

CIN: L - 84220 MH 2004 PLC 145760

Date: Friday, 13 December 2024

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

Scrip Code: 543930

Through BSE Listing Centre

Subject: Revised Independent Auditor's review report on quarter and year to date unaudited standalone financial results for the period ended September 30, 2024, in response to clarification sought by National Stock Exchange of India Ltd on December 12, 2024.

Dear Sir/Madam,

This is to inform you that National Stock Exchange of India Ltd ("NSE") had sought clarification from the Company which was as below:

"The Exchange has sought clarification from Uravi T and Wedge Lamps Limited for the quarter ended 30-Sep-2024 with respect to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. On basis of above the Company is required to clarify the following: -1. Limited Review Report/ Independent Auditor's Report is not in the format prescribed by SEBI. The response of the Company is awaited."

Accordingly, the revised Auditor's review report on quarter and year to date unaudited **standalone** financial results for the period ended September 30, 2024, which is enclosed herewith and the same is being uploaded on the NSE platform. Accordingly, the same is also being uploaded with BSE Ltd. for the purpose of uniform disclosure of information.

The revised review report is to be read along with a copy of report and financial results uploaded on the BSE Ltd platform vide announcement dated November 14, 2024, having the subject *"Corrected copy of results uploaded with Outcome of the Board meeting of the Company held yesterday i.e., Wednesday, November 13, 2024"*.

Kindly take the same on your records.

**For Uravi Defence and Technology Limited
(formerly known as Uravi T and Wedge Lamps Limited)**

Kaushik Damji Gada
Whole-time Director & CFO
DIN: 00515876
Place: Mumbai

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of Uravi Defence and Technology Limited (formerly known as "Uravi T & Wedge Lamps Limited") under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report

To the Board of Directors

Uravi Defence and Technology Limited

(Formerly known as Uravi T & Wedge Lamps Limited)

Introduction

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results ("the Statement") of Uravi Defence and Technology Limited (formerly known as "Uravi T & Wedge Lamps Limited") ("the Company") for the quarter ended and half year ended 30th September, 2024 (the Statement), being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Management's Responsibility

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ("Ind AS") 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

Auditor's Responsibility

3. Our responsibility is to issue a report on the Statement based on our review.
4. 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 financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Company's personnel responsible for Financial and Accounting matters and applying analytical procedures 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 We have not performed 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 Listing Regulations, to the extent applicable.

Conclusion

5. Based on our review conducted and procedures performed as stated in para 4 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 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. The review / audit of the Standalone Financial Statements of the Company for the periods ended upto 30th June, 2024 included in the Statement of Unaudited Standalone Financial Results have been carried out by H.H.Dedhia & Associates.

For **G B C A & Associates LLP**

Chartered Accountants

Firm Registration No.: 103142W / W100292


Sanjeev D. Lalan
Partner



Membership No.: 045329

UDIN: 24045329BKCMJL7274

Place: Mumbai

Date: 13th November, 2024