

P. S. DUA & ASSOCIATES
COMPANY SECRETARIES

5SF, Sant Isher Singh Nagar, Pakhowal Road, Ludhiana - 141002 (Punjab), Tel. 0161 - 4623424
E-Mail: cspstdua@gmail.com

To,

Kovalam Investment And Trading Company Limited
(CIN: - L65910PB1981PLC023058)
Premises Oswal Woollen Mills Ltd, G T Road Sherpur
Ludhiana, Punjab, India

Sir/Madam,

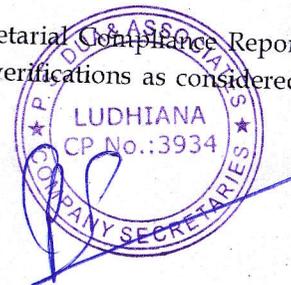
Annual Secretarial Compliance Report for the
Financial Year from 1" April 2024-31 March 2025

We have been engaged by Kovalam Investment And Trading Company Limited (hereinafter referred to as 'the listed entity') bearing CIN: L65910PB1981PLC023058 whose equity shares are listed on BSE Limited, to conduct an audit in terms of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI's Circular No. CIR/CFD/CMD1/27/2019 dated 08th February, 2019 and to issue the Annual Secretarial Compliance Report thereon.

It is the responsibility of the management of the listed entity to maintain records, devise proper systems to ensure compliance with provisions of all applicable SEBI Regulations and circulars/guidelines issued thereunder from time to time and to ensure that the systems are adequate and are operating effectively.

Our responsibility is to verify compliances by the listed entity with provisions of all applicable SEBI Regulations and circulars/ guidelines issued there under from time to time and issue a report thereon.

Our audit was conducted in accordance with Guidance Note on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India and in a manner which involved such examinations and verifications as considered necessary and adequate for the said purpose.



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The Annual Secretarial Compliance Report is enclosed.

Place: - Ludhiana
Date: - 23-05-2025

Signature: - 
Name of Company Secretary in Practice: - P. S. Dua
FCS No. 4552
C P No. 3934
Peer Review Certificate No. 1296/2021
UDIN: F004552G000419131



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ANNUAL SECRETARIAL COMPLIANCE REPORT
OF
KOVALAM INVESTMENT AND TRADING COMPANY LIMITED
FOR THE YEAR ENDED 31.03.2025

I, Pritpal Singh Dua, Practicing Company Secretary (FCS No: - 4552; Certificate of Practice No: - 3934) have examined:

- (a) All the documents and records made available to me and explanation provided by Kovalam Investment And Trading Company 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/ filings, as may be relevant, which has been relied upon to make this certification,

for the year ended 31st March, 2025 ("Review Period") in respect of compliance with the provisions of :

- (i) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (ii) 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;



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- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 - Not Applicable to the Company during the Review Period.
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018- Not Applicable to the Company during the Review Period;
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021- Not Applicable to the Company during the Review Period;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021- Not Applicable to the Company during the Review Period;
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993- Not Applicable to the Company during the Review Period;
- (i) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021- Not Applicable to the Company during the Review Period;

and circulars/ guidelines issued thereunder;

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



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- 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: -

S. No.	Compliance Requirement (Regulations/ Guidelines Specific Clause)	Circulars/ Including	Regulation/ Circular No.	Deviations	Action Taken By	Type Of Action	Details Of Violation	Fine Amount	Observations / Remarks of The Practicing Company Secretary	Management Response	Remarks
NONE											

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

S. No.	Compliance Requirement (Regulations/ Guidelines Specific Clause)	Circulars/ Including	Regulation/ Circular No.	Deviations	Action Taken By	Type Of Action	Details Of Violation	Fine Amount	Observations / Remarks of The Practicing Company Secretary	Management Response	Remarks
Not applicable as no observation was made in the previous report											



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

Sr. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observations/ Remarks by PCS*
1.	<u>Secretarial Standard</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)	Yes	NIL
2.	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> • 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 & timely updated as per the regulations/ circulars/ guidelines issued by SEBI. 	Yes Yes	NIL NIL
3.	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none"> • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website 	Yes Yes	NIL NIL



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	<ul style="list-style-type: none"> Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website. 	Yes	NIL
4.	<p><u>Disqualification of Director:</u></p> <p>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	NIL
5.	<p><u>To examine details related to Subsidiaries of listed entities:</u></p> <p>a) Identification of material subsidiary companies</p> <p>b) Requirements with respect to disclosure of material as well as other subsidiaries</p>	NA	The Company is not having any subsidiary company.
6.	<p><u>Preservation of Documents:</u></p> <p>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.</p>	Yes	NIL
7.	<p><u>Performance Evaluation:</u></p> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial</p>	Yes	NIL

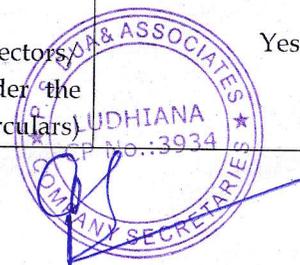


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	year/ during the every financial year as prescribed in SEBI Regulations.		
8.	<p><u>Related Party Transactions:</u></p> <p>a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions</p> <p>b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit committee.</p>	<p>Yes</p> <p>-----</p>	<p>NIL</p> <p>-----</p>
9.	<p><u>Disclosure of events or information:</u></p> <p>The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI (LODR) Regulations within the time limits prescribed thereunder.</p>	<p>Yes</p>	<p>NIL</p>
10.	<p><u>Prohibition of Insider Trading:</u></p> <p>The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	<p>Yes</p>	<p>NIL</p>
11.	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></p> <p>No Actions 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)</p>	<p>Yes</p>	<p>NIL</p>



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	under SEBI Regulations and circulars/ guidelines issued thereunder.		
12.	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries</u> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	NIL
13.	<u>No additional non-compliances observed:</u> No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	Yes	NIL

*Observations / Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'

Place: - Ludhiana

Date: - 23-05-2025

Signature: -

Name of Company Secretary in Practice: **P. S. Dua**

FCS No. 4552

C P No. 3934

Peer Review Certificate No. 1296/2021

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NOTE: This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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.