS

KAVVERI TELECOM PRODUCTS LIMITED

CIN: L85110KA1996PLC019627

PAN : AAACK7399F

PERIOD : 30th September 2023

KAVVERI TELECOM PRODUCTS LIMITED
CIN: L85110KA1996PLC019627
Consolidated Balance Sheet as at 30th Sep, 2023

(Amount in lakhs)

PARTICULARS	30th Sep 2023	31st Mar 2023
ASSETS		
Non - Current Assets		
Property, Plant & Equipment	145.70	153.92
Tangible assets		
Intangible Assets	27.36	39.08
Capital Work in Progress	-	-
Intangible assets under development		
Financial Assets	-	-
Investments	2,080.59	2,080.59
Loans and advances	2,445.49	-
Other Non Current Assets	2,334.04	2,959.64
Deffered Tax Asset	-	-
	7,033.17	5,233.22
Current Assets		
Inventories	147.58	164.84
Financial Assets	-	-
Trade receivables	376.90	168.72
Cash and Cash Equivalents	151.25	22.65
Other Current Assets	959.89	2,312.79
	1,635.62	2,668.99
Total	8,668.79	7,902.21

PARTICULARS	30th Sep 2023	31 March, 2022
EQUITIES AND LIABILITIES		
Shareholders' Funds		
Equity share capital	2,012.43	2,012.43
Other equity	3,698.66	3,212.74
	5,711.08	5,225.17
Non- Current liabilities		
Financial liabilities		
Borrowings	-	-
Provisions	-	-
Deferred tax liabilities (Net)	-	-
	-	-
Current Liabilities		
Financial Liabilities		
Borrowings	367.93	3.36
Trade Payables	476.45	1,055.08
(a) Total outstanding dues of micro enterprises and small enterprises		
(b) Total outstanding dues of creditors other than micro & small enterprises		
Other Financial Liabilities	-	(0.01)
Other Current Liabilities	1,876.91	1,383.62
Provisions	236.42	234.98
	2,957.70	2,677.04
Total	8,668.79	7,902.21

For Kavveri Telecom Products Limited

CHENNAREDDY SHIVAKUMAR REDDY
 Digitally signed by CHENNAREDDY SHIVAKUMAR REDDY
 Date: 2023.11.14 19:39:51 +05'30'

C Shiva Kumar Reddy
Whole Time Director

Date: 14th November 2023

KAVVERI TELECOM PRODUCTS LIMITED
CIN: L85110KA1996PLC019627

Statement Of Unaudited Consolidated Financial Results For The Quarter Ended 30th September 2023

(Amount in lakhs except EPS)

Particulars	Quarter ended			Half year Ended		Year Ended
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31st Mar 2023
Revenue						
Revenue from operations	38.65	30.12	65.80	70.39	204.44	282.42
Other Income	10.80	7.85	8.77	13.12	21.80	89.63
Write back of Expenses						
Write Back-Bank Loan	-	-	-	-	-	20,484.23
Write back-Loans & Advances	-	-	-	-	-	3.56
Write Back-Provision	-	-	-	-	-	2,299.13
Write Back-SALARIES	-	-	-	-	-	102.26
Write Back-Staff Advance	-	-	-	-	-	20.51
Write Back-Trade Payable and Advances	-	-	-	-	-	1,062.82
Write Back-Unsecured Loans	-	-	-	-	-	19.03
Total Income	49.44	37.97	74.57	83.50	226.24	24,363.60
Expenses						
Cost of Material Consumed	30.20	5.94	15.74	36.03	87.08	168.30
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-	-
Employee Benefit Expenses	27.52	23.80	26.65	50.87	50.28	93.14
Administrative and Other Operating Expenditure	22.89	22.21	25.28	46.30	92.43	433.89
Finance costs	0.04	1.08	0.76	0.08	0.77	4.07
Other expenses	1.22	-	-	1.22	-	9.35
Depreciation	4.81	5.30	51.92	10.10	103.84	21.16
Expenses written off						
Write Off-Branch Balance	-	-	-	-	-	182.58
Write Off-Deposits	-	-	-	-	-	4.76
Write Off-DTA	-	-	-	-	-	1,722.29
Write Off-Interest Receivable	-	-	-	-	-	249.59
Write Off-Investments	-	-	-	-	-	2,548.43
Write Off-Loans & Advances (Asset)	-	-	-	-	-	1.76
Write Off-Staff	-	-	-	-	-	7.74
Write Off-Trade Receivables and Advances	-	-	-	-	-	10,015.43
Write Off-WIP/CWIP	-	-	-	-	-	54.17
Total Expenses	86.69	58.33	120.34	144.60	334.40	15,516.66
Profit/(loss) before Tax	(37.24)	(20.36)	(45.77)	(61.10)	(108.15)	3,237.31
Prior Period Expenses	-	-	-	-	-	87.74
Tax expense:						
Provision for Tax	-	-	-	-	-	0.81
Deferred Tax	-	-	-	-	16.88	-
Profit/(Loss) for the period	(37.24)	(20.36)	(45.77)	(61.10)	(125.03)	3,148.76
Other comprehensive Income						
Total comprehensive income for the period	(37.24)	(20.36)	(45.77)	(61.10)	(125.03)	3,148.76
Loss attributable to:						
Owners of the entity	(37.24)	(20.36)	(45.77)	(61.10)	(125.03)	3,148.76
non-Controlling Interest	-	-	-	-	-	-
Earning per equity share of Rs 10/- each:						
(1) Basic	(0.19)	(0.10)	(0.23)	(0.30)	(0.62)	15.65
(2) Diluted	(0.19)	(0.10)	(0.23)	(0.30)	(0.62)	15.65

