KOVALAM INVESTMENT AND TRADING COMPANY LIMITED

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

Department of Corporate Relations, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001 24.11.2022

Scrip Code: 505585

Sub: Disclosure of Related Party for the half year ended 30th September, 2022

Dear Sir / Madam,

Pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith disclosures of related party transactions, for the half year ended 30th September, 2022.

The same is also published on the Company's website i.e. www.owmnahar.com.

Kindly take the same on your records.

Thanking You,

Yours faithfully,

For Kovalam Investment and Trading Company Limited

Jyoti Sud Company Secretary and Compliance Officer

Encl: as above

Name of The Company	KOVALAM INVESTMENT AND TRADING COMPANY LIMITEI
BSE Scrip Code	505585
NSE Symbol	NOT LISTED
MSE Symbol	NOT LISTED
Date of Start of Financial Year	01-04-2022
Date of End of Financial Year	31-3-2023
Reporting Period	First half yearly
Date of Start of Reporting Period	01-04-2022
Date of End of Reporting Period	30-09-2022
Level of rounding to be used in disclosing related party transactions	Lakhs
Whether the company has any related party?	Yes

whether the	e company has enter	red into any Reia	ated Party tran	isaction during tr	he selected half y	ear for which it w	ants to submit dis	closure? res													
(I) We decla	re that the acceptan	nce of fixed depo	sits by the bar	ns/Non-Banking	Finance Compan	y are at the terms	uniformly applies	able/offered to	all shareholders/pu	blic											NA
	are that the schedul deposits of Chairm								rest of one per cent	per annum, ov	er and abov	ve the rate of	f interest mention	ed in the schedule	of interest rat	es on savings or	a term depo	osits of bank	c's staff and th	neir exclusive as	ssociations NA
(III) Whethe	er the company is a	ʻhigh value debt	listed entity' a	according to regu	lation 15 (1A)?																No
(a) If answer	r to above question i	is Yes, whether	complying witl	h proviso to regu	lation 23 (9), i.e.	submitting RPT	disclosures on the	e day of results j	publication?												
(b) If answ	er to above ques	tion is No, ple	ase explain t	the reason for	not complying	•															
Related	l party tran	sactions																			
							1		1				corporate depos	losure of related pa sits, advances or in e reporting period	vestments ma	ade or given by t	he listed ent	the related I ity/subsidia	party transact ary. These det	tion relates to lo tails need to be	ans, inter- disclosed only
Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction					Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved	Remarks on approval by audit committee	Value of transaction during the reporting	due to either party as		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments							ces or	Notes
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary			by the audit committee		period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness		Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	-
1	KOVALAM INVESTMENT AND TRADING COMPANY LIMITED	AAACK4419L	ABHILASH GROWTH FUND PRIVATE LIMITED	AAACA2361H	PROMOTER GROUP COMPANY	Any other transaction	Purchase of Equity Shares	1000	The Transaction is in the interest of Entity	400	0	0									Textual Information(1)
2	KOVALAM INVESTMENT AND TRADING COMPANY LIMITED	AAACK4419L	J.L. GROWTH FUND LIMITED	AAACJ1593Q	PROMOTER GROUP COMPANY	Any other transaction	Online Facility for payment of taxes and other payments to Government Authority(ies)	500	The Transaction is in the interest of Entity	53.48566	0.0508	-0.00036									Textual Information(2)
3	KOVALAM INVESTMENT AND TRADING COMPANY LIMITED	AAACK4419L	OSWAL WOOLLEN MILLS LIMITED	AAACO1973F	PROMOTER GROUP COMPANY	Any other transaction	Loans and advances and others	2500	The Transaction is in the interest of Entity	589.2744	372	423.5752				Advance		Repayable on demand	Unsecured	Working capital	Textual Information(3)
4	KOVALAM INVESTMENT AND TRADING COMPANY LIMITED	AAACK4419L	JAI KARAN SINGH	ADVPS7184D	КМР	Remuneration			As approved by Nomination and Remuneration Committee and Board of Directors of the Company	0.48	0	0									Textual Information(4)
5	KOVALAM INVESTMENT AND TRADING COMPANY LIMITED	AAACK4419L	JYOTI SUD	BDYPB0343K	КМР	Remuneration			As approved by Nomination and Remuneration Committee and Board of Directors of the Company	0.48	0	0									Textual Information(5)
Total value of transaction during the reporting period										1043.72006											