

KOVALAM INVESTMENT AND TRADING COMPANY LIMITED

REGD. OFFICE: PREMISES OSWAL WOOLLEN MILLS LTD, G.T. ROAD, SHERPUR, LUDHIANA-141003

August 12, 2025

Department of Corporate Relations,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001
Scrip Code: 505585

Dear Sir / Madam,

Sub.: Outcome of Board Meeting

Unaudited Financial Results for the Quarter and Three Months ended June 30, 2025

Intimation for appointment of Secretarial Auditor of the Company for a term of 5 (five) consecutive years.

Please find below the outcome of the Board Meeting held today i.e. August 12, 2025. The said Board Meeting Commenced at 11:00 A.M. and Concluded at 01:30 P.M. on the same day.

1. Pursuant to Regulation 30 read with Part-A of the Schedule-III and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (hereinafter referred to as "Listing Regulations"), please find enclosed herewith the Unaudited Financial Results for the Quarter and Three Months ended on June 30, 2025, as reviewed by the Audit Committee and approved by the Board of Directors of the Company in its Meeting held on 12.08.2025. The Limited Review Report issued by M/s. YAPL & Co., Ludhiana, statutory auditors of the Company on the aforesaid Un-Audited Financial Results is also attached.
2. The appointment of M/s P.S. Dua and Associates, Company Secretaries, Ludhiana (C.P.Number-3934) as Secretarial Auditor of the Company for a term of 5 (five) consecutive years from the Financial Year 2025-26 till Financial Year 2029-30, from the conclusion of 43rd Annual General Meeting till the conclusion of 48th Annual General Meeting to be held in the year 2030 subject to the approval of the Shareholders of the Company at the ensuring Annual General Meeting to audit the Secretarial and other compliance related records of the Company. A brief profile of the appointed Secretarial Auditor is enclosed herewith in **Annexure –I**.
3. The 43rd Annual General Meeting (AGM) of the Company will be held on Thursday, the 25th day of September, 2025 at 04:00 P.M. through Video Conferencing (VC) or other audio video visual means (OAVM) in accordance with the relevant circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India.

You are requested to kindly take the above on record and acknowledge the receipt of the same.

Thanking you,

Yours Truly,

For Kovalam Investment and Trading Company Limited

Jyoti Sud

Company Secretary and Compliance Officer

ICSI Membership No. A27162

Encl: as above

KOVALAM INVESTMENT AND TRADING CO LIMITED

Regd. Office: Premises Oswal Woollen Mills Limited G.T. Road, Sherpur Ludhiana -141003 PB

CIN:L65910PB1981PLC023058, Ph.:+91-161- 5066605, www.ownmahar.com/kovalam, email:kovalam@ownmahar.com

Statement of Unaudited Financial Results for the Quarter Ended 30/06/2025

(Rs In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1	Income				
	(a) Interest Income	5.09	5.63	7.79	25.66
	(b) Dividend Income	-	7.91	-	27.84
	(c) Brokerage Income	14.34	30.04	22.84	103.12
	(d) Net gain on fair value changes	122.75	(100.02)	78.40	60.14
	(e) Other Incomes	-	-	-	-
	Total Income from operations	142.18	(56.44)	109.02	216.77
2	Expenses				
	(a) Finance expenses	-	-	-	-
	(b) Employee Benefit Expenses	1.44	1.31	0.94	4.84
	(c) Impairment on financial instruments	-	-	-	-
	(d) Net gain on fair value changes	-	-	-	-
	(e) Other expenses	4.99	6.14	1.46	13.90
	Total Expenses	6.43	7.45	2.39	18.74
3	Profit before Tax	135.76	(63.90)	106.63	198.04
4	Tax expense				
	(a) Current Tax	3.31	9.03	7.10	34.59
	(b) Deferred Tax	(2.68)	1.64	(2.30)	(1.04)
	(c) Earlier Years	-	-	-	-
	Total tax expense	0.63	10.66	4.80	33.55
5	Profit after tax	135.12	(74.56)	101.83	164.49
6	Other comprehensive income, net of tax				
	Items that will not be reclassified to profit or loss	2,440.61	(2,597.69)	1,129.50	(1,453.98)
	Total other comprehensive income, net of tax	2,440.61	(2,597.69)	1,129.50	(1,453.98)
7	Total comprehensive income	2,575.73	(2,672.24)	1,231.32	(1,289.50)
8	Paid up equity share capital (Face value : Rs.10/- per share)	222.39	222.39	222.39	222.39
9	Reserves excluding revaluation reserve as per balance sheet of previous accounting year				7,277.51
10	Earning per share (EPS)				
	Basic and Diluted EPS before extraordinary items				
	Basic (Rs.)	6.08	(3.35)	4.58	7.40
	Dilluted (Rs.)	6.08	(3.35)	4.58	7.40

Notes:

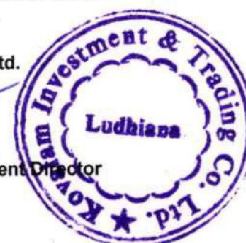
- The above financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the company at their meeting held on 12.08.2025 and have been reviewed by the statutory auditors of the company
- The above Financial Results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 (Ind AS-34) prescribed u/s 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- The financial results have been arrived after considering provision for standard assets as per RBI guidelines.
- The figures of previous periods have been re-grouped/recasted/rearranged, wherever necessary, to make them comparable.
- The results include sale of investments as per current valuations to related party at Rs.21.92 Lakhs, which were purchased at Rs. 45 Lakhs.
- Impact of IND AS on the Fair value of unlisted shares is to be given on yearly basis as it is not possible to calculate the fair value on quarterly basis.