Notes:

- 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 financial 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 comparative period have been reinstated accordingly.
- In the unaudited consolidated financial results, the results of the following subsidiaries are not included.
 - Kavveri Telecom Infrastructure Limited
 - EAIKOM India Private Limited
 - Kavveri Technologies Americas Inc.
 - New England Communications Systems Inc.
 - Quality Communications Systems Inc.
 - Spotwave Wireless Ltd
- The above Unaudited financial results for the quarter ended 30th September, 2023 were taken on record at the meeting of the Board of Directors held on 14th November, 2023 and concluded on 14th November 2023 after being reviewed and recommended by the Audit committee.
- There is no segment wise income, only we are having single segment of income i.e. telecom products services
- The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

For Kavveri Telecom Products Limited

CHENNAREDDY Digitally signed by
CHENNAREDDY
SHIVAKUMAR
SHIVAKUMAR REDDY
Date: 2023.11.14 19:40:22
+05'30'

C Shiva Kumar Reddy
Whole Time Director

Place : Bangalore
Date : 14th November 2023

KAVVERI TELECOM PRODUCTS LIMITED
CIN: L85110KA1996PLC019627
Statement of Consolidated Cash flow for the period

(Amount in lakhs)

Particulars	30th Sep 2023	31st March 2023
A. Cash flow from operating activities		
Profit / (Loss) before tax	(61.10)	3,149.57
Adjustments to reconcile profit before tax to net cash from / (used in) operating activities.		
Depreciation on property, plant and equipment	10.10	21.16
WIP Written Off	-	54.17
Inventory written off	-	5,609.63
Investments Written off	-	2,548.43
Write off of DTA	-	1,722.29
Interest receivable written off	-	249.59
Loans and advance written off	-	1.76
Write Off-Staff	-	7.74
Write Back-Staff Advance	-	(20.51)
Write back-Loans & Advances (Asset)	-	(3.56)
Write back- Bank Loans	-	(20,484.23)
Write Back-Salaries	-	(102.26)
Write Back-Provision	-	(2,299.13)
Write Off-Branch Balance	-	182.58
Write Off-Deposits	-	4.76
Write Off-Sundry Crs & Drs	-	10,015.43
Prior Period Expenses	-	87.74
Write Back-Sundry Crs & Drs	-	(1,062.82)
Write Back-Unsecured Loans	-	(19.03)
(Gain)/loss on sale of property, plant and equipment	-	175.03
Finance income (including fair value change in financial instruments)	-	(7.36)
Finance costs (including fair value change in financial instruments)	0.08	4.07
Increase/(Decrease) in Capital Reserve	-	-
Foreign Currency Translation adjustments	547.02	(30.43)
Other Adjustments	-	-
Operating Profit before working capital changes	496.10	(195.38)
Working capital adjustments		
Decrease/ (increase) in Inventory	17.25	1.45
(Increase) / decrease in Trade Receivables	362.97	(3,238.44)
Decrease/ (increase) in other Current assets	1,352.90	2,662.51
Increase/ (decrease) in Trade Payables	578.63	(1,465.27)
(Decrease)/ increase in Short Term Provisions	(1.44)	491.20
Increase/ (decrease) Other Current Liabilities	(493.29)	195.25
Increase/ (decrease) in Short term borrowings	(364.57)	(315.75)
Sub Total	1,948.57	(1,864.43)
Income tax paid	-	(0.81)
Net cash flows from operating activities (A)	1,948.57	(1,865.24)
B. Cash flow from investing activities		
Decrease/ (increase) in Capitalwork-in-progress	-	-
Proceeds from sale/removal of property, plant and equipment	-	(0.10)
Decrease/ (increase) in other Non Current assets	625.60	6,348.55
(Increase) / decrease in Investments	-	(2,080.59)
Net cash flows from / (used in) investing activities (B)	625.60	4,267.86
C. Cash flow from financing activities		
Proceeds from long term loans and borrowings	(2,445.49)	(170.14)
Increase/ (decrease) in long term provisions	-	(2,241.42)
Interest received	-	7.36
Repayment of loans given	-	-
Interest payment	(0.08)	(4.07)
Net Cash flows from / (used in) Financing activities (C)	(2,445.57)	(2,408.26)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	128.60	(5.64)
Opening Balance of Cash	22.65	28.29
Closing Balance	151.25	22.65
Components of Cash and Cash Equivalents		
Cash on Hand	1.70	1.70
Balances with bank in current account	149.55	20.95
Balance at the end of the year	151.25	22.65

For Kavveri Telecom Products Limited

CHENNAREDDY
 SHIVAKUMAR REDDY

Digitally signed by
 CHENNAREDDY SHIVAKUMAR
 REDDY
 Date: 2023.11.14 19:41:05 +05'30'

C Shiva Kumar Reddy

Whole Time Director

Place : Bangalore

Date : 14th November 2023