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

November 03, 2026

Department of Corporate Relations,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code: 505585

Dear Sir / Madam,

Sub.: 1. Outcome of Board Meeting; Scrip Code: 505585
2. Unaudited Financial Results for the Quarter and Half Year ended September 30, 2026

Please find below the outcome of the Board Meeting held today i.e. November 03, 2026. The said Board Meeting Commenced at 11:00 A.M. and Concluded at 12:30 P.M. on the same day.

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 Un-Audited Financial Results of the Company for the Quarter and Half Year ended on September 30, 2026, as reviewed by the Audit Committee and approved by the Board of Directors of the Company in their Meeting held on 03.11.2026 along with Statement of Assets and Liabilities as at September 30, 2026 and Cash Flow Statement for the half year ended on September 30, 2026.

The Limited Review Report issued by M/s. YAPL & Co., Ludhiana, the Statutory Auditors of the Company on the aforesaid Un-Audited Financial Results is also attached and taken on record by the Board.

Further, as required under regulation 47 of the Listing Regulations, the extract of the results are being published in the newspapers.

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: 2026.11.03 12:32:31 +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 30/09/2026

(Rs In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	Income	-					
	(a) Interest Income	15.86	9.65	5.32	25.51	10.41	22.51
	(b) Dividend Income	19.94	-	-	19.94	-	29.49
	(c) Brokerage Income	54.12	50.75	38.66	104.87	53.00	175.46
	(d) Gain on sale of Investment	4.50	-	0	4.50	-	21.92
	(e) Net gain on fair value changes	6.83	147.34	(49.08)	154.17	73.67	-
	(f) Other Incomes	-	-	-	-	-	2.08
	Total Income from operations	101.24	207.74	(5.10)	308.98	137.08	251.45
2	Expenses	-	-				
	(a) Finance expenses	-	-	-	-	-	0.04
	(b) Employee Benefit Expenses	2.74	2.56	1.61	5.30	3.05	7.82
	(c) Impairment on financial instruments	-	-	-	-	-	-
	(d) Net Loss on fair value changes	-	-	-	-	-	37.58
	(e) Other expenses	(2.57)	7.40	3.34	4.83	8.33	20.07
	(f) Depreciation	0.20			0.20		
	Total Expenses	0.37	9.96	4.95	10.33	11.38	65.51
3	**Profit before Tax**	100.87	197.78	(10.05)	298.65	125.70	185.94
4	Tax expense	-	-				
	(a)Current Tax	(9.81)	13.02	9.85	3.21	13.16	50.81
	(b)Deffered Tax	32.86	(1.01)	0.43	31.86	(2.25)	0.61
	(c)Earlier Years	-	-	-	-	-	-
	Total tax expense	23.05	12.01	10.28	35.06	10.91	51.42
5	**Profit after tax**	77.82	185.77	(20.33)	263.59	114.79	134.52
6	Other comprehensive income, net of tax	-	-				
	Items that will not be reclassified to profit or loss	733.38	1,771.99	(1,222.39)	2,505.37	1,218.22	(390.50)
	Total other comprehensive income, net of tax	733.38	1,771.99	(1,222.39)	2,505.37	1,218.22	(390.50)
7	**Total comprehensive income**	811.20	1,957.75	(1,242.72)	2,768.95	1,333.00	(255.98)
8	Paid up equity share capital	222.39	222.39	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				9,790.12	8,610.52	7,021.17
10	Earning per share (EPS)	-	-				
	Basic and Diluted EPS before extraordinary items	-	-				
	Basic (Rs.)	11.85	8.35	(0.91)	11.85	5.16	6.05
	Dilluted (Rs.)	11.85	8.35	(0.91)	11.85	5.16	6.05

Notes: 1. Statement of Assets and Liabilities as on 30.09.2026 **(Rs In Lakhs, unless otherwise stated)**