Place : Ludhiana

Date: 12.08.2025

For Kovalam Investment & Trading Co. Ltd.

Navdeep Sharma

Non-Executive - Non Independent Director
DIN:00454285

GSTIN : 03AACFL3265A2ZZ

PAN : AACFL3265A

Mob. : 98141-03111

E-mail : yaplca.16@gmail.com

Chartered Accountants

102-Kismat Complex, G. T. Road,

Miller Ganj, LUDHIANA-141 003. (Punjab)

LIMITED REVIEW REPORT

To
The Board of Directors,
Kovalam Investments and Trading Co Limited

We have reviewed the accompanying statement of un-audited financial results of **M/s. Kovalam Investments and Trading Co. Limited** having its registered office at Premises Oswal Woollen Mills Limited G.T. Road, Sherpur Ludhiana -141003 PB, for the quarter ended **30th June, 2025** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. This statement is the responsibility of the Company's Management and has been approved by the 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and is substantially less than the audit conducted in accordance with the standards on Auditing Specified under section 143(10) of the Act, 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS 34 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies, 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.



For YAPL & Co.
Chartered Accountants
(Firm Registr. No. 017800N)

Rajat Trivedi



Place: Ludhiana
Dated: 12.08.2025

CA Rajat Trivedi
(Partner)

M. No. 550032
UDIN: 2555003280EQHV8383

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Annexure –I

Disclosure/ details in respect of change in the Key Managerial Personnel pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. SEBI/HO/CFD-PoD-1/P/CIR/2023/123 dated July 13th 2023 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 Dated November 11, 2024:

S. No.	Particulars	Details
1.	Name of the Secretarial Auditor	M/s P.S. Dua and Associates, Company Secretaries, Ludhiana (C.P.Number-3934)
2.	Reason for Change viz., re-appointment, resignation, removal death or otherwise	Appointment as Secretarial Auditor of the Company
3.	Date of re-appointment / cessation and term of re-appointment	The Board at its meeting held on 12 th August, 2025 approved the appointment of M/s P.S. Dua and Associates, Company Secretaries, Ludhiana (C.P.Number-3934) as Secretarial Auditor of the Company for conducting to audit the Secretarial and other compliance related records of the Company for a term of 5 (five) consecutive years from the Financial Year 2025-26 till the Financial Year 2029-30, from the conclusion of 43 rd Annual General Meeting till the conclusion of 48 th Annual General Meeting to be held in the year 2030 Subject to the approval of the Shareholders of the Company at the ensuring Annual General Meeting.
3.	Brief profile	<p>M/s. P. S. Dua & Associates is a peer reviewed firm of Practicing Company Secretaries providing services in the field of Corporate Law, IBC, NCLT matters from more than last two decades in the Northern Region.</p> <p>The Firm offers professional services in the area of Secretarial Compliances, Legal Due Diligence, Corporate Governance Compliances & Audit, Board Management, Corporate Restructuring, and services under The Insolvency and Bankruptcy Code, 2016 and Other Professional Services.</p>
4.	Disclosure of relationship between Directors (in case of appointment of a director)	Not applicable.



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CERTIFIED TRUE COPY OF RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF THE COMPANY IN THEIR MEETING HELD ON TUESDAY, 12TH AUGUST, 2025 AT 11:00 A.M. AT REGISTERED OFFICE OF THE COMPANY SITUATED AT PREMISES OSWAL WOOLLEN MILLS LTD., G. T. ROAD, SHERPUR, LUDHIANA-141003, (PB.)

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the Un-audited Financial Results for the quarter and three months ended 30th June, 2025 duly reviewed by the Audit Committee, alongwith the draft report of the limited review carried out by M/s. YAPL & Co., Statutory Auditors was placed before the Board for its approval. After discussion the following resolution was passed unanimously:

“RESOLVED FURTHER THAT in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the unaudited Financial Results for the quarter and three months ended 30.06.2025, duly reviewed by the Audit Committee and as approved by the Board be submitted to the Stock exchange under the signature of Sh. Navdeep Sharma, (holding DIN: 00454285), Non-Executive Non-Independent Director of the Company, on behalf of the Board.

RESOLVED FURTHER THAT in terms of regulation 47 of the aforesaid Regulations, the extract of Financial Results for the quarter and three months ended on 30.06.2025 be published in the newspaper under the signature of Sh. Navdeep Sharma, (holding DIN: 00454285) Non-Executive Non-Independent Director of the Company.

RESOLVED FURTHER THAT Sh. Navdeep Sharma, Non-Executive Non-Independent Director and Ms. Jyoti Sud, Company Secretary of the Company, be and are hereby authorized to comply with all legal and procedural formalities in this regard.”

Certified to be true Copy

For Kovalam Investment and Trading Company Limited

(Jyoti Sud)

Company Secretary & Compliance Officer

ICSI Membership No.A27162