CIN: L65910PB1981PLC023058
GSTIN: 03AAACK4419L1ZO
PAN: AAACK4419L
Email: kovalam@owmnahar.com

KOVALAM INVESTMENT AND TRADING COMPANY LIMITED

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

August 11, 2026

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, 2026

Please find below the outcome of the Board Meeting held today i.e. August 11, 2026. The said Board Meeting Commenced at 11:00 A.M. and Concluded at 03:00 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, 2026, as reviewed by the Audit Committee and approved by the Board of Directors of the Company in its Meeting held on 11.08.2026. 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 44th Annual General Meeting (AGM) of the Company will be held on Friday, the 25th day of September, 2026 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
Digitally signed by Jyoti Sud
Date: 2026.08.11 15:02:32 +05'30'

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.owmnahar.com/kovalam, email:kovalam@owmnahar.com

Statement of Unaudited Financial Results for the Quarter Ended 30/06/2026

(Rs In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	Income				
	(a) Interest Income	**9.65**	6.00	5.09	22.51
	(b) Dividend Income	-	9.55	-	29.49
	(c) Brokerage Income	**50.75**	58.57	14.34	175.46
	(d) Gain on sale of Investment	-	0.00	21.92	21.92
	(e) Net gain on fair value changes	**147.34**	(75.44)	100.83	-
	(f) Other Incomes	-	2.08	-	2.08
	Total Income from operations	**207.74**	0.76	142.18	251.45
2	Expenses	-	-	-	
	(a) Finance expenses	-	0.04	1.44	0.04
	(b) Employee Benefit Expenses	**2.56**	2.41	-	7.82
	(c) Impairment on financial instruments	-	-	-	-
	(d) Net Loss on fair value changes	-	37.58		37.58
	(e) Other expenses	**7.40**	1.83	4.99	20.07
	Total Expenses	**9.96**	41.86	6.43	65.51
3	**Profit before Tax**	**197.78**	(41.10)	135.76	185.94
4	Tax expense	-	-		
	(a)Current Tax	**13.02**	18.10	3.31	50.81
	(b)Deffered Tax	**(1.01)**	3.43	(2.68)	0.61
	(c)Earlier Years	-	-	-	-
	Total tax expense	**12.01**	21.53	0.63	51.42
5	**Profit after tax**	**185.77**	(62.63)	135.12	134.52
6	Other comprehensive income, net of tax	-	-		
	Items that will not be reclassified to profit or loss	**1,771.99**	(1,351.80)	2,440.61	(390.50)
	Total other comprehensive income, net of tax	**1,771.99**	(1,351.80)	2,440.61	(390.50)
7	**Total comprehensive income**	**1,957.75**	(1,414.44)	2,575.73	(255.98)
8	Paid up equity share capital	**222.39**	222.39	222.39	222.39
	(Face value : Rs.10/- per share)	-			
9	Reserves excluding revaluation reserve as per balance sheet of previous accounting year				7,021.17
10	Earning per share (EPS)	-			
	Basic and Diluted EPS before extraordinary items	-			
	Basic (Rs.)	**8.35**	(2.82)	6.08	6.05
	Dilluted (Rs.)	**8.35**	(2.82)	6.08	6.05

Notes:

1. 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 11.08.2026 and have been reviewed by the statutory auditors of the company
2. 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.
3. The financial results have been arrived after considering provision for standard assets as per RBI guidelines.
4. The figures of previous periods have been re-grouped/recasted/rearranged , wherever necessary, to make them comparable.
5. 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 quaterly basis.

For Kovalam Investment & Trading Co. Ltd.

Place : Ludhiana

Date: 11.08.2026

Navdeep Sharma
Non-Executive - Non Independent Director
DIN:00454285

GSTIN : 03AACFL3265A2ZZ
PAN : AACFL3265A
Mob. : 98141-03111
E-mail : yaplca.16@gmail.com

YAPL & CO.
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, 2026** 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.

YAPL & CO. CHARTERED ACCOUNTANTS FRN 017800N LUDHIANA

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

Rajat Trivedi

Place: Ludhiana
Dated: 11.08.2026

CA Rajat Trivedi
(Partner)
M. No. 550032
UDIN: 26550032OWNMXS2450

CIN: L65910PB1981PLC023058
GSTIN: 03AAACK4419L1ZO
PAN: AAACK4419L
Email: kovalam@owmnahar.com

KOVALAM INVESTMENT AND TRADING COMPANY LIMITED

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

CERTIFIED TRUE COPY OF RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF THE COMPANY IN THEIR MEETING HELD ON TUESDAY, 11TH AUGUST, 2026 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, 2026 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 30.06.2026, 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 30.06.2026 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

Digitally signed by Jyoti Sud
Date: 2026.08.11 15:03:44 +05'30'

(Jyoti Sud)
Company Secretary & Compliance Officer
ICSI Membership No.A27162