S. No.	Particulars	As at 30.09.2026 (Un Audited)		As at 31.03.2026 (Audited)
A.	**ASSETS**			
(1)	**Financial Assets**			
	(a) Cash & Cash Equivalents	51.81		58.63
	(b) Loans	832.00		322.00
	(c) Investments	9,443.68		6,422.94
	(d) Other financial assets	76.65		34.05
	Total Financial Assets	10,404.14		6,837.63
(2)	**Non-financial Assets**			
	(a) Current tax assets (Net)	2.90		-
	(b) Deferred tax Assets (net)	-		113.10
	(c) Property Plant, Equipements	756.75		113.32
	(d) Capital Work - In Progress	307.74		748.39
	(e) Other non financial assets	2.24		43.04
	Total Non-Financial Assets	1,069.63		1,017.86
	Total Assets	11,473.77		7,855.49
B	**Liabilities & Equity**			
	Liabilities			
(1)	**Financial Liabilities**			
	(a) Secured Loans	616.39		397.50
	(b) other financial liabilities	556.14		202.47
	Total Financial Liabilities	1,172.54		599.97
(2)	**Non-financial Liabilities**			
	(a) Current tax liabilities (Net)	-		4.99
	(b) Deferred tax liabilities (net)	279.96		-
	(c) Provisions	2.08		0.81
	(d) other non-financial Liabilities	6.69		6.17
	Total Non-Financial Liabilities	288.72		11.97
	Total Liabilities	1,461.26		611.93
(3)	**Equity**			
	(a) Equity Share Capital	222.39		222.39
	(b) Other Equity	9,790.12		7,021.17
	Total Equity	10,012.51		7,243.56
	Total Liabilities and Equity	11,473.77		7,855.49

Kovalam Investment & Trading Co. Ltd. Ludhiana

Notes: 2. Cash Flow Statement for the year ended - 30.09.2026 (Rs In Lakhs, unless otherwise stated)

	Particulars	Half Year ended Sept 30, 2026 (Un Audited)		Half Year ended Sept 30, 2025 (Un Audited)
A	Cash flow from operating activities			
	Profit before tax	**298.65**		125.70
	Adjustments for:			
	Interest income Financials assets measured at amortised cost	**(25.51)**		(10.41)
	Dividend income classified as investing cash flows	**(19.94)**		-
	Impairment on financial instruments	**-**		-
	Provision for Standard Assets	**1.28**		0.27
	Profit/Loss on Sale of Investments	**(4.50)**		-
	Gain on equity instruments through other comprehensive income	**-**		-
	Fair value gain on investments	**(154.17)**		(73.67)
	Operating profit before working capital changes	**95.82**		41.89
	Movement in working capital			
	Decrease/(increase) in financial/non financial assets	**(1.79)**		(83.56)
	Increase/(decrease) in financial/non financial liablities	**354.19**		25.28
	Cash used in operating activities post working capital changes	**448.22**		(16.39)
	Income tax paid (net)	**11.10**		9.22
	Net cash inflow from/ (used in) operating activities (A)	**437.13**		(25.61)
B	Cash flows from investing activities			
	Change in advances	**(510.00)**		(107.00)
	Purcahse/Sale of Investments/Fixed Assets	**(202.78)**		21.00
	Interest received	**25.51**		10.41
	Dividend received	**19.94**		-
	Gain on Sale of Investment	**4.50**		-
	Investments of equity instruments in other comprehensive income	**-**		-
	Net cash inflow from/ (used in) investing activities (B)	**(662.84)**		(75.59)
C	Cash Flows from Financial activities			
	Loan Received	**218.89**		81.82
	Net cash inflow from/ (used in) financial activities (C)	**218.89**		81.82
	Net increase (decrease) in cash and cash equivalents (A+B)	**(6.82)**		(19.38)
	Cash and cash equivalents at the beginning of the year	**58.63**		43.78
	Cash and cash equivalents at the end of the year	**51.81**		24.41

Notes:

3 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 03.11.2026 and have been reviewed by the statutory auditors of the company

4 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.

5 The financial results have been arrived after considering provision for standard assets as per RBI guidelines.

6 The figures of previous periods have been re-grouped/recasted/rearranged , wherever necessary, to make them comparable.

7 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: 03.11.2026

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

Kovalam Investment & Trading Co. Ltd. Ludhiana

CA INDIA

YAPL & CO.

Chartered Accountants
102-Kismat Complex, G. T. Road,
Miller Ganj, LUDHIANA-141 003. (Punjab)

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

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 and half year ended **30th September, 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.

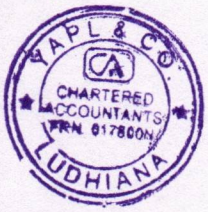
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS 34 as prescribed under Section 133 of the Companies Act, 2013 read 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

YAPL & CO. CA CHARTERED ACCOUNTANTS FRN 017800N LUDHIANA

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 Regstr. No. 017800N)

Rajat Trivedi



CA Rajat Trivedi
(Partner)
M. No. 550032
UDIN: 26550032SFKPOA3423

Place: Ludhiana
Dated: 03.11.2026

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, 03RD NOVEMBER, 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 half year ended 30th September, 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 half year ended on 30.09.2026, 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 half year ended on 30.09.2026 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, 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: 2026.11.03 12:33:31 +05'30'

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